



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

Item No. 11.3.1
Halifax Regional Council
March 10, 2015

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY: _____
Councillor Bill Karsten, Chair, Audit & Finance Standing Committee

DATE: February 27, 2015

SUBJECT: Third Quarter 2014/2015 Financial Report

ORIGIN

February 20, 2015 meeting of the Audit & Finance Standing Committee, Item No. 9.1.1.

LEGISLATIVE AUTHORITY

The principle role of the Audit & Finance Standing Committee is to provide advice to Council on matters relating to Audit and Finance. In particular, section 3.2.6 of the Audit & Finance Standing Committees Terms of Reference which states "Review , as required, any other policies, procedures, forecasts, reports or process as agreed to mutually by the Municipality's CAO and the Committee.

RECOMMENDATION

It is recommended by the Audit & Finance Standing Committee that Halifax Regional Council approve the withdrawal of up to \$3,101,000 from the following reserves to eliminate the 14/15 General Rate Deficit that is projected as at December 31, 2014; \$1,700,000 from Q309 Snow and Ice Control Variable Operating Reserve, \$300,000 from Q306 Self Insurance Reserve and \$1,101,000 from Q328 Operating Surplus Reserve.

The attached staff report dated February 9, 2015 has been provided to Halifax Regional Council as an information item.

BACKGROUND

Quarterly financial reports are provided to the Audit & Finance Standing Committee before being forwarded to Halifax Regional Council. The Third Quarter 2014/2015 Financial Report dated February 9, 2015 was before the Audit & Finance Standing Committee for consideration at its meeting held on February 20, 2015.

For further information please refer to the attached staff report dated February 9, 2015.

DISCUSSION

Staff provided a presentation on the Third Quarter Financial Report and answered questions from the committee in relation to the proposed reserve withdrawals required to eliminate the projected 2014/2015 General Rate Deficit. The Audit & Finance Standing committee reviewed this matter at its meeting held on February 20, 2015 and forwarded the recommendation to Halifax Regional Council as outlined in this report.

FINANCIAL IMPLICATIONS

As outlined in the attached staff report dated February 9, 2015.

COMMUNITY ENGAGEMENT

All meetings of the Audit & Finance Standing Committee are open to the public. The agenda and reports are available online in advance of the meeting.

ENVIRONMENTAL IMPLICATIONS

Not applicable.

ALTERNATIVES

The Audit & Finance Standing Committee did not discuss alternatives.

ATTACHMENTS

1. Staff report dated February 9, 2015.

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

Report Prepared by: Liam MacSween, Legislative Assistant, 902.490.6521



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

Attachment 1

Item No. 9.1.1 Audit & Finance Standing Committee February 20, 2015

TO: Chair and Members of Audit & Finance Standing Committee

Original Signed

SUBMITTED BY:

Richard Butts, Chief Administrative Officer

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

DATE: February 9, 2015

SUBJECT: Third Quarter 2014/2015 Financial Report

ORIGIN

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

- a report of the projected General Rate surplus/deficit by area;
- a report detailing District Capital expenditures in accordance with the District Capital Fund Policy approved by Council on July 31, 2007;
- a report detailing District Activity expenditures in accordance with the District Activity Policy approved by Council October 7, 2003;
- regular updates on the balance in the Capital Reserve Pool (CRESPOOL) as requested by Regional Council on October 23, 2001;
- a report detailing Recreation Area Rate expenditures in accordance with the Recreation Area Report Policy approved by Council on May 14, 2002; and,
- a report of Project budget increases related to cost-sharing, with no net impact to HRM as per the policy approved by Council April 24, 2007 and amended May 2013.

LEGISLATIVE AUTHORITY

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

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

Recommendation on Page 2

RECOMMENDATION

It is recommended that the Audit & Finance Standing Committee:

1. Recommend to Regional Council to approve the withdrawal of up to \$3,101,000 from the following reserves to eliminate the 14/15 General Rate Deficit that is projected as at December 31, 2014; \$1,700,000 from Q309 Snow and Ice Control Variable Operating Reserve, \$300,000 from Q306 Self Insurance Reserve and \$1,101,000 from Q328 Operating Surplus Reserve.
2. Forward the Third Quarter 2014/15 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At the end of December 31, 2014, HRM had projected a General Rate deficit of \$3.1m (Attachment #1).

The business units have a projected surplus of \$2.3m which is offset by a deficit of \$5.4m in Fiscal Services.

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

- CAO projected a surplus of \$624k primarily due to vacancy savings (\$500k), grant and sponsorship funding (\$65k), community event expense savings (\$30k) and a net surplus in non-compensation related items (\$29k).
- Fire Services projected a deficit of \$37k primarily due to decreased revenue from Fire Prevention Inspections that were planned to start but are not going forward (\$200k). A significant amount of overtime (\$1.9m) is being covered with savings from vacant positions (\$2.1m). Miscellaneous non-compensation adjustments have further contributed to the deficit (\$37k).
- Finance & Information, Communication and Technology projected a surplus of \$699k. Vacancy savings (\$775k), less than anticipated costs for the Print Smart Project due to a delay in deploying technology due to technical issues (\$550k), reductions in computer purchases (\$250k) and other miscellaneous net savings (\$50k) are offset by increased costs to support IT initiatives (\$586k), unbudgeted computer software and license costs (\$255k) and a reduction in revenue (\$85k).
- Human Resources projected a surplus of \$184k primarily due to vacancy savings (\$366k), partially offset by consulting costs related to HR Service Review (\$100k) and net costs in other non-compensation items (\$81.6k).
- Transportation and Public Works projected a deficit of \$1.2m. Increased revenues (\$498.5k), and vacancy savings (\$1.6m) are offset by pothole repairs and asphalt work required before winter (\$800k), an increase in contract costs for traffic lights (\$242k), removal of tree roots (\$310k), snow & ice operations (\$1.7m), funding for positions in Parks and Recreation but paid by TPW (\$284k) and miscellaneous net overages (\$11k).
- Halifax Transit projected a surplus of \$441k which will be carried forward to 2015/16 resulting in revenue equalling expenses. The surplus is primarily due to Local, Regional and Commercial Transit tax revenues being slightly higher than budgeted (210k), compensation surplus related to wage step savings in the ATU contract, vacancies and changes to scheduled expansion (\$2.1m). Savings in fuel due to declining pricings (\$900k), savings due to expansion delays (\$360k) and net savings in various non-compensation items (\$216k). The surplus is partially offset by fare revenue being lower than what was predicted from the expansion of services (\$500k), additional bus maintenance costs (\$1.1m), overtime costs to cover vacancies and the additional work in bus maintenance (\$745k) and additional costs to maintain transit facilities (\$1m).

- Planning & Development projected a surplus of \$872k as a result of vacancy savings (\$646k) and Development permit revenue (\$690k). Partially offsetting this surplus is a deficit for summary offence tickets revenue (\$380k) and other miscellaneous areas (\$84k).
- Parks and Recreation Services projected a surplus of \$1.1m resulting primarily from increased revenues from facilities rental, aquatic, oval, play and camp program revenue (\$244k), vacancy savings (\$363k), funding for positions in Parks but paid from TPW (\$284k) and savings in non-compensation areas (\$332k). These are partially offset by a deficit in wage costs for Bedford Hammonds Plains Community Centre (\$89k) and an operating loss at Sackville Sports Stadium (\$68k).
- Halifax Regional Police projected a surplus of \$97k primarily due to vacancy savings (\$1.5m), various recoveries including secondments and record check revenue (\$424k) and outside policing due to reduced joint investigations with the RCMP (\$150k). The surplus is partially offset by increased costs for equipment, communications and training (\$1.2m), overtime required for operational requirements (\$581k) and net costs in other non-compensation items (\$196k).
- Outside Police Services (RCMP) projected a surplus of \$99k due to actual contract costs billed by the Provincial Department of Justice being lower than budget.
- Operations Support projected a surplus of \$443k due to vacancy savings and internal labour chargebacks (\$763k); lower than budgeted oil prices and reduced fuel consumption due to change in Fire and Emergency Services medical response protocol (\$384k); termination of the property management agreement at Alderney Gate resulting in savings in operating costs for the building (\$217k); lower than budgeted new contracts for snow removal and ice control services (\$195k); and net savings in various accounts (\$60k). The surplus is partially offset by increased operating costs for the transitional properties due to disposal of surplus properties not occurring as planned (\$803k); and external resources required to cover staff sick time, long-term disabilities and vacancies (\$373k).
- Library projected a deficit of \$627k due to funding shortfall on the employer's share of matched pension contribution and costs to operate new Library are higher than anticipated.

In Fiscal Services, the key changes resulting in a projected deficit of \$5.4m are as follows:

- Increase in Payments in Lieu of Taxes of \$1.1m due primarily to increased land value for Citadel Hill.
- Deed Transfer Taxes were projected at \$4m under budget reflecting reduced sales activity in the real estate market.
- The projected deficit in Insurance of \$2.1m is primarily the result of unexpected expenditures of \$2.6m for the emergency response to, and remediation of, a diesel fuel leak at a Halifax Transit Facility.
- Projected surplus of \$1.4m in Capital from Operating is due primarily to the receipt of unplanned Transit funding from the Province of Nova Scotia used to partially offset planned transfers.
- Projected surplus of \$409k for the Barrington Street Heritage Incentives Program is due to lower than anticipated development activity in 2014/15.
- Increase in Provision for Valuation Allowance to reflect increased collection risks on Citadel Hill PILT account (\$1.9m) and other general receivable accounts (\$400k).

Consolidated Financial Statements:

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

Project Statement:

The Project Statement as at December 31, 2014 is included as Attachment #3 to this report. The current budget for active projects is \$928m. The actual expenditures as at December 31, 2014 were \$682m and commitments were \$84m, resulting in total actuals and commitments of \$766m, leaving an available balance of \$162m.

Capital Projection Summary:

The Capital Projection Summary is included as Attachment #4. The 2014/15 capital work plan, approved by Council April 1, 2014, totalled \$215,248,000. As at December 31, 2014 project managers have projected that expenditures for the twelve (12) months ending March 31, 2015 will total \$204.7m, which is 5.0% less than the budgeted work plan. We anticipate \$161.4m will be available to carry over to 2015/16. Funding available for current projects has increased since the second quarter by \$39m due to advanced budget approval for select 2015/16 projects by Council December 3, 2014 and by \$6m due to Council approved budget adjustments during the third quarter.

The March 31, 2015 total projected expenditures are \$613k lower as at the end of the third quarter than the second quarter estimate. The change is due to refinement of projected information.

The summary table by budget category highlights a high-level status of projects:

- Buildings, Equipment & Fleet, Roads & Streets and Sidewalks all have a negative variance to work plan but positive variance to funding available. This indicates that project managers anticipate completing the current year's commitments and additional commitments carried over from prior years.
- Industrial Parks, Halifax Transit and Traffic Improvements are projecting less than the 2014/15 work plan. The detailed projects within these categories reflect work plans requiring upfront approval for extended plans, such as land acquisition opportunities and large multi-year contract awards.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #5 and shows that \$2.9m of the \$3.3m budget has been expended or committed.

District Activity Funds:

The report of expenditures from Councillors' District Activity Funds is included as Attachment #6 and shows that \$44k of the \$69k budgeted has been spent.

Recreation Area Rate Accounts:

The details of the Recreation Area Rate Accounts are in Attachment #7. These Accounts began the year with a surplus of \$6.0m. \$2.0m in Area Rate revenue has been earned and \$1.8m has been spent, leaving a surplus of \$6.2m.

Reserves Statement:

The reserve balances at December 31, 2014 are \$187.3m. There are approximately \$98.3m of approved transfers out and revenue of \$32.2m that is pending to March 31, 2015. The net projected available funds as at March 31, 2015 are \$121.2m. This is a decrease of \$33m from the 2014/15 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserves balances:

Summary of Unbudgeted Reserve Transactions by Type	
As of December 31, 2014	
	Decrease (Increase) in Projected Reserve Balance
Approved Council expenditures/pending Council approvals to increase transfers from reserves to fund either capital projects or operating costs	20,353,421
Decreased revenue as land sales are projected to close after March 31, 2015	13,242,137
Decrease in other revenue is due to increase in parkland dedication fees, vehicle sales and non-development penalties offset by a decrease in transfers from operating to LED reserve as purchase of street lights was delayed	311,890
Net adjustments to commitments reflects reduction in transfers required to fund capital projects, operating fund or transfers within reserves	(723,807)
Increase in interest earned on reserves	(135,285)
Total decrease in reserve balances	33,048,356

Further reserve details are included in Attachment #8 to this report.

Capital Reserve Pool Balance:

Any unexpended debt budget in a project, at the completion of that project, will be moved to CRESPOOL and will be used to cover cost overruns on approved projects and/or to reduce the amount of long-term debt required to fund the Project Budget of the following fiscal year. Attachment #9 shows the balance in the Capital Reserve Pool (CRESPOOL) as \$266.4k, as of December 31, 2014.

Changes to Cost Sharing for Projects:

For the nine month period ended December 31, 2014, HRM received cost sharing for 35 projects totalling \$8.2m. The increase relates to cost sharing from Halifax Water, Province of Nova Scotia and Heritage Gas. Complete details of the amounts received and the associated projects are included in Attachment #10.

Miscellaneous Trust Funds Financial Statements:

The unaudited financial statements of the miscellaneous trust funds of HRM are included as Attachment #11 and show equity of \$7.6m.

FINANCIAL IMPLICATIONS

The reserves recommended to be used to fund the 2014/15 projected deficit are as follows:

Detailed Budget Summaries

Budget Summary, Snow and Ice Control Variable Operating Reserve, Q309

Projected available balance March 31/15	\$ 4,422,478
Per recommendation of withdrawal	<u>\$(1,700,000)</u>
Revised projected available balance March 31/15	\$ 2,722,478

Budget Summary, Self Insurance Reserves, Q306

Projected available balance March 31/15	\$4,228,349
Per recommendation of withdrawal	<u>\$ (300,000)</u>
Revised projected available balance March 31/15	\$3,928,349

Budget Summary, Operating Surplus Reserve, Q328

Projected available balance March 31/15	\$ 5,184,908
Per recommendation of withdrawal	<u>\$(1,101,000)</u>
Revised projected available balance March 31/15	\$ 4,083,908

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

1. Audit and Finance Standing Committee may choose not to approve the proposed recommendation.
2. Audit and Finance Standing Committee may approve the proposed recommendation subject to requested modifications.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results Projected to March 31, 2015.
 2. Halifax Regional Municipality Unaudited Consolidated Financial Statements for December 31, 2014.
 3. Halifax Regional Municipality Project Statement as at December 31, 2014.
 4. Halifax Regional Municipality Capital Projection Summary as at December 31, 2014.
 5. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2014.
 6. Report of Expenditures in the Councillors' District Activity Funds to December 31, 2014.
 7. Report of Changes in the Recreation Area Rate Accounts to December 31, 2014.
 8. Halifax Regional Municipality Reserve Funds Projected to March 31, 2015.
 9. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to December 31, 2014.
 10. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to December 31, 2014.
 11. Miscellaneous Trust Funds Unaudited Financial Statements for December 31, 2014.
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A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Fiona Fillmore, Acting Manager, Accounting Service Delivery, 490-565

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

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

Attachment #1

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

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2014 to December 31, 2014

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	865,000	865,000	-	531,272	61.4%	851,000	489,637
CAO	12,854,100	12,230,150	623,950	8,969,816	73.3%	12,573,000	9,149,617
Fire & Emergency Services	57,752,300	57,789,100	(36,800)	42,983,110	74.4%	55,968,000	40,991,207
Finance & ICT	28,175,600	27,477,080	698,520	20,034,772	72.9%	26,502,000	19,029,767
Human Resources Services	5,484,300	5,299,900	184,400	3,828,178	72.2%	5,720,000	3,796,150
Legal Services	3,182,100	3,102,600	79,500	2,195,811	70.8%	3,148,000	2,132,523
Transportation & Public Works	87,752,500	88,932,750	(1,180,250)	58,240,810	65.5%	87,814,400	59,331,241
Halifax Transit	-	-	-	-	0.0%	71,900	-
Halifax Regional Police	76,094,700	75,997,800	96,900	56,006,667	73.7%	73,884,000	52,163,118
Outside Police (RCMP)	23,750,000	23,651,000	99,000	17,738,284	75.0%	23,000,000	17,210,606
Planning & Development	4,249,800	3,377,507	872,293	1,770,149	52.4%	3,536,600	1,818,768
Parks & Recreation	14,416,400	13,351,524	1,064,876	9,831,358	73.6%	13,625,900	8,676,791
Operations Support	38,708,900	38,266,330	442,570	28,080,040	73.4%	39,935,200	27,144,120
Library	16,250,000	16,876,600	(626,600)	11,592,859	68.7%	16,905,000	12,093,568
Fiscal Services	(369,535,700)	(364,116,518)	(5,419,182)	(270,853,844)	74.4%	(363,535,000)	(275,483,569)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	-	-	-	-	0.0%	-	-
Total	-	3,100,823	(3,100,823)	(9,050,718)		-	(21,456,456)

Halifax Regional Municipality
 Operating Results - Revenue
 For the Period from April 1, 2014 to December 31, 2014

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	-	-	-	-	0.0%	-	(3,938)
CAO	(3,746,900)	(4,057,900)	311,000	(3,247,773)	80.0%	(3,696,600)	(3,011,176)
Fire & Emergency Services	(542,700)	(331,200)	(211,500)	(248,369)	75.0%	(647,400)	(273,067)
Finance & ICT	(2,648,400)	(2,781,038)	132,638	(1,529,920)	55.0%	(2,738,000)	(1,684,508)
Human Resources Services	(80,000)	(86,000)	6,000	(39,774)	46.2%	(80,000)	(44,278)
Legal Services	(217,400)	(205,000)	(12,400)	(154,731)	75.5%	(242,500)	(168,715)
Transportation & Public Works	(18,145,500)	(18,956,743)	811,243	(13,235,253)	69.8%	(18,619,600)	(12,758,419)
Halifax Transit	(111,022,600)	(110,863,200)	(159,400)	(83,141,244)	75.0%	(106,227,100)	(79,294,765)
Halifax Regional Police	(7,239,600)	(7,663,300)	423,700	(6,008,295)	78.4%	(7,588,800)	(5,606,457)
Outside Police (RCMP)	-	-	-	-	0.0%	-	-
Planning & Development	(12,405,500)	(12,624,600)	219,100	(9,548,380)	75.6%	(13,194,700)	(9,049,517)
Parks & Recreation	(14,056,400)	(14,427,915)	371,515	(10,356,670)	71.8%	(14,365,600)	(10,767,557)
Operations Support	(2,239,000)	(2,148,335)	(90,665)	(1,664,260)	77.5%	(4,247,300)	(2,272,025)
Library	(6,754,200)	(6,779,000)	24,800	(4,614,449)	68.1%	(5,348,100)	(4,623,649)
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	(504,400)	(504,400)	-	-	0.0%	(504,400)	-
Business Unit Total	(179,602,600)	(181,428,631)	1,826,031	(133,789,118)	73.7%	(177,500,100)	(129,558,071)

Fiscal Services Revenue Detail	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Property Taxes	(384,811,300)	(385,074,653)	263,353	(288,849,360)	75.0%	(369,279,000)	(278,266,444)
Tax Agreements	(7,602,000)	(7,438,634)	(163,366)	(5,541,750)	74.5%	(10,543,000)	(7,930,130)
Deed Transfer Taxes	(36,000,000)	(32,000,000)	(4,000,000)	(26,342,918)	82.3%	(39,000,000)	(30,130,412)
Local Improvement Charges	(2,103,000)	(2,103,000)	-	(1,210,113)	57.5%	(2,000,000)	(1,185,284)
Payments In Lieu of Taxes	(36,178,000)	(37,308,114)	1,130,114	(27,981,086)	75.0%	(34,749,000)	(26,312,051)
Own Source Revenue	(32,100,200)	(32,132,308)	32,108	(25,879,539)	80.5%	(28,370,400)	(23,430,437)
Prov. Mandated & Other Services	(162,350,200)	(162,350,200)	-	(121,763,400)	75.0%	(159,250,500)	(119,475,683)
Unconditional Transfers	(3,600,000)	(3,730,410)	130,410	(2,797,807)	75.0%	(3,300,000)	(2,429,719)
Conditional Transfers	-	-	-	-	0.0%	-	-
Fiscal Services Total	(664,744,700)	(662,137,319)	(2,607,381)	(500,365,973)	75.6%	(646,491,900)	(489,160,160)

Total Revenue	(844,347,300)	(843,565,950)	(781,350)	(634,155,091)	75.2%	(823,992,000)	(618,718,231)
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Halifax Regional Municipality
 Operating Results - Expenditures
 For the Period from April 1, 2014 to December 31, 2014

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
Office of the Auditor General	865,000	865,000	-	531,272	61.4%	851,000	493,575
CAO	16,601,000	16,288,050	312,950	12,217,589	75.0%	16,269,600	12,160,793
Fire & Emergency Services	58,295,000	58,120,300	174,700	43,231,479	74.4%	56,615,400	41,264,274
Finance & ICT	30,824,000	30,258,118	565,882	21,564,692	71.3%	29,240,000	20,714,275
Human Resources Services	5,564,300	5,385,900	178,400	3,867,952	71.8%	5,800,000	3,840,428
Legal Services	3,399,500	3,307,600	91,900	2,350,542	71.1%	3,390,500	2,301,238
Transportation & Public Works	105,898,000	107,889,493	(1,991,493)	71,476,063	66.2%	106,434,000	72,089,660
Halifax Transit	111,022,600	110,863,200	159,400	83,141,244	75.0%	106,299,000	79,294,765
Halifax Regional Police	83,334,300	83,661,100	(326,800)	62,014,962	74.1%	81,472,800	57,769,575
Outside Police (RCMP)	23,750,000	23,651,000	99,000	17,738,284	75.0%	23,000,000	17,210,606
Planning & Development	16,655,300	16,002,107	653,193	11,318,529	70.7%	16,731,300	10,868,285
Parks & Recreation	28,472,800	27,779,439	693,361	20,188,028	72.7%	27,991,500	19,444,348
Operations Support	40,947,900	40,414,665	533,235	29,744,300	73.6%	44,182,500	29,416,145
Library	23,004,200	23,655,600	(651,400)	16,207,308	68.5%	22,253,100	16,717,217
Non TCA Projects	-	-	-	-	0.0%	-	-
Outside Agency Support	504,400	504,400	-	-	0.0%	504,400	-
Business Unit Subtotal	549,138,300	548,645,972	492,328	395,592,244	72.1%	541,035,100	383,585,184

Fiscal Services Expense Detail	Budget Current Fiscal Year	Projected Results To March 31, 2015	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 13/14	Prior YTD Actual
School Board Mandatory	119,941,000	119,941,000	-	89,955,900	75.0%	113,965,000	85,424,372
School Board Supplementary	17,281,000	17,281,000	-	12,960,800	75.0%	17,880,000	13,356,056
Debt Charges	45,900,400	45,856,888	43,512	43,487,333	94.8%	47,140,000	44,498,077
Reserves	14,884,000	14,884,000	-	10,972,879	73.7%	14,538,000	10,903,500
Insurance	4,714,800	6,766,800	(2,052,000)	5,412,935	80.0%	4,736,000	2,922,565
Transfers to Outside Agencies	17,227,000	17,227,000	-	12,920,470	75.0%	16,150,000	12,997,109
Grants & Tax Concessions	5,654,000	5,523,000	131,000	1,713,611	31.0%	5,564,000	1,922,569
Fire Protection (Hydrants)	12,830,000	12,830,000	-	9,622,550	75.0%	11,689,000	8,659,983
Capital from Operating	42,194,000	40,789,000	1,405,000	29,730,900	72.9%	41,493,000	30,796,001
Surplus Prior Year	-	-	-	-	0.0%	(4,711,000)	(9,287,700)
Other	10,882,800	10,922,113	(39,313)	7,884,751	72.2%	11,512,900	9,234,059
Provision for Valuation Allowance	3,700,000	6,000,000	(2,300,000)	4,850,000	80.8%	3,000,000	2,250,000
Fiscal Services Total	295,209,000	298,020,801	(2,811,801)	229,512,129	77.0%	282,956,900	213,676,591

Total Expenditures	844,347,300	846,666,773	(2,319,473)	625,104,373	73.8%	823,992,000	597,261,775
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HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2014

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Auditor General - No changes	\$0
CAO - The projected surplus is primarily due to compensation savings from vacant positions (\$500k), recovery of expenses for participation on external boards/commissions (\$14.2k), savings on out of town travel (\$15k), advertising (\$10k), community events expenses (\$30k), receipt of grant and sponsorship funding (\$65k) and a net savings across other non-compensation areas (\$8.8k). This surplus is partially offset by a deficit for additional grant payment (\$6.4k) and membership increase fee (\$12.6k)	\$624,000
Fire & Emergency Services - The projected deficit is related to increased overtime costs primarily to cover vacancies (\$1.9m), decreased revenue from Fire Prevention Inspections that were planned to start but are not going forward (\$200k) and net overages in various other categories (\$36.8k). The deficit is partially offset in compensation due to vacancies (\$2.1m).	(\$36,800)
Finance & Information, Communication and Technology - The projected surplus is due to net savings from vacancies (\$775k), less than anticipated costs for the Print Smart Project due to a delay in deploying technology due to technical issues (\$550k); a surplus in equipment purchases due to a reduction in personal computer refreshes (\$250k); delay in HRP modem deployment resulting in a surplus in telephone costs (\$150k); projected revenue to be collected from external contractors for salt sales (\$170k); and net savings in various accounts (\$153.5k). These are offset in part by the launch of 10-digit dialling and Apple handset introduction and hiring a Project Manager for the Print Smart Project (\$301k); consultant engagement to assist with development of the ICT Strategic Plan (\$150k); increased costs for Municipal WIFI Strategic Planning (\$119k); unbudgeted computer software and licenses for the Microsoft Software Assurance and Proofpoint software maintenance (\$255k); increase in daytime security to monitor salt usage during snow season (\$185k); projected decrease in revenue primarily related to By-Law F300 and tax certificates due to declined sales activity in real estate market (\$85k); and implementation of other IT related projects (\$255k).	\$698,500
Human Resources - The projected surplus is related to savings in compensation due to vacancies (\$366k) and a portion of the Employee Family Assistance Program now being covered by another business unit (\$28k). The surplus is partially offset by consulting costs related to HR Service Review Phase II (\$100k), other contracts including temporary employment, and marketing tools for recruitment (\$98k) and net overages in various other categories (\$11.6k).	\$184,400
Legal, Insurance and Risk Management Services - The projected surplus is primarily related to savings in compensation due to vacancies (\$25k), a reduction in outside legal counsel required (\$55k) and net overages in various other categories (\$0.5k). Compensation and benefits has increased by \$332.5k due to salary adjustments for Solicitors. These additional costs are offset with funding from fiscal services \$332.5k.	\$79,500
Transportation and Public Works - The projected deficit of \$1.18m is due to net savings from vacancies (\$1.64m), increase in sportsfield facility rentals (\$268.5k), increase in surplus in Solid Waste for Resource Recovery Board (\$250k) and revenue increase from Developers for traffic lighting (\$80k). This surplus is offset by a deficit in Snow and Ice Operations due to shortfall in budget for contract obligations (\$1.67m), pothole and asphalt repairs (\$800k), expenses for tree root removal (\$310k), increase in contract costs for traffic lights (\$242k), reduction in right-of-way permit revenue (\$100k), 3 positions funded in Parks and Recreation but paid by TPW (\$283.7) and net overages in other areas (\$13.1k).	(\$1,180,300)
Halifax Transit - The projected surplus of \$440.6k will be carried forward to 2015/16 resulting in revenue equalling expenses. The surplus is a result of revenue, primarily for facility lease fees generated in Halifax Transit terminals (\$100k) and Local, Regional and Commercial Transit tax revenues being slightly higher than budgeted (0.3% of total revenue (\$210k)). Surplus in compensation related to wage step savings in the ATU contract, vacancies and changes to scheduled expansion (\$2.1m). Savings in fuel due to a decline in fuel prices (\$900k). Additional savings in various categories due to expansion delays (\$360k). Savings in various other categories, primarily insurance recovery to cover damages and a contract for technical support not in place for full year as planned (\$303.6k). The surplus is partially offset by fare revenue from expanded services being lower than predicted (\$500k), additional bus maintenance costs (\$1.1m) and overtime costs to cover vacancies and the additional work in bus maintenance (\$745k). Additional costs in maintaining Transit Facilities, actual amounts for utilities and maintenance are much higher than budgeted (\$1m). Increased uniform costs to complete the new uniform issue which was implemented in 2013/14 (\$188k). Budgeted expansion costs of \$1.8m, currently projected at \$1.5m, minus 2014/15 operational cost of capital funding not required due to expansion delays, leaves a surplus of \$100k. This surplus is offset by a transfer to the operational cost of capital reserve (\$100k). This will leave a balance in the operational cost of capital reserve of \$1.1m to fund future expansion for Transit.	\$0
Planning and Development - The projected surplus is primarily a result of vacancy savings (\$645.7k) and an increase in development permit revenue (\$690k). This surplus is partially offset by a deficit due to a decrease in summary offense tickets paid at Provincial Courts (\$380k) and the net impact of various expense adjustments (\$83.4k).	\$872,300
Parks and Recreation Services - The projected surplus relates to compensation savings from vacant positions (\$362.6k), increase in program and facility revenue (\$243.9k), funding for 3 positions currently being paid from TPW (\$283.7k) and savings across other non-compensation areas (\$331.5k). The net surplus is partially offset by deficits related to increased wages at Bedford Hammonds Plains Community Centre (\$88.8k) and an operating loss at the Sackville Sports Stadium (\$68k).	\$1,064,900

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2014

Halifax Regional Police - The projected surplus relates to savings in compensation due to vacancies (\$1.5m) increased recoveries for extended secondments, increased record check revenues and summary offence ticket related service fee revenues (\$424k), and savings in outside policing due to reduced joint investigations with the RCMP (\$150k). The surplus is partially offset by: purchase of Police specific IT hardware and media equipment, forensic equipment and upgrades to the forensic lab and hardware/software for security/alarm systems for various facilities (\$250k); expected savings budgeted in airtime not being realized (\$269k); mandatory body armour that was not received in previous fiscal year as planned, unforeseen emergency response team equipment, covert investigative equipment and uniform/patrol equipment (\$465k); increased costs for public awareness, training and associated out of town travel and out of town travel for investigative efforts (\$210k); overtime required for operational requirements (\$581k), intention to contribute to Police Officer Job Injury Reserve, if approved, (\$135k) and net overages in various other categories (\$67.1k).	\$96,900
Outside Police Services (RCMP) - The projected surplus is due to actual contract costs paid to Provincial Department of Justice being lower than budget.	\$99,000
Operations Support - The projected surplus is a result of net savings from vacancies and wage chargebacks to business units for works being done internally (\$763k); savings in fuel due to lower than budgeted oil prices and reduced consumption due to change in Fire & Emergency Services medical response protocol (\$384k); termination of the property management agreement at Alderney Gate resulting in savings in cleaning, repairs and maintenance etc. (\$217k); lower than budgeted new contracts for snow removal and ice control services (\$195k); and reduced equipment purchases due to deferral of replacement plan (\$139k). This surplus is partially offset by unbudgeted operating costs of surplus buildings and the disposal of surplus properties which did not occur as planned (\$803k); external resources required for cleaning and tenant services due to sick time, long-term disabilities and vacancies (\$373k); and net deficit being projected in various other accounts (\$79.4k).	\$442,600
Library - Projected deficit is due to a shortfall on the employer's share of matched pension contributions (\$221.5k); and costs to operate new Library are higher than anticipated (\$405.1k)	(\$626,600)
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$2,318,400

FISCAL SERVICES VARIANCE ANALYSIS		Net Surplus / (Deficit)
Property Taxes - Projected increase in commercial tax revenue due primarily to the former PILT accounts (CBC building and Shannon Park) and a tax exempt account (YMCA) being sold to developers and Canada Lands Company, and the taxable exempt space at Stanfield International Airport being moved from the PILT account to Halifax International Airport Authority's tax account.		\$263,400
Tax Agreements - Revenue from a tax agreement was based on a 4% of gross distribution revenue. The rate should have been calculated at 2%.		(\$163,400)
Deed Transfer Taxes - The projected deficit is due to reduced sales activity in the residential real estate market.		(\$4,000,000)
Payments in Lieu of Taxes (PILT) - The projected surplus relates to increased land value for Citadel Hill due to a roll change being filed by the PVSC (\$1.9m). This is partially offset by a decrease in various PILT accounts due to approved rates being lower than budgeted rates; decreased payment on Federal accounts due to some of properties being sold, and a result of moving a space previously considered tax exempt to the Halifax International Airport Authority's tax account (a total of \$769.9k).		\$1,130,100
Own Source Revenue - The projected surplus is due to interest revenue from overdue accounts trending higher than budget (\$60k); parking rentals for Metro Park Facility being higher than anticipated (\$322k); receipt of unbudgeted residual recovery from insurance company to reflect deductible overpayments through aggregate rebate (\$229k); insurance recovery related to the third-party claims to cover repair and maintenance costs incurred in business units (\$200k). This is offset by the recovery of insurance premium costs from Halifax Water due to budget being assigned in this category, but the actuals being tracked in the Insurance category (\$540k); and decreased dividend in-lieu of taxes collected from Halifax Water due to rate base calculated being lower than budget (\$238.9k)		\$32,100
Unconditional Transfers - HRM's portion of HST Offset received from Province of Nova Scotia was higher than anticipated		\$130,400
Debt Charges - The projected surplus is due to the all in municipal cost of funds (2.82%) for a 10-year Spring Issue Debenture being lower than budgeted rate (\$172.8k). This is partially offset by lower than anticipated debt servicing costs being charged to business units (\$129.3k).		\$43,500
Insurance - The projected deficit related to unbudgeted expenditures for emergency response and remediation to a diesel fuel leak at Halifax Transit Facility (\$2.6m); and unbudgeted transfers of third-party insurance claims to business units (\$200k). This is offset in part by projected surplus of recovery insurance premium costs from Halifax Water due to actual and budget being tracked in two different categories (\$540k); and additional savings being identified to partially cover Transit fuel leak charges (\$208k).		(\$2,052,000)
Grants & Tax Concessions - The projected surplus is due to some of recipients of tax relief program are eligible but not in compliance with legislation due to lease expiry.		\$131,000

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2014

	Capital from Operating - The projected surplus is due to receipt of unplanned capital funding from the Province of Nova Scotia that reduced the amount needed to be transferred to capital projects (\$1m), and a portion of Operating Costs of Capital (OCC) funding for the Central Library due to project opening later than budgeted (\$405k).	\$1,405,000
	Other - The projected deficit is primarily due to funding shortfall in the area of employee benefits for staff on Long-Term Disability (\$334.3k), and higher than budgeted expenses for operating of the Metro Park Facility (\$114k). This is offset by savings related to the Barrington Street Heritage Incentives Program due to delayed or canceled projects by property owners, which are therefore less eligible project costs for tax credits as completed (\$409k).	(\$39,300)
	Provision for Valuation Allowance - The projected deficit is due to increased allowance to offset increased collection risks on Citadel Hill PILT account (\$1.9m) and other general receivable accounts (\$400k).	(\$2,300,000)
TOTAL FISCAL SERVICES SURPLUS/(DEFICIT)		(\$5,419,200)
OVERALL SURPLUS/(DEFICIT)		(\$3,100,800)

Attachment #2

**Halifax Regional Municipality
Unaudited Consolidated Financial Statements
for December 31, 2014**

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Nine months ended December 31, 2014

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

As at December 31, 2014 with comparatives for December 31, 2013 and March 31, 2014
(In thousands of dollars)

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Financial assets			
Cash and short-term deposits (note 2)	\$ 269,266	\$ 217,156	\$ 138,745
Taxes receivable (note 3)	46,713	46,223	30,035
Accounts receivable (note 4)	77,543	65,002	49,225
Loans, deposits and advances	756	823	806
Land held for resale	42,344	32,949	39,685
Investments (note 5)	86,041	153,248	137,155
Investment in the Halifax Regional Water Commission (note 6)	838,744	831,067	823,742
	<u>1,361,407</u>	<u>1,346,468</u>	<u>1,219,393</u>
Financial liabilities			
Accounts payable and accrued liabilities (note 7)	98,269	101,568	99,528
Deferred revenue	188,590	191,002	65,050
Employee future benefits (note 9)	51,351	49,430	49,657
Solid waste management facilities liabilities (note 10)	12,352	11,584	11,027
Long-term debt (note 11)	212,917	219,138	219,120
	<u>563,479</u>	<u>572,722</u>	<u>444,382</u>
Net financial assets	797,928	773,746	775,011
Non-financial assets			
Tangible capital assets (note 14)	1,812,990	1,807,892	1,783,401
Inventory and prepaid expenses	15,638	14,868	9,588
	<u>1,828,628</u>	<u>1,822,760</u>	<u>1,792,989</u>
Accumulated surplus (note 15)	<u>\$ 2,626,556</u>	<u>\$ 2,596,506</u>	<u>\$ 2,568,000</u>

Commitments and contingent liabilities (notes 13 and 16)

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Operations and Accumulated Surplus

For the nine months ended December 31, 2014 and December 31, 2013 and the year ended March 31, 2014
(In thousands of dollars)

	Year to Date Budget	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Revenue				
Taxation	\$ 505,772	\$ 506,310	\$ 492,226	\$ 648,806
Taxation from other governments	27,767	28,607	26,942	36,414
User fees and charges	86,788	90,423	85,174	117,474
Government grants	29,539	34,262	37,835	51,317
Development levies	2,340	2,341	1,181	1,621
Investment income (note 5)	3,110	3,388	3,192	4,143
Penalties, fines and interest	9,226	9,234	9,762	12,315
Land sales, contributions and other revenue	39,905	12,726	17,562	27,033
Increase in equity in the Halifax Regional Water Commission (note 6)	15,002	15,002	14,380	7,055
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	3,434	3,255	3,150	4,187
Total revenue	722,883	705,548	691,404	910,365
Expenses				
General government services	82,638	82,861	79,620	104,885
Protective services	154,125	149,941	141,849	192,139
Transportation services	190,044	175,505	163,030	249,076
Environmental services	40,960	40,661	40,159	54,540
Recreation and cultural services	87,935	80,483	78,486	110,174
Planning and development services	17,274	14,714	15,255	22,159
Educational services	102,827	102,827	98,636	131,529
Total expenses	675,803	646,992	617,035	864,502
Surplus for period	47,080	58,556	74,369	45,863
Accumulated surplus, beginning of period	2,568,000	2,568,000	2,522,137	2,522,137
Accumulated surplus, end of period	\$ 2,615,080	\$ 2,626,556	\$ 2,596,506	\$ 2,568,000

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Change in Net Financial Assets

For the nine months ended December 31, 2014 and December 31, 2013 and the year ended March 31, 2014
(In thousands of dollars)

	Year to Date Budget	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Surplus for period	\$ 47,080	\$ 58,556	\$ 74,369	\$ 45,863
Acquisition of tangible capital assets and contributed tangible capital assets	(120,369)	(120,369)	(107,219)	(119,893)
Amortization of tangible capital assets	90,742	90,742	87,790	118,127
Loss (gain) on disposal of tangible capital assets	-	(552)	(221)	6,119
Proceeds on disposal of tangible capital assets	-	590	338	826
	17,453	28,967	55,057	51,042
Acquisition of inventories of supplies and prepaid expenses	-	(20,859)	(21,355)	(24,500)
Consumption of inventories of supplies and use of prepaid expenses	-	14,809	15,433	23,858
Net change in net financial assets	17,453	22,917	49,135	50,400
Net financial assets, beginning of period	775,011	775,011	724,611	724,611
Net financial assets, end of period	\$ 792,464	\$ 797,928	\$ 773,746	\$ 775,011

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Cash Flows

For the nine months ended December 31, 2014 and December 31, 2013 and the year ended March 31, 2014
(In thousands of dollars)

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Cash provided by (used in):			
Operating activities			
Surplus for period	\$ 58,556	\$ 74,369	\$ 45,863
Items not involving cash:			
Amortization	90,742	87,790	118,127
Loss (gain) on disposal of tangible capital assets	(552)	(221)	6,119
Contributed tangible capital assets	(4,489)	(10,711)	(10,869)
Increase in equity in the Halifax Regional Water Commission	(15,002)	(14,380)	(7,055)
	129,255	136,847	152,185
Change in non-cash assets and liabilities			
Increase in taxes receivable	(16,678)	(19,007)	(2,042)
Decrease (increase) in accounts receivable	(28,318)	1,407	16,407
Decrease in loans, deposits and advances	50	393	410
Increase in land held for resale	(2,659)	(9,458)	(16,194)
Increase in inventory and prepaid expenses	(6,050)	(5,922)	(642)
Increase (decrease) in accounts payable and accrued liabilities	(1,259)	613	(2,394)
Increase in deferred revenue	123,540	138,305	13,320
Increase in employee future benefits	1,694	1,859	2,086
Increase in solid waste management facilities liabilities	1,325	977	420
Net change in cash from operating activities	200,900	246,014	163,556
Capital activities			
Proceeds on disposal of tangible capital assets	590	338	826
Acquisition of tangible capital assets	(115,880)	(96,508)	(109,024)
Net change in cash from capital activities	(115,290)	(96,170)	(108,198)
Investing activities			
Decrease (increase) in investments	51,114	(74,138)	(58,045)
Net change in cash from investing activities	51,114	(74,138)	(58,045)
Financing activities			
Long-term debt issued	42,155	27,270	27,270
Long-term debt redeemed	(55,438)	(45,637)	(45,655)
Net debt recovered from the Halifax Regional Water Commission	7,080	7,130	7,130
Net change in cash from financing activities	(6,203)	(11,237)	(11,255)
Net change in cash and short-term deposits	130,521	64,469	(13,942)
Cash and short-term deposits, beginning of period	138,745	152,687	152,687
Cash and short-term deposits, end of period	\$ 269,266	\$ 217,156	\$ 138,745

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

1. Significant accounting policies:

(a) Basis of presentation:

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

(b) Basis of consolidation:

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

Recreation facilities:

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

Commissions, cultural and other facilities:

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

Halifax Regional Library

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

1. Significant accounting policies (continued):

(c) Investment in the Halifax Regional Water Commission:

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

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

(d) School boards:

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

(e) Miscellaneous Trust Funds:

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

(f) Basis of accounting:

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

(g) Use of estimates:

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

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

Actual results could differ from these estimates.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

1. Significant accounting policies (continued):

(h) Taxation and related revenues:

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

(i) Government transfers:

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

(j) Short-term deposits and investments:

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

(k) Land held for resale:

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

(l) Deferred revenue:

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

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

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

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

1. Significant accounting policies (continued):

(n) Solid waste management facilities liabilities:

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

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

(o) Non-financial assets:

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

i) Tangible capital assets

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

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

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

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

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

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

1. Significant accounting policies (continued):

(o) Non-financial assets (continued):

ii) Contributions of tangible capital assets

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

iii) Natural resources

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

iv) Works of art and cultural and historic assets

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

v) Interest capitalization

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

vi) Leased tangible capital assets

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

vii) Inventories of supplies

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

2. Cash and short-term deposits:

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Halifax Regional Municipality	\$ 264,170	\$ 212,638	\$ 133,424
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	5,096	4,518	5,321
Total	\$ 269,266	\$ 217,156	\$ 138,745

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

3. Taxes receivable:

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Taxes receivable	\$ 49,147	\$ 48,795	\$ 33,009
Allowance	(2,434)	(2,572)	(2,974)
Total	\$ 46,713	\$ 46,223	\$ 30,035

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

4. Accounts receivable:

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Federal government	\$ 40,643	\$ 37,678	\$ 31,804
Provincial government	26,637	19,168	10,454
Other receivables	35,664	29,968	28,772
Allowance	(25,401)	(21,812)	(21,805)
Total	\$ 77,543	\$ 65,002	\$ 49,225

5. Investments:

Money market instruments include Federal and Provincial treasury bills, discounted notes of Federal Crown Corporations and instruments of Canadian Financial Institutions. These investments have a term to maturity of one year or less. Investments shown here have a remaining term to maturity of more than 90 days at December 31, 2014.

Bonds of Federal and Provincial governments and their guarantees have a maturity range from February 11, 2015 to December 18, 2018. The weighted average yield on market value of these bonds is 1.22% at December 31, 2014 (December 31, 2013 - 1.52%, March 31, 2014 - 1.48%).

	Dec. 31, 2014		Dec. 31, 2013		March 31, 2014	
	Cost	Market value	Cost	Market value	Cost	Market value
Money market instruments	\$ 61,983	\$ 62,093	\$ 131,176	\$ 131,445	\$ 115,089	\$ 115,625
Bonds of Federal and Provincial governments and their guarantees	24,058	24,420	22,072	22,263	22,066	22,370
Total	\$ 86,041	\$ 86,513	\$ 153,248	\$ 153,708	\$ 137,155	\$ 137,995

The investment income earned on money market instruments is \$2,998 at December 31, 2014 (December 31, 2013 - \$2,689, March 31, 2014 - \$3,523) and on bonds of Federal and Provincial governments and their guarantees is \$390 at December 31, 2014 (December 31, 2013 - \$503, March 31, 2014 - \$620).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

6. Investment in the Halifax Regional Water Commission:

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

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

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Financial position			
Current assets	\$ 84,452	\$ 76,312	\$ 64,684
Capital assets	1,037,715	1,008,703	1,014,503
Total assets	1,122,167	1,085,015	1,079,187
Current liabilities	30,867	21,913	54,471
Long-term liabilities	252,556	232,035	200,974
Total liabilities	283,423	253,948	255,445
Total	\$ 838,744	\$ 831,067	\$ 823,742

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

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

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Results of operations			
Revenues	\$ 97,489	\$ 86,002	\$ 111,501
Operating expenses	(70,065)	(66,432)	(89,735)
Financing expenses	(6,843)	(6,055)	(8,101)
Other income	2,298	2,441	907
Net income before grant in lieu of tax	22,879	15,956	14,572
Grant in lieu of tax	(3,255)	(3,150)	(4,187)
Net income	19,624	12,806	10,385
Donated tangible capital assets	(6,275)	301	1,310
Decrease (increase) in reserves	1,653	1,273	(4,640)
Increase in investment and equity	15,002	14,380	7,055
Investment and equity, beginning of period	823,742	816,687	816,687
Investment and equity, end of period	\$ 838,744	\$ 831,067	\$ 823,742

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

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Revenues			
Grant in lieu of tax	\$ 3,255	\$ 3,150	\$ 4,187
Expenses			
Stormwater charge	\$ 2,911	\$ 1,781	\$ 2,671
Fire protection charge	7,422	7,787	9,758

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

7. Accounts payable and accrued liabilities:

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Trade accounts payable	\$ 30,576	\$ 35,336	\$ 36,909
Federal government	12,366	11,896	9,555
Provincial government	2,851	2,368	7,602
Salaries and wages payable	5,934	5,942	6,078
Accrued liabilities	45,501	44,865	36,509
Accrued interest	1,041	1,161	2,875
Total	\$ 98,269	\$ 101,568	\$ 99,528

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

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

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

The Municipality contributed to the HRM Plan an amount of \$22,894 for the period ending December 31, 2014 (December 31, 2013 - \$19,271, March 31, 2014 - \$26,008). Since January 1, 2014, the Municipality and the members are each contributing 11.96% of regular earnings for members participating in the main division of the pension plan. Prior to this increase, the Municipality and members had been contributing at a rate of 10.36% since April 1, 2006. Other contribution rates are in effect for the other divisions of the plan, and for members in public safety occupations.

The last actuarial valuation filed with regulators was at December 31, 2012. The next actuarial valuation, at December 31, 2013, is to be filed by December 31, 2014. The interest rate used in the last filed valuation was 6.25% per year. The following estimates as at December 31, 2013 are based on the actuarial valuation as at December 31, 2012 extrapolated to December 31, 2013 and is based on a best estimate discount rate assumption of 7.27% per annum (2013 - 6.75%).

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

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

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

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

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

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

Actuarial valuations of the above benefits are done for accounting purposes using the projected benefit method prorated on services. The last actuarial valuation of the unused sick leave benefits was conducted as at March 31, 2012 and extrapolated to March 31, 2013 and March 31, 2014. The last actuarial valuation of the retiring allowance benefits was conducted as at March 31, 2013 and extrapolated to March 31, 2014. For all other benefits, actuarial valuations were conducted as at March 31, 2014. Key actuarial assumptions used in the valuations were based on the Municipality's best estimates.

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

	March 31, 2014	March 31, 2013
Accrued benefit obligation, beginning of year	\$ 52,760	\$ 50,800
Current period benefit cost	4,602	3,880
Benefit payments	(4,684)	(3,992)
Interest cost	1,667	1,852
Actuarial loss (gain)	(962)	220
Accrued benefit obligation, end of year	\$ 53,383	\$ 52,760
Main assumptions used for fiscal year-end disclosure		
Discount rate	3.61%	3.16%
Salary increase	3% plus merit	3% plus merit
Main assumptions used for expense calculation		
Discount rate	3.16%	3.65%
Salary increase	3% plus merit	3% plus merit

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

9. Employee future benefits - retiring allowances and other future benefits (continued):

These other employee benefit plans require no contributions from employees. The benefit liability as at December 31, 2014 is estimated to include the following components:

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

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Accrued benefit obligation			
Retiring allowances	\$ 27,443	\$ 27,599	\$ 27,443
Sick leave	13,484	13,598	13,484
HRM pension contributions for employees on LTD	3,970	2,991	3,970
Police Health Trust	1,865	1,782	1,865
Other	6,621	6,790	6,621
	53,383	52,760	53,383
Unamortized actuarial loss	(3,726)	(5,189)	(3,726)
Liability at the end of the previous year	49,657	47,571	49,657
Accrued liability to end of period	1,694	1,859	-
Benefit liability	\$ 51,351	\$ 49,430	\$ 49,657

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

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

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

10. Solid waste management facilities liabilities:

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

The estimated liability for the care of the landfill sites is the present value of future cash flows associated with closure and post closure cost discounted using a long-term borrowing rate of 2.82% (December 2013 - 3.05%, March 2014 - 3.05%) and a forecasted inflation rate of 1.95% (December 2013 - .90%, March 2014 - 1.55%).

Sackville Landfill:

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

Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 10 years, until the fiscal year ended March 31, 2024.

The site's design consists of nine cell phases with an expected total capacity of 4,244,000 tonnes (December 2013 - 4,244,000 tonnes, March 2014 - 4,244,000 tonnes).

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

The liability was adjusted for capacity used of 100% for the closed cells and 58.37% (December 2013 - 38.20%, March 2014 - 37.59%) of Cell 6.

Mengoni Landfill:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

10. Solid waste management facilities liabilities (continued):

				Dec. 31, 2014
	Sackville	Otter Lake	Mengoni	Total
Estimated present value of closure and post closure costs	\$ 20,020	\$ 33,542	\$ 2,472	\$ 56,034
Less: Expenses incurred	16,527	24,905	2,250	43,682
	3,493	8,637	222	12,352
Reserve fund	3,025	9,887	223	13,135
Amount to be funded from future revenue	\$ 468	\$ (1,250)	\$ (1)	\$ (783)

				Dec. 31, 2013
	Sackville	Otter Lake	Mengoni	Total
Estimated present value of closure and post closure costs	\$ 20,029	\$ 31,655	\$ 2,493	\$ 54,177
Less: Expenses incurred	15,887	24,460	2,246	42,593
	4,142	7,195	247	11,584
Reserve fund	3,622	7,801	233	11,656
Amount to be funded from future revenue	\$ 520	\$ (606)	\$ 14	\$ (72)

				March 31, 2014
	Sackville	Otter Lake	Mengoni	Total
Estimated present value of closure and post closure costs	\$ 19,976	\$ 31,693	\$ 2,475	\$ 54,144
Less: Expenses incurred	15,987	24,880	2,250	43,117
	3,989	6,813	225	11,027
Reserve fund	3,533	8,008	223	11,764
Amount to be funded from future revenue	\$ 456	\$ (1,195)	\$ 2	\$ (737)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014
(In thousands of dollars)

11. Long-term debt:

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

Principal payments required in each of the next five years and thereafter on debt held as at December 31, 2014 are as follows:

2015 Remaining	\$	18
2016		38,371
2017		33,147
2018		29,959
2019		27,115
2020		21,976
Thereafter		62,331
Total	\$	212,917

12. Miscellaneous Trust Funds:

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

13. Commitments:

- (a) The Municipality and its consolidated entities rent facilities under several long-term operating leases with aggregate annual payments for each of the next five years approximating \$6.7 million (December 31, 2013 - \$6.2 million, March 31, 2014 - 6.7 million).
- (b) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments for each of the next five years approximating \$42 million (December 31, 2013 - \$45 million, March 31, 2014 - \$47 million).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2014	Additions (Net of Transfers)	Disposals	Balance at Dec. 31, 2014
Land	\$ 287,046	\$ 55	\$ -	\$ 287,101
Land improvements	233,643	1,189	-	234,832
Buildings	449,961	55,000	(77)	504,884
Vehicles	198,945	342	(2,173)	197,114
Machinery and equipment	101,855	1,389	-	103,244
Roads and infrastructure	1,743,045	4,434	-	1,747,479
Dams	480	-	-	480
Ferries	20,191	5,740	-	25,931
Leasehold improvements	3,030	-	-	3,030
Assets under construction	68,222	52,220	-	120,442
Total	\$ 3,106,418	\$ 120,369	\$ (2,250)	\$ 3,224,537

Accumulated amortization	Balance at March 31, 2014	Disposals	Amortization Expense	Balance at Dec. 31, 2014
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	172,364	-	6,458	178,822
Buildings	194,064	(77)	11,381	205,368
Vehicles	105,145	(2,135)	11,572	114,582
Machinery and equipment	65,302	-	8,339	73,641
Roads and infrastructure	765,726	-	52,468	818,194
Dams	444	-	9	453
Ferries	19,034	-	386	19,420
Leasehold improvements	938	-	129	1,067
Assets under construction	-	-	-	-
Total	\$ 1,323,017	\$ (2,212)	\$ 90,742	\$ 1,411,547

	Net book value March 31, 2014	Net book value Dec. 31, 2014
Land	\$ 287,046	\$ 287,101
Land improvements	61,279	56,010
Buildings	255,897	299,516
Vehicles	93,800	82,532
Machinery and equipment	36,553	29,603
Roads and infrastructure	977,319	929,285
Dams	36	27
Ferries	1,157	6,511
Leasehold improvements	2,092	1,963
Assets under construction	68,222	120,442
Total	\$ 1,783,401	\$ 1,812,990

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014
(In thousands of dollars)

14. Tangible capital assets (continued):

Cost	Balance at March 31, 2013	Additions (Net of Transfers)	Disposals	Balance at Dec. 31, 2013
Land	\$ 290,821	\$ 3,525	\$ -	\$ 294,346
Land improvements	225,830	1,049	-	226,879
Buildings	428,982	-	-	428,982
Vehicles	189,900	1,020	(2,821)	188,099
Machinery and equipment	91,482	2,039	-	93,521
Roads and infrastructure	1,703,529	9,746	-	1,713,275
Dams	480	-	-	480
Ferries	19,425	-	-	19,425
Leasehold improvements	3,030	-	-	3,030
Assets under construction	43,764	89,840	-	133,604
Total	\$ 2,997,243	\$ 107,219	\$ (2,821)	\$ 3,101,641

Accumulated amortization	Balance at March 31, 2013	Disposals	Amortization Expense	Balance at Dec. 31, 2013
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	164,189	-	6,131	170,320
Buildings	179,684	-	10,785	190,469
Vehicles	94,099	(2,704)	11,033	102,428
Machinery and equipment	54,160	-	7,967	62,127
Roads and infrastructure	696,786	-	51,442	748,228
Dams	432	-	9	441
Ferries	18,547	-	294	18,841
Leasehold improvements	766	-	129	895
Assets under construction	-	-	-	-
Total	\$ 1,208,663	\$ (2,704)	\$ 87,790	\$ 1,293,749

	Net book value March 31, 2013	Net book value Dec. 31, 2013
Land	\$ 290,821	\$ 294,346
Land improvements	61,641	56,559
Buildings	249,298	238,513
Vehicles	95,801	85,671
Machinery and equipment	37,322	31,394
Roads and infrastructure	1,006,743	965,047
Dams	48	39
Ferries	878	584
Leasehold improvements	2,264	2,135
Assets under construction	43,764	133,604
Total	\$ 1,788,580	\$ 1,807,892

HALIFAX REGIONAL MUNICIPALITY

Notes to Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

14. Tangible capital assets:

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

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

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$120,442 (December 31, 2013 - \$133,604, March 31, 2014 - \$68,222) have not been amortized. Amortization of these assets will commence when the asset is available for productive use.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at the fair market value at the date of contribution. The value of contributed assets received at December 31, 2014 are \$4,489 (December 31, 2013 - \$10,711, March 31, 2014 - \$10,869) and is comprised of roads and infrastructure in the amount of \$4,434 (December 31, 2013 - \$7,211, March 31, 2014 - \$7,998) and land and land improvements having a value of \$55 (December 31, 2013 - \$3,500, March 31, 2014 - \$2,871).

(c) Tangible capital assets disclosed at nominal values:

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

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

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

(e) Write-down of tangible capital assets:

The write-down of tangible capital assets during the period was \$nil (December 31, 2013 - \$nil, March 31, 2014 - \$nil).

(f) Roads and infrastructure:

Roads and infrastructure at December 31, 2014 have a net book value of \$929,285 (December 31, 2013 - \$965,047, March 31, 2014 - \$977,319) and are comprised of: road beds - \$287,532 (December 31, 2013 - \$297,651, March 31, 2014 - \$296,673), road surfaces - \$321,325 (December 31, 2013 - \$339,398, March 31, 2014 - \$349,846), infrastructure - \$309,548 (December 31, 2013 - \$317,500, March 31, 2014 - \$319,732) and bridges - \$10,880 (December 31, 2013 - \$10,498, March 31, 2014 - \$11,068).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

15. Accumulated surplus:

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

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Surplus			
Invested in tangible capital assets	\$ 1,600,073	\$ 1,588,755	\$ 1,564,281
Other	26,615	31,531	18,152
Equity in Halifax Regional Water Commission	838,744	831,067	823,742
Funded by reserves			
Landfill closure costs	(12,352)	(11,584)	(11,027)
Unfunded			
Accrued interest	(1,040)	(1,161)	(2,875)
Employee benefits	(13,399)	(12,956)	(13,092)
Total surplus	2,438,641	2,425,652	2,379,181
Operating reserves set aside by Council			
Self insurance	4,230	4,174	4,173
Operations stabilization	1,011	1,676	1,682
Snow and ice control variable operating	4,409	4,350	4,365
Service improvement	3,662	1,779	4,015
Cemetery maintenance	170	165	166
Culture development	1,383	1,123	1,218
Municipal elections	1,392	1,047	1,151
EMO cost recovery	346	341	343
Marketing levy special events	126	529	625
DNA costs	403	97	126
Titanic commemorative	80	59	64
Central library capital campaign and development	3,482	3,761	4,355
Major events facilities	1,517	1,381	1,285
Operating cost of new capital	3,415	3,254	4,419
Information and communication technologies	4,442	4,938	4,491
Police emergency and extraordinary investigation	1,023	1,010	1,013
Police officer on the job injury	1,778	1,615	1,760
Commons enhancement	-	1	1
Provincially funded police officers and facility lease	3,610	2,951	3,574
Convention Centre	1,639	1,148	1,263
LED street light conversion	646	7,977	7,881
Operating surplus, transit portion	-	-	3,000
Operating surplus	5,974	-	5,954
Regional parking strategy and urban core improvements	754	-	-
Total operating reserves set aside by Council	45,492	43,376	56,924

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

15. Accumulated surplus (continued):

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Capital and equipment reserves set aside by Council			
Sale of capital assets	\$ 3,235	\$ 390	\$ 1,042
Business/industrial parks expansion	22,207	20,801	20,568
Capital surplus	3,504	3,155	2,981
Parkland development	4,511	3,644	3,834
Sackville landfill closure	3,025	3,622	3,533
Otter Lake landfill closure	9,887	7,801	8,008
Mengoni landfill closure	223	233	223
Waste resources capital	21,220	14,662	16,585
Upper Sackville turf	132	117	116
MetroPark parkade	2,344	2,177	2,191
Strategic growth	17,410	16,912	18,227
HRM sustainable communities	336	536	572
Rural fire	-	738	741
Ferry replacement	4,669	9,674	8,257
Capital replacement	1,534	2,689	2,855
Energy and underground services co-location	1,517	2,251	2,012
Bedford South capital cost contribution interchange	-	39	39
Gas tax	17,910	6,685	12,132
Alderney Gate recapitalization	1,478	1,514	1,569
Regional capital cost contribution	4,650	3,511	3,758
Community facility partnership	543	536	538
Kingswood water	-	4	4
5594-96 Morris Street	83	79	82
Rockingham community centre	-	14	14
Captain William Spry centre	-	2	2
Richmond school	-	1	1
Waterfront development	188	116	139
Central Library capital replacement	88	10,585	4,247
Library recapitalization	603	-	-
BMO centre life cycle	1,060	814	850
Bus replacement	4,521	2,473	2,982
Regional facility expansion	9,836	8,143	8,260
Halifax Transit technology	1,870	-	1,852
Total capital reserves set aside by Council	138,584	123,918	128,214
General fleet	2,438	2,246	2,289
Police vehicles	674	615	637
Fire and emergency service vehicles and equipment	727	669	725
Fuel system	-	30	30
Total equipment reserves set aside by Council	3,839	3,560	3,681
Total capital and equipment reserves set aside by Council	142,423	127,478	131,895
Total accumulated surplus	\$ 2,626,556	\$ 2,596,506	\$ 2,568,000

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

16. Contingent liabilities:

- (a) As of December 31, 2014, there are a number of claims against the Municipality and its consolidated entities in varying amounts and for which provisions have been made in these financial statements, as appropriate. It is not possible to determine the amounts that may ultimately be assessed against the Municipality with respect to these claims, but management believes that any such amounts would not have a material impact on the financial position of the Municipality.
- (b) The Municipality is the plaintiff in various proceedings, which have arisen, in the normal course of carrying on its operations. It is not possible at this time to determine the amounts the Municipality may receive with respect to these claims.
- (c) In September 2014, HRM Council approved a blanket guarantee for HRWC debt subject to HRWC maintaining a debt service ratio of 35% or less. The debt service ratio is currently 21.2% at December 31, 2014 (December 31, 2013 - 22.0%, March 31, 2014 - 22.91%). As at December 31, 2014, total outstanding debt is \$234.6 million (December 31, 2013 - \$218.8 million, March 31, 2014 - \$215.1 million), with maturity dates ranging from 2014 to 2023. The Municipality is responsible for outstanding debt of \$65.7 million (December 31, 2013 - \$72.7 million, March 31, 2014 - \$72.7 million) recoverable from the HRWC.
- (d) The Municipality is engaged in an arbitration with an operator of a composting facility at Goodwood. The outcome of the arbitration can not be determined at this time. Depending on the outcome of the arbitration the Municipality may be required to purchase certain assets and equipment at a book value, as defined by agreements with the contractor, of \$7.3 million.

17. Financial instruments:

(a) Fair value:

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

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

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

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

(b) Credit risk:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

18. Amounts contributed for provincially mandated services:

	Budget	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
School boards	\$ 102,827	\$ 102,827	\$ 98,636	\$ 131,529
Assessment services	5,111	5,111	5,074	6,765
Social housing	1,924	1,924	1,954	2,569
Correctional services	4,918	4,918	4,872	6,497
Total	\$ 114,780	\$ 114,780	\$ 110,536	\$ 147,360

(a) School boards:

As at December 31, 2014, the Municipality has provided a mandatory contribution in the amount of \$89.9 million (December 31, 2013 - \$85.3 million, March 31, 2014 - \$113.8 million) and supplementary contributions of \$12.9 million (December 31, 2013 - \$13.3 million, March 31, 2014 - \$17.7 million) to the Halifax Regional School Board and the Conseil scolaire acadien provincial. These contributions are recorded as expenses in educational services.

(b) Assessment services:

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

(c) Social housing:

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

(d) Correctional services:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

19. Budget data:

The budget data presented in these consolidated financial statements is based upon the fiscal 2015 operating and project budgets approved by Council on April 1, 2014, plus the budgeted figures of the various Agencies, Boards and Commissions included in the consolidated statements, to the extent that they could be reasonably determined.

PSAB 3150 Tangible Capital Asset accounting standards have not been adopted for budget preparation purposes. The fiscal 2015 Council approved budget has been modified to reflect these adjustments.

	March 31, 2015	March 31, 2014
Revenue		
Operating budget	\$ 844,347	\$ 823,992
Project budget	143,694	165,043
	<u>988,041</u>	<u>989,035</u>
Less:		
Miscellaneous capital funding	(4,731)	(18,745)
Principal and interest recovery from Halifax Regional Water Commission	(10,784)	(11,190)
Tax concessions	(5,715)	(5,625)
Transfers from reserves to capital	(23,250)	(38,612)
Transfers operating to capital	(48,331)	(49,344)
Long-term debt issued	(40,482)	(30,390)
	<u>(133,293)</u>	<u>(153,906)</u>
Add:		
Revenues from agencies, boards and commissions	30,584	29,600
Prior year surplus area rates	3,293	715
Proceeds from sale of assets deposited to reserves	36,725	24,598
Interest on reserves	2,046	1,692
Development levies in reserves	1,520	1,190
Other reserve revenue	385	1,770
Tangible capital assets related adjustments	14,541	16,628
Increase in equity of the Halifax Regional Water Commission	15,002	7,000
	<u>104,096</u>	<u>83,193</u>
Total revenue	\$ 958,844	\$ 918,322

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014

(In thousands of dollars)

19. Budget data (continued):

	2015	2014
Expenses		
Operating budget	\$ 844,347	\$ 823,992
Less:		
Tax concessions	(5,715)	(5,625)
Transfers operating to capital	(48,384)	(49,344)
Transfers operating to reserves	(17,560)	(18,590)
Change in solid waste management facilities liabilities	(1,040)	420
Principal and interest payments made on behalf of Halifax Regional Water Commission	(10,784)	(11,190)
Long-term debt redeemed	(36,874)	(37,955)
	(120,357)	(122,284)
Add:		
Expenses from agencies, boards and commissions	29,757	31,713
Cost of lots sold in business parks	1,492	1,938
Application of prior year surplus	3,293	6,177
Tangible capital assets adjustments including amortization	142,537	146,050
	177,079	185,878
Total expenses	901,069	887,586
Annual surplus	\$ 57,775	\$ 30,736

20. Segmented information:

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

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

The major segments are as follows:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

For the nine months ended December 31, 2014
(In thousands of dollars)

20. Segmented information (continued):

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

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

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

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

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

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

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

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

For additional information, see the Consolidated Schedules of Segment Disclosure (see pages 34, 35 and 36).

21. Comparative figures:

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

HALIFAX REGIONAL MUNICIPALITY

Schedule of Remuneration of Members of Council and Chief Administrative Officer

For the nine months ended December 31, 2014

(In thousands of dollars)

	Dec. 31, 2014	Dec. 31, 2013	March 31, 2014
Current Council members:			
M. Savage, Mayor	\$ 124	\$ 121	\$ 160
S. Adams	60	58	78
S. Craig	60	58	78
B. Dalrymple	60	58	78
D. Fisher	65	59	80
D. Hendsbee	60	58	78
B. Johns	60	58	78
B. Karsten	60	58	78
W. Mason	60	58	78
G. McCluskey	60	59	78
L. Mosher	60	58	78
L. Nicoll	61	58	78
T. Outhit	60	58	78
R. Rankin	60	63	82
R. Walker	60	58	78
J. Watts	60	58	78
M. Whitman	60	58	78
Chief Administrative Officer:			
R. Butts	\$ 243	\$ 234	\$ 322

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

For the nine months ended December 31, 2014

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2014	Issued	Redeemed	Balance Dec. 31, 2014
Municipal Finance Corporation:							
04-A-1	10	2.55/5.45	2014	3,219	-	3,219	-
04-B-1	10	3.195/5.05	2014	2,317	-	2,317	-
24-HBR-1	20	2.84/5.94	2024	60,500	-	5,500	55,000
05-A-1	10	2.97/4.56	2015	4,600	-	2,300	2,300
05-B-1	15	3.63/4.83	2020	18,659	-	2,217	16,442
06-A-1	10	4.29/4.88	2016	6,926	-	2,309	4,617
06-B-1	10	4.1/4.41	2016	3,044	-	1,014	2,030
07-A-1	10	4.45/4.63	2017	7,825	-	1,955	5,870
07-B-1	10	4.65/5.01	2017	3,520	-	880	2,640
08-A-1	10	3.75/4.884	2018	13,250	-	2,650	10,600
08-B-1	10	3.1/5.095	2018	12,369	-	2,474	9,895
09-A-1	20	1.0/5.644	2029	34,972	-	4,396	30,576
09-B-1	10	0.97/4.329	2019	3,900	-	650	3,250
10-A-1	10	1.51/4.5	2020	14,280	-	2,040	12,240
10-B-1	10	1.55/3.87	2020	18,706	-	2,671	16,035
11-A-1	10	1.63/4.221	2021	10,600	-	1,325	9,275
11-B-1	10	1.219/3.645	2021	8,811	-	1,100	7,711
12-A-1	10	1.636/3.48	2022	13,320	-	1,480	11,840
12-B-1	10	1.51/3.16	2022	8,640	-	960	7,680
13-A-1	10	1.33/2.979	2023	23,600	-	2,360	21,240
13-B-1	10	1.285/3.614	2023	3,670	-	367	3,303
14-A-1	10	1.245/3.347	2024	-	21,875	-	21,875
14-B-1	10	1.20/3.19	2024	-	20,280	-	20,280
				276,728	42,155	44,184	274,699
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	11,000	-	11,000	-
FCM	20	2.0	2032	3,800	-	200	3,600
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	336	-	54	282
				291,866	42,155	55,438	278,583
Less long-term debt recovery from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	-	(10,000)	-	(10,000)
24-HBR-1	20	2.84/5.94	2024	(60,500)	-	(5,500)	(55,000)
GMIF-1599	10	1.33/3.127	2014	(11,000)	-	(11,000)	-
Other debt	1 to 4	2.55/6.875	2014/2017	(1,246)	-	(580)	(666)
				(72,746)	(10,000)	(17,080)	(65,666)
Net long-term debt				\$ 219,120	\$ 32,155	\$ 38,358	\$ 212,917

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

For the nine months ended December 31, 2014
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2013	Issued	Redeemed	Balance Dec. 31, 2013
Municipal Finance Corporation:							
03-A-1	10	3.5/5.375	2013	3,882	-	3,882	-
03-B-1	10	2.75/5.0	2013	423	-	423	-
04-A-1	10	2.55/5.45	2014	5,061	-	1,842	3,219
04-B-1	10	3.195/5.05	2014	4,634	-	2,317	2,317
24-HBR-1	20	2.84/5.94	2024	66,000	-	5,500	60,500
05-A-1	10	2.97/4.56	2015	6,900	-	2,300	4,600
05-B-1	15	3.63/4.83	2020	20,874	-	2,215	18,659
06-A-1	10	4.29/4.88	2016	9,234	-	2,308	6,926
06-B-1	10	4.1/4.41	2016	4,059	-	1,015	3,044
07-A-1	10	4.45/4.63	2017	9,782	-	1,957	7,825
07-B-1	10	4.65/5.01	2017	4,400	-	880	3,520
08-A-1	10	3.75/4.884	2018	15,900	-	2,650	13,250
08-B-1	10	3.1/5.095	2018	14,843	-	2,474	12,369
09-A-1	20	1.0/5.644	2029	39,367	-	4,395	34,972
09-B-1	10	0.97/4.329	2019	4,550	-	650	3,900
10-A-1	10	1.51/4.5	2020	16,320	-	2,040	14,280
10-B-1	10	1.55/3.87	2020	21,379	-	2,673	18,706
11-A-1	10	1.63/4.221	2021	11,925	-	1,325	10,600
11-B-1	10	1.219/3.645	2021	9,913	-	1,102	8,811
12-A-1	10	1.636/3.48	2022	14,800	-	1,480	13,320
12-B-1	10	1.51/3.16	2022	9,600	-	960	8,640
13-A-1	10	1.33/2.979	2023	-	23,600	-	23,600
13-B-1	10	1.285/3.614	2023	-	3,670	-	3,670
				293,846	27,270	44,388	276,728
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	12,000	-	1,000	11,000
FCM	20	2.0	2032	4,000	-	200	3,800
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	403	-	49	354
				310,251	27,270	45,637	291,884
Less long-term debt recovery from the Halifax Regional Water Commission:							
24-HBR-1	20	2.84/5.94	2024	(66,000)	-	(5,500)	(60,500)
GMIF-1599	10	1.33/3.127	2014	(12,000)	-	(1,000)	(11,000)
Other debt	1 to 5	2.55/6.875	2013/2017	(1,876)	-	(630)	(1,246)
				(79,876)	-	(7,130)	(72,746)
Net long-term debt				\$ 230,375	\$ 27,270	\$ 38,507	\$ 219,138

HALIFAX REGIONAL MUNICIPALITY

Unaudited Schedule of Long-term Debt

For the nine months ended December 31, 2014

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2013	Issued	Redeemed	Balance March 31, 2014
Municipal Finance Corporation:							
03-A-1	10	3.5/5.375	2013	3,882	-	3,882	-
03-B-1	10	2.75/5.0	2013	423	-	423	-
04-A-1	10	2.55/5.45	2014	5,061	-	1,842	3,219
04-B-1	10	3.195/5.05	2014	4,634	-	2,317	2,317
24-HBR-1	20	2.84/5.94	2024	66,000	-	5,500	60,500
05-A-1	10	2.97/4.56	2015	6,900	-	2,300	4,600
05-B-1	15	3.63/4.83	2020	20,874	-	2,215	18,659
06-A-1	10	4.29/4.88	2016	9,234	-	2,308	6,926
06-B-1	10	4.1/4.41	2016	4,059	-	1,015	3,044
07-A-1	10	4.45/4.63	2017	9,782	-	1,957	7,825
07-B-1	10	4.65/5.01	2017	4,400	-	880	3,520
08-A-1	10	3.75/4.884	2018	15,900	-	2,650	13,250
08-B-1	10	3.1/5.095	2018	14,843	-	2,474	12,369
09-A-1	20	1.0/5.644	2029	39,367	-	4,395	34,972
09-B-1	10	0.97/4.329	2019	4,550	-	650	3,900
10-A-1	10	1.51/4.5	2020	16,320	-	2,040	14,280
10-B-1	10	1.55/3.87	2020	21,379	-	2,673	18,706
11-A-1	10	1.63/4.221	2021	11,925	-	1,325	10,600
11-B-1	10	1.219/3.645	2021	9,913	-	1,102	8,811
12-A-1	10	1.636/3.48	2022	14,800	-	1,480	13,320
12-B-1	10	1.51/3.16	2022	9,600	-	960	8,640
13-A-1	10	1.33/2.979	2023	-	23,600	-	23,600
13-B-1	10	1.285/3.614	2023	-	3,670	-	3,670
				293,846	27,270	44,388	276,728
Federation of Canadian Municipalities:							
GMIF-1599	10	1.33/3.127	2014	12,000	-	1,000	11,000
FCM	20	2.0	2032	4,000	-	200	3,800
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	403	-	67	336
				310,251	27,270	45,655	291,866
Less long-term debt recovery from the Halifax Regional Water Commission:							
24-HBR-1	20	2.84/5.94	2024	(66,000)	-	(5,500)	(60,500)
GMIF-1599	10	1.33/3.127	2014	(12,000)	-	(1,000)	(11,000)
Other debt	1 to 5	2.55/6.875	2013/2017	(1,876)	-	(630)	(1,246)
				(79,876)	-	(7,130)	(72,746)
Net long-term debt				\$ 230,375	\$ 27,270	\$ 38,525	\$ 219,120

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the nine months ended December 31, 2014
(In thousands of dollars)

Nine months ended December 31, 2014	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
Revenue								
Taxation	\$ 341,353	\$ 4,918	\$ 57,212	\$ -	\$ -	\$ -	\$ 102,827	\$ 506,310
Taxation from other governments	28,607	-	-	-	-	-	-	28,607
User fees and charges	3,033	8,044	30,090	11,598	33,460	4,198	-	90,423
Government grants	2,827	2,925	19,956	270	8,284	-	-	34,262
Development levies	-	-	706	848	787	-	-	2,341
Investment income	3,388	-	-	-	-	-	-	3,388
Penalties, fines and interest	4,244	4,718	-	-	272	-	-	9,234
Land sales, contributions and other revenue	3,392	100	4,497	-	467	4,270	-	12,726
Increase in equity in the Halifax Regional Water Commission	15,002	-	-	-	-	-	-	15,002
Grant in lieu of tax from the Halifax Regional Water Commission	3,255	-	-	-	-	-	-	3,255
Total revenue	405,101	20,705	112,461	12,716	43,270	8,468	102,827	705,548
Expenses								
Salaries, wages and benefits	39,528	101,796	65,229	1,713	37,848	7,982	-	254,096
Interest on long-term debt	4,102	151	739	504	421	-	-	5,917
Materials, goods, supplies and utilities	10,785	4,262	18,268	30	8,350	111	-	41,806
Contracted services	6,329	20,552	10,236	32,602	5,330	601	-	75,650
Other operating expenses	4,214	14,882	14,081	510	18,302	2,636	-	54,625
External transfers and grants	7,745	4,923	2,983	-	2,317	3,361	102,827	124,156
Amortization	10,158	3,375	63,969	5,302	7,915	23	-	90,742
Total expenses	82,861	149,941	175,505	40,661	80,483	14,714	102,827	646,992
Annual surplus (deficit)	\$ 322,240	\$ (129,236)	\$ (63,044)	\$ (27,945)	\$ (37,213)	\$ (6,246)	\$ -	\$ 58,556

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the nine months ended December 31, 2014
(In thousands of dollars)

Nine months ended December 31, 2013	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	Total
Revenue								
Taxation	\$ 364,957	\$ 4,873	\$ 23,760	\$ -	\$ -	\$ -	\$ 98,636	492,226
Taxation from other governments	26,942	-	-	-	-	-	-	26,942
User fees and charges	3,974	6,656	28,593	11,384	31,203	3,364	-	85,174
Government grants	2,570	2,925	19,040	361	12,906	33	-	37,835
Development levies	-	-	138	505	539	-	-	1,181
Investment income	3,192	-	-	-	-	-	-	3,192
Penalties, fines and interest	4,130	5,318	-	-	314	-	-	9,762
Land sales, contributions and other revenue	951	86	9,343	9	3,370	3,803	-	17,562
Increase in equity in the Halifax Regional Water Commission	14,379	-	-	-	-	-	-	14,380
Grant in lieu of tax from the Halifax Regional Water Commission	3,150	-	-	-	-	-	-	3,150
Total revenue	424,245	19,858	80,874	12,259	48,332	7,200	98,636	691,404
Expenses								
Salaries, wages and benefits	38,778	95,902	59,995	1,550	37,385	8,128	-	241,738
Interest on long-term debt	4,580	178	849	479	474	-	-	6,560
Materials, goods, supplies and utilities	10,633	4,109	17,999	33	9,484	167	-	42,425
Contracted services	7,386	20,013	5,829	32,027	4,412	1,519	-	71,186
Other operating expenses	1,350	13,428	13,561	618	17,569	1,262	-	47,788
External transfers and grants	7,089	4,873	2,750	-	2,034	4,166	98,636	119,548
Amortization	9,804	3,346	62,047	5,452	7,128	13	-	87,790
Total expenses	79,620	141,849	163,030	40,159	78,486	15,255	98,636	617,035
Annual surplus (deficit)	\$ 344,625	\$ (121,991)	\$ (82,156)	\$ (27,900)	\$ (30,154)	\$ (8,055)	\$ -	\$ 74,369

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

For the nine months ended December 31, 2014

(In thousands of dollars)

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

Attachment #3

**Halifax Regional Municipality Project Statement
as at December 31, 2014**

Active Project Report December 31, 2014

	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
BUILDINGS	221,074,612	16,280,000	237,354,612	3,720,000	8,078,459	249,153,071	206,260,613	14,395,436	220,656,048	28,497,022
BUSINESS TOOLS PROJECTS	24,769,831	16,085,000	40,854,831	600,000	81,157	41,535,988	24,025,628	5,520,172	29,545,800	11,990,188
COMMUNITY & PROPERTY DEVELOPMENT PROJECTS	35,438,995	5,930,000	41,368,995	-	(112,380)	41,256,615	26,601,521	1,699,982	28,301,503	12,955,112
DISTRICT CAPITAL FUNDS PROJECTS	1,044,861	1,504,000	2,548,861	-	761,371	3,310,233	1,439,081	1,449,814	2,888,896	421,337
EQUIPMENT & FLEET PROJECTS	44,313,561	4,180,000	48,493,561	-	332,161	48,825,722	41,554,323	5,046,909	46,601,232	2,224,490
INDUSTRIAL PARKS PROJECTS	24,942,523	3,750,000	28,692,523	-	825,601	29,518,124	4,936,705	3,535,753	8,472,458	21,045,666
METRO TRANSIT PROJECTS	86,309,522	34,700,000	121,009,522	9,030,000	327,827	130,367,349	85,274,465	27,159,814	112,434,279	17,933,070
PARKS & PLAYGROUND PROJECTS	34,611,201	5,935,000	40,546,201	1,820,000	153,879	42,520,080	29,304,553	2,702,066	32,006,620	10,513,460
ROADS & STREETS PROJECTS	150,677,485	30,810,000	181,487,485	20,545,000	6,902,981	208,935,467	169,549,658	5,223,883	174,773,541	34,161,925
SIDEWALKS, CURBS & GUTTERS PROJECTS	17,108,458	5,000,000	22,108,458	2,235,000	101,702	24,445,160	20,238,038	1,121,709	21,359,747	3,085,413
SOLID WASTE PROJECTS	30,547,909	2,075,000	32,622,909	-	1,599,998	34,222,907	29,244,986	1,544,425	30,789,410	3,433,497
TRAFFIC SIGNALIZATIONS & MISC. TRAFFIC IMPROVEMENTS PROJECT	47,347,582	17,945,000	65,292,582	4,346,400	3,852,132	73,491,114	43,333,766	14,353,487	57,687,253	15,803,860
Grand Total	718,186,541	144,194,000	862,380,541	42,296,400	22,904,888	927,581,829	681,763,336	83,753,451	765,516,787	162,065,041

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

Buildings	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CB000002 Major Facilities Upgrades	6,972,076	2,750,000	9,722,076	-	124,285	9,846,361	6,002,124	536,528	6,538,652	3,307,709
CB000005 Cole Harbour HS Enhancements	-	650,000	650,000	-	-	650,000	630,000	-	630,000	20,000
CB000006 Dartmouth Sportsplex Revitalization	-	-	-	-	2,200,000	2,200,000	-	-	-	2,200,000
CB000010 Regional Park Washrooms	1,550,000	-	1,550,000	-	-	1,550,000	1,549,999	-	1,549,999	1
CB000011 St. Andrews Community Ctr. Renovation	250,000	-	250,000	-	-	250,000	22,635	423	23,058	226,942
CB000024 Commons Pavillon and Pool	-	445,000	445,000	-	-	445,000	2,122	69,921	72,043	372,957
CB000025 Corporate Records Renovation	-	600,000	600,000	-	-	600,000	317,471	103,978	421,449	178,551
CB000026 Dartmouth Ferry Terminal	-	-	-	-	520,000	520,000	472,953	46,301	519,255	745
CB000028 Metro Centre	-	1,195,000	1,195,000	3,620,000	-	4,815,000	171,086	4,535,936	4,707,022	107,978
CB000029 Oakwood House Recapitalization	-	110,000	110,000	-	-	110,000	-	9,215	9,215	100,785
CB000030 Beazley Field	-	200,000	200,000	-	-	200,000	7,193	96,558	103,750	96,250
CB000032 Power House Recapitalization	-	885,000	885,000	-	-	885,000	235,007	370,147	605,154	279,846
CB000033 Quaker House Recapitalization	-	70,000	70,000	-	-	70,000	-	8,291	8,291	61,709
CB000035 Bicentennial Theatre (Musq. Hbr)	-	250,000	250,000	-	75,000	325,000	-	300,239	300,239	24,761
CB000041 Corporate Safety	-	215,000	215,000	-	-	215,000	-	-	-	215,000
CB000043 Hubbards Recreation Centre	-	-	-	-	75,000	75,000.00	-	62,572	62,572	12,428
CB000047 Corporate Accommodations	-	-	-	100,000	-	100,000	-	-	-	100,000
CB100091 Mainland Commons Recreation Facility	45,658,826	-	45,658,826	-	-	45,658,826	45,658,826	-	45,658,826	-
CB990001 Facility Maintenance - HRM Managed	2,800,000	2,750,000	5,550,000	-	-	5,550,000	3,547,291	-	3,547,291	2,002,709
CB990002 Facility Assessment Program	750,000	110,000	860,000	-	-	860,000	561,635	73,757	635,392	224,608
CBG00720 Prospect Community Centre	7,942,555	-	7,942,555	-	-	7,942,555	7,923,111	-	7,923,111	19,444
CBM00711 Fuel depot Upgrades	1,275,000	-	1,275,000	-	-	1,275,000	843,174	4,067	847,241	427,759
CBU01004 Former CA Beckett School - Soil Remediat	2,550,000	-	2,550,000	-	-	2,550,000	2,153,853	312,076	2,465,930	84,070
CBW00978 Central Liby Replacemnt-Spring Garden Rd	57,600,000	-	57,600,000	-	-	57,600,000	54,708,536	2,183,084	56,891,620	708,380
CBX01046 Halifax City Hall StoneRestoration	7,890,133	1,380,000	9,270,133	-	542,246	9,812,378	8,320,444	360,642	8,681,087	1,131,292
CBX01056 Strategic Community Facility Planning	765,000	400,000	1,165,000	-	-	1,165,000	577,834	210,145	787,979	377,021
CBX01140 Metropark Upgrades	911,000	75,000	986,000	-	-	986,000	849,422	-	849,422	136,578
CBX01151 All Buildings Program (Bundle)	1,156,708	-	1,156,708	-	(62,170)	1,094,538	1,092,787	-	1,092,787	1,751
CBX01154 Accessibility - HRM Facilities	1,011,032	400,000	1,411,032	-	125,000	1,536,032	1,153,852	2,437	1,156,289	379,743
CBX01156 Various Rec. Facilities Upgrades(Bundle)	981,307	-	981,307	-	-	981,307	976,820	-	976,820	4,487
CBX01157 Alderney Gate Recapitalization Bundle	2,619,717	1,070,000	3,689,717	-	-	3,689,717	1,644,501	1,690,767	3,335,268	354,449
CBX01161 Energy Efficiency Projects	3,731,684	975,000	4,706,684	-	-	4,706,684	3,578,764	633,758	4,212,522	494,162
CBX01162 Environmental Remediation Building Demo.	2,250,000	550,000	2,800,000	-	4,700,000	7,500,000	1,332,205	330,149	1,662,354	5,837,646
CBX01165 Reg. Library-Facility Upgrades (Bundle)	947,755	-	947,755	-	-	947,755	849,881	-	849,881	97,874
CBX01168 HRM Heritage Buildings Upgrades (Bundle)	932,694	-	932,694	-	-	932,694	867,538	17,017	884,555	48,139
CBX01169 HRM Admin. Buildings - Upgrades (Bundle)	881,461	-	881,461	-	(69,651)	811,810	806,350	5,460	811,810	-
CBX01170 HRM Depot Upgrades (Bundle)	3,490,238	200,000	3,690,238	-	-	3,690,238	2,411,590	159,730	2,571,320	1,118,918
CBX01268 Consulting-Buildings (Category 0)	1,637,000	125,000	1,762,000	-	-	1,762,000	1,322,311	183,721	1,506,032	255,968
CBX01269 Mechanical (Category 6)	6,011,195	-	6,011,195	-	(204,301)	5,806,894	3,773,160	868,362	4,641,522	1,165,372
CBX01270 Structural (Category 4)	800,000	-	800,000	-	-	800,000	312,394	8,218	320,612	479,388
CBX01271 Site Work (Category 1)	1,615,000	-	1,615,000	-	-	1,615,000	1,334,100	2,014	1,336,114	278,886
CBX01272 Roof (Category 3)	4,407,427	-	4,407,427	-	-	4,407,427	2,876,350	565,566	3,441,916	965,510
CBX01273 Architecture-Interior (Category 5)	4,089,326	150,000	4,239,326	-	(185,143)	4,054,183	3,957,433	41,232	3,998,665	55,518
CBX01274 Architecture-Exterior (Category 2)	1,305,000	100,000	1,405,000	-	-	1,405,000	1,218,762	114,078	1,332,840	72,160
CBX01275 Electrical (Category 7)	1,875,000	25,000	1,900,000	-	(63,118)	1,836,882	1,508,931	210,051	1,718,982	117,901
CBX01281 Beaver Bank Community Centre	8,102,850	-	8,102,850	-	-	8,102,850	7,810,021	21,652	7,831,673	271,177
CBX01282 Porter's Lake Community Centre	4,035,000	-	4,035,000	-	-	4,035,000	3,987,830	15,291	4,003,120	31,880

Active Project Report December 31, 2014

Buildings	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
CBX01334 Bedford Community Centre	9,300,000	-	9,300,000	-	-	9,300,000	9,012,457	30,455	9,042,912	257,088
CBX01343 Facility Maintenance	4,135,000	-	4,135,000	-	455,051	4,590,051	3,699,067	80,660	3,779,727	810,324
CBX01344 Outdoor Arena Legacy Project	6,422,000	600,000	7,022,000	-	-	7,022,000	4,148,213	99,770	4,247,983	2,774,017
CBX01364 Lockup Upgrades Police	271,883	-	271,883	-	-	271,883	33,574	31,168	64,742	207,141
Active Total	208,923,868	16,280,000	225,203,868	3,720,000	8,232,198	237,156,066	194,263,608	14,395,436	208,659,044	28,497,022
COMPLETED										
CBR00069 Cherry Brook Comm Ctr-Reroofing&Misc Rep	165,724	-	165,724	-	(131,489)	34,235	34,235	-	34,235	-
CBX01148 Centennial Pool Upgrades	3,950,000	-	3,950,000	-	(22,250)	3,927,750	3,927,750	-	3,927,750	-
CBX01152 Major Facilities-Upgrades (Bundle)	8,035,020	-	8,035,020	-	-	8,035,020	8,035,020	-	8,035,020	0
COMPLETED Total	12,150,744	-	12,150,744	-	(153,740)	11,997,005	11,997,004	-	11,997,004	0
Grand Total	221,074,612	16,280,000	237,354,612	3,720,000	8,078,459	249,153,071	206,260,613	14,395,436	220,656,048	28,497,022

Business Tools Projects	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CI000001 Internet Program	600,000	250,000	850,000	-	-	850,000	416,911	70,067	486,978	363,022
CI000002 Application Recapitalization	775,000	1,820,000	2,595,000	-	-	2,595,000	1,746,664	665,092	2,411,756	183,244
CI000004 ICT Infrastructure Recapitalization	1,175,000	750,000	1,925,000	250,000	-	2,175,000	1,067,236	830,785	1,898,022	276,978
CI000005 Recreation Services Software	250,000	-	250,000	-	-	250,000	158,665	90,240	248,905	1,095
CI990001 Business Intelligence Roadmap	990,000	225,000	1,215,000	-	-	1,215,000	734,566	41,368	775,934	439,066
CI990002 Service Desk System Replacement	300,000	-	300,000	-	-	300,000	187,404	11,941	199,344	100,656
CI990003 Portfolio Management Tools	110,000	-	110,000	-	-	110,000	108,040	1,670	109,710	290
CI990004 ICT Bundle	685,000	500,000	1,185,000	-	100,000	1,285,000	478,001	84,095	562,096	722,904
CI990010 Health and Safety Reporting	-	500,000	500,000	-	-	500,000	66,867	120,691	187,558	312,442
CI990013 Permitting System Replacement	-	600,000	600,000	-	-	600,000	10,914	46,027	56,940	543,060
CI990015 Voter Management System	-	600,000	600,000	-	-	600,000	150,472	141,794	292,266	307,734
CID00630 InfoTech Infrastructure Recapitalization	2,500,000	-	2,500,000	-	-	2,500,000	2,374,169	18,580	2,392,750	107,250
CID00631 Asset Management	4,956,000	2,940,000	7,896,000	-	-	7,896,000	5,299,591	2,356,752	7,656,343	239,657
CID00710 Corporate Document/Record Management	1,521,000	-	1,521,000	-	-	1,521,000	1,502,950	11,638	1,514,588	6,412
CID01292 AVL-ICT# ICT0816	200,000	1,300,000	1,500,000	-	-	1,500,000	203,402	172	203,574	1,296,426
CID01362 Trunk Mobile	1,000,000	6,600,000	7,600,000	350,000	-	7,950,000	480,483	663,307	1,143,790	6,806,210
CIN00200 Enterprise Resource System	1,554,813	-	1,554,813	-	-	1,554,813	1,432,251	55,960	1,488,211	66,602
CI00763 Computer Aided Dispatch (CAD)	6,598,884	-	6,598,884	-	-	6,598,884	6,071,751	309,993	6,381,745	217,139
CIV00726 Lidar Mapping	200,000	-	200,000	-	-	200,000	200,000	-	200,000	-
Active Total	23,415,697	16,085,000	39,500,697	600,000	100,000	40,200,697	22,690,337	5,520,172	28,210,509	11,990,188
COMPLETED										
CBX01039 Asset Management Program (Bundle)	150,000	-	150,000	-	(18,375)	131,625	131,625	-	131,625	-
CIR00256 GIS Infrastructure Upgrade	1,204,134	-	1,204,134	-	(468)	1,203,666	1,203,666	-	1,203,666	-
COMPLETED Total	1,354,134	-	1,354,134	-	(18,843)	1,335,291	1,335,292	-	1,335,292	-
Grand Total	24,769,831	16,085,000	40,854,831	600,000	81,157	41,535,988	24,025,628	5,520,172	29,545,800	11,990,188

Community Development	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CD990001 Solar City Pilot Project	8,266,500	-	8,266,500	-	-	8,266,500	3,882,447	440,306	4,322,753	3,943,747
CD990002 Civic Event Equipment	50,000	50,000	100,000	-	(50,000)	50,000	49,770	-	49,770	230
CD990003 Cultural Structures & Places	500,000	-	500,000	-	-	500,000	166,037	44,451	210,488	289,512
CD990004 Port Wallace Master Plan	350,000	-	350,000	-	-	350,000	8,403	24,749	33,152	316,848
CDC00111 Oversized Streets	3,150,872	-	3,150,872	-	-	3,150,872	3,150,872	-	3,150,872	-
CDE00105 Regional Planning Program	2,066,566	-	2,066,566	-	-	2,066,566	1,758,335	185,965	1,944,299	122,267
CDG00493 Implement Greenway Study	829,000	610,000	1,439,000	-	-	1,439,000	636,701	585,515	1,222,216	216,784
CDG00498 Cogswell Design & Administration	261,556	-	261,556	-	-	261,556	243,711	11,439	255,150	6,406
CDG00983 Regional Trails: Maintenance	561,000	-	561,000	-	-	561,000	460,197	-	460,197	100,803
CDG01135 HRM Public Art Commissions	395,000	-	395,000	-	-	395,000	256,212	9,011	265,223	129,777
CDG01137 Community Event Upgrades	1,095,000	-	1,095,000	-	-	1,095,000	662,243	223	662,466	432,534
CDG01283 Regional Plan 5 Year Review	625,000	-	625,000	-	-	625,000	525,828	2,786	528,614	96,386
CDS00274 Wentworth Estates/Bedford South	1,461,277	-	1,461,277	-	-	1,461,277	1,438,289	-	1,438,289	22,988
CDV00721 Watershed Environmental Studies	2,055,000	-	2,055,000	-	-	2,055,000	1,468,155	114,179	1,582,334	472,666
CDV00734 Streetscaping in Center Hubs/Corridors	4,696,809	450,000	5,146,809	-	-	5,146,809	4,025,515	39,285	4,064,800	1,082,009
CDV00738 Center Plan/Design (Visioning)	1,139,548	-	1,139,548	-	-	1,139,548	679,565	3	679,568	459,980
CDX01182 Downtown Streetscapes	6,366,612	3,400,000	9,766,612	-	-	9,766,612	5,737,368	189,928	5,927,296	3,839,316
CSX01346 Sandy Lake Wastewater Oversizing	55,000	670,000	725,000	-	-	725,000	-	-	-	725,000
CT000007 Cogswell Interchange Redevelopment	-	750,000.00	750,000.00	-	-	750,000.00	-	52,143	52,143.00	697,857
Active Total	33,924,739	5,930,000	39,854,739	-	(50,000)	39,804,739	25,149,645	1,699,982	26,849,627	12,955,112
COMPLETED										
CDG00984 Regional Trails Active Transport	1,264,257	-	1,264,257	-	(54,328)	1,209,929	1,209,929	-	1,209,929	-
CDV00723 Harbour Plan	250,000	-	250,000	-	(8,052)	241,948	241,948	-	241,948	-
COMPLETED Total	1,514,257	-	1,514,257	-	(62,380)	1,451,876	1,451,876	-	1,451,876	-
Grand Total	35,438,995	5,930,000	41,368,995	-	(112,380)	41,256,615	26,601,521	1,699,982	28,301,503	12,955,112

District Capital Funds	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CCV01701 District 1 Project Funds	30,773	-	30,773	-	-	30,773	26,773	4,000	30,773	-
CCV01702 District 2 Project Funds	19,973	-	19,973	-	4,155	24,127	15,556	1,058	16,614	7,513
CCV01703 District 3 Project Funds	12,398	-	12,398	-	65,988	78,385	40,864	37,521	78,385	-
CCV01704 District 4 Project Funds	49,709	-	49,709	-	31,465	81,175	10,164	71,011	81,175	-
CCV01705 District 5 Project Funds	23,172	-	23,172	-	37,859	61,031	44,474	16,557	61,031	-
CCV01706 District 6 Project Funds	54,650	-	54,650	-	113,226	167,875	97,462	70,414	167,875	-
CCV01707 District 7 Project Funds	36,175	-	36,175	-	133,693	169,868	67,671	102,197	169,868	-
CCV01708 District 8 Project Funds	88,546	-	88,546	-	198,285	286,831	25,830	261,001	286,831	-
CCV01709 District 9 Project Funds	29,880	-	29,880	-	58,824	88,704	39,231	49,473	88,704	-
CCV01710 District 10 Project Funds	91,700	-	91,700	-	198,905	290,605	24,791	265,814	290,605	-
CCV01711 District 11 Project Funds	51,735	-	51,735	-	25,682	77,417	14,500	62,917	77,417	-
CCV01712 District 12 Project Funds	72,009	-	72,009	-	174,960	246,970	32,882	214,088	246,970	-
CCV01713 District 13 Project Funds	11,991	-	11,991	-	15,225	27,217	9,901	17,315	27,217	-
CCV01714 District 14 Project Funds	29,221	-	29,221	-	8,155	37,376	32,000	1,500	33,500	3,876
CCV01715 District 15 Project Funds	3,737	-	3,737	-	-	3,737	-	3,737	3,737	-
CCV01716 District 16 Project Funds	20,798	-	20,798	-	65,906	86,704	10,496	66,514	77,010	9,694
CCV01801 District 1 Project Funds	-	94,000	94,000	-	-	94,000	56,369	-	56,369	37,631
CCV01802 District 2 Project Funds	-	94,000	94,000	-	-	94,000	73,714	15,000	88,714	5,286
CCV01803 District 3 Project Funds	-	94,000	94,000	-	-	94,000	75,578	18,422	94,000	-
CCV01804 District 4 Project Funds	-	94,000	94,000	-	-	94,000	21,899	41,854	63,753	30,247
CCV01805 District 5 Project Funds	-	94,000	94,000	-	-	94,000	42,510	35,000	77,510	16,490
CCV01806 District 6 Project Funds	-	94,000	94,000	-	-	94,000	47,190	10,641	57,832	36,168
CCV01807 District 7 Project Funds	-	94,000	94,000	-	-	94,000	62,500	5,000	67,500	26,500
CCV01808 District 8 Project Funds	-	94,000	94,000	-	-	94,000	73,044	4,200	77,244	16,756
CCV01809 District 9 Project Funds	-	94,000	94,000	-	-	94,000	39,198	54,172	93,370	630
CCV01810 District 10 Project Funds	-	94,000	94,000	-	-	94,000	56,451	-	56,451	37,549
CCV01811 District 11 Project Funds	-	94,000	94,000	-	-	94,000	53,716	3,605	57,321	36,679
CCV01812 District 12 Project Funds	-	94,000	94,000	-	-	94,000	18,410	15,615	34,025	59,975
CCV01813 District 13 Project Funds	-	94,000	94,000	-	-	94,000	70,378	-	70,378	23,622
CCV01814 District 14 Project Funds	-	94,000	94,000	-	-	94,000	74,585	-	74,585	19,415
CCV01815 District 15 Project Funds	-	94,000	94,000	-	-	94,000	91,922	-	91,922	2,078
CCV01816 District 16 Project Funds	-	94,000	94,000	-	-	94,000	41,582	1,191	42,773	51,227
Active Total	626,468	1,504,000	2,130,468	-	1,132,326	3,262,795	1,391,642	1,449,814	2,841,457	421,337
COMPLETED										
CCV01606 District 6 Project Funds	116,726	-	116,726	-	(113,226)	3,500	3,500	-	3,500	-
CCV01609 District 9 Project Funds	69,574	-	69,574	-	(58,824)	10,750	10,750	-	10,750	-
CCV01610 District 10 Project Funds	232,094	-	232,094	-	(198,905)	33,188	33,188	-	33,188	-
COMPLETED Total	418,393	-	418,393	-	(370,955)	47,438	47,438	-	47,438	-
Grand Total	1,044,861	1,504,000	2,548,861	-	761,371	3,310,233	1,439,081	1,449,814	2,888,896	421,337

Equipment & Fleet	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CE010001 Fire Equipment Replacement	350,000	850,000	1,200,000	-	400,000	1,600,000	1,127,539	198,553	1,326,092	273,908
CE010002 Fire Services Rural Water Supply	150,000	150,000	300,000	-	-	300,000	95,630	-	95,630	204,370
CEJ01220 Opticom Signalization System	400,000	80,000	480,000	-	-	480,000	479,674	-	479,674	326
CEU01132 Fleet Services - Shop Equipment	242,913	50,000	292,913	-	-	292,913	212,718	34,434	247,151	45,762
CV000001 New Maintenance Vehicles	-	70,000	70,000	-	-	70,000	-	66,576	66,576	3,424
CV010001 Fire Services Driving Simulator	400,000	-	400,000	-	-	400,000	2,353	313,592	315,945	84,055
CV020002 Fire Station Defibrillator	350,000	-	350,000	-	-	350,000	-	-	-	350,000
CVD01087 Fleet Vehicle Replacement	11,765,188	1,330,000	13,095,188	-	-	13,095,188	10,958,732	1,918,941	12,877,673	217,515
CVJ01088 Fire Fleet Apparatus	15,659,017	-	15,659,017	-	(24,935)	15,634,082	14,565,000	886,431	15,451,431	182,652
CVJ01222 EMO Emergency Situational Trailer	450,000	-	450,000	-	-	450,000	-	-	-	450,000
CVK01090 Police Marked Cars	8,882,443	1,400,000	10,282,443	-	-	10,282,443	8,612,306	1,366,239	9,978,545	303,898
CVK01205 Purchase of Negotiations Unit	125,000	-	125,000	-	-	125,000	52,831	67,786	120,617	4,383
CVU01207 Replacement Ice Resurfacers Multi Year	349,000	250,000	599,000	-	-	599,000	300,444	194,358	494,802	104,198
Active Total	39,123,561	4,180,000	43,303,561	-	375,065	43,678,626	36,407,227	5,046,909	41,454,136	2,224,490
COMPLETED										
CDM00988 Parking Meters	90,000	-	90,000	-	(3,216)	86,784	86,784	-	86,784	-
CEJ01227 Self Contained Breathing Apprts Replace	4,800,000	-	4,800,000	-	(53,757)	4,746,244	4,746,244	-	4,746,244	-
CV010002 Fire Services Driver System	100,000	-	100,000	-	24,935	124,935	124,935	-	124,935	-
CV020001 Bomb Disposal Robot	100,000	-	100,000	-	(4,239)	95,761	95,761	-	95,761	-
CVK01206 Purchase of ID Unit	100,000	-	100,000	-	(6,627)	93,373	93,373	-	93,373	-
COMPLETED Total	5,190,000	-	5,190,000	-	(42,904)	5,147,096	5,147,096	-	5,147,096	-
Grand Total	44,313,561	4,180,000	48,493,561	-	332,161	48,825,722	41,554,323	5,046,909	46,601,232	2,224,490

Industrial Parks	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CQ000001 Industrial Land Acquisition	8,715,000	-	8,715,000	-	-	8,715,000	-	-	-	8,715,000
CQ000006 Ragged Lake Development	-	-	-	-	567,747	567,747.26	-	-	-	567,747
CQ000008 Burnside and City of Lakes Development	-	3,700,000	3,700,000	-	-	3,700,000	284,890	838,406	1,123,296	2,576,704
CQ000009 Business Parks Sign Renewal & Maint.	-	50,000	50,000	-	-	50,000	-	-	-	50,000
CQ000010 Development Consulting	-	-	-	-	161,812	161,812	50,454	68,455	118,909	42,903
CQ000011 Lot Inventory Repurchase	-	-	-	-	840,000	840,000.00	571,302	-	571,301.51	268,698
CQ200409 Lot Grading:Burnside & Bayers Lake	22,852	-	22,852	-	-	22,852	-	21,806	21,806	1,046
CQ300741 Burnside Phase 1-2-3-4-5 Development	13,369,602	-	13,369,602	-	-	13,369,602	3,933,150	2,268,395	6,201,545	7,168,058
CQ300742 Aerotech Repositioning & Development	60,036	-	60,036	-	-	60,036	1,233	-	1,233	58,804
CQ300745 Park Sign Renewal & Maintenance	252,449	-	252,449	-	-	252,449	21,928	120,819	142,747	109,702
CQ300746 Development Consulting	319,619	-	319,619	-	(161,812)	157,806	-	2,425	2,425	155,381
CQ300748 Washmill Underpass & Extension	140,763	-	140,763	-	-	140,763	6,350	34,512	40,862	99,901
CQU01223 Access Rd. for New Sat. Transit Garage	1,409,161	-	1,409,161	-	70,894	1,480,055	67,399	180,936	248,335	1,231,720
Active Total	24,289,483	3,750,000	28,039,483	-	1,478,641	29,518,124	4,936,705	3,535,753	8,472,458	21,045,666
COMPLETED										
CQ300743 Bayers Lake Infill & Ragged Lake Developm	567,747	-	567,747	-	(567,747)	-	-	-	-	-
CQU01299 North Dartmouth Trunk Sewer	85,292	-	85,292	-	(85,292)	-	-	-	-	-
COMPLETED Total	653,040	-	653,040	-	(653,040)	-	-	-	-	-
Grand Total	24,942,523	3,750,000	28,692,523	-	825,601	29,518,124	4,936,705	3,535,753	8,472,458	21,045,666

Metro Transit	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CB000013 Lacewood Terminal Replacement	3,650,000	3,350,000	7,000,000	-	1,000,000	8,000,000	3,557,484	4,137,560	7,695,044	304,956
CB000018 Highfield Terminal Upgrade	1,775,000	-	1,775,000	-	-	1,775,000	1,773,682	-	1,773,682	1,318
CB000042 Woodside Ferry Terminal Recapitalization	-	1,000,000	1,000,000	-	-	1,000,000	40,999	27,584	68,582	931,418
CB200428 Transit Terminal Upgrade & Expansion	16,616,140	-	16,616,140	-	-	16,616,140	16,549,393	4,570	16,553,963	62,177
CBT00432 Bus Stop Accessibility	1,141,131	125,000	1,266,131	-	-	1,266,131	1,225,477	3,429	1,228,906	37,225
CBT00437 Bus Shelters Replacement	609,000	85,000	694,000	-	-	694,000	599,448	68,266	667,714	26,286
CBX01164 Transit Facilities Upgrades (Bundle)	2,230,567	500,000	2,730,567	-	(76,500)	2,654,067	2,348,499	249,144	2,597,643	56,424
CBX01171 Ferry Term. Pontoon Protection (Bundle)	4,925,784	1,180,000	6,105,784	-	-	6,105,784	5,268,547	374,695	5,643,242	462,542
CDM01231 Coin Room	27,627	-	27,627	-	-	27,627	6,114	18,112	24,226	3,400
CIU00875 Scheduling Software Upgrades	1,845,808	50,000	1,895,808	-	-	1,895,808	1,225,332	169,606	1,394,938	500,870
CM000001 Ferry Replacement	1,270,000	6,000,000	7,270,000	4,800,000	-	12,070,000	3,114,471	6,921,407	10,035,878	2,034,122
CM020004 Bus Accessibility Retrofit	180,000	-	180,000	-	-	180,000	74,489	49,751	124,240	55,760
CM020005 Transit Technology Implementation	8,780,000	11,905,000	20,685,000	-	-	20,685,000	2,493,268	8,766,762	11,260,030	9,424,970
CM020006 Emission Reduction- Public Transit Buses	997,331	865,000	1,862,331	-	-	1,862,331	729,856	234,597	964,453	897,879
CM990001 Commuter Rail Study	250,000	-	250,000	-	-	250,000	105,202	108,185	213,387	36,613
CM990002 Transit Map	150,000	-	150,000	-	-	150,000	108,014	-	108,014	41,986
CMU00975 Peninsula Transit Corridor	1,244,000	-	1,244,000	-	-	1,244,000	551,873	186,868	738,742	505,258
CMU00982 Transit Security	3,374,685	300,000	3,674,685	-	-	3,674,685	2,896,202	251,766	3,147,968	526,717
CMU01095 Transit Strategy	500,100	315,000	815,100	-	-	815,100	587,552	3,695	591,247	223,853
CMU01203 VT&C Equipment Replacement	885,000	-	885,000	-	-	885,000	136,027	293,557	429,585	455,415
CMX01104 Rural Community Transit	7,435,341	-	7,435,341	-	(66,419)	7,368,922	7,293,436	50,858	7,344,293	24,629
CMX01123 New Conventional Ferry	6,480,000	-	6,480,000	-	(600,000)	5,880,000	5,743,643	56,633	5,800,276	79,724
CMX01229 Ragged Lake Transit Centre - FFE	2,520,000	-	2,520,000	-	-	2,520,000	2,496,669	4,200	2,500,870	19,130
CV000003 Transit Support Vehicle Expansion	-	60,000	60,000	-	-	60,000	-	57,357	57,357	2,643
CV020003 Conventional Bus Expansion	-	2,350,000	2,350,000	-	164,818	2,514,818	2,261,950	-	2,261,950	252,867
CV020004 Conventional Bus Replacement	-	4,470,000	4,470,000	4,230,000	74,025	8,774,025	4,529,173	4,175,969	8,705,141	68,884
CVD00429 Access-A-Bus Vehicle	1,554,494	280,000	1,834,494	-	-	1,834,494	1,497,160	199,457	1,696,617	137,876
CVD00430 Access-A-Bus Replacement	3,625,183	450,000	4,075,183	-	-	4,075,183	3,611,950	398,915	4,010,865	64,318
CVD00431 Midlife Bus Rebuild	5,465,000	525,000	5,990,000	-	-	5,990,000	5,963,545	-	5,963,545	26,455
CVD00433 Service Vehicle Replacement	911,794	-	911,794	-	-	911,794	712,963	190,199	903,162	8,631
CVD00436 Biennial Ferry Refit	5,130,536	890,000	6,020,536	-	-	6,020,536	5,205,141	156,672	5,361,813	658,723
Active Total	83,574,522	34,700,000	118,274,522	9,030,000	495,924	127,800,446	82,707,562	27,159,814	109,867,376	17,933,070
COMPLETED										
CB000001 Ragged Lake Transit Centre Expansion	2,735,000	-	2,735,000	-	(168,097)	2,566,903	2,566,903	-	2,566,903	-
COMPLETED Total	2,735,000	-	2,735,000	-	(168,097)	2,566,903	2,566,903	-	2,566,903	-
Grand Total	86,309,522	34,700,000	121,009,522	9,030,000	327,827	130,367,349	85,274,465	27,159,814	112,434,279	17,933,070

Parks & Playgrounds	Budget						Expenditures			
	Budget Balance	Budget	Budget before	Advanced	Budget	Project Budget	Actuals	Commitments (Excl.	Total Actual &	
	March 31, 2014	2014/2015	Adjustments	Budget	Increases/	Total	YTD	Reservations)	YTD	Available
Active										
CDX01214 Indoor Soccer/Field Sport Facility	1,900,000	-	1,900,000	-	-	1,900,000	1,454,657	-	1,454,657	445,343
CP000002 Park Assets - State of Good Repair	1,458,386	1,240,000	2,698,386	-	-	2,698,386	1,580,289	193,199	1,773,488	924,898
CP000003 Sport Fields/Courts-State of Good Repair	1,270,930	765,000	2,035,930	-	23,969	2,059,899	894,383	502,961	1,397,344	662,555
CP000004 Parks,Sports Courts/Fields-Service Impr.	1,020,000	1,000,000	2,020,000	120,000	-	2,140,000	706,196	874,665	1,580,861	559,139
CP000006 Point Pleasant Park Upgrades	50,000	-	50,000	-	-	50,000	-	-	-	50,000
CP000008 MOPS Open Space SOGR	-	250,000	250,000	-	51,409	301,409	159,638	-	159,638	141,771
CP110001 Mainland Common Artificial Turf Recap.	-	-	-	1,700,000	-	1,700,000	-	-	-	1,700,000
CP990001 Street Trees	650,000	650,000	1,300,000	-	36,133	1,336,133	1,308,950	370	1,309,320	26,813
CPG00899 Halifax Common Management Plan	60,000	-	60,000	-	-	60,000	54,710	5,165	59,875	125
CPU00930 Point Pleasant Park Upgrades	3,547,361	-	3,547,361	-	-	3,547,361	3,105,565	-	3,105,565	441,796
CPX01149 Park Land Acquisition	3,092,922	-	3,092,922	-	-	3,092,922	1,230,533	9,909	1,240,442	1,852,480
CPX01177 New Ballfield Development (Bundle)	1,080,000	-	1,080,000	-	(60,000)	1,020,000	1,020,000	-	1,020,000	-
CPX01185 New Parks & Playgrounds (Bundle)	1,275,982	-	1,275,982	-	-	1,275,982	1,201,748	6,277	1,208,025	67,957
CPX01191 Pathways Parks-HRM Wide Prog. (Bundle)	425,072	-	425,072	-	-	425,072	365,219	-	365,219	59,853
CPX01193 Public Gardens Upgrades	1,110,716	250,000	1,360,716	-	-	1,360,716	796,645	82,152	878,797	481,919
CPX01194 Reg. Park Washroom Facilities (Bundle)	380,409	-	380,409	-	(6,646)	373,763	348,763	-	348,763	25,000
CPX01196 Regional Trails Active Transportation	3,469,041	850,000	4,319,041	-	54,328	4,373,369	2,774,113	24,456	2,798,569	1,574,800
CPX01201 Street Tree Replacement Program	614,725	-	614,725	-	(13,261)	601,464	601,464	-	601,464	-
CPX01326 Artificial Field Recapitalization	935,459	-	935,459	-	-	935,459	894,787	3,650	898,437	37,021
CPX01328 New Parks & Playgrounds	1,927,609	-	1,927,609	-	-	1,927,609	1,470,079	24,032	1,494,111	433,498
CPX01329 Parks Upgrades	2,147,727	-	2,147,727	-	5,000	2,152,727	2,005,103	18,924	2,024,027	128,700
CPX01330 Playgrounds Upgrades & Replacement	1,445,937	-	1,445,937	-	22,967	1,468,904	1,292,467	-	1,292,467	176,437
CPX01331 Regional Water Access/Beach Upgrades	2,935,000	930,000	3,865,000	-	160,000	4,025,000	2,345,339	956,305	3,301,645	723,355
Active Total	30,797,276	5,935,000	36,732,276	1,820,000	273,898	38,826,174	25,610,647	2,702,066	28,312,714	10,513,460
COMPLETED										
CPX01178 Track and Field Upgrades (Bundle)	1,115,173	-	1,115,173	-	(12,667)	1,102,506	1,102,506	-	1,102,506	-
CPX01180 Ball Field Upgrades (Bundle)	356,973	-	356,973	-	(23,969)	333,004	333,004	-	333,004	-
CPX01181 Cemetery Upgrades (Bundle)	280,000	-	280,000	-	(48,772)	231,228	231,228	-	231,228	-
CPX01183 Horticultural Renovations	250,000	-	250,000	-	(2,636)	247,364	247,364	-	247,364	-
CPX01184 Lawn Bowling Facilities (Bundle)	40,198	-	40,198	-	(1,137)	39,061	39,061	-	39,061	-
CPX01188 New Street Trees Program (Bundle)	501,012	-	501,012	-	(7,871)	493,141	493,141	-	493,141	-
CPX01192 Playground Upgrade & Replacemnts(Bundle)	1,270,569	-	1,270,569	-	(22,967)	1,247,602	1,247,602	-	1,247,602	-
COMPLETED Total	3,813,925	-	3,813,925	-	(120,020)	3,693,906	3,693,906	-	3,693,906	-
Grand Total	34,611,201	5,935,000	40,546,201	1,820,000	153,879	42,520,080	29,304,553	2,702,066	32,006,620	10,513,460

Roads & Streets	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CR000001 Lively Storm Sewer Upgrades	1,600,976	2,495,000	4,095,976	-	855,000	4,950,976	261,339	-	261,339	4,689,637
CR000002 New Paving of HRM Owned Streets	1,500,000	500,000	2,000,000	-	(200,000)	1,800,000	1,581,775	31,169	1,612,944	187,056
CR000005 Street Recapitalization	-	19,500,000	19,500,000	17,795,000	11,353,925	48,648,925	27,045,995	3,447,059	30,493,054	18,155,871
CR990001 New Paving Subdivision St. Outside Core	-	500,000	500,000	-	-	500,000	-	-	-	500,000
CR990002 Municipal Ops-State of Good Repair	2,115,000	2,115,000	4,230,000	-	-	4,230,000	4,002,129	-	4,002,129	227,871
CRU01077 Bridge Repairs - Various Locations	8,201,905	2,800,000	11,001,905	2,000,000	-	13,001,905	8,442,321	513,575	8,955,896	4,046,008
CRU01079 Other Related Roadworks (D&C)	5,924,285	1,800,000	7,724,285	750,000	-	8,474,285	7,105,716	419,090	7,524,807	949,479
CTU00530 Hwy 111/Portland St. Interchange	12,075,661	-	12,075,661	-	-	12,075,661	11,510,886	210	11,511,097	564,564
CTU00971 Larry Uteck Interchange	11,102,511	-	11,102,511	-	(128,756)	10,973,755	10,973,755	-	10,973,755	-
CTU01006 Road Oversizing Bedford West CCC	11,600,103	-	11,600,103	-	57,297	11,657,400	10,451,608	410,530	10,862,138	795,261
CTU01287 Margeson Drive	1,230,000	-	1,230,000	-	2,237	1,232,237	295,065	205,659	500,724	731,513
CTU01348 Washmill Lake Court Oversizing	1,350,000	-	1,350,000	-	-	1,350,000	1,206,797	-	1,206,797	143,203
CTV00725 Lacewood Four Lane/Fairview Interchange	3,614,623	-	3,614,623	-	-	3,614,623	2,610,402	2,902	2,613,304	1,001,319
CTX01126 Road Oversizing -Bedford South CCC	1,650,000	-	1,650,000	-	-	1,650,000	1,414,329	-	1,414,329	235,671
CXU00585 New Paving Subdivision St's outside core	8,656,177	-	8,656,177	-	-	8,656,177	7,326,850	-	7,326,850	1,329,327
CYU01076 Curb Renewals	4,183,235	1,100,000	5,283,235	-	-	5,283,235	5,133,616	140,570	5,274,186	9,049
CYX01345 Street Recapitalization	68,927,692	-	68,927,692	-	(5,036,721)	63,890,970	63,534,641	53,119	63,587,759	303,211
CZU01080 New Paving Streets - Core Area	6,945,318	-	6,945,318	-	-	6,945,318	6,652,433	-	6,652,433	292,885
Active Total	150,677,485	30,810,000	181,487,485	20,545,000	6,902,981	208,935,467	169,549,658	5,223,883	174,773,541	34,161,925
Grand Total	150,677,485	30,810,000	181,487,485	20,545,000	6,902,981	208,935,467	169,549,658	5,223,883	174,773,541	34,161,925

Sidewalks, Curbs & Gutters	Budget						Expenditures			
	Budget Balance	Budget	Budget before	Advanced	Budget	Project Budget	Actuals	Commitments	Total Actual &	Available
	March 31, 2014	2014/2015	Adjustments	Budget	Increases/ (Decreases)*	Total	Expenditures YTD	(Excl. Reservations)	Commitments YTD	
Active										
CKU01084 Sidewalk Renewals	13,251,874	2,500,000	15,751,874	2,235,000	200,000	18,186,874	15,381,269	415,979	15,797,248	2,389,626
CRO00003 New Sidewalks	3,856,584	2,500,000	6,356,584	-	98,298	6,258,286	4,856,769	705,730	5,562,499	695,787
Active Total	17,108,458	5,000,000	22,108,458	2,235,000	101,702	24,445,160	20,238,038	1,121,709	21,359,747	3,085,413
Grand Total	17,108,458	5,000,000	22,108,458	2,235,000	101,702	24,445,160	20,238,038	1,121,709	21,359,747	3,085,413

Solid Waste	Budget						Expenditures			
	Budget Balance March 31, 2014	Budget 2014/2015	Budget before Adjustments	Advanced Budget 2015/2016	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
Active										
CW000001 Additional Green Carts For New Residents	435,000	65,000	500,000	-	-	500,000	229,153	35,562	264,714	235,286
CW000002 Otter Lake Equipment	-	1,250,000	1,250,000	-	1,600,000	2,850,000	2,473,801	-	2,473,801	376,199
CW00967 Land Acquisit Otter Lake-PreventEncroach	1,189,383	-	1,189,383	-	-	1,189,383	184,377	-	184,377	1,005,005
CW00985 Leachate Tank at Highway 101 Landfill	200,000	-	200,000	-	-	200,000	-	-	-	200,000
CWU01064 Biolac System Hwy 101Landfill	765,000	-	765,000	-	-	765,000	499,585	-	499,585	265,415
CWU01065 Burner Installation Hwy101 Landfill	30,000	-	30,000	-	-	30,000	-	-	-	30,000
CWU01066 Cell 6 Construction - Otter Lake	17,544,080	-	17,544,080	-	-	17,544,080	16,941,660	227,473	17,169,133	374,947
CWU01092 Dredging of Siltation Pond	-	360,000	360,000	-	-	360,000	-	-	-	360,000
CWU01290 Enviro Monitoring Site Work 101 Landfill	338,000	-	338,000	-	-	338,000	271,618	42,934	314,552	23,448
CWU01353 Environmental Monitoring 101 Landfill	1,402,000	-	1,402,000	-	-	1,402,000	9,441	1,237,315	1,246,756	155,244
CWU01355 Refuse Trailer Rural Depots	220,000	-	220,000	-	-	220,000	217,447	-	217,447	2,554
CWU01356 Additional Green Carts & Replace Study	903,980	-	903,980	-	-	903,980	903,759	151	903,910	70
CWU01358 Half Closure Cell 6 - Otter Lake	-	400,000.00	400,000.00	-	-	400,000.00	17,739	-	17,738.74	382,261
CWU01360 Waste Technology Project	400,000	-	400,000	-	-	400,000	375,941	990	376,931	23,069
Active Total	23,427,442	2,075,000	25,502,442	-	1,600,000	27,102,442	22,124,521	1,544,425	23,668,945	3,433,497
COMPLETED										
CWU01361 Half Closure Cell 5 - Otter Lake	7,120,467	-	7,120,467	-	(2)	7,120,465	7,120,465	-	7,120,465	-
COMPLETED Total	7,120,467	-	7,120,467	-	(2)	7,120,465	7,120,465	-	7,120,465	-
Grand Total	30,547,909	2,075,000	32,622,909	-	1,599,998	34,222,907	29,244,986	1,544,425	30,789,410	3,433,497

Traffic Signalization & Misc. Traffic Improvements	Budget						Expenditures			
	Budget Balance	Budget	Budget before	Advanced	Budget	Project Budget	Actuals	Commitments	Total Actual &	
	March 31, 2014	2014/2015	Adjustments	Budget	Increases/ (Decreases)*	Total	YTD	(Excl. Reservations)	Commitments	Available
Active										
CRU00792 Street Lighting	2,997,105	205,000	3,202,105	-	-	3,202,105	2,958,535	74,738	3,033,274	168,832
CT000001 North Park Corridor Improvements	200,000	5,450,000	5,650,000	3,750,000	3,548,160	12,948,160	3,697,278	7,978,914	11,676,192	1,271,969
CT000002 Traffic Signal Relamping Program	170,000	-	170,000	-	-	170,000	82,746	-	82,746	87,254
CT000003 Traffic Studies	100,000	-	100,000	-	-	100,000	68,749	5,981	74,730	25,270
CT000004 Controller Cabinet/Replacement Program	812,932	100,000	912,932	-	-	912,932	761,068	59,516	820,584	92,347
CT000005 LED Streetlight Conversion	8,000,000	7,850,000	15,850,000	-	-	15,850,000	7,825,898	170,398	7,996,297	7,853,703
CT140001 Traffic Signal System Integration	2,000,000	2,100,000	4,100,000	596,400	-	4,696,400	822,190	3,171,906	3,994,095	702,305
CTR00904 Destination Signage Program	901,834	-	901,834	-	-	901,834	658,604	-	658,604	243,230
CTR00908 Transportation Demand Management Program	2,057,219	210,000	2,267,219	-	-	2,267,219	1,376,057	514,479	1,890,536	376,683
CTU00419 Traffic Signal Rehabilitation	5,016,384	880,000	5,896,384	-	-	5,896,384	4,516,153	772,780	5,288,933	607,451
CTU00420 Bikeway Master Plan Implementation	4,660,033	500,000	5,160,033	-	170,000	5,330,033	4,131,874	257,719	4,389,593	940,440
CTU00884 Functional Transportation Plans	753,543	100,000	853,543	-	-	853,543	470,353	111,413	581,766	271,777
CTU00897 Road Corridor Land Acquisition	4,273,000	250,000	4,523,000	-	-	4,523,000	3,900,746	21,159	3,921,905	601,095
CTU01085 Traffic Signal Installation	2,402,295	100,000	2,502,295	-	-	2,502,295	1,820,225	613,653	2,433,878	68,417
CTU01086 Intersection Improvement Projects	8,491,236	200,000	8,691,236	-	133,972	8,825,208	8,400,757	91,653	8,492,410	332,798
CTU01284 Overhead Wiring Conversion	1,597,000	-	1,597,000	-	-	1,597,000	860,452	416,155	1,276,607	320,393
CTU01285 Road Network Model	810,000	-	810,000	-	-	810,000	129,656	25,260	154,917	655,083
CTX01113 Downtown Street Network Changes	550,000	-	550,000	-	-	550,000	542,237	7,763	550,000	-
CTX01115 Dynamic Messaging Signs	1,060,000	-	1,060,000	-	-	1,060,000	-	60,000	60,000	1,000,000
CTX01127 Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	68,899	1	68,900	181,100
CTX01233 Eco Mobility Project	245,000	-	245,000	-	-	245,000	241,288	-	241,288	3,712
Active Total	47,347,582	17,945,000	65,292,582	4,346,400	3,852,132	73,491,114	43,333,766	14,353,487	57,687,253	15,803,860
Grand Total	47,347,582	17,945,000	65,292,582	4,346,400	3,852,132	73,491,114	43,333,766	14,353,487	57,687,253	15,803,860

Attachment #4

**Halifax Regional Municipality Capital Projection Summary
as at December 31, 2014**

Capital Projection Summary
For Period Ending December 31, 2014

Budget Categories	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
BUILDINGS	62,098,316	23,660,000	7,380,000	16,280,000	34,842,096	38,416,850	(14,756,850)	23,681,466
BUSINESS TOOLS	22,759,378	20,040,000	3,955,000	16,085,000	11,565,880	19,004,331	1,035,669	3,755,047
COMMUNITY & PROPERTY DEVELOPMENT	13,146,547	8,375,000	2,445,000	5,930,000	4,258,369	6,102,595	2,272,405	7,043,952
DISTRICT ACTIVITY FUNDS	3,310,232	1,504,000	-	1,504,000	2,889,596	3,310,232	(1,806,232)	-
EQUIPMENT & FLEET	15,004,114	5,230,000	1,050,000	4,180,000	13,258,449	14,350,078	(9,120,078)	654,036
HALIFAX TRANSIT	68,346,848	50,535,000	15,835,000	34,700,000	50,347,525	33,986,093	16,548,907	34,360,754
INDUSTRIAL PARKS	28,078,195	19,565,000	15,815,000	3,750,000	7,042,854	4,488,002	15,076,998	23,590,193
PARKS & PLAYGROUNDS	17,872,764	8,390,000	2,455,000	5,935,000	7,510,959	5,702,662	2,687,338	12,170,102
ROADS & STREETS	69,611,734	37,150,000	6,340,000	30,810,000	38,439,666	39,996,000	(2,846,000)	29,615,734
SIDEWALKS, CURBS & GUTTERS	8,436,405	5,395,000	395,000	5,000,000	5,350,992	5,601,405	(206,405)	2,835,000
SOLID WASTE	7,361,810	5,110,000	3,035,000	2,075,000	4,274,010	4,821,125	288,875	2,540,685
TRAFFIC IMPROVEMENTS	50,015,359	30,294,000	12,349,000	17,945,000	30,790,049	28,875,833	1,418,167	21,139,526
Grand Total	366,041,701	215,248,000	71,054,000	144,194,000	210,570,445	204,655,206	10,592,794	161,386,495

Budget Categories	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
Growth	35,551,358	27,765,000	22,580,000	5,185,000	8,465,012	8,021,085	19,743,915	27,530,273
Service Improvements	132,957,680	78,399,000	25,675,000	52,724,000	81,193,526	72,703,243	5,695,757	60,254,437
State of Good Repair	197,532,663	109,084,000	22,799,000	86,285,000	120,911,907	123,930,878	(14,846,878)	73,601,785
Grand Total	366,041,701	215,248,000	71,054,000	144,194,000	210,570,445	204,655,206	10,592,794	161,386,495

Footnote:

1) The change in funding available from Q2 to Q3 is primarily due to \$39M in advanced budget approval by Council Dec 3, 2014 and \$6M in council approved budget adjustments during the 3rd quarter.

Capital Projection Summary
For Period Ending December 31, 2014

Projects	Project Number	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
Bundled									
BUILDINGS									
Accessibility - HRM Facilities	CBX01154	644,191	400,000	-	400,000	272,677	450,000	(50,000)	194,191
Alderney Gate Recapitalization Bundle	CBX01157	2,547,560	1,605,000	535,000	1,070,000	2,265,679	1,200,000	405,000	1,347,560
All Buildings Program (Bundle)	CBX01151	29,874	-	-	-	28,123	26,868	(26,868)	3,006
Architecture-Exterior (Category 2)	CBX01274	1,149,172	100,000	-	100,000	1,077,012	1,099,172	(999,172)	50,000
Architecture-Interior (Category 5)	CBX01273	517,725	150,000	-	150,000	462,207	517,725	(367,725)	-
Consulting-Buildings (Category 0)	CBX01268	517,402	125,000	-	125,000	276,070	282,000	(157,000)	235,402
Corporate Accommodations	CB000047	100,000	-	-	-	-	-	-	100,000
Corporate Safety	CB000041	215,000	215,000	-	215,000	-	115,000	100,000	100,000
Electrical (Category 7)	CBX01275	972,416	25,000	-	25,000	1,025,385	972,416	(947,416)	-
Energy Efficiency Projects	CBX01161	1,429,564	975,000	-	975,000	960,388	880,570	94,430	548,994
Environmental Remediation Building Demo.	CBX01162	6,318,925	550,000	-	550,000	493,272	938,925	(388,925)	5,380,000
Facility Assessment Program	CB990002	342,770	325,000	215,000	110,000	118,163	225,000	100,000	117,770
Facility Maintenance	CBX01343	956,167	-	-	-	145,843	464,989	(464,989)	491,178
Facility Maintenance - HRM Managed	CB990001	2,927,361	2,750,000	-	2,750,000	967,016	2,927,000	(177,000)	361
Fuel depot Upgrades	CBM00711	469,852	460,000	460,000	-	42,094	50,000	410,000	419,852
HRM Admin. Buildings - Upgrades (Bundle)	CBX01169	8,710	-	-	-	8,710	8,710	(8,710)	-
HRM Depot Upgrades (Bundle)	CBX01170	1,748,148	200,000	-	200,000	672,493	1,248,148	(1,048,148)	500,000
HRM Heritage Buildings Upgrades (Bundle)	CBX01168	97,197	-	-	-	49,057	48,094	(48,094)	49,103
Mechanical (Category 6)	CBX01269	2,934,167	500,000	500,000	-	1,806,125	1,944,703	(1,444,703)	989,464
Metropark Upgrades	CBX01140	174,689	75,000	-	75,000	38,111	174,689	(99,689)	-
Multi District Facilities Upgrades	CB000002	5,094,867	2,750,000	-	2,750,000	1,817,131	5,058,720	(2,308,720)	36,147
Reg. Library-Facility Upgrades (Bundle)	CBX01165	320,794	-	-	-	222,920	270,794	(270,794)	50,000
Roof (Category 3)	CBX01272	2,040,661	980,000	980,000	-	1,095,015	1,341,154	(361,154)	699,507
Site Work (Category 1)	CBX01271	995,836	240,000	240,000	-	716,950	716,950	(476,950)	278,886
Strategic Community Facility Planning	CBX01056	597,459	400,000	-	400,000	220,438	31,089	368,911	566,370
Structural (Category 4)	CBX01270	648,839	150,000	150,000	-	174,144	364,758	(214,758)	284,081
Various Rec. Facilities Upgrades(Bundle)	CBX01156	8,233	-	-	-	3,746	3,745	(3,745)	4,488
BUSINESS TOOLS									
Application Recapitalization	CI000002	2,109,720	1,985,000	165,000	1,820,000	1,927,102	2,109,720	(124,720)	-
Business Intelligence Roadmap	CI990001	623,555	685,000	460,000	225,000	184,489	326,555	358,445	297,000
Computer Aided Dispatch (CAD)	CIP00763	682,586	500,000	500,000	-	465,447	670,731	(170,731)	11,855
Enterprise Resource System	CIN00200	127,901	-	-	-	61,299	127,901	(127,901)	-
GIS Infrastructure Upgrade	CIR00256	-	-	-	-	-	-	-	-
ICT Bundle	CI990004	922,045	900,000	400,000	500,000	199,141	595,339	304,661	326,706
ICT Infrastructure Recapitalization	CI000004	1,368,873	1,110,000	360,000	750,000	1,818,851	1,118,873	(8,873)	250,000
InfoTech Infrastructure Recapitalization	CID00630	125,831	-	-	-	18,580	125,831	(125,831)	-
Portfolio Management Tools	CI990003	15,830	-	-	-	15,540	15,830	(15,830)	-
Service Desk System Replacement	CI990002	203,014	200,000	200,000	-	102,358	203,014	(3,014)	-
COMMUNITY & PROPERTY DEVELOPMENT									
Center Plan/Design (Visioning)	CDV00738	478,024	475,000	475,000	-	19,922	250,000	225,000	228,024
Civic Event Equipment	CD990002	4,580	50,000	-	50,000	4,350	4,580	45,420	-
Community Event Upgrades	CDG01137	441,291	-	-	-	8,757	8,775	(8,775)	432,516

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Projects	Project Number	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
Cultural Structures & Places	CD990003	469,883	485,000	485,000	-	180,182	200,000	285,000	269,883
Downtown Streetscapes	CDX01182	5,320,725	3,400,000	-	3,400,000	1,481,410	1,460,251	1,939,749	3,860,474
Harbour Plan	CDV00723	-	-	-	-	-	-	-	-
HRM Public Art Commissions	CDG01135	220,272	145,000	145,000	-	90,494	100,000	45,000	120,272
Regional Plan 5 Year Review	CDG01283	110,717	400,000	400,000	-	14,331	14,741	385,259	95,976
Regional Planning Program	CDE00105	308,232	-	-	-	185,965	190,536	(190,536)	117,696
Streetscaping in Center Hubs/Corridors	CDV00734	2,064,272	450,000	-	450,000	982,263	1,864,272	(1,414,272)	200,000
Watershed Environmental Studies	CDV00721	646,786	350,000	350,000	-	184,010	500,000	(150,000)	146,786
Wentworth Estates/Bedford South	CDS00274	22,988	-	-	-	-	-	-	22,988
DISTRICT ACTIVITY FUNDS									
District 1 Project Funds	CCV01701	30,773	-	-	-	30,773	30,773	(30,773)	-
	CCV01801	94,000	94,000	-	94,000	56,369	94,000	-	-
District 2 Project Funds	CCV01702	24,128	-	-	-	16,614	24,128	(24,128)	-
	CCV01802	94,000	94,000	-	94,000	88,714	94,000	-	-
District 3 Project Funds	CCV01703	78,386	-	-	-	78,385	78,386	(78,386)	-
	CCV01803	94,000	94,000	-	94,000	94,000	94,000	-	-
District 4 Project Funds	CCV01704	81,174	-	-	-	81,175	81,174	(81,174)	-
	CCV01804	94,000	94,000	-	94,000	63,753	94,000	-	-
District 5 Project Funds	CCV01705	61,031	-	-	-	61,031	61,031	(61,031)	-
	CCV01805	94,000	94,000	-	94,000	77,510	94,000	-	-
District 6 Project Funds	CCV01606	3,500	-	-	-	3,500	3,500	(3,500)	-
	CCV01706	167,876	-	-	-	167,875	167,876	(167,876)	-
	CCV01806	94,000	94,000	-	94,000	57,832	94,000	-	-
District 7 Project Funds	CCV01707	169,868	-	-	-	169,868	169,868	(169,868)	-
	CCV01807	94,000	94,000	-	94,000	67,500	94,000	-	-
District 8 Project Funds	CCV01708	286,831	-	-	-	286,831	286,831	(286,831)	-
	CCV01808	94,000	94,000	-	94,000	77,244	94,000	-	-
District 9 Project Funds	CCV01609	10,750	-	-	-	10,750	10,750	(10,750)	-
	CCV01709	88,704	-	-	-	88,704	88,704	(88,704)	-
	CCV01809	94,000	94,000	-	94,000	93,370	94,000	-	-
District 10 Project Funds	CCV01610	33,189	-	-	-	33,188	33,189	(33,189)	-
	CCV01710	290,605	-	-	-	290,605	290,605	(290,605)	-
	CCV01810	94,000	94,000	-	94,000	56,451	94,000	-	-
District 11 Project Funds	CCV01711	77,417	-	-	-	77,417	77,417	(77,417)	-
	CCV01811	94,000	94,000	-	94,000	57,321	94,000	-	-
District 12 Project Funds	CCV01712	246,969	-	-	-	246,970	246,969	(246,969)	-
	CCV01812	94,000	94,000	-	94,000	34,025	94,000	-	-
District 13 Project Funds	CCV01713	27,216	-	-	-	27,217	27,216	(27,216)	-
	CCV01813	94,000	94,000	-	94,000	70,378	94,000	-	-
District 14 Project Funds	CCV01714	37,376	-	-	-	33,500	37,376	(37,376)	-
	CCV01814	94,000	94,000	-	94,000	74,585	94,000	-	-
District 15 Project Funds	CCV01715	3,737	-	-	-	3,737	3,737	(3,737)	-
	CCV01815	94,000	94,000	-	94,000	92,623	94,000	-	-
District 16 Project Funds	CCV01716	86,704	-	-	-	77,010	86,704	(86,704)	-

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Projects	Project Number	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
District 16 Project Funds	CCV01816	94,000	94,000	-	94,000	42,773	94,000	-	-
EQUIPMENT & FLEET									
Fire Fleet Apparatus	CVJ01088	5,173,625	250,000	250,000	-	4,990,973	5,173,625	(4,923,625)	-
Fire Services Equipment Replacement	CE010001	892,689	850,000	-	850,000	629,056	892,689	(42,689)	-
Fire Services Rural Water Supply	CE010002	240,425	150,000	-	150,000	46,082	240,425	(90,425)	-
Fleet Services - Shop Equipment	CEU01132	108,892	50,000	-	50,000	65,559	108,892	(58,892)	-
Fleet Vehicle Replacement	CVD01087	4,370,394	1,330,000	-	1,330,000	4,699,107	4,327,736	(2,997,736)	42,658
Ice Resurfacers Replacement	CVU01207	404,928	250,000	-	250,000	300,730	300,730	(50,730)	104,198
New Maintenance Vehicle	CV000001	70,000	70,000	-	70,000	66,576	66,576	3,424	3,424
Opticom Signalization System	CEJ01220	90,742	80,000	-	80,000	90,416	90,742	(10,742)	-
Parking Meters	CDM00988	-	-	-	-	-	-	-	-
Police Marked Cars	CVK01090	2,201,560	1,400,000	-	1,400,000	1,861,285	2,201,560	(801,560)	-
HALIFAX TRANSIT									
Access-A-Bus Replacement	CVD00430	463,233	450,000	-	450,000	398,915	78,918	371,082	384,315
Access-A-Bus Vehicle	CVD00429	337,334	280,000	-	280,000	199,457	145,176	134,824	192,157
Biennial Ferry Refit	CVD00436	1,238,149	890,000	-	890,000	579,425	400,000	490,000	838,149
Bus Accessibility Retrofit	CM020004	148,291	-	-	-	92,531	95,000	(95,000)	53,291
Bus Shelters-Replacement	CBT00437	107,599	105,000	20,000	85,000	81,313	105,000	-	2,599
Bus Stop Accessibility	CBT00432	161,386	160,000	35,000	125,000	124,161	161,386	(1,386)	-
BUS STOP SIGNS	CM000002	2,941	-	-	-	-	2,941	(2,941)	-
Coin Room	CDM01231	21,513	-	-	-	18,112	21,513	(21,513)	-
Conventional Bus Expansion	CV020003	2,514,818	2,350,000	-	2,350,000	2,261,950	2,166,509	183,491	348,309
Conventional Bus Replacement	CV020004	8,774,025	4,470,000	-	4,470,000	8,705,141	4,333,019	136,981	4,441,006
Conventional Transit Bus Expansion	CVD00434	164,818	-	-	-	-	-	-	164,818
Conventional Transit Bus Replacement	CVD00435	74,025	-	-	-	-	-	-	74,025
Emission Reduction- Public Transit Buses	CM020006	1,601,669	865,000	-	865,000	729,856	900,000	(35,000)	701,669
Midlife Bus Rebuild	CVD00431	470,750	525,000	-	525,000	444,295	470,750	54,250	-
Replacement Technology	CMU01203	801,334	670,000	670,000	-	350,179	567,000	103,000	234,334
Rural Community Transit	CMX01104	75,486	-	-	-	50,858	75,272	(75,272)	214
Service Vehicle Replacement	CVD00433	202,491	-	-	-	193,859	202,491	(202,491)	-
Transit Facilities Upgrades (Bundle)	CBX01164	1,283,897	580,000	80,000	500,000	1,256,840	1,283,897	(703,897)	-
Transit Security	CMU00982	866,893	785,000	485,000	300,000	354,781	388,000	397,000	478,893
Transit Software	CIU00875	670,476	500,000	450,000	50,000	169,606	169,606	330,394	500,870
Transit Strategy	CMU01095	355,836	315,000	-	315,000	133,039	300,000	15,000	55,836
Transit Support Vehicle Expansion	CV000003	60,000	60,000	-	60,000	57,357	60,000	-	-
INDUSTRIAL PARKS									
Business Park Sign Renewal & Maintenance	CQ000009	50,000	50,000	-	50,000	-	50,000	-	-
	CQ300745	252,449	-	-	-	142,747	-	-	252,449
Development Consulting	CQ000010	161,812	300,000	300,000	-	118,909	161,812	138,188	-
	CQ300746	157,806	-	-	-	2,425	-	-	157,806
Industrial Land Acquisition	CQ000001	8,715,000	8,715,000	8,715,000	-	-	-	8,715,000	8,715,000
Lot Grading:Burnside & Bayers Lake	CQ200409	22,852	-	-	-	21,806	-	-	22,852
Lot Inventory Repurchase	CQ000011	840,000	-	-	-	576,190	576,190	(576,190)	263,810
PARKS & PLAYGROUNDS									

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Artificial Field Recapitalization	CPX01326	58,926	-	-	-	25,555	23,255	(23,255)	35,671
Ball Field Upgrades (Bundle)	CPX01180	7,592	-	-	-	7,592	7,592	(7,592)	-
Cemetery Upgrades (Bundle)	CPX01181	48,772	-	-	-	-	-	-	48,772
Halifax Common Management Plan	CPG00899	33,674	-	-	-	33,549	33,550	(33,550)	124
Horticultural Renovations	CPX01183	2,636	-	-	-	-	-	-	2,636
Lawn Bowling Facilities (Bundle)	CPX01184	-	-	-	-	-	-	-	-
Municipal Operations Open Space State of Good Repair	CP000008	301,409	300,000	50,000	250,000	174,628	301,409	(1,409)	-
New Ballfield Development (Bundle)	CPX01177	136,508	-	-	-	136,508	136,508	(136,508)	-
New Parks & Playgrounds	CPX01328	531,163	-	-	-	97,665	100,000	(100,000)	431,163
New Parks & Playgrounds (Bundle)	CPX01185	79,096	-	-	-	11,139	15,096	(15,096)	64,000
New Street Trees Program (Bundle)	CPX01188	-	-	-	-	-	-	-	-
Park Assets - State of Good Repair	CP000002	2,211,442	1,440,000	200,000	1,240,000	1,432,791	1,200,000	240,000	1,011,442
Park Land Acquisition	CPX01149	1,862,644	1,900,000	1,900,000	-	10,164	-	1,900,000	1,862,644
Parks Upgrades	CPX01329	212,705	-	-	-	89,370	87,930	(87,930)	124,775
Parks, Sports Courts/Fields Service Impr.	CP000004	1,967,350	1,040,000	40,000	1,000,000	1,418,100	650,000	390,000	1,317,350
Pathways Parks-HRM Wide Prog. (Bundle)	CPX01191	59,853	-	-	-	-	-	-	59,853
Playground Upgrade & Replacemnts(Bundle)	CPX01192	-	-	-	-	-	-	-	-
Playgrounds Upgrades & Replacement	CPX01330	221,884	-	-	-	45,446	46,884	(46,884)	175,000
Point Pleasant Park Master Plan Implementation	CP000006	50,000	50,000	50,000	-	-	-	50,000	50,000
Point Pleasant Park Upgrades	CPU00930	441,796	-	-	-	-	-	-	441,796
Public Gardens Upgrades	CPX01193	641,030	250,000	-	250,000	159,111	159,111	90,889	481,919
Reg. Park Washroom Facilities (Bundle)	CPX01194	25,000	-	-	-	-	-	-	25,000
Regional Trails Active Transport	CDG00984	5,989	-	-	-	5,989	5,989	(5,989)	-
Regional Trails Active Transportation	CPX01196	2,010,342	850,000	-	850,000	437,992	850,000	-	1,160,342
Regional Trails: Maintenance	CDG00983	60,895	-	-	-	85,091	60,895	(60,895)	-
Regional Water Access/Beach Upgrades	CPX01331	2,250,902	950,000	20,000	930,000	1,527,546	650,902	299,098	1,600,000
Sport Fields/Courts-State of Good Repair	CP000003	1,690,737	960,000	195,000	765,000	1,032,954	596,768	363,232	1,093,969
Street Tree Replacement Program	CPX01201	-	-	-	-	-	-	-	-
Street Trees	CP990001	802,409	650,000	-	650,000	779,768	776,773	(126,773)	25,636
Track and Field Upgrades (Bundle)	CPX01178	12,667	-	-	-	-	-	-	12,667
ROADS & STREETS									
Bridge Repairs - Various Locations	CRU01077	5,467,138	3,480,000	680,000	2,800,000	1,421,130	2,467,138	1,012,862	3,000,000
Curb Renewals	CYU01076	1,349,800	1,290,000	190,000	1,100,000	1,132,179	1,319,500	(29,500)	30,300
Municipal Ops-State of Good Repair	CR990002	2,651,897	2,415,000	300,000	2,115,000	2,450,701	2,651,897	(236,897)	-
New Paving of HRM Owned Streets	CR000002	742,452	500,000	-	500,000	555,396	562,452	(62,452)	180,000
New Paving Streets - Core Area	CZU01080	292,885	-	-	-	-	-	-	292,885
New Paving Subdivision St's outside core	CXU00585	1,329,327	-	-	-	-	-	-	1,329,327
New Paving Subdivision St's Provincial	CR990001	500,000	500,000	-	500,000	-	300,000	200,000	200,000
Other Related Roadworks (D&C)	CRU01079	3,194,409	2,300,000	500,000	1,800,000	2,225,007	2,244,409	55,591	950,000
Street Recapitalization	CR000005	48,648,925	23,080,000	3,580,000	19,500,000	30,213,200	30,449,282	(7,369,282)	18,199,643
	CYX01345	744,578	-	-	-	441,367	-	-	744,578
SIDEWALKS, CURBS & GUTTERS									
New Sidewalks	CR000003	3,328,690	2,665,000	165,000	2,500,000	2,632,903	2,728,690	(63,690)	600,000
Sidewalk Renewals	CKU01084	5,107,715	2,730,000	230,000	2,500,000	2,718,089	2,872,715	(142,715)	2,235,000

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Projects	Project Number	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
SOLID WASTE									
Additional Green Carts & Replace Study	CWU01356	91,122	-	-	-	91,052	91,122	(91,122)	-
Additional Green Carts For New Residents	CW000001	500,000	500,000	435,000	65,000	264,714	323,287	176,713	176,713
Biolac System Hwy 101 Landfill	CWU01064	544,602	-	-	-	279,187	279,187	(279,187)	265,415
Burner Installation Hwy101 Landfill	CWU01065	30,000	-	-	-	-	-	-	30,000
Dredging of Siltation Pond	CWU01092	360,000	360,000	-	360,000	-	-	360,000	360,000
Enviro Monitoring Site Work 101 Landfill	CWU01290	110,697	-	-	-	87,249	110,697	(110,697)	-
Environmental Monitoring 101 Landfill	CWU01353	1,402,000	1,400,000	1,400,000	-	1,592,453	1,265,071	134,929	136,929
Land Acquisit Otter Lake-Prevent Encroach	CWI00967	1,005,005	1,000,000	1,000,000	-	-	-	1,000,000	1,005,005
Leachate Tank at Highway 101 Landfill	CWI00985	200,000	200,000	200,000	-	-	175,000	25,000	25,000
Otter Lake Equipment	CW000002	1,865,189	1,250,000	-	1,250,000	1,488,989	1,581,599	(331,599)	283,590
Refuse Trailer Rural Depots	CWU01355	219,857	-	-	-	217,303	217,303	(217,303)	2,554
Waste Technology Project	CWU01360	24,059	-	-	-	990	1,000	(1,000)	23,059
TRAFFIC IMPROVEMENTS									
Bikeway Master Plan Implementation	CTU00420	1,783,454	1,480,000	980,000	500,000	864,548	1,420,000	60,000	363,454
Controller Cabinet/Replacement Program	CT000004	553,153	284,000	184,000	100,000	501,029	503,153	(219,153)	50,000
Destination Signage Program	CTR00904	243,230	200,000	200,000	-	-	143,230	56,770	100,000
Downtown Street Network Changes	CTX01113	7,763	-	-	-	7,763	7,763	(7,763)	-
Eco Mobility Project	CTX01233	(13,105)	-	-	-	(16,818)	-	-	(13,105)
Functional Transportation Plans	CTU00884	408,941	280,000	180,000	100,000	137,164	270,000	10,000	138,941
Intersection Improvement Projects	CTU01086	1,705,058	1,440,000	1,240,000	200,000	1,372,260	1,555,058	(115,058)	150,000
Overhead Wiring Conversion	CTU01284	760,173	-	-	-	439,780	431,959	(431,959)	328,214
Road Corridor Land Acquisition	CTU00897	623,380	1,900,000	1,650,000	250,000	22,285	400,000	1,500,000	223,380
Road Network Model	CTU01285	706,872	700,000	700,000	-	51,789	450,000	250,000	256,872
Road Oversizing Bedford West CCC	CTU01006	2,754,240	3,100,000	3,100,000	-	1,958,979	1,986,464	1,113,536	767,776
Road Oversizing -Bedford South CCC	CTX01126	235,671	-	-	-	-	-	-	235,671
Street Lighting	CRU00792	328,183	355,000	150,000	205,000	199,960	208,183	146,817	120,000
Traffic Signal Control Sys Integration	CTR00530	8,471	-	-	-	-	-	-	8,471
Traffic Signal Installation	CTU01085	774,327	500,000	400,000	100,000	705,909	734,327	(234,327)	40,000
Traffic Signal Rehabilitation	CTU00419	1,400,144	1,275,000	395,000	880,000	792,692	1,100,144	174,856	300,000
Traffic Signal Relamping Program	CT000002	87,254	80,000	80,000	-	-	50,000	30,000	37,254
Traffic Signal System Integration	CT140001	4,251,708	3,300,000	1,200,000	2,100,000	3,535,898	3,551,708	(251,708)	700,000
Traffic Signals - Bedford West CCC	CTX01127	181,101	-	-	-	1	-	-	181,101
Traffic Studies	CT000003	84,473	75,000	75,000	-	59,203	73,844	1,156	10,629
Transportation Demand Management Program	CTR00908	1,081,063	925,000	715,000	210,000	716,313	800,000	125,000	281,063
Bundled Total		210,938,394	120,068,000	40,409,000	79,659,000	122,278,018	129,704,698	(9,636,698)	81,233,696
Grand Total		210,938,394	120,068,000	40,409,000	79,659,000	122,278,018	129,704,698	(9,636,698)	81,233,696

Footnotes:

- 1) Where actuals and commitments are greater than projection, funds are committed but expenditures won't occur in the current fiscal period.
- 2) Where actuals and commitments are greater than funds available, an accounting accrual has been entered to recognize the expenditure in the current fiscal period which overstates the commitment temporarily.

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Projects	Project Number	Total Project Budget All Years	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
Discrete										
BUILDINGS										
Beaver Bank Community Centre	CBX01281	8,102,850	313,913	-	-	-	42,737	36,594	(36,594)	277,319
Beazley Field Grandstands	CB000030	200,000	200,000	200,000	-	200,000	103,750	125,000	75,000	75,000
Bedford Community Centre	CBX01334	9,300,000	362,447	-	-	-	118,727	165,000	(165,000)	197,447
Bicentennial Theatre Musquodoboit Harbour	CB000035	325,000	325,000	250,000	-	250,000	300,239	250,000	-	75,000
Centennial Pool Upgrades	CBX01148	3,927,750	-	-	-	-	-	-	-	-
Central Liby Replacemnt- Spring Garden Rd	CBW00978	57,600,000	10,388,673	-	-	-	10,321,724	10,138,673	(10,138,673)	250,000
Cherry Brook Comm Ctr-Reroofing&Misc Rep	CBR00069	34,235	3,337	-	-	-	3,337	3,337	(3,337)	-
Cole Harbour High School Enhancements	CB000005	650,000	650,000	650,000	-	650,000	630,000	650,000	-	-
Commons Pavilion and Pools	CB000024	445,000	445,000	445,000	-	445,000	72,043	5,000	440,000	440,000
Corporate Records Renovation	CB000025	600,000	600,000	600,000	-	600,000	429,922	450,000	150,000	150,000
Dartmouth Ferry Terminal Building Renewal	CB000026	520,000	520,000	-	-	-	542,830	520,000	(520,000)	-
Dartmouth Sportsplex Revitalization	CB000006	2,200,000	2,200,000	-	-	-	-	-	-	2,200,000
Former CA Beckett School - Soil Remediat	CBU01004	2,550,000	414,647	-	-	-	330,576	-	-	414,647
Halifax City Hall StoneRestoration	CBX01046	11,022,378	2,404,091	2,380,000	1,000,000	1,380,000	1,360,626	2,084,218	295,782	319,873
HRPD Ident Lab Ventilation	CBX01364	271,883	238,309	-	-	-	31,168	8,309	(8,309)	230,000
Hubbards Recreation Centre	CB000043	75,000	75,000	-	-	-	62,572	-	-	75,000
Oakwood House Recapitalization	CB000029	110,000	110,000	110,000	-	110,000	9,215	50,000	60,000	60,000
Porter's Lake Community Centre	CBX01282	4,035,000	69,118	-	-	-	37,239	42,000	(42,000)	27,118
Power House Recapitalization	CB000032	885,000	885,000	1,735,000	850,000	885,000	579,294	885,000	850,000	-
Prospect Community Centre	CBG00720	7,942,555	19,444	-	-	-	-	-	-	19,444
Quaker House Recapitalization	CB000033	70,000	70,000	70,000	-	70,000	8,291	17,500	52,500	52,500
Regional Park Washrooms	CB000010	4,160,000	(30,880)	-	-	-	(30,881)	-	-	(30,880)
Scotiabank Centre	CB000028	9,545,000	4,815,000	1,195,000	-	1,195,000	4,713,848	1,195,000	-	3,620,000
Skating Oval	CBX01344	7,622,000	2,971,456	2,800,000	2,200,000	600,000	201,831	400,000	2,400,000	2,571,456
St. Andrews Community Ctr. Renovation	CB000011	4,050,000	241,183	250,000	250,000	-	14,241	30,000	220,000	211,183
BUSINESS TOOLS										
Asset Management	CID00631	11,436,000	4,437,059	2,940,000	-	2,940,000	4,236,382	3,972,059	(1,032,059)	465,000
Asset Management Program (Bundle)	CBX01039	131,625	-	-	-	-	-	-	-	-
AVL-ICT# ICT0816	CID01292	5,700,000	1,327,400	1,300,000	-	1,300,000	30,974	30,974	1,269,026	1,296,426
Corporate Document/Record Management	CID00710	1,521,000	231,285	-	-	-	224,873	231,285	(231,285)	-
Election Management System	CI990015	600,000	600,000	600,000	-	600,000	300,649	480,000	120,000	120,000
Health and Safety Reporting	CI990010	500,000	500,000	500,000	-	500,000	207,581	165,000	335,000	335,000
Internet Program	CI000001	2,050,000	767,529	1,000,000	750,000	250,000	404,507	767,529	232,471	-
Permitting System Replacement	CI990013	600,000	600,000	600,000	-	600,000	56,940	296,940	303,060	303,060
Recreation Services Software	CI000005	950,000	243,223	250,000	250,000	-	242,128	243,223	6,777	-
Trunk Mobile	CID01362	8,340,000	7,873,527	7,470,000	870,000	6,600,000	1,069,038	7,523,527	(53,527)	350,000
COMMUNITY & PROPERTY DEVELOPMENT										
Cogswell Design & Administration	CDG00498	261,556	21,908	-	-	-	15,502	15,502	(15,502)	6,406
Cogswell Interchange Redevelopment	CT000007	750,000	750,000	750,000	-	750,000	52,143	200,000	550,000	550,000
Port Wallace Master Plan	CD990004	350,000	350,000	350,000	350,000	-	41,348	13,938	336,062	336,062
Sandy Lake Wastewater Oversizing	CSX01346	1,345,000	725,000	670,000	-	670,000	-	725,000	(55,000)	-
Shubenacadie Canal Greenway Trail	CDG00493	3,839,000	1,211,869	850,000	240,000	610,000	997,692	555,000	295,000	656,869
EQUIPMENT & FLEET										

Capital Projection Summary
For Period Ending December 31, 2014

Projects	Project Number	Total Project Budget All Years	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
Bomb Disposal Robot	CV020001	95,761	-	-	-	-	-	-	-	-
EMO Emergency Situational Trailer	CVJ01222	450,000	450,000	450,000	450,000	-	-	-	450,000	450,000
Fire Services Driver System	CV010002	124,935	124,935	-	-	-	124,935	124,935	(124,935)	-
Fire Services Driving Simulator	CV010001	400,000	400,000	-	-	-	315,945	400,000	(400,000)	-
Fire Station Defibrillator	CV020002	350,000	350,000	350,000	350,000	-	-	350,000	-	-
Purchase of ID Unit	CVK01206	93,373	-	-	-	-	-	-	-	-
Purchase of Negotiations Unit	CVK01205	125,000	72,169	-	-	-	67,786	72,169	(72,169)	-
Self Contained Breathing Apprts Replace.	CEJ01227	-	53,757	-	-	-	-	-	-	53,757
HALIFAX TRANSIT										
Commuter Rail Study	CM990001	250,000	249,527	250,000	250,000	-	255,591	249,527	473	-
Ferry Replacement	CM000001	13,270,000	12,070,000	6,000,000	-	6,000,000	10,035,878	5,760,000	240,000	6,310,000
Ferry Term. Pontoon Protection (Bundle)	CBX01171	7,105,784	4,191,990	4,580,000	3,400,000	1,180,000	3,729,447	3,035,000	1,545,000	1,156,990
Highfield Terminal Upgrade	CB000018	1,775,000	32,625	-	-	-	31,307	32,625	(32,625)	-
Lacewood Terminal Replacement	CB000013	8,000,000	7,045,901	5,215,000	1,865,000	3,350,000	6,740,945	5,555,775	(340,775)	1,490,126
New Conventional Ferry	CMX01123	5,880,000	1,845,846	-	-	-	1,766,123	1,840,000	(1,840,000)	5,846
Peninsule Transit Corridor	CMU00975	2,244,000	707,876	-	-	-	202,617	350,000	(350,000)	357,876
Ragged Lake Transit Centre - FFE	CMX01229	2,520,000	164,055	-	-	-	144,924	146,590	(146,590)	17,465
Ragged Lake Transit Centre Expansion	CB000001	2,566,903	10,773	-	-	-	10,773	10,773	(10,773)	-
Transit Map	CM990002	150,000	124,325	-	-	-	82,339	124,325	(124,325)	-
Transit Technology Implementation	CM020005	43,600,000	20,380,837	20,485,000	8,580,000	11,905,000	11,013,367	4,800,000	15,685,000	15,580,837
Transit Terminal Upgrade & Expansion	CB200428	16,616,140	126,131	-	-	-	63,954	65,000	(65,000)	61,131
Woodside Ferry Terminal Upgrades	CB000042	1,000,000	1,000,000	1,000,000	-	1,000,000	68,582	90,000	910,000	910,000
INDUSTRIAL PARKS										
Access Rd. for New Sat. Transit Garage	CQU01223	1,480,055	1,367,751	-	-	-	136,030	-	-	1,367,751
Aerotech Repositioning & Dvlmnt	CQ300742	60,036	58,804	-	-	-	-	-	-	58,804
Bayers Lake Infill & Ragged Lake Developm	CQ300743	-	(149,724)	-	-	-	(149,724)	-	-	(149,724)
Burnside & City of Lakes Development	CQ000008	52,950,000	3,700,000	10,500,000	6,800,000	3,700,000	1,128,733	3,700,000	6,800,000	-
Burnside Phase 1-2-3-4-5 Development	CQ300741	13,369,602	12,197,310	-	-	-	5,029,252	-	-	12,197,310
North Dartmouth Trunk Sewer	CQU01299	-	-	-	-	-	-	-	-	-
Ragged Lake Development	CQ000006	1,567,747	567,747	-	-	-	-	-	-	567,747
Washmill Underpass & Extension	CQ300748	140,763	136,388	-	-	-	36,487	-	-	136,388
PARKS & PLAYGROUNDS										
Indoor Soccer/Field Sport Facility	CDX01214	1,900,000	445,343	-	-	-	-	-	-	445,343
Mainland Common Artificial Turf Renewal	CP110001	1,700,000	1,700,000	-	-	-	-	-	-	1,700,000
ROADS & STREETS										
Storm Sewer Upgrades	CR000001	5,750,976	4,690,322	3,585,000	1,090,000	2,495,000	686	1,322	3,583,678	4,689,000

Capital Projection Summary
For Period Ending December 31, 2014

Projects	Project Number	Total Project Budget All Years	Funding Available at Dec 31, 2014 (with adj)	Work Plan	Projected Carry Forward	Budget 2014/15	Actuals & Commitments YTD	Projection to Mar 31, 2015	Variance to Work Plan	Variance to Funding Available
SOLID WASTE										
Cell 6 Construction - Otter Lake	CWU01066	17,544,080	602,420	-	-	-	227,473	370,000	(370,000)	232,420
Half Closure Cell 5 - Otter Lake	CWU01361	7,120,465	6,860	-	-	-	6,860	6,860	(6,860)	-
Half Closure Cell 6 - Otter Lake	CWU01358	13,000,000	400,000	400,000	-	400,000	17,739	400,000	-	-
TRAFFIC IMPROVEMENTS										
Dynamic Messaging Signs	CTX01115	1,060,000	1,060,000	1,000,000	1,000,000	-	60,000	-	1,000,000	1,060,000
Hwy 111/Portland St. Interchange	CTU00530	12,075,661	564,775	-	-	-	210	-	-	564,775
Lacewood Four Lane/Fairview Interchange	CTV00725	3,614,623	1,015,009	-	-	-	13,690	90,000	(90,000)	925,009
LED Streetlight Conversion	CT000005	41,010,000	15,620,906	7,850,000	-	7,850,000	7,720,031	8,200,000	(350,000)	7,420,906
Margeson Drive	CTU01287	5,082,237	939,829	100,000	100,000	-	213,247	400,000	(300,000)	539,829
North Park Corridor Improvements	CT000001	12,948,160	12,706,083	5,450,000	-	5,450,000	11,434,114	6,500,000	(1,050,000)	6,206,083
Washmill Lake Court Oversizing	CTU01348	1,350,000	143,203	-	-	-	-	-	-	143,203
Discrete Total		474,959,134	155,103,307	95,180,000	30,645,000	64,535,000	88,292,426	74,950,508	20,229,492	80,152,799
Grand Total		474,959,134	155,103,307	95,180,000	30,645,000	64,535,000	88,292,426	74,950,508	20,229,492	80,152,799

Footnotes:

- 1) Where actuals and commitments are greater than projection, funds are committed but expenditures won't occur in the current fiscal period.
- 2) Where actuals and commitments are greater than funds available, an accounting accrual has been entered to recognize the expenditure in the current fiscal period which overstates the commitment temporarily.

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Funds to December 31, 2014**

SUMMARY COUNCILLORS' DISTRICT CAPITAL FUNDS

April 1, 2014 to December 31, 2014

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
District 1 - Dalrymple	124,773.22	83,142.41	4,000.00	87,142.41	37,630.81
District 2 - Hendsbee	118,127.41	89,269.99	16,057.85	105,327.84	12,799.57
District 3 - Karsten	172,385.29	116,442.26	55,943.03	172,385.29	0.00
District 4 - Nicoll	175,174.56	32,062.84	112,864.39	144,927.23	30,247.33
District 5 - McCluskey	155,030.50	86,984.37	51,556.51	138,540.88	16,489.62
District 6 - Fisher	265,375.09	148,152.01	81,054.67	229,206.68	36,168.41
District 7 - Mason	263,867.63	130,170.96	107,196.60	237,367.56	26,500.07
District 8 - Watts	380,830.72	98,873.74	265,201.06	364,074.80	16,755.92
District 9 - Mosher	193,453.57	89,178.37	103,645.10	192,823.47	630.10
District 10 - Walker	417,793.58	114,430.67	265,813.59	380,244.26	37,549.32
District 11 - Adams	171,416.64	68,215.76	66,521.86	134,737.62	36,679.02
District 12 - Rankin	340,969.66	51,291.73	229,702.93	280,994.66	59,975.00
District 13 - Whitman	121,216.55	80,279.85	17,315.11	97,594.96	23,621.59
District 14 - Johns	131,376.01	106,584.84	1,500.00	108,084.84	23,291.17
District 15 - Craig	97,737.23	91,922.01	3,737.23	95,659.24	2,077.99
District 16 - Outhit	180,704.46	52,078.56	67,704.50	119,783.06	60,921.40
Total	3,310,232.12	1,439,080.37	1,449,814.43	2,888,894.80	421,337.32

District Capital Funds

Councillor Dalrymple

District 1

Date	CCV01801/CCV01701	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01801 Budget 2014/15	94,000.00				
	CCV01701 Funds Carried Forward	30,773.22				
	Description of Expenditures					
27-Mar-14	Craigburn Drive Area Association - purchase of playground			4,000.00	4,000.00	
09-May-14	Fall River Minor Football - contribution towards multi-purpose field improvements		10,000.00		10,000.00	
26-May-14	Fall River Garden Club - area streetscaping		2,500.00		2,500.00	
30-May-14	Cheema Aquatic Club - contribution towards new boats and dock		2,500.00		2,500.00	
10-Jun-14	Oaken Hills - landscaping project		4,607.88		4,607.88	
14-Jul-14	Shubenacadie Canal Commission - purchase of computer equipment		461.00		461.00	
28-Jul-14	Musquie Maple Leaf 4-H Club - signage for displays, events and floats		500.00		500.00	
15-Aug-14	Cobequid Radio Society - purchase of equipment		1,000.00		1,000.00	
28-Aug-14	Frame Subdivision Homeowners Association - contribution towards materials for floating dock		2,000.00		2,000.00	
31-Aug-14	Rocky Lake Development Association - purchase of outdoor surveillance cameras		2,000.00		2,000.00	
12-Sep-14	Royal Canadian Legion Dieppe Branch 90 - contribution towards new flooring		4,000.00		4,000.00	
16-Sep-14	Musquodoboit, Pleasant Valley Softball - dug out construction		12,362.50		12,362.50	
16-Sep-14	St. James Playground Committee - purchase of playground materials and supplies		1,980.03		1,980.03	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		3,000.00		3,000.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
04-Nov-14	Musquodoboit Valley Community Access Program - equipment for site		2,231.00		2,231.00	
18-Nov-14	Waverley Memorial Elementary School Parent Teacher Committee - contribution towards playground construction		3,000.00		3,000.00	
26-Nov-14	Windsor Junction Community Centre - purchase of deck materials		5,000.00		5,000.00	
26-Nov-14	Martock Nordic Ski Club - purchase of storage container at Dollar Lake Park		3,000.00		3,000.00	
10-Dec-14	Spider Lake Subdivision Association - new playground construction		9,000.00		9,000.00	

District Capital Funds**Councillor Dalrymple
District 1**

Date	CCV01801/CCV01701	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
11-Dec-14	1st Riverlake Scouts - purchase of camping equipment		1,000.00		1,000.00	
22-Dec-14	Lockview Area Ratepayers Association - basketball net relocation		4,000.00		4,000.00	
31-Dec-14	Waverley Community Association - contribution towards public staging area materials and construction		5,000.00		5,000.00	
	Total	124,773.22	83,142.41	4,000.00	87,142.41	37,630.81

District Capital Funds

Councillor Hendsbee
District 2

Date	CCV01802/CCV01702	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01802 Budget 2014/15	94,000.00				
	CCV01702 Funds Carried Forward	24,127.41				
	Description of Expenditures					
28-Feb-14	Lawrencetown and Orenda Canoe Club - purchase of community banner signs			320.00	320.00	
23-Apr-14	Eastern Shore Ground Search and Rescue - purchase of boat, motor and trailer		7,000.00		7,000.00	
23-Apr-14	L'Acadie de Chezzetcook Association - purchase of furniture and equipment		5,000.00		5,000.00	
30-Apr-14	1st Musquodoboit Harbour Sparks Unit - contribution towards trees and tree planting materials		500.00		500.00	
30-Apr-14	Eastern Marine Branch 161, Royal Canadian Legion - contribution towards kitchen renovation		2,500.00		2,500.00	
14-May-14	River Community Centre Association - contribution towards playground and ball field upgrades		2,100.00		2,100.00	
20-May-14	Sheet Harbour Rockets - purchase of equipment, hardware and alarm replacement		2,635.13		2,635.13	
23-May-14	The Nature Conservancy of Canada - contribution towards land acquisition		5,000.00		5,000.00	
30-May-14	Lawrencetown Beach Volunteer Firefighter Association - purchase of community signage		500.00		500.00	
30-May-14	Lawrencetown Community Centre - replace and repair community signage		742.00		742.00	
13-Jun-14	Musquodoboit Harbour Heritage Society - restoration of village clock		2,500.00		2,500.00	
28-Jul-14	Petpeswick Yacht Club - electrical panel replacement		2,600.00		2,600.00	
28-Jul-14	Musquie Maple Leaf 4-H Club - purchase of signage for displays, events and floats		500.00		500.00	
18-Aug-14	Porters Lake Elementary School - contribution towards playground upgrades		1,042.86		1,042.86	
10-Sep-14	Musquodoboit Harbour Farmers Market - purchase of storage shed		1,750.00		1,750.00	
10-Sep-14	Royal Canadian Legion Four Harbours Branch 120 - replacement of two doors		8,000.00		8,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		5,000.00		5,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
09-Oct-14	East Preston Tot Lot - playground structure project			5,000.00	5,000.00	
10-Oct-14	MusGo Rider Cooperative Ltd. - purchase of GPS equipment and office furniture		1,700.00		1,700.00	

District Capital Funds

Councillor Hendsbee

District 2

Date	CCV01802/CCV01702	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
10-Oct-14	Royal Canadian Legion Courcelette Branch 58 - purchase and installation of heat pump		9,000.00		9,000.00	
10-Oct-14	Lake Echo Community Centre - sign project			10,000.00	10,000.00	
24-Oct-14	The Old School Community Gathering Place - contribution towards accessibility renovations		5,000.00		5,000.00	
24-Oct-14	Orenda Canoe Club - contribution towards dock repairs		5,000.00		5,000.00	
28-Oct-14	Lawrencetown Community Centre - purchase and installation of heat pump		10,000.00		10,000.00	
26-Nov-14	Mooseland Community Association - well project		6,700.00		6,700.00	
09-Dec-14	Seaside Broadcasting Organization - purchase of transmitter		1,000.00		1,000.00	
11-Dec-14	Royal Canadian Legion Eastern Marine Branch 161 - purchase of community signage		1,500.00		1,500.00	
24-Dec-14	North Preston Community Centre - replacement of locks			737.85	737.85	
	Total	118,127.41	89,269.99	16,057.85	105,327.84	12,799.57

District Capital Funds

Councillor Karsten

District 3

Date	CCV01803/CCV01703	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01803 Budget 2014/15	94,000.00				
	CCV01703 Funds Carried Forward	78,385.29				
	Description of Expenditures					
15-Jun-11	Eastern Passage Community sign			5,904.52	5,904.52	
20-Jan-12	MacDonald Park - purchase of bench and landscaping for entrance			5,013.74	5,013.74	
16-Jan-14	Eastern Passage Common - construction of BMX bike park			21,495.99	21,495.99	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.67		666.67	
17-Apr-14	Silver Sands Beach Park - park improvement project			3,572.55	3,572.55	
22-May-14	Portland Estates - purchase of tennis backboard		5,083.95		5,083.95	
17-Jun-14	Birches Park - landscape improvement project		29,500.00		29,500.00	
19-Jun-14	Morris Avenue and Clarence Avenue - paving project		9,071.87	928.13	10,000.00	
27-Jun-14	District 3 - tree planting		21,572.60	3,427.40	25,000.00	
31-Jul-14	Bel Ayr School - purchase of playground equipment		20,000.00		20,000.00	
19-Aug-14	Abenaki Aquatic Club - contribution towards new boating equipment		5,500.00		5,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
30-Sep-14	Taylorwood Lane - contribution towards pathway lighting			5,000.00	5,000.00	
08-Oct-14	Kiwanis Club of Cole Harbour - purchase of dumpster for Kiwanis Park		200.00		200.00	
08-Oct-14	Ocean View Foundation Society - purchase of office furniture		4,500.00		4,500.00	
28-Oct-14	Eastern Passage Cow Bay Summer Carnival - purchase of banner poles		3,015.30		3,015.30	
29-Oct-14	Woodlawn United Church Women - purchase of community signage		2,000.00		2,000.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
31-Oct-14	Lillian Drive - purchase and installation of fencing along municipally owned pathway		2,252.58	5,037.01	7,289.59	
24-Nov-14	Eastern Passage - mural maintenance and upgrades project		677.86	69.64	747.50	
26-Nov-14	Seaside Broadcasting Organization - purchase of transmitter		5,000.00		5,000.00	

District Capital Funds**Councillor Karsten
District 3**

Date	CCV01803/CCV01703	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
27-Nov-14	Fishermen's Cove - purchase of community signage			5,095.48	5,095.48	
31-Dec-14	Portland Estates - purchase of playground park benches		1,251.43	398.57	1,650.00	
	Total	172,385.29	116,442.26	55,943.03	172,385.29	0.00

District Capital Funds

Deputy Mayor Nicoll

District 4

Date	CCV01804/CCV01704	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01804 Budget 2014/15	94,000.00				
	CCV01704 Funds Carried Forward	81,174.56				
	Description of Expenditures					
22-Oct-10	District 4 - tree planting			2,455.41	2,455.41	
12-May-11	Colby Village Elementary School - playground upgrades			5,025.24	5,025.24	
24-Oct-11	Bissett Lake Trail - tree planting			4,115.40	4,115.40	
19-Dec-11	Citizens on Patrol - purchase of signage			160.00	160.00	
17-Dec-12	Cole Harbour Road - purchase of lamp posts and installation			3,947.77	3,947.77	
06-Jun-13	Cole Harbour Road - purchase of banner brackets			918.92	918.92	
20-Jun-13	Cole Harbour Road - street beautification			14,842.32	14,842.32	
10-Oct-13	Cole Harbour Road - purchase of planters and installation			1,721.98	1,721.98	
23-May-14	Kiwanis Club of Cole Harbour and Westphal - portable toilet rental		480.00		480.00	
20-Jun-14	Cole Harbour Road - installation of decorative street banners		855.15	744.85	1,600.00	
01-Aug-14	Caldwell Road - landscape plan		508.39	47,729.12	48,237.51	
22-Aug-14	Cole Harbour Rural Heritage Society - purchase of picnic tables		1,254.00		1,254.00	
16-Sep-14	Bissett Lake - boat launch improvements		4,999.47	0.53	5,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
24-Sep-14	Cole Harbour Road - purchase of planters		4,891.01	5,108.99	10,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		2,000.00		2,000.00	
30-Sep-14	Cole Harbour Road - purchase of decorative street banners		5,024.82	93.86	5,118.68	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
26-Nov-14	Seaside Broadcasting Organization - purchase of transmitter		3,000.00		3,000.00	
26-Nov-14	Cherry Brook United Baptist Church - purchase of community signage		4,600.00		4,600.00	
30-Nov-14	Association for Business in Cole Harbour - purchase of Christmas tree lights		300.00		300.00	
04-Dec-14	Bissett Lake Trail - contribution towards phase one of bridge project			26,000.00	26,000.00	

District Capital FundsDeputy Mayor Nicoll
District 4

Date	CCV01804/CCV01704	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
Total		175,174.56	32,062.84	112,864.39	144,927.23	30,247.33

District Capital Funds

Councillor McCluskey

District 5

Date	CCV01805/CCV01705	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01805 Budget 2014/15	94,000.00				
	CCV01705 Funds Carried Forward	61,030.50				
	Description of Expenditures					
27-Mar-13	North Woodside Community Centre - purchase of sound system			736.15	736.15	
19-Feb-14	Alderney Park - purchase of playground equipment			14,999.99	14,999.99	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.67		666.67	
14-May-14	Senobe Aquatic Club - contribution towards new boating equipment		5,000.00		5,000.00	
14-May-14	Banook Canoe Club - contribution towards new roof construction		5,000.00		5,000.00	
29-May-14	Mic Mac Amateur Aquatic Club Rowing - contribution to refurbishment of boats		750.00		750.00	
23-Jun-14	Mic Mac Amateur Aquatic Club Rowing - contribution towards new boating equipment		5,000.00		5,000.00	
27-Jun-14	St. Alban's Anglican Church - contribution towards hall seating project		1,579.01		1,579.01	
15-Jul-14	Skateboard Park - contribution towards construction			35,000.00	35,000.00	
15-Jul-14	HRM Children's Memorial Dragonfly Park Association - contribution towards garden		5,000.00		5,000.00	
31-Jul-14	Oathill Lake Conservation Society - purchase equipment to re-oxygenate lake		5,000.00		5,000.00	
23-Sep-14	Banook Canoe Club - purchase of K2 Marine boat		3,500.00		3,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
10-Oct-14	Bicentennial School Parent Enhancement Committee - school yard improvements		16,000.00	820.37	16,820.37	
31-Oct-14	Hope for Wildlife Society - purchase of compressor for freezer		5,000.00		5,000.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
10-Nov-14	Brownlow Park - purchase of outdoor gym equipment		18,338.69		18,338.69	
26-Nov-14	Seaside Broadcasting Organization - purchase of transmitter		2,000.00		2,000.00	
30-Nov-14	Hawthorn Elementary School Home and School Association - contibution towards new playground		10,000.00		10,000.00	
	Total	155,030.50	86,984.37	51,556.51	138,540.88	16,489.62

District Capital Funds

Councillor Fisher

District 6

Date	CCV01806/CCV01706	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01806 Budget 2014/15	94,000.00				
	CCV01606/CCV01706 Funds Carried Forward	171,375.09				
	Description of Expenditures					
19-Mar-12	Planned dock system to be installed along the Shubie Canal			7,391.74	7,391.74	
08-Feb-13	Admiral Westphal Elementary School - playground improvements			10,000.00	10,000.00	
26-Mar-13	Jason MacCulloch Park - purchase of basketball nets and fencing			11,057.95	11,057.95	
31-Mar-14	Moreash Park - resurface tennis courts			14,649.57	14,649.57	
08-Apr-14	Citizens on Patrol East Division - purchase of radio equipment		666.66		666.66	
16-May-14	The Take Action Society - community garden project		371.47		371.47	
22-May-14	Senobe Aquatic Club - contribution towards new boating equipment		3,500.00		3,500.00	
23-May-14	St. Anthony's Outreach Program - contribution towards roof repairs		4,000.00		4,000.00	
23-May-14	Caledonia Junior High School Home and School Association - contribution towards outdoor garden project		3,200.00		3,200.00	
30-May-14	Banook Canoe Club - contribution towards new roof construction		3,500.00		3,500.00	
27-Jun-14	Shubenacadie Canal Commission - purchase of public safety fencing		3,490.07		3,490.07	
14-Jul-14	Shubenacadie Canal Commission - purchase of computer equipment		461.09		461.09	
14-Jul-14	Boys & Girls Club of East Dartmouth - purchase of community garden supplies		300.00		300.00	
15-Jul-14	Mic Mac Amateur Aquatic Club - contribution towards new boating equipment		4,500.00		4,500.00	
31-Jul-14	Ian Forsyth Elementary Home and School Association - replace basketball station and bicycle racks		5,790.25		5,790.25	
31-Aug-14	District 6 - tree planting		11,358.82	10,641.17	21,999.99	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
29-Sep-14	HRM Children's Memorial Dragonfly Park Association - contribution towards sculpture		3,000.00		3,000.00	
30-Sep-14	Bosom Buddies - purchase of paddles for dragon boat charity event		150.00		150.00	
30-Sep-14	Mic Mac Amateur Aquatic Club - purchase of motorboat		1,500.00		1,500.00	
16-Oct-14	Cyril Smith Beach and Trails - boardwalk replacement		57,461.59	27,314.24	84,775.83	
27-Oct-14	Woodlawn United Church Women - purchase of community sign		5,000.00		5,000.00	
27-Oct-14	Craig Blake Park - pickleball lines painting on sports court		902.07		902.07	

District Capital Funds

Councillor Fisher

District 6

Date	CCV01806/CCV01706	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
27-Oct-14	Beazley Field - replace game clock and upgrade dugouts		29,999.99		29,999.99	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		4,000.00		4,000.00	
26-Nov-14	Seaside Broadcasting Organization - purchase of transmitter		3,000.00		3,000.00	
	Total	265,375.09	148,152.01	81,054.67	229,206.68	36,168.41

District Capital Funds

Councillor Mason

District 7

Date	CCV01807/CCV01707	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01807 Budget 2014/15	94,000.00				
	CCV01707 Funds Carried Forward	169,867.63				
	Description of Expenditures					
21-Oct-10	Public Gardens - upgrades			24,980.64	24,980.64	
21-Oct-10	Schmidville Heritage Conservation District - purchase of signage			13,182.44	13,182.44	
21-Oct-10	Halifax Common - purchase of benches			9,806.60	9,806.60	
30-Mar-12	Joseph Howe Seniors Residence - building improvements			500.00	500.00	
30-Mar-12	Jubilee Road - dock and wharf improvements			14,492.60	14,492.60	
30-Apr-12	Quinpool Road Business Improvement District - banners for Quinpool Road			12,000.00	12,000.00	
18-Mar-14	Gorsebrook Junior High School - playground improvements			24,734.32	24,734.32	
15-Mar-14	Gottingen 250 Festival - contribution towards public space memorial			5,000.00	5,000.00	
25-Jul-14	Shakespeare by the Sea Theatre Society - berm construction		5,000.00		5,000.00	
12-Aug-14	Maritime Harvest Food Market Co-op - purchase of commercial refrigerator unit		5,000.00		5,000.00	
29-Sep-14	Gorsebrook Junior High Parent Teacher Association - community garden		30,000.00		30,000.00	
18-Nov-14	Shelter Nova Scotia - contribution towards community garden		20,000.00		20,000.00	
12-Dec-14	Heritage Trust of Nova Scotia - contribution towards Morris House renovations		7,500.00		7,500.00	
31-Dec-14	St. Mary's Playground - playground improvements		32,671.00	2,500.00	35,171.00	
31-Dec-14	St. Mary's Elementary School Advisory Committee - active living community space		29,999.96		29,999.96	
	Total	263,867.63	130,170.96	107,196.60	237,367.56	26,500.07

District Capital Funds

Councillor Watts

District 8

Date	CCV01808/CCV01708	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01808 Budget 2014/15	94,000.00				
	CCV01708 Funds Carried Forward	286,830.72				
	Description of Expenditures					
07-Sep-11	Ontario and Fuller Streets - equipment for play park			12,200.00	12,200.00	
26-Jun-12	Saint Joseph's - Alexander McKay School Advisory Council - bike rack and signage			7,500.00	7,500.00	
26-Mar-13	Fort Needham Park - improvements			60,000.00	60,000.00	
15-Aug-13	Highland Park - purchase of two benches			1,300.00	1,300.00	
09-Jan-14	St. Stephen's Elementary School - basketball court improvements (subject to detailed policy review)			20,000.00	20,000.00	
20-Mar-14	Gottingen Mainstreets Project			10,000.00	10,000.00	
20-Mar-14	Active Transportation Initiatives			26,064.79	26,064.79	
21-Mar-14	Warrington Park - purchase of green gym equipment			40,000.00	40,000.00	
23-Apr-14	Army Navy and Air Force Veterans in Canada - replace tables		1,840.00		1,840.00	
27-Apr-14	District 8 - tree planting			35,670.01	35,670.01	
08-May-14	Mulgrave Park Caring and Learning Centre - purchase of picnic tables			1,500.00	1,500.00	
08-May-14	Mulgrave Park - playground upgrades			35,000.00	35,000.00	
12-Jun-14	Isleville Park - purchase of playground equipment		14,000.00		14,000.00	
27-Jun-14	Africville Heritage Trust Society - purchase of signage		2,500.00		2,500.00	
27-Jun-14	Needham Pre-School and Day Care - purchase of natural playground equipment		20,000.00		20,000.00	
30-Jun-14	Army Navy and Air Force Veterans in Canada - contribution towards facility repairs		20,000.00		20,000.00	
15-Jul-14	Oxford School Parent Teacher Association - purchase of community garden supplies		1,000.00		1,000.00	
12-Aug-14	Maritime Harvest Food Market Co-op - purchase of commercial refrigerated unit		5,000.00		5,000.00	
30-Sep-14	Community garden project		3,033.74	15,966.26	19,000.00	
24-Oct-14	St Mark's Church Community Centre - playground improvements		20,000.00		20,000.00	
14-Nov-14	Halifax Children's Foundation - door upgrades for accessibility improvements		4,000.00		4,000.00	

District Capital Funds

Councillor Watts

District 8

Date	CCV01808/CCV01708	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
12-Dec-14	Heritage Trust of Nova Scotia - contribution towards Morris House renovations		7,500.00		7,500.00	
	Total	380,830.72	98,873.74	265,201.06	364,074.80	16,755.92

District Capital Funds

Councillor Mosher

District 9

Date	CCV01809/CCV01709	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01809 Budget 2014/15	94,000.00				
	CCV01609/CCV01709 Funds Carried Forward	99,453.57				
	Description of Expenditures					
28-Apr-11	Ardmore Park - upgrades			15,000.00	15,000.00	
20-Mar-13	Leo Lanigan Playground - trees and shrub planting			2,000.00	2,000.00	
20-Mar-13	Cowie Hill - landscape improvements and beach for Havill playground			2,000.00	2,000.00	
20-Mar-13	Dingle Boat Launch - purchase of interpretive solar light panel			1,944.54	1,944.54	
14-Nov-13	St. Andrews Recreation Centre - purchase of pottery equipment			151.49	151.49	
17-Apr-14	St. Margaret's Bay Road - purchase of hanging baskets			2,400.00	2,400.00	
17-Apr-14	Springvale Elementary School Parent Teacher Association - skating rink maintenance			2,500.00	2,500.00	
30-Apr-14	Theatre Arts Guild - purchase of ladders and signage upgrades		1,748.00		1,748.00	
16-May-14	John W. MacLeod Fleming Tower School Home and School Association - purchase of community bench		1,500.00		1,500.00	
16-Jun-14	Spryfield and District Business Commission - purchase of landscaping equipment		1,387.50		1,387.50	
23-Jun-14	Royal Nova Scotia Yacht Squadron - contribution towards accessibility upgrades		5,000.00		5,000.00	
30-Jun-14	Public Art on Traffic Boxes - touch up by artist		450.00	50.00	500.00	
15-Jul-14	Stanley I. Raine Park - contribution towards playground			10,000.00	10,000.00	
15-Jul-14	Edward Drillo Park - improvements project			5,000.00	5,000.00	
31-Jul-14	Brewer Monument - landscaping improvements		1,042.86		1,042.86	
31-Aug-14	Chocolate Lake - tennis and basketball courts resurfacing		16,060.04		16,060.04	
16-Sep-14	Chain Of Lakes Trail - improvements to Crowne Dr. and Brook St. entrance including trees and signage		18,951.69	2,048.31	21,000.00	
16-Sep-14	St. Agnes Junior High School Parent Teacher Association - landscaping project			49,229.19	49,229.19	
16-Sep-14	Transit shelter located on Herring Cove Road across from Highfield Street		6,115.33	7,494.73	13,610.06	
30-Sep-14	St. Margaret's Bay Road - watering and maintenance of hanging baskets		5,829.59	470.41	6,300.00	
31-Oct-14	Horseshoe Island Park - upgrades		11,163.61	1,836.37	12,999.98	
30-Nov-14	Flinn Park - upgrades		15,749.81	700.00	16,449.81	

District Capital Funds

Councillor Mosher

District 9

Date	CCV01809/CCV01709	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
30-Nov-14	Flinn Park - landscaping improvements		4,179.94	820.06	5,000.00	
	Total	193,453.57	89,178.37	103,645.10	192,823.47	630.10

District Capital Funds

Councillor Walker

District 10

Date	CCV01810/CCV01710	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01810 Budget 2014/15	94,000.00				
	CCV01610/CCV01710 Funds Carried Forward	323,793.58				
	Description of Expenditures					
26-Mar-10	Centennial Arena - contribution towards expansion			49,132.64	49,132.64	
25-Mar-11	Kearney Lake Beach - upgrades			19,129.90	19,129.90	
29-Mar-11	Chain of Lakes Trail - upgrades			9,653.22	9,653.22	
15-Mar-12	Fairview Heights School Parent Teacher Association - purchase of bike rack			1,200.00	1,200.00	
10-Sep-12	Armstrong Court - playground improvements			30,000.00	30,000.00	
31-Jul-13	Tremont Plateau Park - playground and park improvements			3,000.00	3,000.00	
05-Mar-14	Rockingham Heritage Society - purchase of neighborhood signage			45,000.00	45,000.00	
05-Mar-14	Neighbourhood flower baskets project			25,000.00	25,000.00	
05-Mar-14	Mainland Common - community facilities improvements			40,000.00	40,000.00	
05-Mar-14	Clayton Park Junior High School - playground improvements			9,762.80	9,762.80	
30-Apr-14	Centennial Arena - bleacher upgrades and heater installations		32,100.00		32,100.00	
22-May-14	Titus Smith Park - contribution towards amphitheatre project		1,088.49	28,911.51	30,000.00	
27-Jun-14	Fairview United Family Resource Centre - building renovations and addition		25,000.00		25,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
22-Aug-14	Fairview Legion Branch 142 - contribution towards repaving section of parking lot		18,778.35		18,778.35	
31-Oct-14	Centennial Arena - purchase of video surveillance equipment		1,142.50		1,142.50	
31-Oct-14	St Mark's Church Community Centre - purchase commercial freezer		3,000.00		3,000.00	
31-Oct-14	Fairview Heights Elementary School - playground improvements		24,791.48	208.52	25,000.00	
30-Nov-14	Fairview United Church - purchase of booster heater		4,529.85		4,529.85	
30-Dec-14	Rockingham Residents Association - purchase of tarps for rink		2,000.00		2,000.00	
30-Dec-14	Centennial Arena - ceiling improvements project			4,815.00	4,815.00	
	Total	417,793.58	114,430.67	265,813.59	380,244.26	37,549.32

District Capital Funds

Councillor Adams

District 11

Date	CCV01811/CCV01711	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01811 Budget 2014/15	94,000.00				
	CCV01711 Funds Carried Forward	77,416.64				
	Description of Expenditures					
11-Jan-11	Graves Oakley (Leiblin Park) - playground			10,000.00	10,000.00	
22-Mar-12	Sambro Playground - improvements			2,362.10	2,362.10	
07-Jun-12	Graves Oakley - purchase of portable toilet cage			1,622.85	1,622.85	
13-Sep-12	988 Herring Cove Road - installation of a fence			148.93	148.93	
27-Aug-13	West Dover - community park			10,000.00	10,000.00	
30-Aug-13	Terence Bay Fire Hall - upgrades			10,000.00	10,000.00	
30-Aug-13	Herring Cove Recreation Centre - upgrades			10,000.00	10,000.00	
01-Oct-13	Society of Saint Vincent de Paul Hand in Hand - three "No Smoking" signs			75.00	75.00	
02-Oct-13	Wendy Meadows Park - playground project			9,999.99	9,999.99	
13-Feb-14	Prospect Road and Brookside - beautification project			1,659.84	1,659.84	
30-Apr-14	Village Green Recreation Society - community hall repairs		4,543.68		4,543.68	
30-Apr-14	Ketch Harbour Area Residents Association - contribution towards community breakwater reconstruction		4,000.00		4,000.00	
06-Jun-14	White's Lake Legion Branch 153 - signage replacement		1,000.00		1,000.00	
16-Jun-14	Spryfield and District Business Commission - purchase of landscaping equipment		1,387.50		1,387.50	
23-Jun-14	Royal Nova Scotia Yacht Squadron - contribution towards accessibility upgrades		5,000.00		5,000.00	
23-Jun-14	Royal Nova Scotia Yacht Squadron - purchase of perpetual trophy		1,000.00		1,000.00	
30-Jun-14	Harrietsfield Elementary School - playground improvements		10,000.00		10,000.00	
15-Jul-14	Spryfield area - purchase of community signage			3,600.00	3,600.00	
31-Jul-14	Sambro Area Community Association - repair and upgrades to ball field		6,000.00		6,000.00	
31-Jul-14	Spryfield and District Business Commission - purchase of hanging baskets		6,452.15		6,452.15	
31-Jul-14	Harbour Authority of Sambro - purchase of buoys and signage		2,620.00		2,620.00	
18-Aug-14	Spryfield and District Business Commission - beautification project		3,203.90		3,203.90	

District Capital Funds

Councillor Adams

District 11

Date	CCV01811/CCV01711	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
16-Sep-14	Prospect Road Elementary School Parent Teacher Association - purchase of picnic tables		400.00		400.00	
30-Sep-14	Terence Bay - contribution towards landscaping project at former fish plant site		9,994.77	5.23	10,000.00	
08-Oct-14	Spryfield and District Business Commission - purchase of planter box		506.00		506.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
31-Oct-14	Spryfield Lions Rink and Recreation Society - purchase of security monitor		500.00		500.00	
14-Nov-14	Spryfield and District Business Commission - purchase of signage and banners		4,602.88		4,602.88	
25-Nov-14	Prospect Road Beautification Project - purchase of seasonal wreaths		4,500.00	7,047.92	11,547.92	
23-Dec-14	Spryfield Lions Club - purchase of signage and safety vests		504.88		504.88	
	Total	171,416.64	68,215.76	66,521.86	134,737.62	36,679.02

District Capital Funds

Councillor Rankin

District 12

Date	CCV01812/CCV01712	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01812 Budget 2014/15	94,000.00				
	CCV01712 Funds Carried Forward	246,969.66				
	Description of Expenditures					
08-Jul-10	Park West School Playground Project - pathway improvements			2,094.59	2,094.59	
04-Jan-11	Halifax West High School - purchase of community use storage shed			20,000.00	20,000.00	
11-Jan-11	Bay Road Fire Hall - hall upgrades			2,000.00	2,000.00	
11-Jan-11	Governor's Lake Park - improvements			2,500.00	2,500.00	
11-Jan-11	New approach to Beechville - landscaping			7,000.00	7,000.00	
11-Jan-11	Greenwood Heights - playground upgrades			9,841.07	9,841.07	
26-Aug-11	Stratford Way Korean War Memorial - garden improvements			5,000.00	5,000.00	
07-Nov-11	Stratford Park - purchase of plant beds and trees			25,124.24	25,124.24	
04-May-12	Greenwood Heights Ball Field - purchase of safety netting			10,000.00	10,000.00	
08-Jun-12	McDonald Lake Residents Association - purchase of park sign			3,200.00	3,200.00	
30-Aug-12	Greenwood Heights Ball field and Park - purchase of benches and skate rails			7,874.69	7,874.69	
29-Mar-12	HRM Mainland Common - purchase of community sign			20,000.00	20,000.00	
31-Aug-12	Stratford Way Playground - improvements			29,000.00	29,000.00	
21-Feb-13	Sir John A. MacDonald High School - field repairs project			5,000.00	5,000.00	
27-May-13	Stratford Way Park - supply and install plant material			2,899.34	2,899.34	
27-Mar-14	MacDonald Memorial Lakeside Legion - upgrades			20,439.01	20,439.01	
27-Mar-14	Nine Mile River Bridge - mural and landscape upgrades			15,000.00	15,000.00	
07-Apr-14	The Marguerite Centre - purchase of new flooring		2,000.00		2,000.00	
08-May-14	Mount Royale Park - parkland improvement project			40,000.00	40,000.00	
30-May-14	Greenwood Heights Ball Field - portable toilets			575.00	575.00	
23-Jun-14	The Marguerite Centre - contribution towards laundry room renovations		1,500.00		1,500.00	
28-Jul-14	Beechville, Lakeside, Timberlea Rails to Trails Association - contribution towards bridge mural		5,800.00		5,800.00	
31-Jul-14	Five Island Estate Park - cleaning and grubbing		888.39		888.39	
31-Jul-14	Grosvenor Wentworth Park School - playground improvement project		14,108.33		14,108.33	

District Capital Funds

Councillor Rankin
District 12

Date	CCV01812/CCV01712	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
19-Aug-14	Halifax North West Trails Association - purchase of trail signage		3,000.00		3,000.00	
22-Sep-14	Riverwood Drive - contribution towards tot lot playground		17,885.01	2,114.99	20,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
26-Nov-14	Seaside Broadcasting Organization - purchase of transmitter		2,000.00		2,000.00	
30-Nov-14	Wedgewood Residents Association - dog by-law signage		110.00	40.00	150.00	
	Total	340,969.66	51,291.73	229,702.93	280,994.66	59,975.00

District Capital Funds

Councillor Whitman

District 13

Date	CCV01813/CCV01713	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01813 Budget 2014/15	94,000.00				
	CCV01713 Funds Carried Forward	27,216.55				
	Description of Expenditures					
11-Jan-11	Sheldrake Lake - signage project			2,500.00	2,500.00	
21-Feb-13	Sir John A. MacDonald High School - field repair project			5,000.00	5,000.00	
26-Mar-13	Seabright Fire Station 55 - purchase of signage			7,087.37	7,087.37	
20-Aug-13	Rochester Park Playground - upgrades			637.99	637.99	
05-Mar-14	St. Margaret's Bay - purchase of community signage			100.00	100.00	
29-Apr-14	Neighbourhood Association of Uplands Park - park improvements		4,800.00		4,800.00	
29-Apr-14	Glen Arbour Homeowners Association - contribution towards shuffleboard and bocce courts construction		5,000.00		5,000.00	
23-Jun-14	Tantallon Centennial Athletic Club - baseball field improvements		6,000.00		6,000.00	
27-Jun-14	St. Margaret's Bay Chamber of Commerce - bridge mural project		10,000.00		10,000.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
27-Jun-14	St. Margaret's Bay Food Bank - purchase of donation bin		1,592.75		1,592.75	
27-Jun-14	Safety Minded ATV Association - contribution towards trail and bridge upgrades		5,000.00		5,000.00	
21-Jul-14	White Hills - contribution towards playground		5,000.00		5,000.00	
31-Jul-14	St. Margaret's Bay Community Transportation Society - contribution towards accessible vehicle		5,000.00		5,000.00	
06-Aug-14	Vajradhatu Buddhist Church - chimney repair to Shambhala Centre		2,100.00		2,100.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
18-Aug-14	Timerlea Minor Football Association - portable toilet rental fees		633.88		633.88	
19-Aug-14	Hooked Rug Museum of North America Society - contribution towards upgrading storage area		10,000.00		10,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		2,000.00		2,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		2,000.00		2,000.00	
24-Oct-14	Hammonds Plains Baseball Association- purchase of shed for Kingswood Ball Field		1,250.00		1,250.00	

District Capital Funds

Councillor Whitman

District 13

Date	CCV01813/CCV01713	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
31-Oct-14	Five Island Lake Homeowners Association - purchase of portable community signs		2,501.76		2,501.76	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
30-Nov-14	Hubbards Skate Park - contribution towards construction of skate park		12,401.46	1,989.75	14,391.21	
	Total	121,216.55	80,279.85	17,315.11	97,594.96	23,621.59

District Capital Funds

Councillor Johns
District 14

Date	CCV01814/CCV01714	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01814 Budget 2014/15	94,000.00				
	CCV01714 Funds Carried Forward	37,376.01				
	Description of Expenditures					
28-Mar-14	Lucasville Community Tutoring Program - purchase of computer and printer			1,500.00	1,500.00	
30-Apr-14	Beaver Bank Community Awareness Association - purchase of portable radar unit		4,009.85		4,009.85	
30-Apr-14	Sackville and Beaver Bank 50 Plus Club - purchase of air conditioner		574.99		574.99	
30-May-14	Lower Sackville Citizens on Patrol - purchase portable radar unit		2,500.00		2,500.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
28-Jul-14	Beaver Bank Community Awareness - purchase of community signage		35,000.00		35,000.00	
12-Aug-14	Springfield Lake Recreation Association - upgrades and repairs to Upper Sackville Recreation Facility and Weir Field		20,000.00		20,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
20-Aug-14	Weir Rockin' Outdoor Concert Committee - purchase of event supplies		7,000.00		7,000.00	
31-Oct-14	Beaver Bank Community Hall - purchase of kitchen equipment		2,500.00		2,500.00	
18-Nov-14	The Kinsman Club of Sackville - contribution towards community Christmas Tree display		30,000.00		30,000.00	
28-Nov-14	Acadia Recreation Association - contribution towards brick pathway for community park		2,000.00		2,000.00	
	Total	131,376.01	106,584.84	1,500.00	108,084.84	23,291.17

District Capital Funds

Councillor Craig
District 15

Date	CCV01815/CCV01715	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01815 Budget 2014/15	94,000.00				
	CCV01715 Funds Carried Forward	3,737.23				
	Description of Expenditures					
10-Dec-13	First Lake Drive - purchase of new light pole			3,500.00	3,500.00	
05-Mar-14	Smokey Drive Elementary School Advisory Council - playground resurfacing project			237.23	237.23	
15-Apr-14	Smokey Drive Elementary School Advisory Council - contribution towards basketball court resurfacing		8,000.00		8,000.00	
29-Apr-14	Fultz Corner Restoration Society - building upgrades to 17 Sackville Dr.		5,500.00		5,500.00	
15-May-14	Sackville Boys and Girls Club - purchase of computer and printer		1,000.00		1,000.00	
30-May-14	Lower Sackville Citizens on Patrol - portable radar unit		2,500.00		2,500.00	
24-Jun-14	Sackville Community Garden - purchase of gardening supplies		2,000.00		2,000.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		2,000.00		2,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		5,000.00		5,000.00	
20-Aug-14	Rotary Club of Sackville and Area - contribution towards improvement of structural walls at Acadia Park		10,000.00		10,000.00	
02-Sep-14	Sackville Masonic Building Society - contribution towards washroom facility upgrades for accessibility		5,000.00		5,000.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		1,000.00		1,000.00	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		3,000.00		3,000.00	
14-Oct-14	Sackville Business Association - purchase of LED holiday decorations		30,000.00		30,000.00	
30-Oct-14	Knox United Church - purchase of community announcement sign		12,000.00		12,000.00	
30-Nov-14	The Sackville Skating Club - purchase of program equipment		250.00		250.00	
13-Aug-14	Sackville Sports Stadium - purchase of new seating		4,672.01		4,672.01	
	Total	97,737.23	91,922.01	3,737.23	95,659.24	2,077.99

District Capital Funds

Councillor Outhit

District 16

Date	CCV01816/CCV01716	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV01816 Budget 2013/14	94,000.00				
	CCV01716 Funds Carried Forward	86,704.46				
	Description of Expenditures					
12-Jan-11	Range Park - lighting upgrades			5,801.53	5,801.53	
12-Jan-11	Bedford South School - walkway			5,000.00	5,000.00	
14-Jul-11	Southgate and Ravines Play Park - purchase of fencing			2,137.86	2,137.86	
29-Mar-12	DeWolf Park - tree planting			811.59	811.59	
29-Mar-12	Scott Saunders Park - upgrades			5,000.00	5,000.00	
29-Mar-12	Bedford Skate Park - contribution towards skate park			16,938.07	16,938.07	
31-Aug-12	Paper Mill Lake Park - improvements			5,000.00	5,000.00	
31-Aug-12	Bedford Hills - purchase of signs			5,000.00	5,000.00	
25-Mar-11	Giles Drive (Bedford) - water servicing project initiative			5,000.00	5,000.00	
07-Feb-13	DeWolf Park - purchase of outdoor extension cord for floodlight			223.65	223.65	
07-Mar-13	DeWolf Park - purchase of interpretive panel			3,421.00	3,421.00	
14-Nov-13	Bedford - purchase of decorative street banners			257.65	257.65	
28-Jan-14	Bedford 2014 - purchase of hanging flower baskets			2,000.00	2,000.00	
11-Mar-14	Bedford South Pathway - purchase of handrails			702.84	702.84	
19-Mar-14	Parkvale Street Improvements			416.42	416.42	
31-Mar-14	Scott Manor House - purchase of temperature sensors			232.23	232.23	
30-Apr-14	Royal Canadian Legion, Bedford Branch No. 95 - contribution towards replacement of windows and doors		5,192.85		5,192.85	
22-May-14	Oceanview Playground - purchase of swing set and benches		10,000.00		10,000.00	
27-Jun-14	Halifax Radio Control Park Committee - radio control park upgrades		1,000.00		1,000.00	
30-Jun-14	Bedford Beavers Parents Association - purchase of pool equipment		2,000.00		2,000.00	
16-Jul-14	Landsburg Road - pathway landscaping improvements		1,027.22	972.78	2,000.00	
15-Aug-14	Cobequid Radio Society - purchase equipment to run radio station		2,000.00		2,000.00	
31-Aug-14	Rocky Lake Development Association - purchase of outdoor surveillance cameras		2,000.00		2,000.00	

District Capital Funds

Councillor Outhit

District 16

Date	CCV01816/CCV01716	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
10-Sep-14	Bedford Basin Yacht Club - purchase of annual charity trophy		1,500.00		1,500.00	
25-Sep-14	Lake Charlotte Area Heritage Society - visitor experience enhancement project		1,000.00		1,000.00	
30-Sep-14	Ridgevale Drive - contribution towards green space landscaping		2,122.22	218.02	2,340.24	
30-Sep-14	Beacon House Interfaith Society - contribution towards storage building		2,000.00		2,000.00	
30-Sep-14	Brookside Cemetery - landscaping improvements		3,000.00		3,000.00	
24-Oct-14	Fort Sackville Foundation - purchase of signage for Scott Manor House		281.75		281.75	
27-Oct-14	Bedford - watering and maintenance of hanging flower baskets		4,473.87		4,473.87	
31-Oct-14	Dartmouth Adult Service Centre - social initiative enterprise at Halifax Stanfield International Airport		2,000.00		2,000.00	
12-Nov-14	Rocky Lake School Advisory Committee - purchase of signage		3,000.00		3,000.00	
19-Nov-14	Bedford Highway - purchase of decorative banners and wreaths		4,003.86	8,570.86	12,574.72	
22-Dec-14	Royal Canadian Legion Branch 95 - purchase of Remembrance Day banners		3,819.95		3,819.95	
31-Dec-14	Bedford Highway - repainting poles and railings maintenace project		1,656.84		1,656.84	
	Total	180,704.46	52,078.56	67,704.50	119,783.06	60,921.40

Attachment #6

**Report of Expenditures in the Councillors'
District Activity Funds to December 31, 2014**

SUMMARY COUNCILLOR'S DISTRICT ACTIVITY FUNDS
April 1, 2014 to December 31, 2014

Orders	Budget	Actual Expenditures	Available
District 1 - Dalrymple	4,312.50	3,956.37	356.13
District 2 - Hendsbee	4,312.50	3,576.38	736.12
District 3 - Karsten	4,312.50	1,550.00	2,762.50
District 4 - Nicoll	4,312.50	3,640.00	672.50
District 5 - McCluskey	4,312.50	3,150.00	1,162.50
District 6 - Fisher	4,312.50	2,805.00	1,507.50
District 7 - Mason	4,312.50	459.50	3,853.00
District 8 - Watts	4,312.50	3,000.00	1,312.50
District 9 - Mosher	4,312.50	3,185.00	1,127.50
District 10 - Walker	4,312.50	1,800.00	2,512.50
District 11 - Adams	4,312.50	3,342.75	969.75
District 12 - Rankin	4,312.50	2,363.85	1,948.65
District 13 - Whitman	4,312.50	3,740.42	572.08
District 14 - Johns	4,312.50	1,165.00	3,147.50
District 15 - Craig	4,312.50	2,944.00	1,368.50
District 16 - Outhit	4,312.50	3,225.00	1,087.50
Total	69,000.00	43,903.27	25,096.73

District Activity Funds

**Councillor Dalrymple
District 1 - AD300001**

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
23-Apr-14	Inner Strength Tae Kwon Do Parents Association		100.00	
30-Apr-14	Waverley, Fall River, and Beaver Bank Volunteer Recognition Committee		250.00	
7-May-14	Titans Gymnastics and Trampoline Club		100.00	
8-May-14	Nova Scotia Firefighters Burn Treatment Society		100.00	
13-May-14	Musquodoboit Valley Table Tennis Club		100.00	
13-May-14	Atlantic Motorsport Karters Association		100.00	
30-May-14	Musquodoboit Valley Tourism Association		356.37	
23-Jun-14	Waverley Volunteer Fire Station 41		250.00	
23-Jun-14	Fall River Canal Days		250.00	
31-Jul-14	Scotia Soccer Club		100.00	
27-Aug-14	Eastern Shore Golddiggers U16 Girls Bantam Team		200.00	
30-Sep-14	Grand Lake Oakfield Ladies Auxiliary		50.00	
24-Oct-14	Nova Scotia Central U14 AA Ringette Team		100.00	
24-Oct-14	Nova Scotia Central U14 B Ringette Team		100.00	
31-Oct-14	Lays Lake Outdoor Association		100.00	
31-Oct-14	Waverley Community Association		100.00	
31-Oct-14	Bedford Blues Midget Hockey Team		100.00	
31-Oct-14	Bedford Barons Major Bantam Hockey Team		100.00	
5-Nov-14	Bedford Blues Pee Wee A Hockey Team		100.00	
17-Nov-14	Suburban U14 Boys Soccer Team		100.00	
25-Nov-14	Fall River and District Lions Christmas Express		200.00	
25-Nov-14	Lockview Hockey Team		100.00	
28-Nov-14	Musquodoboit Valley Tourism Association		300.00	
30-Nov-14	Sackville Flyers Pee Wee AAA Team		100.00	
30-Nov-14	Bedford Blues Bantam Hockey Team		100.00	
30-Nov-14	Waverley Community Association		200.00	
12-Dec-14	The Fall River Lion's Christmas Express		200.00	
		4,312.50	3,956.37	356.13

District Activity Funds

Councillor Hendsbee
District 2 - AD300002

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
23-Apr-14	Eastern Shore Minor Hockey Association Invitational House Tournament		300.00	
28-Apr-14	Youth Bowling Council		100.00	
23-May-14	Halifax County Seniors' Council - Zone 15		65.00	
29-May-14	Lake Echo Watershed Association		275.00	
30-May-14	Cure Violence		200.00	
30-May-14	Musquodoboit Valley Tourism Association		356.38	
24-Jun-14	Samuel R. Balcom Community Centre Association		100.00	
30-Jun-14	East Preston United Baptist Church		150.00	
11-Jul-14	Eastern Shore Relay for Life		250.00	
14-Jul-14	NS Provincial Peewee Lacrosse Team		100.00	
31-Jul-14	Petpeswick Yacht Club		250.00	
15-Aug-14	New Beginnings Ministries		75.00	
27-Aug-14	Eastern Shore Golddiggers U16 Girls Bantam Team		500.00	
30-Oct-14	Ross Road School Advisory Council and Home and School Association		300.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		205.00	
25-Nov-14	East Preston Gives Back		100.00	
17-Dec-14	Ste. Therese Community Centre		200.00	
		4,312.50	3,576.38	736.12

District Activity Funds

**Councillor Karsten
District 3 - AD300003**

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
17-Apr-14	Elenvale Junior High School Advisory Council		100.00	
15-May-14	Dartmouth High School Reach for the Top Team		100.00	
29-May-14	Eric Graves Memorial Junior High School Advisory Council		100.00	
16-Jun-14	Cobequid and Lucasville Seniors in Motion		50.00	
20-Jun-14	New Players Choral Society		100.00	
27-Jun-14	Eastern Passage Community Safety Society		150.00	
24-Jul-14	Dartmouth Lawn Bowls Club		150.00	
31-Jul-14	Senobe Aquatic Club		50.00	
19-Aug-14	Eastern Passage Cow Bay Lions Club		100.00	
25-Sep-14	The 2014 Big Ride - Canadian Cancer Society		100.00	
20-Oct-14	South Woodside Community Association		200.00	
24-Oct-14	Harbour City Lakers U14 B Ringette Team		100.00	
28-Nov-14	Eastern Passage Cow Bay Lions Club		200.00	
		4,312.50	1,550.00	2,762.50

District Activity Funds

Deputy Mayor Nicoll
District 4 - AD300004

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
13-May-14	Football Nova Scotia Provincial Team Program		100.00	
16-Jun-14	Basketball Nova Scotia Provincial Teams		100.00	
23-Jun-14	Cure Violence		100.00	
14-Jul-14	Cherry Brook United Baptist Church		750.00	
31-Jul-14	Baseball Nova Scotia		100.00	
5-Aug-14	Softball Nova Scotia		100.00	
14-Aug-14	Lake Loon Cherry Brook Development Association		300.00	
15-Aug-14	New Beginnings Ministries		75.00	
27-Aug-14	Eastern Shore Goldiggers U16 Girls Bantam Team		200.00	
17-Sep-14	Suburban FC Soccer U14 Boys Team		100.00	
30-Sep-14	Cole Harbour Eastern Shore Major Bantam Hockey Team		100.00	
30-Oct-14	Ross Road School Advisory Council and Home and School Association		300.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		65.00	
26-Nov-14	The Scots Highland Company Royal Canadian Army Cadets		100.00	
30-Nov-14	Cole Harbour Rural Heritage Society		400.00	
30-Nov-14	Ringette Nova Scotia U16 B Team		50.00	
30-Nov-14	Cole Harbour Hurricanes Parents Association		50.00	
12-Dec-14	Cole Harbour Place		500.00	
19-Dec-14	Astral Drive Jr. High Leadership Group		100.00	
		4,312.50	3,640.00	672.50

District Activity Funds

Councillor McCluskey

District 5 - AD300005

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
14-Apr-14	The Marguerite Centre		100.00	
17-Apr-14	Crichton Park Home and School Association		200.00	
30-Apr-14	Ward 5 Neighbourhood Centre		100.00	
30-Apr-14	Churchill Academy		100.00	
13-May-14	Dartmouth High School Advisory Council		100.00	
29-May-14	Downtown Dartmouth Business Commission		100.00	
30-May-14	Dartmouth High School Parent Teacher Association		100.00	
16-Jun-14	Red Bear Healing Home Society		100.00	
17-Jun-14	North Woodside Community Centre		200.00	
26-Jun-14	Dartmouth Kiwanis		200.00	
26-Jun-14	Demetreous Lane Tenants Association		300.00	
30-Jun-14	Cobequid and Lucasville Seniors in Motion		100.00	
30-Jun-14	Nova Scotia Amateur Sport Fund		100.00	
14-Jul-14	Family First Association of Nova Scotia		100.00	
31-Jul-14	Atlantic Division Canoe Kayak Canada		500.00	
29-Sep-14	Canadian Mental Health Association		200.00	
7-Nov-14	The Boys and Girls Club of Dartmouth		400.00	
26-Nov-14	The Scots Highland Company Royal Canadian Army Cadets		100.00	
		4,312.50	3,150.00	1,162.50

District Activity Funds

Councillor Fisher
District 6 - AD300006

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	The Scots Highland Company Royal Canadian Army Cadets		50.00	
17-Apr-14	Ellenvale Junior High School Advisory Council		250.00	
15-May-14	Dartmouth High School Reach for the Top Team		100.00	
15-May-14	The Public Good Society of Dartmouth		100.00	
22-May-14	Muscular Dystrophy Canada		200.00	
30-May-14	Boys and Girls Club of East Dartmouth		100.00	
30-May-14	Dartmouth High School Parent Teacher Association		100.00	
16-Jun-14	Cure Violence		100.00	
20-Jun-14	Harbour View Elementary School Advisory Council		180.00	
24-Jun-14	Basketball Nova Scotia Provincial Teams		100.00	
25-Jun-14	Society of Nova Scotia Baton		50.00	
25-Jul-14	Atlantic Division Canoe Kayak Canada		100.00	
31-Jul-14	Senobe Aquatic Club		50.00	
12-Aug-14	Baseball Nova Scotia		100.00	
10-Sep-14	Boys and Girls Club of East Dartmouth Carnival		250.00	
10-Sep-14	Last House on the Block Society		100.00	
25-Sep-14	Girls Gone Gazelle Run Club		300.00	
30-Sep-14	YWCA Halifax		100.00	
20-Oct-14	Shubenacadie Canal Commission		100.00	
31-Oct-14	Michael Wallace Elementary School Home and School Association		250.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		25.00	
5-Dec-14	Dartmouth Seniors Service Centre		100.00	
		4,312.50	2,805.00	1,507.50

District Activity Funds

**Councillor Mason
District 7 - AD300007**

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
19-Sep-14	Halifax Minor Baseball Association		100.00	
17-Oct-14	IWK Health Centre Foundation		59.50	
17-Oct-14	Atlantic Jewish Council Film Festival		100.00	
24-Oct-14	Blind Sports Nova Scotia		100.00	
14-Nov-14	The Raag Mala Society of Nova Scotia		100.00	
		4,312.50	459.50	3,853.00

District Activity Funds

Councillor Watts

District 8 - AD300008

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
14-Apr-14	The Marguerite Centre		100.00	
22-Apr-14	Sunrise Society Committee		150.00	
30-May-14	Cure Violence		200.00	
27-Jun-14	Halifax County Seniors' Council		25.00	
14-Jul-14	National Sport Trust Fund NS Chapter		100.00	
19-Aug-14	Cornwallis Street Baptist Church		50.00	
18-Sep-14	North End Business Association		500.00	
29-Sep-14	Chebucto Links		200.00	
29-Sep-14	Reboom		75.00	
30-Sep-14	Switch Halifax		300.00	
14-Oct-14	Halifax Cheer Elite		75.00	
14-Oct-14	Music Liberatory		200.00	
24-Oct-14	Blind Sports Nova Scotia		100.00	
14-Nov-14	Sunrise Social Committee		150.00	
25-Nov-14	Mulgrave Park Caring and Learning Centre		300.00	
26-Nov-14	Friends of St. Margarets		75.00	
26-Nov-14	Samuel Prince Social Committee		200.00	
5-Dec-14	Open Heart Forgery		100.00	
5-Dec-14	St. Patrick's Day Parade Society		100.00	
		4,312.50	3,000.00	1,312.50

District Activity Funds

Councillor Mosher
District 9 - AD300009

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
8-Apr-14	Chebucto Links		200.00	
14-Apr-14	Founders Cup Committee		150.00	
15-Apr-14	St. Agnes Junior High School Parent Teacher Association		185.00	
17-Apr-14	Doors Open Halifax Heritage Society		150.00	
30-Apr-14	New Players Choral Society		150.00	
8-May-14	Halifax Sparklettes		200.00	
16-Jun-14	Evergreen - 100in1 Day Halifax		100.00	
23-Jun-14	West End Family Initiative Society		100.00	
27-Jun-14	Basketball Nova Scotia U15 Boys Team		150.00	
30-Jun-14	Multicultural Association of Nova Scotia		100.00	
15-Jul-14	Cunard Junior High School Parent Teacher Association		100.00	
22-Aug-14	City Kidds Escape Society		200.00	
27-Aug-14	Parkinson Society Maritime Region		100.00	
29-Sep-14	Lacrosse Nova Scotia Midget Girls Team		150.00	
30-Sep-14	1st Shoreview Rangers		150.00	
30-Sep-14	Switch Halifax		300.00	
17-Oct-14	Metro Boston Pizza Midget AAA Female Hockey Club		250.00	
29-Oct-14	Spryfield and District Business Commission		100.00	
14-Nov-14	The Raag Mala Society of Nova Scotia		100.00	
14-Nov-14	ACCEL Hawks Major Bantam Hockey Club		75.00	
25-Nov-14	Urban Farm Museum Society of Spryfield		75.00	
22-Dec-14	"Camp Courage" The First Responder's Society		100.00	
		4,312.50	3,185.00	1,127.50

District Activity Funds

**Councillor Walker
District 10 - AD300010**

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
17-Apr-14	The Marguerite Centre		250.00	
28-Apr-14	Halifax Dunbrack Soccer Club		250.00	
28-Apr-14	Red Bear Healing Home Society		200.00	
15-Jul-14	Windsor Park District Girl Guides of Canada		250.00	
19-Sep-14	Halifax Dunbrack Soccer U18 Tier 1 Girls Team		150.00	
8-Oct-14	Halifax County Soccer Association U16 Tier 1 Girls Team		200.00	
5-Dec-14	Halifax West Ecumenical Food Bank		500.00	
		4,312.50	1,800.00	2,512.50

District Activity Funds

Councillor Adams

District 11 - AD300011

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
17-Apr-14	Central Spryfield Elementary School Advisory Council		200.00	
22-Apr-14	St. James Dinner Theatre		200.00	
30-Apr-14	Blue Star Brand Slams Softball		500.00	
30-May-14	Harrietsfield Williamswood Community Centre		200.00	
30-May-14	Prospect Road Elementary School Parent Teacher Association		150.00	
16-Jun-14	Prospect Peninsula Residents' Association		250.00	
17-Jun-14	New Life Community Church Family Fun Day Team		200.00	
20-Jun-14	Family Services of Support Association		87.50	
31-Jul-14	Kyle Henneberry Memorial Ball Hockey Tournament		200.00	
27-Aug-14	Resource Opportunities Centre		200.00	
19-Sep-14	Halifax Dunbrack Soccer U18 Tier 1 Girls Team		200.00	
31-Oct-14	TASA Atom A Girls Hockey Team		100.00	
31-Oct-14	Hammonds Plains Mosquito A and U13 Girls Baseball Cuba Goodwill Tour		100.00	
31-Oct-14	Team Nova Scotia Cuba Goodwill Tour		100.00	
26-Nov-14	Royal Canadian Legion Branch 153		500.00	
23-Dec-14	Prospect Road Crafters Market		155.25	
		4,312.50	3,342.75	969.75

District Activity Funds

Councillor Rankin

District 12 - AD300012

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
17-Apr-14	Five Island Lake Estates Homeowners Association		125.00	
23-May-14	Timberlea Pathfinders		150.00	
30-May-14	Park West School Parent Teacher Association		200.00	
26-Jun-14	Basketball Nova Scotia U16 National Team		150.00	
30-Jun-14	Lacrosse Nova Scotia Bantam Team		150.00	
30-Jun-14	Lacrosse Nova Scotia Peewee Team		150.00	
15-Jul-14	Founders Cup Committee		100.00	
24-Jul-14	Friends of Clayton Park Society		200.00	
12-Sep-14	Halifax Dunbrack Soccer U18 Tier 1 Girls Team		75.00	
25-Sep-14	Beechville Baptist Church 170th Anniversary Planning Committee		325.00	
25-Sep-14	The 2014 Big Ride - Canadian Cancer Society		125.00	
20-Oct-14	Park West School Parent Teacher Association		200.00	
31-Oct-14	TASA Bantam AA Boys Hockey Team		150.00	
10-Nov-14	TASA Peewee AA Boys Hockey Team		125.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		25.00	
18-Dec-14	Friends of Clayton Park Society		113.85	
		4,312.50	2,363.85	1,948.65

District Activity Funds

Councillor Whitman
District 13 - AD300013

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
16-Apr-14	3rd Hubbards Scouts		600.00	
28-Apr-14	St Margaret's Bay Association for Community Living		250.00	
28-Apr-14	Birch Hills Academy Parents Association		200.00	
23-May-14	St Margaret's Bay Stewardship Association		350.00	
23-May-14	Basketball Nova Scotia U15 Boys Team		100.00	
29-May-14	Multiple Sclerosis Society		100.00	
20-Jun-14	Football Nova Scotia U16 Provincial Team		100.00	
26-Jun-14	Basketball Nova Scotia Bluenose Classic Tournament		100.00	
26-Jun-14	Nova Scotia Provincial U16 Girls Baseball Team		100.00	
26-Jun-14	Westwood Hills Toddler Soccer		150.00	
30-Jun-14	Lacrosse Nova Scotia Peewee Team		50.00	
30-Jun-14	Halifax Association for Community Living		170.00	
28-Jul-14	Lacrosse Nova Scotia Girls Bantam National Team		75.00	
28-Jul-14	Jordan Boyd Memorial Tournament		100.00	
31-Jul-14	Hubbards Cove Days		250.00	
19-Sep-14	Halifax County Soccer U14 Girls Team		75.00	
25-Sep-14	The 2014 Big Ride - Canadian Cancer Society		75.00	
25-Sep-14	Suburban FC Soccer U14 Boys Team		75.00	
10-Oct-14	The Leukemia and Lymphoma Society of Canada		100.00	
14-Oct-14	Hammonds Plains Mosquito A and U13 Girls Baseball Cuba Goodwill Tour		75.00	
17-Oct-14	Halifax Tool Library		100.00	
20-Oct-14	Seniors Association of St Margaret's Bay		320.42	
10-Nov-14	St. Margaret's Bay Chamber of Commerce		150.00	
12-Nov-14	Bedford Blues Bantam AA Hockey Team		50.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		25.00	
		4,312.50	3,740.42	572.08

District Activity Funds

**Councillor Johns
District 14 - AD300014**

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
20-Apr-14	Pro Cresting Female Hockey Club		150.00	
30-Apr-14	Beaver Bank Kinsac Community Centre		100.00	
30-Apr-14	Waverley, Fall River, and Beaver Bank Volunteer Recognition Committee		250.00	
30-May-14	Sackville Seniors Advisory Council		250.00	
25-Nov-14	Women's Institute African United Baptist Association of Nova Scotia		65.00	
26-Nov-14	Lucasville Community Association		150.00	
5-Dec-14	Beaver Bank Kinsac Lions Club		200.00	
		4,312.50	1,165.00	3,147.50

District Activity Funds

Councillor Craig
District 15 - AD300015

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
1-Apr-14	Lake District Recreation Association		1,000.00	
17-Apr-14	Boys and Girls Club of Sackville		500.00	
30-Apr-14	Special Olympics Events		144.00	
13-May-14	Emergency Services Achievement Program		200.00	
13-Jun-14	Muscular Dystrophy Canada		100.00	
16-Jun-14	Sackville Seniors Advisory Council		100.00	
16-Jun-14	Basketball Nova Scotia U17 Boys Provincial Team		200.00	
27-Jun-14	Basketball Nova Scotia U17 Girls Provincial Team		100.00	
18-Aug-14	Sackawa Canoe Club		100.00	
27-Aug-14	Eastern Shore Goldiggers U16 Girls Bantam Team		100.00	
16-Sep-14	Suburban FC Soccer U14 Boys Team		200.00	
10-Oct-14	Sackville Minor Hockey Novice Advanced Turnbull		100.00	
24-Oct-14	Blind Sports Nova Scotia		100.00	
		4,312.50	2,944.00	1,368.50

District Activity Funds

Councillor Outhit

District 16 - AD300016

Date	Payee	Budget	Actual Expenditures	Available
1-Apr-14	Approved 14/15 budget	4,312.50		
15-Apr-14	Bedford Tension Masters		200.00	
17-Apr-14	Ecole Grosvenor-Wentworth Park School Parent Teacher Group		150.00	
17-Apr-14	Football Nova Scotia U18 Provincial Team		200.00	
30-Apr-14	Churchill Academy		50.00	
23-May-14	2nd Bedford Guides		125.00	
17-Jun-14	Fort Sackville Foundation		250.00	
26-Jun-14	Football Nova Scotia Provincial Team Program		150.00	
30-Jun-14	Pipes and Drums of Clan Farquharson		200.00	
17-Sep-14	Bedford and District Minor Hockey Association		500.00	
23-Sep-14	Suburban FC Soccer U14 Boys Team		200.00	
24-Oct-14	Fort Sackville Foundation		300.00	
29-Oct-14	Basinview Drive Community School		150.00	
31-Oct-14	Bedford Blues Midget AA Girls Hockey Team		100.00	
31-Oct-14	Bedford Blues Pee Wee AA Hockey Team		50.00	
31-Oct-14	Bedford Blues Bantam AA Hockey Team		50.00	
31-Oct-14	Bedford Blues Pee Wee AAA Minor Hockey Team		50.00	
31-Oct-14	Bedford Blues Pee Wee A Hockey Team		50.00	
31-Oct-14	Bedford Blues Pee Wee B Hockey Team		50.00	
31-Oct-14	Bedford Blues Atom B Hockey Team		50.00	
12-Nov-14	Bedford Blues Midget B Hockey Team		50.00	
12-Dec-14	Bedford and District Minor Hockey Association		200.00	
18-Dec-14	Coalition for Kids International		100.00	
		4,312.50	3,225.00	1,087.50

Attachment #7

**Report of Changes in the Recreation Area Rate Accounts
to December 31, 2014**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Third Quarter December 31, 2014

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2014	Revenue April 1 to December 31, 2014	Expenditures April 1 to December 31, 2014	Current Year's Deficit (Surplus) April 1 to December 31	Accumulated Deficit (Surplus) as of December 31
Sackville Heights Elementary School	(1,081)	(178,500)	132,967	(45,533)	(46,614)
Prospect Road Community Centre	(595,188)	(198,000)	217,446	19,446	(575,742)
Glen Arbour Homeowners Association	(2,867)	(16,100)	23,867	7,767	4,900
White Hills Residents Association	(67,355)	(20,700)	-	(20,700)	(88,055)
East Preston Recreation Centre	(30,589)	(25,000)	17,074	(7,926)	(38,515)
Lost Creek Community Association	(1,457)	(6,800)	442	(6,358)	(7,815)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Bedford Hammonds Plains Community Centre	-	(419,900)	-	(419,900)	(419,900)
Ketch Harbour Residents Association	(13,738)	(7,600)	21,072	13,472	(266)
Mineville Community Association	(46,746)	(7,900)	8,845	945	(45,801)
Three Brooks Homeowners Association	(1,740)	(2,300)	4,067	1,767	27
Haliburton Highbury Homeowners Association	(53,281)	(36,400)	12,045	(24,355)	(77,636)
Beaver Bank Kinsac Community Centre	(359,355)	(166,900)	313,605	146,705	(212,650)
Highland Park Ratepayers Association	(19,481)	(6,400)	961	(5,439)	(24,920)
Birch Bear Woods Homeowners Association	-	(3,800)	-	(3,800)	(3,800)
Kingswood Ratepayers Association	(380,936)	(39,400)	122,946	83,546	(297,390)
Prospect Road & Area Recreation Association	(66,762)	(62,600)	64,163	1,563	(65,199)
Glengarry Estates	(105)	-	-	-	(105)
Westwood Hills Residents Association	(110,385)	(25,700)	12,117	(13,583)	(123,968)
Upper Hammonds Plains Community Centre	3,971	(28,600)	18,977	(9,623)	(5,652)
Harrietsfield Williamswood Community Centre	(44,069)	(24,000)	12,001	(11,999)	(56,068)
Musquodoboit Harbour	(12,639)	(7,300)	-	(7,300)	(19,939)
Dutch Settlement/Riverline Activity Centre	(13,123)	(9,100)	4,676	(4,424)	(17,547)
Hammonds Plains Common Rate	(299,646)	(48,700)	50,000	1,300	(298,346)
Hubbards Recreation Centre	(48,467)	(32,000)	9,040	(22,960)	(71,427)
Grand Lake/Oakfield Community Centre	(1,824)	(16,500)	8,347	(8,153)	(9,977)
District 3 Area Rated Capital Fund	(564)	-	308	308	(256)
Maplewood Subdivision	(85,354)	(13,700)	473	(13,227)	(98,581)
Fall River Recreation Centre	(3,578,851)	-	404,514	404,514	(3,174,337)
Silversides Residents Association	(9,718)	(12,200)	15,318	3,118	(6,600)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(7,621)	(5,000)	2,613	(2,387)	(10,008)
St Margaret's Bay Centre	(81,136)	(230,800)	228,422	(2,378)	(83,514)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(15,287)	(141,300)	142,258	958	(14,329)
Porters Lake Community Centre	-	(230,200)	-	(230,200)	(230,200)
Totals	(5,985,555)	(2,023,400)	1,848,564	(174,836)	(6,160,391)

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(159,500.00)		Third Quarter Accrued Revenue
4202	Area Rate Commercial	(18,600.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(400.00)		Third Quarter Accrued Revenue
6201	Telephone	1,778.51	Eastlink/ Bell Aliant	Telephone Expense
6202	Courier/Postage	245.55	Unique Delivery Services	Delivery Services
6308	Snow Removal	886.43		HRM Work Order
6312	Refuse Collection	2,214.32		HRM Work Order
6399	Contract Services	80,343.90	Sackville Heights Community Centre	Monthly Payroll
6407	Cleaning/Sanitary Supplies	4,402.92		HRM Goods Issued
6606	Heating Fuel	8,840.27		HRM Work Order
6607	Electricity	16,872.75		HRM Work Order
6608	Water	2,773.52		HRM Work Order
6612	Safety Systems	191.02		HRM Work Order
8011	Interest on Debenture	381.50		Record 2014/15 Debenture Interest
8012	Principal on Debenture	14,000.00		Record 2014/15 Debenture Principal
9911	Work Order Labour - Regular	36.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to December 31, 2014	(45,533.31)		
9000	Prior Yr. (Surplus)/Deficit	(1,081.39)		
	(Surplus) / Deficit at December 31, 2014	<u>(46,614.70)</u>		

Prospect Road Community Centre

Cost Centre: C106

Fiscal Year: 2014/15

Provide funding for the construction of the Prospect Road Community Centre

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(194,000.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(4,000.00)		Third Quarter Accrued Revenue
6404	Recreation Program Supplies	123.58		HRM Goods Issued
8011	Interest on Debenture	95,422.10		Record 2014/15 Debenture Interest
8012	Principal on Debenture	121,900.00		Record 2014/15 Debenture Principal
	Balance of Activity to December 31, 2014	19,445.68		
9000	Prior Yr. (Surplus)/Deficit	(595,187.58)		
	(Surplus) / Deficit at December 31, 2014	<u>(575,741.90)</u>		

Glen Arbour Homeowners Association

Cost Center: C107

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16,100.00)		Third Quarter Accrued Revenue
6205	Printing & Reproduction	94.25	Glen Arbour Homeowners Association	Expense Reimbursement
6299	Other Office Expense	84.17	Glen Arbour Homeowners Association	Expense Reimbursement
6503	Fertilizer	75.05	Glen Arbour Homeowners Association	Expense Reimbursement
6599	Other Materials	11,350.78	Glen Arbour Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	10,819.63	Glen Arbour Homeowners Association	Expense Reimbursement
6919	Special Projects	1,182.45	Glen Arbour Homeowners Association	Expense Reimbursement
6933	Community Events	260.73	Glen Arbour Homeowners Association	Expense Reimbursement
	Balance of Activity to December 31, 2014	7,767.06		
9000	Prior Yr. (Surplus)/Deficit	(2,866.79)		
	(Surplus) / Deficit at December 31, 2014	<u>4,900.27</u>		

White Hills Residents Association

Cost Center: C108

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(20,700.00)		Third Quarter Accrued Revenue
	Balance of Activity to December 31, 2014	(20,700.00)		
9000	Prior Yr. (Surplus)/Deficit	(67,355.20)		
	(Surplus) / Deficit at December 31, 2014	<u>(88,055.20)</u>		

East Preston Recreation Centre

Cost Center: C110

Fiscal Year: 2014/15

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(24,500.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(500.00)		Third Quarter Accrued Revenue
6201	Telephone	331.31	Bell Aliant	Telephone Expense
6308	Snow Removal	625.72	M & A Wood Fuel Services	Snow Removal East Preston Rec Centre
6312	Refuse Collection	624.95	Leo J Beazley (1996) Ltd	Recycle /Refuse Collection
6606	Heating Fuel	7,431.66	Imperial Oil	Fuel Expense
6607	Electricity	7,563.85	Nova Scotia Power	Power Expense
6711	Communication System	496.98	Eastlink	Internet Service
	Balance of Activity to December 31, 2014	(7,925.53)		
9000	Prior Yr. (Surplus)/Deficit	(30,588.93)		
	(Surplus) / Deficit at December 31, 2014	<u>(38,514.46)</u>		

Lost Creek Community Association

Provide funding for development of parkland

Cost Center: C111

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(6,800.00)		Third Quarter Accrued Revenue
6933	Community Events	441.96	Lost Creek Community Association	Expense Reimbursement - Family BBQ
	Balance of Activity to December 31, 2014	(6,358.04)		
9000	Prior Yr. (Surplus)/Deficit	(1,456.76)		
	(Surplus) / Deficit at December 31, 2014	<u>(7,814.80)</u>		

Waterstone Neighbourhood Association

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

Cost Center: C112

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to December 31, 2014	0.00		
9000	Prior Yr. (Surplus)/Deficit	(40,160.56)		
	(Surplus) / Deficit at December 31, 2014	<u>(40,160.56)</u>		

Bedford Hammonds Plains Community Centre

Provide partial funding for cost of community centre construction

Cost Center: C113

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(361,900.00)		Third Quarter Accrued Revenue
4202	Area Rate Commercial	(56,600.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(1,400.00)		Third Quarter Accrued Revenue
	Balance of Activity to December 31, 2014	(419,900.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2014	<u>(419,900.00)</u>		

Ketch Harbour Residents Association

Cost Center: C114

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(7,600.00)		Third Quarter Accrued Revenue
6299	Other Office Expense	49.77	Ketch Harbour & Area Residents Association	Expense Reimbursement
6399	Contract Services	12,514.32	Lewis Fancy	Repairs to Community Breakwater
6705	Equipment Repair & Maintenance	4,970.64	Ketch Harbour & Area Residents Association	Expense Reimbursement
6933	Community Events	616.99	Ketch Harbour & Area Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	2,892.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
8017	Bank Charges	28.00	Ketch Harbour & Area Residents Association	Expense Reimbursement
	Balance of Activity to December 31, 2014	13,471.72		
9000	Prior Yr. (Surplus)/Deficit	(13,737.82)		
	(Surplus) / Deficit at December 31, 2014	<u>(266.10)</u>		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(7,900.00)		Third Quarter Accrued Revenue
6202	Courier/Postage	64.08	Mineville Community Association	Expense Reimbursement
6205	Printing & Reproduction	297.22	Mineville Community Association	Expense Reimbursement
6399	Contract Services	478.67	Mineville Community Association	Expense Reimbursement
6499	Other Supplies	70.68	Mineville Community Association	Expense Reimbursement
6608	Water	21.60	Mineville Community Association	Expense Reimbursement
6711	Communication Equipment	4,803.68	Mineville Community Association	Expense Reimbursement
6906	Licenses & Agreements	1,100.00	Mineville Community Association	Expense Reimbursement
6933	Community Events	1,709.07	Mineville Community Association	Expense Reimbursement
8003	Insurance Policy/Premium	300.00	Mineville Community Association	Expense Reimbursement
	Balance of Activity to December 31, 2014	945.00		
9000	Prior Yr. (Surplus)/Deficit	(46,745.64)		
	(Surplus) / Deficit at December 31, 2014	<u>(45,800.64)</u>		

Three Brooks Homeowners Association

Cost Center: C117

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,300.00)		Third Quarter Accrued Revenue
6207	Office Supplies	58.08	Three Brooks Homeowners Association	Expense Reimbursement
6299	Other Office Expenses	29.60	Three Brooks Homeowners Association	Expense Reimbursement
6310	Outside Personnel	125.00	Three Brooks Homeowners Association	Expense Reimbursement
6311	Security	1,783.30	Three Brooks Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	1,511.00	Three Brooks Homeowners Association	Expense Reimbursement
6906	Licenses & Agreements	60.50	Three Brooks Homeowners Association	Expense Reimbursement
8001	Transfer Outside Agency	500.00	Three Brooks Homeowners Association	Expense Reimbursement
	Balance of Activity to December 31, 2014	1,767.48		
9000	Prior Yr. (Surplus)/Deficit	(1,739.84)		
	(Surplus) / Deficit at December 31, 2014	<u>27.64</u>		

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(36,400.00)		Third Quarter Accrued Revenue
6202	Courier/Postage	734.02	Haliburton Highbury Homeowners Association	Expense Reimbursement
6205	Printing & Reproduction	576.71	Haliburton Highbury Homeowners Association	Expense Reimbursement
6308	Snow Removal	594.43	Haliburton Highbury Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	394.23	Haliburton Highbury Homeowners Association	Expense Reimbursement
6607	Electricity	238.61	Haliburton Highbury Homeowners Association	Expense Reimbursement
6906	Licenses & Agreements	60.50	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	500.57	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	623.63	New Century Signs Ltd	Supply Sign
6912	Advertising/Promotion	101.01	Haliburton Highbury Homeowners Association	Expense Reimbursement
6919	Special Projects	438.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	5,747.80	Haliburton Highbury Homeowners Association	Expense Reimbursement
8001	Transfer Outside Agency	650.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
8003	Insurance Policy/Premium	1,328.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
8017	Bank Charges	57.00	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to December 31, 2014	(24,355.49)		
9000	Prior Yr. (Surplus)/Deficit	(53,280.52)		
	(Surplus) / Deficit at December 31, 2014	<u>(77,636.01)</u>		

Beaver Bank Kinsac Community Centre

Cost Center: C125

Fiscal Year: 2014/15

Finance construction and ongoing operations of community recreation centre

Funds being held for future years' capital debt payment and operational expenses

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(37,300.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(500.00)		Third Quarter Accrued Revenue
5804	Transfer Urban Rate	(129,100.00)		Third Quarter Accrued Revenue
6203	Office Furniture/ Equipment	8,438.79	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6304	Janitorial Services	7,596.19	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6308	Snow Removal	281.58	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6312	Refuse Collection	1,433.93	Beaver Bank Kinsac Community Centre	Expense Reimbursement
6607	Electricity	29,456.46		HRM Work Order
6608	Water	243.49		HRM Work Order
6803	Vehicle Fuel - Diesel	369.63		HRM Work Order
8011	Interest on Debenture	63,300.75		Record 2014/15 Debenture Interest
8012	Principal on Debenture	201,030.78		Record 2014/15 Debenture Principal
8003	Insurance Policy/ Premium	1,453.00	Beaver Bank Kinsac Community Centre	Expense Reimbursement
	Balance of Activity to December 31, 2014	146,704.60		
9000	Prior Yr. (Surplus)/Deficit	(359,354.90)		
	(Surplus) / Deficit at December 31, 2014	<u>(212,650.30)</u>		

Highland Park Ratepayers Association

Cost Center: C130

Fiscal Year: 2014/15

Provide equipment & maintenance to recreational and common areas; organize &

facilitate community building & fellowship events; liaison and lobby for services and benefits

on behalf of Highland Park Subdivision

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(6,400.00)		Third Quarter Accrued Revenue
6933	Community Events	714.36	Hyper Promotions	Park Fun Day June 21
8003	Insurance Policy /Premiums	325.00	Creative Solutions Insurance	Event Insurance
		(77.98)		Reversal of charges posted in error 2013/14
	Balance of Activity to December 31, 2014	(5,438.62)		
9000	Prior Yr. (Surplus)/Deficit	(19,480.80)		
	(Surplus) / Deficit at December 31, 2014	<u>(24,919.42)</u>		

Birch Bear Woods Homeowners Association

Provide funding for the construction of new signage for the subdivision

Cost Center: C132

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(3,800.00)		Third Quarter Accrued Revenue
	Balance of Activity to December 31, 2014	(3,800.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2014	<u>(3,800.00)</u>		

Kingswood Ratepayers Association

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

Cost Center: C135

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(39,400.00)		Third Quarter Accrued Revenue
6299	Other Office Expense	156.43	Mill Cove Lawtons RPO	Postal Box Renewal
6399	Contract Services	15,485.64	Elmsdale Landscaping Limited	
6603	Grounds & Landscaping	2,000.00		HRM Journal Entry - Kingswood Trail Maintenance Costs
6933	Community Events	3,103.55	Glow Parties	Annual Barbecue
8003	Insurance Policy /Premium	2,200.00	Marsh Canada Limited	Policy Renewal - Commercial General Liability
8024	Transfer to/from Capital	100,000.00		HRM Journal Entry - Ball Park at Lakeshore Drive Project Costs
	Balance of Activity to December 31, 2014	83,545.62		
9000	Prior Yr. (Surplus)/Deficit	(380,936.38)		
	(Surplus) / Deficit at December 31, 2014	<u>(297,390.76)</u>		

Prospect Road & Area Recreation Association
Cost Center: C140
Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(61,300.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(1,300.00)		Third Quarter Accrued Revenue
6399	Contract Services	1,460.00	Atlantic Wharf Builders Inc	Installation of Ramp & Float
6906	Licenses & Agreements	27.43	Province of Nova Scotia	Nova Scotia Registry of Joint Stock Companies
6607	Electricity	741.73	Nova Scotia Power	Power Expense
6999	Other Goods/Services	6,542.15	Wolfgang Developments Limited	Summer Rental Portable Restrooms
8001	Transfer Outside Agency	1,541.62	Aberdeen Bus Tours	PRRA Awarded Grant 2014 - Prospect Road Seniors Network Bus Trip
8001	Transfer Outside Agency	1,000.00	Atlantic Memorial Terence Bay Elementary School	PRRA Awarded Grant 2014 - Trip to Bayside Camp
8001	Transfer Outside Agency	4,266.08	Prospect Road Community Centre	PRRA Awarded Grant 2014 - Fit Stop Invoices
8001	Transfer Outside Agency	1,000.00	Prospect Road Elementary School	PRRA Awarded Grant 2014 - Trip to Bayside Camp
8001	Transfer Outside Agency	1,000.00	Prospect Communities Minor Baseball Association	PRRA Awarded Grant 2014
8001	Transfer Outside Agency	10,000.00	Prospect Road Community Centre	PRRA Awarded Grant 2014 - ROC
8001	Transfer Outside Agency	200.00	Tim Muise	PRRA Awarded Youth Grant 2014 - Lacrosse / Emily Muise
8001	Transfer Outside Agency	200.00	Tom Lavers	PRRA Awarded Youth Grant 2014 - Lacrosse / Gabrielle Lavers
8001	Transfer Outside Agency	200.00	Amy Lowery	PRRA Awarded Youth Grant 2014 - International Poland Trip
8001	Transfer Outside Agency	200.00	Dawn McGrath	PRRA Awarded Youth Grant 2014 - Lacrosse / Liam McGrath
8001	Transfer Outside Agency	200.00	Delisca Norris	PRRA Awarded Youth Grant 2014 - Lacrosse / TJ Norris
8001	Transfer Outside Agency	200.00	Brian MacDonald	PRRA Awarded Youth Grant 2014 - Lacrosse / Ryan MacDonald
8001	Transfer Outside Agency	200.00	Susan Batchilder	PRRA Awarded Youth Grant 2014 - Lacrosse / Drew Batchilder
8001	Transfer Outside Agency	200.00	Susan Batchilder	PRRA Awarded Youth Grant 2014 - Lacrosse / Allister Batchilder
8001	Transfer Outside Agency	200.00	Jensen Hudder	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	200.00	Thalia Garvock	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	200.00	Rebecca Duda	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	200.00	Alex Tarasuk	PRRA Awarded Youth Grant 2014 - National Soccer Playoffs
8001	Transfer Outside Agency	3,000.00	Prospect Seniors Network Committee	PRRA Awarded Grant 2014
8001	Transfer Outside Agency	500.00	Kali Arnold	PRRA Awarded Grant 2014 - Beautification Project Brookside
8001	Transfer Outside Agency	5,210.21	The Fit Stop	PRRA Awarded Grant 2014 - Prospect Recreation Community Centre
8001	Transfer Outside Agency	8,018.24	Everything Fitness Inc	PRRA Awarded Grant 2014 - Prospect Recreation Community Centre
8001	Transfer Outside Agency	200.00	April Trowbridge	PRRA Awarded Grant 2014 - National Soccer Championship
8001	Transfer Outside Agency	600.00	Halifax County U16 Tier 1 Girls	PRRA Awarded Grant 2014
8024	Transfer to/from Capital	16,645.32		HRM Journal Entry - Wendy's Meadow Project Costs
		10.64		Posting Error - Reversed January 2015
	Balance of Activity to December 31, 2014	1,563.42		
9000	Prior Yr. (Surplus)/Deficit	(66,761.89)		
	(Surplus) / Deficit at December 31, 2014	<u>(65,198.47)</u>		

Glengarry Estates
Cost Center: C142
Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to December 31, 2014	0.00		
9000	Prior Yr. (Surplus)/Deficit	(105.00)		
	(Surplus) / Deficit at December 31, 2014	<u>(105.00)</u>		

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2014/15

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(25,700.00)		Third Quarter Accrued Revenue
6204	Computer Software & License	208.57	Storlogic	Network Consulting
6933	Community Events	1,922.56	Bay Equipment Rentals Sales	Party Goods
6933	Community Events	8,449.25	Glow Parties	Party Goods/New Year's Eve Fireworks
6933	Community Events	156.43	Royal Flush Services Ltd	Rental Portable Units
8003	Insurance Policy/Premium	1,380.00	A. P. Reid Insurance Stores	Directors' & Officers' Insurance Renewal
	Balance of Activity to December 31, 2014	(13,583.19)		
9000	Prior Yr. (Surplus)/Deficit	(110,384.72)		
	(Surplus) / Deficit at December 31, 2014	<u>(123,967.91)</u>		

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(24,100.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(1,100.00)		Third Quarter Accrued Revenue
5803	Transfer General Rate	(3,400.00)		Third Quarter Accrued Revenue
6201	Telephone	1,742.81	Eastlink/ Bell Aliant	Telephone Expense
6299	Other Office Expense	122.01	Xtra Document Solutions	Copier Maintenance Agreement
6299	Other Office Expense	531.84	The Fax & Printer Guy Inc	Cartridges & Toner
6304	Janitorial Services	3,600.00	Upper Hammonds Plains Community Centre	Janitorial Services
6308	Snow Removal	719.57	Plains Firewood	Plowing & Shovelling
6312	Refuse Collection	803.01	Plains Firewood	Garbage Removal
6407	Cleaning/Sanitary Supplies	483.89	Big Erics	Cleaning Supplies
6499	Other Supplies	102.41	Payzant Building Products	Various Supplies
6603	Grounds & Landscaping	1,430.00	Sandiego's Landscaping	Lawn & Grounds Care
6606	Heating Fuel	3,491.88	Imperial Oil	Heating Fuel
6607	Electricity	3,138.61	Nova Scotia Power	Power Expense
6608	Water	574.86	Halifax Regional Water Commission	Water Expense
6701	Equipment Purchase	579.49	Russell Food Equipment Ltd	Kitchen Supplies
8003	Insurance Policy/Premium	1,656.70	AON Reed Stenhouse Inc	Directors' & Officers' Liability, Commercial Insurance
	Balance of Activity to December 31, 2014	(9,622.92)		
9000	Prior Yr. (Surplus)/Deficit	3,971.49		
	(Surplus) / Deficit at December 31, 2014	<u>(5,651.43)</u>		

Harrietsfield Williamswood Community Centre

Provide funds for facility operations and maintenance

Cost Center: C155

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(23,500.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(500.00)		Third Quarter Accrued Revenue
6201	Telephone	740.52	Eastlink	Telephone Expense
6308	Snow Removal	1,512.15	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6311	Security	167.79		HRM Work Order
6399	Contract Services	78.21		Amount Charged in Error - Reversed October 2014
6407	Cleaning/Sanitary Supplies	1,251.43	Harrietsfield Williamswood Community Centre	Expense Reimbursement
6606	Heating Fuel	3,024.63	Imperial Oil	Heating Fuel
6607	Electricity	2,723.95	Nova Scotia Power	Power Expense
6705	Equipment - Repair & Maintenance	2,158.72	Harrietsfield Williamswood Community Centre	Expense Reimbursement
9200	Work Order Wages/Benefits	325.15		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
9911	Work Order Labour - Regular	18.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to December 31, 2014	(11,999.45)		
9000	Prior Yr. (Surplus)/Deficit	(44,069.11)		
	(Surplus) / Deficit at December 31, 2014	<u>(56,068.56)</u>		

Musquodoboit Harbour

Provide funds for donations to community organizations

Cost Center: C160

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(6,900.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(400.00)		Third Quarter Accrued Revenue
	Balance of Activity to December 31, 2014	(7,300.00)		
9000	Prior Yr. (Surplus)/Deficit	(12,638.53)		
	(Surplus) / Deficit at December 31, 2014	<u>(19,938.53)</u>		

Dutch Settlement /Riverline Activity Centre

Provide area residents with community centre and ballfield

Cost Center: C165

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(8,700.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(400.00)		Third Quarter Accrued Revenue
6607	Electricity	1,956.03	Nova Scotia Power	Power Expense
8003	Insurance Policy/Premium	2,720.00	AON Reid Stenhouse Inc	Directors' & Officers' Liability, Commercial Insurance
	Balance of Activity to December 31, 2014	(4,423.97)		
9000	Prior Yr. (Surplus)/Deficit	(13,123.42)		
	(Surplus) / Deficit at December 31, 2014	<u>(17,547.39)</u>		

Hammonds Plains Common Rate

Provide funds for community playgrounds and recreation projects

Cost Center: C170

Fiscal Year: 2014/15

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(48,500.00)		Third Quarter Accrued Revenue
4202	Area Rate Commercial	(200.00)		Third Quarter Accrued Revenue
8024	Transfer to/from Capital	50,000.00		HRM Journal Entry - Kingswood Project Costs
	Balance of Activity to December 31, 2014	1,300.00		
9000	Prior Yr. (Surplus)/Deficit	(299,645.55)		
	(Surplus) / Deficit at December 31, 2014	<u>(298,345.55)</u>		

Hubbards Recreation Centre

HRM Operated Recreation Centre providing recreation services to area residents

Cost Center: C175

Fiscal Year: 2014/15

Funds used for operations, maintenance and building improvements

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(31,500.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(500.00)		Third Quarter Accrued Revenue
6399	Contract Services	4,580.92	Honey Hut Portables	Portable Rentals
6404	Recreation Program Supplies	1,440.70	Kent Building Supplies	Program Supplies
6404	Recreation Program Supplies	156.30	Wal-Mart	Program Supplies
6607	Electricity	2,766.99	Nova Scotia Power	Power Expense
6612	Safety Systems	40.67		HRM Work Order
9911	Work Order Labour - Reg	54.00		HRM Work Order Labour Cost for Miscellaneous Repairs & Maintenance
	Balance of Activity to December 31, 2014	(22,960.42)		
9000	Prior Yr. (Surplus)/Deficit	(48,466.54)		
	(Surplus) / Deficit at December 31, 2014	<u>(71,426.96)</u>		

Grand Lake / Oakfield Community Centre
Cost Center: C180
Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16,300.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(200.00)		Third Quarter Accrued Revenue
6311	Security	183.02	Power Security Systems Ltd	Security System Monitoring
6603	Grounds & Landscaping	5,005.72	The Lawn Guy Limited	Mowing - April to September
6607	Electricity	67.74	Nova Scotia Power	Power Expense
8010	Other Interest	657.05		Record 2014/15 Loan Interest
8013	Loan Principal Repayment	2,433.50		Record 2014/15 Loan Principal
	Balance of Activity to December 31, 2014	(8,152.97)		
9000	Prior Yr. (Surplus)/Deficit	(1,824.40)		
	(Surplus) / Deficit at December 31, 2014	<u>(9,977.37)</u>		

District 3 Area Rated Capital Fund

Cost Center: C185
Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
8011	Interest on Debenture	33.24		Record 2014/15 Debenture Interest
8012	Principal on Debenture	275.01		Record 2014/15 Debenture Principal
	Balance of Activity to December 31, 2014	308.25		
9000	Prior Yr. (Surplus)/Deficit	(563.77)		
	(Surplus) / Deficit at December 31, 2014	<u>(255.52)</u>		

Maplewood Subdivision

Cost Center: C190
Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(13,700.00)		Third Quarter Accrued Revenue
6202	Courier/Postage	160.60	Daphne Carter	Expense Reimbursement - Postage for Event Mailout
6207	Office Supplies	67.79	Daphne Carter	Expense Reimbursement - Flyers for Event Mailout
6906	Licenses & Agreements	30.25	The Registry of Joint Stocks	Registration Fees
6933	Community Events	109.48	Martha's Pizza	Community Cleanup
6933	Community Events	59.65	Daphne Carter	Expense Reimbursement - Hot Chocolate for Carol Sing
6933	Community Events	45.00	Pamela Lovelace	Expense Reimbursement - Remembrance Day Wreath
	Balance of Activity to December 31, 2014	(13,227.23)		
9000	Prior Yr. (Surplus)/Deficit	(85,354.24)		
	(Surplus) / Deficit at December 31, 2014	<u>(98,581.47)</u>		

Fall River Rec Centre

Cost Center: C194

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
8011	Interest on Debenture	132,856.42		Record 2014/15 Debenture Interest
8012	Principal on Debenture	271,657.91		Record 2014/15 Debenture Principal
	Balance of Activity to December 31, 2014	404,514.33		
9000	Prior Yr. (Surplus)/Deficit	(3,578,850.97)		
	(Surplus) / Deficit at December 31, 2014	<u>(3,174,336.64)</u>		

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(12,200.00)		Third Quarter Accrued Revenue
6310	Outside Personnel	12,397.56		HRM Journal Entry - Funding for Lifeguarding Services 2014
6399	Contract Services	391.07	Royal Flush Services Ltd	Portable Toilet Rental Jun 26 - Sep 9
6603	Grounds & Landscaping	933.36	Better Days Landscaping	Landscaping Services for Entrance Ways & Beach
6603	Grounds & Landscaping	211.23	Kent Dartmouth #26	Lumber for Docks
6919	Special Projects	587.65	Kent Dartmouth #26	Ramp for Beach Access
8003	Insurance Policy/Premium	797.00	Bell & Grant Insurance Limited	Policy Renewal
	Balance of Activity to December 31, 2014	3,117.87		
9000	Prior Yr. (Surplus)/Deficit	(9,718.08)		
	(Surplus) / Deficit at December 31, 2014	<u>(6,600.21)</u>		

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

Cost Center: C198

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,700.00)		Third Quarter Accrued Revenue
5508	Recovery External Parties	(300.00)		Refund from Department of Transportation - Right of Way Permit 2013
6603	Grounds & Landscaping	155.64	Mark Beland	Expense Reimbursement - Planter Box Supplies
6906	Licenses & Agreements	60.50	Mark Beland	Expense Reimbursement - Registry of Joint Stocks
6933	Community Events	182.58	Mark Beland	Expense Reimbursement - Community BBQ Supplies
6933	Community Events	224.21	Bay Equipment Rentals	Inflatable Bouncer for Community BBQ
6941	Playground Equipment	1,989.71	Hinspergers Poly Industries Ltd	Rink Liner
	Balance of Activity to December 31, 2014	(2,387.36)		
9000	Prior Yr. (Surplus)/Deficit	(7,621.19)		
	(Surplus) / Deficit at December 31, 2014	<u>(10,008.55)</u>		

St Margaret's Bay Centre

Cost Center: C199

Fiscal Year: 2014/15

St Margaret's Bay Arena expansion loan repayment

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(215,000.00)		Third Quarter Accrued Revenue
4202	Area Rate Commercial	(13,800.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(2,000.00)		Third Quarter Accrued Revenue
8011	Interest on Debenture	80,197.14		Record 2014/15 Debenture Interest
8012	Principal on Debenture	148,225.00		Record 2014/15 Debenture Principal
	Balance of Activity to December 31, 2014	(2,377.86)		
9000	Prior Yr. (Surplus)/Deficit	(81,136.01)		
	(Surplus) / Deficit at December 31, 2014	<u>(83,513.87)</u>		

Lakeview, Windsor Junction, Fall River**Ratepayers Association**

Cost Center: C210

Fiscal Year: 2014/15

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(141,000.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(300.00)		Third Quarter Accrued Revenue
6310	Outside Personnel	119,250.00	Windsor Junction Community Centre	Summer Payroll / Expenses
6310	Outside Personnel	22,000.00	Lakeview Homeowners Association	Summer Payroll / Expenses
6607	Electricity	1,007.83	Nova Scotia Power	Power Expense
	Balance of Activity to December 31, 2014	957.83		
9000	Prior Yr. (Surplus)/Deficit	(15,286.56)		
	(Surplus) / Deficit at December 31, 2014	<u>(14,328.73)</u>		

Porters Lake Community Centre

Cost Center: C215

Fiscal Year: 2014/15

Provide funding for community centre in partnership with Lakeview Elementary School

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(220,700.00)		Third Quarter Accrued Revenue
4202	Area Rate Commercial	(5,000.00)		Third Quarter Accrued Revenue
4206	Area Rate Resource	(4,500.00)		Third Quarter Accrued Revenue
	Balance of Activity to December 31, 2014	(230,200.00)		
9000	Prior Yr. (Surplus)/Deficit	0.00		
	(Surplus) / Deficit at December 31, 2014	<u>(230,200.00)</u>		

Attachment #8

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

Halifax Regional Municipality
As of December 31, 2014
Executive Reporting - Key Performance Indicators - Finance

Reserves	Opening Balance as of April 1, 2014	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of December 31, 2014	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2015	Budgeted Available Balance March 31, 2015	Variance (increase) reduction
Q101 Sale of Land Reserve	(1,041,888)	(3,167,400)	974,421	(3,234,866)	(3,029,086)	11,808,146	5,544,195	(10,639,894)	16,184,088
Q103 Capital Surplus Reserve	(2,980,905)	(901,714)	378,962	(3,503,657)	(22,634)	3,210,558	(315,733)	(166,646)	(149,088)
Q107 Parkland Development Reserve	(3,833,463)	(829,743)	152,589	(4,510,617)	(65,529)	1,954,828	(2,621,319)	(2,297,786)	(323,532)
Q119 Landfill Closure Reserve	(3,532,831)	(32,082)	540,274	(3,024,639)	(4,374)	2,440,625	(588,388)	(576,086)	(12,302)
Q120 Otter Lake Landfill Closure	(8,007,755)	(1,904,196)	24,598	(9,887,353)	(635,910)	382,261	(10,141,001)	(10,133,301)	(7,700)
Q121 Business/Industrial Parks Expansion	(20,568,428)	(5,196,278)	3,557,626	(22,207,081)	(73,750)	18,558,168	(3,722,662)	(10,694,831)	6,972,169
Q123 Waste Resources Capital Reserve	(16,584,784)	(6,172,288)	1,536,611	(21,220,461)	(2,057,527)	3,604,254	(19,673,735)	(21,260,579)	1,586,844
Q125 Metro Park Parkade Reserve	(2,191,377)	(190,655)	38,111	(2,343,920)	(63,114)	136,578	(2,270,457)	(2,268,371)	(2,086)
Q126 Strategic Growth Reserve	(18,227,239)	(4,073,664)	4,891,354	(17,409,549)	(1,460,133)	1,010,518	(17,859,163)	(18,566,288)	707,125
Q129 Ferry Replacement Reserve	(8,257,094)	(1,193,947)	4,782,011	(4,669,030)	(381,353)	4,333,836	(716,547)	(89,214)	(627,333)
Q130 New Capital Replacement Reserve	(2,855,466)	(1,310,853)	2,632,552	(1,533,767)	(36,508)	125,831	(1,444,444)	(1,463,232)	18,789
Q131 Energy & Underground Serv Co-Loc Reserve	(2,011,806)	(480,118)	975,375	(1,516,549)	(158,331)	1,401,189	(273,691)	(1,509,810)	1,236,120
Q134 Gas Tax Reserve	(12,131,831)	(17,906,951)	12,128,511	(17,910,272)	(5,984,227)	23,591,474	(303,025)	(71,268)	(231,757)
Q135 Alderney Gate Recapitalization Reserve	(1,568,954)	(411,276)	501,833	(1,478,397)	(102,892)	1,545,727	(35,562)	(27,174)	(8,388)
Q137 Capital Cost Contribution Reserve	(3,757,837)	(891,714)	0	(4,649,552)	(186,503)	0	(4,836,055)	(4,831,811)	(4,244)
Q139 Central Library Repayment Reserve	(4,246,897)	(21,184)	4,180,513	(87,568)	(10,010,216)	455,322	(9,642,462)	(7,696,113)	(1,946,349)
Q143 Bus Replacement Reserve	(2,982,359)	(1,538,396)	0	(4,520,754)	(515,184)	0	(5,035,939)	(5,033,446)	(2,493)
Q144 Metro Transit Technology Reserve	(1,851,807)	(18,668)	0	(1,870,475)	(5,851)	0	(1,876,326)	(1,875,088)	(1,239)
Q145 Regional Facility Expansion Reserve	(8,260,224)	(1,617,812)	42,291	(9,835,746)	(1,290,685)	2,200,000	(8,926,431)	(11,356,328)	2,429,898
Q204 General Fleet Reserve	(2,289,092)	(149,335)	0	(2,438,427)	(127,067)	0	(2,565,494)	(2,564,535)	(959)
Q306 Self Insurance Reserves	(4,173,070)	(379,352)	322,386	(4,230,036)	(125,627)	127,314	(4,228,349)	(4,225,513)	(2,816)
Q308 Variable Operating Stabilization	(1,681,831)	(11,608)	682,000	(1,011,439)	(3,164)	0	(1,014,603)	(1,702,975)	688,372
Q309 Snow & Ice Removal	(4,364,744)	(43,943)	0	(4,408,687)	(13,792)	0	(4,422,478)	(4,419,617)	(2,861)
Q310 Service Improvement Reserve	(4,015,148)	(39,736)	393,000	(3,661,884)	(9,354)	2,008,845	(1,662,392)	(1,652,702)	(9,689)
Q312 Culture Development Reserve	(1,217,688)	(415,592)	249,743	(1,383,537)	(270,450)	1,407,277	(246,709)	(1,641,132)	1,394,423
Q313 Municipal Elections Reserves	(1,151,325)	(240,260)	0	(1,391,586)	(80,197)	55,000	(1,416,782)	(1,471,060)	54,278
Q318 Central Library Cap Campgn & Dev Reserve	(4,354,971)	(441,580)	1,314,131	(3,482,420)	(698,973)	4,085,869	(95,524)	(3,190,792)	3,095,268
Q319 Major Events Facilities Reserve	(1,285,244)	(12,704)	171,086	(1,126,862)	(1,390)	1,023,914	(104,338)	(98,280)	(6,059)
Q320 Operating Cost of Capital Reserve	(4,419,354)	0	1,004,617	(3,414,737)	(3,250,500)	6,658,609	(6,628)	(6,628)	0
Q321 Information & Communication Tech Reserve	(4,490,650)	(44,668)	93,347	(4,441,971)	(4,755)	4,384,523	(62,203)	(38,802)	(23,402)
Q322 Police Emerg/Extraordinary Invest. Resv	(1,013,056)	(10,199)	0	(1,023,256)	(3,201)	0	(1,026,457)	(1,025,792)	(665)
Q323 Police Officer on Job Injury Reserve	(1,760,249)	(17,722)	0	(1,777,970)	(5,562)	0	(1,783,532)	(1,782,379)	(1,154)
Q325 Provincially Funded Police Officers & Facility	(3,574,042)	(35,982)	0	(3,610,024)	(11,293)	0	(3,621,317)	(3,618,974)	(2,343)
Q326 Convention Centre Reserve	(1,263,340)	(375,482)	0	(1,638,822)	(125,627)	0	(1,764,450)	(1,763,492)	(958)
Q327 LED Streetlight Reserve	(7,881,124)	(38,897)	7,274,070	(645,951)	(502,027)	496,836	(651,142)	(1,956,593)	1,305,452
Q328 Operating Surplus Reserve	(8,953,820)	2,940,147	40,000	(5,973,674)	(17,007)	805,773	(5,184,908)	(6,028,671)	843,763
Q329 Parking Strategy Reserve	0	(753,902)	0	(753,902)	(252,880)	0	(1,006,782)	(1,006,797)	15
Other Reserves	(5,814,013)	(2,466,990)	2,809,098	(5,471,906)	(571,644)	477,080	(5,566,469)	(5,465,637)	(100,832)
Total	(188,595,709)	(50,396,745)	51,691,111	(187,301,343)	(32,158,317)	98,290,356	(121,169,304)	(154,217,659)	33,048,355

Attachment #9

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out
to December 31, 2014**

Capital Reserve Pool (CRESPOOL)
To: December 31, 2014

Date	Project	Name	Budget Year	Purpose	Transferred In	Transferred Out	Balance
April 1st, 2014	Crespool	Balance forward April 1, 2014					3,333,173
June 9, 2014	Crespool	Crespool	2014/15	Reduced to apply to debt project funding as per 2014/15 budget	(2,341,000)		
June 19, 2014	CTR00530	Traffic Signal Control Sys Integration	2014/15	Debt funding not required	8,471		
June 18, 2014	CBX01046	Halifax City Hall Stone Restoration	2014/15	Increase in debt funding required	(600,000)		
June 26, 2014	CT000001	North Park Corridor Improvements	2014/15	Increase in debt funding required	(992,000)		
June 30, 2014	CEJ01227	Self Contained Breathing Apprts Replacement	2014/15	Debt funding not required	46,515		
June 30, 2014	CBX01169	HRM Admin. Buildings - Upgrades (Bundle)	2014/15	Debt funding not required	69,651		
June 30, 2014	CBX01275	Electrical (Category 7)	2014/15	Debt funding not required	63,118		
June 30, 2014	CBX01269	Mechanical (Category 6)	2014/15	Debt funding not required	77,611		
June 30, 2014	CBX01273	Architecture-Interior (Category 5)	2014/15	Debt funding not required	185,143		
June 30, 2014	CBX01151	All Buildings Program (Bundle)	2014/15	Debt funding not required	62,170		
June 30, 2014	CBX01269	Mechanical (Category 6)	2014/15	Debt funding not required	126,690		
June 30, 2014	CBX01046	Halifax City Hall Stone Restoration	2014/15	Debt funding not required	57,754		
June 30, 2014	CPX01178	Track and Field Upgrades (Bundle)	2014/15	Debt funding not required	3,941		
July 23, 2014	CBX01148	Centennial Pool Upgrades	2014/15	Debt funding not required	22,250		
November 14, 2014	CMX01104	Rural Community Transit	2014/15	Debt funding not required	66,419		
December 12, 2014	CBX01164	Transit Facilities Upgrades (Bundle)	2014/15	Debt funding not required	76,500		
Total transfers					(3,066,767)	-	(3,066,767)
Closing balance December 31, 2014							<u>266,406</u>

Summary:	
Opening balance: April 1, 2014	3,333,173
Debt funding to Projects 2014/15	(3,933,000)
Debt funding from Projects 2014/15	799,814
Debt funding to Transit Projects 2014/15	-
Debt funding from Transit Projects 2014/15	66,419
Closing balance: December 31, 2014	<u>266,406</u>

Attachment #10

**Changes to Cost Sharing for Projects
Approved by Council, Directors, DCAO or CAO
to December 31, 2014**

Cost Sharing Report

For Period April 1, 2014 - December 31, 2014

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

Award - Unit Price Tender No. 14-215, Paving Renewals - Various Locations - Central Region	Jun 24	HRC	HRWC	\$ 23,958.40	Budget increase to Project No. CR000005 - Street Recapitalization - to include paving renewal of Cedar Street from Summit Street to Maple Street, Maple Street from Central Street to Sunnydale Crescent, Summit Street from Rocky Lake Drive to the end, and funds for asphalt overlay on Birch Street from Maple Street to the end.
Award - Unit Price Tender No. 14-239, Pavement & Water Main Renewal, New Sidewalk & Storm Sewer Main - Commission Street - West Region	Jun 24	HRC	HRWC	\$ 724,840.89	Budget increase to Project No. CR000005 - Street Recapitalization - new sidewalk & paving renewal of Commission Street from Lady Hammond Road to Kempt Road
Award - Unit Price Tender No. 14-260, Micro Surfacing - Phase 3 - Various Locations	Jun 24	HRC	HRWC	\$ 8,507.65	Budget increase to Project No. CR000005 - Street Recapitalization - various locations.
Approval of Increase Project Funding and Award - Unit Price Tender No. 14-207, North Park Street Upgrades - North Park Street (Cogswell - Cunard) - West Region	Jun 24	HRC	HRWC	\$ 83,387.09	Budget increase to Project No. CT000001 - North Park Corridor Improvements - bid prices came in higher than budgeted in the 2014/2015 Project Budget. Undergrounding of hydro and lighting is approx. 50% higher.
Award - Unit Price Tender No. 14-225, Intersection Improvements - Glendale Drive at Pinehill Drive & Glendale Drive at Chandler Drive - Central Region	Jul 4	CAO	HRWC	\$ 133,972.05	Budget increase to Project No. CTU01086 - Intersection Improvements - construction of left turn lanes and asphalt resurfacing.
Award - Unit Price Tender No. 14-229, Street Recapitalization - Ketch Harbour Road Pulverization and Asphalt Overlay	Jul 8	CAO	NSTIR	\$ 95,160.98	Budget increase to Project No. CR000005 - Street Recapitalization - Pulverization and placement of asphalt concrete on Ketch Harbour Road from Hebridean Drive to Village Road. Work on Ketch Harbour Road from Village Road to Civic No. 165 generally consists of an asphalt concrete overlay and associated reinstatement.
Award - Unit Price Tender No. 14-264, Paving, Sidewalk Renewal & Water Main Renewal - Windmill Road - East Region	Jul 22	HRC	HRWC	\$ 814,126.66	Budget increase to Project No. CR000005 - Street Recapitalization - resurfacing of Windmill Road from Wyse Road to Dawson Street and sidewalk renewal on the east side from Wyse Road to Lyle Street.
Award - RFP No. 14-024, Design-Build Lacewood Transit Terminal	Jul 22	HRC	Province of Nova Scotia	\$ 1,000,000.00	Budget increase to Project No. CB000013, Lacewood Terminal Replacement on Lacewood Drive, opposite Radcliffe Drive, at a newly signalized intersection.
Award - Unit Price Tender No. 14-268, Street Recapitalization and Watermain Renewal - Queen Street/South Street/Kent Street - West Region	Jul 29	HRC	HRWC	\$ 347,509.11	Budget increase to Project No. CR000005 - Street Recapitalization - water main and sewer renewal on Queen Street from Morris Street to Kent Street.
CYX01345 Budget Increase - Additional Cost Sharing, Tender 12-262, Micro Surfacing, Phase 3 - Halifax Water	Jul 31	Director	HRWC	\$ 45,894.96	Budget increase to Project No. CYX01345 - Street Recapitalization - Quantities of adjustments to manholes and valves.
CYX01345 Budget Increase - Additional Cost Sharing, 2011 Manhole and Water Valve Adjustments - Halifax Water	Aug 1	Director	HRWC	\$ 11,848.73	Budget increase to Project No. CYX01345 - Street Recapitalization - Quantities of adjustments to manholes and valves 2011.
CR000005 Budget Increase - Additional Cost Sharing, 2013 Manhole and Valve Adjustments - Halifax Water	Aug 1	Director	HRWC	\$ 8,080.69	Budget increase to Project No. CR000005 - Street Recapitalization - Quantities of adjustments to manholes and valves 2013.
Award - Unit Price Tender No. 14-274, New Sidewalk and Storm Sewer, Sackville Drive - District 14	Aug 5	HRC	HRWC	\$ 101,701.79	Budget increase to Project No. CR000003 - New Sidewalks - new concrete sidewalk on Sackville Drive from Lucasville Road to Melham Drive.
CYX01345 Budget Increase - Additional Cost Sharing, 2012 Manhole and Valve Adjustments - Halifax Water	Aug 6	CAO	HRWC	\$ 74,878.19	Budget increase to Project No. CYX01345 - Street Recapitalization - Final quantities of adjustments to manholes and valves.
Award - Unit Price Tender No. 14-231, Street Recapitalization - Newbery Street and Jack Fergusson Avenue, Paving and Sidewalk Renewal	Aug 9	CAO	HRWC	\$ 19,751.77	Budget increase to Project No. CR000005 - Street Recapitalization - work includes the rehabilitation of Newbery Street from Kencrest to Kencrest and the rehabilitation and sidewalk renewal of Jack Fergusson Avenue from Edward Arab to the end. Work also includes replacement of sewer laterals on Newbery Street.
Request for Budget Increase and Award of Tender No. 14-255, Lake Charlotte Boat Launch	Oct 9	CAO	Province of Nova Scotia	\$ 100,000.00	Budget increase to Project No. CPX01331 - Regional Water/Beach Upgrades - to reflect the contribution of the Province of Nova Scotia, through the Recreation Facility Development Grant Program for the Lake Charlotte Boat Launch.
Award - Request for Proposal 14-305, Detail Design of The Margeson Drive Bridge and Approach Roads	Oct 14	CAO	HRWC	\$ 2,236.93	Budget increase to Project No. CTU01287 - Margeson Drive - to reflect cost sharing from HRWC.

Funding Award - 2014 Nova Scotia Moves	Oct 28	HRC	Nova Scotia Energy	\$ 100,000.00	Budget increase to Project No. CTU00420 - Bikeway Master Plan Implementation - to reflect funding for Active Transportation Connections to the Porter's Lake Transit Terminal.
See above			NSTIR	\$ 70,000.00	
CQU01223 Budget Increase - 12-206, Ragged Lake Transit Centre Access - Halifax Water Cost Sharing	Nov 7	CAO	HRWC	\$ 70,893.62	Budget increase to Project No. CQU01223 - Access Road for New Satellite Transit Garage - to reflect cost sharing from HRWC to replace the water main prior to completing the road construction.
Tender 14-229, Ketch Harbour Pulverization and Asphalt Overlay - Budget Increase, Additional Cost Sharing	Dec 10	Director	NSTIR	\$ 5,533.61	Budget increase to Project No. CR000005 - Street Recapitalization - Actual quantities determined during construction resulted in additional costs to NSTIR which NSTIR has agreed to pay.
Tender 14-200, Pavement and Sidewalk Renewal & New Gas Main - Duncan Street and Walnut Street - Additional Cost Sharing - Heritage Gas	Dec 11	CAO	Heritage Gas	\$ 99,761.36	Budget increase to Project No. CR000005 - Street Recapitalization - Heritage Gas requested installation of 2" lateral to 14 residences on Duncan Street and six residences on Walnut Street. The extra cost sharing is a result of these laterals.
Tender 14-211, Paving and Sidewalk Renewals - First Street, Second Street, Third Street, Fourth Street and Newton Avenue - Budget Increase, Cost Sharing - Halifax Water	Dec 17	Director	HRWC	\$ 6,082.74	Budget increase to Project No. CR000005 - Street Recapitalization - Halifax Water requested the replacement of two sanitary sewer laterals on Newton Avenue. Halifax Water agreed to pay these final quantities and costs.
			TOTAL	\$ 8,155,188.38	

Attachment #11

**Miscellaneous Trust Funds
Unaudited Financial Statements
for December 31, 2014**

Unaudited Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY
MISCELLANEOUS TRUST FUNDS

Period ended December 31, 2014

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Financial Position

Period ended December 31, 2014, with comparative figures for December 31, 2013 and March 31, 2014

	December 31, 2014	December 31, 2013	March 31, 2014
Assets			
Cash	\$ 7,335,844	\$ 6,758,107	\$ 7,059,709
Accounts receivable (note 2)	281,994	352,585	335,397
Investments (note 3)	6,410	6,410	6,410
	\$ 7,624,248	\$ 7,117,102	\$ 7,401,516
Liabilities and Fund Equity			
Fund equity (schedule)	7,624,248	7,117,102	7,401,516
	\$ 7,624,248	\$ 7,117,102	\$ 7,401,516

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of income and Expenditures and Fund Equity

Period ended December 31, 2014, with comparative figures for December 31, 2013 and March 31, 2014

	December 31, 2014	December 31, 2013	March 31, 2014
Income			
Investment income	\$ 69,199	\$ 70,267	\$ 93,420
Capital contributions received during the period	10,495	9,038	10,194
Tax sales	308,739	183,004	474,331
	<u>388,433</u>	<u>262,309</u>	<u>577,945</u>
Expenditures			
Transfer to Halifax Regional Municipality	93,464	67,618	95,711
Net transactions with Trustors	72,237	188,140	191,269
	<u>165,701</u>	<u>255,758</u>	<u>286,980</u>
Excess of expenditures over income	222,732	6,551	290,965
Fund equity, beginning of the period	7,401,516	7,110,551	7,110,551
Fund equity, end of period	<u>\$ 7,624,248</u>	<u>\$ 7,117,102</u>	<u>\$ 7,401,516</u>

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Cash Flow

Period ended December 31, 2014 with comparative figures for December 31, 2013 and March 31, 2014

	December 31, 2014	December 31, 2013	March 31, 2014
Excess of expenditures over income	\$ 222,732	\$ 6,551	\$ 290,965
Decrease in accounts receivable	53,403	49,802	66,990
Increase in cash	276,135	56,353	357,955
Cash, beginning of period	7,059,709	6,701,754	6,701,754
Cash, end of period	\$ 7,335,844	\$ 6,758,107	\$ 7,059,709

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Notes to Unaudited Financial Statements

Period Ended December 31, 2014 with comparative figures for December 31, 2013 and March 31, 2014

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

1. Significant accounting policies:

(a) Revenue recognition:

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

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

(b) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

2. Accounts receivable:

Included in the accounts receivable balance, \$281,994 (December 31, 2013 - \$352,585 and March 31, 2014 - \$335,397) is due from an entity controlled by the Halifax Regional Municipality. During the year, the entity made principal payments of \$53,403 (December 31, 2014 - \$49,802 and March 31, 2014 - \$66,990) and interest payments of \$16,374 (December 31, 2013 - \$19,975 and March 31, 2014 - \$26,046).

3. Investments:

	December 31, 2014	December 31, 2013	March 31, 2014
Shares, cost	\$ 6,410	\$ 6,410	\$ 6,410
	\$ 6,410	\$ 6,410	\$ 6,410
Shares, market values	\$ 331,350	\$ 285,506	\$ 298,207
	\$ 331,350	\$ 285,506	\$ 298,207

The market value shown for investments represents the estimated value of the shares as at December 31, 2014. Shares are valued at period end quoted market prices.

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Schedule of Funds Equity

Period ended December 31, 2014 with comparative figures for December 31, 2013 and March 31, 2014

	Balance March 31, 2014	Income	Transfer to Halifax Regional Municipality	Net transactions with trustors	Contributions	Balance December 31, 2014	Balance December 31, 2013
J.L. Dillman Park Maintenance	\$ 159,844	\$ 1,475	\$ -	\$ -	\$ -	\$ 161,319	\$ 159,367
Tax sales	2,428,420	308,739	38,707	(64,137)	-	2,634,315	2,148,972
J.D. Shatford Memorial	60,000	551	(551)	-	-	60,000	60,000
Sackville Landfill	1,597,764	28,806	(16,374)	(8,000)	-	1,602,196	1,593,822
Camphill Cemetery Trust	133,878	1,233	(1,233)	-	612	134,490	133,721
Camphill Cemetery Perpetual Care	566,179	5,203	(5,203)	-	-	566,179	566,179
Camphill Cemetery Fence	12,063	111	(111)	-	-	12,063	12,063
Fairview Cemetery Trust	2,324,188	30,720	(30,720)	-	9,408	2,333,596	2,323,189
Fairview Cemetery Maintenance	45,000	414	(414)	-	-	45,000	45,000
Titanic Trust	23,623	221	-	-	475	24,319	24,334
Commons Commutation	16,491	151	(151)	-	-	16,491	16,491
Harbour Championship	9,841	90	-	(100)	-	9,831	9,811
Other	24,225	224	-	-	-	24,449	24,153
	\$ 7,401,516	\$ 377,938	\$ (93,464)	\$ (72,237)	\$ 10,495	\$ 7,624,248	\$ 7,117,102