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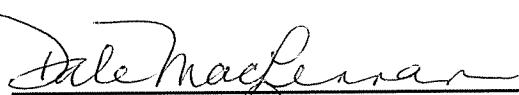


PO Box 1749
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Halifax Regional Council
November 23, 2004

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:


S. Dale MacLennan

S. Dale MacLennan, CA, Director, Financial Services

DATE: November 16, 2004

SUBJECT: Second Quarter 2004/2005 Financial Report

INFORMATION REPORT

ORIGIN

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

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

DISCUSSION

Operating Statement:

Currently an operating surplus of \$2.3 million is being projected. Details by business unit are included in Attachments 1 and 2 to this report. Overall, the projected deficit is made up of a net departmental deficit of \$0.6 million and a net projected surplus in the fiscal services accounts of \$1.7 million. The departmental projected deficit includes the \$97,000 required to increase the School Crossing Guards' by one half hour effective September 1, 2004 as it is anticipated that the over-expenditure on this unfunded item will be absorbed by the entire organization in fiscal 2004/05. The fiscal services surplus is primarily deed transfer tax revenue greater than anticipated.

As outlined in Attachment #9, costs of Hurricane Juan are projected to be \$9,661,750 for 2004-2005. This attachment also shows estimated recoveries from insurance claims, the Disaster Financial Assistance (DFA) program and donations for an estimated impact to the HRM budget of \$1,757,391 in 2004-2005. This HRM budget impact includes costs known to be ineligible for either insurance or the DFA program. The costs and recoveries estimates will be refined as the scope of the work is further defined but the net budget impact in 2004-2005 is currently estimated to be in the range of \$1.5 to \$2.5 million.

It should be noted that this projection will, in all likelihood, change as the year progresses and additional information is available. At this point, the following items are being reviewed and updates will be included in subsequent projections:

- The projection for the Snow & Ice Program has not been adjusted from the budgeted amount pending the impact of further snow events in the winter season. Every effort is being made to manage the overall snow and ice program costs, however, even a reduction from previous years would likely still result in an over expenditure. Over the past three years, expenditures for the snow and ice control program, have exceeded budget by \$4.0 to \$5.5 million per year.
- Disaster relief related to the Blizzard in February 2004 is being reviewed with the Federal and Provincial officials, however, a program for relief has not yet been finalized. Therefore, no potential recovery has been included in the current projections,

- As previously communicated to Council on July 6, 2004, staff are working towards financial statements that are in compliance with the recommendations of the Canadian Institute of Chartered Accountant's Public Sector Accounting Board (PSAB) for the year ending March 31, 2005. While it is anticipated that this will be a reporting and presentation change only, legislative changes relative to PSAB compliance are still unknown at this time and staff continue to work with Service Nova Scotia and Municipal Relations in identifying and quantifying any potential changes to the legislation. A separate staff report will be brought to Council on this issue.

Consistent with recent years, there are considerable budget pressures facing the 2005/06 fiscal year. To the extent that there is any 2004/05 surplus at year end, this will be taken into consideration by staff in the 2005/06 planning for Council's consideration.

Capital Fund Statements:

A summary Capital Statement as at September 30, 2004 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at September 30th and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2004/05 approved capital budget, plus approved budget adjustments in the current year-to-date.

The total budget brought forward as shown on the Capital Statement is \$473 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2004, the carry forward unspent/uncommitted budget was \$153 million. This brought forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets or through other approved budget transfers.

Relative to the 04/05 capital budget, the net approved adjustment year-to-date is an addition of \$7.8 million. This is primarily made up of the following:

- an additional \$5 million for the Saint Margaret's Bay Arena which is to be funded from a combination of non-repayable grants from the Province of Nova Scotia and ACOA as well as an HRM loan to SMCA,
- \$1.6 million for Prince's Lodge Sewer and Water Servicing to be funded from the Federal/ Provincial Infrastructure program and Local Improvement Charges, and,
- \$1.7 million for the Bus Rapid Transit Showcase, with funding from the Strategic Growth Reserve.

The report of expenditures from Councillors' District Capital Funds is included as Attachment #5. This is based on the district boundaries in place prior to the Municipal Election. A separate report is being brought to Council to re-allocate the remaining funds for the remainder of the fiscal year based on the new Municipal Electoral Districts.

Recreation Area Rate Accounts:

In conjunction with the approval of the Recreation Area Rate Policy on May 14, 2002, staff committed to provide a financial report for each recreation area rate fund, on a quarterly basis, to the applicable area rate association or society and Regional Council. The reports for the second quarter to September 30, 2004 are included as Attachment #6.

Reserves Statement:

The net available reserve balances at March 31, 2004 were \$74,609,000. This represents total reserve balances of \$157,046,000, net of appropriations of \$82,435,000.

The reserves budget for 2004/05 anticipated the net available reserves balances to be \$55,732,000 at March 31, 2005. Based on the current projection the net balances are now projected to be \$60,377,000 at March 31, 2005. The projected increase relates primarily to larger than originally anticipated contributions to the Sale of Land and Business Parks reserves.

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

Capital Reserve Pool Balance:

The balance in the Capital Reserve Pool (CRESPOOL) as of September 30, 2004 is \$34,842 (First Quarter balance at June 30 - \$46,842). Activity since June 30 has included transfers out of the pool of a further \$12,000 related to funding of the 2004/05 capital budget (First quarter transfer related to funding of the 2004/05 capital budget was \$897,000).

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

BUDGET IMPLICATIONS

Any surplus (deficit) in this operating year, is required to be included in the budget of the next fiscal year.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2004 to September 30, 2004 with comparative data for the prior fiscal year and projections to March 31, 2005 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus (Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at September 30, 2004
4. Halifax Regional Municipality Capital Statement as at September 30, 2004
5. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2004
6. Report of Expenditures in the Recreation Area Rate Accounts to September 30, 2004
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2005
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.
9. Hurricane Juan Financial Impact Update

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

Report Prepared by: Catherine Baker, CMA, Team Leader, Financial Reporting 490-1449

Report Reviewed by: Pam Caswill, CA, Manager of Accounting 490-6324

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from July 1, 2004 to September 30, 2004**

**Halifax Regional Municipality
Operating Results
For the Period from April 1, 2004 to September 30, 2004**

Attachment #1
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Net Revenue & Expenditures	Budget Prior Fiscal Year 03/04	Prior YTD Actual	Budget Current Fiscal Year 04/05	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	6,705,693	3,003,854	7,210,859	3,118,399	7,210,859		0.00%
Environmental Management Services	28,431,621	16,824,362	29,805,883	12,838,383	29,743,040	62,843	0.21%
Fire & Emergency Services	38,593,470	16,368,499	39,198,439	17,666,309	39,198,451	(12)	0.00%
Financial Services	4,695,713	1,740,085	4,198,977	1,864,286	4,399,391	(200,414)	-4.77%
Human Resources Services	3,396,968	1,263,271	3,690,331	1,487,083	3,615,984	74,347	2.01%
Legal Services	1,488,613	829,678	1,607,594	742,315	1,607,594		0.00%
Planning & Development Services	4,186,045	1,154,187	4,787,730	1,391,885	4,499,381	288,349	6.02%
Public Works & Transportation	41,725,732	15,855,006	44,013,968	15,950,184	44,013,968		0.00%
Real Property & Asset Management	21,849,879	11,619,985	23,221,929	12,685,123	23,602,939	(381,010)	-1.64%
Recreation, Tourism, & Culture	9,459,678	4,118,249	10,060,642	4,523,184	10,037,178	23,464	0.23%
Regional Police	38,161,100	17,523,840	39,663,287	18,978,203	40,067,279	(403,992)	-1.02%
Outside Police	15,889,000	7,908,556	16,348,000	8,060,915	16,348,000		0.00%
Emergency 911 Communications	4,043,900	1,946,501	4,030,525	1,986,457	4,095,048	(64,523)	-1.60%
Shared Services	13,713,810	6,663,904	14,857,672	7,567,253	14,892,194	(34,522)	-0.23%
Halifax Regional Library	11,840,200	4,588,500	12,261,321	3,801,011	12,180,321	81,000	0.66%
Departmental Sub-Total	244,181,422	111,408,477	254,957,157	112,660,990	255,511,627	(554,470)	-0.22%
Fiscal Services	(244,181,422)	(326,423,804)	(254,957,157)	(346,811,385)	(261,460,595)	5,385,438	-2.11%
HRM Total (excl Hurricane Juan)	(215,015,327)		(234,150,395)	(5,948,968)	4,830,968		

**Estimate of Net Hurricane Juan Costs
See details (Page 4 & Attachment # 9)**

7,059,883

2,500,000

HRM Total (inc Hurricane Juan)

2,330,968

**Halifax Regional Municipality
Operating Results
For the Period from April 1, 2004 to September 30, 2004**

Attachment #1
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Revenue	Budget Prior Fiscal Year 03/04	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	817,306	821,004	1,053,620	972,239	1,053,620	-	0.00%
Environmental Management Services	23,376,958	9,215,813	22,912,097	10,420,096	23,475,969	563,872	2.46%
Fire & Emergency Services	229,400	189,329	568,500	257,135	1,066,843	498,343	87.66%
Financial Services	4,210,000	2,181,451	4,693,500	2,142,148	4,485,724	(207,776)	-4.43%
Human Resources Services		2,027		1,790		1,675	-
Legal Services	24,000	12,556	24,000	18,062	24,000	-	0.00%
Planning & Development Services	3,167,500	2,207,866	3,589,922	2,362,448	3,725,922	136,000	3.79%
Public Works & Transportation	36,260,056	17,624,792	38,118,513	19,343,549	38,118,513	-	0.00%
Real Property & Asset Management	3,091,887	1,578,317	3,562,800	1,497,066	3,586,500	23,700	0.67%
Recreation, Tourism, & Culture	6,223,517	3,921,446	6,429,117	4,137,781	6,583,973	154,856	2.41%
Regional Police	1,559,300	947,801	2,056,500	1,241,650	2,928,525	872,025	42.40%
Outside Police		42,844		52,056		95,000	-
Emergency 911 Communications	7,500		194,400		119,000	(75,400)	-38.79%
Shared Services	441,800	187,178	518,860	289,377	670,310	151,450	29.19%
Halifax Regional Library	3,520,900	2,023,658	3,596,400	3,197,990	3,677,400	81,000	2.25%
Departmental Sub-Total	82,930,124	40,956,082	87,318,229	45,933,387	89,612,974	2,294,745	2.63%
Fiscal Services							
Property Taxes	356,409,300	358,168,148	371,078,900	373,440,921	371,629,900	551,000	0.15%
Tax Agreements	8,317,600	7,199,387	8,125,800	8,378,651	8,383,900	258,100	3.18%
Deed Transfer Taxes	21,000,000	12,654,635	22,000,000	19,701,860	28,000,000	6,000,000	27.27%
Local Improvement Charges	1,825,100	1,009,954	1,191,100	1,874,286	1,874,300	683,200	57.36%
Payments In Lieu of Taxes	20,964,000	20,120,482	21,952,600	21,158,035	21,303,100	(649,500)	-2.96%
Own Source Revenue	13,414,800	6,439,377	15,062,290	5,545,424	13,971,200	(1,091,090)	-7.24%
Supplementary Education	20,846,200	20,834,783	20,846,200	20,413,099	20,414,200	(550,000)	-2.64%
Unconditional Transfers	3,412,000	3,425,289	3,369,000	3,358,293	3,358,300	(10,700)	-0.32%
Conditional Transfers	103,600		103,600		103,600		0.00%
HRM Total	446,292,600	429,852,055	463,729,490	453,870,569	469,038,500	5,191,010	1.12%
	529,222,724	470,808,137	551,047,719	499,803,956	558,651,474	7,485,755	

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2004 to September 30, 2004

Attachment #1
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	Expenditures (excl Hurricane Juan)	Budget Prior Fiscal Year 03/04	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	7,522,999	3,824,858	8,264,479	4,090,638	8,264,479	8,264,479	0.00%	0.00%
Environmental Management Services	51,808,579	26,040,175	52,717,980	23,258,479	53,219,009	(501,029)	-0.95%	-0.95%
Fire & Emergency Services	38,822,870	16,557,828	39,766,939	17,923,444	40,265,294	(498,355)	-1.25%	-1.25%
Financial Services	8,905,713	3,921,536	8,892,477	4,006,434	8,885,115	7,362	0.08%	0.08%
Human Resources Services	3,396,968	1,265,298	3,690,331	1,488,873	3,617,659	72,672	1.97%	1.97%
Legal Services	1,512,613	842,234	1,631,594	760,377	1,631,594	0.00%	0.00%	0.00%
Planning & Development Services	7,353,545	3,362,054	8,377,652	3,754,333	8,225,303	152,349	1.82%	1.82%
Public Works & Transportation	77,985,788	33,479,798	82,132,481	35,293,733	82,132,481	0.00%	0.00%	0.00%
Real Property & Asset Management	24,941,766	13,198,302	26,784,729	14,182,189	27,189,439	(404,710)	-1.51%	-1.51%
Recreation, Tourism, & Culture	15,683,195	8,039,695	16,489,759	8,660,965	16,621,151	(131,392)	-0.80%	-0.80%
Regional Police	39,720,400	18,471,641	41,719,787	20,219,853	42,995,804	(1,276,017)	-3.06%	-3.06%
Outside Police	15,889,000	7,951,400	16,348,000	8,112,971	16,443,000	(95,000)	-0.58%	-0.58%
Emergency 911 Communications	4,051,400	1,946,501	4,224,925	1,986,457	4,214,048	10,877	0.26%	0.26%
Shared Services	14,155,610	6,851,082	15,376,532	7,956,630	15,562,504	(185,972)	-1.21%	-1.21%
Halifax Regional Library	15,361,100	6,612,158	15,857,721	6,999,001	15,857,721	0.00%	0.00%	0.00%
Departmental Sub-Total	327,111,546	152,364,560	342,275,386	158,594,377	345,124,601	(2,849,215)	-0.83%	-0.83%
Fiscal Services								
Halifax Regional School Board - Mandatory	66,580,000	33,800,150	72,576,000	36,288,000	72,576,000	0.00%	0.00%	0.00%
Halifax Regional School Board - Supplementary	20,846,200	10,423,100	20,846,200	10,423,100	20,846,200	0.00%	0.00%	0.00%
Debt Charges	35,882,600	19,944,708	37,245,128	24,003,976	36,245,200	999,928	2.68%	2.68%
Reserves	7,800,000	2,843,475	5,719,000	3,159,402	5,719,000	0.00%	0.00%	0.00%
Interest on Reserves	2,985,200	2,243,226	3,118,000	1,775,673	2,711,500	406,500	13.04%	13.04%
Insurance	3,285,000	3,115,562	4,200,000	2,931,715	4,200,000	0.00%	0.00%	0.00%
Transfers to Outside Agencies	14,240,700	3,402,940	14,297,700	3,567,226	14,382,200	0.00%	-0.59%	-0.59%
Grants & Tax Concessions	3,394,300	1,141,728	3,359,500	1,391,802	3,359,500	0.00%	0.00%	0.00%
Surplus Prior Year	7,377,000	21,201	7,524,000	20,973	7,524,000	0.00%	0.00%	0.00%
Fire Protection (Hydrants)	29,331,200	26,045,641	27,627,310	22,629,839	27,627,310	0.00%	0.00%	0.00%
Capital from Operating	7,137,978	446,520	9,758,495	867,478	10,885,995	(1,127,500)	-11.55%	-11.55%
Other	3,251,000		2,501,000		2,501,000		0.00%	0.00%
Provision for Valuation Allowance								
HRM Total	529,222,724	255,792,811	551,047,719	265,653,561	553,702,506	(2,654,787)	-	-

**Halifax Regional Municipality
Operating Results
For the Period from April 1, 2004 to September 30, 2004**

**Attachment #1
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Hurricane Juan Expenditures	Current Year to Date Actual	Projected Costs To March 31, 2005
Governance	510	
Environmental Management Services	2,179	
Fire & Emergency Services	(14)	
Financial Services	287,638	413,000
Human Resources Services		
Legal Services		
Planning & Development Services	336,886	361,600
Public Works & Transportation	6,426,476	8,887,150
Real Property & Asset Management		
Recreation, Tourism, & Culture	5,505	
Regional Police		
Outside Police		
Emergency 911 Communications	703	
Shared Services		
Departmental Sub-Total	7,059,883	9,661,750
Halifax Regional Library		
Fiscal Services		
HRM Total	7,059,883	9,661,750

* Hurricane Juan occurred on September 29, 2003. The associated costs have been accumulating from that time forward. However, this schedule reflects costs to be incurred in 2004/05 only. The expected recoveries are as outlined in Attachment # 9.

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Projected Surplus (Deficit) For the Year ended March 31, 2005 as of September 30, 2004

BUSINESS UNIT	VARIANCE ANALYSIS	Projected Net Surplus/(Deficit)
Environmental Management Services	The projected net surplus is related primarily to an unbudgeted recovery from HRDC in the Community Projects program.	62,843
Fire and Emergency Services	The revenue surplus and expenditure deficit relate to services provided and recovered from third parties for incidents such as the grain elevator fire. First quarter projected surplus - \$36,200.	(12)
Financial Services	The projected deficit relates entirely to a decrease in parking meter revenue. It is expected that at least \$100,000 will be covered by FSBU by March 31, 2005.	(200,414)
Human Resources Services	The decrease in expenditures is largely due to staff vacancies and savings in the Employee and Family Assistance contract renewal.	74,347
Planning and Development Services	The projected surplus is due to increased revenue realized within planning and applications and decreased expenses due to staff vacancies and other miscellaneous savings. First quarter projected surplus - \$135,400.	288,349
Real Property and Asset Management	The projected deficit is a result of increased costs for landscaping contracts, heating fuel and electricity. First quarter projected deficit - (\$379,700).	(381,010)
Recreation Tourism and Culture	The gross variances relate to Community Events where additional expenditures are being covered by additional revenues. Overall, minimal impact on net surplus.	23,464

Regional Police	Increased revenue primarily related to recoveries for extra duty, Ports Policing and UN Duty. The projected increase in expenditures results from three main factors: increased time for school crossing guards, fuel costs and demand for overtime and court time. First quarter projected surplus - \$4,300.	(403,992)
Shared Services	Increased projected revenue for Police Checks (\$95K), offset by CAD/RMS program expense. New revenue – licensing through Customer Service Centres. Increased expenses offset this.	(34,522)
Other	Where business unit projections for gross revenues and gross expenditures are within \$100,000 of budget.	16,477
TOTAL PROJECTED BUSINESS UNIT DEFICIT		(554,470)

FISCAL SERVICES REVENUE VARIANCES		Projected Surplus/(Deficit)
Property Taxes	Adjustment have been made to the forecast based on actual revenues realized, less an allowance for any anticipated reductions due to appeals – commercial taxes increased by \$1M, business occupancy reduced \$635K, and business opening reduced by \$240K. Agreement reached with the Halifax International Airport Authority has resulted in a surplus of \$363K. Overall, projected surplus of \$551K.	551,000
Tax Agreements	The amount received from the agreement with NSLC was \$299K higher than budgeted due to an increase in NSLC plant, equipment and inventories and property value over the previous year. First quarter projected surplus - \$299,100.	258,100
Deed Transfer Taxes	The sale of Mic Mac Mall resulted in a deed transfer tax of \$2.3M. Based on this additional revenue plus an analysis of the current year's revenue compared to the prior year, to the end to the end of September, the projected surplus from the deed transfer taxes has been adjusted to \$6M.	6,000,000
Local Improvement Charges	A number of projects partially or fully funded through Local Improvement Charges have been completed and invoiced, resulting in revenue from capital charges being \$683K higher than budget. The increase in forecast revenue is offset by the expense for repayment of the debt related to these projects included in 'other' expenditures.	683,200
Payments in Lieu of Taxes	Significant variances from the budget include \$546,900 less from Federal properties and \$91,000 less from Provincial properties than budgeted, with an overall shortfall of \$649,500 in revenue from payments in lieu.	(649,500)

Own Source Revenue	Budget for revenue from parking meters was based on proposed increase in rates effective for 2004/05 budget year. The forecast revenue shortfall is now \$1.15M based on increases not being approved and the decrease in actual revenues to date compared to the prior year. Interest income from taxes is expected to be \$550K less due to more aggressive collection of outstanding tax accounts, while interest income on capital charges is expected to be \$190K higher than budget due to increased projects being completed and set up as receivables. Investment income is projected to be \$373K over budget due to higher than anticipated cash balances, which more than offsets the impact of lower interest rates. The biggest single factor affecting the Operating fund cash balance is a relatively lower demand on the operating fund to provide temporary financing for capital projects, as evidenced by the lower spring debenture issue this year. First quarter projected deficit - (\$496,400).	(1,091,090)
Supplementary Education	A small portion of the deficit is related to changes in the assessment roll from the time the rate was calculated until the bills were processed. In addition, staff are reviewing an error in the rate calculated for Halifax and Dartmouth. The rate is 3/10ths of a cent too low.	(550,000)
Other	Total of all other categories of fiscal revenues where the projection is within \$100,00 of budget.	(10,700)
TOTAL PROJECTED FISCAL REVENUE SURPLUS		5,191,010

FISCAL SERVICES EXPENDITURE VARIANCES		Projected Surplus/(Deficit)
Debt Charges	No change from first quarter, “The surplus in debt charges relates to debt servicing costs that are to be recovered by LIC charges. These amounts will be offset by LIC revenues and the projections adjusted to reflect this. The amount was not known at the time of preparing the budget, however, is now being tracked on a regular basis”.	999,928
Interest on Reserves	Interest on reserves is forecast to be \$406,500 lower than budget due to lower interest rates and the impact of revisions to capital spending included in the approved budget adjustments related to the \$2.5 mandatory education funding issue.	406,500
Other	Retirement allowances projected to be over budget due to updated actuarial information obtained on the retirement liability accounts. LIC expenditures related to debt payments for projects that are partially or fully funded through LIC revenue greater than anticipated. First quarter projected deficit - (\$422,000).	(1,127,500)
Transfers to Outside Agencies	The variance is related to increase over budget of payment to the Province for Corrections. Also, payment to the WTCC is \$70K less than budget, resulting in net over expenditures in transfers to outside agencies of \$84,500. First quarter projected deficit - (\$154,500).	(84,500)
TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS		194,428

Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at September 30, 2004**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3
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September 30, 2004, with comparative figures for September 30, 2003 and Year end March 31, 2005
(In thousands of dollars)

	Sept 30, 2004	Sept 30, 2003	March 31, 2005
Assets			
Cash and short term deposits	\$ 321,782	\$ 317,911	\$ 140,895
Receivables:			
Taxes, net of allowance	49,681	49,085	20,683
Local improvement charges	7,030	5,500	6,769
Federal government and its agencies, net of allowance	2,121	11,166	2,744
Provincial government and its agencies, net of allowance	2,311	618	12,905
Own funds and agencies	112,344	54,629	97,586
Other receivables, net of allowance	<u>13,721</u>	<u>9,329</u>	<u>8,772</u>
	187,208	130,327	149,459
Loans and advances	4,079	3,613	4,004
Tangible assets:			
Inventories, at cost	3,494	3,542	3,801
Properties acquired at tax sale	<u>178</u>	<u>178</u>	<u>179</u>
	3,672	3,720	3,980
Other assets:			
Deferred transition costs	8,263	10,624	9,443
Prepaid expenses	108	561	1,125
Deferred debt discount	<u>1,668</u>	<u>1,664</u>	<u>1,621</u>
	10,039	12,849	12,189
	\$ 526,780	\$ 468,420	\$ 310,527

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3
Page 2 of 2

June 30, 2004, with comparative figures for June 30, 2003 and Year End March 31, 2004
(In thousands of dollars)

	Sept 30, 2004	Sept 30, 2003	March 31, 2005
Liabilities and Accumulated Surplus			
Payables:			
Federal government and its agencies	\$ 178	\$ 168	\$ 2,286
Provincial government and its agencies	4,397	7	10,610
Own funds and agencies	240,022	193,708	216,155
Trade accounts	1,617	2,920	7,523
Accrued liabilities	33,820	38,710	42,925
Other	6,163	4,667	4,092
	286,197	240,180	283,591
Other liabilities:			
Prepayment of taxes	0	0	13,595
Deferred revenue	11,418	10,426	12,303
	11,418	10,426	25,898
Accumulated surpluses	229,165	217,814	1,038
	\$ 526,780	\$ 468,420	\$ 310,527

Attachment #4

**Halifax Regional Municipality Capital Statement
as at September 30, 2004**

Halifax Regional Municipality
Capital Statement
as at September 30, 2004

	Brought Fwd. Prior Years (\$)	2004/05 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at September 30, 2004 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	14,763,600	3,192,000		17,955,600	9,468,175	8,487,425	47.3%
Recreation, Tourism and Culture	3,067,649	829,000	(320,616)	3,576,033	2,484,235	1,091,798	30.5%
Environmental Management Services	147,761,748	59,179,000	1,964,504	208,905,252	132,112,026	76,793,226	36.8%
Fire & Emergency Services	10,501,362	3,788,000		14,289,362	10,486,221	3,803,141	26.6%
Regional Police	1,477,963			1,477,963	937,867	540,096	36.5%
Financial Services	10,108,700	777,000		10,885,700	9,855,934	1,029,766	9.5%
Human Resources	787,000	97,000	(385,000)	499,000	449,121	49,879	10.0%
Real Property and Asset Management	122,600,759	31,682,000	5,183,003	159,465,762	137,367,562	22,098,200	13.9%
Planning & Development Services	6,206,618	292,000		6,498,618	4,129,772	2,368,846	36.5%
Public Works & Transportation	149,665,586	36,232,000	2,070,277	187,967,863	155,998,146	31,969,717	17.0%
CAO & Governance	6,084,265	4,001,000	(709,000)	9,376,265	5,189,621	4,186,644	44.7%
Library Services	229,000	49,000		278,000	189,350	88,650	31.9%
Total All	473,254,250	140,118,000	7,803,168	621,175,418	468,668,031	152,507,387	24.6%

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund to September 30, 2004**

Halifax Regional Municipality
Summary Statement for Councillors' District Capital Funds
To: September 30, 2004

District/Councillor	Capital Order	Budget Fwd Mar 31/03	Budget 2003/04	Budget 2004/05	Cost Sharing	Total Budget	Actual Y-T-D	Total Expenditures & Commitments		Available
								Commitment	To Date	
Dist. 1-Streatch	CCV00176	80,000.00	40,000.00	40,000.00	160,000.00	156,275.00	156,275.00	156,275.00	156,275.00	3,725.00
Dist. 2-Snow	CCV00177	80,000.00	40,000.00	40,000.00	160,000.00	112,418.01	23,321.15	135,739.16	135,739.16	24,260.84
Dist. 3-Hendsbee	CCV00178	80,000.00	40,000.00	40,000.00	160,000.00	136,324.48	8,979.04	145,303.52	145,303.52	14,696.48
Dist. 4-Cooper	CCV00179	85,301.00	40,000.00	40,000.00	165,301.00	33,041.04	108,318.51	141,359.55	141,359.55	23,941.45
Dist. 5-McInroy	CCV00180	118,484.00	40,000.00	40,000.00	198,484.00	83,327.19	115,156.81	198,484.00	198,484.00	
Dist. 6-Warshick	CCV00181	87,471.00	40,000.00	40,000.00	167,471.00	47,041.90	78,229.48	125,271.38	125,271.38	42,199.62
Dist. 7-Sarto	CCV00182	80,000.00	40,000.00	40,000.00	160,000.00	103,358.94	52,695.72	156,054.66	156,054.66	3,945.34
Dist. 8-Heatherington	CCV00183	80,000.00	40,000.00	40,000.00	160,000.00	97,418.53	46,886.17	144,304.70	144,304.70	15,695.30
Dist. 9-Smith	CCV00184	89,420.00	40,000.00	40,000.00	169,420.00	81,120.26	75,013.99	156,134.25	156,134.25	13,285.75
Dist. 10-Cunningham	CCV00185	83,768.00	40,000.00	40,000.00	163,768.00	89,969.17	64,414.94	154,384.11	154,384.11	9,383.89
Dist. 11-Blumenthal	CCV00186	80,000.00	40,000.00	40,000.00	160,000.00	132,615.87	10,000.00	142,615.87	142,615.87	17,384.13
Dist. 12-Sloane	CCV00187	89,788.00	40,000.00	40,000.00	169,788.00	104,966.23	44,821.77	149,788.00	149,788.00	20,000.00
Dist. 13-Uteck	CCV00188	123,669.00	40,000.00	40,000.00	208,950.00	119,404.25	75,809.42	195,213.67	195,213.67	13,736.33
Dist. 14-Fougere	CCV00189	115,990.00	40,000.00	40,000.00	195,990.00	64,618.89	95,089.54	159,708.43	159,708.43	36,281.57
Dist. 15-Walker	CCV00190	86,228.00	40,000.00	40,000.00	166,228.00	91,984.71	36,843.29	128,828.00	128,828.00	37,400.00
Dist. 16-Hurn	CCV00191	130,552.00	40,000.00	40,000.00	250,907.00	151,247.06	98,033.09	249,280.15	249,280.15	1,626.85
Dist. 17-Mosher	CCV00192	104,270.00	40,000.00	40,000.00	184,270.00	132,653.72	51,575.58	184,232.30	184,232.30	37.70
Dist. 18-Adams	CCV00193	82,998.00	40,000.00	40,000.00	162,998.00	113,197.45	41,621.98	154,819.43	154,819.43	8,178.57
Dist. 19-Johns	CCV00194	84,000.00	40,000.00	40,000.00	164,000.00	138,012.59	14,755.14	152,767.73	152,767.73	11,232.27
Dist. 20-Harvey	CCV00195	82,500.00	40,000.00	40,000.00	162,500.00	81,554.50	57,590.75	139,145.25	139,145.25	23,354.75
Dist. 21-Goucher	CCV00196	80,000.00	40,000.00	40,000.00	177,000.00	136,255.19	26,790.58	163,045.77	163,045.77	13,954.23
Dist. 22-Rankin	CCV00197	94,000.00	40,000.00	40,000.00	174,000.00	91,627.03	50,872.97	142,500.00	142,500.00	31,500.00
Dist. 23-Meade	CCV00198	80,000.00	40,000.00	40,000.00	161,381.00	131,388.21	28,844.34	160,232.55	160,232.55	1,148.45
Total		2,098,439.00	920,000.00	64,017.00	4,002,456.00	2,429,820.22	1,205,667.26	3,635,487.48	3,635,487.48	366,968.52

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS**

To: September 30, 2004

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments To Date	Available
CCV00176	Dist. 1/Streach		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	
	03/31/04		04/05 Budget & Balance Fwd Up to June 30/04	40,000.00	40,000.00	40,000.00	31,775.00	31,775.00	31,775.00	
	06/30/04		Middle Musquodobt Agricultural Society				4,000.00	4,000.00	4,000.00	
	05/18/04						500.00	500.00	500.00	
	07/13/04		Marine Drive Midgets							
	07/29/04									
	Total			160,000.00		160,000.00	156,275.00	156,275.00	156,275.00	3,725.00
CCV00177	Dist. 2/Snow		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04	120,000.00	120,000.00	85,095.01	85,095.01	85,095.01	85,095.01	
	03/31/04		04/05 Budget & Balance Fwd Up to June 30/04	40,000.00	40,000.00	40,000.00	15,000.00	15,000.00	15,000.00	
	06/30/04						3,000.00	3,000.00	3,000.00	
	03/31/03		Carroll's Corner Building Improvements				5,000.00	5,000.00	5,000.00	
	09/30/03		Riverline Activity Centre-Capital Improvements				5,000.00	5,000.00	5,000.00	
	06/14/04		Fall River Recreation Facility Development Plan				5,000.00	5,000.00	5,000.00	
	07/14/04		Waverley Ballfield Upgrades				321.15	321.15	321.15	
	08/17/04		Purchase of Deep Fryer and Suppression System				1,000.00	1,000.00	1,000.00	
	08/19/04		Capilano Country Estates Tot Lot Development				3,000.00	3,000.00	3,000.00	
	07/26/04		Wall Mural at Silversides Beach				10,000.00	10,000.00	10,000.00	
	07/30/04		Fall River Cemetery Improvements				2,000.00	2,000.00	2,000.00	
	08/17/04		Grand Lake Oakfield Playfield/Ballfield Improvement				4,000.00	4,000.00	4,000.00	
	08/24/04		Waverley Village Green Project				2,323.00	2,323.00	2,323.00	
	09/14/04									
	08/20/04									
	Total			160,000.00		160,000.00	112,418.01	23,321.15	135,739.16	24,260.84
CCV00178	Dist. 3/Hendisbee		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04	120,000.00	120,000.00	110,507.77	110,507.77	110,507.77	110,507.77	
	03/31/04		04/05 Budget & Balance Fwd Up to June 30/04	40,000.00	40,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
	06/30/04						5,933.90	5,933.90	5,933.90	
	03/31/03		Lawrencetown Rails to Trails				454.66	454.66	454.66	
	04/29/03		North Preston Pocket Park				1,911.05	1,911.05	1,911.05	
	03/31/04		East Preston Recreation Centre - Kitchen Upgrades				300.00	300.00	300.00	
	04/17/04		Boat Launches Repair & Safety Signs				79.43	79.43	79.43	
	08/17/04		Playground Equipment				5,000.00	5,000.00	5,000.00	
	08/17/04		Clubs Road Trailer Repairs & Canoe Keel Upgrading				1,000.00	1,000.00	1,000.00	
	08/17/04		Historical Park & Recreation Field Improvement				226.00	226.00	226.00	
	08/17/04		Concrete Vault Outhouses				250.00	250.00	250.00	
	08/17/04		Banner for Orenda Canoe Club				3,000.00	3,000.00	3,000.00	
	08/17/04		ATV Routes and Trails-Safety Signs				5,000.00	5,000.00	5,000.00	
	08/17/04		Facilities Improvements-Generator, Transformer, Shed.				1,000.00	1,000.00	1,000.00	
	08/17/04		Nathan Smith Park Ballfield Development				437.50	437.50	437.50	
	08/26/04		Raising a Roof Project				2,600.00	2,600.00	2,600.00	
	09/09/04		Zip Letters for East Preston & Lawrencetown Community Centre				1,000.00	1,000.00	1,000.00	
	09/09/04		Lake Echo Community Park & Playground				1,303.21	1,303.21	1,303.21	
	09/09/04		Food Bank Building Improvements							
	09/14/04		Walkway Bridge for E. Preston Community Message Board Sign							
	Total			160,000.00		160,000.00	136,324.48	8,979.04	145,303.52	14,696.48

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS DISTRICT CAPITAL FUNDS
To: September 30, 2004

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments To Date	Available
CCV00079										
Dist. 4/Couper										
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04								
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04								
03/31/03		Colle Harbour High Grounds Upgrade	125,301.00	125,301.00		29,636.22			29,636.22	
03/31/03		Pocket Parks Forest Hills Parkway	40,000.00	40,000.00		3,404.82			3,404.82	
03/31/03		Parkland Grounds Grubbing				5,524.66			5,524.66	
03/31/03		Westphal Trailer Park Playground				1,301.59			1,301.59	
03/31/03		Madeira Crescent I Playground				3,000.00			3,000.00	
03/31/03		Community Signage				7,000.00			7,000.00	
03/31/03		Pioneer Cranberry Co-op Playground				7,000.00			7,000.00	
03/31/03		George Bissell School Playground				5,000.00			5,000.00	
03/31/03		Forest Hills Common Bike Facility				3,000.00			3,000.00	
03/31/03		Lake Loon/Cherrybrook Playground				10,000.00			10,000.00	
03/31/03		District School Playgrounds Repair				15,000.00			15,000.00	
03/31/03		Commons Sport Bike Facility District 4				5,000.00			5,000.00	
03/31/03		Cherry Brook Playground				5,000.00			5,000.00	
03/31/03		Juan Damage - Tree Replacements				10,000.00			10,000.00	
03/31/03		Forest Hills Area Walkway Repairs				7,989.65			7,989.65	
03/23/04		Forest Hills Area Walkway Repairs				2,400.35			2,400.35	
03/23/04		Joseph Giles Playground				5,000.00			5,000.00	
03/23/04		Inglewood Drive Play Area				10,253.38			10,253.38	
03/23/04		Little Tikes Commercial Play Systems								
03/23/04		Total		165,301.00		165,301.00	33,041.04	108,318.51	141,359.55	23,941.45
CCV00130										
Dist. 5/McInroy										
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04	158,484.00	158,484.00	40,000.00	62,589.26			62,589.26	
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04								
03/31/03		Colby South Passive Park Project				4,292.10			4,292.10	
03/31/03		Heritage Hills Park-Tot Lot (B) Development				12,586.24			12,586.24	
03/31/03		Bissett Park - Tot Lot Development				5,424.99			5,424.99	
03/31/03		Colle Harbour/Eastern Passage Trails & Playgrounds				30,000.00			30,000.00	
03/31/03		Eastern Passage Carnival Site Improvements				2,385.80			2,385.80	
05/24/03		Ahtha Tot Lot				7,529.27			7,529.27	
03/31/04		Bissett Lake Estates Tot Lot				7,529.28			7,529.28	
03/31/04		Colby South Park Development (Access Trails/Benches)				7,529.28			7,529.28	
03/31/04		Heritage Hills Park-Tot Lot (B) Development				16,123.73			16,123.73	
06/30/04		Eastern Passage Carnival Site Improvements				2,614.20			2,614.20	
03/31/03		Kiwanis Centre Beach & Park - Power Poles				2,000.00			2,000.00	
03/31/03		Caldwell Road Elementary School Playground Replacement				15,000.00			15,000.00	
05/24/03		Forest Hills Commons Drainage System Improvements				5,000.00			5,000.00	
03/31/04		Colby South Passive Park Project				5,000.00			5,000.00	
03/31/04		Madeira Court Tot Lot Project				5,000.00			5,000.00	
03/31/04		Bissett Lake Estates Tot Lot Project				7,879.85			7,879.85	
09/1/04		Total		198,484.00		198,484.00	83,327.19	115,156.81	198,484.00	

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
To: September 30, 2004

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments Available	
									Total	Available
CCV00181										
Dist. 8 Warshick 03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		127,471.00	127,471.00	46,041.90	46,041.90			
06/20/04		04/05 Budget & Balance Fwd Up to June 30/04		40,000.00	40,000.00					
03/24/04		Avenue du Portage Bike Park				18,654.36	18,654.36			
03/24/04		Kennedy/Churchill Drive Playground Equipment Upgrades				5,153.93	5,153.93			
06/23/04		Prince Andrew High School Football Field Upgrades				1,000.00	1,000.00			
03/24/04		Montebello Park Lighting				10,000.00	10,000.00			
03/24/04		Port Wallis Playground/Skateboarding Park				16,575.13	16,575.13			
06/30/04		Kennedy/Churchill Drive Playground Equipment Upgrades				5,846.06	5,846.06			
07/27/04		Dartmouth High School Field Improvements				1,000.00	1,000.00			
08/27/04		New Skateboard Facility at Mary Lawson School				20,000.00	20,000.00			
09/10/04		District 6 Outdoor Rink Project				1,000.00	1,000.00			
		Total		167,471.00		167,471.00	47,041.90	78,229.48	125,271.38	42,199.62
CCV00132										
Dist. 7 Saarto 03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		120,000.00	120,000.00	80,017.90	80,017.90			
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04		40,000.00	40,000.00	15,890.41	15,890.41			
05/31/04		Landrace Park Playground-Benches				1,551.44	1,551.44			
07/19/04		Bella Vista Dr/Ellenville Ave. Walkway Fence				593.84	593.84			
07/29/04		Walkway Fence-Spar Crescent to Bella Vista Drive, Dartmouth				4,271.06	4,271.06			
08/27/04		Mount Edward School Ballfield Fence				5,657.57	5,657.57			
08/27/04		Bel Ayrl/Munel Avenue Walkway Fence				5,119.37	5,119.37			
08/27/04		Ellenville & Bella Vista Walkway Fence				4,408.91	4,408.91			
08/27/04		Woodlawn Tennis Court Fence				2,015.72	2,015.72			
08/27/04		Stephen Cross Walkway				1,789.15	1,789.15			
08/27/04		Installation of Park Benches - Roblea Drive Playground				594.71	594.71			
08/27/04		Swanton Drive/Bel Ayrl Walkway - Right Side Fence				4,440.68	4,440.68			
08/27/04		Swanton Drive/Bel Ayrl Walkway - Left Side Fence				4,440.68	4,440.68			
08/27/04		Windward Avenue Park Landscaping				1,034.29	1,034.29			
09/30/04		Windward Avenue Park Pathway Improvements				4,824.96	4,824.96			
08/26/04		Fence Painting at Abenaki Aquatic Club, Swanton St., Dartmouth				4,496.92	4,496.92			
08/31/04		Piper Street Fence				2,906.45	2,906.45			
09/09/04		Spring Avenue Fence				2,893.20	2,893.20			
09/13/04		Stewart Harris Drive Fence				3,933.34	3,933.34			
09/14/04		Belle Vista Drive Fence				1,843.65	1,843.65			
09/14/04		Install. of Signs at Entrance to Nantucket Subdivision				3,102.87	3,102.87			
09/14/04		Install. of Plexiglass over Mt. Edward Playground				227.54	227.54			
		Total		160,000.00		103,358.94	52,695.72	156,054.66		3,943.34

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
To: September 30, 2004

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments To Date	Available
CCV00183										
Dist. 8/Hetherington	03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		120,000.00		120,000.00	82,785.04		82,785.04	
	06/30/04	04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00	1,962.06	1,962.06	1,962.06	
03/31/03	03/31/04	Marvin & Chadwick Street - Park Improvements North Woodsides Community Centre-Flooring Repair						6,201.13	6,201.13	
03/20/04	08/17/04	North Woodsides Community Flooring						2,425.21	2,425.21	
03/31/04	08/17/04	Hallmark Floors Carpet One						3,774.79	3,774.79	
03/31/04	08/17/04	South Woodsides Community Centre Building Improvements						8,000.00	8,000.00	
03/31/04	08/17/04	Trails for Woodside Treatment Plant Area						8,000.00	8,000.00	
06/29/04	07/08/04	Furniture for the Dartmouth Downtown Commission						8,813.83	8,813.83	
07/30/04	08/31/04	Woodside Ballfield Fencing Repairs						5,000.00	5,000.00	
09/07/04		Woodside Ballfield Netting						3,896.64	3,896.64	
		Total		160,000.00		160,000.00	97,418.53	46,866.17	144,304.70	15,695.30
CCV00184										
Dist. 9/Smith	03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		129,420.00		129,420.00	49,215.46		49,215.46	
	06/30/04	04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00	4,029.38	4,029.38	4,029.38	
12/03/02	04/22/03	General Park Improvement						9,467.15	9,467.15	
12/03/02	07/06/04	Farell Walkway Fence						5,000.00	5,000.00	
04/22/03	07/06/04	Monique Avenue Park Play Equipment						6,853.59	6,853.59	
11/03/03	02/18/04	Dartmouth North Community Centre-Kitchen & Computer Rm Upgrade Skateboard Park Project						4,241.23	4,241.23	
02/18/04	02/18/04	Farell Road Boys and Girls Club Playground Improvements						20,000.00	20,000.00	
03/20/04	09/21/04	Harbour View School Playground Equipment						13,359.45	13,359.45	
03/31/04	09/21/04	Farell Road Boys and Girls Club Playground Improvements						9,598.49	9,598.49	
06/11/04	08/17/04	Northbrook Community Centre Building Improvements						1,000.00	1,000.00	
08/16/04	08/17/04	Fence Repairs at Farrell Road Basketball Court (Boys & Girls Club)						312.03	312.03	
08/16/04	08/17/04	Yetter Park Fence						1,235.58	1,235.58	
08/17/04	08/17/04	Big Albro Lake Trail Improvements						5,000.00	5,000.00	
08/17/04	08/17/04	Cyril F. Smith Golden Acres Park Improvements						9,825.76	9,825.76	
08/17/04	08/17/04	EcoTech Landscape & Gardens						5,776.51	5,776.51	
08/17/04	08/17/04	G. & R. Kelly Enterprises Ltd.						3,852.73	3,852.73	
08/17/04	08/17/04	Yetter Park Play Equipment						558.52	558.52	
07/19/04	08/17/04	Lancaster Drive Improvements						2,687.98	2,687.98	
08/24/04	08/24/04	Fence Repairs at Farrell St. Basketball Court (Boys & Girls Club)						1,000.00	1,000.00	
09/09/04	09/09/04	Dartmouth High School Field Improvements						1,479.84	1,479.84	
09/10/04		Farthington Place Fence								
		Total		169,420.00		169,420.00	81,120.26	75,013.99	156,134.25	13,285.75

HALIFAX REGIONAL MUNICIPALITY
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To: September 30, 2004

District/Councillor	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments To Date	Available
CCV00185										
Dist: 10/Cunningham										
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		123,768.00		123,768.00	71,969.17		71,969.17	
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00			708.30	708.30
03/31/03		Victoria Park Playground Expansion						4,153.93	4,153.93	
03/31/03		Findlay Park Playground Upgrades						13,144.49	13,144.49	
03/31/03		Downtown Dartmouth Streetscape-Poster Kiosk						4,320.00	4,320.00	
10/06/03		Ross Lane - District 10 Tree Planting						23,626.04	23,626.04	
03/29/04		Skateboard Park Project						5,000.00	5,000.00	
06/29/04		Furniture for the Dartmouth Downtown Commission						5,846.06	5,846.06	
06/30/04		Findlay Park Playground Equipment Upgrades						1,116.12	1,116.12	
07/20/04		Cost Shared Fence-Nowlan Street/Senobe Boat Club Area						2,000.00	2,000.00	
08/06/04		Soil & Water Conservation Society of Metro Halifax						1,000.00	1,000.00	
08/10/04		Dartmouth High School						10,000.00	10,000.00	
08/10/04		Blunden Construction Ltd.						10,000.00	10,000.00	
08/23/04		Cnchton Community Centre Exterior Improvements						1,500.00	1,500.00	
08/27/04		Club House Improvements								
		Dillman Park Flag Pole								
		Total		163,768.00		163,768.00	89,969.17	64,414.94	154,384.11	9,383.89
CCV00186										
Dist: 11/Blumenthal										
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04						120,000.00	120,000.00	111,751.95
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04						40,000.00	40,000.00	111,751.95
08/17/04		Ocean Contractors Ltd.						14,324.72	14,324.72	
08/17/04		Elmsdale Landscaping Ltd.						3,617.95	3,617.95	
08/10/04		Isleville Street Water Spray Park Upgrades						2,301.30	2,301.30	
07/15/04		Isleville Street Water Spray Park Benches and Trash Can						372.25	372.25	
07/14/02		Halifax Forum Chiller Replacement						9,627.75	9,627.75	
08/26/04		Halifax Forum Chiller Replacement						619.95	619.95	
09/30/04		Isleville Street Water Spray Park Upgrades								
		Total		160,000.00		160,000.00	132,615.87	10,000.00	142,615.87	17,384.13
CCV00187										
Dist: 12/Sloane										
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04						129,788.00	129,788.00	93,661.37
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04						40,000.00	40,000.00	6,364.86
03/31/03		Capital Improvements								3,000.00
03/31/03		Capital Improvements								6,940.00
03/31/03		George Dixon Centre Soccer/Baseball Field Improvement								9,881.77
07/07/03		Grenish Street Barricade								5,000.00
07/07/04		Creighton Street Playground Equipment								10,000.00
07/22/04		Spencer House Improvements								4,940.00
09/14/04		Gorsebrook Ball Hockey/Lacrosse Box								10,000.00
		Total		165,788.00		169,788.00	104,956.23	44,821.77	149,788.00	20,000.00

HALIFAX REGIONAL MUNICIPALITY
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District/Councillor CCV#0183	Cheque Date	Payable To	Description	Budget			Gross Budget	Actual Y-T-D	Commitment To Date	Total Expenditures & Commitments To Date		Available
				Cost	Sharing	Budget				Total		
Dist. 13/Uteck	03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		163,669.00	5,281.00	168,950.00	118,105.18			118,105.18		
	06/30/04	04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00				8,000.00	8,000.00	
03/31/03	03/31/03	Tree Planting on Young Ave. & Connaught Ave.								1,729.83	1,729.83	
03/31/03	06/30/03	Sir Charles Tupper School Playground Revitalization								1,200.00	1,200.00	
03/31/03	09/30/03	Webster Terrace Fence								1,125.12	1,125.12	
03/31/03	06/21/04	LeMarchant St. Thomas School Playground								38,789.88	38,789.88	
03/31/03	08/11/04	Sir Thomas School Playground								1,299.07	1,299.07	
03/31/03	09/14/04	Gorsebrook Field Signage								4,964.59	4,964.59	
03/31/03		St. Mary's Lawn Bowling Green								20,000.00	20,000.00	
		Gorsebrook Ball Hockey/Lacrosse Box										
		Total		203,669.00	5,281.00	208,950.00	119,404.25	75,808.42	195,213.67	13,736.33		
CCV#0189	03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		155,980.00		155,980.00	51,870.08			51,870.08		
	06/30/04	04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00				15,516.32	15,516.32	
03/31/03	03/31/03	Flinn Park Improvements								30,090.80	30,090.80	
03/31/03	03/31/03	Larry O'Connell Field House & Grounds Improvements								8,524.82	8,524.82	
03/31/03	03/31/03	Ardmore Park Improvements								3,000.00	3,000.00	
03/31/03	03/31/03	Oxford Playground Improvements								7,057.60	7,057.60	
03/31/03	02/05/04	Flinn Park Improvements								10,000.00	10,000.00	
03/31/03	02/05/04	Bus Shelter-Murfford Road Terminal								15,900.00	15,900.00	
03/31/03	02/05/04	Cook Avenue Park Improvements								1,276.89	1,276.89	
03/31/03	02/05/04	Larry O'Connell Field Improvements								922.78	922.78	
03/31/03	02/05/04	Westmount School Grounds Landscaping								5,171.45	5,171.45	
03/31/03	02/05/04	Quinpool Rd/Quinpool Rd Superstore Signage Project								2,186.90	2,186.90	
03/31/03	02/05/04	Larry O'Connell Field Tennis Court Fence								1,949.64	1,949.64	
03/31/03	02/05/04	Ardmore Park Improvements - Horseshoe Pit								1,241.15	1,241.15	
03/31/03	02/05/04	Larry O'Connell Park Tree Planting								5,000.00	5,000.00	
03/31/03	09/14/04	Gorsebrook Ball Hockey/Lacrosse Box										
		Total		195,990.00		195,990.00	64,618.89	95,089.54	159,708.43	36,281.57		
CCV#0190	03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		126,228.00		126,228.00	82,152.54			82,152.54		
	06/30/04	04/05 Budget & Balance Fwd Up to June 30/04		40,000.00		40,000.00	50,000.00			50,000.00		
03/31/03	02/10/04	Fairview Heights Playground								2,002.56	2,002.56	
03/31/03	03/31/04	Radio Scanners								600.00	600.00	
03/31/03	03/31/04	Halifax North West Trails Development								10,000.00	10,000.00	
03/31/03	03/31/04	Thomas Raddall Drive-Sidewalks on the Bridge								5,000.00	5,000.00	
03/31/03	03/31/04	Centennial Arena - Building & Facility Improvements								9,240.33	9,240.33	
03/31/03	03/31/04	Main and Durback Playground								10,000.00	10,000.00	
03/31/03	08/23/04	Hockey Frames and Nets Replacement								1,200.00	1,200.00	
03/31/03	08/23/04	Dressing Room/Washroom Improvement								6,032.17	6,032.17	
03/31/03	09/14/04	Propane Ice Edger for Centennial Arena								2,100.00	2,100.00	
		Total		166,228.00		166,228.00	91,984.71	36,843.29	128,828.00	37,400.00		

HALIFAX REGIONAL MUNICIPALITY
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District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost	Gross Budget	Actual Budget	Y-T-D Commitment	Total Expenditures & Commitments To Date	Available
					Sharing					
CCV00191										
Dist. 16/Hum 03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04 04/05 Budget & Balance Fwd Up to June 30/04			170,552.00 40,000.00	40,355.00 40,000.00	210,907.00 135,330.78	1,750.00 2,500.00	1,750.00 2,500.00	135,330.78	
06/30/04	Hemlock Ravine Management Plan									
03/31/03	Birch Cove Community Garden									
03/31/03	Sheridan Place Playground Project									
03/31/03	Rockingham Community Centre Upgrades									
06/24/03	Glenbourne Subdivision Linear Park Rose Bushes									
03/31/04	Halifax North West Trails Development									
03/31/04	Tremont Drive Playground Improvements									
05/26/04	Natural Urban Paths to Park West School									
07/15/04	Elmsdale Landscaping Ltd.									
08/19/04	Eastern Fence Erectors Ltd.									
08/23/04	Monarch Enterprises Ltd.									
08/31/04	G. & R. Kelly Enterprises Ltd.									
09/09/04	K. Butler Playground Improvements									
09/13/04	Kearney Lake Playground Improvements									
09/13/04	Halifax Northwest Trail Development									
09/13/04	Hemlock Ravine Park Signage									
09/16/04	Two Murals at Laceywood Drive & Dunbrack Street (Knightsbridge)									
	Total			210,552.00	40,355.00	250,907.00	151,247.06	98,033.09	249,280.15	1,626.85
CCV00192										
Dist. 17/Mosher 03/31/04	Balance Fwd Excluding Commitments: Prior Years Up to March 31/04 04/05 Budget & Balance Fwd Up to June 30/04			144,270.00 40,000.00	144,270.00 40,000.00	111,684.25 4,500.00	111,684.25 283.13	4,500.00 5,502.91	4,500.00 283.13	
06/30/04	Sir Sanford Fleming General Park Improvements									
04/05/03	Fairmount Subdivision Parkland Planning									
11/14/03	Regatta Point Walkway Drainage									
01/01/04	Radio Scanners									
02/10/04	Capital Purchase for New COP Office									
06/02/04	Install. of Monument in Downs Ave Playground									
06/02/04	Sprngvale Tennis Court-Community Rink									
08/18/04	Sprngvale Light Standard									
08/27/04	Fairmount Subdivision Parkland Improvements									
08/30/04	Stan Havill Playground Equipment (Off Fenwood Road)									
08/31/04	Fairmount Subdivision Parkland Improvements									
08/31/04	C.A. Beckett Parkland Site Fence									
08/31/04	Installation of Public Access Floating Dock to Chocolate Lake									
08/31/04	Stanley Raine Playground - Light Standard									
08/31/04	Kline Heights Playground Landscaping									
08/31/04	Sir Sanford Fleming Park Improvements-Cleaning Up Lions									
09/08/04	Herring Cove Road Beautification Project									
09/08/04	Fleming Tower School Ground Improvements									
09/10/04	Bus Shelter Mural									
09/10/04	Herring Cove Road Improvement Study Recommendations									
09/10/02	Installation of Public Access Floating Dock to Chocolate Lake									
09/20/04	Power Box Murals									
09/24/04	Total			184,270.00	132,653.72	51,578.56	184,232.30	37.70		

HALIFAX REGIONAL MUNICIPALITY ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

To: September 30, 2004

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
To: September 30, 2004

District/Councillor Requested Date	Cheque Date	Payable To	Description	Total Expenditures & Commitments To Date			Available
				Budget	Cost Sharing	Gross Budget	
CCV00195							
Dist. 20/Harvey							
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		122,500.00	122,500.00	74,761.18	74,761.18
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04		40,000.00	40,000.00	5,000.00	5,000.00
03/31/03		Caudle Park School Ground Greening Project				6,884.26	6,884.26
03/31/03		Seawood Avenue Playground Project				1,629.01	1,629.01
11/07/03		Sycamore Lane School Playground Equipment				3,365.82	3,365.82
04/16/04		Radar Speed Monitor				1,265.00	1,265.00
06/30/04		Royal Canadian Mounted Police				2,000.00	2,000.00
07/16/04		Sackville Heights Community Centre-Cym/Community Room Improv.				600.01	600.01
07/19/04		Cost Share Fence at 29 Peter Buckley				2,000.00	2,000.00
08/17/04		Purchase of Canoes and New Paddles				19,178.30	19,178.30
08/17/04		Eastern Fence Erectors Ltd.				827.49	827.49
08/17/04		Sack-A-Wa-Canoe Club				11,634.18	11,634.18
08/31/04		Humphreys Landscape And Construction Ltd.				10,000.00	10,000.00
08/31/04		Cavalier Drive School Playground					
08/31/04		Cost Shared Fencing - 41 Queens Court Walkway					
09/14/04		Fun Park Playground Equipment					
		A. J. Smeltzer Jr. High Playground					
		Total		162,500.00	162,500.00	81,554.50	57,590.75
						139,145.25	23,354.75
CCV00196							
Dist. 21/Goucher							
03/31/04		Balance Fwd Excluding Commitments: Prior Years Up to March 31/04		120,000.00	17,000.00	112,195.86	112,195.86
06/30/04		04/05 Budget & Balance Fwd Up to June 30/04		40,000.00	40,000.00	2,792.68	2,792.68
03/31/03		Annin Playground				2,532.22	2,532.22
03/24/04		Bedford Waters Advisory Water Shed Study				2,765.32	2,765.32
03/24/04		Sunnydale Street Tree Planting (6)				2,700.00	2,700.00
03/24/04		Crestview Playground				5,000.00	5,000.00
03/24/04		Parkland Improvements				4,423.57	4,423.57
03/24/04		Special Event Equipment				2,729.49	2,729.49
06/04/04		Tree Planting-Lake Drive, Bedford				2,000.00	2,000.00
07/02/04		Basiview Community School Security Cameras				4,000.00	4,000.00
07/06/04		Lean-To-Sail Building Improvements				1,000.00	1,000.00
07/07/04		Rober Lenthall Memorial Field Lighting Replacement				1,000.00	1,000.00
07/15/04		Paper Mill Lake Upstream Water Shed Study				4,123.01	4,123.01
07/16/04		Security Systems/Road Signs/Furniture				3,000.00	3,000.00
07/29/04		Air Conditioners for Scott Manor House				726.80	726.80
08/04/04		Bedford Youth Centre-Sign Replacement				1,427.32	1,427.32
08/17/04		Lions Pool Bleachers				5,862.47	5,862.47
08/21/04		Paper Mill Lake Upstream Water Shed Study				3,260.03	3,260.03
08/24/04		Three Benches for Devonle Park				898.00	898.00
08/27/04		Two Benches for Basinview School Field				609.00	609.00
09/08/04		Total		160,000.00	17,000.00	136,255.19	26,790.58
						139,145.25	23,354.75

HALIFAX REGIONAL MUNICIPALITY ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

To: September 30, 2004

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to September 30, 2004**

Sackville Heights Elementary School
Cost Center: C105
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(126,758.45)		
5102	Facilities Rentals	(13,233.25)		
6201	Telephone	354.17		
6202	Courier/Postage	124.40	Unique Delivery Service	
6304	Janitorial Services	3,192.75	James Parisee	Maintenance Services
6304	Janitorial Services	3,096.00	Randy McIntyre	Maintenance Services
6304	Janitorial Services	246.00	Christian Reeves	Maintenance Services
6311	Security	36.20	AEL Security Limited	Check Security Code
6312	Refuse Collection	2,494.32		HRM Work Order
6399	Contract Services	7,177.50	Donna MacDonald	Contract Term Employee
6399	Contract Services	3,000.00	Sackville Seniors Advisory Council	Contract Services September 2004
6407	Cleaning/Sani Supplies	901.66		
6599	Other Materials	96.98	Donna MacDonald	Reimbursement of Expenses
6602	Electrical	198.58	Harris & Roome Supply Limited	
6606	Heating Fuel	2,229.97		HRM Work Order
6607	Electricity	2,741.22		HRM Work Order
6608	Water	535.55		
6699	Other Building Costs	478.01	Payzant Building Products	
6699	Other Building Costs	190.00	James Parisee	
6999	Other Goods/Services	672.00	James Parisee	Material & Labour
6999	Other Goods/Services	100.00	Sackville Seniors Advisory Committee	
8011	Interest on Debenture	4,771.82		
8012	Principal on Debenture	1,601.14		HRM Work Order
9970	Materials Chargeback	999.81		HRM Work Order
9971	Labour Chargeback	167.00		
	Balance of Activity to September 30, 2004	(104,586.62)		
9000	Prior Yr. (Surplus)/Deficit	(50,626.30)		
	(Surplus) / Deficit at September 30, 2004	<u>(155,212.92)</u>		

East Preston Recreation Centre

Cost Center: C110

Fiscal Year: 2004/05

Pay for community centre utilities; telephone, heat, electricity

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	(13,944.10)		
5803	Transfer General Rate	(3,100.00)		
6201	Telephone	772.27	Aliant	1557/25900176 Area Rate - East Preston
6606	Heating Fuel	1,502.27	Emera Fuels	East Preston Rec Ctr
6607	Electricity	2,544.86	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
	Balance of Activity to September 30, 2004	(12,224.70)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	(2,924.01) <u>(15,148.71)</u>		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2004/05

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

<u>GL#</u>	<u>GL Description</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
4200	Area Rate Revenue	(9,120.00)		
6999	Other Goods/ Services	572.00	Mineville Community Association	Reimbursement of Expenses
	Balance of Activity to September 30, 2004	(8,548.00)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	(5,944.43) <u>(14,492.43)</u>		

Haliburton Highbury Homeowners Association
Cost Center: C120
Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(25,955.82)		
6150	Honorariums	100.00	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6202	Courier/Postage	531.46	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6299	Other Office Expenses	40.27	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6603	Grounds & Landscaping	10,404.96	Turf Masters Ltd	Bingham Park
6704	Equipment Rental	201.69	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6910	Signage	160.33	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6911	Facilities Rental	260.81	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
6999	Other Goods/Services	189.25	Haliburton Highbury Homeowners Assoc	Reimbursement of Expenses
	Balance of Activity to September 30, 2004	(14,067.05)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>(46,955.22)</u>		
		<u>(61,022.27)</u>		

Beaver Bank Community Centre
Cost Center: C125
Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(28,652.80)		
5803	Transfer General Rate	(700.00)		
5804	Transfer Urban Rate	(100,500.00)		
	Balance of Activity to September 30, 2004	(129,832.80)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>(119,742.97)</u>		
		<u>(249,575.77)</u>		

Development of parkland, playground and trails

Finance construction and ongoing operations of community recreation centre

Highland Park Recreation Association
Cost Center: C130
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(4,029.60)		
5803	Transfer General Rate	(100.00)		
6202	Courier/Postage	62.58	Highland Park Ratepayers Association	Expense Reimbursement
6205	Printing & Reproduction	136.24	Highland Park Ratepayers Association	Expense Reimbursement
6204	Equipment Rental	2,112.56	Fireworks F/X Inc	
6204	Equipment Rental	93.09	Bay Equipment Rentals Sales	Barbecue Rental
6204	Equipment Rental	129.29	Sound Systems Plus	Equipment Rental
6911	Facilities Rental	15.96	Highland Park Ratepayers Association	Expense Reimbursement
6999	Other Goods/Services	233.46	Natalie Wilson	Expense Reimbursement
6999	Other Goods/Services	168.10	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to September 30, 2004	(1,177.32)		
9000	Prior Yr. (Surplus)/Deficit	(19,764.49)		
	(Surplus) / Deficit at September 30, 2004	<u>(20,941.81)</u>		

Kingswood Ratepayers Association
Cost Center: C135
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(51,900.00)		
6999	Other Goods/Services	3,723.44	Atlantic Wharf Builders Ltd.	EZ Port Floats
	Balance of Activity to September 30, 2004	(48,176.56)		
9000	Prior Yr. (Surplus)/Deficit	(103,284.60)		
	(Surplus) / Deficit at September 30, 2004	<u>(151,461.16)</u>		

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

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

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(84,338.87)		
5803	Transfer General Rate	(8,600.00)		
6506	Lumber	1,310.97	Project PRN Residents Association	
6603	Grounds & Landscaping	745.00	Alvin MacDonald Trucking	Reimbursement Kent Inv 1164367 July 17/04
6603	Grounds & Landscaping	4,385.39	Alvin MacDonald Trucking	Tandem Truck Hauling
6607	Electricity	387.99	Nova Scotia Power	Fill
6940	Fencing	1,010.55	Eastern Fence Erectors	2239 Prospect Rd - Ball Field
6999	Other Goods & Services	1,079.26	Resource Opportunities Centre	Pinedale Park
6999	Other Goods & Services	320.63	Atlantic Wharf Builders	Six Picnic Tables
6999	Other Goods & Services	3,682.07	Johnny on the Spot Toilet Rental	Repairs to Hand Rail
6999	Other Goods & Services	2,068.58	Eastside General Contractors	Rail - Wharf Prospect
6999	Other Goods & Services	2,068.58	Eastside General Contractors	Steps - Wharf Prospect
6999	Other Goods & Services	827.43	Atlantic Wharf Builders	Ramp & Float
6999	Other Goods & Services	10,610.97	Timbertec Inc.	
	Balance of Activity to September 30, 2004	(64,441.45)		
9000	Prior Yr. (Surplus)/Deficit	(41,805.24)		
	(Surplus) / Deficit at September 30, 2004	(106,246.69)		

Westwood Hills Residents Association
Cost Center: C145
Fiscal Year: 2004/05

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,850.00)		
6602	Electrical	6,633.16	Power Electrical Systems	Supply and Install Playground Lighting
6603	Grounds & Landscaping	(5,000.00)		Journal Entry - Transfer funding for Green Space Proj
6603	Grounds & Landscaping	11,584.05	Countway Landscaping	re District 22 Capital Funds
6603	Grounds & Landscaping	11,242.29	Spence Aggregates Ltd.	
6999	Other Goods & Services	700.80	Kelly Hansom	Canada Day Party Expense Reimbursement
6999	Other Goods & Services	386.07	Swiss Chalet	Westwood Hills Canada Day Party
6999	Other Goods & Services	1,349.08	Giant Promotions Ltd	Install Inflatable Games
	Balance of Activity to September 30, 2004	13,045.45		
9000	Prior Yr. (Surplus)/Deficit	(12,573.90)		
	(Surplus) / Deficit at September 30, 2004	471.55		

Upper Hammonds Plains Community Centre
Cost Center: C150
Fiscal Year: 2004/05

Provide maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,091.23)		
5803	Transfer General Rate	(500.00)		
6399	Contract Services	600.00	Donna MacDonald	June 6 to 18, 2004 *
6399	Contract Services	(600.00)	Donna MacDonald	
6606	Heating Fuel	749.89	Emera Fuels	
6607	Electricity	1,747.45	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	237.15	Halifax Regional Water Commission	2072556100003 711 Pockwock
8010	Other Interest	249.81		Record 04/05 Loan Interest
8013	Loan Principal Repayment	3,000.00		Record 04/05 Principal Repayment
	Balance of Activity to September 30, 2004	(10,606.93)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	2,626.77 <u>(7,980.16)</u>		* Entry posted to wrong account - JE to correct 2nd Quarter

Harrietsfield Recreation Centre
Cost Center: C155
Fiscal Year: 2004/05

Provide funds for facility operations and maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(36,555.63)		
5803	Transfer General Rate	(6,300.00)		
6606	Heating Fuel	446.63	Emera Fuels	
6606	Heating Fuel	489.74	Imperial Oil	
6607	Electricity	779.36	Nova Scotia Power	Transfer O/S Work Orders to Harrietsfield Comm Centre
6699	Other Building Costs	2,218.72		Record 04/05 Loan Interest
8010	Other Interest	1,656.63		Record 04/05 Principal Repayment
8013	Loan Principal Repayment	21,070.00		HRM Work Orders - Harrietsfield Comm Centre
9970	Materials Chargeback	79.82		HRM Work Orders - Harrietsfield Comm Centre
9971	Labour Chargeback	47.00		
	Balance of Activity to September 30, 2004	(16,067.73)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	(79.08) <u>(16,146.81)</u>		

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2004/05

Used for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(4,245.37)		
5803	Transfer General Rate	(1,000.00)		
5210	Sport & Fitness Revenue	(72.18)		
6999	Other Goods/Services	250.00		*Revenue (CLASS) recorded in error - reversed period 7
6999	Other Goods/Services	750.00		Journal Entry - transfer funds to swimming project
6999	Other Goods/Services	2,000.00		Musquodoboit Hbr Peace Park c/o G Young
6999	Other Goods/Services	350.00		Musquodoboit Hbr Minor Softball Association
6999	Other Goods/Services	500.00		Musquodoboit Hbr Area Ratepayers Assoc
6999	Other Goods/Services	750.00		Seacoast Celtic Concerts
6999	Other Goods/Services	750.00		Eastern Shore Minor Hockey Atom A clo B Bake Donation
	Balance of Activity to September 30, 2004	(717.55)		
9000	Prior Yr. (Surplus)/Deficit	(304.30)		
	(Surplus) / Deficit at September 30, 2004	<u>(1,021.85)</u>		

Dutch Settlement / Riverline Activity Centre
Cost Center: C165
Fiscal Year: 2004/05

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(6,334.16)		
5803	Transfer General Rate	(2,300.00)		
6201	Telephone	161.67	Aliant	
6407	Cleaning/Sani Supplies	122.66	Janitor's Market	
6504	Hardware	236.55	Enfield Hardware Limited	
6506	Lumber	37.50	Enfield Hardware Limited	
6606	Heating Fuel	761.11	Emera Fuels	
6607	Electricity	487.19	Nova Scotia Power	
6699	Other Building Costs	59.13	Enfield Hardware Limited	
6699	Other Building Costs	60.00	Steif Water Services	
6999	Other Goods/Services	60.00	Steif Water Services	
6999	Other Goods/Services	35.15	Enfield Hardware Limited	
6999	Other Goods/Services	386.82	Royal Flush Services Ltd	
	Balance of Activity to September 30, 2004	(6,226.38)		
9000	Prior Yr. (Surplus)/Deficit	(1,126.61)		
	(Surplus) / Deficit at September 30, 2004	<u>(7,352.99)</u>		

Hammonds Plains Common Rate
Cost Center: C170
Fiscal Year: 2004/05

Provide funds for community playgrounds, donations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(33,667.78)		
5803	Transfer General Rate	(1,800.00)		
6399	Contract Services	812.70	XL Electric Limited	Eisenhauer Field Lighting
6399	Contract Services	9,729.05	Teak Tree Enterprises	Glen Arbour Landscaping
6611	Building - Interior	15,566.06	Javelin Construction	Washroom Renovation Hammonds Plains Fire Hall
	Balance of Activity to September 30, 2004	(9,359.97)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>(46,604.33)</u>		
		<u>(55,964.30)</u>		

Hubbards Recreation Centre
Cost Center: C175
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(18,412.61)		
5803	Transfer General Rate	(4,600.00)		
6003	Wages - Regular	45.17		
6101	Benefits - Wages	1.19		
6154	Workers Compensation	0.84		
6201	Telephone	98.08	Aliant	
6308	Snow Removal	0.01	Gary Veith Backhoe Services	
6399	Contract Services	30.00	Accounts Payable Adjustment	
6607	Electricity	1,091.13	Labour & Material to Repair Railing	
9200	HR CATS Wage/Ben	271.22	493531-8 Area Rate - Hubbards	
9970	Materials Chargeback	5,664.45	HRM Work Orders - Repairs	
9971	Labour Chargeback	142.88	Hubbards Ballfield Fence	
	Balance of Activity to September 30, 2004	(15,667.64)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>(19,884.30)</u>		
		<u>(35,548.94)</u>		

Grand Lake Community Centre
Cost Center: C180
Fiscal Year: 2004/05

Provide community centre maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,350.58)		
5803	Transfer General Rate	(700.00)		
5508	Recoveries External Parties	(6,000.00)		
6699	Other Building Cost	2,119.26	Alweather Windows & Doors Ltd	Installation
6699	Other Building Cost	474.68	Enviro Waste Limited	
6699	Other Building Cost	7.97	Enfield Hardware Limited	
6699	Other Building Cost	502.70	Floors Plus	
8010	Other Interest	1,909.57		Record 04/05 Interest Grand Lake Comm Centre
8013	Loan Principal Repayment	2,433.50		Record 04/05 Principal Grand Lake Comm Centre
	Balance of Activity to September 30, 2004	(8,602.90)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>391.69</u> <u>(8,211.21)</u>		

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2004/05

Payment of approved Capital Projects

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(157,186.96)		
5803	Transfer General Rate	(14,200.00)		
	Balance of Activity to September 30, 2004	(171,386.96)		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at September 30, 2004</u>	<u>(283,874.08)</u> <u>(455,261.04)</u>		

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,800.00)		
6999	Other Goods/Services	1,241.15	Russell Excavating Limited	
	Balance of Activity to September 30, 2004	(15,558.85)		Construct Road
9000	Prior Yr. (Surplus)/Deficit	(9.31)		
	(Surplus) / Deficit at September 30, 2004	<u><u>(15,568.16)</u></u>		

Silversides Residents Association
Cost Center: C196
Fiscal Year: 2004/05

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,660.00)		
6999	Other Goods/Services	3,102.87	Ocean Contractors Limited	
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd.	
	Balance of Activity to September 30, 2004	(4,057.13)		
9000	Prior Yr. (Surplus)/Deficit	1,771.66		
	(Surplus) / Deficit at September 30, 2004	<u><u>(2,285.47)</u></u>		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(88,846.35)		
5803	Transfer General Rate	(14,100.00)		
6003	Wages - Regular	70,533.91		
6201	Telephone	54.77	Alliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier/Postage	210.82		Expense Reimbursement Windsor Jct Comm Ctr
6205	Printing & Reproduction	523.86		Expense Reimbursement Windsor Jct Comm Ctr
6309	Litigation	357.39		Expense Reimbursement Windsor Jct Comm Ctr
6311	Security	1,303.21		Expense Reimbursement Windsor Jct Comm Ctr
6312	Refuse Collection	1,904.40	Leo J Beazley	Expense Reimbursement Windsor Jct Comm Ctr
6499	Other Supplies	2,456.82		Expense Reimbursement Windsor Jct Comm Ctr
6499	Other Supplies	457.46	Payzant Building Products Ltd.	Other Goods/Services
6504	Hardware	10.76		478406-2 Arear Rate - Windsor Jct Comm Ctr
6602	Elect-Rpair&Cost	1,304.14	Black & McDonald	
6607	Electricity	1,693.49	Nova Scotia Power	
6608	Water	46.21	Halifax Regional Water Commission	
6699	Other Building Cost	624.29	Payzant Building Products Ltd.	
6704	Equipment Rental	28.96		Expense Reimbursement Windsor Jct Comm Ctr
6708	Mechanical Equipment	188.87		Expense Reimbursement Windsor Jct Comm Ctr
6803	Vehicle Fuel	53.96		Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	1,362.12		Expense Reimbursement Windsor Jct Comm Ctr
6999	Other Goods/Services	375.45	Royal Flush Services Ltd	
6999	Other Goods/Services	13,956.29	Fireworks F/X Inc	
6999	Other Goods/Services	(13,956.29)		Credit from WJCC applied to Purchase of Fireworks
8003	Insurance Policy/Premium	29.98	Payzant Building Products Ltd.	
	Balance of Activity to September 30, 2004	(14,168.48)	K.N. Umlah Insurance Agency Ltd.	
9000	Prior Yr. (Surplus)/Deficit	(523.41)		
	2004 Recreation budget amount	(3,450.00)		
	(Surplus) / Deficit at September 30, 2004	(18,141.89)		

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2005**

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCE PROJECTIONS
To March 31, 2005 (As of September 30, 2004)**

Attachment #7

	Actual Balance <u>March 31/04</u>	Budgeted Balance <u>March 31/05</u>	2nd Quarter Projection <u>March 31/05</u>	Projected Variance
Equipment Reserves	\$ 1,373,000	\$ 2,396,000	\$ 2,405,000	\$ 9,000
Operating Reserves	\$ 8,202,000	\$ 6,640,000	\$ 7,342,000	\$ 702,000
Capital Reserves	\$ 41,229,000	\$ 41,875,000	\$ 45,298,000	\$ 3,423,000
Pollution Control Reserves	<u>\$ 23,805,000</u>	<u>\$ 4,821,000</u>	<u>\$ 5,332,000</u>	<u>\$ 511,000</u>
TOTAL RESERVES	<u>\$ 74,609,000</u>	<u>\$ 55,732,000</u>	<u>\$ 60,377,000</u>	<u>\$ 4,645,000</u>

Explanation of Projected Variances:

The projected increase in the Operating Reserves is made up primarily of a repayment made of \$400,000 by one of the Pollution Control Reserves, as well as an amount of \$404,000 which was included in the appropriations for the Operations Stabilization Reserve (understating the opening balance), and was also budgeted as a withdrawal in 04/05. This would, therefore, result in an understatement of the final balance. The appropriated amount has been added back to the Reserve.

The projected increase in the Capital Reserves relates to the sale of TexPark which was not included in the original budget, but is expected to bring in a net contribution of appr. \$3.6 million, as well as increased contributions to the Business/Industrial Parks Reserve of appr. \$1.6 million.

This is partially offset by \$2M of unbudgeted approved withdrawals from the Strategic Growth Reserve for the Bus Rapid Transit Showcase, Automated Vehicle Location System and an Underground Utilities Feasibility Study.

The projected increase in the Pollution Control Reserves relates mainly to additional interest earned on \$110M borrowed from MFC. Because not all of these funds are presently needed to cover expenses; they have been invested. This is offset by the \$400,000 repayment to the Operations Stabilization Reserve, as mentioned above.

Overall, all the projected increases are offset by the lower amount of interest earned, due to lower than anticipated interest rates.

Attachment #8

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

Capital Reserve Pool (CRESPOOL)

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred in	Amount Transferred Out	Amount Commitments	Balance
		Total 2003/04			10,942,588	820,501	(1,216,105)	(187,993)	
06/09/04		Balance Forward March 31/2004			370,849				
06/09/04		Cancelled Commitment for "Hurricane Juan"				187,993		558,842	
06/30/04	CIN00200	Reduction of Crespool & applied to 04/05 Debt	03/04	Equipment-Gen. Gov't	884,000		(558,842)	0	
06/30/04		Sap HR Project				385,000		385,000	
		Reduction of Crespool & applied to 04/05 Debt				(338,158)		46,842	
		Balance: June 30, 2004			755,849	(897,000)	187,993	46,842	
08/17/04		Reduction of Crespool & applied to 04/05 Debt			46,842	(12,000)		0	34,842
		Balance: September 30, 2004			46,842	(12,000)	0	0	34,842

Summary:	
Balance March 31, 2004	370,849
Transfers In First Quarter 2004/05	385,000
Transfers In Second Quarter 2004/05	0
Transfers Out First Quarter 2004/05	(897,000)
Transfers Out Second Quarter 2004/05	(12,000)
(Applied to Debt)	(909,000)
Commitments: Cancelled Funds identified for "Hurricane Juan"	187,993
Balance September 30, 2004	34,842

Attachment #9

Hurricane Juan Financial Impact Update

**Halifax Regional Municipality
Hurricane Juan Financial Impact
at September 30, 2004**

Hurricane Juan Expenditures	Actual Results		Projected Results		Total	Insurance Claim	DFA Claim	HRM Budget Impact**	Donations	DFA Claim	HRM Budget Impact**	Donations	DFA Claim	HRM Budget Impact**	
	2003 - 04	2004 - 05	2003 - 04	2004 - 05											
Governance	3,567	0	3,567	0	3,567			3,500	67		0	0	0	0	0
Environmental Management Services	153,499	0	153,499	0	153,499			153,499	0		0	0	0	0	0
Fire & Emergency Services	32,457	0	32,457	0	32,457			30,400	2,057		0	0	0	0	0
Financial Services	88,794	413,000	501,794	0	501,794			88,700	94		413,000	0	0	0	0
Human Resources Services	1,553	0	1,553	0	1,553			0	1,553		0	0	0	0	0
Legal Services	0	0	0	0	0			0	0		0	0	0	0	0
Planning & Development Services	1,552	0	1,552	0	1,552			0	1,552		0	0	0	0	0
Public Works & Transportation	6,699,871	361,600	7,061,471	0	7,061,471			5,561,600	1,138,271		271,600	0	0	0	0
Real Property & Asset Management	4,600,249	8,887,150	13,487,399	0	13,487,399			1,428,706	1,115,889		1,315,900	5,903,859	1,667,391	90,000	90,000
Recreation, Tourism, & Culture	22,759	0	22,759	0	22,759			22,700	59		0	0	0	0	0
Regional Police	43,295	0	43,295	0	43,295			43,295	0		0	0	0	0	0
Outside Police	0	0	0	0	0			0	0		0	0	0	0	0
Emergency 911 Communications	5,690	0	5,690	0	5,690			5,600	90		0	0	0	0	0
Shared Services	39,874	0	39,874	13,500	13,500			26,300	74		0	0	0	0	0
Halifax Regional Library	4,150	0	4,150	0	4,150			0	4,150		0	0	0	0	0
HRM Total	11,697,310	9,661,750	21,359,060	2,069,154	7,364,300	2,263,856	1,315,900	6,588,459	1,757,391						

** The HRM budget impact figure includes costs that are known to not qualify for either insurance or the DFA Program. In addition a conservative estimate has been made to reflect those future projects where the scope of work is not known as of yet and we are unable to determine if the anticipated costs will qualify for the DFA Program.

While costs and recoveries continue to be refined, the net budget impact for 2004-2005 is estimated in the range of \$1.5 to \$2.5 million.