

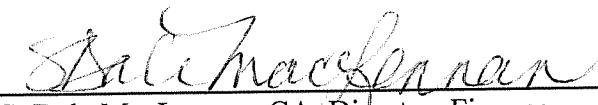


PO Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Halifax Regional Council
February 28, 2006

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY:


S. Dale MacLennan, CA, Director, Finance

DATE: February 23, 2006

SUBJECT: Third Quarter 2005/2006 Financial Report

INFORMATION REPORT

ORIGIN

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

- a report of operating fund surplus / (deficit) by area;
- a report detailing district capital expenditures in accordance with the Capital Fund Policy approved by Council on May 16, 2000;
- regular updates on the balance in the Capital Reserve Pool (CRESPOOL) as requested by Regional Council on October 23, 2001 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 surplus of \$3,076,000 is being projected as of the end of the third quarter. Details by business unit are included in Attachments 1 and 2 to this report. Overall, the projected surplus is made up of a net departmental deficit of \$642,000 and a net projected surplus of \$3,718,000 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 impact of the following significant items are being monitored as the year progresses:

- Fuel price increases with a potential to increase fuel costs as much as \$2.5 million over budget (\$1.5M of this potential cost is included in the current projections);
- Winter Works Program - Snow and Ice removal costs have been significantly over budget in recent years and the third quarter forecast does not include any projected variance related to potential snow events from January to March, inclusive;
- Sackville Landfill reserve funding requirements;
- Finalization of the Pockwock LIC refund.

Hurricane Juan occurred on September 29, 2003 and the associated costs and commitments have been accumulating from that time forward. A total of \$1.98 million in Juan related expenditures was incurred in the first nine months of 2005/06. The majority of the expenditures are expected to be recoverable, however any anticipated unrecoverable Juan expenditures have been included in the business unit forecasts.

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 December 31, 2005 is included as Attachment #4 to this report. The statement shows, by business unit, the expenditures against the total budget as at December 31st 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 \$89 million. This brought forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets or through other approved budget transfers.

Relative to the 05/06 capital budget, the net approved adjustment year-to-date is an addition of \$37 million comprised primarily of the following: \$24.2M for the Alderney Gate purchase, an additional \$5.3M for Highway 111/Portland Street in CCC funding, \$760K for various resurfacing and paving renewal projects, an additional \$1.8 million for Glenmount/Millview Sewer & Water, which is to be funded from debt, and various water, sewer and miscellaneous projects totalling \$4M. Figures in the attachment also include approval of \$18.2M in advance funding for 2006/07 and a reduction of \$17.2M due to projects closed to fixed assets.

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 third quarter to December 31 are included as Attachment #6.

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 \$56,233,000 at March 31, 2006. Based on the current projection the net balances are now projected to be \$52,330,000 at March 31, 2006. The net decrease can be attributed to a few major items:

- Land appropriation (\$3,370,000)
- A reduction in planned expenditures from the Pollution Control Reserve Q106 \$2,000,000
- A reduction in the expected contributions to Q105 Environmental Protection attributed to reduced water consumption in HRM in 2005/06 (\$2,000,000)
- Anticipated withdrawal of (\$1,366,000) from the Variable Operating Stabilization Reserve to offset the reduction in recoveries for the HST Offset and the increased provincial

- assessment charges
- Reduction in contributions for Sale of Land Reserve (\$1,000,000)
- An increase in the Business Parks Sale of Land Reserve of \$2,500,000
- Various water and sewer projects funded from the Sewer Redevelopment Reserve (\$1,007,000) including the oversizing component of Herring Cove Water and Sewer
- Burnside phases 1 - 5 (\$500,000)
- Otter Lake landfill (\$388,000)
- Commonwealth Games bid (\$375,000)
- Mosher River fire station (\$251,000)
- Metro Transit EPC (\$250,000)
- Oil spill remediation (\$221,000)

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 December 31, 2005 is \$0. Activity since September 30, 2005 has included \$232,000 transferred into and out of the Pool, related to a transfer from CPIC-Interface Hardware and Software to Police Training Centre - Northbrook School.

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

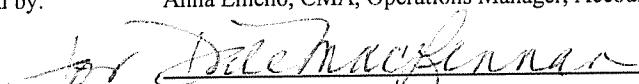
This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Capital and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Capital and Operating reserves as well as any relevant legislation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2005 to December 31, 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 December 31, 2005
4. Halifax Regional Municipality Capital Statement as at December 31, 2005
5. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2005
6. Report of Expenditures in the Recreation Area Rate Accounts to December 31, 2005
7. Halifax Regional Municipality Reserve Funds Projection to December 31, 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 490-1562

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2005 to December 31, 2005**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to December 31, 2005

	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	8,566,598	6,509,648	8,914,452	6,828,811	9,158,558	-244,106	-244,106	-2.74%
Environmental Management Services	29,944,383	22,204,890	29,531,625	20,943,708	29,024,439	507,186	507,186	1.72%
Fire & Emergency Services	40,031,969	28,502,208	42,728,890	30,468,170	42,830,113	-101,223	-101,223	-0.24%
Financial Services	4,273,277	3,453,794	4,036,948	3,829,210	4,578,290	-541,342	-541,342	-13.41%
Human Resources Services	3,753,831	2,395,032	3,974,470	2,844,004	3,943,140	31,330	31,330	0.79%
Legal Services	1,636,494	1,208,154	1,656,810	1,301,946	1,730,460	-73,650	-73,650	-4.45%
Planning & Development Services	4,824,490	2,902,327	5,263,615	3,096,440	5,258,233	5,382	5,382	0.10%
Transportation & Public Works	46,464,062	28,071,178	53,686,457	34,596,940	54,075,718	-389,261	-389,261	-0.73%
Real Property & Asset Management	23,412,340	28,275,211	25,815,013	20,253,688	25,568,017	246,996	246,996	0.98%
Recreation, Tourism, & Culture	10,187,829	6,285,125	10,222,811	6,703,521	10,460,414	-237,603	-237,603	-2.32%
Regional Police	39,733,287	29,823,932	41,527,190	30,312,192	41,508,124	19,066	19,066	0.05%
Outside Police	16,348,000	12,258,080	16,235,110	8,183,589	16,235,110	0	0	0.00%
Integrated Emergency Services	4,606,035	3,333,301	6,265,520	4,366,730	6,270,731	-5,211	-5,211	-0.08%
Shared Services	14,027,941	9,284,255	16,112,906	10,496,203	15,972,750	140,156	140,156	0.87%
Halifax Regional Library	12,249,721	7,602,371	12,693,000	7,934,648	12,693,000	0	0	0.00%
Departmental Sub-Total	260,060,257	192,109,506	278,664,817	192,159,800	279,307,097	-642,280	-642,280	-0.23%
Fiscal Services	-260,060,257	-303,981,673	-278,664,817	-317,440,600	-282,382,558	3,717,741	3,717,741	-1.33%
HRM Total		-111,872,167		-125,280,800	-3,075,461	3,075,461	3,075,461	

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to December 31, 2005

	Revenue	Budget Prior Fiscal Year 04/05	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance								
Environmental Management Services	381,160	395,077	350,350	217,383	319,100	-31,250	-8,92%	
Fire & Emergency Services	22,912,097	16,076,995	23,828,251	17,199,213	24,532,999	704,748	2,96%	
Financial Services	568,500	402,387	133,500	412,928	618,340	484,840	363,18%	
Human Resources Services	4,693,500	3,359,298	5,408,500	3,308,300	4,776,446	-632,054	-11.69%	
Legal Services	24,000	2,852	0	6,727	0	0	-	
Planning & Development Services	24,000	26,722	24,000	50,255	50,000	26,000	108.33%	
Transportation & Public Works	3,589,922	2,984,374	3,750,303	2,929,300	3,763,150	12,847	0.34%	
Real Property & Asset Management	38,683,513	27,881,557	40,371,398	29,383,351	41,459,798	1,088,400	2.70%	
Recreation, Tourism, & Culture	3,562,800	2,381,253	3,625,300	2,791,821	5,766,273	2,140,973	59.06%	
Regional Police	7,326,337	7,075,247	7,689,201	7,212,004	7,932,117	242,916	3.16%	
Outside Police	2,056,500	2,077,445	2,075,200	1,888,605	2,820,223	745,023	35.90%	
Integrated Emergency Services	194,400	80,048	0	87,611	0	0	-	
Shared Services	294,100	472,213	120,000	116,819	236,819	116,819	97.35%	
Halifax Regional Library	3,596,400	3,424,029	285,280	372,707	395,821	110,541	38.75%	
			3,716,400	4,409,295	4,467,445	751,045	20.21%	
Departmental Sub-Total	87,883,229	66,639,717	91,377,683	70,386,319	97,138,531	5,760,848	6.30%	
Fiscal Services								
Property Taxes	371,078,900	372,296,270	397,187,200	398,825,701	399,051,564	1,864,364	0.47%	
Tax Agreements	8,125,800	8,393,564	8,957,500	8,151,956	8,191,556	-765,944	-8.55%	
Deed Transfer Taxes	22,000,000	28,363,352	29,000,000	25,120,039	30,500,000	1,500,000	5.17%	
Local Improvement Charges	1,191,100	2,149,778	1,825,100	4,142,848	1,825,100	0	0.00%	
Payments In Lieu of Taxes	21,952,600	21,210,673	21,142,200	21,561,000	21,554,542	412,342	1.95%	
Own Source Revenue	15,062,290	8,943,282	13,798,100	10,361,030	15,913,200	2,115,100	15.33%	
Supplementary Education	20,846,200	20,188,158	20,846,200	17,933,891	20,423,800	-422,400	-2.03%	
Unconditional Transfers	3,369,000	3,358,293	3,597,200	3,190,690	3,190,720	-406,480	-11.30%	
Conditional Transfers	103,600	0	103,600	0	98,300	-5,300	-5.12%	
	463,729,490	464,903,370	496,457,100	489,287,155	500,748,782	4,291,682	0.86%	
HRM Total	551,612,719	531,543,087	587,834,783	559,673,474	597,887,313	10,052,530		

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2005 to December 31, 2005

	Budget Prior Fiscal Year 04/05	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2005	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Expenditures (excl Hurricane Juan)							
Governance	8,947,758	6,904,725	9,264,802	7,046,194	9,477,658	-212,856	-2.30%
Environmental Management Services	52,856,480	38,281,885	53,359,876	38,142,921	53,557,438	-197,562	-0.37%
Fire & Emergency Services	40,600,469	28,904,595	42,862,390	30,881,098	43,448,453	-586,063	-1.37%
Financial Services	8,966,777	6,813,092	9,445,448	7,137,510	9,354,736	90,712	0.96%
Human Resources Services	3,753,831	2,397,884	3,974,470	2,850,731	3,943,140	31,330	0.79%
Legal Services	1,660,494	1,234,876	1,680,810	1,352,201	1,780,460	-99,650	-5.93%
Planning & Development Services	8,414,412	5,886,701	9,013,918	6,025,740	9,021,383	-7,465	-0.98%
Transportation & Public Works	85,147,575	55,952,735	94,057,855	63,980,291	95,535,516	-1,477,661	-1.57%
Real Property & Asset Management	26,975,140	30,656,464	29,440,313	23,045,509	31,334,290	-1,893,977	-6.43%
Recreation, Tourism, & Culture	17,514,166	13,360,372	17,912,012	13,915,525	18,392,531	-480,519	-2.68%
Regional Police	41,789,787	31,901,377	43,602,390	32,200,797	44,328,347	-725,957	-1.66%
Outside Police	16,348,000	12,338,128	16,235,110	8,271,200	16,235,110	0	0.00%
Integrated Emergency Services	4,800,435	3,333,521	6,385,520	4,483,549	6,507,550	-122,030	-1.91%
Shared Services	14,322,041	9,756,468	16,398,186	10,868,910	16,368,571	29,615	0.18%
Halifax Regional Library	15,846,121	11,026,400	16,409,400	12,343,943	17,160,445	-751,045	-4.58%
Departmental Sub-Total	347,943,486	258,749,223	370,042,500	262,546,119	376,445,628	-6,403,128	-1.73%
Fiscal Services	203,669,233	160,921,697	217,792,283	171,846,555	218,366,224	-573,941	-
Halifax Regional School Board - Mandatory	72,576,000	54,432,000	78,266,000	58,699,500	78,266,000	0	0.00%
Halifax Regional School Board - Supplementary	20,846,200	15,634,650	20,846,200	15,634,650	20,846,200	0	0.00%
Debt Charges	37,205,828	38,846,638	38,589,600	39,844,142	38,536,200	53,400	0.14%
Reserves	5,719,000	4,739,153	6,834,000	5,139,762	5,486,956	1,347,044	19.71%
Interest on Reserves	3,118,000	2,770,254	3,118,000	3,372,916	4,346,100	-1,228,100	-39.39%
Insurance	4,290,000	3,078,583	4,200,000	3,021,829	4,200,000	0	0.00%
Transfers to Outside Agencies	14,297,700	5,350,839	14,542,700	5,583,605	15,452,435	-909,735	-6.26%
Grants & Tax Concessions	3,359,500	3,240,117	3,459,500	3,340,984	3,459,500	0	0.00%
Surplus Prior Year	0	0	0	0	0	0	-
Fire Protection (Hydrants)	7,524,000	7,467,716	7,524,000	7,629,420	8,598,800	-1,074,800	-14.28%
Capital from Operating	26,692,710	24,248,839	30,081,000	28,581,000	30,081,000	0	0.00%
Other	5,629,295	1,148,319	8,030,283	998,747	6,634,033	1,396,250	17.39%
Provision for Valuation Allowance	2,501,000	-35,411	2,301,000	0	2,459,000	-158,000	-6.87%
HRM Total	203,669,233	160,921,697	217,792,283	171,846,555	218,366,224	-573,941	-0.26%
HRM Total	551,612,719	419,670,920	587,834,783	434,392,674	594,811,852	-6,977,069	

Attachment #2

Explanation of Projected Surplus (Deficit)

Halifax Regional Municipality

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

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus/ (Deficit)
• Governance - Marketing and Promotions is projecting to be over budget primarily related to increased postage costs and increased volume for postal services; also printing and reproduction costs incurred but not being charged back to the business units.	\$ (244,000)
• Environmental Management Services - ICI tipping fees increase due to enforcement of by-law (haulers returning to Otter Lake); rate per tonne increased from \$18/T to \$21/T.	507,000
• Fire & Emergency Services - Impact of fuel cost increases.	(101,000)
• Financial Services - Parking Fines revenue is down due to the number of tickets being issued; the anticipated increase in parking ticket revenue will also not be realized due to the delay in legislative approval.	(541,000)
• Recreation, Tourism and Culture - Impact of a budget increase in Civic Events revenue not realized due to offsetting increase in related expenditures, arena revenue shortfall and other miscellaneous unanticipated charges.	(238,000)
• Real Property and Asset Management - There is a projected increase in costs for such items as heating fuel, refuse collection, environmental cleanup, renovations and leases; however these are more than offset by an increase in Business Parks revenue and salaries savings due to vacancies and staff transfers to winter works program.	247,000
• Transportation and Public Works - Increased fleet operational costs for fuel, parts and miscellaneous charges, net of a projected Public Works Operations surplus due to lower than anticipated operational/maintenance charges. The projected deficit does not reflect any potential cost overrun for snow and ice control for the last quarter of the fiscal year.	(389,000)
• Shared Services - Surplus due to staff vacancy net of consultant costs; reduced expenditures due to the late roll-out of mobile (CAD/RMS) pilot.	140,000
• Other Business Unit Net Deficit where business unit projection for gross revenue and gross expenditures are within \$100,000 of budget.	(23,000)
TOTAL BUSINESS UNIT NET SURPLUS/(DEFICIT)	\$ (642,000)

FISCAL SERVICES REVENUE VARIANCE ANALYSIS	Net Surplus/(Deficit)
<ul style="list-style-type: none"> Property Taxes <ul style="list-style-type: none"> Increased fire protection revenue due to higher than expected plant in service at HRWC and revenue from otherwise exempt property (see following page for use of funds). Cost of temporary tax credit was less than budgeted, Various other taxes higher due to valuation differences and the allowance for appeals from January 2005 roll. 	\$1,075,000 500,000 290,000
<ul style="list-style-type: none"> Deed Transfer Taxes - Increased due to property transactions, including the sale of a large commercial property. 	1,500,000
<ul style="list-style-type: none"> Tax Agreements <ul style="list-style-type: none"> Increase in Hotel Tax rate was delayed from April 2005 to January 2006 resulting in reduced revenues, Second payment-in-lieu of taxes related to the Alderney Gate property was not applicable due to HRM's purchase of the property in August. 	(500,000) (252,000)
<ul style="list-style-type: none"> Own Source Revenue <ul style="list-style-type: none"> Actual interest rates were higher than what had been included in the budget (3.15% compared to 2.5%). Approximately \$1.2M of the surplus was caused by Money Market Pool funds, all of which will be paid to a reserve fund (see following page). Parking meter revenues are less than anticipated. 	2,300,000 (240,000)
<ul style="list-style-type: none"> Payment in Lieu of Taxes - Received more for Federal and Provincial properties due to assessment differences and to additions/reductions in properties. 	412,000
<ul style="list-style-type: none"> Supplementary Education - Shortfall due to adjustment of the assessment related to Imperial Oil 	(422,000)
<ul style="list-style-type: none"> Unconditional Transfers - A recovery of HST from the Province of Nova Scotia was less than had been forecast. This recovery is calculated from the total HST costs for HRM as a percentage of the total HST costs for all Nova Scotia municipalities. The shortfall is due to a variation from the spending which had been originally estimated. 	(406,000)
<ul style="list-style-type: none"> Total of other categories of fiscal revenues where the projection is within \$100,000 of budget. 	35,000
TOTAL PROJECTED FISCAL SERVICES REVENUE SURPLUS/(DEFICIT)	\$ 4,292,000

FISCAL SERVICES EXPENSE VARIANCES	Net Surplus/(Deficit)
<ul style="list-style-type: none"> Reserves - A proposed transfer from the Variable Operating Stabilization Reserve is being recommended to cover the projected shortfall from the HST Offset and the increased Provincial Assessment System charges. 	\$1,347,000
<ul style="list-style-type: none"> Fire Protection - Extra funds earned from fire protection charges allocated for HRWC projects in 2005/06 with remaining surplus to be applied against 2006/07 Fire Protection charges. 	(1,074,000)
<ul style="list-style-type: none"> Transfers to Outside Agencies <ul style="list-style-type: none"> Increased cost of Provincial Assessment System, Projected deficit related to the Corrections contribution Payment to Metropolitan Regional Housing Authority less than budgeted 	(933,000) (150,000) 174,000
<ul style="list-style-type: none"> Provision for Valuation Allowance - Increase in valuation allowance required for shortfall in payments-in-lieu of taxes for Ports Authority, CBC, and Canada Post 	(158,000)
<ul style="list-style-type: none"> Interest on Reserves - payment to reserve fund of increased interest earned on reserve fund balances due to higher interest rates 	(1,228,000)
<ul style="list-style-type: none"> Other <ul style="list-style-type: none"> Reduced transfer to reserve fund due to the delay in implementation of the increased Hotel Tax Contract to be signed for less than had been anticipated 	580,000 816,000
<ul style="list-style-type: none"> Total of all other categories of fiscal expenses where the projection is within \$100,000 of budget 	52,000
TOTAL PROJECTED FISCAL EXPENDITURE SURPLUS/(DEFICIT)	\$ (574,000)
NET PROJECTED OPERATING SURPLUS	\$ 3,076,000

Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at December 31, 2005**

HALIFAX REGIONAL MUNICIPALITY
Operating Fund Balance Sheet

Attachment # 3
Page 1 of 2

December 31, 2005, with comparative figures for December 31, 2004 and Year end March 31,2005
(In thousands of dollars)

	31-Dec-05	31-Dec-04	31-Mar-05
Assets			
Cash and short term deposits	\$ 251,370	\$ 234,120	\$ 164,222
Receivables:			
Taxes, net of allowance	23,493	22,284	18,194
Local improvement charges	5,298	6,766	6,869
Federal government and its agencies, net of allowance	4,276	2,200	3,185
Provincial government and its agencies, net of allowance	8,021	340	9,246
Own funds and agencies	187,892	141,302	168,682
Other receivables, net of allowance	15,468	14,632	14,961
	<u>244,448</u>	<u>187,524</u>	<u>221,137</u>
Loans and advances	5,084	4,526	4,348
Tangible assets:			
Inventories, at cost	4,466	3,983	3,748
Properties acquired at tax sale	179	179	179
	<u>4,645</u>	<u>4,162</u>	<u>3,927</u>
Other assets:			
Deferred transition costs	5,312	7,673	7,082
Prepaid expenses	605	457	1,412
Deferred debt discount	1,936	1,750	1,700
	<u>7,853</u>	<u>9,880</u>	<u>10,194</u>
	<hr/> <u>\$ 513,400</u>	<hr/> <u>\$ 440,212</u>	<hr/> <u>\$ 403,828</u>

HALIFAX REGIONAL MUNICIPALITY
Operating Fund Balance Sheet

Attachment # 3
Page 2 of 2

December 31, 2005, with comparative figures for December 31, 2004 and Year end March 31,2005
(In thousands of dollars)

	31-Dec-05	31-Dec-04	31-Mar-05
Liabilities and Accumulated Surplus			
Payables:			
Federal government and its agencies	\$ 157	\$ 191	\$ 2,470
Provincial government and its agencies	9	6	10,622
Own funds and agencies	322,157	272,142	297,042
Trade accounts	4,783	2,898	5,931
Accrued liabilities	40,486	32,613	48,813
Other	5,313	5,644	4,179
	<hr/> 372,905	<hr/> 313,494	<hr/> 369,057
Other liabilities:			
Prepayment of taxes	0	0	20,460
Deferred revenue	<hr/> 9,214	<hr/> 11,685	<hr/> 11,034
	<hr/> 9,214	<hr/> 11,685	<hr/> 31,494
Accumulated surpluses	 131,281	 115,033	 3,277
	<hr/> \$ 513,400	<hr/> \$ 440,212	<hr/> \$ 403,828

Attachment #4

**Halifax Regional Municipality Capital Statement
as at December 31, 2005**

Halifax Regional Municipality
 Capital Statement
 as at December, 2005

	Total Plan as at March 31, 2005 (\$)	2005/06 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Plan as at December, 2005 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Available %
Shared Services	17,755,600	2,667,000	-1,202,362	19,220,238	15,070,718	4,149,520	21.6%
Recreation, Tourism and Culture	3,339,649	1,764,000	835	5,104,484	2,820,020	2,284,464	44.8%
Environmental Management Services	234,809,514	119,745,000	872	354,555,386	329,446,894	25,108,492	7.1%
Fire & Emergency Services	14,115,265	1,468,000	-305,070	15,278,195	13,169,099	2,109,096	13.8%
Regional Police	1,473,127	450,000	-200,506	1,722,621	1,070,802	651,819	37.8%
Financial Services	10,865,724	575,000	0	11,440,724	9,958,188	1,482,536	13.0%
Human Resources	499,000	130,000	0	629,000	456,615	172,385	27.4%
Real Property and Asset Management	143,174,920	42,229,000	27,371,998	212,775,918	181,843,473	30,932,444	14.5%
Planning & Development Services	6,452,000	0	84,325	6,536,325	5,018,321	1,518,004	23.2%
Public Works & Transportation	166,011,584	37,576,000	10,565,705	214,153,289	198,404,824	15,748,465	7.4%
CAO & Governance	7,453,851	7,524,000	696,372	15,674,223	7,722,073	7,952,150	50.7%
Library Services	199,023	49,000	-107,023	141,000	123,031	17,969	12.7%
Total All	606,149,256	214,177,000	36,905,146	857,231,402	765,104,059	92,127,344	10.7%

Attachment #5

**Report of Expenditures in the Councillors'
District Capital Fund
to December 31, 2005**

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque			Budget		Total Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description	Forwrd	Funds Spent	Commitment	
CCV00651							
Dist. 1/Streatch				6,000.00	77,050.00	77,050.00	0.00
Commitments carried forward				40,000.00			
Budget 2004/05				40,000.00			
Budget 2005/06							
03/09/04							
03/31/04		Riverline Activity Centre	Carroll's Corner Building Improvements		3,000.00	3,000.00	
04/06/05	05/10/05	Bicentennial Theatre	Capital Improvements		1,000.00	1,000.00	
11/03/05	11/10/05	Marshall Falls Haulout Assoc	Bicentennial Theatre Building Upgrades		0.00	1,225.00	1,225.00
			Repairs & Mts - haulout site Locaber Mines	400.00			
				0.00			
					0.00		
					0.00		
					0.00		
					0.00		
Total			86,000.00	77,450.00	5,225.00	82,675.00	3,325.00

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque	Budget	Total Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description	
CCV00652				
Dist 2/Snow				
Commitments carried forward				
Budget 2004/05				
Budget 2005/06				
10/03/05	10/06/05	Beaver Bank Kinsac Lions Club	Club house repairs	
10/05/05	10/06/05	Fall River Minor Football Assoc	Football equip	
10/20/05	10/20/05	Beaverbank Kinsac Volunteer Fire Dept	Kitchen equip for Vol Fire dept	
11/07/05	11/09/05	Capilano County Estates	Playground Landscaping	
11/09/05	11/10/05	Beacon House Interfaith Society	purchase of freezer	
11/07/05	11/18/05	Bedford Blues Atom B Hockey Team	hockey equipment for Bedford Blues Atoms	
11/17/05	11/18/05	Sackville Seniors Advisory Council	building improvements to Seniors Centre	
12/06/05	12/13/05	Fall River & Riverlake District Lions Club	building improvements	
12/12/05	12/19/05	Beaver Bank Kinsac Volunteer Fire Dept Ladies Au	Security system for Fire Hall	
08/13/05	11/02/05	Leigh's Landscaping	Fall River Rec facility dev	
		Total		
		109,404.99	82,991.30	0.00
			82,991.30	26,413.69

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

Request Date	District	Cheque	Payable to	Description	Budget	Forward	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
	CCV00653									
	Dist. 3/Hendbee									
	Commitments carried forward									
	Budget 2004/05									
	Budget 2005/06									
04/30/05	09/27/05	Playpower Lt Canada Inc		Lake Loon/Cherry Brook Playground	0.00				0.00	0.00
06/05/02				Westphal Trailer Park Playground	7,000.00				7,000.00	
06/02/04				Boat Launches Repair & Safety Signs - Porters Lake	300.00				300.00	
06/05/02				Lawrencetown Rails to Trails	5,933.90				5,933.90	
04/02/04				Playground Equipment - O'Connell Drive Elementary School	300.00				300.00	
11/02/02				North Preston Pocket Park	454.66				454.66	
07/22/05	12/06/05	Install A Floor		East Preston Recreation Centre - Flooring upgrades	4,261.65				4,409.90	
03/31/05				Eastern Shore Community Centre-Clock	1,000.00				1,000.00	
03/31/05				North Preston Community Message Board Signs	2,269.96				2,269.96	
08/15/05				Westmount Accessable Play Structure	2,000.01				2,000.01	
07/21/05	10/25/05	Play Power Lt Canada		Play unit at Chamberlain Dr - Res # 913	1,312.02				1,572.22	
11/22/05	11/22/05	Conrad Bros		Play unit at Chamberlain Dr - Res # 913	3,220.33				3,220.33	
07/25/05	11/02/05	Play Power Lt Canada		Play unit at Chamberlain Dr - Res # 913	149.08				149.08	
11/07/05	08/25/05	Viking Police & Security		Speed radar			1,885.35		1,885.35	
							0.00		0.00	
				Total						
					116,242.23		94,558.59	21,552.33	116,110.92	131.31

**ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries**

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 As At December 31, 2005 - New District Boundaries

District	Cheque		Budget		Total Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description	Forwrd	Funds Spent	Commitment
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)			
12/09/03			Ross Lane - Tree Planting			
03/30/04			Downtown Dartmouth Streetscape-Poster Kiosk			
03/31/05			Stairs at Silvers Hill			
03/23/05			Dartmouth Ferry Terminal Park			
05/13/05			Ferry Terminal Park Tree Planting			
05/30/05			Westmount Accessable Play structure			
09/22/05	11/22/05	Timertec Inc	Hare Lane Playground Improvements			
12/12/05			Flooring for Findlay Ctr			
10/06/05	10/11/05	Lake City Employment Service Assoc	SCM 24:Planer			
10/06/05	10/11/05	Royal Canadian Legion Somme Branch # 31	roof repairs			
11/15/05	11/23/05	Dartmouth Stroke Support Club	PA system for Findlay Ctr			
12/16/05	12/19/05	Quick Stuff Foods Co-Operative	Fridge for mentally challenged group			
			Total			
				133,998.44	79,918.55	33,855.98
						20,223.91
						0.00
						0.00
						113,774.53
						20,223.91

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque				Description	Budget	Forward	Funds Spent	Commitment	Expenditures & Commitments	Total Funds Available
		Request Date	Date	Payable to							
CCV00657											
Dist. 7/Karsten					29,732.31						
Commitments carried forward					40,000.00						
Budget 2004/05					40,000.00						
Budget 2005/06						59,073.61					
06/05/02				Pioneer Cranberry Co-op Playground							
06/11/04				Joseph Giles Playground							
06/11/04				Joseph Giles Playground							
07/29/04				Prince Andrew High School Football Field Upgrades							
03/30/05				Westmount Accessable Play structure							
11/15/05				Guardrail on Highland							
11/07/05				Speed radar							
12/13/05				Playground at Roblea & Chaswood							
09/07/05				wrestling mats							
10/13/05				2 benches at Pioneer Cr							
11/22/05				upgrade green area at Eric Graves School							
10/20/05				Eric Graves Memorial Jr High Green Committee							
10/27/05				Downtown Dartmouth Business Commission							
				Total							
					109,732.31						
						65,776.65					
							22,872.89				
								88,649.54			
									21,082.77		

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

<u>Request Date</u>	<u>Cheque</u>	<u>Date</u>	<u>Payable to</u>	<u>Description</u>	<u>Budget</u>	<u>Forward</u>	<u>Funds Spent</u>	<u>Commitment</u>	<u>Total</u>	<u>Expenditures & Commitments</u>	<u>Funds Available</u>
CCV00658					58,218.54						
Dist. 8/Kent					40,000.00						
Commitments carried forward					40,000.00						
Budget 2004/05					67,941.97						
Budget 2005/06					2,679.79						
12/08/05				O & S Woodside Ctr Building Improvements - doors							
03/31/04				Trails for Woodside Treatment Plant Area							
02/02/05				Eastern Run Trail Head Sign in Eastern Passage							
03/29/05				Eastern Passage Ball Field Improvements							
03/29/05				Hartlen Point Playground							
10/25/05		10/27/05	South Woodside Community Ctr	South Woodside Community Sign	2,138.00						
09/07/05		10/13/05	Metro Amateur Wrestling Club	wrestling mats	1,000.00						
05/29/05			Tallahassee Community School Sign		2,500.00						
10/01/05			Woodside Ferry Term Landscaping		903.44						
09/12/05			N W C C - Security Cameras		4,500.00						
09/21/05			Info kiosk for Bissell Rd Salt March Trail Head		2,500.00						
09/26/05			Flag pole at Fisherman's Cove for HRM flag		1,965.15						
11/07/05			speed radar		4,350.81						
			Viking Police & Security								
			Total								
					138,218.54	74,663.20	38,128.40	112,791.60	25,426.94		

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

Request Date	District	Cheque	Date	Payable to	Description	Budget	Total	Expenditures & Commitments	Funds Available
						Forwrd	Funds Spent	Commitment	
CCV00659									
Dist. 9/Smith						0.00			
Commitments carried forward									
Budget 2004/05									
Budget 2005/06									
02/24/04									
12/10/02									
02/24/04									
09/17/04									
06/11/04									
07/29/04									
02/24/04									
06/05/02									
12/10/02									
01/04/05									
03/22/05									
05/30/05									
09/20/05									
09/07/05									
12/01/05									
Farrell Road Boys and Girls Club Playground Improvements									
General Park Improvement									
Farrell Road Boys and Girls Club Playground Improvements									
Dartmouth High School Field Improvements									
Northbrook Community Centre Building Improvements									
Fence Repairs at Farrell Rd Basketball Court (Boys & Girls Club)									
Skateboard Park Project									
Dartmouth North Comm Ctr-Kitchen & Computer Rm Upgrade									
Farrell Walkway Fence									
Big Albro Lake Trail Improvements									
New Playground - John MacNeil School									
Westmount Accessible Play Structure									
Two steel entry doors for Boys & Girls Club									
wrestling mats									
display case									
Total									
161,204.54						64,865.86	67,736.33	132,601.99	28,602.55

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque	Budget	Total	Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description	Forwrd	Funds Spent
CCV00660					
Dist. 10/Wile					
Commitments carried forward		68,066.98			0.00
Adj budget: transferred to Dist 15-Thomas Raddall Drive Sidewalk		-5,000.00			
Adj budget: transferred to Dist 16-Glenbourne Linear Park Rose Bush		-678.98			
Budget 2004/05		40,000.00			
Budget 2005/06		40,000.00			
					40,071.06
01/31/05	Humphreys Landscape & Construction Ltd.	Stratford Way Park Improvements	9521.23		9,521.23
03/31/05		Stratford Way Park Improvements	9255.65		9,255.65
10/12/05	10/13/05 Theatre Halifax	Stratford Way Park Improvements	11369.76		11,369.76
05/30/05		Mandaville Court Playground	35274.65		35,274.65
11/28/05		Theatre seat	500.00		500.00
		Westmount Accessible Play structure	2,000.01		2,000.01
		North West Trails	5,000.00		5,000.00
		Total			
		142,388.00	40,571.06	72,421.30	112,992.36
					29,395.64

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 • New District Boundaries

District	Cheque	Budget	Total	Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description	Funds Spent	Commitment
CCV00661					
Dist. 11/Murphy			8,248.05		
Commitments carried forward			40,000.00		
Budget 2004/05				40,000.00	
Budget 2005/06					
			20,863.92		
06/01/05		Hydrostone Park Landscaping		20,863.92	
06/01/05		Commons Skateboard Park	15,000.00	15,000.00	
06/01/05		St. Joseph's A. McKay Greening Project	5,000.00	5,000.00	
06/01/05		St. Catherine's School Playground Equipment	4,384.13	4,384.13	
09/19/05		Sodding at Rockhead Cr Park	5,000.00	5,000.00	
05/30/05		Westmount Accessible play structure	884.32	884.32	
		Total	4,999.76	4,999.76	
88,248.05		20,863.92	35,268.21	56,132.13	32,115.92

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque				Description	Forward	Funds Spent	Commitment	Expenditures & Commitments	Total	Funds Available
		Request Date	Date	Payable to							
CCV00663											
Dist. 13/Uteck											
Commitments carried forward											
Budget 2004/05											
Budget 2005/06											
06/15/02					Sir Charles Tupper School Playground Revitalization				1,729.83	1,729.83	
11/30/04					Gorsebrook Ball Hockey/Lacrosse Box				6,740.90	6,740.90	
12/10/02					Webster Terrace Fence				1,200.00	1,200.00	
03/31/05	11/02/05	Turf Masters Landscaping			Connaught Avenue Landscaping				3,482.30	19,120.76	
03/31/05	11/08/05	Spartan Athletic Products			Conrose Tennis Court Resurfacing Project - RES # 826				9,650.00	11,656.52	
05/30/05					Westmount Accessible play structure				12,499.39	12,499.39	
08/07/05		Dexter Construction			Hbr Solutions pumping stn				1,380.00	1,380.00	
05/27/05					Halifax Commons Skatepark				5,000.00	5,000.00	
09/07/05	10/04/05	Metro Amateur Wrestling Club			wrestling mats				500.00	500.00	
					Total						
					130,844.82	77,582.73	41,682.42	119,265.15	111,579.67		

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque						Budget	Forwrd	Funds Spent	Commitment	Total	Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description										
CCV00664													
Dist. 14/Fougere													
Commitments carried forward													
Budget 2004/05													
Budget 2005/06													
06/05/02			Oxford Playground Improvements				3,000.00				3,000.00		
06/05/02			Flinn Park Improvements								22,573.92		
06/05/02	12/02/05	AAA Atlantic Dismantling	Ardmore Park Improvements								6,503.13		
02/24/04			Cook Avenue Park Improvements								4,036.37		
06/08/05	11/29/05	Ocean Contractors	New Sidewalk on Weisford Street (Tender 05-243)								15,900.00		
06/08/05			New Sidewalk on Weisford Street (Tender 05-243)								11,360.64		
06/08/05			Quinpool Rd Transit shelters								61.49		
10/06/05	10/06/05	Enseicon Inc	Plaque & stone mount for Nicholas Meagher Mem Pk								1,135.65		
10/31/05	12/22/05	United Sign	Halifax Commons Skatepark								5,171.45		
05/27/05			Westmount Accessable play structure								975.80		
05/30/05			Larry O'Connell Park improvements								35,000.00		
10/25/05	10/25/05	G & R Kelly	Total								35,000.03		
											1,115.17		
											57,328.85		
											120,198.42		
											177,527.27		
											5,669.87		

**ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries**

District	Cheque	Request Date	Date	Payable to	Description	Budget	Expenditures & Commitments	Total Funds Available
						Forwrd	Funds Spent	Commitment
CCY/00665								
Dist. 15/Walker					29,075.46			
Commitments carried forward					5,000.00			
Adj Budget: transferred from Dist 10-Thomas Raddall Drive Sidewalk					10,000.00			
Adj budget: transferred from Dist 16-Halifax North West Trails					40,000.00			
Budget 2004/05					40,000.00	37,895.97		
Budget 2005/06								
					480.15			
					10,000.00	10,000.00		
					10,000.00	10,000.00		
					2,002.96	2,002.96		
					600.00	600.00		
					955.80	955.80		
					528.48	528.48		
					6,000.00	6,000.00		
					6,000.00	6,000.00		
					14,424.70	14,424.70		
					500.00	500.00		
					2,001.73	2,001.73		
					1,765.00	1,765.00		
					0.00	0.00		
					0.00	0.00		
					0.00	0.00		
Total					124,075.46	42,162.70	50,992.09	93,154.79 30,920.67

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque				Budget	Forwrd	Funds Spent	Commitment	Total	Expenditures & Commitments	Funds Available
Request Date	Date	Payable to	Description								
CCV00666											
Dist. 16/Hum					22,509.24						
			Commitments carried forward		678.98						
			Adj budget: transferred from Dist 10. Glenbourne Linear Park Rose Bushes		-10,000.00						
			Adj budget: transferred to Dist 15-Halifax North West Trails		40,000.00						
			Budget 2004/05								
			Budget 2005/06								
06/25/03			Glenbourne Subdivision Linear Park Rose Bushes								
09/13/04			Hemlock Ravine Park Signage								
05/06/03			Rockingham Community Centre Upgrades								
09/13/04			Halifax Northwest Trail Development								
09/13/04			Kearney Lake Playground Improvements								
04/05/04			Tremont Drive Playground Improvements								
06/05/02			Birch Cove Community Garden								
06/05/02			Hemlock Ravine Management Plan								
11/09/05	11/10/05	Theatre Halifax	Theatre seat		500.00						
12/25/05	12/31/05	Dakin Dr Residents Assoc	expansion of Dakin Dr outdoor rink		780.00						
09/07/05			Westmount Accessable play structure								
			Total								
					93,188.22						
						25,397.14					
							32,558.23				
								57,955.37			
									35,232.85		

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque	Total	Budget	Expenditures & Commitment Commitments	Funds Available
Request Date	Date	Payable to	Description	Forwrd	Funds Spent
CCV00667					
Dist. 17/Mosher		32,585.75			0.00
Commitments carried forward		40,000.00			
Budget 2004/05		40,000.00			60,982.66
Budget 2005/06					
03/30/04		Radio Scanners	600.00	600.00	600.00
08/31/04		Kline Heights Playground Landscaping	2,000.00	2,000.00	2,000.00
04/03/03		Sir Sanford Fleming General Park Improvements	378.00	378.00	
01/31/05		Fairmount Subdivision Parkland Improvements	3,365.43	3,365.43	
11/26/03		Regatta Point Walkway Drainage	597.32	597.32	
06/02/04		Install of Monument in Downs Ave Playground	1,136.93	1,136.93	
08/26/04		Springvale Playground Light Standards	335.22	335.22	
08/31/04		C A Beckett Parkland Site Fence	5,000.00	5,000.00	
08/31/04		Stanley Raine Playground - Lighting Upgrades	825.14	825.14	
08/31/04		Public Access Floating Dock to Chocolate Lake	526.70	526.70	
08/31/04		Herring Cove Rd Improvement Study	5,000.00	5,000.00	
09/21/04		Murals for District 17	2,000.00	2,000.00	
02/15/05		Concrete unit pavers & rose hedge on Purcells Cove Rd	1,766.57	233.43	2,000.00
09/20/05		Murals at Dingle Tower & Brook St	2,900.00		2,900.00
11/02/05	11/22/05	New Century Signs			
	11/18/05	Kenneth Head			
		C R Falkenham			
12/16/05		Outdoor rink at Edward Drillo Park	6,915.10	6,915.10	
10/04/05		sign for Sir Sanford Fleming Park	3,496.93	3,496.93	
05/20/05		Osborne Ave bus shelter	4,796.00	4,796.00	
		Total			
		112,585.75	65,649.23	37,206.20	102,855.43
					9,730.32

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

Total	100,222.98	57,593.50	18,501.89	76,095.39	24,127.59
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ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

Request Date	Date	Payable to	Description	Budget	Expenditures & Commitment Commitments	Total Expenditures & Funds Available
				Forwrd	Funds Spent	Funds Available
CCV00689	Cheque					
Dist. 19/Johns				227.27		
Commitments carried forward				40,000.00		
Budget 2004/05				40,000.00		
Budget 2005/06				68,840.27		
			Sackville Heights Community Centre-Gym/Community Room Improv.	201.16	201.16	
07/30/04			Armcrest Playground Improvements	3,490.14	3,490.14	
06/11/04			Fence at 52 Sapphire Cres	948.31	948.31	
08/22/05			Playground equip at Kingswood Elem School	5,000.00	5,000.00	
08/31/05			freezer for food bank	500.00		
11/16/05	11/22/05	Beacon House Interfaith Society	1,000.00	1,000.00		
11/16/05	11/22/05	Sackville Seniors Advisory Council	0.00	0.00		
				0.00	0.00	
				0.00	0.00	
				0.00	0.00	
				80,227.27	70,340.27	9,639.61 79,979.88 247.39
			Total			

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque			Description	Budget	Forwrd	Funds Spent	Commitment	Total Expenditures & Commitments	Funds Available
Request Date	Date	Payable to								
CCV00670										
Dist. 20/Harvey										
Commitments carried forward										
Budget 2004/05										
Budget 2005/06										
04/03/03										
12/03/04										
07/28/05	11/22/05	Timbertec Inc								
05/30/05										
09/07/05	10/04/05	Metro Amateur Wrestling Club								
10/20/05	10/20/05	Sackville Community Band								
11/09/05	11/10/05	Beacon House Interfaith Society								
		Total								
127,738.82		101,903.48		14,350.61		116,254.09		11,484.73		

**ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries**

Request Date	District	Cheque	Payable to	Description	Budget	Funds Spent	Commitment	Expenditures & Commitments	Total Funds Available
					Forward				
CCV0067/1									
Dist. 21/Goucher					24,804.14				
Commitments carried forward					40,000.00				
Budget 2004/05					40,000.00				
Budget 2005/06						58,807.92			
Security System/Road Sign/Furniture									
Community Tree Planting					0.00				
Ft. Sackville Playground Improvements					4,700.00				
Bedford Waters Advisory Water Shed Study (BWAB Water					5,000.00				
Bedding)									
Oceanview Park improvements - grassing					3,172.50				
Play equipment for Lebrun Ctr					2,252.67				
Play equipment for Lebrun Ctr									
Fort Sackville Foundation Manor House Sign					1,910.56				
Consultant Award - Union St flood control					2,029.28				
SGE Acres Ltd					561.05				
SGE Acres Ltd					695.69				
					1,279.16				
					672.29				
					3,000.00				
					924.91				
					3,000.00				
Total									
104,804.14					69,572.42				
					22,689.45				
					92,261.87				
					12,542.27				

**ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries**

ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
As At December 31, 2005 - New District Boundaries

District	Cheque	Request Date	Date	Payable to	Description	Budget	Forwrd	Funds Spent	Commitment Commitments	Total Expenditures & Commitments	Funds Available
CCV000673											
Dist. 23/Meade						11,344.34					
Commitments carried forward						40,000.00					
Budget 2004/05						40,000.00					
Budget 2005/06						45,094.06					
04/04/05					St. Margarets Village, Tantallon, Playground R.S. Allen Memorial Playground/Basketball Field Net						
05/30/05					Westwood Hills Playground						
07/26/05					Westmount Accessable play structure						
08/10/05					Three Villages - infield grubbing						
11/03/05		11/18/05		St Margarets Bay Branch Navy League of Canada	Kingswood Elementary Playground projector for Officers & civilian instructors volunteer youth group	1,379.99					
					Total	91,344.34	46,474.05	36,989.72	83,463.77	7,880.57	
					Total Councillors' District Capital Funds	2,862,836.01	1,500,048.65	971,029.03	2,471,077.67	391,758.34	

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to December 31, 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	-135,817.34		
5102	Facilities Rentals	-21,074.85		
5508	Recovery External Parties	-139.59		
6201	Telephone	716.95		
6202	Courier/Postage	142.89	Unique Delivery Service	
6308	Snow Removal	1,499.72	Freehold Construction Limited	
6311	Security	515.08		
6312	Refuse Collection	2,198.82		
6311	Contract Services	29,250.00	Sackville Seniors Advisory Council	
6399	Cleaning/Sani Supplies	1,276.31		
6407	Contract Services	1,452.74		
6502	Cleaning/Sani Supplies	174.80		
6602	Chemicals	74.37		
6606	Electrical	6,526.66		
6607	Heating Fuel	9,408.47		
6608	Electricity	826.06		
6610	Water	833.23		
6610	Building - Exterior	166.85	Sackville Seniors Advisory Council	
6611	Building - Exterior	420.37		
6708	Building - Interior	1,665.15		
6940	Mechanical Equipment	609.61		
6940	Fencing	6,961.36		
8010	Other Interest	5,981.52		
8011	Interest on Debenture	14,000.00		
8012	Principal on Debenture	2,598.08		
8013	Loan Principal Repayment			
9911	PM Labour - Reg	1,966.50		
9912	PM Labour - OT	310.00		
9970	Materials Chargeback	14.31		
9971	Labour Chargeback	0.00		
	Balance of Activity to December 31, 2005	-67,441.93		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005			
				-96,725.77
				-164,167.70

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

Pay for community centre utilities; telephone, heat, electricity

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-14,404.75		
5803	Transfer General Rate	-3,700.00		1557/25900176 Area Rate - East Preston
6201	Telephone	826.23		East Preston Rec Ctr
6606	Heating Fuel	4,087.40		746288-0 Area Rate - 24 Brooks Dr - East Preston
6607	Electricity	4,988.63		Nova Scotia Power
	Balance of Activity to December 31, 2005	-8,202.49		
9000	Prior Yr. (Surplus)/Deficit	1,707.89		
	(Surplus) / Deficit at December 31, 2005	<u><u>-6,494.60</u></u>		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-9,640.00		
6310	Outside Personnel	694.75		Mineville Community Association
6310	Outside Personnel	7,868.16		Summer Wages - Bennett Park
6399	Contract Services	1,338.75		HRM Journal Entry - Transfer Recreation Staff Wages 05
	Balance of Activity to December 31, 2005	261.66		Mineville Summer Program Participants
9000	Prior Yr. (Surplus)/Deficit	-7,684.71		
	(Surplus) / Deficit at December 31, 2005	<u><u>-7,423.05</u></u>		

Haliburton Highbury Homeowners Association
Cost Center: C120
Fiscal Year: 2005/06

Development of parkland, playground and trails

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-28,523.06	Haliburton Highbury Homeowners Association	Expense Reimbursement
6205	Printing & Reproduction	427.45	Haliburton Highbury Homeowners Association	Expense Reimbursement
6299	Other Office Expense	40.50	Timbertec Inc	Supply & Install Play Structures
6399	Contract Services	24,822.96	Alterrain Landscaping Services	Provision of Small Parking Area Elbow Lake
6399	Contract Services	3,699.66	Haliburton Highbury Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	489.00	I-Rock Construction Ltd	Clearing, Grubbing & Installation
6701	Equipment Purchase	5,600.68	Haliburton Highbury Homeowners Association	Expense Reimbursement
6910	Signage	320.63	Haliburton Highbury Homeowners Association	Expense Reimbursement
6911	Facilities Rental	82.74	Haliburton Highbury Homeowners Association	Expense Reimbursement
6933	Community Events	589.70	Haliburton Highbury Homeowners Association	Expense Reimbursement
6999	Other Goods/Services	172.31	Haliburton Highbury Homeowners Association	Expense Reimbursement
	Balance of Activity to December 31, 2005	7,722.57		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	-59,639.25 <u>-51,916.68</u>		

Beaver Bank Community Centre
Cost Center: C125
Fiscal Year: 2005/06

Finance construction and ongoing operations of community recreation centre

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-30,931.46		
5803	Transfer General Rate	-400.00		
5804	Transfer Urban Rate	-104,200.00		
8011	Interest on Debenture	48,612.50		
8012	Principal on Debenture	50,000.00		
	Balance of Activity to December 31, 2005	-36,918.96		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	-204,104.92 <u>-241,023.88</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	-4,355.55		
5803	Transfer General Rate	-100.00		
6202	Courier/Postage	59.80	Bob Moore	Expense Reimbursement - Postage Newsletter
6202	Courier/Postage	124.12	Highland Park Ratepayers	Expense Reimbursement
6205	Printing & Reproduction	159.36	IWK Health Centre	Printing Expense
6205	Printing & Reproduction	138.98	Highland Park Ratepayers	Expense Reimbursement
6399	Contract Services	4,447.45	Elmsdale Landscaping Limited	Installation Access Rd - Carmel/Kata
6603	Grounds & Landscaping	3,147.84	R MacKinnon Holdings	Park Cleanup - Post Hurricane
6911	Facilities Rental	15.51	HRM Journal Entry - Room Rental Library May 9/05	HRM Journal Entry - Room Rental Library May 9/05
6999	Other Goods/Services	235.00	Service NS And Municipal Relations	Registry of Joint Stock
6999	Other Goods/Services	434.40	Eagle Beach Contractors Limited	Park Gate Modification
6999	Other Goods/Services	375.41	Sobeys Inc	Supplies
6999	Other Goods/Services	601.14	Highland Park Ratepayers	Expense Reimbursement
6999	Other Goods/Services	1,969.42	Fireworks FX Inc	Custom Fireworks Display
	Balance of Activity to December 31, 2005	7,252.88		
9000	Prior Yr. (Surplus)/Deficit	-18,391.67		
	(Surplus) / Deficit at December 31, 2005	<u><u>-11,138.79</u></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	-52,200.00		
6513	Seeds & Plants	3,102.87	Elmsdale Landscaping Limited	Supply & Plant Pine Trees
6912	Advertising /Promotion	214.46	Halifax Herald Limited	
6399	Contract Services	11,019.33	Elmsdale Landscaping Limited	Kingswood Field Construction
6999	Other Goods/Services	2,493.11	Elmsdale Landscaping Limited	Kingswood Field Construction
	Balance of Activity to December 31, 2005	-35,370.23		
9000	Prior Yr. (Surplus)/Deficit	-116,962.90		
	(Surplus) / Deficit at December 31, 2005	<u><u>-152,333.13</u></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	-88,956.81		
5803	Transfer General Rate	-10,100.00		
6399	Contract Services	4,902.53	Aspiundh Tree Service Inc	Hurricane Juan Clean Up
6404	Rec Programming Supplies	2,466.78	The Trail Shop	Snowshoes - Recreation Association
6516	Topsoil	875.00	Brookside Junior High School	Reimbursement for Topsoil Purchase
6607	Electricity	500.06	Nova Scotia Power	2239 Prospect Rd - Ball Field
6910	Signage	772.61	Signs on the Go	Prospect Minor Baseball
6999	Other Goods/Services	49.52	Shawn Oickle	Reimbursement Locks - 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
6999	Other Goods/Services	1,732.43	3089467 NS Limited	Rock & Materials - Lower Prospect
6999	Other Goods/Services	4,135.81	Johnny on the Spot	Portable Toilet Facilities - Various Locations
6999	Other Goods/Services	1,768.64	Eastern Fence Erectors Ltd	Backstop Extension - Brookridge School
	Balance of Activity to December 31, 2005	-77,671.88		
9000	Prior Yr. (Surplus)/Deficit	-108,473.52		
	(Surplus) / Deficit at December 31, 2005	<u><u>-186,145.40</u></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	-18,150.00		
5508	Recoveries from External Parties	-5,000.00		
6499	Other Supplies	39.10	Joe Lavers	
6499	Other Supplies	146.33	Eric Lindquist	
6514	Sods	7,958.86	Turf Masters Landscaping Ltd	Expense Reimbursement - Tim Horton's Cork Board
6515	Stone and Gravel	517.14	Kynock Resources Limited	Additonal Sodding for Winslow/Hemlock
6603	Grounds and Landscaping	269.82	Inspired Landscaping and Renovations	Gravel Moved
6910	Signage	170.66	Glow Promotions	Gazebo Construction
6910	Signage	1,023.95	EyeCandy Signs Inc	Rental Mobile Sign
6911	Facilities Rental	82.74	St Margaret's Centre	Cedar Sandblasted Sign
6912	Advertising/Promotion	82.74	Margaret Shinners	Room Rental (2)
6933	Community Events	389.81	Sobeys	Reimbursement Halifax Herald Ads
6933	Community Events	1,899.99	Glow Promotions	Westwood Hills Canada Day Party
6933	Community Events	361.92	Kelly Hascom	July 1, 2005
6933	Community Events	857.36	Swiss Chalet Chicken & Ribs	Expense Reimbursement Canada Day Party
6999	Other Goods/Services	187.00	K.N. Umlah Insurance Agency	Canada Day Invoice 207251
6999	Other Goods/Services	168.13	Mrs Joan Lavers	Westwood Hills Special Events Liability
6999	Other Goods/Services	155.08	Chris Mosher	Expense Reimbursement for Prizes & Supplies
6999	Other Goods/Services	362.00	Nick Scott	Expense Reimbursement Westwood Hills Website Development
	Balance of Activity to December 31, 2005	-8,477.37		
9000	Prior Yr. (Surplus)/Deficit	2,401.99		
	(Surplus) / Deficit at December 31, 2005	<u><u>-6,075.38</u></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	-17,553.06		
5803	Transfer General Rate	-400.00		
6606	Heating Fuel	3,322.39	Emera Fuels / Blue Wave Energy	205716-4 Area Rate - Upper Hammonds Plains
6607	Electricity	3,235.00	Nova Scotia Power	20725561000003 711 Pockwock
6608	Water	354.62	Halifax Regional Water Commission	Record 05/06 Loan Interest (Final)
8010	Other Interest	128.35		Record 05/06 Loan Principal (Final)
8013	Loan Principal Repayment	3,048.75		
	Balance of Activity to December 31, 2005	-7,863.95		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	1,054.87 <u>-6,809.08</u>		

Harrietsfield Recreation Centre
Cost Center: C155
Fiscal Year: 2005/06

Provide funds for facility operations and maintenance; loan payments

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-39,672.54		
5508	Recoveries from External Parties	-1,000.00		
5803	Transfer General Rate	-6,500.00		
6311	Security	949.59		HRM Work Order
6407	Clean/Sani Supplies	98.08		HRM Work Order
6499	Other Supplies	382.25		Purchase of Used dishes
6504	Hardware	22.72		HRM Work Order
6606	Heating Fuel	2,403.19		
6607	Electricity	2,067.33	Nova Scotia Power	HRM Work Order
6610	Building - Exterior	98.26		HRM Work Order
6612	Safety Systems	94.15		Banquet Tables and Stacking Chairs
6699	Other Building Costs	4,628.45		HRM Work Order
6707	Plumbing & Heating	261.11		HRM Work Order
6708	Mechanical Equipment	2,804.15		Record 05/06 Loan Interest (Final)
8010	Other Interest	801.68		Record 05/06 Loan Principal (Final)
8013	Loan Principal Repayment	19,042.21		HRM Work Order
9911	PM Labour - Reg	1,585.00		HRM Work Order
9912	PM Labour - OT	330.00		HRM Work Order
9971	Labour Chargeback	84.00		HRM Work Order
	Balance of Activity to December 31, 2005	-11,520.37		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	-9,077.84 <u><u>-20,598.21</u></u>		Used for donations to community organizations

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-4,557.70		
5803	Transfer General Rate	-1,100.00		
6999	Other Goods/Services	600.00	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
6999	Other Goods/Services	500.00	Musquodoboit Hbr Area Ratepayers Association	Peace Park Maintenance
	Balance of Activity to December 31, 2005	-1,557.70		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	-949.44 <u><u>-2,507.14</u></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	-6,897.33		
5803	Transfer General Rate	-2,400.00		
6201	Telephone	255.52	Aliant	
6407	Cleaning/Sani Supplies	15.04	Enfield Hardware Limited	
6407	Cleaning/Sani Supplies	129.76	Janitor's Market	
6499	Other Supplies	190.31	Don Brenton's	
6499	Other Supplies	329.60	Enfield Hardware Limited	
6504	Hardware	734.97	Enfield Hardware Limited	
6506	Lumber	109.62	Enfield Hardware Limited	
6606	Heating Fuel	2,553.11	Emera Fuels	
6607	Electricity	1,275.94	Nova Scotia Power	
6699	Other Building Costs	160.00	Steiff Water Services	
	Balance of Activity to December 31, 2005	-3,543.66		
9000	Prior Yr. (Surplus)/Deficit	-965.35		
	(Surplus) / Deficit at December 31, 2005	-4,509.01		

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

Provide funds for community playgrounds, donations

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-37,922.43		
5803	Transfer General Rate	-1,900.00		
6399	Contract Services	7,670.96	Playground Equipment Services	
6699	Other Building Costs	1,299.56	Barrett Lumber Company	
6707	Plumbing & Heating	2,558.32	Tony Welsh Plumbing & Heating	
6941	Playground Equipment	23,458.02	Playpower L.T. Canada Inc	
6999	Other Goods/Services	1,047.99	Raymond Rudolph	
	Balance of Activity to December 31, 2005	-3,787.58		
9000	Prior Yr. (Surplus)/Deficit	-45,419.13		
	(Surplus) / Deficit at December 31, 2005	-49,206.71		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-19,722.04		
5803	Transfer General Rate	-4,700.00		
6201	Telephone	155.68	Aliant	Unique Delivery Service
6202	Courier/Postage	10.34		
6303	Consulting Fees	3,423.82		
6308	Snow Removal	93.09	Gary Veith Backhoe Services	
6308	Snow Removal	50.00	Derrick Lang	
6308	Snow Removal	229.89	Dennis Dore	
6399	Contract Services	141.08		
6404	Rec Prog Supplies	155.14		
6502	Chemicals	232.76		
6504	Hardware	717.67		
6602	Electrical	300.00	Dennis Dore	
6603	Grounds & Landscaping	1,292.17	Nova Scotia Power	
6607	Electricity	486.10	Sears Catalogue	
6702	Small Tools	225.02		
6707	Plumbing & Heating	54.84	Hubbards Hardware	
6999	Other Goods/Services	679.94		
9200	HR CATS Wage/Ben	955.00		
9911	PM Labour - Reg	122.00		
9912	PM Labour - OT			
	Balance of Activity to December 31, 2005	-15,097.50		
9000	Prior Yr. (Surplus)/Deficit	-8,945.31		
	(Surplus) / Deficit at December 31, 2005	<u><u>-24,042.81</u></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	-10,439.36		
5803	Transfer General Rate	-800.00		
6699	Other Building Cost	273.40	Enfield Hardware Limited	
6699	Other Building Cost	508.44	Janitor's Market	
8010	Other Interest	1,844.11		Supplies
8013	Loan Principal Repayment	2,433.50		Record 05/06 Loan Interest
	Balance of Activity to December 31, 2005	-6,179.91		Record 05/06 Loan Principal
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at December 31, 2005</u>	<u>-7,857.77</u> <u>-14,037.68</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	-170,925.31		
5803	Transfer General Rate	-15,200.00		
8011	Interest on Debenture	21,281.78		
8012	Principal on Debenture	83,499.50		
	Balance of Activity to December 31, 2005	-81,344.03		
9000	Prior Yr. (Surplus)/Deficit <u>(Surplus) / Deficit at December 31, 2005</u>	<u>-347,300.04</u> <u>-428,644.07</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	-18,900.00		
6399	Contract Services	10,342.90	Ocean Contractors Limited	Silas Quentin Park - Supply & Install Asphalt Pad
6399	Contract Services	6,962.95	Eastern Fence Erectors Ltd	Fence Repair
	Balance of Activity to December 31, 2005	-1,594.15		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	-15,568.16 <u>-17,162.31</u>		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-9,660.00		
8003	Insurance Policy/Premium	2,500.00	Alfred J Bell & Grant Ltd	HRM Journal Entry - Transfer Lifeguard Services 2005
6999	Other Goods/Services	6,583.78		Final Payment of Silversides Loan
8013	Loan Principal Repayment	4,557.63		
	Balance of Activity to December 31, 2005	3,981.41		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	330.23 <u>4,311.64</u>		

St Margaret's/Fox Hollow Homeowners Association
Cost Center: C198
Fiscal Year: 2005/06

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-6,480.00		
	Balance of Activity to December 31, 2005	-6,480.00		
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at December 31, 2005	0.00 <u>-6,480.00</u>		

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

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue	-105,709.56		
5803	Transfer General Rate	-15,300.00		Area Rate - Windsor Jct Comm Ctr
6201	Telephone	216.26		Expense Reimbursement
6202	Courier/Postage	460.98		Expense Reimbursement
6310	Outside Personnel	76,557.23		Expense Reimbursement
6312	Refuse Collection	1,166.26	Leo J. Beazley	
6407	Cleaning/Sanitary Supplies	72.62		Payzant Home Hardware
6409	Other Supplies	1,109.60		Payzant Home Hardware
6499	Other Supplies	499.22	Windsor Junction Community Centre	Expense Reimbursement
6499	Lumber	894.04	Payzant Home Hardware	Expense Reimbursement
6506	Sand	366.05	Windsor Junction Community Centre	Expense Reimbursement
6512	Stone & Gravel	190.67	Windsor Junction Community Centre	Expense Reimbursement
6515	Paint	53.18	Payzant Home Hardware	
6517	Grounds & Landscaping	4,496.91	Elmsdale Landscaping Limited	Skate Board Park - Fall River
6603	Electricity	1,476.47	Nova Scotia Power	
6607	Electricity	51.98	Windsor Junction Community Centre	Expense Reimbursement
6607	Water	110.52	Halifax Regional Water Commission	Community Centre
6608	Building - Exterior	107.04	Payzant Home Hardware	
6610	Other Building Cost	372.32	Payzant Home Hardware	
6699	Advertising/Promotion	516.24	Windsor Junction Community Centre	Expense Reimbursement
6912	Community Events	14,185.78	Fireworks F/X Inc	
6933	Community Events	-12,983.76		HRM Journal Entry - Transfer Expense Reimbursement At
6933	Other Goods/Services	117.57		Expense Reimbursement
6999	Other Goods/Services	347.52	Royal Flush Services Ltd	Portable Toilet Facilities - Lakeview Park
6999	Other Goods/Services	3,413.76	Windsor Junction Community Centre	Expense Reimbursement
6999	Insurance Policy/Premium	3,500.00	Macdonald Chisholm Inc	Commercial General Liability
8003	Insurance Policy/Premium	1,972.00	K.N. Umrah Insurance Agency	Property Renewal
8003	Balance of Activity to December 31, 2005	-21,709.10		
9000	Prior Yr. (Surplus)/Deficit	-2,273.49		
	2005 Recreation budget amount	-3,450.00		
	(Surplus) / Deficit at December 31, 2005	<u><u>-27,432.59</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 December 31, 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	\$ 2,024,000	\$ (28,000)
Operating Reserves	\$ 9,454,000	\$ 7,243,000	\$ 6,201,000	\$ (1,042,000)
Capital Reserves	\$ 39,750,000	\$ 30,931,000	\$ 26,303,000	\$ (4,628,000)
Pollution Control Reserves	<u>\$ 24,483,000</u>	<u>\$ 16,007,000</u>	<u>\$ 17,802,000</u>	<u>\$ 1,795,000</u>
TOTAL RESERVES	<u>\$ 76,453,000</u>	<u>\$ 56,233,000</u>	<u>\$ 52,330,000</u>	<u>\$ (3,903,000)</u>

Explanation of Projected Variances:

Equipment Reserves:

Increased interest revenue due to timing of vehicle purchase net of reduction in projected contributions.

Operating Reserves:

Q310 Service Improvement Reserve - Council approved unbudgeted withdrawal of \$112,500 for the Expanding Ferry Network and \$250,625 for Metro Transit;
 Q312 Heritage, Cultural - Decrease in approved funding for Granville Mall Lighting and Wayfinding;
 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.
 Additional projected contributions due to increased hotel levy income (\$90K from regular revenue and \$60K from the increase in the hotel levy of 0.5%), reimbursement of loans issued to metro Transit (LED), and a transfer of \$108K from the pollution control reserve to sludge tipping fees reserve (2004/05 approval).

Capital Reserves:

Council approved withdrawals for the following: oversizing component of Herring Cove Water and Sewer, recommended land expropriation in an in-camera report, Burnside Phase 1 - 5 Development, Cuisack St. Outfall, Maitland Street Outfall, Highway 101 Landfill, Otter Lake Landfill, Moser River Fire Station, Culvert Replacing Herring Cove, oil spill clean-up, and Metro Transit EPC. There was also an approved reduction in the budget for District Energy Concept. In third quarter there were additional approvals for a reduction in the Sale of Land contributions (\$1M), increase in Business Parks

Sale of Land proceeds (\$2.5M), reduction in sewer redevelopment levies (\$300K), and an increase in Windsor Junction Water recoveries (\$52K). Additionally, Council approved funding from reserves for Sullivan's Pond Outlet Pipe (\$52K), St. Margaret's Bay land purchase (\$24.3K) and Weir Field upgrades of \$15K).

Pollution Control

There is a reduction of \$2M in the projected contributions for Q105 Environmental Protection Charges attributable to a decrease in water consumption for 2005/06. This is offset by a reduction in budgeted expenditures from Q106 Wastewater/Stormwater Reserve.

The Pollution Control variance is related to interest income being higher than budgeted due to higher interest rates.

Attachment #8

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

Capital Reserve Pool (CRESPOOL)
To: December 31, 2005

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Commitments	Balance
06/01/05	CHA00160	Vehicle Tracking & Community (HST saving)	03/04/05	Equipment-Trans Serv	54,486				
06/01/05	CKU00141	Sidewalk Renewals (HST saving)	03/04	Sidewalks	62,784	8,298			
06/01/05	CPC00304	Ball Field Upgrades (HST saving)	03/04	Other Infra-Pks/Play	63,691	907			
06/01/05	CTR00416	Traffic Signal Installation (HST saving)	03/04	Other Infra/Streets	64,449	758			
06/01/05	CTR00530	Traffic Singnal Contr. Sys. Integration (HST saving)	03/04	Other Infra/Streets	64,934	485			
06/01/05	CVD00277	4 Replacement Access-A-Bus (HST saving)	02/03	Veh-Public Transp.	65,809	875			
06/01/05	CVD00434	Conventional Transit Bus Exp. (HST saving)	03/04	Veh-Public Transp.	74,568	8,759			
06/01/05	CVD00435	Conventional Transit Bus Rplcmnt. (HST saving)	03/04	Veh-Public Transp.	151,732	77,164			
06/01/05	CVJ00223	Apparatus Replacement (HST saving)	03/04	Veh-Fire	206,849	55,117			
06/01/05	CVJ00252	Rehab Unit (HST saving)	03/04	Veh-Fire	207,531	682			
06/01/05	CXR00483	New Paving-Subdvn St-Inside Core (HST saving)	03/04	Other Infra/Streets	210,200	210,200			
06/01/05	CYR00991	Paving Renewal 2001 (HST saving)	03/04	Other Infra/Streets	219,939	219,939			
06/01/05	CB200516	Integrated Dispatch/Telecomm. (HST saving)	03/04	Other Infra/Streets	223,661	3,722			
06/01/05	CEJ00517	Rural Fire SCBA Upgrade/Replacement	00/01	Bldg/Veh.	224,827	1,166			
06/01/05	CGR00782	Centre Street Storm Sewer	03/04	Equipment-Fire	226,005	1,178			
06/30/05		Reduction of Crespool & applied to 05/06 Debt.	05/06	Other Infra/Sewage.	229,551	3,546			
09/14/05	CTV00725	Lacewood 4 Lane/Fairview,Interchange	05/06	Other Infra/Streets	270,001	-229,551			
09/14/05	CTV00733	Sackville Collector Land Acquisition	05/06	Other Infra/Streets	270,001	-270,001			
10/18/05	CIK00289	CPIC-interface-Hardware and Software	05/06	Information technology-Police	232,000	232,000			
10/18/05	CBK00678	Police Training Centre-Northbrook School	05/06	Building-Police	232,000	-232,000			
					499,552	-499,552	0	0	0

Balance: December 31, 2005

Summary:	Balance: March 31, 2005	54,486
Transfers in First Quarter 2005/06		175,065
Transfers in Second Quarter 2005/06		270,001
Transfers in Third Quarter 2005/06		232,000
Transfers in Fourth Quarter 2005/06		677,066
Transfers Out in First Quarter 2005/06 (applied to debt)	-229,551	
Transfers Out in Second Quarter 2005/06	-270,001	
Transfers Out in Third Quarter 2005/06	-232,000	
Transfers Out in Fourth Quarter 2005/06	-731,552	0

Balance: December 31, 2005