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Halifax Regional Council
October 18, 2005

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:



S. Dale MacLennan, CA, Director, Financial Services

DATE: October 11, 2005

SUBJECT: First Quarter 2005/2006 Financial Report

INFORMATION REPORT

ORIGIN

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

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

DISCUSSION

Operating Statement:

A deficit of \$1,112,426 is being projected as of the end of the first quarter. Details by business unit are included in Attachments 1 and 2 to this report. Overall, the projected deficit is made up of a net departmental deficit of \$962,675 and a net projected deficit of \$149,751 in fiscal services. The current projection includes a transfer of funding from the variable operating stabilization reserve in the amount of \$1,366,064 to cover the increased costs related to the provincial assessment system and reduced recovery in HST offset.

The second quarter report which will be coming to Council in November will provide updated projections, including the impact of the following significant items that are being monitored as the year progresses:

- Fuel price increases which have the potential to be as much as \$3 million over budget;
- Deed Transfer Tax Revenues - the budget was increased in 2005/06 due to a trend for increasing revenues from this source, however based on available information to date a surplus may still be realized in this area;
- Tax credit program - anticipated cost is lower than the \$2.5 million budgeted.

Hurricane Juan occurred on September 29, 2003 and the associated costs have been accumulating from that time forward. A total of \$905K in Juan related expenditures was incurred in the first three months of 2005/06. An update on Juan expenditures and recoveries will be included in the second quarter report.

Business units continue to monitor their budgets and projections such that the fiscal year will not end in a deficit position.

Capital Fund Statements:

A summary Capital Statement as at June 30, 2005 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at June 30th and the budget not yet spent or committed. The total budget is made up of the balance forward from prior years, the 2005/06 approved capital budget, plus approved budget adjustments in the current year -to-date.

The total budget brought forward as shown on the Capital Statement is \$606 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2005, the carry forward unspent/uncommitted budget was \$160 million. This brought

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forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets or through other approved budget transfers.

Relative to the 05/06 capital budget, the net approved adjustment year-to-date is an addition of \$1.53 million. This includes an additional \$1.4 million for Glenmount/Millview Sewer & Water, which is to be funded from debt and an additional \$160,000 for Armshore Drive Sewer Servicing, which is to be funded from Local Improvement Charges.

The report of expenditures from Councillors' District Capital Funds is included as Attachment #5.

Recreation Area Rate Accounts:

In conjunction with the approval of the Recreation Area Rate Policy on May 14, 2002, staff committed to provide a financial report for each recreation area rate fund, on a quarterly basis, to the applicable area rate association or society and Regional Council. The reports for the first quarter to June 30 are included as Attachment #6. At this point in the year, the reports show only expenditures to date plus the surplus/deficit brought forward from the prior year. Area Rate revenue is not recorded until the final tax bills are processed in the second quarter of the year.

Reserves Statement:

The net available reserve balances at March 31, 2005 were \$76,453,000. This represents total reserve balances of \$165,800,000 net of appropriations of \$89,347,000.

The reserves budget for 2005/06 anticipated the net available reserves balances to be \$59,126,000 at March 31, 2006. Based on the current projection the net balances are now projected to be \$55,314,000 at March 31, 2006. The decrease can be attributed to a few major items:

- Additional unbudgeted Council approved expenditures for expanding Ferry Network (\$112.5K), land appropriation (\$2.1M), and oversizing component of Herring Cove Water and Sewer (\$540K).
- Additional grant of \$235,000 from the province for the Library Capital Campaign.
- Anticipated withdrawal of \$1.37 million from the Variable Operating Stabilization Reserve for the reduction in recoveries for the HST Offset and the increased provincial assessment charges.

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

Capital Reserve Pool Balance:

The balance in the Capital Reserve Pool (CRESPOOL) as of June 30, 2005 is \$0. The last report to Council on CRESPOOL was in conjunction with the 2004/05 fourth quarter report which reported the balance at March 31, 2005 as \$54,486.

Activity since March 31, 2005 has included \$175,065 transferred in to the Pool, which was related to completed and closed projects and \$229,551 transferred out and applied to 2005/06 debt.

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

BUDGET IMPLICATIONS

Any surplus (deficit) in this operating year is required to be carried forward and included in the operating statement of the next fiscal year.

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2005 to June 30, 2005 with comparative data for the prior fiscal year and projections to March 31, 2006 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Surplus/(Deficit)
3. Halifax Regional Municipality Operating Fund Balance Sheet as at June 30, 2005
4. Halifax Regional Municipality Capital Statement as at June 30, 2005
5. Report of Expenditures in the Councillors' District Capital Funds to June 30, 2005
6. Report of Expenditures in the Recreation Area Rate Accounts to June 30, 2005

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7. Halifax Regional Municipality Reserve Funds Projection to June 30, 2005
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out.

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

Report Prepared by: Anna Emeno, CMA, Operations Manager, Accounting 490-7222

Reviewed by: Catherine Sanderson, CMA, Senior Manager Financial Services 490-6470

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2005 to June 30, 2005**

**Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to June 30, 2005**

Attachment #1
Page 1 of 3

| | Net Revenue & Expenditures | Budget Prior Fiscal Year 04/05 | Prior YTD Actual | Budget Current Fiscal Year | Current Year to Date Actual | Projected Results To March 31, 2006 | Projected Surplus (Deficit) | Projected Surplus (Deficit) % |
|--|-------------------------------|-----------------------------------|---------------------|-------------------------------|--------------------------------|--|--------------------------------|----------------------------------|
| Governance | | | | | | | | |
| Environmental Management Services | 9,047,013 | 2,552,010 | 9,302,897 | 2,927,938 | 9,477,696 | (174,799) | -1.88% | |
| Fire & Emergency Services | 29,931,883 | 6,921,003 | 28,800,115 | 3,143,850 | 28,831,315 | (31,200) | -0.11% | |
| Financial Services | 39,887,969 | 8,166,376 | 42,604,800 | 9,209,830 | 42,604,800 | 0 | 0.00% | |
| Human Resources Services | 4,273,277 | 2,794,037 | 3,711,658 | 1,094,690 | 3,704,675 | 6,983 | 0.19% | |
| Legal Services | 3,754,031 | 761,494 | 3,887,470 | 998,508 | 3,887,470 | 0 | 0.00% | |
| Planning & Development Services | 1,636,494 | 369,279 | 1,632,410 | 405,109 | 1,632,410 | 0 | 0.00% | |
| Public Works & Transportation | 5,825,790 | 541,826 | 4,851,525 | 876,316 | 4,851,325 | 200 | 0.00% | |
| Real Property & Asset Management | 46,043,716 | 8,907,361 | 51,441,227 | 9,490,212 | 51,441,227 | 0 | 0.00% | |
| Recreation, Tourism, & Culture | 23,419,921 | 7,852,294 | 25,355,800 | 6,679,491 | 25,588,400 | (232,600) | -0.92% | |
| Regional Police | 10,103,952 | 1,978,119 | 10,088,885 | 1,956,232 | 10,378,720 | (289,835) | -2.87% | |
| Outside Police | 39,675,487 | 9,633,002 | 41,407,050 | 10,262,473 | 41,471,722 | (64,672) | -0.16% | |
| Emergency 911 Communications | 16,348,000 | 3,945,797 | 16,235,110 | 4,054,321 | 16,235,110 | 0 | 0.00% | |
| Shared Services | 4,606,035 | 1,081,813 | 6,090,490 | 1,356,738 | 6,087,893 | 2,597 | 0.04% | |
| Halifax Regional Library | 13,444,168 | 3,407,085 | 14,187,635 | 3,192,434 | 14,366,984 | (179,349) | -1.26% | |
| Departmental Sub-Total | 261,237,657 | 60,079,826 | 272,290,072 | 58,114,737 | 273,252,747 | (962,675) | 0.00% | -0.35% |
| Fiscal Services | (259,237,657) | 20,931,930 | (272,290,072) | 27,874,218 | (272,140,321) | (149,751) | 0.05% | |
| HRM Total (incl Hurricane Juan) | | 81,011,756 | | 85,988,955 | 1,112,426 | (1,112,426) | | |

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to June 30, 2005

Attachment #1
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| Revenue | Budget Prior Fiscal Year 04/05 | Prior YTD Actual | Budget Current Fiscal Year to Date Actual | Current Year to Date Actual | Projected Results To March 31, 2006 | Projected Surplus (Deficit) | Projected Surplus (Deficit) % |
|---|-----------------------------------|---------------------|---|--------------------------------|--|--------------------------------|----------------------------------|
| Governance | | | | | | | |
| Environmental Management Services | 1,378,380 | 60,186 | 427,050 | 60,408 | 427,050 | 0 | 0.00% |
| Fire & Emergency Services | 22,912,097 | 5,418,038 | 23,828,251 | 4,405,046 | 23,795,351 | (32,900) | -0.14% |
| Financial Services | 568,500 | 90,601 | 133,500 | 86,252 | 133,500 | 0 | 0.00% |
| Human Resources Services | 4,693,500 | (782,373) | 5,408,500 | 1,233,993 | 5,418,300 | 9,800 | 0.18% |
| Legal Services | | | | | | | |
| Planning & Development Services | 24,000 | 6,026 | 24,000 | 6,215 | 24,000 | 0 | 0.00% |
| Public Works & Transportation | 2,589,922 | 1,235,079 | 3,750,303 | 1,081,023 | 3,750,303 | 0 | 0.00% |
| Real Property & Asset Management | 38,683,513 | 7,725,087 | 40,530,081 | 7,611,906 | 40,612,281 | 82,200 | 0.20% |
| Recreation, Tourism, & Culture | 3,562,800 | 687,678 | 3,625,300 | 677,100 | 3,635,300 | 10,000 | 0.28% |
| Regional Police | 6,429,117 | 1,604,952 | 6,598,331 | 1,646,128 | 6,890,831 | 232,500 | 4.43% |
| Outside Police | 2,056,500 | 510,139 | 2,076,300 | 350,041 | 2,960,141 | 883,841 | 42.57% |
| Emergency 911 Communications | 194,400 | 0 | 29,903 | 0 | 32,754 | 0 | - |
| Shared Services | 194,100 | 103,842 | 228,800 | 0 | 195,000 | 75,000 | 62.50% |
| Halifax Regional Library | 2,596,400 | 2,188,024 | 3,716,400 | 1,353,658 | 288,200 | 59,400 | 25.96% |
| Departmental Sub-Total | 85,883,229 | 18,877,332 | 90,466,816 | 18,765,810 | 91,846,657 | 1,379,841 | 1.53% |
| Fiscal Services | | | | | | | |
| Property Taxes | 371,078,900 | (30,656) | 397,187,200 | (7,697) | 397,187,200 | 0 | 0.00% |
| Tax Agreements | 8,125,800 | 8,192,825 | 8,957,500 | 8,101,464 | 8,957,500 | 0 | 0.00% |
| Deed Transfer Taxes | 22,000,000 | 6,028,838 | 29,000,000 | 6,826,462 | 29,000,000 | 0 | 0.00% |
| Local Improvement Charges | 1,191,100 | 676,738 | 1,825,100 | 486,421 | 1,825,100 | 0 | 0.00% |
| Payments In Lieu of Taxes | 21,952,600 | 10,396,300 | 21,142,200 | 9,303,499 | 21,142,200 | 0 | 0.00% |
| Own Source Revenue | 15,062,290 | 2,531,937 | 13,798,100 | 3,158,153 | 13,798,100 | 0 | 0.00% |
| Supplementary Education | 20,846,200 | 0 | 20,846,200 | 88 | 20,846,200 | 0 | 0.00% |
| Unconditional Transfers | 3,369,000 | 3,328,697 | 3,597,200 | 3,164,820 | (432,380) | -12.02% | |
| Conditional Transfers | 103,600 | 0 | 103,600 | 0 | 103,600 | 0 | 0.00% |
| HRM Total | 463,729,490 | 31,124,679 | 496,457,100 | 31,033,210 | 496,024,720 | (432,380) | -0.09% |
| | 549,612,719 | 50,002,011 | 586,923,916 | 49,799,020 | 587,871,377 | 947,461 | |

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to June 30, 2005

Attachment #1
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| Expenditures (excl Hurricane Juan) | Budget Prior Fiscal Year 04/05 | Prior YTD Actual | Budget Current Fiscal Year | Current Year to Date Actual | Projected Results To March 31, 2006 | Projected Surplus (Deficit) % |
|--|-----------------------------------|---------------------|-------------------------------|--------------------------------|--|----------------------------------|
| Governance | 10,425,393 | 2,612,196 | 9,729,947 | 2,988,346 | 9,904,746 | (174,799) -1.80% |
| Environmental Management Services | 52,843,980 | 12,339,041 | 52,628,366 | 7,548,896 | 52,626,666 | 1,700 0.00% |
| Fire & Emergency Services | 40,456,489 | 8,256,977 | 42,738,300 | 9,296,082 | 42,738,300 | 0 0.00% |
| Financial Services | 8,966,777 | 1,935,305 | 9,120,158 | 2,296,456 | 9,122,975 | (2,817) -0.03% |
| Human Resources Services | 3,754,031 | 761,644 | 3,887,470 | 1,004,723 | 3,887,470 | 0 0.00% |
| Legal Services | 1,660,494 | 375,305 | 1,656,410 | 443,643 | 1,656,410 | 0 0.00% |
| Planning & Development Services | 8,415,712 | 1,776,905 | 8,601,828 | 1,957,339 | 8,601,628 | 200 0.00% |
| Public Works & Transportation | 84,727,229 | 16,577,376 | 91,971,308 | 17,028,742 | 92,053,508 | (82,200) -0.09% |
| Real Property & Asset Management | 26,982,721 | 7,214,855 | 28,981,100 | 6,556,912 | 29,223,700 | (242,600) -0.84% |
| Recreation, Tourism, & Culture | 16,533,069 | 3,580,954 | 16,687,216 | 3,602,360 | 17,269,551 | (582,335) -3.49% |
| Regional Police | 41,731,987 | 10,143,141 | 43,483,350 | 10,612,514 | 44,431,863 | (948,513) -2.18% |
| Outside Police | 16,348,000 | 3,975,700 | 16,235,110 | 4,087,075 | 16,235,110 | 0 0.00% |
| Emergency 911 Communications | 4,800,435 | 1,081,813 | 6,210,490 | 1,356,738 | 6,282,893 | (72,403) -1.17% |
| Shared Services | 13,638,268 | 3,510,927 | 14,416,435 | 3,375,186 | 14,655,184 | (238,749) -1.66% |
| Halifax Regional Library | 15,836,321 | 3,356,354 | 16,409,400 | 3,820,253 | 16,409,400 | 0 0.00% |
| Departmental Sub-Total | 347,120,886 | 77,498,493 | 362,756,888 | 75,975,265 | 365,099,404 | (2,342,516) -0.65% |
| Fiscal Services | 204,491,833 | 52,056,609 | 224,167,028 | 58,907,428 | 225,250,463 | (1,083,435) |
| Halifax Regional School Board - Mandatory | 72,576,000 | 16,900,075 | 78,286,000 | 19,566,500 | 78,286,000 | 0 0.00% |
| Halifax Regional School Board - Supplementary | 20,846,200 | 5,211,550 | 20,846,200 | 5,211,550 | 20,846,200 | 0 0.00% |
| Debt Charges | 37,205,828 | 23,263,502 | 36,764,500 | 29,189,864 | 36,764,500 | 0 0.00% |
| Reserves | 5,719,000 | 1,579,651 | 7,044,000 | 1,178,754 | 5,677,936 | 1,366,064 19.39% |
| Interest on Reserves | 3,118,000 | 884,516 | 3,118,000 | 12,093 | 3,118,000 | 0 0.00% |
| Insurance | 4,200,000 | 230,387 | 4,200,000 | 328,142 | 4,200,000 | 0 0.00% |
| Transfers to Outside Agencies | 14,297,700 | 1,783,613 | 14,542,700 | 1,840,938 | 15,626,135 | (1,083,435) -7.45% |
| Grants & Tax Concessions | 3,359,500 | 375,470 | 3,059,500 | 533,931 | 3,059,500 | 0 0.00% |
| Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | - - |
| Fire Protection (Hydrants) | 7,524,000 | 0 | 7,524,000 | 20,686 | 7,524,000 | 0 0.00% |
| Capital from Operating | 26,692,710 | 1,625,001 | 33,055,200 | 965,000 | 33,055,200 | 0 0.00% |
| Other | 6,451,895 | 202,844 | 13,445,928 | 59,970 | 13,445,928 | 0 0.00% |
| Provision for Valuation Allowance | 2,501,000 | 0 | 2,301,000 | 0 | 2,301,000 | 0 0.00% |
| HRM Total | 551,612,719 | 129,555,102 | 586,923,916 | 134,882,693 | 588,983,803 | (2,059,887) 0.13% |

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

Explanation of Surplus (Deficit) For the Year ended March 31, 2006 as of June 30, 2005

| BUSINESS UNIT VARIANCE ANALYSIS | Net Surplus/ (Deficit) |
|---|------------------------|
| <ul style="list-style-type: none"> • Governance - Marketing and Promotions is projecting to be over budget primarily related to increased postage costs and increased volume for postal services. | \$ (174,799) |
| <ul style="list-style-type: none"> • Environmental Management Services - Projected decrease in Resource Recovery Fund Board diversion credit due to a change in the formula, partially offset by an increase in recovery of waste export tipping fees. | (31,200) |
| <ul style="list-style-type: none"> • Recreation, Tourism and Culture - Budget for increase in Civic Event not realized due to offsetting increase in related expenditures, transfer of Outdoor Facility scheduler operations from RPAM without a transfer in the budget. | (289,835) |
| <ul style="list-style-type: none"> • Real Property and Asset Management - Projected increase in costs for such items as Heating Fuel, refuse collection, environmental cleanup, renovations, leases and various other smaller variances. Projected deficit is partially offset by a projected surplus in salaries and benefits. | (232,600) |
| <ul style="list-style-type: none"> • Regional Police - Projecting an increase in revenues primarily as a result of recoveries for members seconded to outside agencies. Increased expenditures are related to overtime costs and two special programs. | (64,672) |
| <ul style="list-style-type: none"> • Shared Services - Projected expenditure for CAD/RMS program. Also projecting an increase in revenues which are fully offset by increased costs related to technical infrastructure. | (179,349) |
| <ul style="list-style-type: none"> • Other Business Unit Net Deficit where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget. | 9,780 |
| TOTAL BUSINESS UNIT NET DEFICIT | \$ (962,675) |

| FISCAL SERVICES REVENUE VARIANCE ANALYSIS | Net Surplus/(Deficit) |
|--|-----------------------|
| <ul style="list-style-type: none"> • Unconditional Transfers - The HST Offset has a shortfall. This recovery is calculated from the total HST costs for HRM as a percentage of the total HST costs for all Nova Scotia municipalities. • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. | \$ (432,380) 0 |
| TOTAL PROJECTED FISCAL SERVICES REVENUE DEFICIT | \$ (432,380) |

| FISCAL SERVICES EXPENSE VARIANCES | Net Surplus/(Deficit) |
|---|----------------------------------|
| <ul style="list-style-type: none"> Transfers to Outside Agencies - Projected deficit related to the Corrections contribution, Provincial Assessment System charges. Reserves - A proposed transfer from VOSR is being recommended to cover the projected shortfall from the HST Offset and the increased Provincial Assessment System charges. Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget | \$ (1,083,435) 1,366,064 0 |
| TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS | \$ 282,629 |

| | |
|--|-----------------------|
| NET PROJECTED OPERATING DEFICIT | \$ (1,112,426) |
|--|-----------------------|

Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at June 30, 2005**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

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

| | 30-Jun-05 | 30-Jun-04 | 31-Mar-05 |
|--|----------------|----------------|----------------|
| Assets | | | |
| Cash and short term deposits | \$ 258,552 | \$ 232,228 | \$ 164,222 |
| Receivables: | | | |
| Taxes, net of allowance | 24,011 | 28,400 | 18,194 |
| Local improvement charges | 6,329 | 6,236 | 6,869 |
| Federal government and its agencies, net of allowance | 12,871 | 2,055 | 3,185 |
| Provincial government and its agencies, net of allowance | 7,692 | 9,871 | 9,246 |
| Own funds and agencies | 164,610 | 96,632 | 168,682 |
| Other receivables, net of allowance | 770 | 10,022 | 14,961 |
| | <u>216,283</u> | <u>153,216</u> | <u>221,137</u> |
| Loans and advances | 4,428 | 4,164 | 4,348 |
| Tangible assets: | | | |
| Inventories, at cost | 3,830 | 3,654 | 3,748 |
| Properties acquired at tax sale | 179 | 178 | 179 |
| | <u>4,009</u> | <u>3,832</u> | <u>3,927</u> |
| Other assets: | | | |
| Deferred transition costs | 6,492 | 8,853 | 7,082 |
| Prepaid expenses | 439 | 57 | 1,412 |
| Deferred debt discount | 1,842 | 1,718 | 1,700 |
| | <u>8,773</u> | <u>10,628</u> | <u>10,194</u> |
| | <hr/> | <hr/> | <hr/> |
| | \$ 492,045 | \$ 404,068 | \$ 403,828 |

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3
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June 30, 2005, with comparative figures for June 30, 2004 and Year end March 31,2005

(In thousands of dollars)

| | 30-Jun-05 | 30-Jun-04 | 31-Mar-05 |
|--|-----------|-----------|-----------|
|--|-----------|-----------|-----------|

Liabilities and Accumulated Surplus

Payables:

| | | | |
|--|---------|---------|----------|
| Federal government and its agencies | \$ 162 | \$ 112 | \$ 2,470 |
| Provincial government and its agencies | 2,066 | 6,544 | 10,622 |
| Own funds and agencies | 304,860 | 227,284 | 297,042 |
| Trade accounts | 6,038 | 1,786 | 5,931 |
| Accrued liabilities | 43,042 | 42,773 | 48,813 |
| Other | 4,496 | 4,219 | 4,179 |
| | 360,664 | 282,718 | 369,057 |

Other liabilities:

| | | | |
|---------------------|---------|---------|--------|
| Prepayment of taxes | 200,180 | 190,718 | 20,460 |
| Deferred revenue | 9,561 | 11,074 | 11,034 |
| | 209,741 | 201,792 | 31,494 |

| | | | |
|-----------------------|------------|------------|------------|
| Accumulated surpluses | (78,360) | (80,442) | 3,277 |
| | \$ 492,045 | \$ 404,068 | \$ 403,828 |

Attachment #4

**Halifax Regional Municipality Capital Statement
as at June 30, 2005**

Halifax Regional Municipality
Capital Statement
as at June 30, 2005

| | Brought Fwd. Prior Years (\$) | 2005/06 Capital Budget (\$) | Approved Additions & Reductions (\$) | Total Capital Budget as at June 30, 2005 (\$) | Expenditures & Commitments (\$) | Net Unspent/ Uncommitted Budget (\$) | Available % |
|------------------------------------|-------------------------------------|-----------------------------------|---|--|---------------------------------------|---|----------------|
| Shared Services | 17,755,600 | 2,667,000 | (2,362) | 20,420,238 | 13,234,055 | 7,186,183 | 35.2% |
| Recreation, Tourism and Culture | 3,339,649 | 1,764,000 | (10,000) | 5,093,649 | 2,587,414 | 2,506,235 | 49.2% |
| Environmental Management Services | 234,809,514 | 119,745,000 | 1,783,574 | 356,338,088 | 281,058,724 | 75,279,364 | 21.1% |
| Fire & Emergency Services | 14,115,265 | 1,468,000 | (10,750) | 15,572,515 | 10,951,112 | 4,621,403 | 29.7% |
| Regional Police | 1,473,127 | 450,000 | (250,506) | 1,672,621 | 1,051,136 | 621,485 | 37.2% |
| Financial Services | 10,865,724 | 575,000 | | 11,440,724 | 9,942,998 | 1,497,726 | 13.1% |
| Human Resources | 499,000 | 130,000 | | 629,000 | 456,615 | 172,385 | 27.4% |
| Real Property and Asset Management | 143,174,920 | 42,229,000 | (187,039) | 185,216,881 | 154,155,739 | 31,061,142 | 16.8% |
| Planning & Development Services | 6,452,000 | | 84,325 | 6,536,325 | 4,932,192 | 1,604,133 | 24.5% |
| Public Works & Transportation | 166,011,584 | 37,576,000 | (10,324) | 203,577,260 | 177,958,581 | 25,618,678 | 12.6% |
| CAO & Governance | 7,453,851 | 7,524,000 | 135,514 | 15,113,365 | 5,491,104 | 9,622,261 | 63.7% |
| Library Services | 199,023 | 49,000 | | 248,023 | 243,583 | 4,440 | 1.8% |
| Total All | 606,149,256 | 214,177,000 | 1,532,432 | 821,858,689 | 662,063,251 | 159,795,437 | 19.4% |

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund
to June 30, 2005**

Halifax Regional Municipality
Summary Statement for Councillors' District Capital Funds
As At June 30, 2005- New District Boundaries

| District/Councillor | Capital Order | Budget Fwd | Actual Y-T-D | Total Expenditures & Commitments | | Available |
|----------------------------|----------------------|-------------------|---------------------|---|----------------|------------------|
| | | | | Commitment | To Date | |
| Dist. 1-Streach | CCV00651 | 86,000.00 | 65,050.00 | 5,225.00 | 70,275.00 | 15,725.00 |
| Dist. 2-Snow | CCV00652 | 109,404.99 | 56,965.61 | 18,939.38 | 75,904.99 | 33,500.00 |
| Dist. 3-Hendsbee | CCV00653 | 116,242.23 | 47,993.19 | 43,755.29 | 91,748.48 | 24,493.75 |
| Dist. 4-McInroy | CCV00654 | 217,555.94 | 33,009.92 | 130,070.56 | 163,080.48 | 54,475.46 |
| Dist. 5-McCluskey | CCV00655 | 133,998.44 | 60,755.09 | 38,437.35 | 99,192.44 | 34,806.00 |
| Dist. 6-Younger | CCV00656 | 174,479.28 | 71,650.00 | 58,872.11 | 130,522.11 | 43,957.17 |
| Dist. 7-Karsten | CCV00657 | 109,732.31 | 59,073.61 | 13,377.58 | 72,451.19 | 37,281.12 |
| Dist. 8-Kent | CCV00658 | 138,218.54 | 56,841.96 | 54,176.58 | 111,018.54 | 27,200.00 |
| Dist. 9-Smith | CCV00659 | 161,204.54 | 56,469.22 | 67,736.32 | 124,205.54 | 36,999.00 |
| Dist. 10-Wile | CCV00660 | 142,388.00 | 36,966.71 | 65,421.29 | 102,388.00 | 40,000.00 |
| Dist. 11-Murphy | CCV00661 | 88,248.05 | 20,863.92 | 34,384.13 | 55,248.05 | 33,000.00 |
| Dist. 12-Sloane | CCV00662 | 104,821.77 | 21,612.76 | 55,817.56 | 77,430.32 | 27,391.45 |
| Dist. 13-Uteck | CCV00663 | 130,844.82 | 59,437.75 | 24,907.07 | 84,344.82 | 46,500.00 |
| Dist. 14-Fougere | CCV00664 | 183,197.14 | 34,669.42 | 139,833.45 | 174,502.87 | 8,694.27 |
| Dist. 15-Walker | CCV00665 | 124,075.46 | 31,523.97 | 57,364.09 | 88,888.06 | 35,187.40 |
| Dist. 16-Hum | CCV00666 | 93,188.22 | 12,812.80 | 27,558.22 | 40,371.02 | 52,817.20 |
| Dist. 17-Mosher | CCV00667 | 112,585.75 | 56,455.89 | 28,592.17 | 85,048.06 | 27,537.69 |
| Dist. 18-Adams | CCV00668 | 100,222.98 | 45,721.09 | 23,271.43 | 68,992.52 | 31,230.46 |
| Dist. 19-Johns | CCV00669 | 80,227.27 | 63,840.27 | 3,893.79 | 67,734.06 | 12,493.21 |
| Dist. 20-Harvey | CCV00670 | 127,738.82 | 79,837.14 | 14,086.75 | 93,923.89 | 33,814.93 |
| Dist. 21-Goucher | CCV00671 | 104,804.14 | 50,786.25 | 26,248.26 | 77,034.51 | 27,769.63 |
| Dist. 22-Rankin | CCV00672 | 132,312.98 | 46,283.35 | 45,219.19 | 91,502.54 | 40,810.44 |
| Dist. 23-Meade | CCV00673 | 91,344.34 | 32,851.55 | 20,492.79 | 53,344.34 | 38,000.00 |
| Total | | 2,862,836.01 | 1,101,471.47 | 997,680.36 | 2,099,151.83 | 763,684.18 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures | Commitment & Commitments Available | | | | | |
|------------------------------------|--------------|---|---------------------------|-------------|----------------|-------------------|--------------------|------------------------------------|--|--|--|--|--|
| | | | | | | | | | | | | | |
| Dist. 1/Streatch | | | | | | | | | | | | | |
| Commitments carried forward | | | | | | | | | | | | | |
| Budget 2004/05 | | | | | | | | | | | | | |
| Budget 2005/06 | | | | | | | | | | | | | |
| 03/09/04 | | | | | | | | | | | | | |
| 03/31/04 | | | Riverline Activity Centre | | | | | | | | | | |
| 02/04/05 | 05/10/05 | PUMA ATV Club | | | | | | | | | | | |
| 02/12/05 | 06/07/05 | Upper Musquodobit Pastoral Charge | | | | | | | | | | | |
| 02/19/05 | 05/10/05 | Eastern Shore Local Disaster Planning Committee | | | | | | | | | | | |
| 03/02/05 | 05/10/05 | Eastern Shore Community Centre | | | | | | | | | | | |
| 03/03/05 | 05/10/05 | Upper Valley Ball Association | | | | | | | | | | | |
| 03/04/05 | 05/10/05 | Ostrea Lake/Pleasant Point Ladies Auxiliary | | | | | | | | | | | |
| 03/10/05 | 05/10/05 | St. Andrews Church Hall | | | | | | | | | | | |
| 03/10/05 | 06/02/05 | Mushaboom Volunteer Fire Department | | | | | | | | | | | |
| 03/16/05 | 05/10/05 | Halifax County 4-H Council | | | | | | | | | | | |
| 03/20/05 | 05/10/05 | Newdy Quoddy Sporting Club | | | | | | | | | | | |
| 03/29/05 | 05/31/05 | Seacoast Celtic Concerts | | | | | | | | | | | |
| 04/06/05 | 05/10/05 | Bicentennial Theatre | | | | | | | | | | | |
| 04/16/05 | 05/31/05 | Hillside Utilities Association | | | | | | | | | | | |
| 04/29/05 | 05/10/05 | St. John's - Oyster Pond | | | | | | | | | | | |
| 05/03/05 | 05/31/05 | Upper Musq. Volunteer Fire Department | | | | | | | | | | | |
| 05/03/05 | 05/31/05 | Marine Drive Community Centre Association | | | | | | | | | | | |
| 05/03/05 | 05/10/05 | United Board of Trade | | | | | | | | | | | |
| 06/29/05 | 07/12/05 | Upper Musquodobit Community Association | | | | | | | | | | | |
| 06/29/05 | 06/30/05 | Bay of Islands Centre Association | | | | | | | | | | | |
| Total | | | | | 86,000.00 | 65,050.00 | 5,225.00 | 70,275.00 | | | | | |
| | | | | | | | | 15,725.00 | | | | | |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Commitment & Commitments | Total Expenditures Available |
|----------|----------------|-----------------------------|---------------------------------------|---|----------------|-------------------|--------------------------|------------------------------|
| CCV00652 | Dist:2/Snow | Commitments carried forward | | | | | | |
| | Budget 2004/05 | 09/30/03 | Canal District Recreation Association | Fall River Recreation Facility Development Plan | 29,404.99 | | | 44,465.61 |
| | Budget 2005/06 | 03/31/04 | | Beaver Bank Community Complex | 40,000.00 | | | 5,000.00 |
| | | 06/14/04 | | Waiverley Ballfield Upgrades | 40,000.00 | | | 10,000.00 |
| | | 11/30/04 | | Robertson Park Improvements-Soddng | | | | 321.15 |
| | | 03/28/05 | | Radio Speed Monitor | | | | 517.15 |
| | | 05/04/05 | | Community Playground | | | | 202.49 |
| | | 04/18/05 | | Lions Club-Wheel Chair Accessibility | | | | 5,000.00 |
| | | 06/03/05 | | LWF Bike Park | | | | 1,000.00 |
| | | 06/10/05 | | Develop community cemetery | | | | 2,898.59 |
| | | 06/21/05 | Rivertake Community Cemetery | Silversides Beach/Parkland Improvements | | | | 2,000.00 |
| | | 06/21/05 | Silversides Residents Association | Wall Mural | | | | 3,000.00 |
| | | 06/10/05 | Silversides Residents Association | | | | | 1,500.00 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At: June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Commitment & Commitments | Total Expenditures Available |
|------------------|--------------|-----------------------------|-------------------------------------|--|----------------|-------------------|--------------------------|------------------------------|
| Dist. 3/Hendsbey | CCV/00653 | Commitments carried forward | | | | | | |
| Budget 2004/05 | 01/26/05 | | | Lake Loon/Cherry Brook Playground | 36,242.23 | | | 19,999.99 |
| Budget 2005/06 | 06/05/02 | | | Westphal Trailer Park Playground | 40,000.00 | | | 7,000.00 |
| | 04/02/04 | | | Boat Launches Repair & Safety Signs - Porters Lake | 40,000.00 | | | 300.00 |
| | 06/05/02 | | | Lawrencetown Rails to Trails | | | | 5,933.90 |
| | 04/02/04 | | | Playground Equipment - O'Connell Drive Elementary School | | | | 300.00 |
| | 11/05/02 | | | North Preston Picket Park | | | | 454.66 |
| | 07/15/03 | | | East Preston Recreation Centre - Kitchen Upgrades | | | | 1,911.05 |
| | 03/31/05 | | | Power Poles-Cove Road, Porter's Lake | | | | 2,585.73 |
| | 05/31/05 | JE 2014048 | Lawrencetown Community Centre | Concrete Vault Outhouses - Dartmouth Reg Scout Camp Harris | | | | 1,000.00 |
| | 06/21/05 | | | Data entry error 5 Cap Funds City Lake Horseshoes | | | | (1,000.00) |
| | 03/28/05 | | | Lawrencetown Community Centre Improvements | | | | 5,399.01 |
| | 03/31/05 | | | Eastern Shore Community Centre-Clock | | | | 1,000.00 |
| | 03/31/05 | | | North Preston Community Message Board Signs | | | | 2,269.96 |
| | 02/14/05 | 04/28/05 | Pelpewick Yacht Club | Rebuild Wharf Facilities | | | | 1,000.00 |
| | 01/27/05 | 05/03/05 | Lake Echo Fellowship Baptist Church | Facility Expansion | | | | 5,000.00 |
| | 03/31/05 | 05/03/05 | Saint Tomas Baptist Church | Annex Capacity Expansion | | | | 5,000.00 |
| | 05/03/05 | 06/14/05 | Concept Plastics Inc. | Road side Community Signs | | | | 3,506.24 |
| | | | | Ward 3 - Annual Budget Statement | | | | 2,000.00 |

| | | | | |
|------------|-----------|-----------|-----------|-----------|
| 116,242.23 | 47,993.19 | 43,755.29 | 91,748.48 | 24,493.75 |
|------------|-----------|-----------|-----------|-----------|

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

Total

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Cheque Request Date | Date | Payable to | Description | Budget Forwrd | Councillor's Fund | Total Expenditures | Commitment & Commitments Available |
|------------------------------------|------------------------|----------|--------------------------|--|------------------|----------------------|--------------------|------------------------------------|
| CCV00655 | | | | | | | | |
| Dist. 5/McCluskey | | | | | | | | |
| Commitments carried forward | | | | | | | | |
| | | | | Adj. Budget-Transferred to Dist 6-Mary Lawson Playground | | | | |
| Budget 2004/05 | | | | | | | | |
| Budget 2005/06 | | | | | | | | |
| 09/11/04 | | | | District 5 Outdoor Rink Project (Birch Cove Beach) | 73,998.44 | | | |
| 12/09/03 | | | | Ross Lane - Tree Planting | (20,000.00) | | | |
| 09/11/04 | | | | Dillman Park Flag Pole | 40,000.00 | | | |
| 03/30/04 | | | | Downtown Dartmouth Streetscape-Poster Kiosk | 40,000.00 | | | |
| 06/05/02 | | | | Findlay Park Playground Upgrades | 58,061.09 | | | |
| 08/10/04 | | 08/19/04 | Dartmouth High labour | School Field Improvements - Dartmouth High Stairs at Silvers Hill | 345.76 | 345.76 | | |
| 03/23/05 | | | | Dartmouth Ferry Terminal Park | 4,320.00 | 4,320.00 | | |
| 04/11/05 | 04/28/05 | | | Horseshoe Pits Improvement | 378.83 | 378.83 | | |
| 04/26/05 | 05/12/05 | | | Stop Watches | 13,144.49 | 13,144.49 | | |
| 04/19/05 | 05/10/05 | | | Football Equipment | 94.30 | 94.30 | | |
| 05/13/05 | | | | Ferry Terminal Park Tree Planting | 300.00 | 300.00 | | |
| 05/30/05 | | | | Westmount Accessible Play Structure | 500.00 | 500.00 | | |
| | | | | Total | 2,000.00 | 2,000.00 | | |
| | | | | | | | 133,998.44 | 60,755.09 |
| | | | | | | | 38,437.35 | 99,192.44 |
| | | | | | | | 34,806.00 | |

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries**

| District Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments Available |
|---|-----------------------------|------------------------------------|---------------------------------------|-------------------|----------------------|---|
| CCV/00656 | | | | | | |
| Dist. 6/Younger | | | | | | |
| Commitments carried forward | | | | | | |
| Adj Budget-transferred from Dist 5-Mary Lawson Playground | | | | | | |
| Budget 2004/05 | | | | | | |
| Budget 2005/06 | | | | | | |
| 03/07/05 | Elmsdale Landscaping Ltd. | | Admiral Westphal Greening Project | 74,479.28 | | |
| 03/06/05 | | | Day Street Security Improvements | 20,000.00 | | |
| 03/07/05 | | | Murals on Power Boxes Across District | 40,000.00 | | |
| 11/23/05 | | | Michael Wallace Playground Phase 2 | 40,000.00 | | |
| 06/02/05 | Eastern Fence Erectors Ltd. | | Raymoor/Helene Path Security Upgrades | 5,000.00 | | |
| 03-29-05 | | | Mitch Mac Parco Mural | 5,000.00 | | |
| 04/19/05 | 05/10/05 | Dartmouth Packers Pee Wee Football | Football Equipment | 13,342.90 | | |
| 05/11/05 | | | Sullivan's Pond Park Tree Lighting | 9,729.21 | | |
| 04/11/05 | | | Madeleine Avenue Tree Planting | 1,900.00 | | |
| 05/30/05 | | | Westmount Accessible Play Structure | 1,000.00 | | |
| | | | | 800.00 | | |
| | | | | 2,000.00 | | |
| | | | | | | |
| | | | Total | 174,479.28 | 71,650.00 | 58,872.11 |
| | | | | | | 130,522.11 |
| | | | | | | 43,957.17 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Commitment & Commitments | Total Expenditures Available |
|-----------------------------|--------------|---|---|-------------|----------------|-------------------|--------------------------|------------------------------|
| CCY/00658 | | | | | | | | |
| Dist. 8/Kent | | | | | | | | |
| Commitments carried forward | | | | | | | | |
| Budget 2004/05 | | | | | | | | |
| Budget 2005/06 | | | | | | | | |
| 05/24/05 | 06/30/05 | Hallmark Floors | North & South Woodside Centre Building Improvements | 58,218.54 | 40,000.00 | 40,000.00 | 45,720.36 | 45,720.36 |
| 04/13/04 | | | Trails for Woodside Treatment Plant Area | | | | | |
| 12/29/04 | | | South Woodside Community Centre-Sign | | | | | |
| 02/02/05 | | | Eastern Run Trail Head Sign in Eastern Passage | | | | | |
| 03/15/05 | | | Replacement of Dugouts | | | | | |
| 03/29/05 | | | Woodside Ball Field House Repairs | | | | | |
| 03/29/05 | | | Eastern Passage Ball Field Improvements | | | | | |
| 03/29/05 | | | Hartlen Point Playground | | | | | |
| 03/29/05 | | | Fisherman's Cove Artwork | | | | | |
| 03/11/05 | 04/28/05 | | Playground equipment | 4,784.35 | | | | 4,784.35 |
| 04/19/05 | 05/10/05 | Seaside Elementary School | | | 10,000.00 | | | 10,000.00 |
| 05/29/05 | | Dartmouth Packers Pee Wee Football | | | 300.00 | | | 300.00 |
| | | Football Equipment | | | | | | |
| | | South Woodside Elementary School Playground | | | | | | |
| | | Tallahassee Community School Sign | | | | | | |

138,218.54 56,841.96 54,176.58 111,018.54 27,200.00

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HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forwrd | Councillors Fund | Total Expenditures Commitment & Commitments Available |
|---|--------------|-------------|---|---|---------------|------------------|---|
| CCV00660 | | | | | | | |
| Dist. 10/Wile | | | | | | | |
| Commitments carried forward | | | | | | | |
| Adj budget: transferred to Dist 15-Thomas Raddall Drive Sidewalk | | | | | | | |
| Adj budget: transferred to Dist 16-Glenbourne Linear Park Rose Bush | | | | | | | |
| Budget 2004/05 | | | | | | | |
| Budget 2005/06 | | | | | | | |
| | | | | | | | |
| 01/31/05 | | | Humphreys Landscape & Construction Ltd. | Stratford Way Park Improvements | 27,498.10 | 9255.65 | 9,521.23 |
| 10/30/03 | 07/15/04 | | Eimsdale Landscaping | Stratford Way Park Improvements | 9,468.61 | 9,468.61 | 36,753.75 |
| 01/05/05 | | | | Natural Urban Paths to Park West School | | | 11,369.76 |
| 03/31/05 | | | | Stratford Way Park Improvements | | | 35,274.65 |
| | | | | Mandaville Court Playground | | | |
| | | | | Total: | | | |
| | | | | | 142,388.00 | 36,866.71 | 65,421.29 |
| | | | | | | 102,388.00 | 40,000.00 |

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At June 30, 2005 - New District Boundaries

| District CCV/00861 | Cheque Request Date | Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments | Available |
|-----------------------------|------------------------|------------------------------|---|-------------|-------------------|----------------------|--|-----------|
| Dist. 11/Murphy | | | | | 8,248.05 | | | |
| Commitments carried forward | | | | | 40,000.00 | | | |
| Budget 2004/05 | | | | | 40,000.00 | | | |
| Budget 2005/06 | | | | | | | | |
| | | | | | | | | |
| 10/01/03 | 10/07/03 | Waterplay Manufacturing Inc. | Isleville Street Water Spray Park Equipment | | 20,863.92 | 5,000.00 | 20,863.92 | |
| 05/30/05 | | | Westmount Accessible Play Structure | | | 5,000.00 | | |
| 06/01/05 | | | Hydrostone Park Landscaping | | | 15,000.00 | | |
| 06/01/05 | | | Commons Skateboard Park | | | 5,000.00 | | |
| 06/01/05 | | | St. Joseph's A. McKay Greening Project | | | 5,000.00 | | |
| 06/01/05 | | | St. Catherines School Playground Equipment | | | 4,384.13 | | |
| | | | Total | | | 5,000.00 | | |
| | | | | | 88,248.05 | 20,863.92 | 34,384.13 | 55,248.05 |
| | | | | | | | 33,000.00 | |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forwrd | Councillors Fund | Total Expenditures | Commitment & Commitments | Available |
|-----------------------------|--------------|-------------|-------------------------------|---|-------------------|------------------|--------------------|--------------------------|------------------|
| CCV00663 | | | | | | | | | |
| Dist. 13/Uteck | | | | | 50,844.82 | | | | |
| Commitments carried forward | | | | | 40,000.00 | | | | |
| Budget 2004/05 | | | | | 40,000.00 | | | | |
| Budget 2005/06 | | | | | | | | | |
| 06/21/04 | 08/17/04 | | Eastern Fence Erectors | Gorsebrook Field Signage | 1,299.07 | | 1,299.07 | | |
| 06/15/02 | | | | Sir Charles Tupper School Playground Revitalization | | | 1,729.83 | | 1,729.83 |
| 11/30/04 | 01/04/05 | | Blunden Construction | Gorsebrook Ball Hockey/Lacrosse Box | 13,259.09 | | 6,740.90 | | 19,999.99 |
| 12/10/02 | | | | Webster Terrace Fence | | | 1,200.00 | | 1,200.00 |
| 10/25/04 | 10/28/04 | | Turf Masters Landscaping Ltd. | St Mary's Lawn Bowling Green | 4,964.59 | | | | 4,964.59 |
| 09/30/03 | 11/02/04 | | Little Tykes Commercial Play | LeMarchant St. Thomas School Playground | 35,915.00 | | | | 39,915.00 |
| 03/31/05 | | | | Connaught Avenue Landscaping | | | 1,000.00 | | 1,000.00 |
| 05/30/05 | | | | Conrose Tennis Court Resurfacing Project - RES# 826 | | | 1,736.34 | | 1,736.34 |
| | | | | Westmount Accessible Play Structure | | | 12,500.00 | | 12,500.00 |
| | | | | Total | | | | | |
| | | | | | 130,844.82 | 58,437.75 | 24,907.07 | 84,344.82 | 46,500.00 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forwrd | Councillors Fund | Total Expenditures Commitment & Commitments Available |
|---|--------------------------|---------------------------|------------|-------------|---------------|------------------|---|
| CCV00665 | | | | | | | |
| Dist. 15/Walker | | | | | | | |
| Commitments carried forward | | | | | | | |
| Adj. Budget: transferred from Dist 10-Thomas Raddall Drive Sidewalk | | | | 29,075.46 | | | |
| Adj. budget: transferred from Dist 16-Halifax North West Trails | | | | 5,000.00 | | | |
| Budget 2004/05 | | | | 10,000.00 | | | |
| Budget 2005/06 | | | | 40,000.00 | | | |
| | | | | 40,000.00 | 19,239.85 | | 19,239.85 |
| 04/02/04 | | | | 480.15 | | | |
| 04/02/04 | | | | 10,000.00 | | | |
| 04/02/04 | | | | 10,000.00 | | | |
| 06/15/02 | | | | 2,002.96 | | | |
| 03/30/04 | | | | 600.00 | | | |
| 03/30/05 | | | | 7,327.80 | | | |
| 03/30/05 | | | | 528.48 | | | |
| 03/30/05 | | | | 6,000.00 | | | |
| 03/30/05 | | | | 6,000.00 | | | |
| 03/30/05 | | | | 6,000.00 | | | |
| 04/25/05 | 05/24/05 | Clayton Park Jr. High PTA | | 1,241.00 | | | |
| 04/25/05 | 05/10/05 | Maurice J. Chiasson | | 5,500.00 | | | |
| 05/26/05 | 05/31/05 | Maurice J. Chiasson | | 1,500.00 | | | |
| | | Kent Building | | | | | |
| 06/09/05 | Centennial Arena Funding | | | 471.52 | | | |
| 06/28/05 | 06/30/05 | Fairview Heights PTA | | 3,025.00 | | | |
| 05/06/05 | | Visa | | 546.60 | | | |
| | | | | | | | |
| | | Total | | | | | |
| | | | | | | | |
| | | 124,075.46 | 31,523.97 | 57,364.09 | 88,888.06 | 35,187.40 | |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments Available |
|--|-------------|----------------------------|--|----------------|-------------------|---|
| CCV00666 | | | | | | |
| Dist. 16/Hum Commitments carried forward | | | | 22,509.24 | | |
| Adj budget: transferred from Dist 10- Glenbourne Linear Park Rose Bushes | | | | 678.98 | | |
| Adj budget: transferred to Dist 15-Halifax North West Trails | | | | (10,000.00) | | |
| Budget 2004/05 | | | | 40,000.00 | | |
| Budget 2005/06 | | | | 40,000.00 | | |
| 06/25/03 | | | Glenbourne Subdivision Linear Park Rose Bushes | | 678.98 | 678.98 |
| 12/31/04 | | | Maniland Common Pedestrian Walkway Improvements | | 4,830.13 | 4,830.13 |
| 12/31/04 | | | Propane Ice Edger for Centennial Arena | | 2,100.00 | 2,100.00 |
| 07/26/04 | 08/19/04 | Eastern Fence Erectors | Castle Hill Playground-Basketball Court Improvements | | 3,247.67 | 3,247.67 |
| 09/13/04 | | | Hemlock Ravine Park Signage | | 5,000.00 | 5,000.00 |
| 05/06/03 | | | Rockingham Community Centre Upgrades | | 1,000.00 | 1,000.00 |
| 09/13/04 | | | Halifax Northwest Trail Development | | 5,000.00 | 5,000.00 |
| 09/13/04 | | | Kearney Lake Playground Improvements | | 5,000.00 | 5,000.00 |
| 09/16/04 | 09/21/04 | Kenneth Head | Murals at Lacewood Dr & Dunbrack St (Knightsbridge) | | 1,100.00 | 1,100.00 |
| 04/05/04 | | | Tremont Drive Playground Improvements | | 2,629.24 | 2,629.24 |
| 04/02/04 | | | Halifax North West Trails Development | | 2,000.00 | 2,000.00 |
| 06/05/02 | | | G.K. Butler Playground Improvements | | 14,817.20 | 14,817.20 |
| 06/05/02 | | | G.K. Butler Playground Improvements | | (14,817.20) | (14,817.20) |
| 01/13/05 | 01/25/05 | St Peter's Anglican Church | Birch Cove Community Garden | | 2,500.00 | 2,500.00 |
| 08/15/05 | | | Hemlock Ravine Management Plan | | 1,750.00 | 1,750.00 |
| | | | Outdoor Community Rink-St. Peters Church | | | 1,535.00 |
| | | | Accessible Playgrounds - Westmount | | | 2,000.00 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments | Available |
|-----------|-----------------------------|-------------------------------------|------------|---|----------------|-------------------|---|------------|
| CCV/00668 | Dist. 18/Adams | | | | | | | |
| | Commitments carried forward | | | | | | | |
| | Budget 2004/05 | | | | | | | |
| | Budget 2005/06 | | | | | | | |
| 07/22/04 | | | | Williamswood Ballfield Lighting | 20,222.98 | | 1,120.89 | 1,120.89 |
| 07/13/04 | | | | Captain William Spyre Lodge Elevator | 40,000.00 | | 10,000.00 | 10,000.00 |
| 09/17/04 | | | | Herring Cove Rd Improvement Study | 40,000.00 | | 5,000.00 | 5,000.00 |
| 09/13/04 | | | | Radio Scanners | 40,000.00 | | 1,200.00 | 1,200.00 |
| 06/23/05 | 06/30/05 | Herring Cove Jr High | | School Ground Improvements - Herring Cove Jr High | 36,819.21 | | 4,901.88 | 4,901.88 |
| 06/05/02 | | | | Harlen Field Portable Washrooms and Fencing | | | 1,181.00 | 1,181.00 |
| 09/14/04 | 11/25/04 | Spryfield Lions Club | | Rink Improvements | | | 4,000.00 | 4,000.00 |
| 05/06/05 | | | | Cleaview Playground Fence | | | 4,769.54 | 4,769.54 |
| 05/11/05 | 06/23/05 | Ketch Harbour Residents Association | | Construction of Floats to Community Wharf | | | 4,000.00 | 4,000.00 |
| 05/11/05 | | | | Construction of Floats to Community Wharf | | | (4,000.00) | (4,000.00) |

100 232 98 45 721 09 23 271 43 68 992 52 31 230 46

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forwrd | Councillors Fund | Commitment & Commitments | Total Expenditures Available |
|-----------------------------|--------------|--------------------------------------|---|-------------|---------------|------------------|--------------------------|------------------------------|
| CCV00689 | | | | | 227.27 | | | 36,333.48 |
| Dist. 19/Johns | | | | | 40,000.00 | 40,000.00 | | |
| Commitments carried forward | | | | | | | | |
| Budget 2004/05 | | | | | | | | |
| Budget 2005/06 | | | | | | | | |
| 07/30/04 | | | Sackville Heights Community Centre-Gym/Community Room Improv. | | | | | 201.16 |
| 06/11/04 | | | Amherst Playground Improvements | | | | | 3,490.14 |
| 09/20/04 | | | Radar Speed Monitor | | | | | 2,012.50 |
| 09/20/04 | | | Radar Speed Monitor | | | | | (1,810.01) |
| 07/19/04 | 09/02/04 | Doug Richard Backhoe & Trucking Ltd. | | | | | | 5,031.82 |
| 01/21/05 | 04/05/05 | Millwood High School | | | | | | 3,282.67 |
| 04/13/05 | 04/26/05 | Sackville Sports Stadium | | | | | | 4,192.30 |
| 06/08/05 | 07/05/05 | Springfield Lake Rec Assoc | | | | | | 3,500.00 |
| 06/15/05 | 06/23/05 | Kinsmen Club of Sackville | | | | | | 1,500.00 |
| 05/10/05 | 07/05/05 | Sackville Masonic Building Society | | | | | | 10,000.00 |
| | | | | Total | | | | 12,493.21 |
| | | | | | 80,227.27 | 63,840.27 | 3,893.79 | 67,734.06 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments Available |
|-----------------------------|----------------|--|-------------|-------------------|----------------------|--|
| CCV/00670 | | | | | | |
| Dist. 20/Harvey | | | | 47,738.82 | | |
| Commitments carried forward | | | | 40,000.00 | | |
| Budget 2004/05 | | | | 40,000.00 | 75,337.15 | |
| Budget 2005/06 | | | | | | 75,337.15 |
| 09/20/04 | | Radar Speed Monitor | | 1,810.00 | 202.49 | |
| 09/20/04 | | Radar Speed Monitor | | (1,810.00) | | 2,012.49 |
| 09/20/04 | | Radar Speed Monitor | | (0.01) | | (1,810.00) |
| 04/03/03 | | Seawood Ave Playground Project | | 6,884.26 | | 6,884.26 |
| 12/03/04 | | Gertude Parker School Playground | | 5,000.00 | | 5,000.00 |
| 06/06/05 | 06/09/05 | Cavalier Dr School Lighting Improvements | | 3,000.00 | | 3,000.00 |
| 05/30/05 | 06/23/05 | Westmount Accessible Play Structure | | 2,000.00 | | 2,000.00 |
| 06/15/05 | | Repairs to leaking roof | | 1,500.00 | | 1,500.00 |
| | | Total | | 127,738.82 | 79,837.14 | 14,086.75 |
| | | | | | 93,923.89 | 33,814.93 |

**HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries**

| District Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments Available |
|---|----------------|---|-------------|-------------------|----------------------|--|
| CCV/00671 | | | | | | |
| Dist. 21/Goucher Commitments carried forward | | | | 24,804.14 | | |
| Budget 2004/05 | | | | 40,000.00 | | |
| Budget 2005/06 | | | | 40,000.00 | 40,875.80 | 40,875.80 |
| | | | | | | |
| 03/09/05 | | Security System/Road Sign/Furniture | | 3,000.00 | | 3,000.00 |
| 03/26/04 | | Community Tree Planting | | | 4,700.00 | 4,700.00 |
| 06/05/02 | | Ft. Sackville Playgound Improvements | | | 5,000.00 | 5,000.00 |
| 05/05/03 | 04/14/05 | Armin Playground | | | 6,955.22 | 6,955.22 |
| 03/10/05 | 04/12/05 | Bedford Waters Advisory Water Shed Study (BWAB Water Testing) | | 650.00 | | 3,172.50 |
| 03/11/05 | 04/12/05 | Photo Printer & Vacuum Cleaner | | 3,000.00 | | 650.00 |
| 03/11/05 | 04/12/05 | Range Park Complex Improvement | | (3,000.00) | | |
| 04/29/05 | 05/03/05 | Range Park Complex Improvement | | | 1,856.35 | 3,000.00 |
| 05/25/05 | | Infinity Start System | | | | 1,856.35 |
| 05/09/05 | | Oceanview Park Improvement-Grassing - Res # 888 | | | 5,000.00 | 5,000.00 |
| 06/08/05 | 06/21/05 | Purchase of Furnitures for Lebrun Centre | | | 1,420.54 | 1,420.54 |
| 12/22/04 | 06/16/05 | Generator for Dewolfe Park | | 2,300.00 | | 2,300.00 |
| 05/25/05 | 06/21/05 | Papermill Lake Phosphorous Sampling | | | 856.75 | 856.75 |
| | | Mill Run Trail-Park Benches & Tables | | | 1,247.35 | 1,247.35 |
| | | | | | | |
| | | Total | | 104,804.14 | 50,786.25 | 26,248.26 |
| | | | | | | 27,769.63 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District | Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures | Commitment & Commitments Available |
|----------------|-----------------------------|-------------|---------------|--|----------------|-------------------|--------------------|------------------------------------|
| CCV00672 | Dist. 22/Rankin | | | | | | | |
| | Commitments carried forward | | | | | | | |
| Budget 2004/05 | | | | | | | | |
| Budget 2005/06 | | | | | | | | |
| 06/05/02 | 06/13/05 | 06/14/05 | | Public Trails Improvement | 52,312.98 | | 2,277.34 | 2,277.34 |
| | | | | Beechville Estates Park Land Development | 40,000.00 | | 10,535.64 | 10,535.64 |
| | | | | Clearing Recreational Land | 40,000.00 | | 2,500.00 | 2,500.00 |
| 06/05/02 | 06/05/02 | | | BLT Rails & Trails Signages | | | 1,000.00 | 1,000.00 |
| 06/05/02 | 12/29/04 | 04/07/05 | Cablecom Ltd. | Greenwood Heights Park Ballfield Netting | 12,777.45 | (12,777.45) | 12,777.45 | (12,777.45) |
| 12/29/04 | 04/07/05 | | Cablecom Ltd. | Greenwood Heights Park Ballfield Netting | | | 15,000.00 | 15,000.00 |
| 07/30/04 | 06/11/04 | | | Glenarry Estates Park Land Development | | | 2,000.00 | 2,000.00 |
| 07/30/04 | 07/15/04 | | | Reallocate Bus Shelter Pad (Norwood to Eisener St., Timberlea) | | | 441.85 | 441.85 |
| 06/11/04 | 07/30/04 | | | Greenwood Heights-Ballfield Infield | | | 5,000.00 | 5,000.00 |
| 07/15/04 | 07/30/04 | | | East St. Margaret's School (Indian Hbr) Playground | | | 2,000.00 | 2,000.00 |
| 07/30/04 | 07/30/04 | | | Pinedale Park Skateboard Cost Sharing | | | 2,000.00 | 2,000.00 |
| 09/11/04 | 05/31/05 | | | Skateboard Park at Pinedale Subdivision | | | 2,000.00 | 2,000.00 |
| 04/28/05 | 05/31/05 | | | Brookside Community Park Beautification Project | | | 6,500.00 | 6,500.00 |
| 04/29/05 | 06/07/05 | | | Update office equipment - computer, fax & printer | | | 3,500.00 | 3,500.00 |
| 05/13/05 | 06/07/05 | | | Terrance Bay Community Wharf-Ramp & Float | | | 439.57 | 439.57 |
| 05/30/05 | | | | Westmount Accessible Play Structure | | | 2,000.00 | 2,000.00 |
| 05/31/05 | | | | West Dover Ballfield Netting | | | 4,000.00 | 4,000.00 |
| 05/31/05 | | | | Asphalt Pad at the BLT Centre - skateboard park | | | 7,000.00 | 7,000.00 |

HALIFAX REGIONAL MUNICIPALITY
ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At June 30, 2005 - New District Boundaries

| District Request Date | Cheque Date | Payable to | Description | Budget Forward | Councillor's Fund | Total Expenditures Commitment & Commitments Available |
|--|----------------|------------------------------------|---|---------------------|----------------------|--|
| CCV/00673 | | | | | | |
| Dist. 23/Meadie Commitments carried forward | | | | | | |
| Budget 2004/05 | | | | 11,344.34 | | |
| Budget 2005/06 | | | | 40,000.00 | 30,851.55 | 30,851.55 |
| 06/05/02 | | | | | | |
| 07/30/04 | | | | | | |
| 06/05/02 | | | | | | |
| 06/20/04 | | | | | | |
| 03-30-04 | | | | | | |
| 04/04/05 | | | | | | |
| 05/30/05 | | | | | | |
| 04/25/05 | 06/07/05 | Madeline Symonds Middle School | R.S. Allen Memorial Playground/Basketball Field Net | 2,000.00 | 2,000.00 | 2,000.00 |
| 06/17/05 | 06/30/05 | Hubbards Cove Business Association | CN Rail Over Pass Improvements | 3,000.00 | 3,000.00 | 3,000.00 |
| | | | Westwood Hills Playground | 3,501.06 | | |
| | | | Westmount Accessible Play Structure | 2,000.00 | | |
| | | | Signage | 1,500.00 | 1,500.00 | 1,500.00 |
| | | | Banners, shrubs perennials | 500.00 | 500.00 | 500.00 |
| | | | | | | |
| | | | Total | 91,344.34 | 32,851.55 | 20,492.79 |
| | | | | | | 53,344.34 |
| | | | | | | 38,000.00 |
| | | | | | | |
| | | | Total Councillors' District Capital Funds | 2,862,836.01 | 1,101,471.47 | 997,680.36 |
| | | | | | | 763,684.19 |

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to June 30, 2005**

Sackville Heights Elementary School
Cost Center: C105
Fiscal Year: 2005/06

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

| GL# | GL Description | Amount | Vendor | Description |
|------|---|--------------------|------------------------------------|---|
| 4200 | Area Rate Revenue | (7,024.95) | | |
| 5102 | Facilities Rentals | (139.59) | | |
| 5508 | Recovery External Parties | 179.21 | | |
| 6201 | Telephone | 38.91 | Unique Delivery Service | HRM Work Order |
| 6202 | Courier/Postage | 302.43 | Sackville Seniors Advisory Council | HRM Work Order |
| 6312 | Refuse Collection | 9,750.00 | | HRM Goods Issue |
| 6399 | Contract Services | 1,196.44 | | HRM Work Order |
| 6399 | Contract Services | 484.33 | | HRM Work Order |
| 6407 | Cleaning/Sani Supplies | 2,717.18 | | HRM Work Order |
| 6606 | Heating Fuel | 2,230.88 | | HRM Work Order |
| 6607 | Electricity | 420.37 | Sackville Seniors Advisory Council | Trust Fund Loan Sackville Heights Redevelopment |
| 6611 | Building - Interior | 2,335.52 | | Trust Fund Loan Sackville Heights Redevelopment |
| 8010 | Other Interest | 850.96 | | HRM Work Order |
| 8013 | Loan Principal Repayment | 170.00 | | HRM Work Order |
| 9911 | PM Labour - Reg | 14.31 | | HRM Work Order |
| 9970 | Materials Chargeback | 84.00 | | HRM Work Order |
| 9971 | Labour Chargeback | | | |
| | Balance of Activity to June 30, 2005 | 13,610.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (96,725.77) | | |
| | <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(83,115.77)</u> | | |

East Preston Recreation Centre
Cost Center: C110
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|---|-----------------|-------------------|--|
| 4200 | Area Rate Revenue | 216.74 | Aliant | 1557/25900176 Area Rate - East Preston |
| 5803 | Transfer General Rate | 1,877.40 | Emera Fuels | East Preston Rec Ctr |
| 6201 | Telephone | 1,046.51 | Nova Scotia Power | 746288-0 Area Rate - 24 Brooks Dr - East Preston |
| 6606 | Heating Fuel | | | |
| 6607 | Electricity | | | |
| | Balance of Activity to June 30, 2005 | 3,140.65 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | 1,707.89 | | |
| | <u>(Surplus) / Deficit at June 30, 2005</u> | <u>4,848.54</u> | | |

Mineville Community Association
Cost Center: C115
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--|-------------------|--------|-------------------|
| 4200 | Area Rate Revenue | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(7,684.71)</u> | | <u>(7,684.71)</u> |

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--|--------------------|--------|--------------------|
| 4200 | Area Rate Revenue | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(59,639.25)</u> | | <u>(59,639.25)</u> |

Beaver Bank Community Centre

Cost Center: C125

Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--|---------------------|--------|---------------------|
| 4200 | Area Rate Revenue | 0.00 | | |
| 5803 | Transfer General Rate | | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(204,104.92)</u> | | <u>(204,104.92)</u> |

Highland Park Recreation Association
Cost Center: C130
Fiscal Year: 2005/06

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

| GL# | GL Description | Amount | Vendor | Description |
|------|--|--|------------------------------------|--|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | 59.80 | Bob Moore | |
| 6202 | Courier/Postage | 107.23 | IVK Health Centre | Expense Reimbursement - Postage Newsletter |
| 6205 | Printing & Reproduction | | | Printing Expense |
| 6603 | Grounds & Landscaping | 3,147.84 | R MacKinnon Holdings | |
| 6911 | Facilities Rental | 15.51 | | HRM Journal Entry - Room Rental Library May 9/05 |
| 6999 | Other Goods/Services | 235.00 | Service NS And Municipal Relations | |
| 6999 | Other Goods/Services | 434.40 | Eagle Beach Contractors Limited | Park Gate Modification |
| | Balance of Activity to June 30, 2005 | 3,999.78 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(18,391.67)</u> <u>(14,391.89)</u> | | |

Kingswood Ratepayers Association
Cost Center: C135
Fiscal Year: 2005/06

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

| GL# | GL Description | Amount | Vendor Description | Description |
|------|--|--|--------------------|-------------|
| 4200 | Area Rate Revenue | | | |
| | Balance of Activity to June 30, 2005 | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(116,962.90)</u> <u>(116,962.90)</u> | | |

Prospect Road Recreation Area Rate
Cost Center: C140
Fiscal Year: 2005/06

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

| GL# | GL Description | Amount | Vendor Description | Description |
|------|--|---------------------|------------------------------|---|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | | | |
| 6607 | Electricity | | | |
| 6999 | Other Goods/Services | | | |
| 6999 | Other Goods/Services | 26.16 | Nova Scotia Power | 2239 Prospect Rd - Ball Field |
| 6999 | Other Goods/Services | 49.52 | Shawn Oickle | Reimbursement Locks purchased Canadian Tire |
| 6999 | Other Goods/Services | 561.54 | Kent Building Supplies | Supplies - Village Green |
| 6999 | Other Goods/Services | 3,620.01 | Brookside Junior High School | Excavation for Walkways |
| | Balance of Activity to June 30, 2005 | 4,257.23 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(108,473.52)</u> | | |
| | | <u>(104,216.29)</u> | | |

Westwood Hills Residents Association
Cost Center: C145
Fiscal Year: 2005/06

Provide neighbourhood improvement programs and recreational development within community

| GL# | GL Description | Amount | Vendor | Description |
|------|--|-----------------|-----------------------------|---|
| 4200 | Area Rate Revenue | | | |
| 6912 | Advertising/Promotion | 82.74 | Margaret Shiners | Reimbursement Halifax Herald Ads |
| 6999 | Other Goods/Services | 389.81 | Sobeys | Westwood Hills Canada Day Party |
| 6933 | Community Events | 1,899.99 | Glow Promotions | July 1, 2005 |
| 6999 | Other Goods/Services | 187.00 | K.N. Umlah Insurance Agency | Westwood Hills Special Events Liability |
| 6999 | Other Goods/Services | 100.08 | Mrs Joan Lavers | Reimbursement for Prizes |
| 6999 | Other Goods/Services | 135.48 | Chris Mosher | Expense Reimbursement Westwood Hills |
| | Balance of Activity to June 30, 2005 | 2,795.10 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>2,401.99</u> | | |
| | | <u>5,197.09</u> | | |

Upper Hammonds Plains Community Centre Provide maintenance of community centre; utilities; loan payments

Cost Center: C150
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--------------------------------------|------------------------|-----------------------------------|--|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | 1,427.30 | Emera Fuels | |
| 6606 | Heating Fuel | 856.08 | Nova Scotia Power | |
| 6607 | Electricity | 117.72 | Halifax Regional Water Commission | |
| 6608 | Water | | | 205716-4 Area Rate - Upper Hammonds Plains |
| | Balance of Activity to June 30, 2005 | 2,401.10 | | 2072556100003 711 Pockwock |
| 9000 | Prior Yr. (Surplus)/Deficit | 1,054.87 | | |
| | (Surplus) / Deficit at June 30, 2005 | <u><u>3,455.97</u></u> | | |

Harrietsfield Recreation Centre

Cost Center: C155
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--------------------------------------|----------------------|-------------------|------------------------------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | 150.00 | | |
| 6311 | Security | 98.08 | | |
| 6407 | Clean/Sani Supplies | 457.49 | Emera Fuels | |
| 6606 | Heating Fuel | 506.38 | Nova Scotia Power | |
| 6607 | Electricity | 4,628.45 | Grand & Toy | |
| 6699 | Other Building Costs | 2,804.15 | | Banquet Tables and Stacking Chairs |
| 6708 | Mechanical Equipment | 1,010.00 | | HRM Work Order |
| 9911 | PM Labour - Reg | 9,654.55 | | HRM Work Order |
| | Balance of Activity to June 30, 2005 | | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (9,077.84) | | |
| | (Surplus) / Deficit at June 30, 2005 | <u><u>576.71</u></u> | | |

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2005/06

Used for donations to community organizations

| GL# | GL Description | Amount | Vendor | Description |
|------|---|------------------------------------|---|-------------------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | | | |
| 6999 | Other Goods/Services | 500.00 | Musquodoboit Hbr Minor Softball Association | Donation |
| 6999 | Other Goods/Services | 2,000.00 | Musquodoboit Hbr Trailways Association | Donation |
| 6999 | Other Goods/Services | 1,000.00 | Petpeswick Yacht Club | Renewal of Public Wharf |
| | Balance of Activity to June 30, 2005 | 3,500.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2005 | <u>(949.44)</u> <u>2,550.56</u> | | |

Dutch Settlement / Riverline Activity Centre
Cost Center: C165
Fiscal Year: 2005/06

Provide area residents with community hall and ballfield

| GL# | GL Description | Amount | Vendor | Description |
|------|---|----------------------------------|--------------------------|---|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | | | |
| 6201 | Telephone | 63.96 | Aliant | |
| 6407 | Cleaning/Sani Supplies | 15.04 | Enfield Hardware Limited | 1557/1241377 Area Rate - Riverline Comm Ctr |
| 6504 | Hardware | 734.97 | Enfield Hardware Limited | |
| 6506 | Lumber | 109.62 | Enfield Hardware Limited | |
| 6606 | Heating Fuel | 466.33 | Emera Fuels | Dutch Settlement |
| 6607 | Electricity | 292.84 | Nova Scotia Power | 221016-9 Area Rate - Grono Rd- Dutch Settlement |
| 6699 | Other Building Costs | 120.00 | Steiff Water Services | Water |
| | Balance of Activity to June 30, 2005 | 1,802.76 | | |
| 9000 | Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2005 | <u>(965.35)</u> <u>837.41</u> | | |

Hammonds Plains Common Rate
Cost Center: C170
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--|--------------------|-------------------------------|--------------------------------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | | | |
| 6707 | Plumbing & Heating | 2,558.32 | Tony Welsh Plumbing & Heating | |
| | Balance of Activity to June 30, 2005 | 2,558.32 | | Hammonds Plains Fire Club Renovation |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(45,419.13)</u> | | |
| | | <u>(42,860.81)</u> | | |

Provide funds for community playgrounds, donations

Hubbards Recreation Centre
Cost Center: C175
Fiscal Year: 2005/06

| GL# | GL Description | Amount | Vendor | Description |
|------|--|-------------------|-----------------------------|---------------------------------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | | | |
| 6201 | Telephone | 38.92 | Aliant | |
| 6308 | Snow Removal | 93.09 | Gary Veith Backhoe Services | 1557/22346698 Area Rate - South Shore |
| 6308 | Snow Removal | 50.00 | Derrick Lang | Snow Removal |
| 6399 | Contract Services | 300.00 | Dennis Dore | Spring Cleaning |
| 6607 | Electricity | 356.18 | Nova Scotia Power | 493531-8 Area Rate - Hubbards |
| 9200 | HR CATS Wage/Ben | 309.42 | | HRM Work Order |
| 9911 | PM Labour - Reg | 258.00 | | HRM Work Order |
| 9912 | PM Labour - OT | 62.00 | | HRM Work Order |
| | Balance of Activity to June 30, 2005 | 1,467.61 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(8,945.31)</u> | | |
| | | <u>(7,477.70)</u> | | |

Grand Lake Community Centre
Cost Center: C180
Fiscal Year: 2005/06

Provide community centre maintenance; loan payments

| GL# | GL Description | Amount | Vendor | Description |
|------|---|--|--------------------------|-------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | 273.40 | Enfield Hardware Limited | |
| 6699 | Other Building Cost | 76.92 | Janitor's Market | |
| 6699 | Other Building Cost | | | Supplies |
| | Balance of Activity to June 30, 2005 | 350.32 | | |
| 9000 | Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2005 | <u>(7,857.77)</u> <u>(7,507.45)</u> | | |

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2005/06

Payment of approved Capital Projects

| GL# | GL Description | Amount | Vendor | Description |
|------|---|--|--------|-------------|
| 4200 | Area Rate Revenue | | | |
| 5803 | Transfer General Rate | 0.00 | | |
| | Balance of Activity to June 30, 2005 | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2005 | <u>(347,300.04)</u> <u>(347,300.04)</u> | | |

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2005/06

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

| GL# | GL Description | Amount | Vendor | Description |
|------|---|--|--------|-------------|
| 4200 | Area Rate Revenue | | | |
| | Balance of Activity to June 30, 2005 | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2005 | <u>(15,568.16)</u> <u>(15,568.16)</u> | | |

Silversides Residents Association
Cost Center: C196
Fiscal Year: 2005/06

| <u>GL#</u> | <u>GL Description</u> | <u>Amount</u> | <u>Vendor</u> | <u>Description</u> |
|------------|--|----------------------|---------------|--------------------|
| 4200 | Area Rate Revenue | | | |
| | Balance of Activity to June 30, 2005 | 0.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at June 30, 2005</u> | <u>330.23</u> | | |
| | | <u><u>330.23</u></u> | | |

LWF Recreation Centre
Cost Center: C210
Fiscal Year: 2005/06

| <u>GL#</u> | <u>GL Description</u> | <u>Amount</u> | <u>Vendor</u> | <u>Description</u> |
|------------|---|--|-------------------------|--|
| 4200 | Area Rate Revenue | 28.55 | Aliant Telecom/Mobility | Area Rate - Windsor Jct Comm Ctr |
| 6201 | Telephone | 782.73 | Nova Scotia Power | 478406-2 Area Rate -Windsor Jct Comm Ctr |
| 6607 | Electricity | 811.28 | | |
| | Balance of Activity to June 30, 2005 | | | |
| 9000 | Prior Yr. (Surplus)/Deficit 2005 Recreation budget amount <u>(Surplus) / Deficit at June 30, 2005</u> | <u>(2,273.49)</u> <u>(3,450.00)</u> <u><u>(4,912.21)</u></u> | | |

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2006**

HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BALANCES
Projection to March 31, 2006 (As of June 30, 2005)

Attachment #7

| | Actual Balance <u>March 31/05</u> | Budgeted Balance <u>March 31/06</u> | Projected Balance <u>March 31, 2006</u> | Variance |
|----------------------------|--|--|--|------------------------------|
| Equipment Reserves | \$ 2,766,000 | \$ 2,052,000 | \$ 2,052,000 | \$ — |
| Operating Reserves | \$ 9,454,000 | \$ 7,442,000 | \$ 6,264,000 | \$ (1,178,000) |
| Capital Reserves | \$ 39,750,000 | \$ 33,625,000 | \$ 30,986,000 | \$ (2,639,000) |
| Pollution Control Reserves | <u>\$ 24,483,000</u> | <u>\$ 16,007,000</u> | <u>\$ 16,012,000</u> | <u>\$ 5,000</u> |
| TOTAL RESERVES | <u>\$ 76,453,000</u> | <u>\$ 59,126,000</u> | <u>\$ 55,314,000</u> | <u>\$ (3,812,000)</u> |

Explanation of Projected Variances:

Operating Reserves:

Q310 Service Improvement Reserve - Council approved unbudgeted withdrawal of \$112,500 for the Expanding Ferry Network;

Q318 Library Capital Campaign - Grant from the province of \$235,000 and operating funding of \$156,000 less a current year planned withdrawal of \$135,000;

Q319 Major Events Facilities Reserve - A new Council approved reserve with current year contributions to be \$420,000 and withdrawal of \$380,000;

Q308 Variable Operating Stabilization Reserve - Recommended withdrawal of \$1,366,064 for the increased costs for the provincial assessment system and reduced recovery for the HST Offset.

Capital Reserves:

Council approved withdrawals for the oversizing component of Herring Cove Water and Sewer and for recommended land expropriation in an in-camera report.

Attachment #8

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

Capital Reserve Pool (CRESPOOL)

| Date | Project # | Description | Budget Year | Purpose | Budget | Amount Transferred In | Amount Transferred Out | Commitments | Balance |
|--------------------------------|--|---|-------------|-----------------------|-----------|-----------------------|------------------------|-------------|---------|
| 01/13/05 | CPC00285 | Sleepy & Fun Park Sackville | 99/00 | Other Infra-Pkts/Play | 43,318 | 6,522 | | | 49,840 |
| 02/14/05 | CGR00499 | Desmond Ave.: Bayers-Scott-Culvert Rehab. | 99/00 | Other Infra-Sewage | 206,135 | 1,077 | | | 50,917 |
| 02/14/05 | CPC00675 | Track & Field Upgrades/Repairs | 00/01/02/03 | Other Infra-Pkts/Play | 284,939 | 653 | | | 51,570 |
| 02/14/05 | CPR00324 | Athletic Field Upgrading/Repairs | 99/00/01 | Other Infra-Pkts/Play | 230,000 | 12 | | | 51,582 |
| 02/14/05 | CPR00331 | General Park Repairs & Upgrades | 99/00 | Other Infra-Pkts/Play | 50,000 | 2,904 | | | 54,486 |
| <i>Balance: March 31, 2005</i> | | | | | | | | | |
| 06/01/05 | CHA00160 | Vehicle Tracking & Community (HST saving) | 03/04/05 | Equipment-Tans Serv | 54,486 | 8,298 | | | 62,784 |
| 06/01/05 | CKU00141 | Sidewalk Renewals (HST saving) | 03/04 | Sidewalks | | 907 | | | 63,691 |
| 06/01/05 | CPC00304 | Ball Field Upgrades (HST saving) | 03/04 | Other Infra-Pkts/Play | | 758 | | | 64,449 |
| 06/01/05 | CTR00416 | Traffic Signal Installation (HST saving) | 03/04 | Other Infra/Streets | | 485 | | | 64,934 |
| 06/01/05 | CTR00530 | Traffic Signal Contr. Sys. Integration (HST saving) | 03/04 | Other Infra/Streets | | 875 | | | 65,809 |
| 06/01/05 | CVD00277 | 4 Replacement Access-A-Bus (HST saving) | 02/03 | Veh-Public Transp. | | 8,759 | | | 74,568 |
| 06/01/05 | CVD00434 | Conventional Transit Bus Exp. (HST saving) | 03/04 | Veh-Public Transp. | | 77,164 | | | 151,732 |
| 06/01/05 | CVD00435 | Conventional Transit Bus Rplcmnt (HST saving) | 03/04 | Veh-Public Transp. | | 206,849 | | | 55,117 |
| 06/01/05 | CVJ00223 | Apparatus Replacement (HST saving) | 03/04 | Veh-Fire | | 682 | | | 207,531 |
| 06/01/05 | CVJ00252 | Rehab Unit (HST saving) | 03/04 | Veh-Fire | | 2,669 | | | 210,200 |
| 06/01/05 | CXR00483 | New Paving-Subadvn St-Inside Core (HST saving) | 03/04 | Other Infra/Streets | | 9,739 | | | 219,939 |
| 06/01/05 | CYR00991 | Paving Renewal 2001 (HST saving) | 03/04 | Other Infra/Streets | | 3,722 | | | 223,661 |
| 06/01/05 | CB200516 | Integrated Dispatch/Telecomm. (HST saving) | 03/04 | Bldg/N/eh. | | 1,166 | | | 224,827 |
| 06/01/05 | CEJ00517 | Rual Fire SCBA Upgrade/Replacement | 03/04 | Equipment/Fire | | 1,178 | | | 226,005 |
| 06/01/05 | CGR00782 | Centre Street Storm Sewer | 00/01 | Other Infra/Sewage | | 3,546 | | | 229,551 |
| 06/30/05 | <i>Reduction of Crespool & applied to 05/06 Debt</i> | | | | (229,551) | (229,551) | 0 | | 0 |
| <i>Balance: June 30, 2005</i> | | | | | | | | | |

| | | |
|---|-------------------------|-----------|
| Summary: | Balance: March 31, 2005 | 54,486 |
| Transfers In First Quarter 2005/06 | | 175,065 |
| Transfers Out in Second Quarter 2005/06 | | |
| Transfers In Third Quarter 2005/06 | | 175,065 |
| Transfers Out in Fourth Quarter 2005/06 | | |
| (Applied to Debt) | | (229,551) |
| Balance: June 30, 2005 | | 0 |