



PO Box 1749
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Item No. 11

**Halifax Regional Council
February 26, 2008**

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:

A handwritten signature in cursive script that reads "Dale MacLennan".

Dale MacLennan, CA, Director, Finance

DATE: February 22, 2008

SUBJECT: Third Quarter 2007/2008 Financial Report

INFORMATION REPORT

ORIGIN

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

- a report of projected operating fund surplus / (deficit) by area;
- a report detailing district capital expenditures in accordance with the 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;
- 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 capital budget increases related to cost-sharing, with no net impact to HRM as per the policy approved by Council April 24, 2007.

DISCUSSION

Operating Statement:

The attached operating statement includes a projected net departmental deficit of \$6.14 million as at December 31, 2007. Specific actions to reduce this projected deficit are outlined in the report and result in an adjusted projected deficit of \$1,889,555. Details by business unit are included in Attachments 1 and 2 to this report.

The following significant items have driven the projected deficit and will be monitored as the year progresses:

- Oil prices have increased significantly over the fiscal year causing pricing increases in fuel and heating oil;
- Overtime and related compensation costs associated with operational service delivery;
- Projected Snow and Ice expenditures have increased significantly due to the cost of fuel and the number of weather events; and
- Increase in the number of Assessment Appeals has created an increased volume in adjustments required; reducing Property Tax and Business Occupancy Tax Revenue.

Business units are expected to manage within their respective envelopes to collectively ensure HRM spends within budget. To further support this, Business Units have been directed to reduce spending and to implement a vacancy management protocol where it will not negatively impact operations in the short term.

The current projected deficit will be managed with the following measures:

- transfer of funds from the Variable Operations Stabilization Reserve (VOSR);
- transfer of funds from the Snow and Ice Reserve; and
- spending reductions and vacancy management.

Additional measures include:

- a detailed review of capital projects funded by the operating or reserve budgets to determine if any can be deferred to a future year or closed;
- reduction in reserve transfers from Fiscal Services;
- review of all accruals for current relevance; and
- review of additional transfers from Reserves.

Technical Budget Error

As part of the Council approved Wastewater Funding Strategy, Council committed to allocate 100% of the HRWC Water Dividend to support infrastructure requirements within stormwater/wastewater. 2006/07 was the first year this dedication of funding was included in the Capital and Operating budgets. Through a detailed review of all capital projects associated with the HRWC merger agreement, staff discovered a technical budgeting error from the 2006/07 budget associated with this

funding. To comply with Council direction and the terms of the HRWC merger agreement, a funding source needs to be found and funds transferred to the HRWC. To mitigate this error, it is currently being considered as part of the corporate deficit and is incorporated in all mitigation considered.

Subsequent Events:

On February 6, 2008, the Chief Administrative Officer issued a memo to the Senior Management team with specific spending restrictions. In response to that memo, projections as at January 31, 2008 have improved by net amount of \$1.4 million (\$2.8 million increase in Snow and Ice and a \$4.2 million improvement in all other areas).

Summary of Projected Deficit, January 31, 2008:

Projected deficit, December 31, 2007	(6,144,465)
Subsequent Entries:	
Water Dividend correction	(3,200,000)
Snow and Ice, increase in projected expense, January 31, 2008	(2,796,089)
White Juan account receivable recorded	1,400,000
Subtotal	(10,740,554)
BU response to CAO spending reduction direction, January 31, 2008*	4,211,545
Projected withdrawal from Snow and Ice Reserve	2,000,000
Projected withdrawal from Operations Stabilization Reserve	1,300,000
Other post December 31, 2007 Adjustments**	1,339,464
Unmitigated deficit	(1,889,555)

* Includes all business units except the Public Works division of Transportation and Public Works. Staff will continue efforts to reduce the overall corporate deficit by March 31, 2008.

** Includes Regional Area Rate adjustment for appeals impact and accrual adjustments that are no longer relevant.

Capital Fund Statements:

A summary Capital Statement as at December 31, 2007 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as of December 31, 2007 and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2007/08 approved capital budget, plus approved budget adjustments in the current year.

The total budget brought forward as shown on the Capital Statement is \$922.9 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2007, the carry forward unspent/uncommitted budget was \$140 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 07/08 capital budget, the net approved adjustment year-to-date is an increase of \$4.7 million comprised primarily of the following significant items: Bus Stop Access (\$344K), Fairview Overpass Combined Water and Sewer (\$1.4M), Herring Cove Water & Sewer (\$1.14M), East Dartmouth Recreation Facility (\$1M), Police Training Centre renovations (\$256K), Burnside Development (\$295K), Fire Fleet Apparatus Replacement (\$230K), Fire Fleet Utility Vehicle Replacement (\$471K), Alderney 5 Energy Project (\$1.03M) and reductions for BioDiesel & Recycled Fuel (\$150K), Quigley's Corner Pumping Station Eastern Passage (\$785), Northwest Arm Sewer (\$250K) and Prospect Community Centre (\$174K). In addition there are other smaller adjustments or reallocations among various projects.

The reports of expenditures from Councillors' District Capital Funds and from Building Communities Fund are included as Attachment #5 and #5B.

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. Surpluses from recreation area rates are carried forward each year to fund future projects. The reports for December 31, 2007 are included as Attachment #6.

Reserves Statement:

The net available reserve balances at March 31, 2007 were \$64,589,000. This represents total reserve balances of \$199.3 million net of appropriations of \$134.7 million.

The reserves budget for 2007/08 anticipated the net available reserves balances to be \$69,435,000 at March 31, 2008. Based on the current net balances the available reserves balances at March 31, 2008 are \$54,088,000. The net change can primarily be attributed to the following significant Council approved increases/decreases in planned revenues and expenditures:

- transfer of remaining reserves balances to HRWC as per the transfer agreement for Wastewater/Stormwater

- approved purchase of a fire rescue boat, net of unbudgeted revenue from sale of assets
- Captain Spry Centre renovations
- projected withdrawals to mitigate operating deficit

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

Capital Reserve Pool Balance:

The uncommitted balance in the Capital Reserve Pool (CRESPOOL) as of December 31, 2007 is \$36,006. Activity since the last quarterly report to Council for June 30, 2007 has included \$11,702 transferred into the Pool from reductions/closures of a project.

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

Changes to Cost Sharing for Capital Projects:

HRM received cost sharing for five capital projects for a total of \$113,500. Complete details of the amounts received and the associated capital projects are included in Attachment #9 to this report.

BUDGET IMPLICATIONS

A deficit in any operating year is required to be carried forward and funded as the first charge in the operating budget of the next fiscal year. Business units are expected to manage such that there is no deficit for the organization at year-end. Projections and spending are monitored monthly and the 4th quarter report will provide the next update of the corporate financial status as at March 31, 2008. For planning purposes only, the 2008/09 budget process has included an assumption of a \$2 million deficit.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

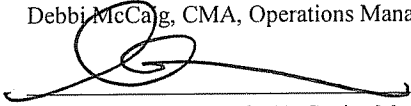
This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves as well as any relevant legislation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2007 to December 31, 2007 with comparative data for the prior fiscal year - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus/(Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at December 31, 2007
4. Halifax Regional Municipality Capital Statement as at December 31, 2007
5. Report of Expenditures in the Councillors' District Capital Fund and Building Communities Fund to December 31, 2007
6. Report of Expenditures in the Recreation Area Rate Accounts to December 31, 2007
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2008
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.
9. Changes to Cost Sharing for Capital Projects

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: Debbi McCaig, CMA, Operations Manager, Accounting 490-7222

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

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2007 to December 31, 2007**

Expenditures	Budget Prior	Prior YTD	Budget Current	Current Year	Projected Results	Projected	Projected Surplus
	Fiscal Year 06/07	Actual	Fiscal Year	to Date Actual	To March 31, 2008	Surplus (Deficit)	(Deficit) %
CAO	9,007,573	6,658,221	9,672,399	7,372,061	10,006,453	(334,054)	-3.45%
Environmental Management Services	22,564,208	13,379,973	774,700	3,796,014	774,700	0	0.00%
Fire & Emergency Services	45,883,688	32,836,418	49,173,755	35,054,221	50,303,196	(1,129,441)	-2.30%
Finance	10,802,045	7,245,497	11,549,724	8,068,504	11,181,826	367,898	3.19%
Human Resources Services	4,070,790	2,642,713	3,886,131	2,752,856	3,734,230	151,901	3.91%
Legal Services	1,918,271	1,290,330	2,150,230	1,406,148	2,150,230	0	0.00%
Transportation & Public Works	155,190,585	109,664,471	162,519,301	119,492,500	167,708,304	(5,189,003)	-3.19%
Infrastructure & Asset Management	7,270,417	4,820,410	7,896,216	5,123,242	7,469,670	426,546	5.40%
Community Development	30,979,963	21,061,797	32,785,837	22,934,273	32,634,781	151,056	0.46%
Regional Police	59,212,073	43,311,198	65,447,208	47,543,945	66,229,531	(782,323)	-1.20%
Outside Police	17,394,000	12,806,625	18,158,600	9,069,800	18,158,600	0	0.00%
Business Planning & Information Mgmt.	15,647,534	11,367,939	17,105,192	12,104,860	17,166,846	(61,654)	-0.36%
Halifax Regional Library	16,985,800	12,365,656	18,005,900	12,712,954	18,005,900	0	0.00%
Departmental Sub-Total	396,926,947	279,451,248	399,125,193	287,431,378	405,524,267	(6,399,074)	-1.60%
Fiscal Services	234,001,090	189,719,994	250,514,883	202,351,640	250,927,600	(412,717)	
Halifax Regional School Board - Mandatory	83,020,200	62,265,150	90,431,000	67,823,250	90,431,000	0	0.00%
Halifax Regional School Board - Supplementary	21,265,500	15,412,649	19,835,022	15,454,610	19,835,000	22	0.00%
Debt Charges	40,093,868	39,350,594	42,983,471	43,056,437	42,983,500	(29)	-0.00%
Reserves	6,792,750	6,083,337	8,993,900	6,745,425	8,993,900	0	0.00%
Interest on Reserves	5,154,000	5,295,764	7,065,000	6,015,811	6,790,000	275,000	3.89%
Insurance	4,200,000	3,218,054	4,200,000	3,036,456	4,200,000	0	0.00%
Transfers to Outside Agencies	16,274,900	11,471,280	16,702,100	11,790,401	16,707,700	(5,600)	-0.03%
Grants & Tax Concessions	3,565,500	3,445,853	3,710,500	3,402,011	3,710,500	0	0.00%
Surplus Prior Year	0	0	0	0	(115,000)	115,000	-
Fire Protection (Hydrants)	8,958,400	8,412,243	10,436,700	9,221,461	10,436,700	0	0.00%
Capital from Operating	35,172,132	32,113,000	37,099,600	34,639,500	37,099,600	0	0.00%
Other	7,098,840	2,652,070	6,692,590	1,166,278	7,489,700	(797,110)	-11.91%
Provision for Valuation Allowance	2,405,000	0	2,365,000	0	2,365,000	0	0.00%
HRM Total	234,001,090	189,719,994	250,514,883	202,351,640	250,927,600	(412,717)	-0.16%
	630,928,037	469,171,242	649,640,076	489,783,018	656,451,867	(6,811,791)	

Net Revenue & Expenditures	Budget Prior Fiscal Year 06/07		Budget Current Fiscal Year		Current Year to Date Actual		Projected Results To March 31, 2008		Projected Surplus (Deficit)		Projected Surplus (Deficit) %
		Actual									
CAO	8,757,573	6,499,001	9,431,349	7,068,115	9,344,311	87,038	0.92%				
Environmental Management Services	477,996	666,138	138,700	2,989,578	138,700	0	0.00%				
Fire & Emergency Services	45,748,949	32,473,484	49,048,055	34,832,346	49,167,289	(119,234)	-0.24%				
Finance	4,395,241	2,844,601	3,548,667	2,536,900	3,353,826	194,841	5.49%				
Human Resources Services	4,070,790	2,639,987	3,886,131	2,751,888	3,734,230	151,901	3.91%				
Legal Services	1,894,006	1,277,300	2,079,230	1,332,434	2,079,230	0	0.00%				
Transportation & Public Works	103,608,460	73,471,732	108,978,450	83,187,216	115,167,772	(6,189,322)	-5.68%				
Infrastructure & Asset Management	7,120,417	4,629,308	7,732,916	4,982,594	7,334,401	398,515	5.15%				
Community Development	17,343,799	9,400,161	18,512,632	10,788,227	17,884,261	628,371	3.39%				
Regional Police	55,225,873	40,200,963	59,146,608	42,939,303	59,456,472	(309,864)	-0.52%				
Outside Police	17,269,000	12,713,250	18,158,600	9,069,800	18,158,600	0	0.00%				
Business Planning & Information Mgmt.	15,302,534	10,998,884	16,652,692	11,562,967	16,600,855	51,837	0.31%				
Halifax Regional Library	12,600,700	7,808,905	13,603,900	8,117,309	13,603,900	0	0.00%				
Departmental Sub-Total	293,815,338	205,623,714	310,917,930	222,158,677	316,023,847	(5,105,917)	-1.64%				
Fiscal Services	(293,815,338)	(326,851,892)	(310,917,930)	(348,193,960)	(309,879,382)	(1,038,548)	0.33%				
HRM Total	(121,228,178)	(126,035,283)	6,144,465								

Revenue	Budget Prior		Prior YTD Actual	Budget Current		Current Year to Date Actual	Projected Results		Projected		Projected Surplus (Deficit) %
	Fiscal Year 06/07	Fiscal Year		Fiscal Year	To March 31, 2008		Surplus (Deficit)	Surplus (Deficit)			
CAO	250,000	241,050	159,220	241,050	303,946	662,142	421,092	174.69%			
Environmental Management Services	22,086,212	636,000	12,713,835	636,000	806,436	636,000	0	0.00%			
Fire & Emergency Services	134,739	125,700	362,934	125,700	221,875	1,135,907	1,010,207	803.67%			
Finance	6,406,804	8,001,057	4,400,896	8,001,057	5,531,604	7,828,000	(173,057)	-2.16%			
Human Resources Services	0	0	2,726	0	968	0	0	-			
Legal Services	24,265	71,000	13,030	71,000	73,714	71,000	0	0.00%			
Transportation & Public Works	51,582,125	53,540,851	36,192,739	53,540,851	36,305,284	52,540,532	(1,000,319)	-1.87%			
Infrastructure & Asset Management	150,000	163,300	191,102	163,300	140,648	135,269	(28,031)	-17.17%			
Community Development	13,636,164	14,273,205	11,661,636	14,273,205	12,146,046	14,750,520	477,315	3.34%			
Regional Police	3,986,200	6,300,600	3,110,235	6,300,600	4,604,642	6,773,059	472,459	7.50%			
Outside Police	125,000	0	93,375	0	0	0	0	-			
Business Planning & Information Mgmt.	345,000	452,500	369,055	452,500	541,893	565,991	113,491	25.08%			
Halifax Regional Library	4,385,100	4,402,000	4,556,751	4,402,000	4,595,645	4,402,000	0	0.00%			
Departmental Sub-Total	103,111,609	88,207,263	73,827,534	88,207,263	65,272,701	89,500,420	1,293,157	1.47%			
Fiscal Services	527,816,428	(561,432,813)	(516,571,886)	(561,432,813)	(550,545,600)	(560,466,982)	(965,831)				
Property Taxes	420,084,300	343,445,020	418,821,361	343,445,020	339,687,725	340,414,382	(3,030,638)	-0.88%			
Tax Agreements	9,484,500	7,384,500	7,161,768	7,384,500	6,953,058	6,953,000	(431,500)	-5.84%			
Deed Transfer Taxes	31,000,000	31,000,000	25,488,448	31,000,000	28,581,528	32,700,000	1,700,000	5.48%			
Local Improvement Charges	1,840,025	3,109,271	2,144,640	3,109,271	2,610,211	3,109,300	29	0.00%			
Payments In Lieu of Taxes	22,760,700	25,265,900	23,498,029	25,265,900	26,310,821	26,310,900	1,045,000	4.14%			
Own Source Revenue	17,519,700	21,138,000	14,411,311	21,138,000	16,341,892	21,227,600	89,600	0.42%			
Surplus Prior Year	279,411	0	0	0	114,806	0	0	ERR			
Supplementary Education	21,265,500	126,502,022	21,401,650	126,502,022	126,360,570	126,423,400	(78,622)	-0.06%			
Unconditional Transfers	3,478,692	3,504,700	3,644,679	3,504,700	3,584,989	3,585,000	80,300	2.29%			
Conditional Transfers	103,600	83,400	0	83,400	0	83,400	0	0.00%			
	527,816,428	561,432,813	516,571,886	561,432,813	550,545,600	560,806,982	(625,831)	-0.11%			
HRM Total	630,928,037	649,640,076	590,399,420	649,640,076	615,818,301	650,307,402	667,326				

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Projected Surplus (Deficit) For the Year ending March 31, 2008 as of December 31, 2007

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus/ (Deficit)
<ul style="list-style-type: none"> • CAO - The projected surplus is primarily due to vacancy savings. Revenues from the chargeback of postage, printing and reproduction to business units is projected to be well over budget, however this increase is fully offset by the increased costs of providing the additional services. 	\$ 87,000
<ul style="list-style-type: none"> • Fire and Emergency Services - Overtime costs, net of savings through vacancies and third party recoveries (on the job injuries and long term disability), are expected to add more than \$282,000 to the projected deficit. Recoveries related to new recruits and various cost savings, particularly for equipment purchases, are expected to lower the overall deficit to \$119,000. 	(119,000)
<ul style="list-style-type: none"> • Regional Police - The projected deficit is primarily due to higher than anticipated costs for parts and fuel costs, telephone/communication costs and contract services. The over expenditure is partially offset through the sale of services in Community Projects and through secondment recoveries. 	(310,000)
<ul style="list-style-type: none"> • Community Development - The surplus is primarily related to vacancies and delays in backfilling positions and increased revenues in Development Services, a new Community Recreational Program and an increase in the Marketing Development levy. The increase in Recreational Programming revenue and the Marketing Development levy are offset by expenditures specifically associated with those programs. 	628,000
<ul style="list-style-type: none"> • Transportation & Public Works - There are several factors impacting the TPW operation, with main contributors to the projected deficit being the following: heating fuel cost per litre higher than budgeted rate, Metro Transit revenue shortfall in Conventional Transit, Ferry and Charter operations, and Transit diesel fuel and overtime costs. Offsetting surpluses are projected in areas such as Business Park lot sales administration fees, increased market prices for recyclables, and savings related to the supplementary agreement for the Mirror contract. In addition, there is a projected deficit related to the Winter Works program which is offset by a savings due to the realignment of staff to Capital projects, with backfilling by summer staff at the entry level. 	(6,189,000)
<ul style="list-style-type: none"> • Infrastructure and Asset Management - The surplus is primarily related to savings related to vacancies, compensation savings due to the HRM/HRWC merger, and a contingency legal fund for the Solid Waste Exportation By-Law no longer being required. 	399,000
<ul style="list-style-type: none"> • Other Business Unit Net Surplus where business unit projection for gross revenue and gross expenditures are within \$200,000 of budget. This surplus is primarily related to vacancies in Finance and Human Resources and spending in Corporate Training being less than budgeted. 	399,000
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$ (5,105,000)

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Property Taxes - Increase in transfer taxes and allowances for tax appeals 	\$ (3,030,000)
<ul style="list-style-type: none"> • Tax Agreements - Projected deficit results from a Aliant Tax Agreement shortfall due to decrease in gross subscribers exchange revenues. 	(432,000)
<ul style="list-style-type: none"> • Deed Transfer Taxes - Anticipated additional taxes based on year to date trend 	1,700,000
<ul style="list-style-type: none"> • Payment in Lieu of Taxes - Increase in assessment base for Provincial and Halifax Port Authority Properties 	1,045,000
<ul style="list-style-type: none"> • Own Source Revenue - Increase in parking meter revenues from increased rates and higher investment rates 	89,000
<ul style="list-style-type: none"> • Unconditional Transfer - Increase in HST Offset received as compared to budget, which was based on preliminary estimates. 	80,000
<ul style="list-style-type: none"> • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. 	(78,000)
TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS/(DEFICIT)	\$ (626,000)

FISCAL SERVICES EXPENSE VARIANCES	Net Surplus/(Deficit)
<ul style="list-style-type: none"> • Other - Increased liability for the post employment benefits programs due to the adjustment of interest rates per the annual actuarial valuation report, and partial funding in 2007/08 of the unfunded post employment benefits liability at March 31, 2007 are both contributing to the projected deficit. These are partially offset by savings from the transit expansion, an over-appropriation of funds for one position in BPIM and from the carry-forward of the prior year surplus. 	\$ (797,000)
<ul style="list-style-type: none"> • Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget 	384,000
TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS/(DEFICIT)	\$ (413,000)

NET PROJECTED OPERATING DEFICIT	\$ (6,144,000)
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Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at December 31, 2007**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

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December 31, 2007, with comparative figures for december 31,2006 and Year end March 31,2007
(In thousands of dollars)

	31-Dec-07	31-Dec-06	31-Mar-07
Assets			
Cash and short term deposits	\$ 241,275	\$ 261,306	\$ 157,990
Receivables:			
Taxes, net of allowance	26,747	24,899	23,857
Local improvement charges	9,386	9,858	9,871
Federal government and its agencies, net of allowance	18,484	15,910	8,953
Provincial government and its agencies, net of allowance	11,531	9,419	10,792
Own funds and agencies	349,341	279,718	296,405
Other receivables, net of allowance	6,039	6,461	20,625
	<u>421,528</u>	<u>346,265</u>	<u>370,503</u>
Loans and advances	5,597	5,075	1,718
Tangible assets:			
Inventories, at cost	5,032	4,671	4,145
Properties acquired at tax sale	179	178	179
	<u>5,211</u>	<u>4,849</u>	<u>4,324</u>
Other assets:			
Deferred transition costs	590	2,950	2,360
Prepaid expenses	526	283	1,806
Deferred debt discount	1,831	2,097	1,841
	<u>2,947</u>	<u>5,330</u>	<u>6,007</u>
	<u>\$ 676,558</u>	<u>\$ 622,825</u>	<u>\$ 540,542</u>

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 2 of 2

December 31, 2007, with comparative figures for december 31,2006 and Year end March 31,2007

(In thousands of dollars)

	31-Dec-07	31-Dec-06	31-Mar-07
Liabilities and Accumulated Surplus			
Payables:			
Federal government and its agencies	\$ 2,931	\$ 2,812	\$ 5,400
Provincial government and its agencies	0	9	6,812
Own funds and agencies	469,767	425,475	427,084
Trade accounts	5,469	4,978	7,709
Accrued liabilities	44,776	44,642	50,289
Other	7,922	6,410	3,963
	<u>530,865</u>	<u>484,326</u>	<u>501,257</u>
Other liabilities:			
Prepayment of taxes	0	0	17,595
Deferred revenue	13,037	14,080	14,601
	<u>13,037</u>	<u>14,080</u>	<u>32,196</u>
Accumulated surpluses	132,656	124,415	7,089
	<u>\$ 676,558</u>	<u>\$ 622,821</u>	<u>\$ 540,542</u>

Attachment #4

**Halifax Regional Municipality Capital Statement
as at December 31, 2007**

Halifax Regional Municipality
Capital Statement
as at December 31, 2007

	Total Plan as at March 31, 2007 Plus adv'd 07/08 (\$)	2007/08 Capital Budget (\$)	Approved Additions & Reduction: (\$)	Advanced Budget 08/09	Total Plan as at December 31, 2007 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Business Planning & Information Management	25,951,908	2,047,000	145,153	0	28,144,061	23,030,850	5,113,211	18.2%
CAO & Governance	12,017,508	1,460,000	28,750	0	13,506,258	9,079,613	4,426,645	32.8%
Community Development	18,485,779	2,563,000	(48,806)	200,000	21,199,973	15,375,462	5,824,511	27.5%
Environmental Management Services	124,612,018	64,410,000	767,132	0	190,085,293	121,560,120	68,525,173	36.0%
Fire & Emergency Services	4,818,400	4,030,000	(500)	1,566,000	10,413,900	6,339,165	4,074,735	39.1%
Financial Services	13,108,593	2,942,000	(1,184)	0	16,049,410	15,138,161	911,249	5.7%
Human Resources	729,813	0	0	0	729,813	586,217	143,597	19.7%
Library Services	189,693	560,000	0	0	749,693	662,606	87,087	11.6%
Regional Police	7,617,410	1,257,000	21,048	634,500	9,529,958	5,967,770	3,562,188	37.4%
Transportation & Public Works	406,248,713	105,168,000	3,763,385	26,034,000	541,214,097	455,870,724	85,343,374	15.8%
Subtotal Business Units	613,779,835	184,437,000	4,674,978	28,434,500	831,622,457	653,610,687	178,011,770	21.4%
Harbour Solutions	309,120,658	29,565,000	46,122	0	338,435,637	319,126,533	19,309,104	5.7%
Total All	922,900,493	214,002,000	4,721,100	28,434,500	1,170,058,093	972,737,219	197,320,874	16.9%
Prior Year Total at December 31, 2006								
Subtotal Business Units	601,373,476	129,956,500	918,163	34,947,000	767,195,139	637,468,465	129,726,674	16.9%
Harbour Solutions	241,431,658	67,689,000			309,120,658	298,690,282.00	10,430,376	3.4%
Total All Prior Year	842,805,134	197,645,500	918,163	34,947,000	1,076,315,797	936,158,747	140,157,050	13.0%

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund and Building Communities Fund
to December 31, 2007**

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
CCV00653

		Budget Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Available Funds
Dist. 3/Hendsbee						
Commitments carried forward						
Budget 2004/05		76,242.23	28,087.94	-	28,087.94	-
Budget 2005/06		40,000.00	72,404.55	-	72,404.55	-
Budget 2006/07		40,000.00	46,769.50	-	46,769.50	-
Budget 2007/08		40,000.00	-	300.00	300.00	-
Apr.2/04	608					
Boat Launches Repair & Safety Signs - Porters Lake						
Mar.31/06	1129					
North Preston Recreation Centre						
Mar.31/05	831			2,269.96	2,269.96	-
District Community Message Board Signs				260.20	260.20	-
June 25/05	913			-	-	-
Play unit at Chamberlain Dr. - Res # 913				20.21	20.21	-
June 15/06	1166			-	-	-
fencing for Lake Echo Play park				2,100.00	2,100.00	-
Aug.1/06	1207			2,259.85	2,259.85	-
Bennett Park Multi Use Facility asphalt				248.70	248.70	-
Dec.22/07	136			-	-	-
Westphal Trailer Park Playground				4,800.00	4,800.00	-
Mar.28/07	1286			1,000.00	1,000.00	-
Community Signage Project				700.00	700.00	-
July 4/07				225.89	225.89	-
Eastern Shore Ground Search and Rescue (ESGSAR) - Mortgage				-	-	-
July 17/07				-	-	-
Fisherman's Cove - agarum chillers				3,227.90	3,227.90	-
July 18/07				-	-	-
Tangier Deanery Association - commercial fridge				-	-	-
Aug.20/07				-	-	-
Downey Rd. Cemetery - Topsoil (2 loads)				5,000.00	5,000.00	-
Aug.20/07	1129.3			-	-	-
North Preston Community Centre (NPCC) Roll over cage barriers				847.74	847.74	-
Sept.5/07	1391.1			-	-	-
East Preston Day Care (EPDC), playground rejuvenation				5,000.00	5,000.00	-
Sept.12/07				-	-	-
Carter and Romans Playground Site Relocation (Doherty Dr)				5,000.00	5,000.00	-
Oct.1/07	1395			10,171.45	10,171.45	-
Musquodoboit Harbour ballfield toilets				4,000.00	4,000.00	-
Nov.6/07	1408			-	-	-
Lawrencetown Community centre ext. renov (CBU01005 WO 40480025)				1,000.00	1,000.00	-
Nov.13/07	1409			-	-	-
Conrod Rd. & Rte #207 (Grand Desert Roadside Corner Park)				-	-	-
Nov.22/07	1419			-	-	-
Army Cadet Corp (storage facility project)				3,000.00	3,000.00	-
Dec.10/07	1424			-	-	-
Orenda Canoe Club				-	-	-
Total		196,242.23	160,835.62	32,868.27	193,693.89	2,548.34

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
CCV00654

	Res #	Budget Forward	Funds Spent	Funds Committec	Total Expenditures & Commitments	Available
Dist. 4/McInroy						
Commitments carried forward						
Budget 2004/05		177,555.94	32,253.38	-	32,253.38	-
Budget 2005/06		40,000.00	16,006.74	-	16,006.74	-
Budget 2006/07		40,000.00	90,074.14	-	90,074.14	-
Budget 2007/08		40,000.00	-	-	-	-
Mar.31/04	606			10,000.00	10,000.00	-
Forest Hills Area Walkway Repairs				10,000.00	10,000.00	-
Mar.31/04	605			-	-	-
Juan Damage - Tree Replacements				5,000.00	5,000.00	-
June 5/02	139			-	-	-
Community Signage				10,000.00	10,000.00	-
Feb.20/07	139.2			9,999.99	9,999.99	-
Community Signage				5,000.00	5,000.00	-
Oct.10/2007	736			6.35	6.35	-
Welcome to Cole Harbour (Home of Sidney Crosby) sign				526.70	526.70	-
Sept.15/04	145.3			-	-	-
Cole Harbour Commons Drainage System Improvements				14,649.37	14,649.37	-
Nov.9/06	613			-	-	-
Colby South Park				27,758.89	27,758.89	-
Dec.1/06	873			3,464.87	3,464.87	-
Atholea Dr Playground (\$7529.27 accrued to 2005)				639.09	639.09	-
Oct.20/06	1114			15,000.00	15,000.00	-
The Humber Park Playground Project				2,167.00	2,167.00	-
Mar.31/06	1090			1,006.42	1,006.42	-
Cole Harbour Playgrounds				0.13	0.13	-
July 31/06	1116			-	-	-
Sunset Acres Playgrounds				7,026.97	7,026.97	-
Mar.31/06	1117.1			-	-	-
Cole Hbr Commons Service Building				-	-	-
Mar.31/06	1117.2			-	-	-
Cole Hbr Parks & Trails				-	-	-
Feb.20/07	1175			-	-	-
Cole Hbr Parks & Trails				-	-	-
Oct.4/06	1390			-	-	-
fencing at Sillistra Dr.				-	-	-
Aug.30/07				-	-	-
Cole Harbour Place Tree Thinning/Lumbering				-	-	-
Nov.29/07				-	-	-
Neighbourhood Watch signs				-	-	-
Total		297,555.94	163,475.47	111,107.42	274,582.89	22,973.05

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Res	Budget Forward	Funds Spent	Funds Committec & Commitments	Funds Available
CCV00657				
Dist. 7/Karsten				
Commitments carried forward				
Budget 2004/05	69,732.31	57,854.73	57,854.73	-
Budget 2005/06	40,000.00	14,842.15	14,842.15	-
Budget 2006/07	40,000.00	60,138.72	60,138.72	-
Budget 2007/08	40,000.00	-	-	-
Joseph Giles Playground	2070311334	-	-	-
Bike park at Mt Edward Rd	2070298146	-	-	-
Carrefour community Center, Bois Joli Playground	2070342793	-	-	-
Distrc 7 Beautification	1287.1	2,500.00	34.38	2,500.00
Distrc 7 Tree Planting	1287.2	6,081.63	3,918.37	34.38
Portland Estates Benches - Emma Court (1) and Cranberry Lake Park (1)	1353	775.72	10,000.00	775.72
Portland Estates Residents Association - Perpetual Plaque Program	1353.2	500.00	-	500.00
East Dartmouth Community Centre	1357.2	677.67	15,000.00	15,000.00
Roslyn Drive/Turner Drive - Right of Way - Fabric topsoil and seeding	1360 9442070351818	350.00	350.00	350.00
Mural on Switch Box - Forest Hill Pkwy/Flying Cloud Dr. Curphey Forrester	1287.1	1,436.63	-	1,436.63
Bel'Air School - Playground Equipment	1366	296.00	296.00	-
Vehicle rent/expense		17.00	17.00	-
Vehicle rent/expense		1,000.00	1,000.00	-
Fisherman's Cove - aquarium chilers		526.68	526.68	-
Cole Harbour Heritage Farm and Museum - Signage		300.00	300.00	-
Mural on Traffic Control Box - Forest Hills and Circassion Dr. - Zeeqja Rexhepi	1287.1	300.00	300.00	-
Mural on Traffic Control Box - Forest Hills Parkway - Peter Malya	1287.1	2,000.00	2,000.00	-
Citizens on Patrol (COPS) East Association		5,000.00	5,000.00	-
Dartmouth Mania Rays Swim Club		1,500.00	1,500.00	-
Eric Graves Memorial Junior High School	1405	-	2,327.15	2,327.15
Russell Lake Community Park Trailhead Baker Drive at Norm Newman		500.00	500.00	-
Dartmouth Christmas Tree Lighting Festival Committee (JE Calhie)		2,499.99	-	2,499.99
Total	189,732.31	159,096.92	21,279.90	180,376.82

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Res	Budget Forward	Funds Spent	Funds Committec & Commitments	Funds Available
CCV00658				
Dist. 8/Kent				
Commitments carried forward				
Budget 2004/05	98,218.54	45,720.36	45,720.36	-
Budget 2005/06	40,000.00	50,736.03	50,736.03	-
Budget 2006/07	40,000.00	67,403.79	67,403.79	-
Budget 2007/08	40,000.00	-	-	-
Trails for Woodside Treatment Plant Area	627	-	6,458.83	6,458.83
Silver Sands Beach Park - Cowboy Shoreline Protection	1030	2,000.00	-	2,000.00
Community playground Le Carrefour Comm Ctr - Bois-Joli Playground	1130	-	200.00	200.00
Crime Stopper signs Fenwick St @ Clement St	1131	-	1,000.00	1,000.00
Asphalt swale for Carl Morash Field	1199	6,500.00	-	6,500.00
EPICB Royal Anduluvian Order of Buffalos - Attic Insulation Project at Club Bldg.	1285	889.25	-	889.25
Doggy Doo, Bags/Dispensers - Eastern Passage Trails, C.H. Parks		4,976.10	-	4,976.10
South Woodside Community Association - Security System		4,000.00	-	4,000.00
Woodside Minor Baseball Association - batting cage		4,500.00	-	4,500.00
Fisherman's Cove - Aquarium Upgrades	1342	5,000.00	-	5,000.00
Eastern Passage/Cow Bay Lions Club - Fence	1343	6,767.41	-	6,767.41
Astour Dr. Swing Set Installation	1350	5,000.00	-	5,000.00
Bide A White Animal Shelter - New building		988.35	-	988.35
Caldwell at Thorncrest - Asphaltting	1356	2,000.00	-	2,000.00
EPICB Volunteer Fire Fighters Association - Ice Machine	1367	1,123.24	-	1,123.24
Prince Arthur Field - fence repair/relocation	1369	500.00	-	500.00
Cow Bay Hall - Renovations doors/wrwndos	1388	-	-	-
Total	218,218.54	208,104.53	7,913.90	216,018.43

2,200.11

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Budget Forward	Funds Spent	Funds Committed & Commitments	Total Expenditures	Funds Available
CCV00659					
Dist. 9/Smith					
Commitments carried forward					
Budget 2004/05	121,204.54	55,469.22	55,469.22	55,469.22	-
Budget 2005/06	40,000.00	13,114.55	13,114.55	13,114.55	-
Budget 2006/07	40,000.00	43,937.36	43,937.36	43,937.36	-
Budget 2007/08	40,000.00	-	-	-	-
Feb.24/04			6,359.45	6,359.45	-
Feb.24/04			1,640.55	1,640.55	-
Sept.17/04			1,000.00	1,000.00	-
June 11/04			1,000.00	1,000.00	-
July 29/04			312.03	312.03	-
Feb.24/04			48,434.44	48,434.44	-
June 5/02			4,241.23	4,241.23	-
Jan.4/05			5,000.00	5,000.00	-
June 22/06	202012298	1,360.91	1,360.91	1,360.91	-
Oct.4/06			190.29	190.29	-
Jan.3/07			172.57	172.57	-
Jan.3/07			20,907.60	20,907.60	-
May 7/07			11,736.30	11,736.30	-
May 23/07			931.86	931.86	-
May 24/07			292.80	292.80	-
July 17/07			1,000.00	1,000.00	-
Aug.3/07			3,100.00	3,100.00	-
Sept.20/07			1,000.00	1,000.00	-
Sept.28/07			1,000.00	1,000.00	-
Oct 5/07			2,000.00	2,000.00	-
Oct 12/07			913.28	913.28	-
Nov 2/07			500.00	500.00	-
Total	241,204.54	157,263.88	68,350.56	225,614.44	15,590.10

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Budget forward	Funds spent	Funds Committed	Total Expenditures & Commitments	Funds Available
CCV00660					
Dist. 10/Wile					
Commitments carried forward					
Adj budget: transferred to Dist 15- Thomas Raddall Drive Sidewalk					
Adj budget: transferred to Dist 16- Glenbourne Linear Park Rose Bushes					
Budget 2004/05	102,388.00	36,966.71	36,966.71	36,966.71	-
Budget 2005/06	40,000.00	15,818.36	15,818.36	15,818.36	-
Budget 2006/07	40,000.00	37,037.94	37,037.94	37,037.94	-
Budget 2007/08	40,000.00	-	-	-	-
Dec.11/06					
June 17/06					
Feb.19/07			33,361.21	33,361.21	-
Mar.31/07			18,437.65	18,437.65	-
Oct 22/07			6,912.50	6,912.50	-
Dec.6/06			3,092.68	3,092.68	-
Sept.6/06			28,706.84	28,706.84	-
Feb.19/07			1,000.00	1,000.00	-
Feb.19/07			25.00	25.00	-
July 6/07			10,000.00	10,000.00	-
July 17/07			500.00	500.00	-
14-Sep-07			700.00	700.00	-
Nov 14/07			700.00	700.00	-
Total	222,388.00	98,635.51	94,623.38	193,258.89	29,129.11

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Res #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures Funds Available
CCV00661				
Dist. 11/Murphy				
Commitments carried forward				
Budget 2004/05	48,248.05	20,863.92	20,863.92	-
Budget 2005/06	40,000.00	4,115.68	4,115.68	-
Budget 2006/07	40,000.00	10,274.64	10,274.64	-
Budget 2007/08	40,000.00	-	-	-
Commons Skateboard Park			5,000.00	-
June 1/05			13,676.10	-
June 1/05			15,000.00	-
June 1/05			15,000.00	-
St. Joseph's A. McKay Greening Project			884.32	-
St. Catharines School Playground Equipment			7,384.37	-
Oct.12/05			4,292.30	-
Sodding at Rockhead Crk Park			5,000.00	-
11/05			5,000.00	-
St Stephen's School Playground			5,000.00	-
Mar.31/06			5,000.00	-
Hydrostone Preservation Project - Benches			5,000.00	-
Mar.31/07			5,000.00	-
St. Catherine Playground Project			5,000.00	-
Mar.31/07			5,000.00	-
Bilby St. Playground			5,000.00	-
Mar.31/07			5,000.00	-
Fuller Terrace Park			5,000.00	-
Mar.31/07			5,000.00	-
Swing Set for Merv Sullivan Park			5,000.00	-
Mar.31/07			5,000.00	-
Isleville St. Playground			5,000.00	-
Mar.31/07			5,000.00	-
Total	168,248.05	37,740.31	92,037.28	38,470.46

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

Res #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures Funds Available
CCV00662				
Dist. 12/Sloane				
Commitments carried forward				
Budget 2004/05	64,821.77	15,112.76	15,112.76	-
Budget 2005/06	40,000.00	30,014.31	30,014.31	-
Budget 2006/07	40,000.00	17,241.99	17,241.99	-
Budget 2007/08	40,000.00	-	-	-
Creighton Street Playground Equipment			3,712.19	-
July 27/04			3,000.00	-
June 5/02			3,000.00	-
Uptown Gottingen Capital Improvements			1,160.60	-
Sept.14/04			5,000.00	-
Gorsebrook Ball Hockey/Lacrosse Box			6,940.00	-
Feb.13/04			7,500.00	-
Gernsh Street Barrcade			951.55	-
June 5/02			500.00	-
UGMA Capital Improvements			5,000.00	-
Feb.17/05			5,000.00	-
Commons Skateboard Park			4,000.00	-
May 31/05			20,000.00	-
Surveillance Camera			9,806.60	-
May 27/05			788.52	-
Westmount Accessible Play Structure			7,000.00	-
Mar.31/06			800.00	-
litter cans for District 12			100.00	-
Mar.31/06			100.00	-
Push button overhead Ped light			100.00	-
July 4/06			100.00	-
trees for Dist 12			100.00	-
Mar. 23/07			100.00	-
Pocket Park -Barrington and Ingils			100.00	-
Mar. 23/07			100.00	-
Benches - Commons area			100.00	-
George Dixon Swings			100.00	-
May 4/07			100.00	-
Wanderer's Lawn Bowling Club - Lighting			100.00	-
July 19/07			100.00	-
Mural at Commons Tennis Court			100.00	-
Sept 17/07			100.00	-
Halifax Commons sidewalk upgrades project (North park st)			100.00	-
Oct 4/07			100.00	-
Nov 30/07			100.00	-
Gordon B Ieonor Manor Assoc			100.00	-
Total	184,821.77	82,680.54	73,359.46	28,781.77

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

RES #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures Funds Available
CCV00663				
Dist. 13/Uteck				
Commitments carried forward				
Budget 2004/05	90,844.82	59,437.75	59,437.75	-
Budget 2005/06	40,000.00	27,794.98	27,794.98	-
Budget 2006/07	40,000.00	54,248.57	54,248.57	-
Budget 2007/08	40,000.00	-	-	-
Gorsebrook Ball Hockey/Lacrosse Box			6,740.90	-
Sept.25/06			5,000.00	-
May 27/05			809.94	-
Halifax Commons Skatepark			5,778.34	-
Oct.27/06			10,239.05	-
Conrose Park			11,843.27	-
March 29/07			11,843.27	-
St. Mary's Lawn Bowling Club - extension to wooden boardwalk.			11,843.27	-
Total	210,844.82	148,054.92	22,789.89	40,000.01

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

RES #	Budget Forwrd	Funds Spent	Funds committed	Total Expenditures £	Funds Available
CCV00664					
Dist. 14/Fougere					
Commitments carried forward					
Budget 2004/05	143,197.14	26,980.27	-	26,980.27	-
Budget 2005/06	40,000.00	32,613.95	-	32,613.95	-
Budget 2006/07	40,000.00	80,622.94	-	80,622.94	-
Budget 2007/08	40,000.00	-	-	-	-
June 5/02			3,000.00	3,000.00	-
June 5/02			12,588.52	12,588.52	-
Jan.9/06		193.93	4,809.21	5,003.14	-
Feb.24/04			15,900.00	15,900.00	-
Mar.31/05			61.49	61.49	-
May 27/05			10,000.00	10,000.00	-
Sept.7/06			0.14	0.14	-
Oct.4/06			2,000.69	2,000.69	-
Mar.30/06			1,879.44	1,879.44	-
Dec.18/06			387.17	387.17	-
Jan.16/07			10,000.00	10,000.00	-
March 23/07			20,000.00	20,000.00	-
March 29/07			2,159.40	2,159.40	-
Aug. 13/07		1,800.00	-	1,800.00	-
Nov 23/07		1,900.00	-	1,900.00	-
Total	263,197.14	144,111.09	104,448.85	248,559.94	14,637.20

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

RES #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures	Funds Available
CCV00665					
Dist. 15/Walker					
Commitments carried forward					
Budget 2004/05	84,075.46	19,239.85	-	19,239.85	-
Budget 2005/06	40,000.00	27,642.63	-	27,642.63	-
Budget 2006/07	40,000.00	60,144.00	-	60,144.00	-
Budget 2007/08	40,000.00	-	-	-	-
Dec.6/06		6,912.50	2,665.20	9,577.70	-
Mar.31/04			10,000.00	10,000.00	-
Mar.30/05			4,822.77	4,822.77	-
Mar.29/06			10,000.00	10,000.00	-
Mar.29/06			5,087.05	5,087.05	-
Dec.29/06		1,186.54	-	1,186.54	-
Dec.16/06			2,187.52	2,187.52	-
March 29/07		10,000.00	-	10,000.00	-
March 29/07			7,282.49	7,282.49	-
July 19/07		5,000.00	-	5,000.00	-
Oct 4.07		4,788.00	-	4,788.00	-
Nov 28/07		2,411.10	-	2,411.10	-
Total	204,075.46	137,324.62	42,045.02	179,369.64	24,705.82

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

RES #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures	Funds Available
CCV00666					
Dist. 16/Hum					
Budget 2004/05	53,188.22	12,812.80	-	12,812.80	-
Budget 2005/06	40,000.00	12,560.00	-	12,560.00	-
Budget 2006/07	40,000.00	38,162.49	-	38,162.49	-
Budget 2007/08	40,000.00	-	-	-	-
June 25/03			678.98	678.98	-
Dec.6/06		8,195.02	1,382.68	9,577.70	-
Mar.31/06			10,000.00	10,000.00	-
Mar.31/06			4,894.29	4,894.29	-
Oct.27/06			6.21	6.21	-
Dec.21/06		5,000.00	-	5,000.00	-
Jan. 10/07			82.03	82.03	-
Mar.29/07			10,000.00	10,000.00	-
Mar.29/07			10,000.00	10,000.00	-
Mar.29/07			10,000.00	10,000.00	-
Mar.29/07			5,000.00	5,000.00	-
Mar.29/07			5,000.00	5,000.00	-
Mar.29/07			3,971.43	3,971.43	-
May 7/07		1,660.00	-	1,660.00	-
May 28/07		1,000.00	-	1,000.00	-
June 27/07		425.00	-	425.00	-
Total	178,188.22	79,835.31	61,015.62	140,850.93	37,337.29

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

CCV00667	Res #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures	Funds Available
Dist. 17/Mosher						
Commitments carried forward						
Budget 2004/05		72,585.75	51,088.11	-	51,088.11	-
Budget 2005/06		40,000.00	30,306.46	-	30,306.46	-
Budget 2006/07		40,000.00	26,338.33	-	26,338.33	-
Budget 2007/08						
Radio Scammers	599.2					
Kline Heights Playground Landscaping	715					
Sir Sanford Fleming General Park Improvements	370.2					
Fairmount Subdivision Parkland Improvements (white glove terrace)	781			1,129.63	1,129.63	
Springvale Playground Light Standards	710					
Murals for District 17 - Labour	876		1,064.97		1,064.97	
Murals for District 17 - Labour	876		1,064.97		1,064.97	
Sign for Sir Sanford Fleming Park	950					
Outdoor rink at Edward Drillo Park	973					
video surveillance & training equip neighbourhood security	1076					
fence & neighbourhood security pump sin Crescent Ave - reduced to \$0 as per Council	1077					
Edward Drillo Park - sodding plants flowers	1127					
Outdoor Volleyball court @ Cunard Jr High	1172		17,751.59	248.41	18,000.00	
fencing & landscaping Withood Dr basketball crt	1218		817.08		817.08	
4 benches 2 trash cans at Regatta Point	1221		10,160.86		10,160.86	
Purcell's Cove Mural	1283		4,000.00		4,000.00	
Ecole Chebucio Heights - Grounds Beautification			1,500.00		1,500.00	
Withood Drive at Langan Court - Tree			724.00		724.00	
Sir Sanford Fleming Mural Repairs - materials/labour, Shawn Boucher	1347		2,160.00		2,160.00	
District 17 - Security Camera's and brackets	1346			9,000.00	9,000.00	
J.L. Isley High School - Scoreboard	1348			1,500.00	1,500.00	
Lions Rink - Banner				91.02	91.02	
Bedford Adult Fitness Skate - Audio Equipment				455.98	455.98	
Sir Sanford Fleming Park Improvements including Wire Covered Picnic Table, Bike Ra	1362			5,906.92	5,906.92	
Dalhousie Playground - Swing Set	1364			2,000.00	2,000.00	
Mural Repaint, HRM Right of Way, Highfield St, Herring Cove Rd, MacLellan Ave. Shawn Boucher			1,000.00		1,000.00	
Spryfield Rink - Bleacher Heaters	1377.3		155.15	4,844.85	5,000.00	
Beautification/landscaping White Glove/Fairmount subdivision Rd.	1382.1		1,000.00	5,000.00	6,000.00	
HRM Traffic Murals Springvale/Glen Eagle			1,000.00		1,000.00	
Murals Rocio'n Rd/Chocolate Lake rec centre			500.00		500.00	
HRM Tennis Court Chocolate Lake, Plywood Mural	1401		1,000.00		1,000.00	
Ops to Cap			235.82		235.82	
Total		192,565.75	152,522.53	38,359.29	190,881.82	1,703.93

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

CCV00668	Res #	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures	Funds Available
Dist. 18/Adams						
Commitments carried forward						
Budget 2004/05		60,222.98	36,819.21	-	36,819.21	-
Budget 2005/06		40,000.00	23,774.29	-	23,774.29	-
Budget 2006/07		40,000.00	42,767.73	-	42,767.73	-
Budget 2007/08						
Williamswood Ballfield Lighting (removed re:Councillor 9/21/07)	689					
Captain William Spry Lodge Elevator (removed re:Councillor 9/21/07)	684					
Radio Scanners (removed re:Councillor 9/21/07)	724					
Harden Field Portable Washrooms and Fencing (removed re:Councillor 9/21/07)	205					
Sambro Ballfield sign	1113		3,204.40		3,204.40	
Long term Master Plan-Herring Cove STP site			2,265.10		2,265.10	
Beach Volleyball Court - Cunard School	1268		5,000.00		5,000.00	
Ursula Court Playground (removed re:Councillor 9/21/07)	1272					
Graves Oakley Park (removed re:Councillor 9/21/07)						
Portugese Cove Playground (removed re:Councillor 9/21/07)						
Spryfield Lions Club - girls dressing room expansion	1295.2		500.00		500.00	
J.L. Isley High School - Score Clock			1,500.00		1,500.00	
St. James Cemetery - construction of concrete wall/gate			5,000.00		5,000.00	
Herring Cove Soccer Club - storage container for soccer equipment			2,500.00		2,500.00	
Spryfield and District Business Commission - Leiblin Park -remove concrete slab			11,742.00		11,742.00	
Mural - Leiblin Park Building			3,250.00		3,250.00	
Edward Jost Children's Center - MacLellan Construction			7,033.17		7,033.17	
Leiblin Drive work , re: Lomane res. & po increase Graves Oakley	1329.15		394.26	10,000.00	394.26	
J.L. Isley Sport Court Resurfacing	07-p-505					
Walmart IWK (move bamcades)			217.56		217.56	
Mural - corner of Herring Cove Road and Auburn Ave.			250.00		250.00	
MacLellan construction services ltd.			264.48		264.48	
Mural St. Margaret's Bay Rd and Dunbrack (Cook)			125.00		125.00	
Mural St. Margaret's Bay Rd and Dunbrack (Boucher)			125.00		125.00	
Nov 28/07			1,000.00		1,000.00	
Nov 30/07			1,000.00		1,000.00	
Greystone Tenants Association						
Shawn Boucher & Adam Cook Mural Herring Cove Junior High			1,000.00		1,000.00	
Total		180,222.98	148,232.20	12,016.87	160,249.07	19,973.91

ANALYSIS OF EXPENDITURES - COUNCILLORS' DISTRICT CAPITAL FUNDS

	Res	Budget Forward	Funds spent	Funds Committee	Total Expenditure & Funds Available
CCV00669					
Dist. 19/Johns					
Commitments earned forward					
Budget 2004/05		40,227.27	36,333.48	-	36,333.48
Budget 2005/06		40,000.00	42,163.54	-	42,163.54
Budget 2006/07		40,000.00	40,420.76	-	40,420.76
Budget 2007/08		40,000.00	-	-	-
Clean Sackville Committee, reduced as per Councillor, Mar. 7/07	1252	-	-	940.00	940.00
Sackville Sports Stadium - defibrillators	1254	-	-	369.49	369.49
Sackville Heights Community Centre - defibrillator (May 2nd/Aug.23)		-	1,750.00	-	1,750.00
Sackville Heights Community Access Program - new computers		-	4,000.00	-	4,000.00
Springfield Lake Recreation Centre - Defibrillator		-	3,000.00	-	3,000.00
Wallace Lucas Playground - Repairs	1345	-	3,874.47	123.49	3,997.96
May 15/07 & Springfield Lake Recreation Association - lighting/fencing & Cleanup Weir Rockin		-	7,500.00	-	7,500.00
May 24/07 Harry Hamilton Elementary PTA - School Sign		-	3,000.00	-	3,000.00
June 27/07 Springfield Lake Horseshoe Club - grounds upgrades		-	5,000.00	-	5,000.00
Sept 24/07 Eastern Fence Erectors-Extension of fence 66 Smokey Dr.	1407	-	848.53	-	848.53
Oct 22/07 Millwood Elementary School-Outdoor play equip		-	1,000.00	-	1,000.00
Oct 23/07 Berry Hill Parkland Association (Outdoor Rink)		-	1,000.00	-	1,000.00
Nov 28/07 Wallace Lucas Community Centre		-	250.00	-	250.00
Total		160,227.27	150,140.78	1,432.98	151,573.76

160,227.27 150,140.78 1,432.98 151,573.76 8,653.51

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Res #	Budget Forward	Funds Spent	Funds Committee & Commitments	Total Expenditures	Funds Available
CCV00670						
Dist. 20/Harvey						
Commitments earned forward						
Budget 2004/05		87,738.82	75,337.15	-	75,337.15	-
Budget 2005/06		40,000.00	29,304.59	-	29,304.59	-
Budget 2006/07		40,000.00	54,253.14	-	54,253.14	-
Budget 2007/08		40,000.00	-	-	-	-
Riverside Dr/Nordic Cresc/Met Field Walkway Re-Configuration	1282.1	-	7,300.45	-	7,300.45	-
Fencing Tilley Court to A.J. Smeltzer HS	1282.2	-	-	125.00	125.00	-
Sac-A-Wa Canoe Club - Exterior Security Lighting Upgrades	1282.4	-	1,000.00	-	1,000.00	-
Sackville Heights Community Centre - defibrillator		-	1,250.00	-	1,250.00	-
Cavallier Drive School Advisory Council - Play surface improvements		-	2,500.00	-	2,500.00	-
June 21/07 Caudle Park Elementary School Home and School Association - playground equipment		-	3,000.00	-	3,000.00	-
July 3/07 Fisherman's cove - aqanium chillers		-	1,000.00	-	1,000.00	-
July 17/07 Sycamore Lane School		-	2,223.41	-	2,223.41	-
Oct 15/07 Municipal Enterprise Ltd. (re: email Joe Ryan)(Nordic Cres)		-	-	605.23	605.23	-
Nov 5/07 Kinsmen Club of Sackville		-	4,000.00	-	4,000.00	-
Nov 30/07 St. John Ambulance Unit 1137		-	500.00	-	500.00	-
Total		207,738.82	181,668.74	10,820.17	192,488.91	15,249.91

207,738.82 181,668.74 10,820.17 192,488.91 15,249.91

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Res #	Budget Forward	Funds Spent	Funds Committee & Commitments	Total Expenditures	Funds Available
CCV00671						
Dist. 21/Martin						
Commitments earned forward						
Budget 2004/05		64,804.14	40,875.80	-	40,875.80	-
Budget 2005/06		40,000.00	35,649.94	-	35,649.94	-
Budget 2006/07		40,000.00	34,575.39	-	34,575.39	-
Budget 2007/08		40,000.00	-	-	-	-
Community Tree Planting	801	-	-	1,700.00	1,700.00	-
Bedford Waters Advisory Water Shed Study (BWAB Water Testing)	469	-	-	3,086.35	3,086.35	-
Oceanview Park Improvement-Grassing - Res # 888	888	-	627.46	2,252.67	2,880.13	-
Basinview School Playground (5k from old reser#594 + 9k from available funds)	1244	-	13,999.99	-	13,999.99	-
Waverly Rd School - Outdoor Structure Improvements	1276	-	-	879.42	879.42	-
Mar. 29/07 Sullivans Hill Walkway	1282.1	-	-	-	-	-
May 2/07 Charles P. Allen School Advisory Committee - School Sign		-	2,500.00	-	2,500.00	-
May 2/07 Sunnyside Home and School Association - school grounds beautification		-	700.00	-	700.00	-
May 2/07 Bedford Minor Baseball - field upgrades		-	3,300.00	-	3,300.00	-
May 31/07 Royal Canadian Legion - tree planting		-	213.74	-	213.74	-
July 17/07 Fisherman's Cove - aqanium chillers		-	500.00	-	500.00	-
July 19/07 Devotife Park - Planters		-	646.43	-	646.43	-
Aug 2/07 Bedford Days Committee - landscaping at DeWolfe Park		-	2,500.00	-	2,500.00	-
Sept 30/07 Ops to caps		-	410.05	-	410.05	-
Oct 4/07 Bedford Lawn Bowls Club-storage shed	40448469	-	2,000.00	-	2,000.00	-
Oct 31/07 Ops to Caps		-	439.13	-	439.13	-
Nov 30/07 St. John Ambulance Unit 1137	40448469	-	500.00	-	500.00	-
Nov 30/07 Ops to Caps		-	198.76	-	198.76	-
Dec 31/07 Ops to Caps		-	352.14	-	352.14	-
Total		184,804.14	139,636.69	16,376.63	156,013.22	28,790.92

184,804.14 139,636.69 16,376.63 156,013.22 28,790.92

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures Funds Available
CCV00672				
Dist. 22/Rankin				
Commitments carried forward				
Budget 2004/05	92,312.98	25,308.14	-	25,308.14
Budget 2005/06	40,000.00	58,248.77	-	58,248.77
Budget 2006/07	40,000.00	42,299.68	-	42,299.68
Budget 2007/08	40,000.00	-	-	-
July 30/04			15,000.00	15,000.00
Dec 19/06			7,292.56	7,292.56
Jan 22/07			7,500.01	7,500.01
Jan 22/07			20,369.24	20,369.24
Mar 20/07			116.16	116.16
May 2/07			1,000.00	1,000.00
May 2/07			1,008.44	1,008.44
May 22/07			10,000.00	10,000.00
June 5/07			1,200.00	1,200.00
July 17/07			1,000.00	1,000.00
Aug 20/07			3,634.30	4,500.00
Nov 7/07			2,403.97	2,403.97
Nov 21/07			1,868.12	1,868.12
Nov 30/07			2,500.00	2,500.00
Total	212,312.98	176,334.61	26,043.02	202,377.63

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS

	Budget Forwrd	Funds Spent	Funds Committec & Commitments	Total Expenditures Funds Available
CCV00673				
Dist. 23/Meade				
Commitments carried forward				
Budget 2004/05	51,344.34	30,851.55	-	30,851.55
Budget 2005/06	40,000.00	40,622.50	-	40,622.50
Budget 2006/07	40,000.00	47,179.78	-	47,179.78
Budget 2007/08	40,000.00	-	-	-
Mar 31/05			-	-
Jan 22/07			-	-
Jan 26/07			5,000.00	5,000.00
Apr 5/07			8,326.70	8,326.70
May 2/07			2,500.00	2,500.00
May 2/07			5,000.00	5,000.00
May 2/07			2,500.00	2,500.00
June 25/07			9,000.00	9,000.00
Aug 21/07			523.26	523.26
Aug 28/07			4,000.00	4,000.00
Nov 30/07			500.00	500.00
Total	171,344.34	151,003.79	5,000.00	156,003.79

Attachment #5B

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 1/Streatch					
	Budget 2007/08	25,000.00	-	25,000.00	25,000.00	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 2/Snow					
	Budget 2007/08	25,000.00	-	9,000.00	-	-
	Shubenacadie Canal Comm. - Signage			1,000.00	1,000.00	-
1,379	Woodbine Trailer Park Playground 07-525		13,882.17	1,117.83	15,000.00	-
	Total	25,000.00	13,882.17	11,117.83	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 3/Hendsbee					
	Budget 2007/08	25,000.00	-	1,764.58	-	-
1,352	Brookside Ave. Pocket Park - Parkland Acquisition			15,000.00	15,000.00	-
			8,235.42	-	-	-
	Total	25,000.00	8,235.42	16,764.58	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 4/McInroy					
	Budget 2007/08	25,000.00	-	25,000.00	-	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 5/McCluskey					
	Budget 2007/08	25,000.00	-	25,000.00	-	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 6/Younger						
Budget 2007/08						
1,380	2070357857	25,000.00	-	-	-	-
Michael Wallace Playground - Swings				7,000.00	7,000.00	
375 Cowie Hill (Constantino Liolis)				3,300.41	3,300.41	
Lakeshore Park Terrace Playground			10,342.90	1,657.10	12,000.00	
Maritime Fiddle Festival			2,699.59	-	2,699.59	
Total		25,000.00	13,042.49	11,957.51	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 7/Karsten						
Budget 2007/08						
1,380		25,000.00	-	25,000.00	-	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 8/Kent						
Budget 2007/08						
1,380		25,000.00	-	-	-	-
Cow Bay Moose Park - SilverSands Park			15,000.00	-	-	-
Belmont St. Park Improvements			10,000.00	-	-	-
Total		25,000.00	25,000.00	-	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 9/Smith						
Budget 2007/08						
1,380		25,000.00	-	-	-	-
1,368			10,505.31	14,494.69	25,000.00	-
Total		25,000.00	10,505.31	14,494.69	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 10/Wile						
Budget 2007/08						
1,380		25,000.00	-	25,000.00	-	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 11/Murphy					
	Budget 2007/08	25,000.00	-	25,000.00	25,000.00	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 12/Sloane					
	Budget 2007/08	25,000.00	-	25,000.00	25,000.00	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 13/Uteck					
	Budget 2007/08	25,000.00	-	25,000.00	25,000.00	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 14/Fougere					
	Budget 2007/08	25,000.00	-	25,000.00	25,000.00	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
1,380	Dist. 15/Walker					
1,417	Budget 2007/08	25,000.00	-	8,000.00	-	-
	Centennial Arena Project (New Clock)			17,000.00	-	-
	Total	25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 16/Hum						
Budget 2007/08	1,380	25,000.00	-	-	-	-
Maskwa Aquatic Club Expansion Project	1,369	-	25,000.00	-	25,000.00	-
Total		25,000.00	25,000.00	-	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 17/Mosher						
Budget 2007/08	1,380	25,000.00	-	-	-	-
Cunard Volleyball Crt.	1,370	-	-	15,000.00	15,000.00	-
Spryfield Rink - Bleacher Heaters	1,377	-	-	8,666.19	8,666.19	-
Guardian Angels Community Patrol	1,412	-	-	1,333.81	1,333.81	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 18/Adams						
Budget 2007/08	1,380	25,000.00	-	11,333.80	11,333.80	-
Spryfield Rink - Bleacher Heaters	1,377	-	-	13,666.20	13,666.20	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 19/Johns						
Budget 2007/08	1,380	25,000.00	-	-	-	-
Waterstone Subdivision Park	1,340	-	14,664.74	335.26	15,000.00	-
Millwood	1,340	-	-	10,000.00	10,000.00	-
Total		25,000.00	14,664.74	10,335.26	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 20/Harvey						
Budget 2007/08	1,380	25,000.00	-	-	-	-
Hillside Park Elementary Playground	1,340	-	-	20,000.00	20,000.00	-
Sackville Rivers Association	1,340	-	5,000.00	-	5,000.00	-
Total		25,000.00	5,000.00	20,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 21/Martin						
Budget 2007/08	1,380	25,000.00	-	-	-	-
Sullivan's Hill Sidewalk Program	1,341	-	-	25,000.00	25,000.00	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 22/Rankin						
Budget 2007/08	1,380	25,000.00	-	25,000.00	-	-
McDonaid Lake Resident Association		-	-	-	-	-
Total		25,000.00	-	25,000.00	25,000.00	-

ANALYSIS OF EXPENDITURES COUNCILLORS' BUILDING COMMUNITIES FUN		Budget Forwrd	Funds Spent	Funds Committed	Total Expenditures & Commitments	Funds Available
Res #						
Dist. 23/Meade						
Budget 2007/08	1,380	25,000.00	-	10,000.00	10,000.00	-
3 Villages Ballfield topsoil/seed	1,384	2050313648	14,706.13	293.87	15,000.00	-
Total		25,000.00	14,706.13	10,293.87	25,000.00	-

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to December 31, 2007**

Sackville Heights Elementary School
Cost Center: C105
Fiscal Year: 2007/08

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
4200	Area Rate Revenue	(164,669.32)		
5102	Facilities Rentals	(21,074.85)		
5508	Recovery External Parties	0.00		
6201	Telephone	1,271.01		
6202	Courier/Postage	128.09	Unique Delivery Service	
6311	Security	98.24		HRM Work Order
6312	Refuse Collection	1,182.18		HRM Work Order
6399	Contract Services	1,123.29		HRM Work Order
6399	Contract Services	10,756.98	Sackville Seniors Advisory Council	Door Installation & Various Repairs
6407	Cleaning/Sani Supplies	2,133.98		HRM Goods Issue
6502	Chemicals	362.00		HRM Work Order
6504	Hardware	94.10		HRM Work Order
6602	Electrical	6,091.85		HRM Work Order
6606	Heating Fuel	5,829.77		HRM Work Order
6607	Electricity	8,466.42		HRM Work Order
6608	Water	951.40		HRM Work Order
6610	Building - Exterior	3,609.67		HRM Work Order
6610	Building - Exterior	669.28	Sackville Seniors Advisory Council	Repairs Outside Building
6611	Building - Interior	8,376.18	Sackville Seniors Advisory Council	Repairs Inside Building, Cabinets
6612	Safety Systems	78.61		HRM Work Order
6708	Mechanical Equipment	319.70		HRM Work Order
6802	Vehicle R & M	(156.18)		HRM Work Order
6902	Conference/Workshop	(156.18)		HRM Work Order (Reverse charge)
6911	Facilities Rental	29,250.00	Sackville Seniors Advisory Council	HRM Work Order (Reverse charge)
8010	Other Interest	1,688.06		Trust Fund Loan Sackville Heights Redevelopment
8013	Loan Principal Repayment	6,809.22		Trust Fund Loan Sackville Heights Redevelopment
9200	HR CATS Wage/Ben	2,037.32		HRM Work Order
9210	HR CATS OT Wage/Ben	1,707.39		HRM Work Order
9911	PM Labour - Reg	105.00		HRM Work Order
	Balance of Activity to December 31, 2007	(92,916.79)		
9000	Prior Yr. (Surplus)/Deficit	13,802.05		
	(Surplus) / Deficit at December 31, 2007	(79,114.74)		

East Preston Recreation Centre
Cost Center: C110
Fiscal Year: 2007/08

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(16,426.60)		
5803	Transfer General Rate	(5,200.00)		
6201	Telephone	589.30		
6606	Heating Fuel	4,198.09	Bluewave Energy	East Preston Rec Ctr
6607	Electricity	4,357.59	Nova Scotia Power	746288-0 Area Rate - 24 Brooks Dr - East Preston
6905	Training & Education	960.25 *		Posting error - correction January 2008
	Balance of Activity to December 31, 2007	(11,521.37)		
9000	Prior Yr. (Surplus)/Deficit	(3,164.26)		
	(Surplus) / Deficit at December 31, 2007	(14,685.63)		

Mineville Community Association
Cost Center: C115
Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(9,360.00)		
6399	Contract Services	3,068.41	Wagner Personal Touch Contracting	Contracting Services
	Balance of Activity to December 31, 2007	(6,291.59)		
9000	Prior Yr. (Surplus)/Deficit	1.89		
	(Surplus) / Deficit at December 31, 2007	(6,289.70)		

Haliburton Highbury Homeowners Association
Cost Center: C120
Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(35,346.24)		
5803	Transfer General Rate	(700.00)		
6202	Courier & Postage	490.95	Haliburton Highbury Homeowners Association	Expense Reimbursement
6205	Printing & Reproduction	486.12	Haliburton Highbury Homeowners Association	Expense Reimbursement
6299	Other Office Expense	33.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
6308	Snow Removal	150.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	13,445.77	Kynock Resources Limited	Abbey Road Parkland
6906	Licenses & Agreements	26.70	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	11,219.81	Shawn Butt	Entrance Signage /Landscaping
6911	Facilities Rental	134.46	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	1,509.29	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to December 31, 2007	(8,550.14)		
9000	Prior Yr. (Surplus)/Deficit	(80,047.82)		
	(Surplus) / Deficit at December 31, 2007	(88,597.96)		

Beaver Bank Community Centre
Cost Center: C125
Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(37,326.59)		
5803	Transfer General Rate	(800.00)		
5804	Transfer Urban Rate	(152,400.00)		
6311	Security	49.12		
	Balance of Activity to December 31, 2007	(190,477.47)		HRM Work Order (Alarm Monitoring)
9000	Prior Yr. (Surplus)/Deficit	(204,351.40)		
	(Surplus) / Deficit at December 31, 2007	(394,828.87)		

Highland Park Recreation Association

Cost Center: C130

Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(5,392.61)		
5803	Transfer General Rate	(100.00)		
6202	Courier/Postage	162.54	Highland Park Ratepayers Association	Expense Reimbursement
6205	Printing & Reproduction	708.56	Highland Park Ratepayers Association	Expense Reimbursement
6299	Other Office Expense	28.50	Highland Park Ratepayers Association	Expense Reimbursement
6399	Contract Services	774.68	Timberlea Bottle Exchange	Clearing & Grubbing Carmel Kata Park
6699	Other Building Cost	879.15	Highland Park Ratepayers Association	Expense Reimbursement
6911	Facilities Rental	51.71	Highland Park Ratepayers Association	Expense Reimbursement
6933	Community Events	1,980.67	Glow Parties	Rental Equipment for Event
6933	Community Events	370.49	Highland Park Ratepayers Association	Expense Reimbursement
6933	Community Events	232.72	Bay Equipment Rentals and Sales	BBQ Rental
	Balance of Activity to December 31, 2007	(303.59)		

9000	Prior Yr. (Surplus)/Deficit	(12,632.33)		
	(Surplus) / Deficit at December 31, 2007	(12,935.92)		

Kingswood Ratepayers Association

Cost Center: C135

Fiscal Year: 2007/08

Community organization with primary focus on social events, local schooling issues and parkland development. Majority of funds to be used in 2007/08 for capital projects; walking trails, playground equipment, bicycle dirt park

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(52,600.00)		
6399	Contract Services	40,000.00		
	Balance of Activity to December 31, 2007	(12,600.00)		
9000	Prior Yr. (Surplus)/Deficit	(203,983.13)		
	(Surplus) / Deficit at December 31, 2007	(216,583.13)		

HRM Journal Entry Kingswood School Playgroud Upgrade

Prospect Road Recreation Area Rate

Cost Center: C140

Fiscal Year: 2007/08

Provide recreational needs of community - playgrounds, tot lots, parks & sports fields
 Surplus carried forward to build fund toward the Community Recreational Facility for the Prospect Road area.

GL#	GL Description	Amount	Vendor Description	Description
4200	Area Rate Revenue	(108,885.68)		
5803	Transfer General Rate	(10,700.00)		
5508	Recovery External Parties	(1,200.00)		
6205	Printing & Reproduction	2,688.82	HRM Printing Centre	Printing & Mailing Costs - Tax Rate Increase Proposal
6399	Contract Services	992.92	Atlantic Wharf Builders Inc	Terence Bay Community Wharf
6399	Contract Services	1,014.64	Fred M Dunphy Excavating	Brookside Bike Park
6399	Contract Services	2,512.58	Kynock Resources Limited	Topsoil - Brookside Bike Park
6401	Uniforms & Clothing	609.70	Golden Silkscreening	Minor Baseball Shirts
6499	Other Supplies	882.18	Cleve's Sporting Goods	Baseball Supplies
6499	Other Supplies	4,178.53	Commercial Tent Rentals & Sales Ltd	White Free Standing Event Tent
6607	Electricity	1,567.07	Nova Scotia Power	2239 Prospect Rd - Ball Field
6917	Books/Periodicals	742.42	Prospect Peninsula Residents Association	Community Library Supplies
6933	Community Events	1,000.00	Prospect Area Seniors Network	Recreation Donation
6999	Other Goods/Services	217.20	Johnny on the Spot Toilet Rentals	East Dover Days/Church Hall Prospect Village
6399	Other Goods/Services	3,690.35	Johnny on the Spot Toilet Rentals	Service June 1 - October 1, 2007
	Balance of Activity to December 31, 2007	(100,689.27)		
9000	Prior Yr. (Surplus)/Deficit	(191,486.44)		
	(Surplus) / Deficit at December 31, 2007	(292,175.71)		

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2007/08

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(23,850.00)		
5508	Recovery External Parties	(15,000.00)		Playground /Parkland Funding Province of N.S.
5508	Recovery External Parties	(5,000.00)		Donation for Security Lighting HRM Capital
6299	Other Office Expense	289.60	Storlogic	Website Maintenance
6399	Contract Services	200.00	James Morash	Labour
6399	Contract Services	400.00	Handy Hubbie for Hire	Labour
6399	Contract Services	4,344.02	Eyecandy Signs Inc.	
6602	Electrical	3,400.00	Atlantic Agencies	Light Fixtures
6603	Grounds & Landscaping	496.33	Joe Lavers	Expense Reimbursement (Planters)
6603	Grounds & Landscaping	998.09	Atlantic Landscape Gardener	Dig Trench
6603	Grounds & Landscaping	600.00	James Morash	Clean Up Green Space
6603	Grounds & Landscaping	279.26	Nature's Reflections Landscaping	Pruning/Disposal
6603	Grounds & Landscaping	213.32	Piercey's Tantalion	Invoice 1808232
6603	Grounds & Landscaping	2,430.58	Benoit Electric Limited	Lamp Post
6603	Grounds & Landscaping	800.00	Tiffanie Lavers	Watering of Planters (10 weeks)
6603	Grounds & Landscaping	144.65	Daphne Demond-Rose	Green Space Clean Up
6933	Community Events	2,152.49	Swiss Chalet Chicken & Ribs	Canada Day Event , Food, Gas, Truck
6933	Community Events	3,056.15	Glow Parties	Rental Equipment for Event
6933	Community Events	470.21	Bay Equipment Rentals and Sales	Rental Equipment for Event
6933	Community Events	400.79	St Margaret's Centre	Community Skating Party
6933	Community Events	50.00	Joe Lavers	Reimbursement for Christmas Tree Purchase Lions Club
6911	Facilities Rental	186.17	St Margaret's Centre	WHRA Meeting
8003	Insurance Policy/Premiums	1,380.00	A.P. Reid Insurance	Policy 046375
	Balance of Activity to December 31, 2007	(21,558.34)		
9000	Prior Yr. (Surplus)/Deficit	8,971.35		
	(Surplus) / Deficit at December 31, 2007	(12,586.99)		

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2007/08

Provide maintenance of community centre; utilities, loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(23,336.91)		
5803	Transfer General Rate	(2,800.00)		
6201	Telephone	713.27	Aliant/Eastlink	
6308	Snow Removal	724.00	Plains Firewood	
6312	Refuse Collection	379.36	Plains Firewood	
6407	Cleaning/Sanitary Supplies	1,181.36	Janitor's Market	
6606	Heating Fuel	2,488.49	Emera / Bluewave Fuels	
6607	Electricity	2,423.31	Nova Scotia Power	205716-4 Area Rate - Upper Hammonds Plains
6608	Water	317.62	Halifax Regional Water Commission	2072556100003 711 Pockwock
6699	Other Building Cost	732.07	Simplexgrinnell	Fire Alarm & Emergency Lighting Inspection
6705	Equipment Repairs & Maintenance	51.71	Super Clean Services Ltd	Grease Filter Service
	Balance of Activity to December 31, 2007	(17,125.72)		

9000 Prior Yr. (Surplus)/Deficit (13,164.46)

(Surplus) / Deficit at December 31, 2007 (30,290.18)

Harrietsfield Recreation Centre
Cost Center: C155
Fiscal Year: 2007/08

Provide funds for facility operations and maintenance

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(22,179.30)		
5803	Transfer General Rate	(2,200.00)		
6202	Courier/Postage	13.10		
6207	Office Supplies	98.60	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6299	Other Office Expense	130.26	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6304	Janitorial Services	993.80	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6311	Security	135.50		HRM Work Order
6399	Contract Services	1,473.51		HRM Work Order
6606	Heating Fuel	1,429.23	Bluewave Fuels	
6606	Heating Fuel	610.52	Imperial Oil	
6607	Electricity	2,041.56	Nova Scotia Power	
6612	Safety Systems	97.90		
6699	Other Building Cost	190.11	Harrietsfield Williamswood Community Centre	HRM Work Order
6802	Vehicle Repair & Maintenance	7.18		Expense Reimbursement
6932	Youth Programming Service	808.05	Harrietsfield Williamswood Community Centre	HRM Work Order
6999	Other Goods/Services	4,900.00		Expense Reimbursement
9200	HR CATS Wage/Benefits	447.47		HRM Journal Entry - Transfer Wastewater Charges 06/07
9210	HR CATS OT Wage/Benefits	398.88		HRM Work Order
9911	PM Labour - Reg	195.00		HRM Work Order
	Balance of Activity to December 31, 2007	(10,408.63)		
9000	Prior Yr. (Surplus)/Deficit	(10,886.88)		
	(Surplus) / Deficit at December 31, 2007	(21,295.51)		

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2007/08

Used for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(5,776.64)		
5803	Transfer General Rate	(1,200.00)		
6999	Other Goods/Services	2,000.00	Musquodoboit Harbour Heritage Society	Donation
6999	Other Goods/Services	1,588.93	Royal Flush Services Limited	Rental Units Bennet Field/Musquodoboit Rink
	Balance of Activity to December 31, 2007	(3,387.71)		
9000	Prior Yr. (Surplus)/Deficit	(210.44)		
	(Surplus) / Deficit at December 31, 2007	(3,598.15)		

Dutch Settlement / Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2007/08

Provide area residents with community hall and ballfield

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(8,274.87)		
5803	Transfer General Rate	(2,300.00)		
6201	Telephone	255.38	Aliant	1557/21241377 Area Rate - Riverline Comm Ctr
6407	Cleaning/Sanitary Supplies	83.37	Janitor's Market	
6606	Heating Fuel	2,512.46		HRM Work Order
6607	Electricity	1,393.76	Nova Scotia Power	221016-9 Area Rate - Grono Rd- Dutch Settlement
	Balance of Activity to December 31, 2007	(6,329.90)		

9000 Prior Yr. (Surplus)/Deficit (5,603.10)
(Surplus) / Deficit at December 31, 2007 (11,933.00)

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2007/08

Provide funds for community playgrounds and recreation projects. Planned expenditures for 2007/08 include Hammonds Plains school playground, Uplands Park ballfield walkway, netting for Eisenhauer & Highland Park ballfields

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(47,081.54)		
5803	Transfer General Rate	(2,400.00)		
6399	Contract Services	26,994.97	Cablecom Limited	Eisenhauer Field Netting
6399	Contract Services	5,000.00		HRM Journal Entry Kingswood School Playground Upgrade
6399	Contract Services	25,000.00 *	PlayPower	Committed amount for playground equipment
6999	Other Goods/Services	3,500.00	Hammonds Plains Baseball	Shed /Baseball Supplies
	Balance of Activity to December 31, 2007	11,013.43		

9000 Prior Yr. (Surplus)/Deficit (86,934.73)
(Surplus) / Deficit at December 31, 2007 (75,921.30)

* Purchase Order Commitment

Hubbards Recreation Centre
Cost Center: C175
Fiscal Year: 2007/08

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	(22,804.35)		
5803	Transfer General Rate	(4,700.00)		
6154	Workers Comp	0.94		WCB
6201	Telephone	155.76	Aliant	1557/22346696 Area Rate - South Shore
6308	Snow Removal	139.63	Gary Veith Backhoe Services	Snow Removal March /April
6399	Contract Services	371.48	Dennis Dore	Maintenance
6399	Contract Services	1,663.55	Soccer-Pro	HRM Work Order
6404	Rec Program Supplies	724.00	Le Groupe Sports - Inter Plus	Soccer Net
6404	Rec Program Supplies	368.72		Sports Equipment
6504	Hardware	225.58		HRM Work Order
6607	Electricity	1,534.13	Nova Scotia Power	493531-8 Area Rate - Hubbards
6999	Other Goods/Services	80.63	Hubbards Hardware	Supplies
6999	Other Goods/Services	360.97	Cleve's Sporting Goods	Baseball Supplies
9200	HR CATS Wage/Ben	622.17		HRM Work Order
9210	HR CATS OT Wage/Ben	43.08		HRM Work Order
9911	PM Labour - Reg	30.00		HRM Work Order
	Balance of Activity to December 31, 2007	(21,183.71)		
9000	Prior Yr. (Surplus)/Deficit	10,847.20		
	(Surplus) / Deficit at December 31, 2007	(10,336.51)		

Grand Lake Community Centre
Cost Center: C180
Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(13,214.08)		
5803	Transfer General Rate	(900.00)		
6699	Other Building Cost	77.57	Power Security Systems Ltd	Repairs to Fire Entry Door & Alarm
6699	Other Building Cost	12.05	Enfield Home Hardware	Supplies
8010	Other interest	2,347.84		Record 07/08 Loan Interest
8013	Loan Principal Repayment	2,433.50		Record 07/08 Loan Principal
	Balance of Activity to December 31, 2007	(9,243.12)		
9000	Prior Yr. (Surplus)/Deficit	(11,596.13)		
	(Surplus) / Deficit at December 31, 2007	(20,839.25)		

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2007/08

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue*	0.00		
5803	Transfer General Rate	0.00		
6205	Printing & Reproduction	52.22	Precision Digital	Copy Drawings & Specs for Public Tendering (Repairs)
	Balance of Activity to December 31, 2007	52.22		
9000	Prior Yr. (Surplus)/Deficit	(325,177.62)		
	(Surplus) / Deficit at December 31, 2007	(325,125.40)		

* Discontinued Area Rate Revenue 2006/07

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2007/08

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(18,350.00)		
6603	Grounds & Landscaping	818.00	Timothy Latimer	Expense Reimbursement
6910	Signage	1,034.29	Rodney Enterprises Limited	
6911	Facilities Rental	100.00	Hammonds Plains Firefighters	Rental & Sign
6933	Community Events	289.60	Glow Parties	Rental Equipment for Event
	Balance of Activity to December 31, 2007	(16,108.11)		
9000	Prior Yr. (Surplus)/Deficit	(2,195.57)		
	(Surplus) / Deficit at December 31, 2007	(18,303.68)		

Fall River Rec Centre
Cost Center: C194
Fiscal Year: 2007/08

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(572,606.54)		
	Balance of Activity to December 31, 2007	(572,606.54)		
9000	Prior Yr. (Surplus)/Deficit	(521,581.91)		
	(Surplus) / Deficit at December 31, 2007	(1,094,188.45)		

Surplus used for ongoing debenture payments: repairs and maintenance for Lawrencetown Community Centre

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

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

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2007/08

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	(9,600.00)		
6310	Outside Personnel	9,329.88		HRM Journal Entry - Payment of Aquatic Services 2007
	Balance of Activity to December 31, 2007	(270.12)		
9000	Prior Yr. (Surplus)/Deficit	342.92		
	(Surplus) / Deficit at December 31, 2007	72.80		

St Margarets/Fox Hollow Homeowners Association

Cost Center: C198

Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(6,180.00)		
	Balance of Activity to December 31, 2007	(6,180.00)		
9000	Prior Yr. (Surplus)/Deficit	741.57		
	(Surplus) / Deficit at December 31, 2007	(5,438.43)		

St Margaret's Centre

Cost Center: C199

Fiscal Year: 2007/08

St Margaret's Bay Arena Expansion loan repayment. Loan resulting from shortfall in the planned operating and capital plan for the project per HRM council report dated April 20, 2004.

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(236,813.33)		
	Balance of Activity to December 31, 2007	(236,813.33)		
9000	Prior Yr. (Surplus)/Deficit	(10.94)		
	(Surplus) / Deficit at December 31, 2007	(236,824.27)		

LWF Recreation Centre
Cost Center: C210
Fiscal Year: 2007/08

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	(133,400.48)		
5508	Recovery External Parties	(7,000.00)		
5803	Transfer General Rate	(18,500.00)		
6201	Telephone	241.04	Aliant Telecom/Mobility	Area Rate - Windsor Jct Comm Ctr
6202	Courier /Postage	272.56	Windsor Junction Community Centre	Expense Reimbursement
6205	Printing & Reproduction	1,086.57	Windsor Junction Community Centre	Expense Reimbursement
6310	Outside Personnel	96,789.52	Windsor Junction Community Centre	May,June,July, Aug Payroll
6312	Refuse Collection	840.53	Windsor Junction Community Centre	Expense Reimbursement
6399	Contract Services	708.39	Windsor Junction Community Centre	Expense Reimbursement
6399	Contract Services	(8,000.00)		Tsf Funds from Capital to LWF ref Leigh's Landscaping
6399	Contract Services	8,000.00	Leigh's Landscaping	Invoice 4438 Gazebo, Bridge, Bike Jumps
6499	Othe Supplies	6,072.49	Windsor Junction Community Centre	Expense Reimbursement
6603	Grounds & Landscaping	7,772.89	Leigh's Landscaping	Invoice 4438 Gazebo, Bridge, Bike Jumps
6607	Electricity	1,163.01	Nova Scotia Power	478406-2 Area Rate -Windsor Jct Comm Ctr
6607	Electricity	75.01	Windsor Junction Community Centre	Expense Reimbursement
6608	Water	71.31	Halifax Regional Water Commission	
6699	Other Building Cost	3,620.01	Windsor Junction Community Centre	Expense Reimbursement
6933	Community Events	709.73	Windsor Junction Community Centre	Expense Reimbursement
6933	Community Events	14,248.79	Fireworks FX Inc	
6999	Other Goods/Services	277.19	Royal Flush Services Ltd	Lakeview Park
6999	Other Goods/Services	495.05	Windsor Junction Community Centre	Expense Reimbursement
8003	Insurance Policy/Premium	4,861.00	Windsor Junction Community Centre	Expense Reimbursement
	Balance of Activity to December 31, 2007	(19,595.99)		
9000	Prior Yr. (Surplus)/Deficit	(3,705.91)		
	(Surplus) / Deficit at December 31, 2007	(23,301.30)		

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2008**

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCES
As at December 31, 2007**

Attachment #7

	Budget Book Available <u>March 31/07</u>	Budgeted Balance <u>March 31/08</u>	Projected Balance At End of 3rd Qtr <u>March 31/08</u>	<u>Variance</u>
Equipment Reserves	\$ 1,124,000	\$ 1,471,000	\$ 1,241,000	\$ (230,000)
Operating Reserves	\$ 16,982,000	\$ 15,336,000	\$ 11,253,000	\$ (4,083,000)
Capital Reserves	\$ 40,915,000	\$ 48,080,000	\$ 38,643,000	\$ (9,437,000)
Pollution Control Reserves	<u>\$ 5,568,000</u>	<u>\$ 4,548,000</u>	<u>\$ 1,250,000</u>	<u>\$ (3,298,000)</u>
TOTAL RESERVES	<u>\$ 64,589,000</u>	<u>\$ 69,435,000</u>	<u>\$ 52,387,000</u>	<u>\$ (17,048,000)</u>

Explanation of Significant Sources of Projected Variances:

Equipment Reserves:

Q206 Fire Vehicles	Approved purchase of a Fire Rescue Boat	\$ (230,000)
	Unbudgeted sale of assets	122,000
	Increase in budget for fire apparatus	(117,000)
Variance in interest earned based on timing of actual spending; miscellaneous small variances		(5,000)

Operating Reserves:

Q117 Sludge Tipping Fees	Reduction of appropriations from prior years	90,000
	Transfer of the balance of the reserve to the HRWC under the HRM/HRWC Wastewater and Stormwater Transfer Agreement	(639,000)
Q308 Operations Stabilization	Projected year end withdrawal to fund deficit	(1,300,000)
	Tender for Centreline painting truck	(53,000)
Q309 Snow and Ice	Projected year end withdrawal to fund deficit	(2,000,000)
	Recovery from White Juan damage claim	546,000
Q310 Service Improvement	Captain Spry Centre renovations	(125,000)
	Fund audit positions for Business Systems and Control Group	(150,000)
	Funding of Police Resource Study	(71,000)

Q313 Municipal Elections	Electronic voting system for 2008 election	(487,000)
	Project manager for 2008 election	(60,000)
Q321 Information & Communication Technology	Reduction of planned operating costs	481,000
	Increase to Vehicle tracking project	(146,000)
	Upgrade to voice box	(24,000)
Q323 Northbrook Training Centre	A loan for capital project Northbrook Police Training Centre (repayment to begin in 2008/09)	(256,000)
	Reduction of planned operating expense	69,000
Variance in interest earned based on timing of spending; miscellaneous variances		42,000

Capital Reserves:

Q103 Capital Surplus	Lively Subdivision	(100,000)
Q104 Sewer Redevelopment	Transfer of the balance of the reserve to the HRWC under the HRM/HRWC Wastewater and Stormwater Transfer Agreement	(2,218,000)
Q107 Parkland Development	Land purchase Old Sackville Road	(80,000)
	Unbudgeted revenue from sale of land	359,000
Q120 Otter Lake Landfill	Reduction in planned capital spending on Cell 3	50,000
	Increase in project for closure of Cell 4	(670,000)
Q121 Business Parks	Reduction in planned land sales	(3,590,000)
Q122 Water Treatment Plan	Transfer of the balance of the reserve to the HRWC under the HRM/HRWC Wastewater and Stormwater Transfer Agreement	(1,848,000)
Q124 Upper Sackville Turf	Upgrade amenities	(18,000)
Q126 Strategic Growth Fund	Cultural Capitals of Canada application	(690,000)
Q127 Sustainable Community	Reduction in planned capital spending on prior years' projects	10,000
Q128 Rural Fire Utility Vehicles	Unbudgeted purchase of additional fire utility vehicles	(471,000)
Q130 Capital Replacement	Desktop loans for transition from leasing to purchase	(896,000)
Q131 Underground Services	Elliot Street and funding orphan systems	(47,000)

Q137 Capital Cost	New reserve; contributions from Developers	975,000
Contribution	Transfer to operations	(294,000)
Variance in interest earned based on timing of actual spending; miscellaneous small variances to planned revenues or expenditures		91,000

Pollution Control Reserves:

Transfer of reserves to the HRWC under the HRM/HRWC Wastewater and Stormwater Transfer Agreement		(3,440,000)
Variance in interest earned based on timing of actual spending; miscellaneous small variances		142,000

Attachment #8

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

Capital Reserve Pool (CRESPPOOL)
To: December 31, 2007

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
May 16, 2007	CPC00810	Balance Forward March 31, 2007							112,844
May 25, 2007	CBF00444	Outdoor/Spray pools and fountains	03/04 and prior			4,006,396	(1,431,552)	(2,462,000)	112,987
July 19, 2007	CBC00721	Station Replacement Zone 4	04/05			143			113,463
August 27, 2007	CPC00288	St Margaret's Bay Arena	04/05			476	(90,000)		23,463
		Trails Master Plan				841		11,702	24,304
		Reversal of previous commitments	03/04 and prior						36,006
Available Balance: December 31, 2007						4,007,857	(1,521,552)	(2,450,299)	36,006

Summary:		
Balance: March 31, 2007		112,844
Transfers in First Quarter 2007/08	619	
Transfers in Second Quarter 2007/08	841	
Reversal of commitments Third Quarter 2007/08	11,702	
		13,162
Transfers out Second Quarter 2007/08	(90,000)	
		(90,000)
Available Balance: December 31, 2007		36,006

Attachment #9

**Changes to Cost Sharing for Capital Projects
(Approved by the Directors, DCAOs or CAO)**

Project # and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
CPU00928 White Glove Terrace Walkway	16 Oct 2007	DIR	HRWC	\$5,000	Reinstatement costs
CPU00929 Playground Upgrades & Replacements & CPC00683 Sports Field Upgrades17	17 Oct 2007	CAO	NS Health & Promotion Cunard Jr High PTA Kingswood Elementary Parent School Assoc Kingswood Homeowners Assoc Area Rate Acc#C135 Hammonds Plains Common Area Rate Acc#C170 Loblaws	\$25,000 \$1,500 \$15,000 \$40,000 \$5,000 \$5,000	1 Volleyball Court, 3 Playgrounds and 1 Sports Field
CPU00929 Playground Upgrades & Replacements	23 Oct 2007	CAO	Sheet Harbour Consolidated School Parent-Teacher Assoc. Health Promotion NS	\$12,000 \$5,000	
CPU00928 Park Upgrades	23 Oct 2007	CAO	Silver Sands Conservation Society NS Health & Promotion		