



P.O. Box 1749
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Item No.
Audit & Finance Standing Committee
December 7, 2016

TO: Chair and Members of Audit & Finance Standing Committee

SUBMITTED BY: Original signed
Jacques Dubé, Chief Administrative Officer

Original signed
Amanda Whitewood, Director, Finance & Information, Communication and
Technology/CFO

DATE: November 18, 2016

SUBJECT: Second Quarter 2016/2017 Financial Report

ORIGIN

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

- a report of the 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, December 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 Administrative Order 2014-015 Respecting Reserve Funding Strategies - No reserve funds will be expended without the CAO's recommendation and Council approval.

RECOMMENDATION

It is recommended that the Audit & Finance Standing Committee forward the Second Quarter 2016/2017 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At September 30, 2016, HRM had projected a General Rate surplus of \$41.9k (Attachment #1).

The business units have a projected deficit of \$897.4k offset by a projected surplus of \$939.3k in Fiscal Services.

The projected surplus is primarily a result of compensation being lower than budget primarily due to attrition and turnover and an increase in deed transfer tax revenue, partially offset by program costs, including an increase in the operational costs of facilities and an increase in the valuation allowance for outstanding accounts receivable. A detailed explanation of variances by business unit is included in Attachment #1.

Consolidated Financial Statements:

The unaudited consolidated financial statements of HRM for September 30, 2016 are included as Attachment #2.

Project Statement:

The Project Statement as at September 30, 2016 is included as Attachment #3 to this report. The current budget for active projects is \$1,291.0m. The actual expenditures as at September 30, 2016 were \$814.2m and commitments were \$151.1m, resulting in total actuals and commitments of \$965.3m, leaving an available balance of \$325.3m.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.7m of the \$3.0m 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 \$56k of the \$69k budgeted has been spent or committed.

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 \$1.6m. \$0.4m in Area Rate revenue has been earned and \$0.5m has been spent, leaving a surplus of \$1.5m.

Reserves Statement:

The reserve balances at September 30, 2016 are \$180.0m. There are approximately \$146.1m of approved pending transfers out of reserves and pending revenue of \$61.4m resulting in projected available funds at March 31, 2017 of \$95.3m. This is a decrease of \$18.9m from the 2016/17 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserve balances:

Summary of Unbudgeted Reserve Transactions by Type
As of September 30, 2016

	Decrease (Increase) in Projected Reserve Balance
Decrease property sale revenue:	
Reduced revenue from postponed sale of Bloomfield property, Red Cross and St. Pats Alexandra offset with increased revenue approximating \$2.4m for Business Parks	34,957,048
Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs:	
Increased withdrawals to fund the buyback of an Industrial Lot, Fire and Emergency Services Standards Review, Police Facility, Dartmouth Museum, parkland and land purchases, drones, Destination Halifax, Senior & Disabilities snow removal program, refuse trailers, parking ticket management system, Volunteer Firefighters Honorariums and Halifax Transit 15/16 surplus transferred back to Business Unit	3,228,500
Federal Government PILT for Citadel	(18,024,000)
Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves:	
Increase in gas tax funding, school board election funding, vehicle sales and increased estimated contribution to Parkland Development Reserve	(1,146,866)
Adjustments to commitments reflect decrease in transfers required to fund capital projects or operating:	
Reduce excess funding for strategic studies	(89,425)
Higher interest earned on reserves has increased the projected reserve balances	(9,992)
Total decrease (increase) in projected reserve balances	18,915,265

Further reserve details as well as a detailed report on the Parkland Reserve are included in Attachment #7.

Capital Reserve Pool Balance:

Any debt funding that is not required at the completion of a project will be moved to the Capital Reserve Pool (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 Capital Budget of the following fiscal year. Attachment #8 shows the balance in the Capital Reserve Pool (CRESPOOL) as \$1.2m, as of September 30, 2016.

Changes to Cost Sharing for Projects:

For the six month period ended September 30, 2016, HRM received cost sharing for 37 projects totalling \$33.5m. Complete details of the amounts received and the associated projects are included in Attachment #9.

Aged Accounts Receivable:

The Aged Accounts Receivable schedule, included as Attachment #10, represents HRM's gross unconsolidated accounts receivable position which was \$395.6m as at September 30, 2016.

Assessment Appeals Summary:

The Assessment Appeals Summary, included as Attachment #11, represents property assessment appeals filed by property owners to Property Valuation Services Corporation for the 2016 Roll and the net revenue impact to HRM for the six month period ended September 30, 2016. Outstanding appeals from

2015/16 and prior years are allowed for in the 2016/17 valuation allowance. Any outstanding 2016/17 appeals remaining at year-end will be calculated in the valuation allowance at end of year.

Miscellaneous Trust Funds Financial Statements:

The unaudited financial statements of the miscellaneous trust funds of HRM are included as Attachment #12 and show equity of \$7.1m.

Capital Projection Summary:

The Capital Projection Summary, which contains a subset of projects included in the Project Statement, is included as Attachment #13. For the six month period ended September 30, 2016 actual expenditures in these projects were \$77.3m. Project Managers are projecting to spend \$212.2m on these projects in Fiscal 2016/17.

FINANCIAL IMPLICATIONS

Explained in the report.

RISK CONSIDERATION

N/A

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

1. Audit and Finance Standing Committee may choose not to approve the proposed recommendation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results Projected to March 31, 2017.
2. Halifax Regional Municipality Unaudited Consolidated Financial Statements for September 30, 2016.
3. Halifax Regional Municipality Project Statement as at September 30, 2016.
4. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2016.
5. Report of Expenditures in the Councillors' District Activity Funds to September 30, 2016.
6. Report of Changes in the Recreation Area Rate Accounts to September 30, 2016.
7. Halifax Regional Municipality Reserve Funds Projected to March 31, 2017.
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to September 30, 2016.
9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to September 30, 2016.

10. Aged Accounts Receivable as at September 30, 2016.
11. Assessment Appeals Summary September 30, 2016.
12. Miscellaneous Trust Funds Unaudited Financial Statements for September 30, 2016.
13. Capital Projection Summary for the Period Ending September 30, 2016.

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 (902) 490-4210, or Fax (902) 490-4208.

Report Prepared by: Nancy Harper, Manager, Accounting Controls and Reporting, (902) 490-3696

Report Approved by: Original signed
Louis de Montbrun, Manager, Financial Reporting, (902) 476-0585

Report Approved by: Original signed
Amanda Whitewood, Director of Finance & ICT/CFO, (902) 490-6308

Attachment #1

**Halifax Regional Municipality
Operating Results Projected to March 31, 2017**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2016 to September 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	13,315,700	13,325,000	(9,300)	5,703,736	42.8%	13,275,700	6,068,756
Finance & Information, Comm & Tech (FICT)	28,752,300	28,654,379	97,921	13,040,631	45.5%	28,192,900	13,450,341
Fire & Emergency Services	58,305,000	58,210,600	94,400	29,079,437	50.0%	58,580,000	28,286,547
Fiscal	(391,352,200)	(392,291,480)	939,280	(201,104,481)	51.3%	(380,831,000)	(196,113,425)
Halifax Transit	-	-	-	-	0.0%	-	-
Human Resources Services	5,396,400	5,401,100	(4,700)	2,517,451	46.6%	5,453,400	2,518,743
Legal Services	4,253,400	4,100,800	152,600	1,921,341	46.9%	4,186,000	1,904,531
Library	19,440,000	19,440,000	-	9,003,896	46.3%	18,848,500	8,400,760
Office of the Auditor General	946,000	755,530	190,470	366,873	48.6%	965,100	341,082
Operations Support	39,451,500	39,414,322	37,178	17,031,912	43.2%	39,926,900	17,360,385
Outside Police BU (RCMP)	24,183,000	24,423,500	(240,500)	12,211,872	50.0%	23,750,000	11,875,002
Parks & Recreation	25,804,100	25,786,065	18,035	15,014,374	58.2%	26,249,400	13,604,862
Planning & Development	5,243,900	5,320,619	(76,719)	2,287,908	43.0%	4,871,800	2,414,045
Regional Police	76,964,700	77,833,500	(868,800)	36,892,004	47.4%	77,082,800	35,874,009
Transportation & Public Works	89,296,200	89,584,178	(287,978)	38,246,291	42.7%	79,448,500	36,686,656
Total	-	(41,887)	41,887	(17,786,754)		-	(17,327,705)

Halifax Regional Municipality
Operating Results - Revenue
For the Period from April 1, 2016 to September 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	(3,996,300)	(4,937,400)	941,100	(3,548,222)	71.9%	(3,842,100)	(2,320,696)
Finance & Information, Comm & Tech (FICT)	(3,166,500)	(3,170,727)	4,227	(1,483,271)	46.8%	(2,653,400)	(1,328,334)
Fire & Emergency Services	(312,700)	(232,100)	(80,600)	(138,190)	59.5%	(342,700)	(117,714)
Halifax Transit	(114,285,000)	(113,025,000)	(1,260,000)	(55,983,206)	49.5%	(112,505,700)	(55,294,767)
Human Resources Services	(80,000)	(80,000)	-	(39,907)	49.9%	(80,000)	(25,386)
Legal Services	(210,000)	(211,100)	1,100	(112,607)	53.3%	(222,000)	(126,951)
Library	(6,241,300)	(6,106,200)	(135,100)	(3,215,567)	52.7%	(6,272,500)	(3,284,839)
Office of the Auditor General	-	-	-	-	0.0%	-	(8,734)
Operations Support	(2,549,600)	(2,560,600)	11,000	(1,286,824)	50.3%	(2,114,000)	(1,032,032)
Outside Agency Support	-	-	-	-	0.0%	(504,400)	-
Parks & Recreation	(12,622,300)	(12,816,608)	194,308	(5,991,203)	46.7%	(12,550,100)	(6,035,166)
Planning & Development	(12,986,000)	(12,538,000)	(448,000)	(5,721,506)	45.6%	(12,643,000)	(5,265,746)
Regional Police	(8,776,700)	(8,865,300)	88,600	(4,596,161)	51.8%	(7,393,800)	(4,054,977)
Transportation & Public Works	(7,258,400)	(7,002,400)	(256,000)	(3,220,561)	46.0%	(17,231,200)	(8,346,567)
Business Unit Total	(172,484,800)	(171,545,435)	(939,365)	(85,337,225)	49.7%	(178,354,900)	(87,241,908)

Fiscal Services Revenue Detail	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
Deed Transfer Taxes	(32,000,000)	(33,000,000)	1,000,000	(20,300,223)	61.5%	(32,000,000)	(18,824,477)
Local Improvement Charges	(1,963,700)	(1,963,700)	-	(677,102)	34.5%	(2,054,200)	(705,136)
Own Source Revenue	(30,999,000)	(31,984,535)	985,535	(18,699,309)	58.5%	(31,389,900)	(18,415,828)
Payment in Lieu of taxes	(37,509,000)	(37,576,447)	67,447	(18,616,485)	49.5%	(37,247,000)	(18,567,800)
Property Taxes	(411,074,000)	(410,670,927)	(403,073)	(205,537,000)	50.0%	(405,366,000)	(202,927,500)
Prov. Mandated & Other Services	(172,749,100)	(173,997,000)	1,247,900	(86,999,800)	50.0%	(169,407,600)	(84,704,800)
Tax Agreements	(10,358,500)	(10,541,950)	183,450	(5,271,100)	50.0%	(9,614,000)	(5,059,500)
Unconditional Transfers	(3,700,000)	(3,719,723)	19,723	(1,859,862)	50.0%	(3,700,000)	(1,827,487)
Fiscal Services Total	(700,353,300)	(703,454,282)	3,100,982	(357,950,881)	50.9%	(690,778,700)	(351,032,527)
Total Revenue	(872,838,100)	(874,999,717)	2,161,617	(443,298,106)	50.7%	(869,133,600)	(438,274,435)

Halifax Regional Municipality
Operating Results - Expenditures
For the Period from April 1, 2016 to September 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	17,312,000	18,262,400	(950,400)	9,251,958	50.7%	17,117,800	8,389,452
Finance & Information, Comm & Tech (FICT)	31,918,800	31,825,106	93,694	14,523,902	45.6%	30,846,300	14,778,675
Fire & Emergency Services	58,617,700	58,442,700	175,000	29,217,627	50.0%	58,922,700	28,404,261
Halifax Transit	114,285,000	113,025,000	1,260,000	55,983,206	49.5%	112,505,700	55,294,767
Human Resources Services	5,476,400	5,481,100	(4,700)	2,557,358	46.7%	5,533,400	2,544,129
Legal Services	4,463,400	4,311,900	151,500	2,033,948	47.2%	4,408,000	2,031,482
Library	25,681,300	25,546,200	135,100	12,219,463	47.8%	25,121,000	11,685,599
Office of the Auditor General	946,000	755,530	190,470	366,873	48.6%	965,100	349,816
Operations Support	42,001,100	41,974,922	26,178	18,318,737	43.6%	42,040,900	18,392,417
Outside Agency Support	-	-	-	-	0.0%	504,400	-
Outside Police BU (RCMP)	24,183,000	24,423,500	(240,500)	12,211,872	50.0%	23,750,000	11,875,002
Parks & Recreation	38,426,400	38,602,673	(176,273)	21,005,577	54.4%	38,799,500	19,640,028
Planning & Development	18,229,900	17,858,619	371,281	8,009,414	44.8%	17,514,800	7,679,791
Regional Police	85,741,400	86,698,800	(957,400)	41,488,165	47.9%	84,476,600	39,928,986
Transportation & Public Works	96,554,600	96,586,578	(31,978)	41,466,852	42.9%	96,679,700	45,033,223
Business Unit Total	563,837,000	563,795,028	41,972	268,654,951	47.7%	559,185,900	266,027,628

Fiscal Services Expense Detail	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
Capital from Operating	32,280,000	32,280,000	-	16,140,000	50.0%	42,766,400	20,534,500
Debt Charges	46,261,000	45,836,624	424,376	29,308,819	63.9%	45,861,400	28,888,637
Fire Protection/Stormwater ROW Charges	10,182,500	12,181,180	(1,998,680)	6,090,690	50.0%	13,133,000	6,613,045
Grants & Tax Concessions	5,894,000	5,894,000	-	1,129,762	19.2%	5,654,000	1,163,836
Insurance	3,990,000	3,990,000	-	1,906,402	47.8%	3,990,000	1,497,299
Other	18,602,600	18,189,998	412,602	6,384,816	35.1%	15,169,600	6,235,131
Provision for Valuation Allowance	4,200,000	5,200,000	(1,000,000)	2,100,000	40.4%	4,200,000	2,100,000
Reserves	20,393,400	20,393,400	-	10,196,700	50.0%	18,373,700	7,486,850
School Board Mandatory	131,658,400	131,658,400	-	65,829,200	50.0%	125,726,000	62,863,000
School Board Supplementary	16,503,700	16,503,700	-	8,252,000	50.0%	16,576,000	8,288,000
Transfers to Outside Agencies	19,035,500	19,035,500	-	9,518,012	50.0%	18,497,600	9,248,804
Fiscal Services Total	309,001,100	311,162,802	(2,161,702)	156,856,400	50.4%	309,947,700	154,919,102

Total Expenditures	872,838,100	874,957,830	(2,119,730)	425,511,352	48.6%	869,133,600	420,946,730
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HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2016

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Auditor General - The projected surplus relates to compensation being lower due to attrition and turnover (\$238.5k), partially offset by recruitment costs (\$47k) and miscellaneous costs (\$1k).	\$190,500
CAO - The projected deficit is due to a grant for Downtown Halifax Business Commission to support the Navigator Program (\$45k), and attrition and turnover being less than expected (\$5.9k). This is partially offset by miscellaneous savings (\$41.6k).	(\$9,300)
Fire & Emergency Services - The projected surplus is due to compensation being lower due to attrition and turnover, and delays in filling positions (\$3.8m), funding from reserves to cover the cost of the review of the Administrative Order 24, Fire and Emergency Service in Halifax Regional Municipality (\$85.6k); partially offset with a projected deficit in overtime due to existing staff covering the unoccupied positions (\$3.3m), increase in building costs, overall repair costs continue to rise as existing stations age (\$243k), consulting costs to review Administrative Order 24 (\$85.6k) increase in training costs due to training of new recruits (\$50k), decrease in revenue due to fewer false alarm fines and decrease in other miscellaneous revenues (\$81k), and net impact of other non-compensation adjustments (\$31.6k).	\$94,400
Finance & Information, Communication and Technology - The projected surplus is due to compensation being lower due to attrition, turnover and other benefit adjustments (\$549.6k), OCC funds located in ICT not required (\$90k); and net savings in various accounts (\$59.5k). These are offset in part by external resources required to support various IT initiatives (\$392.3k); increased staff overtime primarily in after-hours IT support (\$62k); unbudgeted software and license costs (\$99.3k); and SAP Roadmap project, etc. (\$47.6k).	\$97,900
Human Resources - The projected deficit is due to a net deficit in miscellaneous non-compensation adjustments (\$36.9k), partially offset by compensation being lower due to attrition and turnover (\$32.2k).	(\$4,700)
Legal, Insurance and Risk Management Services - The projected surplus is primarily due to compensation being lower due to attrition and turnover (\$156.7k); partially offset by net impact of other non-compensation adjustments (\$4.1k).	\$152,600
Transportation and Public Works - The projected deficit primarily relates to attrition and turnover being less than expected (\$70.5k), reduction in revenue from developers due to change in process for installation of street lights in new subdivisions (\$150k), winter parking enforcement and 311 call centre resources during winter season (\$50k) and miscellaneous adjustments (\$47.5k). This is partially offset by an increase in street opening permits (\$30k).	(\$288,000)
Halifax Transit - The projected deficit of \$479.9k will be carried forward to 2017/18 resulting in revenue equaling expenses. The deficit is a result of fare revenue being lower than budget, year over year ridership is currently tracking flat (\$1.3m), increase in overtime to cover vacant shifts (\$900k), increase in repair and maintenance costs of the bus fleet (\$734k); partially offset by wages & salaries being lower due to attrition, turnover and unplanned absences (\$1.6m), surplus in operating costs to support new transit technology (\$103k), surplus in fuel costs due to prices for diesel being lower than budgeted (\$405k), prior year surplus carry forward higher than amount budgeted (\$207.2k), software licensing not required this fiscal year as planned (\$89k) and net impact of other non-compensation adjustments (\$49.9k).	\$0
Planning and Development - The projected deficit primarily relates to revenue reduction in building permits (\$450k), plumbing permits (\$35k), and taxi licenses (\$58k) as well as grant funding to Nova Scotia SPCA (\$50k) and miscellaneous adjustments (\$20.5k). This is partially offset by compensation and benefits lower due to attrition and turnover (\$536.8k).	(\$76,700)
Parks and Recreation Services - The projected surplus primarily relates to compensation and benefits lower due to attrition and turnover (\$327k). This is partially offset by a net deficit for BMO (\$106k), global positioning systems installed for trucks (\$68.8k), the repair/replacement of fencing due to safety concerns (\$58k), increased lighting requirement for sportsfields (\$32.4k) and miscellaneous adjustments (\$43.8k).	\$18,000
Halifax Regional Police - The projected deficit relates to overtime costs primarily as a result of 4 homicides in a very short period of time that forced the use of additional overtime (\$1.3m), consulting costs related to new facility plan (\$202.1k), intention to contribute to the On the Job Injury Reserve (\$80k), increase in uniform and patrol equipment due to increased vendor costs and new hires (\$126.7k); partially offset by compensation lower primarily due to attrition, turnover and unpaid absences (\$238.3k), decrease in court time costs (\$169.5k), funding from Strategic Reserve to fund the consulting costs related to new facility plan (\$202.1k), on the job injury costs less than budgeted (\$80k), miscellaneous revenues higher than budgeted (\$88.6k), and net impact of other adjustments (\$61.5k).	(\$868,800)
Outside Police Services (RCMP) - The projected deficit relates to annual costs for outside police services being higher than budgeted (\$845.5k); partially offset by an amount budgeted in Fiscal Services to cover the expected annual increase (\$605k).	(\$240,500)

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2016

Operations Support - The projected surplus is due to compensation being lower due to attrition, turnover and miscellaneous benefit adjustments (\$1,509.9k), work order labour chargebacks for services performed for other business units (\$159.3k); reduced utility and heating costs due to the disposal of some transitional properties (\$52k); and savings due to miscellaneous adjustments (\$1.2k). The surplus is largely offset by additional costs required for: contract services for the operations management at the oval, arenas, and recreation facilities (\$391.8k); external janitorial services to cover turnover, staff sick time and vacations (\$261k); overtime due to deployment of existing staff to cover attrition and position turnover (\$147.7k); building related costs to address structural issues for Heritage Properties (\$38.2k); repairs and maintenance for the preparation of operations for the outdoor pools and other recreation facilities, etc. (\$212.3k); security services at Eric Spicer building and other building related initiatives (\$100k); projected deficit in vehicle repair and maintenance, and building costs to bring in line with anticipated year-end position (\$534.2k).	\$37,200
Library - The projected net \$0.00 position. The library estimates lower than anticipated parking revenue and fines/fees (\$135k), increases in property taxes (\$61k), staff training costs (\$89k), professional fees related to branding/strategic planning (\$32k) and miscellaneous adjustments (\$42k). This projected deficit will be offset by savings in vacancy management (\$269k) as well as reductions in employee future benefits costs (\$90k).	\$0
TOTAL BUSINESS UNIT SURPLUS/(DEFICIT)	(\$897,400)

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2016

FISCAL SERVICES VARIANCE ANALYSIS	Net Surplus / (Deficit)
Property Taxes - The projected surplus is primarily due to the appeals trending for commercial properties being higher than budget.	(S403,100)
Tax Agreements - The projected surplus is due to receipt of tax revenue from various entities being higher than anticipated including Nova Scotia Power (\$89.5k), and net increases in sales revenue with Bell Aliant and Heritage Gas, etc. (\$94k).	\$183,500
Deed Transfer Taxes - The projected surplus is due to increased sales activity in the real estate market.	\$1,000,000
Payments in Lieu of Taxes (PILT) - The projected surplus is due to increased commercial and industrial land rate associated with property owned by Halifax Port Authority.	\$67,400
Own Source Revenue - The projected surplus is a result of surplus in Stormwater ROW levy due to additional eligible accounts not being included in initial GIS data extract (\$750.8k); increased interest revenue from overdue accounts due to trending higher than budget (\$200k); debt recoveries from Halifax Water being higher than budget due to inclusion of refinancing debt (FCM loan) for Harbour Solutions project (\$109.3k); and other miscellaneous revenue (\$10k). This is partially offset by decreased dividend in-lieu of taxes collected from Halifax Water due to rate base calculation being lower than budget (\$84.5k).	\$985,600
Provincial Mandated & Other Services - The projected surplus in Fire Protection due to use of preliminary estimate to smooth rate of decline of charge. Any surplus is transferred to a restricted surplus account and may be used to reduce the rate in future years.	\$1,247,900
Unconditional Transfers - HRM's portion of HST Offset received from Province of Nova Scotia was higher than anticipated.	\$19,700
Fire Protection/Stormwater ROW - The projected deficit is due to transfer of area rated revenue collected to a restricted surplus account as it is not required in this fiscal year. Funds may be used to reduce the rate in future years.	(\$1,998,700)
Debt Charges - The projected surplus is due to the "all in" municipal cost of funds for a 10-year Spring Issue Debenture being lower than the budgeted rate; and debt servicing charges for the 2015 Fall Issue Debenture being lower than budget.	\$424,400
Other - The projected surplus is due to compensation related costs for NSUPE 13 contract negotiations being lower than anticipated (\$471.1k). This is offset in part by unbudgeted costs to remediate sites that have ground contamination in excess of Provincial regulatory standards (\$58.5k)	\$412,600
Provision for Valuation Allowance - The projected deficit is due to increased allowance to offset increased collection risks in some Multi-District Facilities (\$500k); and prior year outstanding assessment appeals.	(\$1,000,000)
TOTAL FISCAL SERVICES SURPLUS/(DEFICIT)	\$939,300
TOTAL HALIFAX REGIONAL MUNICIPALITY SURPLUS/(DEFICIT)	\$41,900

Attachment #2

**Halifax Regional Municipality Unaudited Consolidated Financial
Statements for September 30, 2016**

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Six Months Ended September 30, 2016

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

Six Months Ended September 30, 2016

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

As at September 30, 2016 with comparatives for September 30, 2015 and March 31, 2016

(In thousands of dollars)

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Financial assets			
Cash and short-term deposits (note 2)	\$ 253,158	\$ 218,827	\$ 233,294
Taxes receivable (note 3)	331,359	330,488	33,774
Accounts receivable (note 4)	78,513	76,496	45,242
Loans, deposits and advances	554	676	645
Land held for resale	50,736	44,461	49,604
Investments (note 5)	41,009	65,447	55,569
Investment in the Halifax Regional Water Commission (note 6)	142,967	104,336	123,670
	<u>898,296</u>	<u>840,731</u>	<u>541,798</u>
Financial liabilities			
Accounts payable and accrued liabilities (note 7)	108,760	105,155	112,079
Deferred revenue	376,553	373,765	57,526
Employee future benefits (note 9)	54,812	53,287	53,895
Solid waste management facilities liabilities (note 10)	12,993	14,907	11,983
Long-term debt (note 11)	210,249	216,903	214,201
	<u>763,367</u>	<u>764,017</u>	<u>449,684</u>
Net financial assets	<u>134,929</u>	<u>76,714</u>	<u>92,114</u>
Non-financial assets			
Tangible capital assets (note 14)	1,807,230	1,790,510	1,789,860
Inventory and prepaid expenses	18,665	18,205	12,247
	<u>1,825,895</u>	<u>1,808,715</u>	<u>1,802,107</u>
Accumulated surplus (note 15)	<u>\$ 1,960,824</u>	<u>\$ 1,885,429</u>	<u>\$ 1,894,221</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, 2016 and September 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Revenue				
Taxation	\$ 354,506	\$ 360,160	\$ 352,422	\$ 702,164
Taxation from other governments	19,185	19,185	18,996	38,490
User fees and charges	55,204	55,736	58,048	117,476
Government grants	20,457	19,360	19,037	42,455
Development levies	930	1,013	689	2,963
Investment income (note 5)	1,609	1,759	1,865	3,504
Penalties, fines and interest	6,421	11,690	6,191	12,928
Land sales, contributions and other revenue	10,926	10,817	16,034	21,972
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (note 6)	11,500	19,297	14,006	22,951
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	2,332	2,290	2,264	4,528
Total revenue	483,070	501,307	489,552	969,431
Expenses				
General government services	56,926	36,394	50,267	112,909
Protective services	104,936	103,355	98,174	204,248
Transportation services	133,887	125,708	117,789	261,394
Environmental services	22,347	22,045	30,802	53,762
Recreation and cultural services	62,892	61,514	59,688	121,680
Planning and development services	11,746	11,547	10,348	23,235
Educational services	74,141	74,141	71,316	142,632
Total expenses	466,875	434,704	438,384	919,860
Annual surplus	16,195	66,603	51,168	49,571
Accumulated surplus, beginning of period	1,894,221	1,894,221	1,834,261	1,834,261
Remeasurement gain from investment in Halifax Regional Water Commission (note 6)	-	-	-	10,389
Accumulated surplus, end of period	\$ 1,910,416	\$ 1,960,824	\$ 1,885,429	\$ 1,894,221

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, 2016 and September 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Annual surplus	\$ 16,195	\$ 66,603	\$ 51,168	\$ 49,571
Acquisition of tangible capital assets and contributed tangible capital assets	(102,017)	(80,831)	(70,506)	(140,060)
Amortization of tangible capital assets	63,107	63,107	63,513	124,441
Loss (gain) on disposal of tangible capital assets		99	15	(970)
Proceeds on disposal of tangible capital assets		255	14	10,275
	(22,715)	49,233	44,204	43,257
Acquisition of inventories of supplies and prepaid expenses		(24,357)	(25,388)	(34,468)
Consumption of inventories of supplies and use of prepaid expenses		17,939	16,708	31,746
Remeasurement gain from investment in Halifax Regional Water Commission (note 6)		-	-	10,389
	-	(6,418)	(8,680)	7,667
Net change in net financial assets	(22,715)	42,815	35,524	50,924
Net financial assets, beginning of period (note 6)	92,114	92,114	41,190	41,190
Net financial assets, end of period	\$ 69,399	\$ 134,929	\$ 76,714	\$ 92,114

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, 2016 and September 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Cash provided by (used in):			
Operating activities			
Annual surplus	\$ 66,603	\$ 51,168	\$ 49,571
Items not involving cash:			
Amortization of tangible capital assets	63,107	63,513	124,441
Loss (gain) on disposal of tangible capital assets	99	15	(970)
Contributed tangible capital assets	(8,235)	(4,099)	(12,744)
Increase in investment in the Halifax Regional Water Commission before remeasurement gain	(19,297)	(14,006)	(22,951)
	102,277	96,591	137,347
Change in non-cash assets and liabilities:			
Increase in taxes receivable	(297,585)	(302,397)	(5,683)
Decrease (increase) in accounts receivable	(33,271)	(22,959)	8,295
Decrease in loans, deposits and advances	91	71	102
Increase in land held for resale	(1,132)	(2,197)	(7,340)
Increase in inventory and prepaid expenses	(6,418)	(8,680)	(2,722)
Increase (decrease) in accounts payable and accrued liabilities	(3,319)	(609)	6,315
Increase in deferred revenue	319,027	317,420	1,181
Increase (decrease) in employee future benefits	917	883	1,491
Increase (decrease) in solid waste management facilities liabilities	1,010	2,249	(675)
Net change in cash from operating activities	81,597	80,372	138,311
Capital activities			
Proceeds on disposal of tangible capital assets	255	14	10,275
Acquisition of tangible capital assets	(72,596)	(66,407)	(127,316)
Net change in cash from capital activities	(72,341)	(66,393)	(117,041)
Investing activities			
Decrease in investments	14,560	6,690	16,568
Net change in cash from investing activities	14,560	6,690	16,568
Financing activities			
Long-term debt issued	19,500	27,000	39,673
Long-term debt redeemed	(29,143)	(28,740)	(45,274)
Net debt recovered from the Halifax Regional Water Commission	5,691	5,745	6,904
Net change in cash from financing activities	(3,952)	4,005	1,303
Net change in cash and short-term deposits	19,864	24,674	39,141
Cash and short-term deposits, beginning of period	233,294	194,153	194,153
Cash and short-term deposits, end of period	\$ 253,158	\$ 218,827	\$ 233,294

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

1. Significant accounting policies:

(a) Basis of presentation:

The consolidated financial statements of the Halifax Regional Municipality (the "Municipality") have been prepared by management in accordance with Canadian public sector accounting standards.

(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
- 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

As at September 30, 2016

(In thousands of dollars)

1. Significant accounting policies (continued):

(c) Investment in the Halifax Regional Water Commission:

The Halifax Regional Water Commission (the "HRWC") is a corporate body without share capital and 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 net income or loss of the HRWC in its consolidated statement of operations with a corresponding increase or decrease in its investment account.

(d) 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.

(e) Use of estimates:

The preparation of consolidated 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 consolidated 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, contaminated sites liability and in performing actuarial valuations of employee future benefits. These estimates and assumptions are based on the Municipality's best judgement and may differ significantly from actual results.

(f) 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 of Nova Scotia 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.

(g) User fees and charges:

User fees relate to transit fees, fees for various programs and fees imposed on specific activities. Revenue is recognized when the activity is performed or when the service has been rendered.

(h) Government transfers:

Government transfers are recognized 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.

(i) 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 to recognize the loss and be included in the statement of operations.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

1. Significant accounting policies (continued):

- (j) Land held for resale:
Land held for resale is recorded at the lower of cost or net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.
- (k) Contaminated sites:
The Municipality accrues a liability to estimate the cost to remediate contaminated sites to the level necessary to allow the property to meet the environmental standard appropriate to its current use or status. The liability is based on estimates and assumptions using the best information available to management.
- (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 life ("EARSLS") for the related employee group.
- (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 historical cost or estimated historical cost, based on appraisals or other acceptable methods where historical cost was not available, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost of normal maintenance and repairs which do not add value to the asset or materially extend the useful life of the asset are not capitalized. The cost, less residual value of the tangible capital assets, are amortized on a straight line basis over their estimated useful lives as follows:

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

1. Significant accounting policies (continued):

(o) (i) Tangible capital assets (continued):

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.

Leasehold improvements are amortized over the shorter of the term of the lease (including one renewal period, if provided for) or the useful life of the asset.

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.

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.

iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets, 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.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

1. Significant accounting policies (continued):

(p) Inventories of Supplies:

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

(q) Expenses:

Expenses are recognized in the year the events giving rise to the event occurs and there is a legal or constructive obligation to pay.

(r) School boards:

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

(s) 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.

(t) Funds and Reserves:

Certain amounts, as approved by Council, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

2. Cash and short-term deposits:

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Halifax Regional Municipality	\$ 247,249	\$ 212,896	\$ 227,625
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	5,909	5,931	5,669
Total	\$ 253,158	\$ 218,827	\$ 233,294

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, 2016	Sept. 30, 2015	March 31, 2016
Taxes receivable	\$ 335,373	\$ 332,837	\$ 37,995
Allowance	(4,014)	(2,349)	(4,221)
Total	\$ 331,359	\$ 330,488	\$ 33,774

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

4. Accounts receivable:

		Sept. 30, 2016		Sept. 30, 2015		March 31, 2016
Federal government	\$	42,827	\$	54,351	\$	34,919
Provincial government		20,485		20,396		7,923
Other receivables		29,948		26,373		27,549
Allowance		(14,747)		(24,624)		(25,149)
Total	\$	78,513	\$	76,496	\$	45,242

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, 2016.

Bonds of Federal and Provincial governments and their guarantees have a maturity range from May 27, 2016 to December 18, 2018. The weighted average yield on market value of these bonds is 0.78% at September 30, 2016 (September 30, 2015 - 0.95%, March 31, 2016 - 0.89%).

		Sept. 30, 2016 Market value		Sept. 30, 2015 Market value		March 31, 2016 Market value
	Cost		Cost		Cost	
Money market instruments	\$ 28,981	\$ 28,988	\$ 49,404	\$ 49,427	\$ 41,534	\$ 41,593
Bonds of Federal and Provincial governments and their guarantees	12,028	12,323	16,043	16,452	14,035	14,376
Total	\$ 41,009	\$ 41,311	\$ 65,447	\$ 65,879	\$ 55,569	\$ 55,969

The investment income earned on money market instruments is \$1,638 (September 30, 2015 - \$1,689, March 31, 2016 - \$3,176) and on bonds of Federal and Provincial governments and their guarantees is \$121 (September 30, 2015 - \$176, March 31, 2016 - \$328).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

6. Investment in the Halifax Regional Water Commission:

The HRWC is a government business enterprise of the Municipality and is responsible for the supply of municipal water, wastewater and stormwater services to residents of the Municipality. HRWC formerly reported under the Nova Scotia Accounting and Reporting Handbook for Water Utilities ("Handbook") and was permitted the use of Part V of the CPA Handbook. On April 1, 2015 the HRWC was required to transition to International Financial Reporting Standards ("IFRS"). The HRWC was required to adopt the amounts retrospectively which affected their statement of financial position and statements of earnings and comprehensive income and cash flows. The Municipality has presented the comparative information as if the HRWC had previously reported under IFRS and has provided a reconciliation of the previously reported information based on the transitional adjustments required by the HRWC.

- (a) The impact of cumulative transitional adjustments of the Municipalities opening net financial assets and accumulated surplus are as follows:

Accumulated surplus at April 1, 2014

Accumulated surplus, as previously reported	\$ 2,567,000
Transition adjustment upon adoption of IFRS by Halifax Regional Water Commission at April 1, 2014	(738,448)
Accumulated surplus, as restated	\$ 1,828,552

Net financial assets at April 1, 2014

Net financial assets, as previously reported	\$ 774,011
Transition adjustment upon adoption of IFRS by Halifax Regional Water Commission at April 1, 2014	(738,448)
Net financial assets, as restated	\$ 35,563

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

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

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

	Sept. 30, 2016	Sept. 30, 2015 Revised	March 31, 2016
Financial position			
Current assets	\$ 106,059	\$ 75,183	\$ 90,394
Capital assets	1,074,575	1,052,573	1,077,043
Total assets	1,180,634	1,127,756	1,167,437
Current liabilities	66,207	61,457	59,802
Long-term liabilities	971,460	961,963	983,965
Total liabilities	1,037,667	1,023,420	1,043,767
Net assets	\$ 142,967	\$ 104,336	\$ 123,670
Results of operations			
Revenues	\$ 70,901	\$ 66,713	\$ 131,717
Operating expenses	(52,642)	(53,599)	(111,676)
Financing expenses	(4,436)	(4,477)	(9,075)
Other income	7,860	7,713	16,705
Regulatory deferral account amortization	(96)	(80)	(192)
Net income before grant in lieu of tax	21,587	16,270	27,479
Grant in lieu of tax	(2,290)	(2,264)	(4,528)
Increase in investment and equity before remeasurement gain	19,297	14,006	22,951
Investment and equity, beginning of period	123,670	90,330	90,330
Change in investment and equity through remeasurement gain	-	-	10,389
Investment and equity, end of period	\$ 142,967	\$ 104,336	\$ 123,670

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

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

On transition to IFRS the HRWC had the following net changes to their financial statements:

	Sept. 30, 2015 previously reported	Adjustment on transition	Sept. 30, 2015 Revised
Financial position			
Current assets	\$ 74,551	\$ 632	\$ 75,183
Capital assets	1,057,903	(5,330)	1,052,573
Total assets	1,132,454	(4,698)	1,127,756
Current liabilities	25,589	35,868	61,457
Long-term liabilities	235,032	726,931	961,963
Total liabilities	260,621	762,799	1,023,420
Net assets	\$ 871,833	\$ (767,497)	\$ 104,336
Results of operations			
Revenues	\$ 66,713	\$ -	\$ 66,713
Operating expenses	(46,437)	(7,162)	(53,599)
Financing expenses	(4,397)	(80)	(4,477)
Other income	1,600	6,113	7,713
Regulatory deferral account amortization	-	(80)	(80)
Net income before grant in lieu of tax	17,479	(1,209)	16,270
Grant in lieu of tax	(2,264)	-	(2,264)
Net income	15,215	(1,209)	14,006
Contributed tangible capital assets	(4,163)	4,163	-
Decrease in reserves	1,750	(1,750)	-
Increase in investments and equity	\$ 12,802	\$ 1,204	\$ 14,006

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

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Revenues			
Grant in lieu of tax	\$ 2,290	\$ 2,264	\$ 4,528
Expenses			
Stormwater charge	\$ 1,941	\$ 1,941	\$ 3,881
Fire protection charge	\$ 3,728	\$ 4,266	\$ 8,560

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

7. Accounts payable and accrued liabilities:

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Trade accounts payable	38,634 \$	36,264 \$	40,253
Federal government	9,828	9,326	10,212
Provincial government	2,854	4,033	5,198
Salaries and wages payable	44	6,579	27
Accrued liabilities	55,017	46,359	53,934
Accrued interest	2,383	2,594	2,455
Total	108,760 \$	105,155 \$	112,079

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 consolidated 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 HRM 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 \$15,703 for the period ending September 30, 2016 (September 30, 2015 - \$15,162, March 31, 2016 - \$30,549). Since January 1, 2016, the Municipality and the members are each contributing 12.21% of regular earnings for members participating in the main division of the pension plan. 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, 2014. The next actuarial valuation, at December 31, 2015, is to be filed by September 30, 2016. The interest rate used in the last filed valuation was 6.55% per year. The following estimates as at December 31, 2015 are based on the actuarial valuation as at December 31, 2014 extrapolated to December 31, 2015 and is based on a best estimate discount rate assumption of 7.25% per annum (2014 - 7.25%).

	2016 Extrapolated	2015 Extrapolated
Actuarial value of plan assets	\$ 1,515,696	\$ 1,401,480
Estimated present value of accrued pension benefits	(1,552,494)	(1,454,270)
Estimated funding deficit	\$ (36,798)	\$ (52,790)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(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, 2015. The last actuarial valuation of the police health trust benefits was conducted as at March 31, 2014. For all other benefits, actuarial valuations were conducted as at March 31, 2016. 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:

	2016	2015
Accrued benefit obligation, beginning of year	\$ 60,844	\$ 53,383
Current period benefit cost	4,445	4,592
Benefit payments	(5,892)	(4,206)
Interest cost	1,918	1,936
Actuarial loss	904	5,139
Accrued benefit obligation, end of year	\$ 62,219	\$ 60,844
Main assumptions used for fiscal year-end disclosure		
Discount rate	2.89%	3.19%
Salary increase	3% plus merit	3% plus merit
Main assumptions used for expense calculation		
Discount rate	3.19%	3.61%
Salary increase	3% plus merit	3% plus merit

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(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, 2016 is estimated to include the following components:

The details of the accrued benefits obligation are based on information provided by our actuary for the year ended March 31, 2016. A portion of the estimated increase to March 31, 2017 has been accrued to the end of the period.

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Accrued benefit obligation			
Retiring allowances	\$ 30,458	\$ 29,929	\$ 30,458
Sick leave	18,078	17,924	18,078
HRM pension contributions for employees on long term disability	5,083	4,344	5,083
Police Health Trust	2,057	2,021	2,057
Other	6,543	6,626	6,543
	62,219	60,844	62,219
Unamortized actuarial loss	(8,324)	(8,440)	(8,324)
Liability at the end of the previous year	53,895	52,404	53,895
Accrued liability to end of period	917	883	-
Benefit liability	\$ 54,812	\$ 53,287	\$ 53,895

The unamortized actuarial losses will be amortized over the 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, 2016	March 31, 2015
Current period benefit cost	\$ 4,445	\$ 4,592
Amortization of actuarial loss	1,020	425
Other employee benefit expense	5,465	5,017
Other employee benefit interest expense	1,918	1,936
Total expense related to other employee benefit plans	\$ 7,383	\$ 6,953

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

10. Solid waste management facilities liabilities:

The Nova Scotia Environmental Protection Act (the "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.

The estimated liability for the care of the landfill sites is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 2.52% (September 30, 2015 - 2.38%, March 31, 2016 - 2.43%) and a forecasted inflation rate of 1.10% (September 30, 2015 -1.27%, March 31, 2016 - 1.36%).

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. This continuous monitoring of the site is anticipated to be ongoing basis. A reserve has been set up to fund the liability until 2017, after which funding will be done through the operating fund.

Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 20 years, until the fiscal year ended March 31, 2036.

The site's design consists of nine cell phases with an expected total capacity of 5,200,000 tonnes (September 30, 2015 - 4,244,000 tonnes, March 31, 2016 - 5,200,000 tonnes).

A reserve has been established to fund the post closure care activities for this site to 2056 which include perpetual care 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 liability was adjusted for capacity used of 100% for the closed cells and 83.27% (September 30, 2015 - 71.08%, March 31, 2016 - 81.94%) of Cell 6.

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 plant when necessary, removal of buildings, site cleanup and general site maintenance.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

10. Solid waste management facilities liabilities (continued):

	Sackville	Otter Lake	Mengoni	Sept. 30, 2016 Total
Estimated present value of closure and post closure costs	\$ 19,530	\$ 37,728	\$ 2,489	\$ 59,747
Less: expenses incurred	17,761	26,686	2,307	46,754
	1,769	11,042	182	12,993
Reserve fund				15,782
Excess of liability over available reserves (available reserves over liability)				\$ (2,789)

	Sackville	Otter Lake	Mengoni	Sept. 30, 2015 Total
Estimated present value of closure and post closure costs	\$ 19,993	\$ 36,824	\$ 2,473	\$ 59,290
Less: expenses incurred	17,208	24,904	2,270	44,383
	2,785	11,920	203	14,907
Reserve fund				15,490
Excess of liability over available reserves (available reserves over liability)				\$ (583)

	Sackville	Otter Lake	Mengoni	March 31, 2016 Total
Estimated present value of closure and post closure costs	\$ 19,476	\$ 36,576	\$ 2,485	\$ 58,537
Less: expenses incurred	17,577	26,685	2,292	46,554
	1,899	9,891	193	11,983
Reserve fund				13,489
Excess of liability over available reserves (available reserves over liability)				\$ (1,506)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

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, 2016 are as follows:

2017	\$	13,662
2018		35,877
2019		33,033
2020		27,894
2021		29,756
Thereafter		70,027
Total	\$	210,249

12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at September 30, 2016 are \$7,089 (September 30, 2015 - \$7,144, March 31, 2016 - \$7,058).

13. Commitments:

(a) The Municipality and its consolidated entities rent facilities under several long-term operating leases with annual payments for each of the next five years as follows:

2017	\$	6,001
2018		5,027
2019		4,368
2020		3,481
2021		2,728
Total	\$	21,605

(b) The Municipality and its consolidated entities has entered into several long-term operating leases for various purposes other than rent with annual payments for each of the next five years as follows:

2017	\$	5,653
2018		6,852
2019		4,984
2020		3,798
2021		3,418
Total	\$	24,705

(c) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments for each of the next five years approximately \$38,393 (September 30, 2015 - \$48,136, March 31, 2016 - \$40,600).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2016	Additions (Net of Transfers)	Disposals	Balance at Sept. 30,
Land	\$ 281,152	\$ 1,023	\$ -	\$ 282,175
Land improvements	250,289	1,429	-	251,718
Buildings	542,103	836	-	542,939
Vehicles	214,587	125	(746)	213,966
Machinery and equipment	136,113	1,584	-	137,697
Roads and infrastructure	1,857,543	15,108	-	1,872,651
Dams	480	-	-	480
Ferries	32,171	5,763	-	37,934
Leasehold improvements	3,030	-	-	3,030
Assets under construction	36,705	54,963	-	91,668
Total	\$ 3,354,173	\$ 80,831	\$ (746)	\$ 3,434,258

Accumulated amortization	Balance at March 31, 2016	Disposals	Amortization Expense	Balance at Sept. 30,
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	187,380	-	2,054	189,434
Buildings	227,066	-	9,870	236,936
Vehicles	130,434	(392)	7,300	137,342
Machinery and equipment	88,123	-	5,925	94,048
Roads and infrastructure	908,901	-	37,413	946,314
Dams	468	-	6	474
Ferries	20,660	-	453	21,113
Leasehold improvements	1,281	-	86	1,367
Assets under construction	-	-	-	-
Total	\$ 1,564,313	\$ (392)	\$ 63,107	\$ 1,627,028

	Net book value March 31, 2016	Net book value Sept. 30,
Land	\$ 281,152	\$ 282,175
Land improvements	62,909	62,284
Buildings	315,037	306,003
Vehicles	84,153	76,624
Machinery and equipment	47,990	43,649
Roads and infrastructure	948,642	926,337
Dams	12	6
Ferries	11,511	16,821
Leasehold improvements	1,749	1,663
Assets under construction	36,705	91,668
Total	\$ 1,789,860	\$ 1,807,230

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2015	Additions (Net of Transfers)	Disposals	Balance at Sept. 30,
Land	\$ 286,734	\$ -	\$ -	\$ 286,734
Land improvements	243,385	1,284	-	244,669
Buildings	514,624	-	-	514,624
Vehicles	209,122	6,148	(211)	215,059
Machinery and equipment	116,741	1,483	-	118,224
Roads and infrastructure	1,796,140	3,988	-	1,800,128
Dams	480	-	-	480
Ferries	26,481	-	-	26,481
Leasehold improvements	3,030	-	-	3,030
Assets under construction	28,679	57,603	-	86,282
Total	\$ 3,225,416	\$ 70,506	\$ (211)	\$ 3,295,711

Accumulated amortization	Balance at March 31, 2015	Disposals	Amortization Expense	Balance at Sept. 30,
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	180,975	-	4,543	185,518
Buildings	209,162	-	9,009	218,171
Vehicles	117,026	(182)	7,601	124,445
Machinery and equipment	77,410	-	5,312	82,722
Roads and infrastructure	836,048	-	36,468	872,516
Dams	456	-	6	462
Ferries	19,683	-	488	20,171
Leasehold improvements	1,110	-	86	1,196
Assets under construction	-	-	-	-
Total	\$ 1,441,870	\$ (182)	\$ 63,513	\$ 1,505,201

	Net book value March 31, 2015	Net book value Sept. 30,
Land	\$ 286,734	\$ 286,734
Land improvements	62,410	59,151
Buildings	305,462	296,453
Vehicles	92,096	90,614
Machinery and equipment	39,331	35,502
Roads and infrastructure	960,092	927,612
Dams	24	18
Ferries	6,798	6,310
Leasehold improvements	1,920	1,834
Assets under construction	28,679	86,282
Total	\$ 1,783,546	\$ 1,790,510

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2015	Additions (Net of Transfers)	Disposals	Balance at March 31, 2016
Land	\$ 286,734	\$ 3,573	\$ (9,155)	\$ 281,152
Land improvements	243,385	6,904	-	250,289
Buildings	514,624	27,605	(126)	542,103
Vehicles	209,122	7,487	(2,022)	214,587
Machinery and equipment	116,741	19,372	-	136,113
Roads and infrastructure	1,796,140	61,403	-	1,857,543
Dams	480	-	-	480
Ferries	26,481	5,690	-	32,171
Leasehold improvements	3,030	-	-	3,030
Assets under construction	28,679	8,026	-	36,705
Total	\$ 3,225,416	\$ 140,060	\$ (11,303)	\$ 3,354,173

Accumulated amortization	Balance at March 31, 2015	Disposals	Amortization Expense	Balance at March 31, 2016
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	180,975	-	6,405	187,380
Buildings	209,162	(114)	18,018	227,066
Vehicles	117,026	(1,884)	15,292	130,434
Machinery and equipment	77,410	-	10,713	88,123
Roads and infrastructure	836,048	-	72,853	908,901
Dams	456	-	12	468
Ferries	19,683	-	977	20,660
Leasehold improvements	1,110	-	171	1,281
Assets under construction	-	-	-	-
Total	\$ 1,441,870	\$ (1,998)	\$ 124,441	\$ 1,564,313

	Net book value March 31, 2015	Net book value March 31, 2016
Land	\$ 286,734	\$ 281,152
Land improvements	62,410	62,909
Buildings	305,462	315,037
Vehicles	92,096	84,153
Machinery and equipment	39,331	47,990
Roads and infrastructure	960,092	948,642
Dams	24	12
Ferries	6,798	11,511
Leasehold improvements	1,920	1,749
Assets under construction	28,679	36,705
Total	\$ 1,783,546	\$ 1,789,860

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$91,668 (September 30, 2015 - \$86,282, March 31, 2016 - \$36,705) have not been amortized. Amortization of these assets will commence when the asset is

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at the fair market value at the date of contribution. The value of contributed assets received during the period is \$8,235 (September 30, 2015 - \$4,099, March 31, 2016 - \$12,744) and is comprised of roads and infrastructure in the amount of \$8,235 (September 30, 2015 - \$4,099, March 31, 2016 - \$12,610) and land and land improvements having a value of \$nil (September 30, 2015 - \$nil, March 31, 2016 - \$134).

(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) Impairment of tangible capital assets:

The impairment of tangible capital assets during the period was \$nil (September 30, 2015 - \$nil, March

(f) Roads and infrastructure:

Roads and infrastructure at September 30, 2016 have a net book value of \$926,337 (September 30, 2015 - \$927,612, March 31, 2016 - 948,642) and are comprised of: road beds - \$277,048 (September 30, 2015 - \$283,823, March 31, 2016 - \$283,267), road surfaces - \$298,708 (September 30, 2015 - \$314,503, March 31, 2016 - \$318,562), infrastructure - \$337,807 (September 30, 2015 - \$317,978, March 31, 2016 - \$333,562) and bridges - \$12,774 (September 30, 2015 - \$11,308, March 31, 2016 - \$12,917).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

15. Accumulated surplus:

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

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Surplus			
Invested in tangible capital assets	\$ 1,596,981	\$ 1,573,607	\$ 1,575,659
Other	69,873	52,411	26,091
Equity in Halifax Regional Water Commission (note 6)	142,967	104,336	123,670
Funded by reserves			
Landfill closure costs	(12,993)	(14,907)	(11,983)
Unfunded			
Accrued interest	(2,383)	(2,594)	(2,455)
Employee benefits	(13,859)	(13,708)	(13,727)
Total surplus	1,780,586	1,699,145	1,697,255
Risk reserves set aside by Council			
Insurance and risk	4,014	3,976	3,995
Police officer on the job injury	1,861	1,793	1,852
Operating stabilization	8,932	8,973	8,878
General contingency	1,562	3,651	2,973
Total risk reserves set aside by Council	16,369	18,393	17,698
Obligation reserves set aside by Council			
Landfill closure and post closure costs	15,782	15,490	13,489
Municiple election	2,068	1,664	1,664
Convention centre	3,484	2,269	2,774
Capital fund	11,450	13,549	18,758
Fleet vehicles and equipment	4,238	4,090	4,193
Central Library recapitalization	2,061	1,219	1,634
Building recapitalization and replacement	3,695	3,787	3,542
Multi-District facilities	3,430	2,654	2,935
Transit capital	8,582	10,837	9,281
Solid waste facilities	13,083	16,600	15,053
Titanic commemorative	-	101	114
Central Library repayment	-	2,867	-
Total obligation reserves set aside by Council	67,873	75,127	73,437
Opportunity reserves set aside by Council			
Strategic capital	44,509	54,057	56,746
Parkland development	5,132	4,409	4,714
Business/Industrial parks expansion	20,598	21,266	21,119
Community and events	2,492	1,950	1,921
Gas tax	12,944	8,157	17,411
Debt principle and interest repayment	10,321	2,925	3,920
Total opportunity reserves set aside by Council	95,996	92,764	105,831
Total accumulated surplus	\$ 1,960,824	\$ 1,885,429	\$ 1,894,221

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

16. Contingent liabilities:

- (a) As of September 30, 2016, 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 consolidated 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, 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 21.2% at September 30, 2016 (September 30, 2015 - 21.3%, March 31, 2016 - 22.0%). As at September 30, 2016, total outstanding debt is \$230,079 (September 30, 2015 - \$218,841, March 31, 2016 - \$240,145), with maturity dates ranging from 2017 to 2025. The Municipality is responsible for outstanding debt of \$53,071 (September 30, 2015 - \$59,921, March 31, 2016 - \$58,762) recoverable from the HRWC.

17. Financial instruments:

(a) Fair value:

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

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

As at September 30, 2016

(In thousands of dollars)

18. Amounts contributed for provincially mandated services:

	Budget	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
School boards	\$ 74,141	\$ 74,141	\$ 71,316	\$ 142,632
Assessment services	3,451	3,451	3,435	6,870
Social housing	1,613	1,613	1,487	3,044
Correctional services	3,323	3,323	3,308	6,615
Total	\$ 82,528	\$ 82,528	\$ 79,546	\$ 159,161

(a) School boards:

The Municipality is required to provide a mandatory contribution in the amount of \$65,968 (September 30, 2015 - \$62,918, March 31, 2016 - \$125,836) and supplementary contributions of \$8,173 (September 30, 2015 - \$8,398, March 31, 2016 - \$16,796) to the Halifax Regional School Board and the Conseil scolaire acadien provincial. These contributions are recorded as expenses in educational services.

(b) Assessment services:

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

(c) Social housing:

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

(d) Correctional services:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

19. Budget data:

The budget data presented in these consolidated financial statements is based upon the fiscal 2017 operating and capital budgets approved by Council on March 8, 2016, plus the budgeted figures of the recreation, cultural and other facilities, and commissions included in the consolidated financial statements, to the extent that they could be reasonably determined. Council approved budgets are prepared on a modified cash basis which differs from budget amounts reported on the consolidated statement of operations and change in net financial assets which are prepared in accordance with Canadian public sector accounting standards.

The accounting standards in Handbook Section PSAS 3150 Tangible Capital Assets have not been adopted for budget preparation purposes. The fiscal 2017 Council approved budget has been modified to reflect these adjustments.

The chart below reconciles the approved budgets to the budget figures reported in these consolidated financial statements.

	2017	2016
Revenue		
Operating budget	\$ 872,838	\$ 869,134
Capital budget	197,934	135,804
	1,070,772	1,004,938
Less:		
Miscellaneous capital funding	(669)	(3,371)
Principal and interest recovery from Halifax Regional Water Commission	(9,622)	(10,164)
Tax concessions	(5,655)	(5,565)
Transfers from reserves to capital	(72,040)	(26,310)
Transfers from operating to capital	(42,690)	(47,704)
Long-term debt issued	(50,085)	(36,318)
	(180,761)	(129,432)
Add:		
Revenues from agencies, boards and commissions	32,000	30,300
Restricted area rate surpluses	2,312	1,842
Proceeds from sale of assets deposited to reserves	1,449	5,824
Interest on reserves	1,618	2,159
Development levies in reserves	2,372	1,793
Other reserve revenue	1,450	1,839
Tangible capital asset related adjustments	4,439	17,365
Increase in investment of the Halifax Regional Water Commission before remeasurement gain (loss)	23,000	23,000
	68,640	84,122
Total revenue	\$ 958,651	\$ 959,628

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016

(In thousands of dollars)

19. Budget data (continued):

	2017	2016
Expenses		
Operating budget	\$ 872,838	\$ 869,134
Less:		
Tax concessions	(5,655)	(5,565)
Transfers from operating to capital	(42,690)	(47,704)
Transfers from operating to reserves	(22,066)	(15,488)
Change in solid waste management facilities liabilities	1,010	(675)
Principal and interest payments made on behalf of Halifax Regional Water Commission	(9,622)	(10,164)
Long-term debt redeemed	(30,995)	(36,208)
	(110,018)	(115,804)
Add:		
Expenses from agencies, boards and commissions	31,453	30,779
Cost of lots sold in business parks	-	1,053
Application of restricted area rate surpluses	2,312	1,842
Tangible capital assets adjustments including amortization	126,565	140,734
	160,330	174,408
Total expenses	923,150	927,738
Annual surplus	\$ 35,501	\$ 31,890

20. Segmented information:

The Municipality 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, the estimated contaminated sites liability and the following administrative activities: human resources, legal services, office of the Auditor General, finance and information, communications and technology, and the office of the Chief Administrative Officer.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 30, 2016
(In thousands of dollars)

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 36).

HALIFAX REGIONAL MUNICIPALITY

Schedule of Remuneration of Members of Council and Chief Administrative Officer

As at September 30, 2016

(In thousands of dollars)

	Sept. 30, 2016	Sept. 30, 2015	March 31, 2016
Council members:			
M. Savage, Mayor	\$ 86	\$ 85	\$ 171
S. Adams	42	41	82
S. Craig	42	41	82
B. Dalrymple	42	41	82
D. Fisher	-	35	37
D. Hendsbee	42	41	82
B. Johns	42	41	82
B. Karsten	42	41	82
T. Mancini	41	-	13
W. Mason	42	41	82
G. McCluskey	42	41	82
L. Mosher	42	41	82
L. Nicoll	42	45	87
T. Outhit	42	41	82
R. Rankin	42	41	82
R. Walker	42	41	82
J. Watts	42	41	82
M. Whitman	46	41	85
Chief Administrative Officer:			
J. Dubé	16	-	-
J. Traves (Acting)	86	-	82
R. Butts	-	182	325

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at September 30, 2016

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2016	Issued	Redeemed	Balance Sept. 30, 2016
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 49,500	\$ -	\$ 5,500	\$ 44,000
05-B-1	15	3.63/4.83	2020	12,095	-	-	12,095
06-A-1	10	4.29/4.88	2016	2,309	-	2,309	-
06-B-1	10	4.1/4.41	2016	1,015	-	-	1,015
07-A-1	10	4.45/4.63	2017	3,913	-	1,956	1,957
07-B-1	10	4.65/5.01	2017	1,760	-	-	1,760
08-A-1	10	3.75/4.884	2018	7,950	-	2,650	5,300
08-B-1	10	3.1/5.095	2018	7,421	-	-	7,421
09-A-1	15	1.0/5.644	2024	26,181	-	4,395	21,786
09-B-1	10	0.97/4.329	2019	2,600	-	-	2,600
10-A-1	10	1.51/4.5	2020	10,200	-	2,040	8,160
10-B-1	10	1.55/3.87	2020	13,363	-	-	13,363
11-A-1	10	1.63/4.221	2021	7,950	-	1,325	6,625
11-B-1	10	1.219/3.645	2021	6,609	-	-	6,609
12-A-1	10	1.636/3.48	2022	10,360	-	1,480	8,880
12-B-1	10	1.51/3.16	2022	6,720	-	-	6,720
13-A-1	10	1.33/2.979	2023	18,880	-	2,360	16,520
13-B-1	10	1.285/3.614	2023	2,936	-	-	2,936
14-A-1	10	1.245/3.347	2024	19,688	-	2,188	17,500
14-B-1	10	1.20/3.19	2024	18,252	-	-	18,252
15-A-1	10	1.011/2.786	2025	27,000	-	2,700	24,300
15-B-1	10	1.040/2.894	2025	10,132	-	-	10,132
16-A-1	10	1.150/2.925	2026	-	19,500	-	19,500
				266,834	19,500	28,902	257,431
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,400	-	200	3,200
GMIF12028	10	1.75	2025	2,541	-	-	2,541
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	186	-	41	146
				272,963	19,500	29,143	263,320
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(9,000)	-	-	(9,000)
24-HBR-1	20	2.84/5.94	2024	(49,500)	-	(5,500)	(44,000)
Other debt	1 to 4	2.55/6.875	2015/2017	(262)	-	(191)	(71)
				(58,762)	-	(5,691)	(53,071)
Long-term debt				\$ 214,201	\$ 19,500	\$ 23,452	\$ 210,249

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at September 30, 2016

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2015	Issued	Redeemed	Balance Sept. 30, 2015
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 55,000	\$ -	\$ 5,500	\$ 49,500
05-A-1	10	2.97/4.56	2015	2,300	-	2,300	-
05-B-1	15	3.63/4.83	2020	16,442	-	-	16,442
06-A-1	10	4.29/4.88	2016	4,617	-	2,308	2,309
06-B-1	10	4.1/4.41	2016	2,030	-	-	2,030
07-A-1	10	4.45/4.63	2017	5,870	-	1,957	3,913
07-B-1	10	4.65/5.01	2017	2,640	-	-	2,640
08-A-1	10	3.75/4.884	2018	10,600	-	2,650	7,950
08-B-1	10	3.1/5.095	2018	9,895	-	-	9,895
09-A-1	15	1.0/5.644	2024	30,576	-	4,395	26,181
09-B-1	10	0.97/4.329	2019	3,250	-	-	3,250
10-A-1	10	1.51/4.5	2020	12,240	-	2,040	10,200
10-B-1	10	1.55/3.87	2020	16,035	-	-	16,035
11-A-1	10	1.63/4.221	2021	9,275	-	1,325	7,950
11-B-1	10	1.219/3.645	2021	7,711	-	-	7,711
12-A-1	10	1.636/3.48	2022	11,840	-	1,480	10,360
12-B-1	10	1.51/3.16	2022	7,680	-	-	7,680
13-A-1	10	1.33/2.979	2023	21,240	-	2,360	18,880
13-B-1	10	1.285/3.614	2023	3,303	-	-	3,303
14-A-1	10	1.245/3.347	2024	21,875	-	2,188	19,687
14-B-1	10	1.20/3.19	2024	20,280	-	-	20,280
15-A-1	10	1.011/2.786	2025		27,000	-	27,000
				274,699	27,000	28,503	273,196
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,600	-	200	3,400
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	263	-	37	226
				278,564	27,000	28,740	276,824
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(10,000)	-	-	(10,000)
24-HBR-1	20	2.84/5.94	2024	(55,000)	-	(5,500)	(49,500)
Other debt	1 to 4	2.55/6.875	2014/2017	(666)	-	(245)	(421)
				(65,666)	-	(5,745)	(59,921)
Long-term debt				\$ 212,898	\$ 27,000	\$ 22,995	\$ 216,903

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at September 30, 2016

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2015	Issued	Redeemed	Balance March 31, 2016
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 55,000	\$ -	\$ 5,500	\$ 49,500
05-A-1	10	2.97/4.56	2015	2,300	-	2,300	-
05-B-1	15	3.63/4.83	2020	16,442	-	4,347	12,095
06-A-1	10	4.29/4.88	2016	4,617	-	2,308	2,309
06-B-1	10	4.1/4.41	2016	2,030	-	1,015	1,015
07-A-1	10	4.45/4.63	2017	5,870	-	1,957	3,913
07-B-1	10	4.65/5.01	2017	2,640	-	880	1,760
08-A-1	10	3.75/4.884	2018	10,600	-	2,650	7,950
08-B-1	10	3.1/5.095	2018	9,895	-	2,474	7,421
09-A-1	15	1.0/5.644	2024	30,576	-	4,395	26,181
09-B-1	10	0.97/4.329	2019	3,250	-	650	2,600
10-A-1	10	1.51/4.5	2020	12,240	-	2,040	10,200
10-B-1	10	1.55/3.87	2020	16,035	-	2,672	13,363
11-A-1	10	1.63/4.221	2021	9,275	-	1,325	7,950
11-B-1	10	1.219/3.645	2021	7,711	-	1,102	6,609
12-A-1	10	1.636/3.48	2022	11,840	-	1,480	10,360
12-B-1	10	1.51/3.16	2022	7,680	-	960	6,720
13-A-1	10	1.33/2.979	2023	21,240	-	2,360	18,880
13-B-1	10	1.285/3.614	2023	3,303	-	367	2,936
14-A-1	10	1.245/3.347	2024	21,875	-	2,187	19,688
14-B-1	10	1.20/3.19	2024	20,280	-	2,028	18,252
15-A-1	10	1.011/2.786	2025	-	27,000	-	27,000
15-B-1	10	1.040/2.894	2025	-	10,132	-	10,132
				274,699	37,132	44,997	266,834
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,600	-	200	3,400
GMIF1202	10	1.75	2025	-	2,541	-	2,541
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	263	-	77	186
				278,564	39,673	45,274	272,963
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(10,000)	-	(1,000)	(9,000)
24-HBR-1	20	2.84/5.94	2024	(55,000)	-	(5,500)	(49,500)
Other debt	1 to 4	2.55/6.875	2015/2017	(666)	-	(404)	(262)
				(65,666)	-	(6,904)	(58,762)
Long-term debt				\$ 212,898	\$ 39,673	\$ 38,370	\$ 214,201

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at September 30, 2016
(In thousands of dollars)

Six months ended September 30, 2016	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Sept. 30, 2016 Total
Revenue								
Taxation	\$ 243,322	\$ 3,323	\$ 39,374	\$ -	\$ -	\$ -	\$ 74,141	\$ 360,160
Taxation from other governments	19,185	-	-	-	-	-	-	19,185
User fees and charges	3,704	5,227	19,369	2,808	21,918	2,710	-	55,736
Government grants	2,020	1,900	10,973	409	4,058	-	-	19,360
Development levies	-	-	204	369	440	-	-	1,013
Investment income	1,759	-	-	-	-	-	-	1,759
Penalties, fines and interest	8,404	3,104	-	-	182	-	-	11,690
Land sales, contributions and other revenue	1,577	-	8,243	55	321	621	-	10,817
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (note 6)	19,297	-	-	-	-	-	-	19,297
Grant in lieu of tax from the Halifax Regional Water Commission	2,290	-	-	-	-	-	-	2,290
Total revenue	301,558	13,554	78,163	3,641	26,919	3,331	74,141	501,307
Expenses								
Salaries, wages and benefits	22,073	73,116	47,062	1,190	29,991	6,037	-	179,469
Interest on long-term debt	(168)	153	2,321	172	922	40	-	3,440
Materials, goods, supplies and utilities	6,333	2,712	9,467	18	5,999	155	-	24,684
Contracted services	4,235	14,032	11,667	19,516	4,941	875	-	55,266
Other operating expenses	(8,992)	7,749	8,098	252	11,373	1,040	-	19,520
External transfers and grants	5,595	3,328	2,047	-	1,061	3,045	74,141	89,217
Amortization	7,318	2,265	45,046	897	7,227	355	-	63,108
Total expenses	36,394	103,355	125,708	22,045	61,514	11,547	74,141	434,704
Annual surplus (deficit)	\$ 265,164	\$ (89,801)	\$ (47,545)	\$ (18,404)	\$ (34,595)	\$ (8,216)	\$ -	\$ 66,603

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at September 30, 2016
(In thousands of dollars)

Six months ended September 30, 2015	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Sept. 30, 2015 Total
Revenue								
Taxation	\$ 239,316	\$ 3,263	\$ 38,527	\$ -	\$ -	\$ -	\$ 71,316	\$ 352,422
Taxation from other governments	18,996	-	-	-	-	-	-	18,996
User fees and charges	3,032	4,436	19,334	7,560	20,486	3,200	-	58,048
Government grants	1,850	1,950	11,994	775	2,468	-	-	19,037
Development levies	-	-	-	203	486	-	-	689
Investment income	1,865	-	-	-	-	-	-	1,865
Penalties, fines and interest	2,991	2,952	-	-	248	-	-	6,191
Land sales, contributions and other revenue	10,302	46	4,133	-	516	1,037	-	16,034
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (note 6)	14,006	-	-	-	-	-	-	14,006
Grant in lieu of tax from the Halifax Regional Water Commission	2,264	-	-	-	-	-	-	2,264
Total revenue	294,622	12,647	73,988	8,538	24,204	4,237	71,316	489,552
Expenses								
Salaries, wages and benefits	24,547	67,871	44,305	1,090	28,700	5,077	-	171,590
Interest on long-term debt	(612)	306	2,553	236	1,283	36	-	3,802
Materials, goods, supplies and utilities	6,013	2,595	10,933	49	5,960	89	-	25,639
Contracted services	4,860	14,088	5,937	24,987	4,757	543	-	55,172
Other operating expenses	3,010	7,707	9,738	839	10,951	1,410	-	33,655
External transfers and grants	5,870	3,308	88	-	1,250	3,181	71,316	85,013
Amortization	6,579	2,299	44,235	3,601	6,787	12	-	63,513
Total expenses	50,267	98,174	117,789	30,802	59,688	10,348	71,316	438,384
Annual surplus (deficit)	\$ 244,355	\$ (85,527)	\$ (43,801)	\$ (22,264)	\$ (35,484)	\$ (6,111)	\$ -	\$ 51,168

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at September 30, 2016
(In thousands of dollars)

For the Year ended March 31, 2016	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	March 31, 2016 Total
Revenue								
Taxation	\$ 476,077	\$ 6,433	\$ 77,022	\$ -	\$ -	\$ -	\$ 142,632	\$ 702,164
Taxation from other governments	38,490	-	-	-	-	-	-	38,490
User fees and charges	7,154	9,066	40,371	13,281	42,621	4,983	-	117,476
Government grants	4,658	3,842	26,072	2,612	5,271	-	-	42,455
Development levies	-	-	1,534	519	910	-	-	2,963
Investment income	3,504	-	-	-	-	-	-	3,504
Penalties, fines and interest	6,229	6,233	-	-	466	-	-	12,928
Land sales, contributions and other revenue	2,978	46	12,680	14	819	5,435	-	21,972
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (note 6)	22,951	-	-	-	-	-	-	22,951
Grant in lieu of tax from the Halifax Regional Water Commission	4,528	-	-	-	-	-	-	4,528
Total revenue	566,569	25,620	157,679	16,426	50,087	10,418	142,632	969,431
Expenses								
Salaries, wages and benefits	49,899	140,844	91,466	2,215	55,395	10,605	-	350,424
Interest on long-term debt	1,174	432	3,433	452	1,720	47	-	7,258
Materials, goods, supplies and utilities	14,581	5,425	21,800	88	11,115	337	-	53,346
Contracted services	13,248	28,762	34,854	45,631	12,479	2,376	-	137,350
Other operating expenses	9,327	17,397	17,346	862	25,219	2,988	-	73,139
External transfers and grants	11,428	6,752	4,080	-	2,153	6,858	142,632	173,903
Amortization	13,252	4,636	88,415	4,514	13,599	24	-	124,440
Total expenses	112,909	204,248	261,394	53,762	121,680	23,235	142,632	919,860
Annual surplus (deficit)	\$ 453,660	\$ (178,628)	\$ (103,715)	\$ (37,336)	\$ (71,593)	\$ (12,817)	\$ -	\$ 49,571

Attachment #3

**Halifax Regional Municipality Project Statement
as at September 30, 2016**

All Projects	Budget				Expenditures				
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE									
BUILDINGS	242,249,931	50,960,000	293,209,931	24,775,000	83,377	318,068,308	236,621,446	273,731,494	44,336,814
BUSINESS TOOLS	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	44,665,261	51,061,002	32,212,196
COMMUNITY DEVELOPMENT	31,394,285	-	31,394,285	-	-	31,394,285	16,370,480	17,123,798	14,270,487
DISTRICT CAPITAL	1,539,487	1,504,000	3,043,487	-	-	3,043,487	995,007	2,708,157	335,331
EQUIPMENT & FLEET	50,982,964	4,690,000	55,672,964	3,665,000	56,271	59,394,236	44,152,109	51,286,797	8,107,439
HALIFAX TRANSIT	114,176,271	26,395,000	140,571,271	38,681,000	20,151,200	199,403,471	97,673,262	129,769,532	69,633,939
INDUSTRIAL PARKS	23,901,827	-	23,901,827	-	920,000	24,821,827	1,130,341	5,814,708	19,007,119
PARKS & PLAYGROUNDS	36,714,568	11,195,000	47,909,568	-	(1,338,540)	46,571,027	32,533,062	37,580,750	8,990,277
SOLID WASTE	39,543,463	4,645,000	44,188,463	-	2,554	44,191,016	28,363,911	1,079,324	14,747,781
TRAFFIC IMPROVEMENTS	98,912,624	45,225,000	144,137,624	58,000,000	1,483,540	203,621,164	83,531,471	115,334,999	88,286,165
ROADS & ACTIVE TRANSPORTATION	223,627,986	42,900,000	266,527,986	-	3,278,326	269,806,313	221,147,092	244,415,726	25,390,586
ACTIVE Total	917,421,602	197,934,000	1,115,355,602	143,596,000	24,636,728	1,283,588,330	807,183,443	958,270,198	325,318,132
Closed Current Year									
BUILDINGS	1,172,101	-	1,172,101	-	(26,593)	1,145,508	1,145,508	1,145,508	-
DISTRICT CAPITAL	-	-	-	-	-	-	-	-	-
HALIFAX TRANSIT	2,195,808	-	2,195,808	-	(820,476)	1,375,332	1,375,332	1,375,332	-
INDUSTRIAL PARKS	-	-	-	-	-	-	-	-	-
PARKS & PLAYGROUNDS	935,459	-	935,459	-	(12,655)	922,804	922,804	922,804	-
SOLID WASTE	1,123,980	-	1,123,980	-	(2,774)	1,121,206	1,121,206	1,121,206	-
TRAFFIC IMPROVEMENTS	1,274,468	-	1,274,468	-	(68,923)	1,205,545	1,205,545	1,205,545	-
ROADS & ACTIVE TRANS	1,350,000	-	1,350,000	-	(143,203)	1,206,797	1,206,797	1,206,797	-
Closed Current Year Total	8,051,816	-	8,051,816	-	(1,074,624)	6,977,192	6,977,192	6,977,192	-
Grand Total	925,473,417	197,934,000	1,123,407,417	143,596,000	23,562,105	1,290,565,522	814,160,635	965,247,391	325,318,132

* 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, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CB0000002 - Multi District Facilities (MDF)-Upgrades	10,346,361	-	10,346,361	-	-	10,346,361	8,173,398	921,474	9,094,872	1,251,489
CB0000006 - Darmouth Sportsplex Revitalization	2,200,000	4,400,000	6,600,000	16,400,000	-	23,000,000	945,345	908,971	1,854,315	21,145,685
CB0000010 - Regional Park Washrooms	1,549,999	60,000	1,609,999	-	-	1,609,999	1,549,999	-	1,549,999	60,000
CB0000011 - St. Andrews Community Ctr. Renovation	250,000	-	250,000	-	-	250,000	39,920	10,043	49,963	200,037
CB0000023 - Captain William Spry Renovations	250,000	750,000	1,000,000	-	-	1,000,000	9,063	130,371	139,434	860,566
CB0000025 - Corporate Records Renovation	600,000	-	600,000	-	-	600,000	418,204	75,679	493,883	106,117
CB0000028 - ScotiaBank Centre	4,815,000	3,620,000	8,435,000	-	-	8,435,000	5,491,223	2,484,943	7,976,167	458,833
CB0000029 - Oakwood House Recaptalization	110,000	-	110,000	-	(1,855)	108,145	108,145	-	108,145	-
CB0000030 - Beazley Field Grandstands & Upgrades	235,000	-	235,000	-	-	235,000	121,889	25,871	147,760	87,240
CB0000032 - Power House Recaptalization	785,000	-	785,000	-	-	785,000	767,763	10,323	778,086	6,914
CB0000033 - Quaker House Recaptalization	70,000	-	70,000	-	-	70,000	54,309	-	54,309	15,691
CB0000035 - Bixentennial Theatre (Musq. Hbr)	325,000	-	325,000	-	-	325,000	316,776	-	316,776	8,224
CB0000043 - Hubbards Recreation Centre	75,000	-	75,000	-	-	75,000	43,276	-	43,276	31,724
CB0000044 - HFX Ferry Terminal/Law Courts Wastewater	803,394	-	803,394	-	-	803,394	717,433	-	717,433	85,961
CB0000045 - COLE HARBOUR PLACE	970,000	1,375,000	2,345,000	1,375,000	-	3,720,000	377,541	357,498	735,039	2,984,961
CB0000046 - Corporate Accommodations-Alderney Campus	920,000	-	920,000	-	-	920,000	465,448	108,768	574,217	345,783
CB0000047 - Corporate Accommodations	1,000,000	1,000,000	2,000,000	-	-	2,000,000	21,883	862	22,745	1,977,255
CB0000049 - Dartmouth Multi-Pad	2,000,000	34,000,000	36,000,000	7,000,000	-	43,000,000	17,381,701	25,539,296	42,920,998	79,002
CB0000050 - East Preston Recreation Centre	240,000	-	240,000	-	-	240,000	80,760	107,713	188,474	51,526
CB0000051 - Evergreen House	100,000	-	100,000	-	-	100,000	-	-	-	100,000
CB0000052 - Fire Station 2, University Ave. Recap.	220,000	-	220,000	-	-	220,000	-	-	-	220,000
CB0000053 - Fire Station 20, Lawrencetown Recap.	100,000	-	100,000	-	-	100,000	5,994	69,177	75,170	24,830
CB0000054 - Fire Station 14, Woodlawn Recap.	150,000	-	150,000	-	-	150,000	86,733	61,632	148,365	1,635
CB0000056 - Fire Station 16, Eastern Passage Recap.	150,000	-	150,000	-	-	150,000	91	126,159	126,250	23,750
CB0000058 - Musquodoboit HRB Recreation Facility	100,000	340,000	440,000	-	-	440,000	35,378	69,659	105,036	334,964
CB0000059 - North Woodside Community Ctr. Recap.	270,000	-	270,000	-	-	270,000	247,590	7,488	255,077	14,923
CB0000060 - Sackville Sports Stadium	1,280,000	-	1,280,000	-	-	1,280,000	295,518	308,666	604,184	675,816
CB0000061 - Upper Sackville Rec. Ctr Facility	105,000	-	105,000	-	-	105,000	-	-	-	105,000
CB0000063 - Carroll's Corner Community Centre	200,000	-	200,000	-	-	200,000	150,783	28,812	179,595	20,405
CB0000064 - BMO Centre	100,000	80,000	180,000	-	-	180,000	95,994	16,079	112,073	67,927
CB0000066 - Alderney Gate VAC and CRA Renovations	1,838,270	-	1,838,270	-	-	1,838,270	969,617	376,423	1,346,040	492,230
CB0000067 - Bedford Outdoor Pool	-	100,000	100,000	-	-	100,000	-	-	-	100,000
CB0000068 - Tallahassee Recreation Centre Upgrades	-	200,000	200,000	-	-	200,000	5,157	-	5,157	194,843
CB0000069 - Eric Spicer	-	200,000	200,000	-	-	200,000	269,048	174,697	443,745	1,256,255
CB0000071 - Upper Hammonds Plains Community Centre	-	165,000	165,000	-	1,200,000	1,700,000	-	5,167	5,167	159,833
CB0000072 - Chocolate Lake Community Centre	-	220,000	220,000	-	-	220,000	-	-	-	220,000
CB0000073 - Metro Park Upgrades	-	90,000	90,000	-	-	90,000	-	-	-	90,000
CB0000074 - Commons Pavillion & Pool	-	70,000	70,000	-	-	70,000	28,189	-	28,189	41,811
CB1000091 - Mainland Commons Recreation Facility	45,658,826	-	45,658,826	-	-	45,658,826	45,658,826	-	45,658,826	-
CB9900001 - Facility Maintenance - HRM Managed	4,824,663	-	4,824,663	-	-	4,824,663	4,738,905	163	4,739,067	85,595
CBM000711 - Fuel depot Upgrades	1,275,000	-	1,275,000	-	-	1,275,000	846,042	4,067	850,109	424,891
CBU001004 - Former CA Beckett School - Soil Remediat	3,013,372	-	3,013,372	-	-	3,013,372	2,976,064	37,256	3,013,320	52
CBW000978 - Central Liby Replacemnt-Spring Garden Rd	57,600,000	-	57,600,000	-	-	57,600,000	56,954,249	195,519	57,149,768	450,232
CBX010046 - HFX City Hall & Grand Parade Restoration	12,012,378	1,750,000	13,762,378	-	-	13,762,378	12,156,991	1,033,065	13,190,056	572,323
CBX010056 - Strategic Community Facility Planning	815,068	-	815,068	-	-	815,068	813,438	-	813,438	1,631
CBX01102 - Fire Station Land Acquisition	1,000,000	1,000,000	2,000,000	-	-	2,000,000	1,002,346	33,471	1,035,817	964,183
CBX01154 - Accessibility - HRM Facilities	2,481,032	100,000	2,581,032	-	-	2,581,032	1,635,788	327,600	1,963,388	617,644
CBX01157 - Alderney Gate Recaptalization Bundle	4,899,717	210,000	5,109,717	-	-	5,109,717	3,483,167	226,913	3,710,079	1,399,638
CBX01161 - Energy Efficiency Upgrades	5,706,684	300,000	6,006,684	-	(1,200,000)	4,806,684	3,892,539	30,366	3,922,906	883,778

Buildings	Budget					Expenditures				
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
CBX01162 - Environmental Remediation Building Demo.	5,450,000	200,000	5,650,000	-	-	5,650,000	4,068,852	144,480	4,213,332	1,436,668
CBX01165 - Reg. Library-Facility Upgrades (Bundle)	947,755	-	947,755	-	-	947,755	875,666	469	876,135	71,620
CBX01168 - HRM Heritage Buildings Upgrades (Bundle)	912,576	-	912,576	-	-	912,576	887,661	6,545	894,206	18,370
CBX01169 - HRM Admin. Buildings - Upgrades (Bundle)	811,810	-	811,810	-	-	811,810	811,773	38	811,810	-
CBX01170 - HRM Depot Upgrades (Bundle)	3,890,238	-	3,890,238	-	-	3,890,238	2,804,149	394,521	3,198,670	691,567
CBX01268 - Consulting-Buildings (Category 0)	1,914,746	-	1,914,746	-	-	1,914,746	1,683,183	132,882	1,816,065	98,682
CBX01269 - Mechanical (Category 6)	5,895,250	100,000	5,995,250	-	-	5,995,250	4,541,585	1,028,378	5,569,964	425,286
CBX01270 - Structural (Category 4)	900,000	-	900,000	-	85,233	985,233	588,727	89,001	677,727	307,505
CBX01271 - Site Work (Category 1)	2,315,000	85,000	2,400,000	-	-	2,400,000	2,032,206	341,019	2,373,225	26,775
CBX01272 - Roof (Category 3)	5,907,427	245,000	6,152,427	-	-	6,152,427	4,874,452	739,822	5,614,274	538,153
CBX01273 - Architecture-Interior (Category 5)	4,154,183	-	4,154,183	-	-	4,154,183	4,051,785	9,478	4,061,263	92,919
CBX01274 - Architecture-Exterior (Category 2)	1,455,000	-	1,455,000	-	-	1,455,000	1,352,843	11,575	1,364,419	90,581
CBX01275 - Electrical (Category 7)	2,107,134	-	2,107,134	-	-	2,107,134	2,085,607	5,658	2,091,266	15,869
CBX01281 - Beaver Bank Community Centre	7,872,850	-	7,872,850	-	-	7,872,850	7,862,677	-	7,862,677	10,173
CBX01282 - Porter's Lake Community Centre	4,035,000	-	4,035,000	-	-	4,035,000	4,018,466	-	4,018,466	16,534
CBX01334 - Bedford Community Centre	9,300,000	-	9,300,000	-	-	9,300,000	9,164,307	20,268	9,184,575	115,425
CBX01343 - Facility Maintenance	4,247,314	-	4,247,314	-	-	4,247,314	4,191,645	6,967	4,198,611	48,703
CBX01344 - Emera Oval	8,202,000	-	8,202,000	-	-	8,202,000	7,012,480	164,587	7,177,067	1,024,933
CBX01364 - HRPD Ident Lab Ventilation	271,883	-	271,883	-	-	271,883	71,714	200,170	271,883	-
CP000010 - Cole Harbour Outdoor Pool & Tennis Court	215,000	-	215,000	-	-	215,000	209,145	-	209,145	5,855
ACTIVE Total	242,249,931	50,960,000	293,209,931	24,775,000	83,377	318,068,308	236,621,446	37,110,048	273,731,494	44,336,814
Closed in Current Year										
CB000026 - Dartmouth Ferry Terminal	520,000	-	520,000	-	-	520,000	520,000	-	520,000	-
CB990002 - Facility Assessment Program	652,101	-	652,101	-	(26,593)	625,508	625,508	-	625,508	-
Closed in Current Year Total	1,172,101	-	1,172,101	-	(26,593)	1,145,508	1,145,508	-	1,145,508	-
Grand Total	243,422,031	50,960,000	294,382,031	24,775,000	56,785	319,213,816	237,766,954	37,110,048	274,877,002	44,336,814

Business Tools	Budget					Expenditures				
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
C1000001 - Web Transformation Program	2,550,000	800,000	3,350,000	-	-	3,350,000	1,076,044	356,720	1,432,764	1,917,236
C1000002 - Application Recapitalization	4,195,000	1,200,000	5,395,000	-	-	5,395,000	4,066,772	754,365	4,821,137	573,863
C1000004 - ICT Infrastructure Recapitalization	3,125,000	850,000	3,975,000	-	-	3,975,000	2,797,523	102,685	2,900,208	1,074,792
C1000005 - Recreation Services Software	250,000	900,000	1,150,000	4,370,000	-	5,520,000	424,895	244,501	669,396	4,850,604
C1000006 - Accident Reporting Business Intelligenc	-	100,000	100,000	285,000	-	385,000	-	-	-	385,000
C1000008 - Corporate Epayment Solution	-	125,000	125,000	100,000	-	225,000	-	-	-	225,000
C1000012 - Personnel Accountability Management Rev.	-	100,000	100,000	-	-	100,000	-	-	-	100,000
C1000013 - Public Wifi	-	945,000	945,000	2,100,000	-	3,045,000	-	-	-	3,045,000
C1000015 - Rostering	-	150,000	150,000	1,170,000	-	1,320,000	359	47,196	47,555	1,272,445
C1000016 - Source Management	-	100,000	100,000	415,000	-	515,000	-	-	-	515,000
C1990001 - Business Intelligence (BI) Program	1,465,000	-	1,465,000	-	-	1,465,000	966,358	109,192	1,075,550	389,450
C1990002 - IT Service Management System	410,000	-	410,000	-	-	410,000	403,342	5,280	408,621	1,379
C1990003 - Portfolio Management Tools	110,000	-	110,000	-	-	110,000	108,040	1,670	109,710	290
C1990004 - ICT Business Tools	2,035,000	500,000	2,535,000	-	-	2,535,000	1,320,243	319,772	1,640,014	894,986
C1990009 - Revenue Management Solution	-	250,000	250,000	4,440,000	-	4,690,000	-	-	-	4,690,000
C1990010 - Health and Safety Incident Reporting	1,100,000	675,000	1,775,000	-	-	1,775,000	1,093,373	570,328	1,663,701	111,299
C1990013 - Permitting Licensing & Compliance	1,200,000	400,000	1,600,000	2,825,000	-	4,425,000	179,362	292,160	471,522	3,953,478
C1990015 - Voter Management System	962,500	-	962,500	-	-	962,500	952,352	3,448	955,800	6,700
C1990017 - Contact Center Telephony Solution	740,000	-	740,000	-	-	740,000	120,181	272,264	392,444	347,556
C1990019 - Council Chambers Technology Upgrade	400,000	290,000	690,000	-	-	690,000	-	-	-	690,000
C1990020 - CRM Software Replacement	300,000	-	300,000	-	-	300,000	40,515	-	40,515	259,485
C1990021 - Data Management and Process Review	190,000	-	190,000	-	-	190,000	59,596	46,049	105,644	84,356
C1990023 - HRP GO Data & Information Management	555,000	100,000	655,000	-	-	655,000	113,628	69,590	183,218	471,782
C1990027 - HRF Dispatch Project	725,000	235,000	960,000	-	-	960,000	73,019	228,368	301,387	658,613
C1990028 - HRF FDM Review & Enhancements	490,000	-	490,000	-	-	490,000	65,375	94,392	159,766	330,234
C1990031 - Parking Ticket Management System	200,000	-	200,000	-	-	200,000	101,435	22,649	124,083	75,917
C1990032 - HR Employee/Manager Self Serve (ESS/MSS)	670,000	-	670,000	1,190,000	-	1,860,000	59,151	-	59,151	1,800,849
C1990035 - Situational Awareness	638,000	-	638,000	-	-	638,000	101,715	106,656	208,371	429,629
C1000630 - InfoTech Infrastructure Recapitalization	2,500,000	-	2,500,000	-	-	2,500,000	2,478,652	18,580	2,497,232	2,768
C1000631 - Enterprise Asset Management (EAM)	9,986,000	2,700,000	12,686,000	1,580,000	-	14,266,000	9,787,945	2,701,453	12,489,399	1,776,601
C1000710 - Corporate Document/Record Management	1,521,000	-	1,521,000	-	-	1,521,000	1,514,588	-	1,514,588	6,412
C1001292 - Automated Vehicle Location (AVL)	1,500,000	-	1,500,000	-	-	1,500,000	316,653	-	316,653	1,183,347
C1001362 - Trunk Mobile Radios-TMR	8,340,000	-	8,340,000	-	-	8,340,000	8,333,931	4,055	8,337,986	2,014
C1000200 - Enterprise Resource System	1,554,813	-	1,554,813	-	-	1,554,813	1,488,181	31	1,488,212	66,601
C1P00763 - Computer Aided Dispatch (CAD)	6,465,884	-	6,465,884	-	-	6,465,884	6,422,036	24,336	6,446,372	19,512
C1V00726 - Lidar Mapping	200,000	-	200,000	-	-	200,000	200,000	-	200,000	-
ACTIVE Total	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	44,665,261	6,395,740	51,061,002	32,212,196
Grand Total	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	44,665,261	6,395,740	51,061,002	32,212,196

Community Development	Budget					Expenditures				
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CD990004 - Port Wallace Master Plan	33,152	-	33,152	-	-	33,152	33,035	-	33,035	117
CD990005 - Solar City Phase 2	13,112,700	-	13,112,700	-	-	13,112,700	37,810	6,704	44,514	13,068,186
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	1,944,105	29,500	1,973,605	92,961
CDG00493 - Shubenacadie Canal Greenway Trail	2,644,700	-	2,644,700	-	-	2,644,700	1,869,325	669,585	2,538,910	105,790
CDG01135 - HRM Public Art Commissions	395,000	-	395,000	-	-	395,000	256,212	-	256,212	138,788
CDG01283 - Regional Plan 5 Year Review	620,019	-	620,019	-	-	620,019	565,984	43,783	609,768	10,251
CDV00721 - Watershed Environmental Studies	1,549,919	-	1,549,919	-	-	1,549,919	1,512,765	-	1,512,765	37,154
CDV00738 - Center Plan/Design (Visioning)	729,745	-	729,745	-	-	729,745	729,742	-	729,742	3
CDX01182 - Downtown Streetscapes	6,366,612	-	6,366,612	-	-	6,366,612	6,270,630	3,745	6,274,375	92,236
CSX01346 - Sandy Lake Wastewater Oversizing	725,000	-	725,000	-	-	725,000	-	-	-	725,000
ACTIVE Total	31,394,285	-	31,394,285	-	-	31,394,285	16,370,480	753,318	17,123,798	14,270,487
Grand Total	31,394,285	-	31,394,285	-	-	31,394,285	16,370,480	753,318	17,123,798	14,270,487

District Capital Funds	Total Budget	Actuals Expenditures YTD	Commitments	Total Actual & Commitments YTD	Available
ACTIVE					
CCV01901 - District 1 Project Funds	10,160	4,351	5,168	9,589	571
CCV01902 - District 2 Project Funds	23,038	11,264	11,774	23,038	0
CCV01903 - District 3 Project Funds	45,150	20,717	20,661	47,578	572
CCV01904 - District 4 Project Funds	145,361	60,926	87,375	148,301	-
CCV01905 - District 5 Project Funds	18,240	12,795	5,300	18,095	145
CCV01906 - District 6 Project Funds	137,173	19,275	116,410	135,685	1,489
CCV01907 - District 7 Project Funds	136,770	29,477	107,293	136,770	0
CCV01908 - District 8 Project Funds	190,366	27,632	161,734	189,366	1,000
CCV01909 - District 9 Project Funds	58,357	36,427	21,930	58,357	-
CCV01910 - District 10 Project Funds	315,783	74,391	241,132	315,523	260
CCV01911 - District 11 Project Funds	54,271	4,559	49,711	54,271	-
CCV01912 - District 12 Project Funds	245,076	42,773	173,481	216,254	31,822
CCV01913 - District 13 Project Funds	5,558	4,925	632	5,558	-
CCV01914 - District 14 Project Funds	16,661	11,161	5,500	16,661	-
CCV01915 - District 15 Project Funds	8,054	-	8,054	8,054	-
CCV01916 - District 16 Project Funds	120,528	56,234	64,294	120,528	0
CCV02001 - District 1 Project Funds	94,000	41,561	39,167	80,728	13,272
CCV02002 - District 2 Project Funds	94,000	54,833	39,167	94,000	-
CCV02003 - District 3 Project Funds	94,000	53,762	918	54,680	39,320
CCV02004 - District 4 Project Funds	94,000	12,039	30,137	42,176	51,824
CCV02005 - District 5 Project Funds	94,000	50,736	39,167	89,902	4,098
CCV02006 - District 6 Project Funds	94,000	26,366	-20,484	66,850	27,150
CCV02007 - District 7 Project Funds	94,000	31,164	61,836	94,000	-
CCV02008 - District 8 Project Funds	94,000	50,033	43,967	94,000	0
CCV02009 - District 9 Project Funds	94,000	41,277	52,723	94,000	-
CCV02010 - District 10 Project Funds	94,000	23,387	40,606	64,192	29,808
CCV02011 - District 11 Project Funds	94,000	19,123	57,714	76,837	17,163
CCV02012 - District 12 Project Funds	94,000	10,631	72,283	82,974	11,026
CCV02013 - District 13 Project Funds	94,000	46,344	44,163	90,533	3,467
CCV02014 - District 14 Project Funds	94,000	39,620	54,167	93,787	213
CCV02015 - District 15 Project Funds	94,000	43,217	371	43,589	50,411
CCV02016 - District 16 Project Funds	94,000	33,698	8,393	42,260	51,720
ACTIVE Total	3,043,487	995,007	1,713,150	2,708,157	335,331
Closed in Current Year					
CCV01801 - District 1 Project Funds	-	-	-	-	-
CCV01802 - District 2 Project Funds	-	-	-	-	-
CCV01803 - District 3 Project Funds	-	-	-	-	-
CCV01804 - District 4 Project Funds	-	-	-	-	-
CCV01805 - District 5 Project Funds	-	-	-	-	-
CCV01806 - District 6 Project Funds	-	-	-	-	-
CCV01807 - District 7 Project Funds	-	-	-	-	-
CCV01808 - District 8 Project Funds	-	-	-	-	-
CCV01809 - District 9 Project Funds	-	-	-	-	-
CCV01810 - District 10 Project Funds	-	-	-	-	-
CCV01811 - District 11 Project Funds	-	-	-	-	-
CCV01812 - District 12 Project Funds	-	-	-	-	-
CCV01813 - District 13 Project Funds	-	-	-	-	-
CCV01814 - District 14 Project Funds	-	-	-	-	-
CCV01815 - District 15 Project Funds	-	-	-	-	-
CCV01816 - District 16 Project Funds	-	-	-	-	-
Closed in Current Year Total					
Grand Total	3,043,487	995,007	1,713,150	2,708,157	335,331

Equipment & Fleet	Budget					Expenditures				
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CE010001 - Fire Services Equipment Replacement	2,480,000	1,050,000	3,530,000	-	60,000	3,590,000	3,045,948	190,104	3,236,052	353,948
CE010002 - Fire Services Water Supply	400,000	-	400,000	-	-	400,000	172,206	-	172,206	227,794
CE010003 - Fire Services Training Simulator	100,000	-	100,000	-	-	100,000	88,041	-	88,041	11,959
CE020001 - Police Services Replacement Equipment	1,142,700	460,000	1,602,700	-	-	1,602,700	1,170,426	114,899	1,285,325	317,375
CEJ01220 - Opticom Signalization System	560,000	80,000	640,000	-	-	640,000	508,210	66,079	574,289	65,711
CEU01132 - Fleet Services - Shop Equipment	249,551	-	249,551	-	(3,729)	245,822	245,822	-	245,822	-
CV000001 - New Maintenance Vehicles	70,000	-	70,000	-	-	70,000	69,429	-	69,429	571
CV010001 - Fire Services Driving Simulator	400,000	-	400,000	-	-	400,000	319,335	52,143	371,478	28,522
CV020002 - Fire Station Defibrillator	350,000	-	350,000	-	-	350,000	-	-	-	350,000
CV001087 - Fleet Vehicle Replacement	14,280,188	1,700,000	15,980,188	-	-	15,980,188	13,178,416	1,474,564	14,652,980	1,327,208
CVJ01088 - Fire Apparatus Replacement	17,969,082	-	17,969,082	3,665,000	-	21,634,082	14,631,463	3,858,582	18,490,045	3,144,037
CVJ01222 - EMD Emergency Situational Trailer	450,000	-	450,000	-	-	450,000	-	-	-	450,000
CVK01090 - Police Fleet	11,682,443	1,200,000	12,882,443	-	-	12,882,443	10,174,991	1,083,598	11,258,589	1,623,853
CVK01205 - Purchase of Negotiations Unit	125,000	-	125,000	-	-	125,000	52,831	72,038	124,869	131
CVU01207 - Police Vehicle Equipment	-	200,000	200,000	-	-	200,000	-	-	-	200,000
CVU01207 - Ice Resurfacer Replacement	724,000	-	724,000	-	-	724,000	494,990	222,680	717,670	6,330
ACTIVE Total	50,982,964	4,690,000	55,672,964	3,665,000	56,271	59,394,236	44,152,109	7,134,688	51,286,797	8,107,439
Grand Total	50,982,964	4,690,000	55,672,964	3,665,000	56,271	59,394,236	44,152,109	7,134,688	51,286,797	8,107,439

Halifax Transit	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CB0000013 - Lacewood Terminal Replacement	8,100,000	-	8,100,000	-	-	8,100,000	7,605,328	150,090	7,755,418	344,582
CB0000014 - MUMFORD TERMINAL REPLACEMENT	-	-	-	300,000	-	300,000	-	-	-	300,000
CB0000017 - New/Expanded Transit Centre	100,000	-	100,000	-	-	100,000	45,697	23,998	69,695	30,305
CB0000039 - Halifax Ferry Terminal	730,000	-	730,000	-	500,000	1,230,000	945	77,478	78,423	1,151,577
CB0000042 - Woodside Ferry Terminal Recapitalization	1,500,000	-	1,500,000	-	-	1,500,000	127,032	59,544	186,577	1,313,423
CB2000428 - Transit Terminal Upgrade & Expansion	16,616,140	-	16,616,140	-	-	16,616,140	16,573,140	10,947	16,584,087	32,053
CBT000432 - Bus Stop Accessibility	1,391,131	125,000	1,516,131	-	125,000	1,641,131	1,432,243	110,139	1,542,382	98,750
CBT000437 - Shelters Replacement/Expansion	804,000	110,000	914,000	-	110,000	1,024,000	794,231	95,496	889,727	134,273
CBX01164 - Transit Facilities Upgrades (Bundle)	2,654,067	-	2,654,067	-	-	2,654,067	2,654,067	-	2,654,067	-
CBX01171 - Ferry Term. Pontoon Rehabilitation	6,355,784	735,000	7,090,784	-	-	7,090,784	5,986,083	50,259	6,036,342	1,054,442
CM0000001 - FERRY REPLACEMENT	12,070,000	-	12,070,000	10,600,000	1,470,000	24,140,000	11,529,858	10,040,239	21,570,097	2,569,903
CM0000005 - Bus Maintenance Equipment Replacement	-	600,000	600,000	-	-	600,000	-	-	-	600,000
CM0000008 - Scotia Square Facility	-	150,000	150,000	-	-	150,000	-	-	-	150,000
CM0000009 - Transit Priority Measures	-	200,000	200,000	-	200,000	400,000	-	7,795	7,795	392,205
CM0000010 - West Bedford Transit Terminal/Park and R	2,722,600	-	2,722,600	-	-	2,722,600	2,722,600	-	2,722,600	-
CM0000011 - Electric Bus Pilot	-	-	-	500,000	-	500,000	-	-	-	500,000
CM0000012 - Bus Stop Improvements	-	-	-	470,000	-	470,000	-	-	-	470,000
CM0000013 - Ferry Terminal Generators	-	-	-	600,000	-	600,000	-	-	-	600,000
CM0000014 - Transit Priority Measure Corridors Study	-	-	-	250,000	-	250,000	-	-	-	250,000
CM0000015 - Bus Rapid Transit Study	-	-	-	200,000	-	200,000	-	-	-	200,000
CM0000016 - PTIF Bus Replacement	-	-	-	-	14,785,334	14,785,334	-	-	-	14,785,334
CM0000017 - BCF Bus Replacement	-	-	-	-	3,666,666	3,666,666	-	-	-	3,666,666
CM0200002 - Metro X Bus Replacement	-	4,725,000	4,725,000	-	-	4,725,000	-	4,682,665	4,682,665	42,335
CM0200005 - New Transit Technology	21,685,000	5,700,000	27,385,000	16,115,000	-	43,500,000	10,896,580	3,492,862	14,389,442	29,110,558
CM0200006 - Emission Reduction- Public Transit Buses	1,459,707	-	1,459,707	-	-	1,459,707	1,068,718	389,923	1,458,641	1,066
CMU000975 - Peninsula Transit Corridor	1,244,000	-	1,244,000	-	-	1,244,000	690,782	31,542	722,325	521,675
CMU00982 - Transit Security	3,674,685	-	3,674,685	3,900,000	-	7,574,685	3,120,205	-	3,120,205	4,454,480
CMU01095 - Transit Strategy	815,100	-	815,100	-	-	815,100	719,164	57,002	776,166	38,934
CMU01203 - Replacement Transit Technology	885,000	-	885,000	-	-	885,000	778,988	20,842	799,830	85,170
CR0000007 - Wrights Cove Terminal	200,000	-	200,000	-	-	200,000	-	-	-	200,000
CV0000004 - Transit Support Vehicle Replacement	90,000	140,000	230,000	-	29,200	259,200	102,284	156,435	258,719	481
CV0200003 - Conventional Bus Expansion	2,514,818	-	2,514,818	5,746,000	-	8,260,818	2,261,950	-	2,261,950	5,998,867
CV0200004 - Conventional Bus Replacement	8,774,025	12,545,000	21,319,025	-	-	21,319,025	8,705,141	12,602,783	21,307,924	11,101
CVD000429 - Access-A-Bus Expansion	2,064,494	-	2,064,494	-	-	2,064,494	1,900,673	1,786	1,902,460	162,034
CVD000430 - Access-A-Bus Replacement	5,075,183	730,000	5,805,183	-	-	5,805,183	5,746,504	34,445	5,780,949	24,235
CVD000431 - Mid-life Bus Rebuild	6,430,000	185,000	6,615,000	-	(0)	6,615,000	6,615,000	-	6,615,000	-
CVD000436 - Biennial Ferry Refit	6,220,536	450,000	6,670,536	-	(735,000)	5,935,536	5,596,046	-	5,596,046	339,490
ACTIVE Total	114,176,271	26,395,000	140,571,271	38,681,000	20,151,200	199,403,471	97,673,262	32,096,270	129,769,532	69,633,939
Closed in Current Year										
CIU000875 - Transit Technical System Expansion	1,895,808	-	1,895,808	-	(670,476)	1,225,332	1,225,332	-	1,225,332	-
CM0000004 - Radio Coverage Infrastructure	150,000	-	150,000	-	(150,000)	-	-	-	-	-
CM9900002 - Transit Map	150,000	-	150,000	-	-	150,000	150,000	-	150,000	-
Closed in Current Year Total	2,195,808	-	2,195,808	-	(820,476)	1,375,332	1,375,332	-	1,375,332	-
Grand Total	116,372,079	26,395,000	142,767,079	38,681,000	19,330,724	200,778,802	99,048,593	32,096,270	131,144,864	69,633,939

	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CQ000006 - Ragged Lake Development	567,747	-	567,747	-	-	567,747	-	-	-	567,747
CQ000007 - Aerotech Development	95,000	-	95,000	-	-	95,000	-	-	-	95,000
CQ000008 - Burnside and City of Lakes Development	13,385,574	-	13,385,574	-	-	13,385,574	192,889	4,193,408	4,386,297	8,999,277
CQ000009 - Business Parks Sign Renewal & Maint.	30,369	-	30,369	-	-	30,369	-	1,600	1,600	28,769
CQ000010 - Development Consulting	52,099	-	52,099	-	-	52,099	-	4,495	4,495	47,604
CQ000011 - Lot Inventory Repurchase	4,389,600	-	4,389,600	-	920,000	5,309,600	937,452	-	937,452	4,372,148
CQ000012 - Industrial Land Acquisition	4,391,926	-	4,391,926	-	-	4,391,926	-	4,732	4,732	4,387,194
CQ200409 - Lot Grading:Burnside & Bayers Lake	22,852	-	22,852	-	-	22,852	-	6	6	22,846
CQ300741 - Burnside Phase 1-2-3-4-5 Development	502,482	-	502,482	-	-	502,482	-	476,891	476,891	25,591
CQ300742 - Aerotech Repositioning & Development	60,036	-	60,036	-	-	60,036	-	-	-	60,036
CQ300745 - Park Sign Renewal & Maintenance	109,948	-	109,948	-	-	109,948	-	246	246	109,702
CQ300746 - Development Consulting	157,806	-	157,806	-	-	157,806	-	2,425	2,425	155,381
CQ300748 - Washmill Underpass & Extension	136,388	-	136,388	-	-	136,388	-	565	565	135,823
ACTIVE Total	23,901,827	-	23,901,827	-	920,000	24,821,827	1,130,341	4,684,367	5,814,708	19,007,119
Closed in Current Year										
CQ001223 - Access Rd. for New Sat. Transit Garage	-	-	-	-	-	-	-	-	-	-
Closed in Current Year Total	-	-	-	-	-	-	-	-	-	-
Grand Total	23,901,827	-	23,901,827	-	920,000	24,821,827	1,130,341	4,684,367	5,814,708	19,007,119

Parks & Playgrounds	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi-Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals (Expenditures YTD)	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CD990003 - Cultural Spaces	500,000	250,000	750,000	-	-	750,000	419,763	39,103	458,866	291,134
CP000002 - Park Upgrades	3,307,567	2,440,000	5,747,567	-	125,000	5,872,567	3,695,498	1,540,162	5,235,660	636,907
CP000003 - Sport Fields/Courts-State of Good Repair	2,909,899	230,000	3,139,899	-	-	3,139,899	1,943,305	205,694	2,148,999	990,900
CP000004 - Sports/Ball Fields/Courts-New	2,385,000	1,600,000	3,985,000	-	20,000	4,005,000	1,744,846	1,590,286	3,335,131	669,869
CP000006 - Point Pleasant Park Master Plan Impl.	75,000	-	75,000	-	-	75,000	-	-	-	75,000
CP000011 - Cornwallis Park Master Plan Implement.	155,000	350,000	505,000	-	-	505,000	172,522	293,391	465,912	39,088
CP000012 - Fort Needham Master Plan Implementation	125,000	2,200,000	2,325,000	-	-	2,325,000	218,671	75,299	293,970	2,031,030
CP000013 - Halifax Common Master Plan & Implement.	160,000	-	160,000	-	-	160,000	14,378	180	14,558	145,442
CP000014 - Western Common Master Plan Impl.	-	50,000	50,000	-	-	50,000	-	50,000	50,000	-
CP110001 - Mainland Common Artificial Turf Recap.	1,750,000	-	1,750,000	-	-	1,750,000	1,701,969	4,396	1,706,365	43,635
CP110002 - Cole Harbour Artificial Turf	100,000	3,800,000	3,900,000	-	-	3,900,000	2,309,536	800,008	3,109,545	790,455
CPG00899 - Halifax Common Management Plan	60,000	-	60,000	-	-	60,000	54,710	5,165	59,875	125
CPU00930 - Point Pleasant Park Upgrades	3,547,361	-	3,547,361	-	-	3,547,361	3,136,183	-	3,136,183	411,178
CPX01149 - Park Land Acquisition	3,092,922	-	3,092,922	-	-	3,092,922	1,967,580	-	1,967,580	1,125,342
CPX01185 - New Parks & Playgrounds (Bundle)	1,275,982	-	1,275,982	-	-	1,275,982	1,206,832	37,828	1,244,660	31,322
CPX01191 - Pathways Parks-HRM Wide Prog. (Bundle)	425,072	-	425,072	-	-	425,072	365,219	-	365,219	59,853
CPX01193 - Public Gardens Upgrades	1,660,716	-	1,660,716	-	-	1,660,716	1,302,655	184,673	1,487,328	173,388
CPX01194 - Reg. Park Washroom Facilities (Bundle)	373,763	-	373,763	-	-	373,763	348,763	-	348,763	25,000
CPX01196 - Regional Trails Active Transportation	5,353,369	-	5,353,369	-	(1,483,540)	3,869,829	3,739,545	83,439	3,822,984	46,845
CPX01328 - New Parks & Playgrounds	1,927,609	-	1,927,609	-	-	1,927,609	1,508,728	6,846	1,515,574	412,035
CPX01329 - Parks Upgrades	2,041,107	-	2,041,107	-	-	2,041,107	2,015,183	5,161	2,020,344	20,763
CPX01330 - Playgrounds Upgrades & Replacement	1,364,201	-	1,364,201	-	-	1,364,201	1,321,903	-	1,321,903	42,298
CPX01331 - Regional Water Access/Beach Upgrades	4,125,000	275,000	4,400,000	-	-	4,400,000	3,345,274	126,057	3,471,331	928,669
ACTIVE Total	36,714,568	11,195,000	47,909,568	-	(1,338,540)	46,571,027	32,533,062	5,047,688	37,580,750	8,990,277
Closed in Current Year										
CPX01326 - Artificial Field Recapitalization	935,459	-	935,459	-	(12,655)	922,804	922,804	-	922,804	-
Closed in Current Year Total	935,459	-	935,459	-	(12,655)	922,804	922,804	-	922,804	-
Grand Total	37,650,026	11,195,000	48,845,026	-	(1,351,195)	47,493,831	33,455,866	5,047,688	38,503,554	8,990,277

Solid Waste	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CVU000001 - Green Carts for New Residents/Replacement	1,000,000	500,000	1,500,000	-	-	1,500,000	852,105	141,779	993,884	506,116
CVU000002 - OTTER LAKE EQUIPMENT	3,970,000	-	3,970,000	-	-	3,970,000	3,576,566	-	3,576,566	393,434
CVU000003 - Rural Depot	250,000	-	250,000	-	2,554	252,554	115,623	104,286	219,909	32,645
CVU000004 - Composting/Anaerobic Digestion (AD) Plant	-	500,000	500,000	-	-	500,000	956	956	1,913	498,087
CVU000006 - Vertical Expansion of Landfill Cells	750,000	-	750,000	-	-	750,000	303,979	2,574	306,552	443,448
CVU000007 - Materials Recovery Facility Repairs	-	160,000	160,000	-	-	160,000	-	10,324	10,324	149,676
CVU000008 - NEW ERA FACILITY PURCHASE	4,750,000	-	4,750,000	-	-	4,750,000	4,675,175	-	4,675,175	74,825
CVU000009 - New Era Recapitalization	-	500,000	500,000	-	-	500,000	-	-	-	500,000
CVU000967 - Land Acquist Otter Lake-PreventEncroach	1,189,383	-	1,189,383	-	-	1,189,383	184,377	-	184,377	1,005,005
CVU001065 - Burner Installation Hwy101 Landfill	60,000	-	60,000	-	-	60,000	-	-	-	60,000
CVU001066 - Cell 6 Construction - Otter Lake	17,544,080	-	17,544,080	-	-	17,544,080	17,322,700	91,041	17,413,740	130,340
CVU001092 - Dredging of Silation Pond	360,000	-	360,000	-	-	360,000	-	-	-	360,000
CVU001290 - Enviro Monitoring Site Work 101 Landfill	338,000	-	338,000	-	-	338,000	314,500	16,927	331,427	6,573
CVU001353 - Environmental Monitoring 101 Landfill	1,402,000	355,000	1,757,000	-	-	1,757,000	624,251	711,437	1,335,687	421,313
CVU001358 - HALF CLOSURE CELL 6-OTTER LAKE	7,530,000	2,630,000	10,160,000	-	-	10,160,000	17,739	-	17,739	10,142,261
CVU001360 - Waste Technology Project	400,000	-	400,000	-	-	400,000	375,941	-	375,941	24,059
ACTIVE Total	39,543,463	4,645,000	44,188,463	-	2,554	44,191,016	28,363,911	1,079,324	29,443,236	14,747,781
Closed in Current Year										
CVU001355 - Refuse Trailer Rural Depots	220,000	-	220,000	-	(2,554)	217,447	217,447	-	217,447	-
CVU001356 - Additional Green Carts & Replace Study	903,980	-	903,980	-	(221)	903,759	903,759	-	903,759	-
Closed in Current Year Total	1,123,980	-	1,123,980	-	(2,774)	1,121,206	1,121,206	-	1,121,206	-
Grand Total	40,667,442	4,645,000	45,312,442	-	(221)	45,312,222	29,485,117	1,079,324	30,564,441	14,747,781

Traffic Improvements	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CD000002 - Downtown Streetscapes - Capital Improvem	6,800,000	10,200,000	17,000,000	-	-	17,000,000	287,889	131,994	419,883	16,580,117
CDV00734 - Streetscaping in Center Hubs/Corridors	5,146,809	-	5,146,809	-	-	5,146,809	4,241,192	137,027	4,378,219	768,590
CRU00792 - Street Lighting	3,652,105	720,000	4,372,105	-	-	4,372,105	3,233,891	587,769	3,821,660	550,446
CT000001 - North Park Corridor Improvements	13,015,791	-	13,015,791	-	-	13,015,791	10,901,358	1,103,789	12,005,147	1,010,644
CT000002 - Traffic Signal Relamping Program	170,000	500,000	670,000	-	-	670,000	140,128	-	140,128	529,872
CT000003 - Traffic Studies	74,730	-	74,730	-	-	74,730	68,749	5,981	74,730	-
CT000004 - Controller Cabinet & Detection Program	1,102,932	500,000	1,602,932	-	-	1,602,932	1,093,093	12,560	1,105,654	497,278
CT000005 - LED Conversion of HRM Streetlights	26,605,179	21,040,000	47,645,179	-	-	47,645,179	24,342,908	22,301,919	46,644,827	1,000,352
CT000007 - Cogswell Interchange Redevelopment	750,000	3,000,000	3,750,000	58,000,000	-	61,750,000	446,081	2,967,806	3,413,887	58,336,113
CT000012 - Ross Road Re-alignment	-	-	-	-	130,000	130,000	-	130,000	130,000	-
CT140001 - Traffic Signal System Integration	4,695,000	-	4,695,000	-	-	4,695,000	3,805,389	375,606	4,180,995	514,005
CTR00904 - Destination Signage Program	1,200,909	100,000	1,300,909	-	-	1,300,909	846,976	3,092	850,068	450,841
CTR00908 - Transportation Demand Management Program	1,962,838	-	1,962,838	-	-	1,962,838	1,937,148	-	1,937,148	25,690
CTU00419 - Traffic Signal Rehabilitation	6,606,384	2,000,000	8,606,384	-	-	8,606,384	7,316,906	965,579	8,282,485	323,900
CTU00420 - Active Transportation Strategic Projects	6,092,265	5,100,000	11,192,265	-	1,483,540	12,675,806	5,974,338	1,928,639	7,902,977	4,772,829
CTU00897 - Road Corridor Land Acquisition	5,434,778	100,000	5,534,778	-	-	5,534,778	4,526,973	21,799	4,548,772	986,006
CTU01085 - Traffic Signal Installation	2,677,295	100,000	2,777,295	-	-	2,777,295	2,310,375	55,998	2,366,373	410,922
CTU01086 - Intersection Improvement Program	9,818,608	1,365,000	11,183,608	-	-	11,183,608	9,587,484	1,073,968	10,661,453	522,155
CTU01284 - Overhead Wiring Conversion	1,597,000	-	1,597,000	-	-	1,597,000	1,341,696	-	1,341,696	255,304
CTU01365 - MacLennan Drive	-	200,000	200,000	-	(130,000)	70,000	-	-	-	70,000
CTX01115 - Dynamic Messaging Signs	1,060,000	-	1,060,000	-	-	1,060,000	1,060,000	-	1,060,000	-
CTX01116 - Herring Cove Road Widening	200,000	300,000	500,000	-	-	500,000	-	-	-	500,000
CTX01127 - Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	68,899	-	68,899	181,101
ACTIVE Total	98,912,624	45,225,000	144,137,624	58,000,000	1,483,540	203,621,164	83,531,471	31,803,528	115,334,999	88,286,165
Closed in Current Year										
CTU00884 - Functional Transportation Plans	569,552	-	569,552	-	(24,190)	545,361	545,361	-	545,361	-
CTU01285 - Road Network Model	154,917	-	154,917	-	(36,970)	117,947	117,947	-	117,947	-
CTX01113 - Downtown Street Network Changes	550,000	-	550,000	-	(7,763)	542,237	542,237	-	542,237	-
Closed in Current Year Total	1,274,468	-	1,274,468	-	(68,923)	1,205,545	1,205,545	-	1,205,545	-
Grand Total	100,187,092	45,225,000	145,412,092	58,000,000	1,414,617	204,826,710	84,737,017	31,803,528	116,540,545	88,286,165

Roads & Active Transportation	Budget				Expenditures					
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations) YTD	Total Actual & Commitments YTD	Available
ACTIVE										
CKU01084 - Sidewalk Renewals	18,551,874	3,000,000	21,551,874	-	-	21,551,874	18,779,436	953,771	19,733,208	1,818,666
CR000001 - Storm Sewer Upgrades	5,450,976	-	5,450,976	-	-	5,450,976	4,396,507	100,000	4,496,507	954,469
CR000002 - New Paving Streets-HRM Owned Roads	2,300,000	-	2,300,000	-	-	2,300,000	1,641,032	-	1,641,032	658,968
CR000003 - New Sidewalks	8,783,704	-	8,783,704	-	-	8,783,704	6,838,374	1,079,273	7,917,647	866,057
CR000005 - Street Recapitalization	59,642,180	30,100,000	89,742,180	-	3,278,326	93,020,506	65,462,047	17,433,919	82,895,967	10,124,540
CR990001 - New Paving Subdivision Streets-Province	775,000	2,500,000	3,275,000	-	1,219,467	4,494,467	118,990	-	118,990	4,375,477
CR990002 - Road Operations & Construction-Repair	6,330,000	2,500,000	8,830,000	-	-	8,830,000	7,206,098	1,003,278	8,209,376	620,624
CRU01077 - Bridges	13,218,715	2,300,000	15,518,715	-	-	15,518,715	12,290,648	1,593,908	13,884,556	1,634,159
CRU01079 - Other Related Roadworks (D&C)	9,230,021	2,500,000	11,730,021	-	-	11,730,021	8,740,493	897,784	9,638,278	2,091,743
CTU01006 - Road Oversizing Bedford West CCC	11,681,508	-	11,681,508	-	-	11,681,508	11,103,790	4,142	11,107,932	573,577
CTU01287 - Margeson Drive	1,232,237	-	1,232,237	-	-	1,232,237	303,481	197,243	500,724	731,513
CTX01126 - Road Oversizing -Bedford South CCC	1,650,000	-	1,650,000	-	-	1,650,000	1,414,329	-	1,414,329	235,671
CXU00585 - New Paving Subdivision St's outside core	8,656,177	-	8,656,177	-	(1,219,467)	7,436,710	7,436,710	-	7,436,710	-
CYU01076 - Curb Renewals	5,283,235	-	5,283,235	-	-	5,283,235	5,186,778	5,316	5,192,094	91,141
CYX01345 - Street Recapitalization	63,897,040	-	63,897,040	-	-	63,897,040	63,575,944	-	63,575,944	321,097
CZU01080 - New Paving Streets - Core Area	6,945,318	-	6,945,318	-	-	6,945,318	6,652,433	-	6,652,433	292,885
ACTIVE Total	223,627,986	42,900,000	266,527,986	-	3,278,326	269,806,313	221,147,092	23,268,635	244,415,726	25,390,586
Closed in Current Year										
CTU01348 - Washmill Lake Court Oversizing	1,350,000	-	1,350,000	-	(143,203)	1,206,797	1,206,797	-	1,206,797	-
Closed in Current Year Total	1,350,000	-	1,350,000	-	(143,203)	1,206,797	1,206,797	-	1,206,797	-
Grand Total	224,977,986	42,900,000	267,877,986	-	3,135,124	271,013,110	222,353,889	23,268,635	245,622,524	25,390,586

Attachment #4

**Report of Expenditures in the Councillors'
District Capital Funds to September 30, 2016**

Summary Councillors' District Capital Funds

April 1, 2016 to September 30, 2016

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
District 1 - Dalrymple	104,160.24	45,962.16	44,354.91	90,317.07	13,843.17
District 2 - Hendsbee	117,038.32	66,097.37	50,940.95	117,038.32	0.00
District 3 - Karsten	142,150.31	74,478.86	27,779.47	102,258.33	39,891.98
District 4 - Nicoll	242,300.61	72,964.56	117,512.50	190,477.06	51,823.55
District 5 - McCluskey	112,240.11	63,530.46	44,466.67	107,997.13	4,242.98
District 6 - Mancini	231,173.34	45,640.76	156,894.37	202,535.13	28,638.21
District 7 - Mason	230,769.53	60,640.90	170,128.63	230,769.53	0.00
District 8 - Watts	284,366.11	77,664.58	205,701.21	283,365.79	1,000.32
District 9 - Mosher	152,356.97	77,703.98	74,652.99	152,356.97	0.00
District 10 - Walker	409,783.30	97,777.47	281,937.80	379,715.27	30,068.03
District 11 - Adams	148,270.74	23,682.09	107,425.72	131,107.81	17,162.93
District 12 - Rankin	342,076.05	53,464.39	245,764.22	299,228.61	42,847.44
District 13 - Whitman	99,557.61	51,269.80	44,820.32	96,090.12	3,467.49
District 14 - Johns	110,661.17	50,781.13	59,666.68	110,447.81	213.36
District 15 - Craig	102,054.46	43,217.28	8,425.88	51,643.16	50,411.30
District 16 - Outhit	214,528.24	90,131.25	72,677.41	162,808.66	51,719.58
Total	3,043,487.11	995,007.04	1,713,149.73	2,708,156.77	335,330.34

District Capital Funds						
Councillor Dalrymple						
District 1						
Date	CCV02001/CCV01901	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02001 Budget 2016/17	94,000.00				
	CCV01901 Funds Carried Forward	10,160.24				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Craigburn Drive Area Association - playground			5,188.24	5,188.24	
09-May-16	Musquodoboit Valley Bicentennial Theatre and Cultural Centre - lighting upgrades		2,500.00		2,500.00	
31-May-16	St. Andrew's Church Trustees - accessibility ramp for community hall entrance		2,000.00		2,000.00	
31-May-16	Shubenacadie Canal Commission - bridge repairs		2,000.00		2,000.00	
14-Jun-16	Musquodoboit Valley Branch 147 Royal Canadian Legion - tent and BBQ		1,000.00		1,000.00	
30-Jun-16	Fall River and Area Business Association - hanging basket supplies		1,500.00		1,500.00	
30-Jun-16	Wellington United Church - building upgrades		3,048.00		3,048.00	
30-Jun-16	Halifax 26th Scouts Group Committee - Miller Lake cabin repairs		2,000.00		2,000.00	
08-Jul-16	St. Thomas Anglican Church - hall upgrades		2,500.00		2,500.00	
08-Jul-16	Meagher's Grant Volunteer Fire Department		2,500.00		2,500.00	
14-Jul-16	Ryan Rosen Park - fencing		2,513.29		2,513.29	
15-Jul-16	Riverlake Electric RC Club - accessibility ramp and race stand		5,000.00		5,000.00	
18-Jul-16	Frame Subdivision Homeowners Association - building dock Waverley Road		2,500.00		2,500.00	
19-Jul-16	St. George's Cemetery Organization - soil, seeding, and sods		500.00		500.00	
22-Jul-16	Windsor Junction Community Centre - deck repairs		3,000.00		3,000.00	
22-Jul-16	Beacon House Inter-Faith Society - flooring improvements to food bank area		1,000.00		1,000.00	
31-Jul-16	Dieppe Branch 90 Royal Canadian Legion - kitchen upgrades		3,000.00		3,000.00	
06-Sep-16	Waverley Community Association - supply and install of dock		2,500.00		2,500.00	
09-Sep-16	Keloose Association - equipment		2,500.00		2,500.00	
29-Sep-16	Carroll's Corner Community Centre - purchase of commercial dishwasher		4,400.87		4,400.87	
	Total	104,160.24	45,962.16	44,354.91	90,317.07	13,843.17

District Capital Funds						
Councillor Hendsbee District 2						
Date	CCV02002/CCV01902	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02002 Budget 2016/17	94,000.00				
	CCV01902 Funds Carried Forward	23,038.32				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Lawrencetown and Orenda Canoe Club - community banner signs			320.00	320.00	
	Porters Lake Community Centre - resurfacing and restoring tennis courts			524.28	524.28	
	Mineville Werner Park - playground project			10,850.00	10,850.00	
	Lake Charlotte Boat Launch - signs			80.00	80.00	
11-Apr-16	East Preston Recreation Centre - sign installation		4,191.75		4,191.75	
11-Apr-16	Lake Echo Community Recreation Society - water fountain, TV and mals		6,400.00		6,400.00	
20-Apr-16	Royal Canadian Legion Four Harbours Branch 120 - grounds improvements and cenotaph repairs		2,500.00		2,500.00	
20-Apr-16	L'Acadie de ChezZetcook Association - kitchen equipment and cookware		3,027.55		3,027.55	
22-Apr-16	Marine Riders ATV Club - Blueberry Run Trail improvements		2,500.00		2,500.00	
25-Apr-16	Heritage Downy Road Cemetery Society - cemetery expansion survey costs		4,000.00		4,000.00	
30-Apr-16	Causeway Road Residents Association - gravel for beach access ramp		961.25		961.25	
09-May-16	Eastern Shore Family Resource Centre - portable equipment		5,000.00		5,000.00	
11-May-16	Musquodoboit Harbour Heritage Society - blinds for museum		1,475.79		1,475.79	
13-May-16	Eastern Shore Ladies Slo-Pitch League - equipment		700.00		700.00	
30-May-16	Dartmouth and District Minor Baseball Association - equipment		1,034.54		1,034.54	
14-Jun-16	Musquodoboit Harbour and Area Chamber of Commerce and Civic Affairs - community development strategy		10,000.00		10,000.00	
28-Jun-16	Moser River and Area Historical Society - McCann House repairs		1,600.00		1,600.00	
29-Jun-16	Sheet Harbour and Area Chamber of Commerce and Civic Affairs - signage and mapping		500.00		500.00	
30-Jun-16	St. Paul's Anglican Church - community hall repairs		2,500.00		2,500.00	
07-Jul-16	Lawrencetown Community Centre - ballfield netting		6,727.50		6,727.50	
22-Jul-16	The Deanery Project - contribution towards heating system		1,000.00		1,000.00	
28-Jul-16	Dartmouth Heritage Museum Society - museum piece		650.00		650.00	
16-Aug-16	Lake Echo Community Centre - signage project		9,999.99		9,999.99	
31 Aug-16	East Preston Recreation Centre - letters for sign		329.00		329.00	

District Capital Funds						
Councillor Hendsbee District 2						
Date	CCV02002/CCV01902	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
09-Sep-16	West Chezetcook and Grand Desert Recreational Society - contribution towards bicycle motor cross park		1,000.00		1,000.00	
	Total	117,038.32	66,097.37	50,940.95	117,038.32	0.00

District Capital Funds						
Councillor Karsten District 3						
Date	CCV02003/CCV01903	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02003 Budget 2016/17	94,000.00				
	CCV01903 Funds Carried Forward	48,150.31				
	Description of Expenditures					
	District 3 - tree planting			3,103.33	3,103.33	
	Silver Sands Beach Park - park improvement project			10,000.00	10,000.00	
07-Apr-16	Eastern Lodge 8686 - kitchen renovations		21,000.00		21,000.00	
13-Apr-16	The Social and Beneficial Society of Cow Bay - kitchen renovations		7,500.00		7,500.00	
20-Apr-16	City Centre Ministry - cell phones and computer for Street Pastors program		4,780.00		4,780.00	
30-Apr-16	Abenaki Aquatic Club - basketball court resurface		6,900.00		6,900.00	
11-May-16	Peachtree Hill Walkway - drainage improvements		7,881.83	918.17	8,800.00	
18-May-16	South Woodside Community Association - new entrance doors		5,700.00		5,700.00	
31-May-16	Fishermen's Cove - community sign		10,000.00		10,000.00	
14-Jun-16	Senobe Aquatic Club - purchase of boats and equipment		2,000.00		2,000.00	
14-Jun-16	Portland Estates Hills Residents Association Birches Park Committee - pickle ball equipment		439.68		439.68	
25-Jul-16	Job Search Services - stale dated cheque from previous fiscal year		-1,957.88		-1,957.88	
28-Jul-16	Dartmouth Heritage Museum Society - museum piece		650.00		650.00	
26-Aug-16	Crosswalk safety flag program - flag purchase and install		200.00		200.00	
31-Aug-16	Portland Estates Hills Residents Association - improvement and beautification of Georgian Court gates		1,897.50		1,897.50	
12-Sep-16	Eastern Passage Common - construction of BMX bike park		7,487.73	13,757.97	21,245.70	
	Total	142,150.31	74,478.86	27,779.47	102,258.33	39,891.98

District Capital Funds						
Councillor Nicoll District 4						
Date	CCV02004/CCV01904	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02004 Budget 2016/17	94,000.00				
	CCV01904 Funds Carried Forward	148,300.61				
	Description of Expenditures					
	Bissett Lake Trail - contribution towards phase one of bridge project			26,000.00	26,000.00	
	Caldwell Road/Lodge Court - public art installation			3,879.50	3,879.50	
	Caldwell Road/Lodge Court - contribution towards landscaping project			27,676.36	27,676.36	
	District 4 Participatory Budget - spring 2016 community projects			5,900.00	5,900.00	
	Evelynwood playground - swing set			15,000.00	15,000.00	
	Cole Harbour - Sydney Crosby signs			224.00	224.00	
30-Apr-16	Cole Harbour Citizens on Patrol Association - radar sign		3,526.86		3,526.86	
30-Apr-16	Cole Harbour Soccer Club - soccer nets		2,000.00		2,000.00	
17-May-16	Cole Harbour Parks and Trails Association - Salt Marsh Trail life-time bench		1,000.00		1,000.00	
31-May-16	Robert Kemp Turner Elementary School Advisory Council - community sign		4,100.00		4,100.00	
14-Jun-16	Kiwanis Club of Cole Harbour-Wesphal - parking lot and boat launch upgrades		10,000.00		10,000.00	
14-Jun-16	Cole Harbour Place - playground equipment		20,000.00		20,000.00	
14-Jun-16	Cole Harbour Rural Heritage Society - Settle Park Trail accessibility upgrades		20,000.00		20,000.00	
15-Jun-16	Cole Harbour Parks and Trails Association - plantings and supplies		4,100.00		4,100.00	
01-Jul-16	Community sign - landscaping materials		312.19	287.81	600.00	
18-Jul-16	Cole Harbour Road - replacement and installation of street banners		1,689.43	7,680.91	9,370.34	
28-Jul-16	Dartmouth Heritage Museum Society - museum piece		650.00		650.00	
31-Jul-15	Cole Harbour Road - purchase and installation of planters		2,841.79	13,158.21	16,000.00	
25-Aug-16	Kiwanis Club of Cole Harbour-Wesphal - port-a-pottie for park		450.00		450.00	
22-Sep-16	Cole Harbour Road - purchase of decorative street banners		2,294.29	17,705.71	20,000.00	
	Total	242,300.61	72,964.56	117,512.50	190,477.06	51,823.55

District Capital Funds						
Councillor McCluskey District 5						
CCV02005/CCV01905						
Date		Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02005 Budget 2016/17	94,000.00				
	CCV01905 Funds Carried Forward	18,240.11				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Children's Memorial Dragonfly Park - underground electrical for lights			5,300.00	5,300.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.67		1,217.67	
26-Apr-16	Dartmouth Skate Park - purchase equipment for loan program		4,708.51		4,708.51	
27-Apr-16	Ropeworks Community Garden Society - garden supplies		1,500.00		1,500.00	
30-Apr-16	Holy Cross Cemetery - security upgrades		9,695.50		9,695.50	
28-Jun-16	The Crosswalk Safety Society of Nova Scotia - flag purchase and install for Victoria Road		400.00		400.00	
28-Jun-16	Dartmouth Commons Community Garden Society - garden plots		1,000.00		1,000.00	
28-Jun-16	Dartmouth Family Centre - supplies and equipment		9,800.00		9,800.00	
29-Jun-16	O'Connell Drive Elementary School Parent Teacher Association - community garden supplies		1,000.00		1,000.00	
11-Jul-16	Mic Mac Amateur Aquatic Club - new dock construction		6,000.00		6,000.00	
11-Jul-16	Senobe Aquatic Club - siding for club house		6,000.00		6,000.00	
22-Jul-16	The Crosswalk Safety Society of Nova Scotia - flags for Thistle and Slayter Streets		200.00		200.00	
27-Jul-16	Banook Canoe Club - contribution towards war canoe replacement		6,000.00		6,000.00	
28-Jul-16	Dartmouth Heritage Museum Society - museum piece		650.00		650.00	
31-Jul-16	The Crosswalk Safety Society of Nova Scotia - flags for Gaston Road and MacRae Avenue		200.00		200.00	
31-Jul-16	Shubenacadie Canal Commission - equipment		6,000.00		6,000.00	
09-Aug-16	Mic Mac Amateur Aquatic Club - contribution towards quadruple sculls boat		6,000.00		6,000.00	
12-Aug-16	Dartmouth Senior Citizen Club - new refrigerator		850.00		850.00	
29-Sep-16	The Take Action Society - recreational equipment		308.78		308.78	
30-Sep-16	Nantucket Place Seniors - furniture for common room		1,000.00		1,000.00	
30-Sep-16	Edgemere Seniors Painting and Art Group - supplies		1,000.00		1,000.00	
	Total	112,240.11	63,530.46	44,466.67	107,997.13	4,242.98

District Capital Funds						
Councillor Mancini District 6						
CCV02006/CCV01906						
Date		Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02006 Budget 2016/17	94,000.00				
	CCV01906 Funds Carried Forward	137,173.34				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Admiral Westphal Elementary School - contribution towards playground improvements			515.19	515.19	
	Jason MacCulloch Park - basketball nets and fencing			11,057.95	11,057.95	
	Morash Park - resurface tennis courts			14,649.57	14,649.57	
	Cyril Smith Beach and Trails - contribution towards boardwalk replacement			27,314.24	27,314.24	
	Main Street Dartmouth Area Business Improvement District - purchase webcam			500.00	500.00	
	Contribution towards an outdoor synthetic rink			28,668.40	28,668.40	
	Jackson Road Community Garden - purchase compost			18.64	18.64	
	Village on Main - Main Street improvements			15,000.00	15,000.00	
	Belvedere Park Playground			11,410.14	11,410.14	
	Caledonia Junior High School - Spark bike			862.50	862.50	
11-Apr-16	Dartmouth Seventh Day Adventist Soup Kitchen - new stove		1,292.00		1,292.00	
07-Apr-16	East Dartmouth Community Centre - supplies		2,000.00		2,000.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.67		1,217.67	
20-Apr-16	Farrell Benevolent Society - building repairs		1,800.00		1,800.00	
30-Apr-16	Take Action Society - community garden soil		360.00		360.00	
30-Apr-16	Dartmouth Family Centre - community garden improvements		10,000.00		10,000.00	
15-Jun-16	District 6 - spring tree planting		6,257.16	4,384.01	10,641.17	
12-Jul-16	Senobe Aquatic Club - siding for club house		3,500.00		3,500.00	
28-Jul-16	Dartmouth Heritage Museum Society - museum piece		650.00		650.00	
31-Jul-16	Mic Mac Amateur Aquatic Club - dock construction		3,500.00		3,500.00	
09-Aug-16	Michael Wallace Elementary Home and School Association - community sign		3,019.25		3,019.25	
22-Aug-16	Planned dock system to be installed along the Shubenacadie Canal		4,500.00	2,891.74	7,391.74	
31-Aug-16	Commodore Park - new flag pole		3,544.68	455.32	4,000.00	
08-Sep-16	Banook Canoe Club - purchase of war canoe		4,000.00		4,000.00	
	Total	231,173.34	45,640.76	156,894.37	202,535.13	28,638.21

District Capital Funds						
Councillor Mason District 7						
Date	CCV02007/CCV01907	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02007 Budget 2016/17	94,000.00				
	CCV01907 Funds Carried Forward	136,769.53				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Gottlingen 250 Festival - contribution towards public space memorial			5,000.00	5,000.00	
	Ecole LeMarchant St. Thomas Home & School Association - outdoor play facility			27,500.00	27,500.00	
	Cornwallis Park project			20,000.00	20,000.00	
	District 7 - speed radar sentry equipment			2,000.00	2,000.00	
	Halifax Baseball - dugout repairs			20,000.00	20,000.00	
	Inglis Street playground - contribution towards playground			25,000.00	25,000.00	
	Common Link Association - active transportation project			10,000.00	10,000.00	
17-Jun-16	Spencer House - sign replacement		2,098.75	101.25	2,200.00	
29-Jun-16	St. Mary's Elementary School Parent Teacher Association - materials for fencing, landscaping, and benches		7,664.00		7,664.00	
29-Jun-16	Gorsebrook Junior High Home and School - outdoor mural		10,000.00		10,000.00	
15-Jul-16	Partners for Care - Tags and update signage		3,500.00		3,500.00	
27-Jul-16	Brunswick Street United Church - washroom renovations		10,000.00		10,000.00	
16-Aug-16	Schmidville Heritage Conservation District - signage		6,137.06		6,137.06	
16-Aug-16	Halifax Cycling Coalition - picnic tables and bike racks		5,419.00	10,276.00	15,695.00	
07-Sep-16	Park to Park Community Association - benches and signage		4,500.00		4,500.00	
30-Sep-16	Gorsebrook Park - improvements		11,322.09	11,084.71	22,406.80	
	Total	230,769.53	60,640.90	170,128.63	230,769.53	0.00

District Capital Funds						
Councillor Watts						
District 8						
Date	CCV02008/CCV01908	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02008 Budget 2016/17	94,000.00				
	CCV01908 Funds Carried Forward	190,366.11				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Gottlingen Mainstreet Project			10,000.00	10,000.00	
	Active Transportation Initiatives			5,555.60	5,555.60	
	Fort Needham Park - improvements			80,000.00	80,000.00	
	District 8 - speed radar sentry equipment			2,000.00	2,000.00	
	Park Enhancements			11,997.97	11,997.97	
	Fuller Terrace Park - upgrades			4,800.00	4,800.00	
28-Jun-16	Partners for Care - community garden materials		5,300.00		5,300.00	
28-Jun-16	Community Care Network Society - building renovations		10,000.00		10,000.00	
29-Jun-16	Adsum for Women and Children - equipment and building repairs		8,500.00		8,500.00	
29-Jun-16	Open Wonder Art Society - equipment and materials		2,000.00		2,000.00	
29-Jun-16	Halifax Cycling Coalition - equipment		4,236.00		4,236.00	
29-Jun-16	Bus Stop Theatre - equipment upgrades		9,997.00		9,997.00	
29-Jun-16	St. Joseph A. McKay Elementary Home and School Association - playground landscaping and seating		10,000.00		10,000.00	
13-Jul-16	Community Garden Project		6,000.00	4,171.44	10,171.44	
31-Jul-16	Needham Pre-School and Day Care - partial grant refund from previous fiscal year		-1,000.00		-1,000.00	
11-Aug-16	Warrington Park - purchase of green gym equipment		4,088.01	37,911.99	42,000.00	
24-Aug-16	Fuller Terrace Playground - contribution towards replacement of playground		12,200.00		12,200.00	
30-Sep-16	Emera Oval - recreational equipment		6,343.57	10,097.54	16,441.11	
	Total	284,366.11	77,664.58	205,701.21	283,365.79	1,000.32

District Capital Funds						
Councillor Mosher District 9						
Date	CCV02009/CCV01909	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02009 Budget 2016/17	94,000.00				
	CCV01909 Funds Carried Forward	58,356.97				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Ardmore Park - contribution towards accessible play equipment			322.55	322.55	
	Springvale trail connection pathway			8,000.00	8,000.00	
	SCRI - Social, Cultural, Recreational Inclusion Society Club purchase wheelchairs			196.00	196.00	
	Ecole Chebucto Heights School - playground equipment			10,000.00	10,000.00	
	Westwood Park - concrete bench and pavers			990.00	990.00	
	Bayers Westwood Community Garden - fruit trees			2,000.00	2,000.00	
30-Apr-16	Westmount Elementary School Park - community sign		9,743.95		9,743.95	
26-May-16	Roman Catholic Episcopal - Mount Olivet historical improvements		2,640.00		2,640.00	
31-May-16	Golden Age Social Centre - stove		860.20		860.20	
30-Jun-16	Halifax 26th Scouts Group Committee - Miller Lake cabin repairs		1,500.00		1,500.00	
30-Jun-16	Spryfield and District Business Commission - crosswalk flag purchase, install, and street beautification		6,659.65		6,659.65	
22-Jul-16	Westmount Elementary Home and School Association - bike racks		4,000.00		4,000.00	
22-Jul-16	Brewer's monument - repairs		750.86	77.14	828.00	
28-Jul-16	Chocolate Lake Beach - interpretative panel		3,123.37		3,123.37	
31-Aug-16	Bayers Westwood Community Garden - soil		1,343.05	68.05	1,411.10	
31-Aug-16	St. Agnes Junior High School Parent Teacher Association - landscaping project		5,979.64	1,411.81	7,391.45	
06-Sep-16	Spryfield and District Business Commission - crosswalk flags at various locations		1,927.11		1,927.11	
09-Sep-16	Edward Drillo Park - improvements project		20,000.00		20,000.00	
19-Sep-16	St. Margaret's Bay Road - purchase, watering and maintenance of hanging baskets		12,965.92		12,965.92	
20-Sep-16	Stuart Graham Drive - retaining wall		6,210.23	12,420.77	18,631.00	
	Total	152,356.97	77,703.98	74,652.99	152,356.97	0.00

District Capital Funds						
Councillor Walker District 10						
Date	CCV02010/CCV01910	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02010 Budget 2016/17	94,000.00				
	CCV01910 Funds Carried Forward	315,783.30				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Centennial Arena - contribution towards expansion			49,132.64	49,132.64	
	Kearney Lake Beach - upgrades			19,129.90	19,129.90	
	Chain of Lakes Trail - upgrades			9,653.22	9,653.22	
	Fairview Heights School Parent Teacher Association - bike rack			1,200.00	1,200.00	
	Armstrong Court - playground improvements			30,000.00	30,000.00	
	Rockingham Heritage Society - neighborhood signage			45,000.00	45,000.00	
	Mainland Common - community facilities improvement			40,000.00	40,000.00	
	Fairview United Family Resource Centre - building renovations and addition			5,000.00	5,000.00	
	Dunbrack St. and Main St. - murals			10,000.00	10,000.00	
	Frisk Walkway Fence			5,000.00	5,000.00	
30-Apr-16	Centennial Arena - ice resurfacers		8,040.00	11,460.00	19,500.00	
13-Jun-16	Fairview Branch 142 Royal Canadian Legion - paving repairs		4,900.00		4,900.00	
30-Jun-16	Centennial Arena - electrical work for fueling station		1,950.00		1,950.00	
27-Jul-16	Search and Rescue - specialized jackets		14,980.26		14,980.26	
31-Jul-16	Crosswalk Safety Flags		1,400.00	4,015.00	5,415.00	
31-Jul-16	Mosaic Ministries - parking lot repairs		4,818.50		4,818.50	
16-Aug-16	Refreshment of mural in Fairview		1,500.00	1,564.29	3,064.29	
19-Aug-16	Titus Street Park - improvements		9,522.66	5,579.49	15,102.15	
15-Sep-16	Titus Smith Park - fencing		26,176.32	2,735.18	28,911.50	
19-Sep-16	Neighbourhood hanging baskets - purchase, watering and maintenance		15,251.80	3,226.72	18,478.52	
22-Sep-16	Centennial Arena - safety enclosure and doors		9,237.93	74.69	9,312.62	
	Total	409,783.30	97,777.47	281,937.80	379,715.27	30,068.03

District Capital Funds						
Councillor Adams District 11						
Date	CCV02011/CCV01911	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02011 Budget 2016/17	94,000.00				
	CCV01911 Funds Carried Forward	54,270.74				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Terence Bay Fire Hall - upgrades			10,000.00	10,000.00	
	Wendy Meadows Park - playground project			9,999.99	9,999.99	
	Johnnie Mitchell Memorial Park - concrete curbs			2,152.00	2,152.00	
	Business and Community Information Kiosk Project			10,959.37	10,959.37	
	MacIntosh Run Trails Association			7,000.00	7,000.00	
	Harrietsfield and Williamswood playground - benches			1,000.00	1,000.00	
	Radar Box			5,000.00	5,000.00	
	Herring Cove Junior High field - port-a-pottie, cage and pad			3,500.00	3,500.00	
30-Jun-16	S. S. Atlantic Heritage Park Society - computer equipment		1,100.00		1,100.00	
07-Jul-16	Resources Opportunity Centre - planter box soil and sand for pit		670.00		670.00	
12-Jul-16	Village Green Recreation Society - sand for horseshoe pit, purchase and installation of sound equipment		2,306.00		2,306.00	
14-Jul-16	Spring 2016 Hanging Flower Baskets - installation and maintenance		2,932.52	7,267.48	10,200.00	
19-Jul-16	Terence Bay Community Park Site Upgrades		1,626.92	9,332.46	10,959.38	
08-Aug-16	Spryfield Lions Club - flooring repairs		2,875.00		2,875.00	
31-Aug-16	Spryfield Community Association - audio visual equipment		2,219.40		2,219.40	
07-Sep-16	The Crosswalk Safety Society of Nova Scotia - flag purchase and install		200.00		200.00	
08-Sep-16	Prospect Road Communities Minor Baseball Association - field improvements		1,000.00		1,000.00	
09-Sep-16	Harrietsfield Williamswood Community Centre - basketball net and pole		800.00		800.00	
12-Sep-16	Terrance Bay and Harrietsfield/Williamswood - ball field improvements		7,952.25	2,047.75	10,000.00	
	Total	148,270.74	23,682.09	107,425.72	131,107.81	17,162.93

District Capital Funds						
Councillor Rankin District 12						
Date	CCV02012/CCV01912	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02012 Budget 2016/17	94,000.00				
	CCV1912 Funds Carried Forward	248,076.05				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	HRM Mainland Common - purchase of community sign			20,000.00	20,000.00	
	Greenwood Heights Ball Field and Parkland - benches and skate rails			7,874.69	7,874.69	
	MacDonald Memorial Lakeside Legion - upgrades			40,439.00	40,439.00	
	Western Common Master Plan implementation			25,000.00	25,000.00	
	Clayton Park Beechville Lakeside Timberlea - community signs			26,589.99	26,589.99	
	Tree Planting - St. Margarets Bay Rd and Beechville			10,000.00	10,000.00	
	Beechville Playground and Basketball area - pathways and court repairs			15,000.00	15,000.00	
	Sheldrake Heights Playground			15,000.00	15,000.00	
	Greenwood Heights Ball Field Dugouts/Shed/Upgrades			20,000.00	20,000.00	
	Bluff Trail Parking Lot - poles and lights			6,000.00	6,000.00	
26-May-16	Beechville Lakeside Timberlea Community Garden Association - soil		1,200.00		1,200.00	
31-Aug-16	Beechville Lakeside Timberlea - playground		12,883.66	2,116.34	15,000.00	
19-Sep-16	Wooden's River Watershed Environmental Organization - security camera for trail parking lot		10,143.07		10,143.07	
19-Sep-16	Mount Royale Park - upgrades		7,500.00		7,500.00	
20-Sep-16	Mainland Common - community facilities improvement		1,422.47	18,577.53	20,000.00	
19-Sep-16	Neighbourhood hanging baskets - purchase, watering and maintenance		20,315.19		20,315.19	
	Total	342,076.05	53,464.39	245,764.22	299,228.61	42,847.44

District Capital Funds						
Deputy Mayor Whitman						
District 13						
Date	CCV02013/CCV01913	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02013 Budget 2016/17	94,000.00				
	CCV01913 Funds Carried Forward	5,557.61				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	St. Margaret's Bay - purchase of community signage			100.00	100.00	
	Hooked Rug Museum - signage			200.02	200.02	
	Abby Park - gate and barrier			332.13	332.13	
	Glen Arbour Home Owners Association - radar project			5,021.50	5,021.50	
12-Apr-16	St. Margaret's Community Centre Association - annual cycling event signage		1,200.00		1,200.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.66		1,217.66	
14-Apr-16	William Black Community Hall - recycling bins		801.35		801.35	
18-Apr-16	Hammonds Plains Community Centre - basement energy upgrades		5,000.00		5,000.00	
25-Apr-16	Hooked Rug Museum - visual equipment		2,200.79		2,200.79	
26-Apr-16	Navy League of Canada St. Margaret's Bay Branch - band and sports equipment		2,000.00		2,000.00	
26-Apr-16	Neighbourhood association of Uplands Park - garden supplies		4,800.00		4,800.00	
09-May-16	Hammonds Plains Community Centre - chairs		3,000.00		3,000.00	
18-May-16	Peggy's Cove Area Festival of the Arts - storage shed		1,500.00		1,500.00	
17-May-16	Hubbards Area Recreation Association - contribution towards construction of skate park		10,000.00		10,000.00	
31-May-16	Lake of the Woods - playground equipment		4,500.00		4,500.00	
14-Jun-16	St. Margaret's Sailing Club - outboard engine		2,500.00		2,500.00	
29-Jun-16	Hammonds Plains Area Business Association - annual community event equipment		2,500.00		2,500.00	
29-Jun-16	Hammonds Plains Baseball Association - batting cage repairs		2,500.00		2,500.00	
30-May-16	Safety Minded ATV Association - trail improvements		5,000.00		5,000.00	
31-Jul-16	Genuine Progress Index Atlantic Society - bike racks		2,350.00		2,350.00	
30-Aug-16	Crosswalk safety flag program - flag purchase and install		200.00		200.00	
	Total	99,557.61	51,269.80	44,820.32	96,090.12	3,467.49

District Capital Funds						
Councillor Johns District 14						
Date	CCV02014/CCV01914	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02014 Budget 2016/17	94,000.00				
	CCV01914 Funds Carried Forward	16,661.17				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Lucasville Community Tutoring Program - computer and printer			1,500.01	1,500.01	
	Springfield Lake Recreation Association - equipment upgrades			4,000.00	4,000.00	
26-Apr-16	Acadia Recreation Club - equipment and renovation materials		7,500.00		7,500.00	
30-Apr-16	Hammonds Plains Memorial - Uplands Park cenotaph		15,000.00		15,000.00	
09-May-16	Brown Hall - renovations		8,000.00		8,000.00	
29-Jun-16	Beaver Bank Kinsac - playground			15,000.00	15,000.00	
05-Jul-16	Springfield Lake Recreation Association - crosswalk flag program		1,676.13		1,676.13	
31-Jul-16	Lucasville Community Association - trail construction		2,500.00		2,500.00	
31-Aug-16	Sackville Lions Club - no smoking sign		105.00		105.00	
08-Sep-16	Sackville Seniors Advisory Council - shredder and photocopier - pending		3,000.00		3,000.00	
08-Sep-16	Beaver Bank Community Awareness Association - planter and supplies		3,500.00		3,500.00	
08-Sep-16	St. John Council for Nova Scotia/Prince Edward Island - defibrillator		4,000.00		4,000.00	
09-Sep-16	Springfield Lake Recreation Association - equipment		5,500.00		5,500.00	
	Total	110,661.17	50,781.13	59,666.68	110,447.81	213.36

District Capital Funds						
Councillor Craig District 15						
Date	CCV02015/CCV01915	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02015 Budget 2016/17	94,000.00				
	CCV01915 Funds Carried Forward	8,054.46				
	Description of Expenditures					
	Smokey Drive Elementary School Advisory Council - playground resurfacing project			237.23	237.23	
	Sackville Kinsmen LED sign			7,817.23	7,817.23	
25-May-16	First Lake Early Learning Centre - purchase of community garden supplies		4,850.00		4,850.00	
29-Jun-16	Kinsmen Club of Sackville - LED community sign		20,305.55		20,305.55	
29-Jun-16	Hillside Park Elementary School Parent and Teacher Group - community garden materials		1,000.00		1,000.00	
30-Jun-16	Saltwater Shuffle Board Club - roll-out shuffle board courts		3,933.15		3,933.15	
07-Jul-16	Sackville Community Band Society - musical instruments		10,000.00		10,000.00	
13-Jun-16	Meadowlands Park - playground equipment		3,128.58	371.42	3,500.00	
	Total	102,054.46	43,217.28	8,425.88	51,643.16	50,411.30

District Capital Funds						
Councillor Outhit District 16						
Date	CCV02016/CCV01916	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02016 Budget 2016/17	94,000.00				
	CCV01916 Funds Carried Forward	120,528.24				
	Description of Expenditures					
	Bedford Community Police office - traffic speed box			6,000.00	6,000.00	
	Nine Mile and Oceanview Drive Playground			15,214.39	15,214.39	
	Eaglewood School Playground Upgrades			5,543.94	5,543.94	
	Fort Sackville Foundation			15,000.00	15,000.00	
	Bedford Business Association			5,000.00	5,000.00	
	Sunnyside Elementary Home and School Association - playground equipment			5,000.00	5,000.00	
24-Aug-16	Panorama Court - curb repair			5,000.00	5,000.00	
30-Apr-16	Bedford Community - Christmas lighting electrical work		12,936.50	3,000.00	15,936.50	
17-May-16	Bedford Area - street banners		5,005.72	7,048.06	12,053.78	
13-May-16	Ivany Place and Hemlock Ravine - community garden materials		10,000.00	4,779.62	14,779.62	
31-May-16	Bedford Ravines - mulching brush and chipping		1,251.44		1,251.44	
18-May-16	Crosswalk safety flag program - flag purchase and install		3,000.00		3,000.00	
16-Jun-16	Fairview Branch 95 Royal Canadian Legion - paving repairs		4,000.00		4,000.00	
06-Jul-16	Parish Corporation of All Saints - defibrillator for community hall		1,835.39		1,835.39	
06-Jul-16	Scouts Canada Nova Scotia Provincial Council - tents, shelter and drinking water facility		1,500.00		1,500.00	
20-Jul-16	Maskwa Aquatic Club - trail signage		1,000.00		1,000.00	
31-Jul-16	Bedford Library - defibrillator		1,880.76	119.24	2,000.00	
22-Aug-16	Bedford United Church - community hall roof repairs		5,000.00		5,000.00	
23-Aug-16	Fort Sackville Foundation - signage		300.00		300.00	
30-Aug-16	Bedford South School Advisory Committee - community sign		7,200.00		7,200.00	
31-Aug-16	Oceanview Park - playground		15,000.00		15,000.00	
31-Aug-16	Crosswalk Safety flags - crosswalk flag program		200.00		200.00	
31-Aug-16	St. James United Church of Canada Trustees - Veterans Memorial		3,100.00		3,100.00	
31-Aug-16	Torrington Residents Association - tree supply and install		805.00		805.00	
31-Aug-16	Bedford Residents Association - community sign		2,978.50		2,978.50	
19-Sep-16	Neighbourhood hanging baskets - purchase, watering and maintenance		9,410.76	589.24	10,000.00	
30-Sep-16	Bedford Highway - railing painting		3,727.18	382.92	4,110.10	

District Capital Funds						
Councillor Outhit District 16						
Date	CCV02016/CCV01916	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
Total		214,528.24	90,131.25	72,677.41	162,808.66	51,719.58

Attachment #5

**Report of Expenditures in the Councillors'
District Activity Funds to September 30, 2016**

SUMMARY COUNCILLOR'S DISTRICT ACTIVITY FUNDS					
April 1, 2016 to September 30, 2016					

Orders	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Budget	Available
DISTRICT 1 - Barry Dalrymple	1,300.00	1,797.50	3,097.50	4,312.50	1,215.00
DISTRICT 2 - David Hendsbee	2,515.00	1,797.50	4,312.50	4,312.50	-
DISTRICT 3 - Bill Karsten	2,615.00	-	2,615.00	4,312.50	1,697.50
DISTRICT 4 - Lorelei Nicoll	2,433.75	-	2,433.75	4,312.50	1,878.75
DISTRICT 5 - Gloria McCluskey	2,200.00	1,797.50	3,997.50	4,312.50	315.00
DISTRICT 6 - Tony Mancini	2,350.00	1,797.50	4,147.50	4,312.50	165.00
DISTRICT 7 - Wayne Mason	2,080.00	1,797.50	3,877.50	4,312.50	435.00
DISTRICT 8 - Jennifer Watts	2,475.00	1,797.50	4,272.50	4,312.50	40.00
DISTRICT 9 - Linda Mosher	2,515.00	1,797.50	4,312.50	4,312.50	-
DISTRICT 10 - Russell Walker	155.25	1,797.50	1,952.75	4,312.50	2,359.75
DISTRICT 11 - Steve Adams	2,515.00	1,797.50	4,312.50	4,312.50	-
DISTRICT 12 - Reg Rankin	2,475.00	1,797.50	4,272.50	4,312.50	40.00
DISTRICT 13 - Matt Whitman	2,475.00	1,797.50	4,272.50	4,312.50	40.00
DISTRICT 14 - Brad Johns	1,250.00	1,797.50	3,047.50	4,312.50	1,265.00
DISTRICT 15 - Steve Craig	2,144.00	500.00	2,644.00	4,312.50	1,668.50
DISTRICT 16 - Tim Outhit	2,370.00	100.00	2,470.00	4,312.50	1,842.50
Total	33,868.00	22,170.00	56,038.00	69,000.00	12,962.00

District Activity Funds

Councillor Bill Karsten

District 3 - AD300003

[illegible]

[illegible][illegible][illegible]

District Activity Funds

Councillor Gloria McCluskey
District 5 - AD300005

[illegible]

District Activity Funds
Councillor Jennifer Watts
District 8 - AD300008

[illegible]

District Activity Funds

Councillor Tim Outhit
District 16 - AD300016

[illegible]

Attachment #6

**Report of Changes in the Recreation Area Rate Accounts
to September 30, 2016**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Second Quarter September 30, 2016

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2016	Revenue April 1, 2016 to September 30, 2016	Expenditures April 1, 2016 to September 30, 2016	Current Year's Deficit (Surplus) April 1 to Sept 30	Accumulated Deficit (Surplus) as of Sept. 30, 2016
Frame Subdivision Homeowners Association	(2,570)	(1,900)	852	(1,048)	(3,618)
Sackville Heights Elementary School	1,010	(127,200)	80,930	(46,270)	(45,260)
Glen Arbour Homeowners Association	(10,414)	(10,800)	11,007	207	(10,207)
White Hills Residents Association	(120,791)	(13,800)	-	(13,800)	(134,591)
Lost Creek Community Association	(17,633)	(4,500)	1,847	(2,653)	(20,286)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Ketch Harbour Residents Association	(6,118)	(5,100)	-	(5,100)	(11,218)
Mineville Community Association	(28,031)	(5,300)	8,153	2,853	(25,178)
Three Brooks Homeowners Association	(3,950)	(1,800)	5,272	3,472	(478)
Haliburton Highbury Homeowners Association	(105,091)	(25,200)	6,277	(18,923)	(124,014)
Highland Park Ratepayers Association	(33,164)	(4,500)	3,120	(1,380)	(34,544)
Birch Bear Woods Homeowners Association	(67)	-	-	-	(67)
Kingswood Ratepayers Association	(353,656)	(26,300)	90,881	64,581	(289,075)
Prospect Road & Area Recreation Association	(71,143)	(43,700)	41,146	(2,554)	(73,697)
Glengarry Estates	(105)	-	105	105	-
Westwood Hills Residents Association	(148,729)	(17,300)	18,800	1,500	(147,229)
Musquodoboit Harbour	(32,244)	(5,100)	10,000	4,900	(27,344)
Hammonds Plains Common Rate	(381,479)	(34,100)	75,000	40,900	(340,579)
Grand Lake/Oakfield Community Centre	(5,597)	(11,600)	163	(11,437)	(17,034)
District 3 Area Rated Capital Fund	40	-	278	278	318
Maplewood Subdivision	(119,176)	(9,100)	2,341	(6,759)	(125,935)
Silversides Residents Association	(11,573)	(8,200)	1,995	(6,205)	(17,778)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(13,404)	(3,100)	870	(2,230)	(15,634)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(67,434)	(98,200)	156,488	58,288	(9,146)
Totals	(1,571,480)	(456,800)	515,525	58,725	(1,512,755)

Frame Subdivision Homeowners Association

Cost Center: C101

Fiscal Year: 2016/17

Provide funding for neighbourhood improvement programs, recreation development and social activities.

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(1,900.00)		Area Rate Revenue
6003	Grounds & Landscaping	400.75	Frame Subdivision Homeowners Association	Expense Reimbursement
6033	Community Events	445.52	Frame Subdivision Homeowners Association	Expense Reimbursement
Balance of Activity to September 30, 2016		(1,047.73)		
9000	Prior Yr (Surplus)/Deficit	(2,509.87)		
	(Surplus) / Deficit at September 30, 2016	(3,617.60)		

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2016/17

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	(113,400.00)		Area Rate Revenue
4202	Area Rate Commercial	(13,500.00)		Area Rate Revenue
4206	Area Rate Resource	(300.00)		Area Rate Revenue
6201	Telephone	1,319.15	Eastlink/Bell Allant	Telephone Expense
6202	Courier/Postage	193.70	Unique Delivery Service	Delivery Service
6311	Security	189.98	Sackville Heights Community & Cultural Centre	Expense Reimbursement
6312	Refuse Collection	1,129.32	Sackville Heights Community & Cultural Centre	Expense Reimbursement
6399	Contract Services	53,562.60	Sackville Heights Community & Cultural Centre	Monthly Payroll
6407	Cleaning/Sanitary Supplies	1,868.72	Sackville Heights Community & Cultural Centre	HRM Work Order
6606	Heating Fuel	3,115.71	Sackville Heights Community & Cultural Centre	HRM Work Order
6607	Electricity	8,157.21	Sackville Heights Community & Cultural Centre	HRM Work Order
6608	Water	2,380.14	Sackville Heights Community & Cultural Centre	HRM Work Order
6705	Equipment Repairs and Maintenance	8,033.00	Ralph Connor	Supply/install sockets & paint game lines
7009	Internal Trifl Other	371.00	Sackville Heights Community & Cultural Centre	Multiple Signs
9000	Work Order Wages and Benefits	290.27	Sackville Heights Community & Cultural Centre	HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
9210	HR Calls OT Wage/Ben	246.96	Sackville Heights Community & Cultural Centre	HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
9911	PM Labour - Reg	72.00	Sackville Heights Community & Cultural Centre	HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
Balance of Activity to September 30, 2016		(46,270.24)		
9000	Prior Yr (Surplus)/Deficit	1,009.71		
	(Surplus) / Deficit at September 30, 2016	(45,260.53)		

Glen Arbour Homeowners Association
Cost Center: C107
Fiscal Year: 2016/17

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)		Area Rate Revenue
6204	Computer Software & Licenses	594.73		Expense Reimbursement
6207	Printing & Reproduction	103.92	Glen Arbour Homeowners Association	Expense Reimbursement
6299	Other Office Expenses	165.80	Glen Arbour Homeowners Association	Expense Reimbursement
6803	Grounds & Landscaping	9,895.14	Glen Arbour Homeowners Association	Expense Reimbursement
6306	Licenses & Agreement	31.00	Glen Arbour Homeowners Association	Expense Reimbursement
6341	Playground Equipment	216.02	Glen Arbour Homeowners Association	Expense Reimbursement
	Balance of Activity to September 30, 2016	206.61		
9000	Prior Yr (Surplus)/Deficit (Surplus) / Deficit at September 30, 2016	(10,414.06) (10,207.45)		

White Hills Residents Association
Cost Center: C108
Fiscal Year: 2016/17

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)		Area Rate Revenue
	Balance of Activity to September 30, 2016	(13,800.00)		
9000	Prior Yr (Surplus)/Deficit (Surplus) / Deficit at September 30, 2016	(120,791.25) (134,591.25)		

Lost Creek Community Association
Cost Center: C111
Fiscal Year: 2016/17

Provide funding for development of parkland

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,500.00)		Area Rate Revenue
6333	Community Events	636.00		Expense Reimbursement
6333	Community Events	350.00	Lost Creek Community Association	Family BBQ September
6333	Community Events	861.40	Pigs Jig Glow Parties	Family BBQ September
	Balance of Activity to September 30, 2016	(2,652.60)		
9000	Prior Yr (Surplus)/Deficit (Surplus) / Deficit at September 30, 2016	(17,632.68) (20,285.28)		

Waterstone Neighbourhood Association
Cost Center: C112
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to September 30, 2016			
9000	Prior Yr (Surplus)/Deficit	(40,160.56)		
	(Surplus) / Deficit at September 30, 2016	<u>(40,160.56)</u>		

Ketch Harbour Residents Association
Cost Center: C114
Fiscal Year: 2016/17

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)		Area Rate Revenue
	Balance of Activity to September 30, 2016	<u>(5,100.00)</u>		
9000	Prior Yr (Surplus)/Deficit	(6,118.40)		
	(Surplus) / Deficit at September 30, 2016	<u>(11,218.40)</u>		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2016/17

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)		Area Rate Revenue
6202	Courier/Postage	8.87		Expense Reimbursement
6204	Computer Software & Licenses	187.72	Mineville Community Association	Expense Reimbursement
6299	Other Office Expenses	60.76	Mineville Community Association	Expense Reimbursement
6310	Outside Personnel	4,854.70	Mineville Community Association	Student Summer Jobs
6390	Contract Services	123.21	Mineville Community Association	Expense Reimbursement
6603	Grounds & Landscaping	603.71	Mineville Community Association	Expense Reimbursement
6705	Equipment Repair & Maintenance	1,283.59	Mineville Community Association	Expense Reimbursement
6711	Communication System	444.57	Eastlink	Internet Service
6706	Licenses & Agreement	31.15	Mineville Community Association	Expense Reimbursement
6333	Community Events	197.58	Mineville Community Association	Expense Reimbursement
6911	Playground Equipment	31.26	Mineville Community Association	Expense Reimbursement
6390	Other Goods/Services	25.56	Mineville Community Association	Expense Reimbursement
8003	Insurance Policy/Premium	300.00	Mineville Community Association	Expense Reimbursement
Balance of Activity to September 30, 2016		2,852.77		
9000	Prior Yr (Surplus)/Deficit	(28,030.75)		
	(Surplus) / Deficit at September 30, 2016	(25,177.98)		

Three Brooks Homeowners Association

Cost Center: C117

Fiscal Year: 2016/17

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	(1,800.00)		Area Rate Revenue
6202	Courier/Postage	169.96		Expense Reimbursement
6205	Printing & Reproduction	17.21	Three Brook Homeowners Association	Expense Reimbursement
6207	Office Supplies	117.94	Three Brook Homeowners Association	Expense Reimbursement
6299	Other Office Expenses	52.00	Three Brook Homeowners Association	Expense Reimbursement
6310	Outside Personnel	200.00	Three Brook Homeowners Association	Expense Reimbursement
6311	Security	137.66	Three Brook Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	2,897.07	Three Brook Homeowners Association	Expense Reimbursement
6306	Licenses & Agreement	44.74	Three Brook Homeowners Association	Expense Reimbursement
6310	Signage	260.71	Three Brook Homeowners Association	Expense Reimbursement
6311	Facilities Rental	77.08	Three Brook Homeowners Association	Expense Reimbursement
6341	Playground Equipment	1,297.79	Three Brook Homeowners Association	Expense Reimbursement
Balance of Activity to September 30, 2016		3,472.16		
9000	Prior Yr (Surplus)/Deficit	(3,949.69)		
	(Surplus) / Deficit at September 30, 2016	(477.53)		

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2016/17

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	(25,200.00)		Area Rate Revenue
6202	Courier/Postage	384.66		Expense Reimbursement
6205	Printing & Reproduction	137.13		Expense Reimbursement
6207	Office Supplies	28.63		Expense Reimbursement
6603	Grounds & Landscaping	550.00		Expense Reimbursement
6607	Electricity	79.34		Expense Reimbursement
C933	Community Events	3,005.47		Expense Reimbursement
6341	Playground Equipment	84.62		Expense Reimbursement
8003	Insurance	1,355.00		Expense Reimbursement
8017	Bank Charges	52.00		Expense Reimbursement

Balance of Activity to September 30, 2016 (18,923.15)

Prior Yr. (Surplus)/Deficit (105,091.34)

(Surplus) / Deficit at September 30, 2016 (124,014.49)

Highland Park Ratepayers Association

Cost Center: C130

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,500.00)		Area Rate Revenue
6399	Contract Services	669.57		Expense Reimbursement
6399	Contract Services	350.00		June 18th Family Day
6399	Contract Services	250.00		June 18th Family Day
6333	Community Events	337.22		June 18th Family Day
6333	Community Events	1,016.79		June 18th Family Day
8003	Insurance Policy /Premium	496.00		Expense Reimbursement

Balance of Activity to September 30, 2016 (1,380.42)

Prior Yr. (Surplus)/Deficit (33,164.28)

(Surplus) / Deficit at September 30, 2016 (34,544.70)

Birch Bear Woods Homeowners Association
Cost Center: C132
Fiscal Year: 2016/17

Provide funding for the construction of new signage for the subdivision

GL#	GL Description	Amount	Vendor	Description
Balance of Activity to September 30, 2016				
9000	Prior Yr (Surplus)/Deficit	(66.82)		
	(Surplus) / Deficit at September 30, 2016	(66.82)		

Kingswood Ratepayers Association
Cost Center: C135
Fiscal Year: 2016/17

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	(20,300.00)		Area Rate Revenue
6207	Office Supplies	300.00	Christine Dorrah	Design Logo and Letterhead
6300	Contract Services	77,297.41	Cumberland Paving & Contracting	Multipurpose Court
6311	Facilities Rental	315.00	Cornerstone Wesleyan Church	Yearly rental for the executive monthly meeting room
6312	Advertising/Promotion	312.86	Kingswood Value Foods	Advertising
6333	Community Events	271.14	Royal Environmental	Washroom Rental Event September 28th
6333	Community Events	4,953.58	Lunelight Communication Group	May 28th Community Event
6333	Community Events	5,930.74	Glow Parties	Sept 28th Community Event
8003	Insurance	1,500.00	Marsh Canada	Insurance Premium
Balance of Activity to September 30, 2016				
9000	Prior Yr (Surplus)/Deficit	(353,656.09)		
	(Surplus) / Deficit at September 30, 2016	(289,075.36)		

Prospect Road & Area Recreation Association

Cost Center: C140

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(42,800.00)		Area Rate Revenue
4206	Area Rate Resource	(900.00)		Area Rate Revenue
6399	Contract Services	730.00	Atlantic Wharf Builders	Ramp/Floor Installation
6399	Contract Services	1,293.15	Wolfgang Developments	Summer Rentals of washrooms
6399	Contract Services	1,293.15	Wolfgang Developments	Summer Rentals of washrooms
6399	Contract Services	469.14	Prospect Road & Area Recreation Association	Expense Reimbursement
6399	Contract Services	1,329.65	Wolfgang Developments	Summer Rentals of washrooms
6607	Electricity	65.08	Nova Scotia Power	Power Expense
6306	Licenses & Agreement	62.30	Registry of Joint Stock and Peter Jolinore	2 years of fees
6333	Community Events	1,282.72	Wolfgang Developments	Summer Rentals of washrooms
6333	Community Events	1,293.15	Wolfgang Developments	Summer Rentals of washrooms
8001	Transfer Outside Agency	5,300.00	Prospect Road Comm Minor Baseball Association	Grant
8001	Transfer Outside Agency	2,000.00	Atlantic Memorial School	Cost Sharing on school track
8001	Transfer Outside Agency	589.98	Jessie Bower	Balance of St. Timothy's Youth Group 2015
8001	Transfer Outside Agency	714.78	Prospect Road & Area Recreation Association	Fitness Depot Commercial Inc. fitness supplies
8001	Transfer Outside Agency	599.64	Prospect Road (Wednesdays) Seniors	Bus Services for June 22nd
8001	Transfer Outside Agency	200.00	Sonya Locke	Grant
8001	Transfer Outside Agency	200.00	Susan Batchelder	Grant
8001	Transfer Outside Agency	200.00	Delisca Norris	Grant
8001	Transfer Outside Agency	200.00	Deb Muisic	Grant
8001	Transfer Outside Agency	150.00	Brycen Stannwhite	Grant
8001	Transfer Outside Agency	3,780.37	Village Green Recreation	New Hall Chairs
8001	Transfer Outside Agency	10,000.00	Resource Opportunities	2016 Grant
8001	Transfer Outside Agency	1,879.57	Prospect Road (Wednesdays) Seniors	Gray Line & Dinner
8001	Transfer Outside Agency	200.00	Dawn McGrath	Grant
8001	Transfer Outside Agency	714.78	Prospect Road & Area Recreation Association	Expense Reimbursement
8001	Transfer Outside Agency	200.00	Kelly Bradbury	Grant
8001	Transfer Outside Agency	912.50	Ambassadors Gray Line	Gray Line Trip
8001	Transfer Outside Agency	844.72	Brookside Homeowners Grant	Nova Trophy
8001	Transfer Outside Agency	1,039.35	Kevin Bezanon	Grant
8001	Transfer Outside Agency	3,281.50	Prospect Road & Area Recreation Association	Expense Reimbursement
8001	Transfer Outside Agency	200.00	Geoff Baker	Grant
8001	Transfer Outside Agency	200.00	Tania Davignon Burton	Grant
Balance of Activity to September 30, 2016		(2,554.47)		
9000	Prior Yr. (Surplus)/Deficit	(71,142.53)		
	(Surplus) / Deficit at September 30, 2016	(73,697.00)		

Glengarry Estates
Cost Center: C142
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue			Area Rate Revenue
9001	Current Yr. Sur/Del	105.00	Glengarry Estates	Closure of Area Rate
	Balance of Activity to September 30, 2016	105.00		
9000	Prior Yr. (Surplus)/Deficit	(105.00)		
	(Surplus) / Deficit at September 30, 2016	-		

Westwood Hills Residents Association
Cost Center: C145
Fiscal Year: 2016/17

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(17,300.00)		Area Rate Revenue
6202	Courier/Postage	162.69	Westwood Hills Residents Association	Expense Reimbursement
6312	Refuse Collection	312.86	Killer Waste	Waste Removal
6399	Contract Services	596.72	Vi Tech Signs	Relubish existing A Frame
6603	Grounds & Landscaping	4,019.29	Tamilton Lawn Care	Ground Care
6911	Facilities Rental	1,151.29	Westwood Hills Residents Association	Expense Reimbursement
6933	Community Events	2,332.16	Bay Equipment Rentals	Canada Day Party
6933	Community Events	203.36	Royal Environmental	Canada Day Party
6933	Community Events	8,166.64	Glow Parties	Canada Day Party
6933	Community Events	1,854.67	Westwood Hills Residents Association	Canada Day Party
	Balance of Activity to September 30, 2016	1,499.68		
9000	Prior Yr. (Surplus)/Deficit	(148,729.25)		
	(Surplus) / Deficit at September 30, 2016	(147,229.57)		

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2016/17

Provide funds for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,800.00)		Area Rate Revenue
4206	Area Rate Resource	(300.00)		Area Rate Revenue
8001	Transfer Outside Agency	10,000.00	Musquodoboit Harbour & Area Chamber of Commerce and Civic Affairs	Community Development Strategy
	Balance of Activity to September 30, 2016	4,900.00		
9000	Prior Yr. (Surplus)/Deficit	(32,243.77)		
	(Surplus) / Deficit at September 30, 2016	(27,343.77)		

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2016/17

Provide funds for community playgrounds and recreation projects

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(33,900.00)		Area Rate Revenue
4202	Area Rate Commercial	(200.00)		Area Rate Revenue
8001	Transfer Outside Agency	75,000.00	Greater Hammonds Plains Lucasville Memorial Committee	Veterans Monument
	Balance of Activity to September 30, 2016	40,900.00		
9000	Prior Yr (Surplus)/Deficit	(381,479.08)		
	(Surplus)/Deficit at September 30, 2016	<u>(340,579.08)</u>		

Grand Lake / Oakfield Community Centre

Cost Center: C180

Fiscal Year: 2016/17

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	(11,500.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
6007	Electricity	68.23	Nova Scotia Power	Power Expense
6099	Other Building Cost	95.17	Grand Lake / Oakfield Community Centre	Playground Repairs
	Balance of Activity to September 30, 2016	<u>(11,436.60)</u>		
9000	Prior Yr (Surplus)/Deficit	(5,596.87)		
	(Surplus)/Deficit at September 30, 2016	<u>(17,033.47)</u>		

District 3 Area Rated Capital Fund

Cost Center: C185

Fiscal Year: 2016/17

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	3.36		Record 2016/17 Debenture Interest
8012	Principal on Debenture	275.01		Record 2016/17 Debenture Principal
	Balance of Activity to September 30, 2016	278.37		
9000	Prior Yr (Surplus)/Deficit	39.55		
	(Surplus)/Deficit at September 30, 2016	<u>317.92</u>		

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2016/17

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	(9,100.00)		Area Rate Revenue
6306	Licenses & Agreements	62.30	Registry of Joint Stocks	Annual Fee
C333	Community Events	2,278.65	Maplewood Subdivision	Royal Flush reimbursement to Renay Leblanc
Balance of Activity to September 30, 2016				
9000	Prior Yr (Surplus)/Deficit	(119,176.22)		
	(Surplus) / Deficit at September 30, 2016	<u>(125,935.27)</u>		

Silversides Residents Association

Cost Center: C196
Fiscal Year: 2016/17

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)		Area Rate Revenue
6399	Contract Services	417.14	Rapco Services	Supplies and Labour - Docks
6399	Contract Services	138.77	Kent Building Supplies	Supplies and Labour - Docks
6399	Contract Services	384.20	Royal Environmental	Washroom Rental
6310	Signage	239.56	Advent Edge	Beach Signs
8003	Insurance	805.00	Arthur J. Gallagher Canada	Insurance
Balance of Activity to September 30, 2016				
9000	Prior Yr (Surplus)/Deficit	(11,572.73)		
	(Surplus) / Deficit at September 30, 2016	<u>(17,778.06)</u>		

Fox Hollow at St Margaret's Bay Village
Homeowners Association
Cost Center: C198
Fiscal Year: 2016/17

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)		Area Rate Revenue
6303	Community Events	466.16	Bay Equipment	Community BBQ
6303	Community Events	328.38	Mark Boland	Community BBQ
6303	Community Events	75.00	Cowichan Meals	Community BBQ
Balance of Activity to September 30, 2016		(2,230.46)		
9000	Prior Yr. (Surplus)/Deficit	(13,403.80)		
	(Surplus) / Deficit at September 30, 2016	(15,634.26)		

Lakeview, Windsor Junction, Fall River
Ratepayers Association
Cost Center: C210
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(98,000.00)		Area Rate Revenue
4206	Area Rate Resource	(200.00)		Area Rate Revenue
6303	Consulting Fees	3,128.58	Collins Barrow	Audit of LWF
6310	Outside Personnel	12,000.00	Lakeview Homeowners Association	Payroll Expenses
6310	Outside Personnel	133,465.91	Windsor Junction Community Centre	Payroll Expenses
6399	Contract Services	400.00	City Kidds Escape Society	Garden Monument Reimbursement
6607	Electricity	789.33	Nova Scotia Power	Power Expense
6912	Advertising & Promotion	1,704.58	The Weekly Press/Advocate Media	Grant Funding
8001	Transfer Outside Agency	5,000.00	Kelboose	Grant 1617
Balance of Activity to September 30, 2016		58,288.40		
9000	Prior Yr. (Surplus)/Deficit	(67,433.84)		
	(Surplus) / Deficit at September 30, 2016	(9,145.44)		

Attachment #7

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2017**

**Summary of Unbudgeted Reserve Transactions by Type
As of September 30, 2016**

	Decrease (Increase) in Projected Reserve Balance
Decrease property sale revenue:	
Reduced revenue from postponed sale of Bloomfield property, Red Cross and St. Pats Alexandra offset with increased revenue approximating \$2.4m for Business Parks	34,957,048
Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs:	
Increased withdrawals to fund the buyback of an Industrial Lot, Fire and Emergency Services Standards Review, Police Facility, Dartmouth Museum, parkland and land purchases, drones, Destination Halifax, Senior & Disabilities snow removal program, refuse trailers, parking ticket management system, Volunteer Firefighters Honorariums and Halifax Transit 15/16 surplus transferred back to Business Unit.	3,228,500
Federal Government PILT for Citadel	(18,024,000)
Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves:	
Increase in gas tax funding, school board election funding, vehicle sales and increased estimated contribution to Parkland Development Reserve	(1,146,866)
Adjustments to commitments reflect decrease in transfers required to fund capital projects or operating:	
Reduce excess funding for strategic studies.	(89,425)
Higher interest earned on reserves has increased the projected reserve balances	(9,992)
Total decrease (increase) in projected reserve balances	<u>18,915,265</u>

Halifax Regional Municipality
Reserve Report
As at September 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance, September 30, 2016	Pending Revenue (Contribution and or Interest)	Pending Expenditures	Projected Net Available Balance March 31, 2017	Budgeted Net Available Balance March 31, 2017	Variance (Increase) Reduction
SUMMARY:									
Total Risk Reserve	(17,697,627)	(91,990)	1,420,199	(16,369,420)	(78,637)	1,571,147	(14,876,930)	(16,003,328)	1,126,398
Total Obligation Reserve	(73,137,221)	(8,609,039)	14,084,762	(67,661,499)	(8,800,779)	45,502,654	(30,959,623)	(33,571,941)	2,612,318
Total Opportunity Reserve	(105,830,938)	(25,956,207)	35,790,828	(95,996,317)	(52,494,901)	99,045,026	(49,446,192)	(64,622,741)	15,176,549
TOTAL RESERVES	(196,665,786)	(34,657,236)	51,295,789	(180,027,236)	(61,374,337)	146,118,827	(95,282,745)	(114,198,010)	18,915,265
Reserve transferred to Trust	-	-	-	-	-	-	-	-	-
Q317 Titanic Commemorative Reserve	(114,379)	(10,896)	125,275	-	-	-	-	-	-
	(196,780,165)	(34,657,236)	51,295,789	(180,027,236)	(61,374,337)	146,118,827	(95,282,745)	(114,198,010)	18,915,265

Halifax Regional Municipality
Reserve Report
As at September 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance, September 30, 2016	Pending Revenue (Contribution and or Interest)	Pending Expenditures	Projected Net Available Balance March 31, 2017	Budgeted Net Available Balance March 31, 2017	Variance (Increase) Reduction
RISK RESERVES:									
Q406 Insurance and Risk Reserve	(3,995,376)	(19,115)	-	(4,014,491)	(17,092)	-	(4,031,583)	(4,029,470)	(2,113)
Q411 Police on the Job Injury Reserve	(1,851,908)	(8,860)	-	(1,860,768)	(7,922)	-	(1,868,690)	(1,867,711)	(979)
Q416 Operating Stabilization Reserve	(8,876,943)	(55,003)	-	(8,931,947)	(49,631)	374,000	(8,607,578)	(8,604,580)	(2,998)
Q421 General Contingency Reserve	(2,973,400)	(9,012)	1,420,199	(1,562,214)	(4,012)	1,197,147	(369,079)	(1,501,567)	1,132,488
TOTAL RISK RESERVES	(17,697,627)	(91,990)	1,420,199	(16,369,420)	(78,657)	1,571,147	(14,876,930)	(16,003,328)	1,126,398
OBLIGATION RESERVES:									
Q506 Landfill Closure and Post Closure Co	(13,301,267)	(2,643,072)	182,595	(15,761,745)	(48,480)	11,912,028	(3,998,196)	(3,706,724)	(191,472)
Q511 Municipal Elections Reserves	(1,663,942)	(1,091,205)	687,448	(2,067,699)	(206,838)	1,637,836	(636,701)	(341,378)	(295,323)
Q521 Convention Centre Reserve	(2,773,899)	(710,221)	-	(3,484,120)	(711,559)	-	(4,195,679)	(4,193,986)	(1,693)
Q526 Capital Fund Reserve	(18,759,002)	(1,365,668)	8,674,369	(11,450,301)	(4,801,065)	10,944,839	(5,206,527)	(8,452,671)	3,146,144
Q531 Vehicle Fleet and Equipment Reserve	(4,193,418)	(44,668)	-	(4,238,086)	(192,135)	2,768,278	(1,661,943)	(1,715,863)	53,920
Q536 Central Library Recapitalization Rese	(1,634,328)	(426,992)	-	(2,061,320)	(427,814)	-	(2,489,134)	(2,488,133)	(1,001)
Q541 Building Recapitalization and Replac	(3,542,089)	(423,988)	270,854	(3,695,223)	(391,258)	770,587	(3,315,894)	(3,165,590)	(150,304)
Q546 Multi District Facilities Reserve	(2,935,113)	(377,512)	75,108	(3,237,517)	(368,700)	7,723,290	4,117,073	4,122,034	(4,961)
Q551 Transit Capital Reserve	(9,281,436)	(790,289)	1,489,615	(8,582,110)	(771,311)	6,885,000	(2,468,421)	(2,451,776)	(16,645)
Q556 Solid Waste Facilities Reserve	(15,052,727)	(735,424)	2,704,773	(13,083,378)	(881,619)	2,860,796	(11,104,201)	(11,177,854)	73,653
TOTAL OBLIGATION RESERVES	(73,137,221)	(8,609,039)	14,084,762	(67,661,499)	(8,800,779)	45,502,654	(30,959,623)	(33,571,941)	2,612,318
OPPORTUNITY RESERVES:									
Q606 Strategic Capital Reserve	(56,745,488)	(4,495,356)	16,731,929	(44,508,915)	(21,721,686)	48,746,491	(17,484,110)	(34,302,291)	16,818,181
Q611 Parkland Development Reserve	(4,713,895)	(567,500)	149,028	(5,132,367)	(369,430)	1,575,342	(3,926,455)	(3,869,664)	(56,791)
Q616 Business /Industrial Park Expansion	(21,119,157)	(614,111)	1,135,712	(20,597,556)	(9,313,348)	20,222,879	(9,688,025)	(8,315,219)	(1,372,806)
Q621 Community and Events Reserve	(1,921,272)	(1,244,924)	673,777	(2,492,419)	(636,003)	2,472,178	(656,244)	(621,020)	(35,224)
Q626 Gas Tax Reserve	(17,410,769)	(12,633,419)	17,100,382	(12,943,806)	(12,597,922)	25,225,715	(316,013)	(144,870)	(171,143)
Q631 Debt Principal and Interest Repaymei	(3,920,357)	(6,400,897)	-	(10,321,254)	(7,856,512)	802,421	(17,375,345)	(17,369,677)	(5,668)
TOTAL OPPORTUNITY RESERVES	(105,830,938)	(25,956,207)	35,790,828	(95,996,317)	(52,494,901)	99,045,026	(49,446,192)	(64,622,741)	15,176,549

Parkland Development Reserve, Q611 (Formerly Q107)
April 1 - September 30, 2016

Revenue

Permit and Subdivision Revenue by District:

01 Waverley - Fall River - Musquodoboit Valley	10,711	
02 Preston - Chezzetcook - Eastern Passage	28,370	
03 Dartmouth South - Eastern Passage	30,210	
04 Cole Harbour/Westphal	4,880	
05 Dartmouth Centre	131,350	
06 Harbourview - Burnside - Dartmouth East	6,900	
07 Halifax South Downtown	70,000	
08 Halifax Peninsula North	-	
10 Halifax - Bedford Basin West	82,742	
11 Spryfield - Sambro Loop - Prospect Road	52,905	
12 Timberlea - Beachville - Clayton Park West	-	
13 Hammonds Plains - St. Margarets	13,555	
14 Middle Upper Sackville - Beaver Bank - Lucasville	79,556	
15 Lower Sackville	4,875	
16 Bedford - Wentworth	38,793	554,847

Building Permits	900
Interest on Reserve balance	23,299
Total Revenue	579,046

Expenditures

Transfers to Community and Events Reserve, Q621 (formerly Q312)	55,575
Transfers to fund Capital Projects:	
CP000004 Parks, Sports Courts & Field Services Improvements	
Spider Lake Park	105,000
Total Expenditures	160,575
Increase (decrease) in Reserve Balance	418,471
Balance in Reserve at Beginning of the Period	4,713,895
Closing Balance in Reserve at End of the Period	5,132,366

Less Outstanding Commitments:

CPX01149 Parkland Acquisition:

Specific amounts for properties approved from Council	628,302	
Approved but unallocated withdrawals	847,040	1,475,342

CP000004 Parks, Sports Courts and Field Service Improvement:

Baker Drive planning/design	100,000
Total outstanding commitments, at the end of the period	1,575,342

Balance in the the Reserves, Net of Outstanding Commitments	3,557,024
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Attachment #8

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out
to September 30, 2016**

Capital Reserve Pool (CRESPOOL)
To: September 30, 2016

Date	Project	Name	Budget Year	Purpose	Transferred In	Transferred Out	Balance
April 1st, 2016	Crespool	Balance forward April 1, 2016					1,062,022
July 25, 2016	YB000029	Oakwood House Recapitalization	2016/17	Reduce debt funding	1,855		
September 23, 2016	YTU01348	Washmill Lake Court Oversizing	2016/17	Close project - debt funding not required	143,203		
Total transfers					145,058	-	145,058
Closing balance September 30, 2016							1,207,080

Summary:	
Opening balance: April 1, 2016	1,062,022
Debt funding from Projects 2016/17	145,058
Debt funding to Transit Projects 2016/17	-
Debt funding from Transit Projects 2016/17	-
Closing balance: September 30, 2016	1,207,080

Attachment #9

**Changes to Cost Sharing for Projects
Approved by Council, Directors, DCAO or CAO
to September 30, 2016**

Cost Sharing Report

For Period April 1, 2016 - Sept 30, 2016

Project # and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Tender # 16-203 Street Recapitalization & New Sidewalk Alfred Street & Courtney Road	2-May-16	CAO	HRWC	\$ 55,663	Budget increase to project CR000005-Street Recapitalization - pavement renewal, new sidewalk on Courtney Rd., curb and sidewalk repairs, landscaping reinstatement and associated manhole, catchbasin and valve adjustments.
CR000005 Budget Increase - HW Cost Sharing, Tender 15-223 Queen Street (Doyle to Sackville) Street Recapitalization - West Region	3-May-16	Director	HRWC	\$ 3,762	Budget increase to project CR000005-Street Recapitalization to reflect increased quantities not included in the original HRWC specifications for this project.
Unit Price Tender # 16-210 Resurfacing and New Sidewalk, Smallwood Avenue and Gander Avenue - East Region	10-May-16	Council	HRWC	\$ 57,044	Budget increase to project CR000005-Street Recapitalization - sewer and water lateral replacement and reinstatement cost sharing (Smallwood Ave).
Unit Price Tender # 16-214 Street Recapitalization & Water Main Renewal - Tillock Dr and Tillock Court - Central Region	10-May-16	Council	HRWC	\$ 256,059	Budget increase to project CR000005-Street Recapitalization - water main work and water main reinstatement.
Unit Price Tender # 16-212 Pavement Renewal & Water Main Renewal - Murray Hill Dr. & View St. - East Region	31-May-16	Council	HRWC	\$ 377,077	Budget increase to project CR000005-Street Recapitalization - water main work and reinstatement cost sharing (Murray Hill Dr. & View St.).
Unit Price Tender # 16-226 Pavement Renewal & Water Main Renewal - Farquharson Street - East Region	21-Jun-16	Council	HRWC	\$ 387,693	Budget increase to project CR000005-Street Recapitalization - water main work and reinstatement cost sharing (Farquharson St.).
16-210 Gander Cost Sharing and Contract Increase - CAO Report	13-Jul-16	CAO	HRWC	\$ 224,528	Budget increase to project CR000005-Street Recapitalization - full replacement of water main cost sharing increase (Gander Ave).
Directors Report: 15-207 Asphalt Overlays Phase 1 and Sidewalk Renewals HW Cost Sharing Increase	29-Jul-16	Director	HRWC	\$ 22,173	Budget increase to project CR000005-Street Recapitalization - asphalt overlays phase 1 and sidewalk renewal cost sharing increase (various locations).
Directors Report: 15-230 Asphalt Overlays, Phase 2 and Sidewalk Renewal HW Cost Sharing Budget Increase	4-Aug-16	Director	HRWC	\$ 2,252	Budget increase to project CR000005-Street Recapitalization - asphalt Overlays Phase 2 and sidewalk renewals cost sharing increase (various locations).
CAO Interim Award Report 16-211 Resurfacing & Water Main Rnwl Everette, Elswick, Brompton - East Region	6-Jul-16	CAO Interim	HRWC	\$ 645,502	Budget increase to project CR000005-Street Recapitalization - road resurfacing and water main renewal cost sharing (East Region).
Budget Increase and Award - Q16P223 Tupper Elementary School Playground Replacement Supply and Installation	26-Jul-16	CAO	Province of Nova Scotia	\$ 30,000	Budget increase to project CP000002-Park Upgrades for removal of two play structures and replacement with one new structure at 1930 Cambridge Street (Sir Charles Tupper School) in Halifax.
CAO Report: 15-228 Hornes Rd Bridge Replacement HW Cost Sharing and Contract Increase	8-Aug-16	CAO	HRWC	\$ 140,656	Budget increase to project CRU01077-Bridges - move Halifax Regional Water Commission infrastructure in the brook to accommodate installation of bridge, cost sharing increase (Hornes Rd Bridge).
Award of RFQ - Q16P283 Beaver Bank Kinsac School - Removal, Supply and Installation of Play Structure	18-Aug-16	CAO	Province of Nova Scotia	\$ 25,000	Budget increase to project CP000002-Park Upgrades for removal, supply and installation of play structure at 28 Kinsac Road in Beaver Bank.
Buckingham Commons Tot Lot - Supply and Install	20-Aug-16	Director	Haliburton Homeowners Association (Area Rate)	\$ 20,000	Budget increase to project CP000004-Sports Ball Fields Courts/ - New installation of lot and landscape remediation.
Cost Sharing, Provincial Recreation Facility Development Grant Program - Dingle Park Playground	26-Aug-16	CAO	Province of Nova Scotia	\$ 70,000	Budget increase to CP000002-Park Upgrades for removal and replacement of Dingle Park Playground structure in Halifax.

Award - Unit Price Tender No. 16-213, Water Main Renewal and Pavement Renewal – Fox Glove Lane, Parnbelle Lane and Scarlet Road - West Region	31-Aug-16	CAO Interim	HRWC	\$ 643,535	Budget increase to CR000005-Street Recapitalization - water main renewal, replacement of sanitary sewer service laterals, pavement renewal works and replacement of asphalt curb, concrete curb and gutter (West Region).
Award - Unit Price Tender No. 16-234, Street Recapitalization - Hammonds Plains Road - West Region	31-Aug-16	CAO Interim	HRWC	\$ 158,329	Budget increase to CR000005-Street Recapitalization - paving of gravel shoulders, profile correction, planer patching, asphalt overlay, guiderail installation, storm sewer repairs and associated reinstatement on Hammonds Plains Road.
CAO Award:: 16-217 Water Main Renewal and Pavement Renewal - Inverness Ave. - West Region	9-Sep-16	CAO	HRWC	\$ 169,622	Budget increase to CR000005-Street Recapitalization - paving renewal including full depth removal of existing asphalt, water main renewal and replacement of existing curb (Inverness Ave, Redwood Ave, Purcell's Cove Rd).
CAO Award – Quotation No. Q16P226 Demetres Court Recapitalization	15-Sep-16	CAO	Province of Nova Scotia	\$ 25,000	Budget increase to CP000003-Sports Fields/Courts - Slate of Good Repair for replacement of basketball courts at Demetres Court in Dartmouth.
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 125,000	Budget increase to CBT00432-Bus Stop Accessibility for bus stop improvements including installation of accessible landing pads/purchase of new shelters with funding from Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 500,000	Budget increase to CB000039-Halifax Ferry Terminal Upgrade for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 110,000	Budget increase to CBT00437-Shelters Replacement/Expansion for bus stop improvements including installation of accessible landing pads/purchase of new shelters with funding from Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 200,000	Budget increase to CM000009-Transit Priority Measures Implementation for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 6,035,000	Budget increase to CM000001-Ferry Replacement for Public Transit Infrastructure Fund (PTIF), construction of new passenger ferries.
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$14,785,334	Budget increase to CM000016-PTIF Bus Replacement for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government portion of Build Canada Fund	\$ 1,833,333	Budget increase to CM000017-BCF Bus Replacement for Build Canada Fund (BCF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 235,000	Budget increase to CM000012-Bus Stop Improvements for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 2,873,000	Budget increase to CV020003-Conventional Bus Expansion for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 250,000	Budget increase to CM000011-Electric Bus Pilot Project for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 300,000	Budget increase to CM000013-Bus Terminal Generators for installation of three generations with funds from Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 125,000	Budget increase to CM000014-Transit Priority Measures Corridors Study for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 100,000	Budget increase to CM000015-Bus Rapid Transit Study for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 150,000	Budget increase to CB000014-Mumford Terminal Replacement Opportunities Assessment for Public Transit Infrastructure Fund (PTIF).
Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 1,950,000	Budget increase to CMU00982-Transit Security Upgrades for purchase of new/additional security cameras on transit vehicles with funding from Public Transit Infrastructure Fund (PTIF).

Federal Infrastructure Funding: Halifax Transit Project Budget Amendments	20-Sep-16	Council	Federal Government	\$ 450,000	Funding approved as part of approved Public Transit Infrastructure Fund (PTIF) for CM000009-Transit Priority Measures Implementation, budget change not done as funding will not be required until 17/18.
CR000005 Budget Increase - Halifax Water Cost Sharing, Tender 15-209 Micro Surfacing, Phase 1 - Various Locations	26-Sep-16	CAO	HRWC	\$ 96,816	Budget increase to CR000005-Street Recapitalization - for micro surfacing Phase I, additional work requested by Halifax Water during construction.
CR000005 Budget Increase - HW Cost Sharing, Tender 15-229 Micro Surfacing, Phase 2 - Various Locations	28-Sep-16	Director	HRWC	\$ 37,621	Budget increase to CR000005-Street Recapitalization - for micro surfacing Phase II, final quantities resulting in additional cost sharing.
			Total	\$33,469,999	

Attachment #10

Aged Accounts Receivable as at September 30, 2016

**Aged Accounts Receivable
September 30, 2016**

	Total	0 - 1 Yrs	1 - 2 Yrs	2 - 3 Yrs	3 - 4 Yrs	4 + Yrs	Interest	Adj's/Pmts
Property Taxes & Capital Charges								
Commercial Property Taxes	\$ 114,124,605	\$ 112,037,015	\$ 1,290,233	\$ 283,948	\$ 46,057	\$ 54,962	\$ 514,081	\$ (101,692)
Residential Property Taxes	\$ 202,950,639	\$ 195,427,664	\$ 4,002,567	\$ 1,075,050	\$ 352,393	\$ 1,178,811	\$ 1,820,421	\$ (906,268)
Residential/Commercial Mix Property Taxes	\$ 14,856,341	\$ 14,164,967	\$ 371,744	\$ 128,249	\$ 20,366	\$ 14,559	\$ 176,243	\$ (19,787)
Resource Property Taxes	\$ 1,965,242	\$ 1,171,349	\$ 133,548	\$ 86,783	\$ 60,483	\$ 277,115	\$ 259,571	\$ (23,606)
Total Property Taxes	\$ 333,896,827	\$ 322,800,995	\$ 5,798,092	\$ 1,574,030	\$ 479,300	\$ 1,525,448	\$ 2,770,316	\$ (1,051,353)
Total Local Improvement Charges	\$ 8,765,357	\$ 7,872,706	\$ 185,724	\$ 98,689	\$ 50,510	\$ 199,358	\$ 358,568	\$ (205)
Total Property Taxes & Capital Charges	\$ 342,662,185	\$ 330,673,701	\$ 5,983,816	\$ 1,672,718	\$ 529,817	\$ 1,724,806	\$ 3,128,884	\$ (1,051,558)
Payments-in-Lieu of Taxes (PILT)	\$ 33,532,871	\$ 23,144,117	\$ 1,347,717	\$ 911,753	\$ 603,185	\$ 7,526,100	\$ -	\$ -
Total Property Taxes & Capital Charges & PILT	\$ 376,195,056	\$ 353,817,817	\$ 7,331,533	\$ 2,584,472	\$ 1,133,002	\$ 9,250,906	\$ 3,128,884	\$ (1,051,558)

	Total	0-30 Days	31-60 Days	61-90 Days	91-120 Days	120 + Days	Interest	Adj's/Overs
General Revenue (Non-Lienable)								
Miscellaneous Billings & Recoveries	\$ 5,705,872	\$ 6,635,566	\$ 994,323	\$ 41,484	\$ 119,580	\$ 42,705	\$ 10,835	\$ (2,078,620)
Rents	\$ 428,354	\$ 403,086	\$ 15,018	\$ 8,970	\$ 3,450	\$ 11,484	\$ -	\$ (13,653)
Agencies, Boards & Commissions (ABC'S)	\$ 13,212,730	\$ 8,377,012	\$ 476,883	\$ 153,928	\$ 253,270	\$ 3,950,148	\$ 1,516	\$ (27)
Total General Revenue (Non-Lienable)	\$ 19,406,956	\$ 15,415,664	\$ 1,486,224	\$ 204,382	\$ 376,300	\$ 4,004,337	\$ 12,350	\$ (2,092,300)

Total Aged Accounts Receivable, September 30, 2016 **\$ 395,602,012**

Attachment #11

**Assessment Appeals Summary
September 30, 2016**

HRM Appeals Summary Fiscal 2016-17
September 30, 2016

	Residential	Apartments	Commercial	Totals
Total Taxable Value Under Appeal	\$ 666,795,400 10%	\$ 2,037,531,000 31%	\$ 3,888,228,400 59%	\$ 6,592,554,800 100%
Total # of Appeals				3,136
Total Taxable Value Completed	\$ 430,596,700 65%	\$ 625,717,700 31%	\$ 1,320,093,700 34%	\$ 2,376,408,100 36%
Total Taxable Value Outstanding	\$ 235,901,800 35%	\$ 1,411,813,300 69%	\$ 2,568,134,700 66%	\$ 4,215,849,800 64%
Net Taxable Value Amended	\$ (35,567,000)	\$ (41,447,400)	\$ (100,350,700)	\$ (177,365,100)
Appeal Loss Ratio	(8.26%)	(6.62%)	(7.60%)	(7.46%)
Tax Rate	\$ 0.6620	\$ 0.6620	\$ 2.8320	
Total Property Tax Revenue Loss due to Appeals	\$ (235,454)	\$ (274,382)	\$ (2,841,932)	\$ (3,351,767)

Attachment #12

**Miscellaneous Trust Funds Unaudited Financial Statements for
September 30, 2016**

Unaudited Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY
MISCELLANEOUS TRUST FUNDS

Period ended September 30, 2016

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Financial Position

Period ended September 30, 2016, with comparative information for September 30, 2015 and March 31, 2016

	September 30, 2016	September 30, 2015	March 31, 2016
Assets			
Cash	\$ 6,936,990	\$ 6,910,721	\$ 6,865,108
Accounts receivable (note 2)	145,956	225,720	186,534
Due from Halifax Regional Municipality	1,000	4,000	99
Investments (note 3)	6,410	6,410	6,410
	\$ 7,090,356	\$ 7,146,851	\$ 7,058,151
Liabilities and Fund Equity			
Accounts Payable	1,000	3,000	-
Fund equity (schedule)	7,089,356	7,143,851	7,058,151
	\$ 7,090,356	\$ 7,146,851	\$ 7,058,151

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Income and Expenditures and Fund Equity

Period ended September 30, 2016, with comparative information for September 30, 2015 and March 31, 2016

	September 30, 2016	September 30, 2015	March 31, 2016
Income			
Investment Income	\$ 31,497	\$ 36,336	\$ 96,974
Capital contributions received during the period	7,497	5,571	12,492
Tax sales	13,029	95,424	148,386
	52,023	137,331	257,852
Expenditures			
Transfer to (from) Halifax Regional Municipality	(91,240)	30,823	195,099
Net transactions with Trustors	112,058	67,779	109,724
	20,818	98,602	304,823
Excess of income over expenditures (expenditures over income)	31,205	38,729	(46,971)
Fund equity, beginning of the period	7,058,151	7,105,122	7,105,122
Fund equity, end of the period	\$ 7,089,356	7,143,851	7,058,151

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Cash Flow

Period ended September 30, 2016 with comparative information for September 30, 2015 and March 31, 2016

	September 30, 2016	September 30, 2015	March 31, 2016
Excess of income over expenditures (expenditures over income)	\$ 31,205	\$ 38,729	\$ (46,971)
Decrease in accrued liabilities	-	(450,000)	(450,000)
Decrease (increase) in due from Halifax Regional Municipality	(901)	(4,000)	(99)
Decrease in accounts receivable	40,578	37,842	77,028
Increase (decrease) in accounts payable	1,000	3,000	-
Increase (decrease) in cash	71,882	(374,429)	(420,042)
Cash, beginning of the period	6,865,108	7,285,150	7,285,150
Cash, end of the period	\$ 6,936,990	\$ 6,910,721	\$ 6,865,108

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Notes to Unaudited Financial Statements

Period ended September 30, 2016 with comparative information for September 30, 2015 and March 31, 2016

The Halifax Regional Municipality has a number of trust funds as identified in the Schedule of Fund Equity. The trust funds are in place to fund the operation, maintenance and facilities of the identified beneficiary. The trust funds have a variety of restrictions that specify the purpose for which the funds can be used.

1. Significant accounting policies:

(a) Basics accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Revenue recognition:

Investment income earned in the miscellaneous trust funds is recognized in the fund in which the interest bearing investment is held.

Tax sales revenue is recognized when received, generally being the date the property is sold.

Capital Contribution relate to various services fees are recognized as revenue in the period received.

(c) 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 disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

2. Accounts receivable:

The accounts receivable balance, \$145,956 (September 2015 - \$225,720 and March 31, 2016 - \$186,534) is due from an entity controlled by the Halifax Regional Municipality. During the year, the entity made principal payments of \$40,578 (September 30, 2015 - \$37,842 and March 31, 2016 - \$77,028) and interest payments of \$5,940 (September 30, 2015 - \$8,677 and March 31, 2016 - \$16,008).

3. Investments:

	September 30, 2016	September 30, 2015	March 31, 2016
Shares, cost	\$ 6,410	\$ 6,410	\$ 6,410
	\$ 6,410	\$ 6,410	\$ 6,410
Shares, market values	\$ 346,631	\$ 293,449	\$ 318,004
	\$ 346,631	\$ 293,449	\$ 318,004

The market value shown for investments represents the estimated value of the shares as at September 30, 2016. Shares are valued at period end quoted market prices.

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Schedule of Funds Equity

Period ended September 30, 2016 with comparative information for September 30, 2015 and March 31, 2016

	Balance March 31, 2016	Income	Transfer from (to) Halifax Regional Municipality	Net transactions with trustors	Contributions	Balance September 30, 2016	Balance September 30, 2015
J.L. Dillman Park Maintenance	\$ 163,265	\$ 710	\$ -	\$ -	\$ -	\$ 163,975	\$ 162,565
Tax sales	2,674,736	13,029	(13,029)	(61,333)	-	2,613,403	2,760,399
J.D. Shatford Memorial	60,000	217	(217)	-	-	60,000	60,000
Sackville Landfill	980,203	9,824	(5,940)	(50,725)	-	933,362	987,391
Camphill Cemetery Trust	137,020	597	(597)	-	1,575	138,595	136,232
Camphill Cemetery Perpetual Care	566,179	2,457	(2,457)	-	-	566,179	566,179
Camphill Cemetery Fence	12,063	52	(52)	-	-	12,063	12,063
Fairview Cemetery Trust	2,344,976	17,027	(13,560)	-	5,422	2,353,865	2,338,842
Fairview Cemetery Maintenance	45,000	195	(195)	-	-	45,000	45,000
Titanic Trust	23,622	196	127,359	-	500	151,677	24,242
Commons Commutation	16,491	72	(72)	-	-	16,491	16,491
Harbour Championship	9,850	43	-	-	-	9,893	9,808
Other	24,746	107	-	-	-	24,853	24,639
	\$ 7,058,151	\$ 44,526	\$ 91,240	\$ (112,058)	\$ 7,497	\$ 7,089,356	\$ 7,143,851

Attachment #13

**Halifax Regional Municipality Capital Projection Summary
as at September 30, 2016**

Capital Projection Summary
For Period Ending September 30, 2016

Budget Category	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available	Footnote
Buildings	77,918,717	50,960,000	21,334,281	37,109,848	58,444,129	46,663,018	31,255,699	
Business Tools	24,192,677	10,420,000	4,059,742	6,395,740	10,455,482	18,381,244	5,811,434	
Community & Property Development	138,788	-	-	-	-	-	138,788	1
District Capital Funds	4,114,361	1,504,000	995,007	1,713,150	2,708,157	995,007	3,119,354	
Equipment & Fleet	13,060,706	4,690,000	1,483,542	7,134,688	8,618,230	6,196,827	6,863,879	
Halifax Transit	69,337,166	26,395,000	6,841,175	32,064,728	38,905,903	35,717,884	33,619,283	
Industrial Parks	24,691,973	-	1,130,341	4,684,367	5,814,708	6,640,000	18,051,973	
Parks & Playgrounds	18,768,363	11,195,000	4,760,397	5,047,688	9,808,085	10,581,800	8,186,563	
Roads & Active Transportation	75,246,240	48,000,000	20,852,321	25,665,475	46,517,796	37,850,935	37,395,306	2
Solid Waste	16,175,345	4,645,000	348,241	1,079,324	1,427,565	2,366,650	13,808,696	
Traffic Improvements	79,871,321	40,125,000	15,463,423	29,975,580	45,439,002	46,855,889	33,015,432	3
Grand Total	403,515,657	197,934,000	77,268,470	150,870,587	228,139,057	212,249,252	191,266,405	

Footnotes:

- 1) During the 2016/17 Budget Process the Community Development budget category was eliminated and the projects were aligned with other budget categories
Cogswell Interchange Redevelopment - CT000007 - Moved to Traffic Improvements
Cultural Structures and Places - CD990003 - Moved to Parks and Playgrounds
Downtown Streetscapes - CDX01182 - Moved to Traffic Improvements
Downtown Streetscapes Capital Improvements - CD0000002 - Moved to Traffic Improvements
Shubenacadie Canal Greenway - CDG00493 - Moved to Roads and Active Transportation
Streetscaping in Center Hubs and Corridors - CDV00734 - Moved to Traffic Improvements
- 2) During the 2016/17 Budget Process the Sidewalks budget category was eliminated and the projects were aligned with other budget categories
New Sidewalks - CR000003 - Moved to Roads and Active Transportation under the Active Transportation Strategic Projects account CTU00420
Sidewalk Renewals - CKU01084 - Moved to Roads and Active Transportation
- 3) Active Transportation Strategic Projects - CTU00420 - Moved from Traffic Improvements to Roads and Active Transportation

Capital Projection Detail
For Period Ending September 30, 2016

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Discrete Active									
Buildings									
Alderney Gate VAC and CRA Reno	CB000066	1,838,270	1,286,800	-	418,147	376,423	794,570	800,000	486,800
Beazley Field	CB000030	235,000	113,111	-	-	25,871	25,871	25,871	87,240
Bedford Community Centre	CBX01334	9,300,000	183,933	-	48,240	20,268	68,508	100,000	83,933
Bedford Outdoor Pool	CB000067	100,000	100,000	100,000	-	-	-	50,000	50,000
Bicentennial Theatre (Musq. Hbr)	CB000035	325,000	8,579	-	355	-	355	1,000	7,579
BMO Centre	CB000064	180,000	159,114	80,000	75,108	16,079	91,187	135,000	24,114
Captain William Spry Renovations	CB000023	1,000,000	997,161	750,000	6,225	130,371	136,596	70,000	927,161
Carroll's Corner Community Centre	CB000063	200,000	182,674	-	133,457	28,812	162,269	182,000	674
Central Liby Replacemnt-Spring Garden Rd	CBW000978	57,600,000	670,656	-	24,904	195,519	220,423	100,000	570,656
Chocolate Lake Community Centre	CB000072	220,000	220,000	220,000	-	-	-	50,000	170,000
Cole Harbour Outdoor Pool & Tennis Court	CP000010	215,000	184,520	-	178,666	-	178,666	184,250	270
Commons Pavilion and Pool	CB000074	70,000	70,000	70,000	28,189	-	28,189	30,000	40,000
Corporate Accommodations - Alderney	CB000046	920,000	619,371	-	164,819	108,768	273,587	275,000	344,371
Corporate Records Renovation	CB000025	600,000	181,796	-	-	75,679	75,679	-	181,796
East Preston Recreation Centre	CB000050	240,000	198,502	-	39,263	107,713	146,976	150,000	48,502
Emera Oval	CBX01344	8,202,000	1,250,406	-	60,886	164,587	225,474	200,000	1,050,406
Fric Spicer	CB000069	1,700,000	1,700,000	500,000	269,048	174,697	443,745	445,000	1,255,000
Evergreen House	CB000051	100,000	100,000	-	-	-	-	75,000	25,000
Fire Station 14, Woodlawn Recapitalization	CB000054	150,000	106,274	-	43,006	61,632	104,638	106,274	-
Fire Station 16, Eastern Passage Recapitalization	CB000056	150,000	149,909	-	-	126,159	126,159	149,909	-
Fire Station 2, University Ave Recapitalization	CB000052	220,000	220,000	-	-	-	-	-	220,000
Fire Station 20, Lawrencetown Recapitalization	CB000053	100,000	99,909	-	5,903	69,177	75,079	99,909	-
Former CA Beckett School Soil Remediat	CBU01004	3,013,372	64,423	-	27,116	37,256	64,371	60,000	4,423
Halifax City Hall and Grand Parade Restoration	CBX01046	13,762,378	3,581,093	1,750,000	1,975,706	1,033,065	3,008,771	2,500,000	1,081,093
HRPD Ident Lab Ventilation	CBX01364	271,883	208,833	-	8,663	200,170	208,833	208,833	-
Hubbards Recreation Centre	CB000043	75,000	31,724	-	-	-	-	-	31,724
Musquodoboit Recreation Facility	CB000058	440,000	423,916	340,000	19,294	69,659	88,953	50,000	373,916
North Woodside Community Centre Recapitalization	CB000059	270,000	240,916	-	218,506	7,488	225,993	240,916	-
Power House Recapitalization	CB000032	785,000	17,237	-	-	10,323	10,323	-	17,237
Quaker House Recapitalization	CB000033	70,000	15,691	-	-	-	-	-	15,691
Regional Park Washrooms	CB000010	1,609,999	60,000	60,000	-	-	-	-	60,000
Sackville Sports Stadium	CB000060	1,280,000	1,153,413	-	168,931	308,666	477,597	520,000	633,413
Scotiabank Centre	CB000028	8,435,000	4,032,549	3,620,000	1,088,773	2,484,943	3,573,716	3,150,000	882,549
St. Andrews Community Ctr. Renovation	CB000011	250,000	227,365	-	17,285	10,043	27,328	28,000	199,365
Tallahassee Recreation Centre Upgrades	CB000068	200,000	200,000	200,000	5,157	-	5,157	25,000	175,000
Upper Hammonds Plains Community Centre	CB000071	165,000	165,000	165,000	-	5,167	5,167	6,000	159,000
Upper Sackville Recreation Centre Facility	CB000061	105,000	105,000	-	-	-	-	-	105,000
Business Tools									
AVL-ICT# ICT0816	CID01292	1,500,000	1,183,347	-	-	-	-	1,183,347	-
Contact Center Telephony Solution	C1990017	740,000	682,971	-	63,152	272,264	335,415	682,971	-

Capital Projection Detail

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Discrete									
Council Chambers Technology Upgrade	CI990019	690,000	690,000	290,000	-	-	-	-	690,000
CRM Software Replacement	CI990020	300,000	300,000	-	40,515	-	40,515	259,485	40,515
Data Management and Process Review	CI990021	190,000	130,404	-	-	46,049	46,049	46,691	83,713
Electronic File Management HRP	CI990023	655,000	655,000	100,000	113,628	69,590	183,218	305,000	350,000
Health and Safety Reporting	CI990010	1,775,000	1,312,205	675,000	630,578	570,328	1,200,906	1,312,205	-
HRFE Dispatch Project	CI990027	960,000	907,522	235,000	20,541	228,368	248,909	357,095	550,427
HRFE Fire Data Management (FDIM) Review & Enhancements	CI990028	490,000	443,689	-	19,064	94,392	113,456	378,689	65,000
Internet Program	CI000001	3,350,000	2,338,092	800,000	64,136	356,720	420,856	1,719,828	618,264
Parking Technology Initiative - PTMS	CI990031	200,000	134,859	-	36,293	22,649	58,942	134,859	-
Personnel Accountability Management Review	CI990012	100,000	100,000	100,000	-	-	-	100,000	-
Situational Awareness	CI990035	638,000	574,119	-	37,834	106,656	144,490	324,119	250,000
Trunk Mobile	CI001362	8,340,000	97,646	-	91,577	4,055	95,632	97,646	-
Voter Management System	CI990015	962,500	10,148	-	-	3,448	3,448	-	10,148
Equipment & Fleet									
Fire Services Driving Simulator	CV010001	400,000	80,665	-	-	52,143	52,143	55,000	25,665
Fire Services Training Simulator	CE010003	100,000	100,000	-	88,041	-	88,041	88,041	11,959
Fire Station Defibrillator	CV020002	350,000	350,000	-	-	-	-	300,000	50,000
Halifax Transit									
Bus Rapid Transit Study	CM000015	200,000	-	-	-	-	-	-	-
Bus Stop Improvements	CM000012	470,000	-	-	-	-	-	-	-
Electric Bus Pilot	CM000011	500,000	-	-	-	-	-	-	-
Ferry Replacement	CM000001	24,140,000	3,854,614	-	1,844,472	10,040,239	11,884,712	3,854,614	-
Ferry Terminal Generators	CM000013	600,000	-	-	-	-	-	-	-
Halifax Ferry Terminal	CB000039	1,230,000	1,230,000	-	945	77,478	78,423	60,000	1,170,000
Lacewood Terminal Replacement	CB000013	8,100,000	506,895	-	12,223	150,090	162,313	153,188	353,707
Metro X Bus Replacement	CM020002	4,725,000	4,725,000	4,725,000	-	4,682,665	4,682,665	4,682,665	42,335
New/Expanded Transit Centre	CB000017	100,000	100,000	-	45,697	23,998	69,695	100,000	-
Scotia Square Facility	CM000008	150,000	150,000	150,000	-	-	-	150,000	-
Transit Priority Measure Corridors Study	CM000014	250,000	-	-	-	-	-	-	-
Woodside Ferry Terminal Recapitalization	CB000042	1,500,000	1,383,911	-	10,943	59,544	70,487	100,000	1,283,911
Wrights Cove Terminal	CB000007	200,000	200,000	-	-	-	-	20,000	180,000
Industrial Parks									
Aerotech Repositioning & Dvlmnt	CQ000007	95,000	95,000	-	-	-	-	-	95,000
Burnside and City of Lakes Development	CQ000008	13,385,574	13,376,402	-	192,889	4,193,408	4,386,297	5,700,000	7,676,402
Ragged Lake Development	CQ000006	567,747	567,747	-	-	-	-	-	567,747
Parks & Playgrounds									
Cornwallis Park Master Plan Implementation Phase 1	CP000011	505,000	498,198	350,000	165,720	293,391	459,111	450,000	48,198
Fort Needham Master Plan Implementation	CP000012	2,325,000	2,292,910	2,200,000	186,581	75,299	261,880	270,000	2,022,910
Halifax Common Master Plan & Implementation	CP000013	160,000	160,000	-	14,378	180	14,558	15,000	145,000
Mainland Common Artificial Turf Recap.	CP110001	1,750,000	55,171	-	7,140	4,396	11,537	7,200	47,971
Western Common Master Plan Implementation	CP000014	50,000	50,000	50,000	-	50,000	50,000	50,000	-
Roads & Active Transportation									

Capital Projection Detail
For Period Ending September 30, 2016

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Discrete									
Shubenacadie Canal Greenway Trail	CDG00493	2,644,700	1,282,531	-	507,156	669,585	1,176,741	750,000	532,531
Storm Sover Upgrades	CR000001	5,450,976	5,188,665	-	4,134,196	100,000	4,234,196	4,234,196	954,469
Solid Waste									
Cell 6 Construction Otter Lake	CWU01066	17,544,080	246,490	-	25,110	91,041	116,150	116,150	130,340
Composting Plant	CW000004	500,000	500,000	500,000	956	956	1,913	1,000	499,000
Half Closure Cell 6 - Otter Lake	CWU01358	10,160,000	10,142,261	2,630,000	-	-	-	650,000	9,492,261
New ERA FACILITY Purchase	CW000008	4,750,000	574,825	500,000	-	-	-	-	574,825
Vertical Expansion of Landfill Cells	CW000006	750,000	446,021	-	-	2,574	2,574	-	446,021
Traffic Improvements									
Dynamic Messaging Signs	CTX01115	1,060,000	131,462	-	131,462	-	131,462	131,462	-
LED Streetlight Conversion	CT000005	47,645,179	41,066,011	21,040,000	10,973,740	22,301,919	33,275,660	34,000,000	7,066,011
MacLennan Drive	CTU01365	70,000	70,000	200,000	-	-	-	70,000	-
Margeson Drive	CTU01287	1,232,237	928,756	-	-	197,243	197,243	197,424	731,332
North Park Corridor Improvements	CT000001	13,015,791	2,134,180	-	19,747	1,103,789	1,123,536	1,900,000	234,180
Pennsule Transit Corridor	CMU00975	1,244,000	563,034	-	9,816	31,542	41,359	50,000	513,034
Traffic Signal System Integration	CT140001	4,695,000	1,970,421	-	1,080,810	375,606	1,456,416	1,870,000	100,421
Complete - Pending Closure									
Buildings									
Beaver Bank Community Centre	CBX01281	7,872,850	10,173	-	-	-	-	-	10,173
HFX Ferry Terminal/Law Courts Wastewater	CB000044	803,394	85,961	-	-	-	-	-	85,961
Porter's Lake Community Centre	CBX01282	4,035,000	26,234	-	9,699	-	9,699	11,000	15,234
Business Tools									
Corporate Document/Record Management	CID00710	1,521,000	6,412	-	-	-	-	-	6,412
Equipment & Fleet									
EMO Emergency Situational Trailer	CVI01222	450,000	450,000	-	-	-	-	-	450,000
Purchase of Negotiations Unit	CVK01205	125,000	72,169	-	-	72,038	72,038	35,000	37,169
Halifax Transit									
Transit Terminal Upgrade & Expansion	CB200428	16,616,140	51,395	-	8,396	10,947	19,343	11,000	40,395
Industrial Parks									
Aerotech Repositioning & Development	CQ300742	60,036	58,804	-	-	-	-	-	58,804
Burnside Phase 1 2 3 4 5 Development	CQ300741	502,482	502,482	-	-	476,891	476,891	-	502,482
Washmill Underpass & Extension	CQ300748	136,388	16,938	-	-	565	565	-	16,938
Grand Total		340,025,976	125,191,618	42,400,000	25,613,082	52,760,579	78,373,661	77,002,838	48,188,780

Capital Projection Detail
For Period Ending September 30, 2016

Project Name	Project Number	Funding		Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
		Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget					
Bundled Active Buildings								
Accessibility - HRM Facilities	CBX01154	1,180,035	100,000	234,792	327,600	562,391	700,000	480,035
Alderney Gate Recapitalization Bundle	CBX01157	1,921,441	210,000	294,890	226,913	521,803	400,000	1,521,441
Architecture-Exterior (Category 2)	CBX01274	105,510	-	3,354	11,575	14,929	3,500	102,010
Architecture-Interior (Category 5)	CBX01273	109,565	-	7,168	9,478	16,646	17,000	92,565
Consulting-Buildings (Category 0)	CBX01268	319,338	-	87,774	132,882	220,556	170,000	149,338
Corporate Accommodations	CB000047	1,979,525	1,000,000	1,408	862	2,270	5,000	1,974,525
Electrical (Category 7)	CBX01275	32,700	-	11,173	5,658	16,831	16,000	16,700
Energy Efficiency Projects	CBX01161	811,206	300,000	102,938	30,366	72,572	-	811,206
Environmental Remediation Building Demo.	CBX01162	1,971,058	200,000	389,910	144,480	534,390	650,000	1,321,058
Fire Station Land Acquisition	CBX01102	1,941,131	1,000,000	943,477	33,471	976,948	975,000	966,131
HRM Depot Upgrades (Bundle)	CBX01170	1,169,620	-	83,531	394,521	478,052	275,000	894,620
Major Facilities Upgrades	CB000002	2,595,650	-	422,687	921,474	1,344,161	1,000,000	1,595,650
Mechanical (Category 6)	CBX01269	1,706,148	100,000	252,484	1,028,378	1,280,862	400,000	1,306,148
Metropark Upgrades	CBX01140	90,000	90,000	-	-	-	-	90,000
Reg. Library-Facility Upgrades (Bundle)	CBX01165	83,504	-	11,414	469	11,883	12,000	71,504
Roof (Category 3)	CBX01272	1,618,058	245,000	340,084	739,822	1,079,906	950,000	668,058
Site Work (Category 1)	CBX01271	586,923	85,000	219,129	341,019	560,149	500,000	86,923
Structural (Category 4)	CBX01270	542,535	-	146,029	89,001	235,030	250,000	292,535
Transit Facilities Upgrades (Bundle)	CBX01164	10,556	-	10,556	-	10,556	10,556	-
Business Tools								
Application Recapitalization	CI000002	2,017,314	1,200,000	689,086	754,365	1,443,451	2,017,314	-
Business Intelligence Roadmap	CI990001	514,410	-	15,768	109,192	124,960	277,000	237,410
Computer Aided Dispatch (CAD)	CI000763	45,672	-	1,824	24,336	26,161	45,672	-
ICT Bundle	CI990004	1,535,268	500,000	320,511	319,772	640,282	941,828	593,840
ICT Infrastructure Recapitalization	CI000004	1,507,769	850,000	330,292	102,685	432,977	1,157,769	350,000
Service Desk System Replacement	CI990002	100,782	-	94,124	5,280	99,403	100,782	-
District Capital Funds								
District 1 Project Funds	CCV01901	104,160	-	4,401	5,188	9,589	4,401	99,759
	CCV02001	94,000	94,000	41,561	39,167	80,728	41,561	52,439
District 2 Project Funds	CCV01902	105,582	-	11,264	11,774	23,038	11,264	94,318
	CCV02002	94,000	94,000	54,833	39,167	94,000	54,833	39,167
District 3 Project Funds	CCV01903	119,794	-	20,717	26,861	47,578	20,717	99,077
	CCV02003	94,000	94,000	53,762	918	54,680	53,762	40,238
District 4 Project Funds	CCV01904	189,450	-	60,926	87,375	148,301	60,926	128,525
	CCV02004	94,000	94,000	12,039	30,137	42,176	12,039	81,961
District 5 Project Funds	CCV01905	100,560	-	12,795	5,300	18,095	12,795	87,765

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Project Name	Project Number	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Bundled								
District 5 Project Funds	CCV02005	94,000	94,000	50,736	39,167	89,902	50,736	43,264
District 6 Project Funds	CCV01906	194,738	-	19,275	116,410	135,685	19,275	175,463
	CCV02006	94,000	94,000	26,366	40,484	66,850	26,366	67,634
District 7 Project Funds	CCV01907	176,015	-	29,477	107,293	136,770	29,477	146,538
	CCV02007	94,000	94,000	31,164	62,836	94,000	31,164	62,836
District 8 Project Funds	CCV01908	284,366	-	27,632	161,734	189,366	27,632	256,735
	CCV02008	94,000	94,000	50,033	43,967	94,000	50,033	43,967
District 9 Project Funds	CCV01909	116,918	-	36,427	21,930	58,357	36,427	80,492
	CCV02009	94,000	94,000	41,277	52,723	94,000	41,277	52,723
District 10 Project Funds	CCV01910	345,129	-	74,391	241,132	315,523	74,391	270,739
	CCV02010	94,000	94,000	23,387	40,806	64,192	23,387	70,613
District 11 Project Funds	CCV01911	116,152	-	4,559	49,711	54,271	4,559	111,593
	CCV02011	94,000	94,000	19,123	57,714	76,837	19,123	74,877
District 12 Project Funds	CCV01912	286,779	-	42,773	173,481	216,254	42,773	244,006
	CCV02012	94,000	94,000	10,691	72,283	82,974	10,691	83,309
District 13 Project Funds	CCV01913	94,525	-	4,925	632	5,558	4,925	89,600
	CCV02013	94,000	94,000	46,344	44,188	90,533	46,344	47,656
District 14 Project Funds	CCV01914	95,500	-	11,161	5,500	16,661	11,161	84,339
	CCV02014	94,000	94,000	39,620	54,167	93,787	39,620	54,380
District 15 Project Funds	CCV01915	97,737	-	-	8,054	8,054	-	97,737
	CCV02015	94,000	94,000	43,217	371	43,589	43,217	50,783
District 16 Project Funds	CCV01916	182,953	-	56,234	64,294	120,528	56,234	126,720
	CCV02016	94,000	94,000	33,898	8,383	42,280	33,898	60,103
Equipment & Fleet								
Fire Equipment Replacement	CE010001	1,149,316	1,050,000	605,263	190,104	795,367	1,089,316	60,000
Fire Services Rural Water Supply	CE010002	229,167	-	1,374	-	1,374	115,000	114,167
Fleet Vehicle Replacement	CV001087	3,211,546	1,700,000	409,774	1,474,564	1,884,338	2,100,000	1,111,546
Ice Resurfacer Replacement	CVU01207	229,010	-	-	222,680	222,680	222,680	6,330
New Maintenance Vehicles	CV000001	571	-	-	-	-	-	571
Opticom Signalization System	CEJ01220	131,790	80,000	-	66,079	66,079	131,790	0
Police Marked Cars	CVK01090	3,058,816	1,200,000	351,365	1,083,598	1,434,962	1,600,000	1,458,816
Police Services Replacement Equipment	CE020001	460,037	460,000	27,726	114,899	142,625	460,000	37
Police Vehicle Equipment	CVK01207	200,000	200,000	-	-	-	-	200,000
Halifax Transit								
Access-A-Bus Replacement	CV000430	1,584,796	730,000	1,526,117	34,445	1,560,562	1,527,000	57,796
Access-A-Bus Vehicle Expansion	CV000429	173,205	-	9,384	1,786	11,171	9,400	163,805
BCF Bus Replacement	CM000017	3,666,666	-	-	-	-	-	3,666,666
Biennial Ferry Refit	CV000436	448,990	450,000	109,500	-	109,500	109,500	339,490
Bus Maintenance Equipment Replacement	CM000005	600,000	600,000	-	-	-	600,000	-

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Project Name	Project Number	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Bundled								
Bus Shelters-Replacement	CBT00437	302,034	110,000	72,265	95,496	167,761	165,000	137,034
Bus Stop Accessibility	CBT00432	254,226	125,000	45,338	110,139	155,476	111,000	143,226
Conventional Bus Expansion	CV020003	252,867	-	-	-	-	-	252,867
Conventional Bus Replacement	CV020004	12,613,884	12,545,000	-	12,602,783	12,602,783	12,602,783	11,101
Emission Reduction- Public Transit Buses	CM020006	469,188	-	78,199	389,923	468,122	200,000	269,188
Ferry Term. Pontoon Protection (Bundle)	CBX01171	1,137,273	735,000	32,571	50,259	82,830	82,000	1,055,273
Midlife Bus Rebuild	CV000431	185,698	185,000	185,698	-	185,698	185,698	-
PTIF Bus Replacement	CM000016	14,785,334	-	-	-	-	-	14,785,334
Transit Priority Measures	CM000009	400,000	200,000	-	7,795	7,795	200,000	200,000
Transit Security	CMU00982	662,520	-	108,040	-	108,040	662,000	520
Transit Strategy	CMU01095	99,589	-	3,653	57,002	60,655	61,000	38,589
Transit Support Vehicle Replacement	CV000004	254,325	140,000	97,408	156,435	253,844	254,000	325
VT&C Equipment Replacement	CMU01203	251,892	-	145,880	20,842	166,722	167,035	84,857
Industrial Parks								
Business Parks Sign Renewal & Maint.	CQ000009	30,369	-	-	1,600	1,600	-	30,369
Development Consulting	CQ000010	52,099	-	-	4,495	4,495	-	52,099
Industrial Land Acquisition	CQ000012	4,391,926	-	-	4,732	4,732	-	4,391,926
Lot Inventory Repurchase	CQ000011	5,309,600	-	937,452	-	937,452	940,000	4,369,600
Parks & Playgrounds								
Cultural Structures & Places	CD990003	330,755	250,000	518	39,103	39,620	250,000	80,755
New Parks & Playgrounds	CPX01328	426,783	-	7,902	6,846	14,748	8,000	418,783
New Parks & Playgrounds (Bundle)	CPX01185	69,150	-	-	37,828	37,828	38,000	31,150
Park Assets - State of Good Repair	CP000002	3,218,462	2,440,000	1,046,394	1,540,162	2,586,556	2,600,000	618,462
Park Land Acquisition	CPX01149	1,125,342	-	-	-	-	-	1,125,342
Parks Upgrades	CPX01329	25,924	-	-	5,161	5,161	-	25,924
Parks,Sports Courts/Fields-Service Impr.	CP000004	2,391,236	1,600,000	131,081	1,590,286	1,721,367	1,800,000	591,236
Pathways Parks-HRM Wide Prog. (Bundle)	CPX01191	59,853	-	-	-	-	-	59,853
Playgrounds Upgrades & Replacement	CPX01330	61,837	-	19,539	-	19,539	19,600	42,237
Point Pleasant Park Upgrades	CP000006	75,000	-	-	-	-	75,000	-
Public Gardens Upgrades	CPU00930	441,796	-	30,618	-	30,618	31,000	410,796
Regional Trails Active Transportation	CPX01193	691,488	-	333,427	184,673	518,100	405,000	286,488
Regional Water Access/Beach Upgrades	CPX01196	148,915	-	18,631	83,439	102,070	103,000	45,915
Sport Fields/Courts-State of Good Repair	CPX01331	1,092,666	275,000	37,940	126,057	163,997	260,000	832,666
Roads & Active Transportation	CP000003	1,676,439	230,000	479,846	205,694	685,540	700,000	976,439
Active Transportation Strategic Projects	CTU00420	7,624,282	5,100,000	922,815	1,928,639	2,851,454	2,800,000	4,824,282
Bridge Repairs - Various Locations	CRU01077	4,858,450	2,300,000	1,630,384	1,593,908	3,224,292	1,650,000	3,208,450
Municipal Ops-State of Good Repair	CR990002	2,637,241	2,500,000	1,013,338	1,003,278	2,016,617	2,637,241	-
New Paving of HRM Owned Streets	CR000002	658,968	-	-	-	-	-	658,968

Capital Projection Detail
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Project Name	Project Number	Funding		Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
		Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget					
Bundled								
New Paving Subdivision St. Outside Core	CR9900001	4,494,467	2,500,000	118,990	-	118,990	770,000	3,724,467
New Sidewalks	CR0000003	1,955,224	-	9,894	1,079,273	1,089,166	1,250,000	705,224
Other Related Roadworks (D&C)	CRU01079	3,436,670	2,500,000	447,142	897,784	1,344,927	1,500,000	1,936,670
Sidewalk Renewals	CKU01084	3,695,327	3,000,000	922,889	953,771	1,876,660	1,900,000	1,795,327
Street Recapitalization	CR0000005	38,665,575	30,100,000	11,107,116	17,433,919	28,541,035	20,000,000	18,665,575
Solid Waste								
Additional Green Carts For New Residents	CW0000001	821,479	500,000	173,584	141,779	315,363	570,000	251,479
Burner Installation Hwy101 Landfill	CWU01065	60,000	-	-	-	-	-	60,000
Dredging of Siltation Pond	CWU01092	360,000	-	-	-	-	-	360,000
Enviro Monitoring Site Work 101 Landfill	CWU01290	23,500	-	-	16,927	16,927	23,500	-
Environmental Monitoring 101 Landfill	CWU01353	1,175,262	355,000	42,512	711,437	753,949	765,000	410,262
Land Acquisit Otter Lake-PreventEncroach	CWI00967	1,005,005	-	-	-	-	-	1,005,005
Materials Recovery Facility Repairs	CW0000007	160,000	160,000	-	10,324	10,324	26,000	134,000
Otter Lake Equipment	CW0000002	393,434	-	-	-	-	-	393,434
Refuse Trailer Rural Depot	CW0000003	243,009	-	106,079	104,286	210,365	215,000	28,009
Waste Technology Project	CWU01360	24,059	-	-	-	-	-	24,059
Traffic Improvements								
Controller Cabinet/Replacement Program	CT0000004	558,618	500,000	48,780	12,560	61,340	550,000	8,618
Destination Signage Program	CTR00904	453,933	100,000	-	3,092	3,092	350,000	103,933
Downtown Streetscapes	CDX01182	167,863	-	71,882	3,745	75,627	76,000	91,863
Intersection Improvement Projects	CTU01086	2,499,367	1,365,000	903,244	1,073,968	1,977,212	1,800,000	699,367
Overhead Wiring Conversion	CTU01284	278,223	-	22,919	-	22,919	23,000	255,223
Road Corridor Land Acquisition	CTU00897	1,597,995	100,000	590,189	21,799	611,988	850,000	747,995
Road Oversizing -Bedford South CCC	CTX01126	235,671	-	-	-	-	-	235,671
Road Oversizing Bedford West CCC	CTU01006	577,718	-	-	4,142	4,142	-	577,718
Street Lighting	CRU00792	1,214,768	720,000	76,554	587,769	664,322	800,000	414,768
Streetscaping in Center Hubs/Corridors	CDV00734	1,041,262	-	135,645	137,027	272,672	180,000	861,262
Traffic Signal Installation	CTU01085	466,921	100,000	-	55,998	55,998	300,000	166,921
Traffic Signal Rehabilitation	CTU00419	2,298,914	2,000,000	1,009,435	965,579	1,975,014	2,150,000	148,914
Traffic Signal Relamping Program	CT0000002	529,872	500,000	-	-	-	529,872	-
Traffic Signals - Bedford West CCC	CTX01127	181,101	-	-	-	-	-	181,101
Complete - Pending Closure								
Buildings								
Facility Maintenance	CBX01343	55,670	-	-	6,967	6,967	-	55,670
Fuel depot Upgrades	CBM00711	428,958	-	-	4,067	4,067	-	428,958
HRM Heritage Buildings Upgrades (Bundle)	CBX01168	18,089	-	6,826	6,545	281	-	18,089
Business Tools								
Enterprise Resource System	CIN00200	66,632	-	-	31	31	66,632	-
InfoTech Infrastructure Recapitalization	CID00630	21,348	-	-	18,580	18,580	21,348	-

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Project Name	Project Number	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Bundled								
Portfolio Management Tools	CI990003	1,960	-	-	1,670	1,670	-	1,960
Community & Property Development								
HRM Public Art Commissions	CDG01135	138,788	-	-	-	-	-	138,788
Industrial Parks								
Development Consulting	CQ300746	157,806	-	-	2,425	2,425	-	157,806
Lot Grading:Burnside & Bayers Lake	CQ200409	22,852	-	-	6	6	-	22,852
Park Sign Renewal & Maintenance	CQ300745	109,948	-	-	246	246	-	109,948
Parks & Playgrounds								
Halifax Common Management Plan	CPG00899	5,290	-	-	5,165	5,165	-	5,290
Roads & Active Transportation								
Curb Renewals	CYU01076	96,457	-	-	5,316	5,316	-	96,457
New Paving Streets - Core Area	CZU01080	292,885	-	-	-	-	-	292,885
Street Recapitalization	CYX01345	359,498	-	38,402	-	38,402	359,498	-
Grand Total		183,212,818	87,089,000	32,041,400	56,767,680	88,809,080	83,916,923	99,295,896

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Project Name	Project Number	Total Project Budget	Funding Available to Spend Apr. 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Multi Year Active									
Buildings									
Cole Harbour Place	CB0000045	3,720,000	2,081,523	1,375,000	114,063	357,498	471,562	500,000	1,581,523
Dartmouth Multi-Pad	CB0000049	43,000,000	30,909,611	34,000,000	12,291,313	25,539,296	37,830,609	28,000,000	2,909,611
Dartmouth Sportsplex Revitalization	CB0000006	23,000,000	6,198,119	4,400,000	543,464	908,971	1,452,435	1,800,000	4,398,119
Business Tools									
Accident Reporting BI and RMV	CI0000006	385,000	100,000	100,000	-	-	-	100,000	-
Asset Management	CI0000631	14,266,000	4,055,754	2,700,000	1,157,699	2,701,453	3,859,153	4,055,754	-
Corporate Epayment Solution	CI0000008	225,000	125,000	125,000	-	-	-	125,000	-
HR Employee and Manager Self Service (ESS/MSS)	CI9900032	1,860,000	670,000	-	59,151	-	59,151	670,000	-
Permitting System Replacement	CI9900013	4,425,000	1,516,370	400,000	95,732	292,160	387,892	743,609	772,761
Public WiFi	CI0000013	3,045,000	945,000	945,000	-	-	-	-	945,000
Recreation Services Software	CI0000005	5,520,000	902,983	900,000	177,878	244,501	422,379	706,999	185,984
Revenue Management Solution	CI9900009	4,690,000	250,000	250,000	-	-	-	200,000	50,000
Rostering	CI0000015	1,320,000	150,000	150,000	359	47,196	47,555	150,000	-
Source Management	CI0000016	515,000	100,000	100,000	-	-	-	100,000	-
Equipment & Fleet									
Fire Fleet Apparatus	CVJ01088	21,634,082	3,337,619	-	-	3,858,582	3,858,582	-	3,337,619
Halifax Transit									
Transit Technology Implementation	CM0200005	43,500,000	18,992,865	5,700,000	2,504,444	3,492,862	5,997,306	9,650,000	9,342,865
Parks & Playgrounds									
Cole Harbour Turf	CP1100002	3,900,000	3,871,147	3,800,000	2,280,683	800,008	3,080,691	3,500,000	371,147
Traffic Improvements									
Cogswell Interchange Redevelopment	CT0000007	61,750,000	3,561,436	3,000,000	257,517	2,967,806	3,225,323	668,130	2,893,306
Downtown Streetscapes - Capital Imprv.	CD0000002	17,000,000	16,843,795	10,200,000	131,684	131,994	263,677	360,000	16,483,795
Herring Cove Road Widening	CTX01116	500,000	500,000	300,000	-	-	-	-	500,000
Grand Total		254,255,082	95,111,221	68,445,000	19,613,987	41,342,328	60,956,316	51,329,492	43,781,729