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Halifax Regional Council
August 26, 2003

TO: Mayor Kelly and Members of Halifax Regional Council

SUBMITTED BY: 
fol S. Dale MacLennan, CA, Director, Financial Services

DATE: August 20, 2003

SUBJECT: First Quarter 2003/2004 Financial Report

INFORMATION REPORT

ORIGIN

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

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

DISCUSSION

Operating Statement:

Currently, an operating deficit of \$57,300 is being projected. Details by business unit are included in Attachments 1 and 2 to this report. Overall, the deficit is made up of a net departmental projected deficit of \$277,700 and a net projected surplus in the fiscal services accounts of \$220,400.

Within Fiscal Services, the larger variances relate to an increase in Mandatory Education costs where the Provincial Budget impact of changes in the mandatory formula was not known at the time of HRM's budget approval plus impacts on investment income and interest paid to the reserves due to greater than anticipated reserve balances and higher than anticipated interest rates. These impacts continue to be monitored as updated information is obtained.

It should be noted that this projection will, in all likelihood, change as the year progresses and additional information is available.

Capital Fund Statements:

A summary Capital Statement as at June 30, 2003 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 2003/04 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 \$409 million, however, this is the gross budget carried forward from prior years. Net of expenditures and commitments as at March 31, 2003, the carry forward unspent/uncommitted budget was \$130 million. This brought forward budget amount is reduced throughout the year as projects are closed and transferred to fixed assets or other approved budget transfers.

Relative to the 03/04 capital budget, net approved adjustment year-to-date is an addition of \$5.6 million. This is primarily an additional \$4 million for the Otter Lake Cell #1 project which is to be funded from the Otter Lake Landfill Closure Reserve.

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 the 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 fiscal year.

Reserves Statement:

The net available reserve balances at March 31, 2003 were \$50,934,207. This represents total reserve balances of \$137,374,917 net of appropriations of \$86,440,710.

The reserves budget for 2003/04 anticipated the net available reserves balances to be \$74,341,400 at March 31, 2004. Based on the current projection the net balances are now projected to be \$70,348,600 at March 31, 2004. The projected decrease relates primarily to additional withdrawals approved after the annual budget process partially offset by greater than anticipated interest earned on the reserve balances.

The current projection for the Pollution Control reserves includes projected contributions and withdrawals as budgeted, however, it is known that a review of the operating costs and the rate of the applicable levy is being carried out and projections will be updated once the outcome of that review is known and approved.

In addition, the current commitments in the Sale of Land reserve continue to exceed the current balance and this continues to be monitored by Real Property and Financial Services to ensure the reserve will not be in a deficit position.

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, 2003 is \$29,781. The last report to Council on CRESPOOL was in conjunction with the 2002/03 third quarter report and the reported balance at December 31, 2002 was \$578,590.

Activity since December 31 has included \$859,596 transferred into the Pool and \$1,408,405 transferred out. The major component of the transfers relates to the closure of several capital projects relative to streets and sewers. In addition, \$941,000 of the March 31, 2003 balance was used towards a reduction of new debt necessary in 03/04.

Complete details of the Amounts Transferred In and Out are included in Attachment #8 to this report.

BUDGET IMPLICATIONS

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

FINANCIAL MANAGEMENT POLICIES/BUSINESS PLAN

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

ATTACHMENTS

1. Halifax Regional Municipality Operating Results for the period from April 1, 2003 to June 30, 2003 with comparative data for the prior fiscal year and projections to March 31, 2004 - Net Expenditures, Gross Revenue and Gross Expenditures
2. Explanation of Projected Deficit
3. Halifax Regional Municipality Operating Fund Balance Sheet as at June 30, 2003
4. Halifax Regional Municipality Capital Statement as at June 30, 2003
5. Report of Expenditures in the Councillors' District Capital Funds to June 30, 2003
6. Report of Expenditures in the Recreation Area Rate Accounts to June 30, 2003
7. Halifax Regional Municipality Reserve Funds Projection to March 31, 2004
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: Hugh Avery, CA, Team Leader, Financial Reporting 490-4767

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

Attachment #1

**Halifax Regional Municipality Operating Results
for the period from April 1, 2003 to June 30, 2003**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2003 to June 30, 2003

Net Revenue & Expenditures	Budget Prior		Prior YTD Actual	Budget Current Fiscal Year		Current Year to Date Actual	Projected Results To March 31, 2004		Projected Surplus (Deficit)	Projected Surplus (Deficit) %
	Fiscal Year 02/03	Fiscal Year		Fiscal Year	Surplus (Deficit)					
Governance	5,919,247	6,611,166	1,807,801	2,151,297	6,593,866	17,300	0.26%			
Environmental Management Services	31,219,370	28,268,341	9,571,553	10,820,814	28,268,341		0.00%			
Fire & Emergency Services	29,621,500	38,384,070	8,242,883	8,433,844	38,384,070		0.00%			
Financial Services	4,836,495	4,608,883	869,394	916,397	4,580,560	28,300	0.61%			
Human Resources Services	3,026,025	3,328,800	417,319	772,416	3,328,800		0.00%			
Legal Services	1,438,510	1,457,743	342,243	406,959	1,457,743		0.00%			
Planning & Development Services	4,144,363	4,208,145	442,005	427,240	4,063,431	144,700	3.44%			
Public Works & Transportation	37,517,610	41,515,744	9,186,587	10,797,631	41,535,444	(19,700)	-0.05%			
Real Property & Asset Management	20,573,235	21,715,290	5,342,993	5,701,273	22,101,544	(386,300)	-1.78%			
Recreation, Tourism, & Culture	9,048,592	9,423,314	1,575,130	2,062,940	9,398,147	25,200	0.27%			
Regional Police	36,697,000	37,997,400	9,111,392	8,918,720	38,002,698	(5,300)	-0.01%			
Outside Police	15,070,000	15,889,000	3,799,900	3,954,575	15,889,000		0.00%			
Emergency 911 Communications	3,907,900	4,031,200	933,965	934,048	4,031,200	(81,900)	0.00%			
Shared Services	12,478,135	13,347,402	3,306,231	3,476,840	13,429,288		-0.61%			
Departmental Sub-Total	215,497,982	230,786,498	54,949,396	59,774,994	231,064,132	(277,700)	-0.12%			
Halifax Regional Library	11,128,000	11,798,200	2,286,776	1,417,038	11,798,200		0.00%			
Fiscal Services	(226,625,982)	(242,584,698)	19,543,390	20,189,957	(242,805,119)	220,400	-0.09%			
HRM Total			76,779,562	81,381,989	57,213	(57,300)				

Revenue	Budget Prior Fiscal Year 02/03	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Results To March 31, 2004	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	747,191	38,318	775,706	7,300	772,591	(3,100)	-0.40%
Environmental Management Services	22,461,000	5,258,628	23,376,958	4,620,973	23,376,958		0.00%
Fire & Emergency Services	7,407,200	159,406	229,400	55,149	229,400		0.00%
Financial Services	3,544,000	936,667	4,210,000	1,061,665	4,210,000		0.00%
Human Resources Services	53,000	15,320		1,027			-
Legal Services	24,000	6,147	24,000	6,004	24,000		0.00%
Planning & Development Services	3,125,000	1,200,157	3,167,500	1,288,990	3,272,500	105,000	3.31%
Public Works & Transportation	34,236,407	7,697,867	36,260,056	7,253,571	36,467,336	207,300	0.57%
Real Property & Asset Management	2,881,110	653,655	3,091,887	624,524	3,091,887		0.00%
Recreation, Tourism, & Culture	6,512,376	1,578,240	6,218,117	1,383,536	6,272,093	54,000	0.87%
Regional Police	1,557,000	351,907	1,559,300	406,731	2,053,628	494,300	31.70%
Outside Police				21,125			-
Emergency 911 Communications	6,000	48,923	7,500		7,500		0.00%
Shared Services	434,000	123,142	441,800	119,887	447,800	6,000	1.36%
Departmental Sub-Total	82,988,284	18,068,377	79,362,224	16,850,482	80,225,693	863,500	1.09%
Halifax Regional Library	3,594,000	965,677	3,520,900	1,857,101	3,520,900		0.00%
Fiscal Services							
Property Taxes	320,792,100		356,409,300	19,638	356,409,300		0.00%
Tax Agreements	8,169,600	2,736,177	8,317,600	6,993,809	8,318,000	400	0.00%
Deed Transfer Taxes	19,500,000	3,601,113	21,000,000	4,777,382	21,000,000		0.00%
Local Improvement Charges	1,825,100	346,168	1,825,100	242,124	1,825,100		0.00%
Payments in Lieu of Taxes	23,362,100	9,436,766	20,964,000	9,067,500	20,964,000		0.00%
Own Source Revenue	12,239,200	2,303,671	13,414,800	2,876,118	14,964,800	1,550,000	11.55%
Supplementary Education	20,846,200		20,846,200		20,846,200		-
Unconditional Transfers	2,936,000	3,165,202	3,412,000	3,408,478	3,427,000	15,000	0.44%
Conditional Transfers			103,600		103,600		0.00%
HRM Total	409,670,300	21,589,097	446,292,600	27,385,049	447,858,000	1,565,400	0.35%
	496,252,584	40,623,151	529,175,724	46,092,632	531,604,593	2,428,900	0.46%

Expenditures	Budget Prior Fiscal Year 02/03	Prior YTD Actual	Budget Current Fiscal Year	Current Year to Date Actual	Projected Resul > March 31, 20	Projected Surplus (Deficit)	Projected Surplus (Deficit) %
Governance	6,666,438	1,846,119	7,386,872	2,158,597	7,366,457	20,400	0.28%
Environmental Management Services	53,680,370	14,830,181	51,645,299	15,441,787	51,645,299		0.00%
Fire & Emergency Services	37,028,700	8,402,289	38,613,470	8,488,993	38,613,470		0.00%
Financial Services	8,380,495	1,806,061	8,818,883	1,978,062	8,790,560	28,300	0.32%
Human Resources Services	3,079,025	432,639	3,328,800	773,443	3,328,800		0.00%
Legal Services	1,462,510	348,390	1,481,743	412,963	1,481,743		0.00%
Planning & Development Services	7,269,363	1,642,162	7,375,645	1,716,230	7,335,931	39,700	0.54%
Public Works & Transportation	71,754,017	16,894,454	77,775,800	18,051,202	78,002,780	(227,000)	-0.29%
Real Property & Asset Management	23,454,345	5,996,648	24,807,177	6,325,797	25,193,431	(386,300)	-1.56%
Recreation, Tourism, & Culture	15,560,968	3,153,370	15,641,431	3,446,476	15,670,240	(28,800)	-0.18%
Regional Police	38,254,000	9,463,299	39,556,700	9,325,451	40,056,326	(499,600)	-1.26%
Outside Police	15,070,000	3,799,900	15,889,000	3,975,700	15,889,000		0.00%
Emergency 911 Communications	3,913,900	982,888	4,038,700	934,048	4,038,700		0.00%
Shared Services	12,912,135	3,429,373	13,789,202	3,596,727	13,877,088	(87,900)	-0.64%
Departmental Sub-Total	298,486,266	73,017,773	310,148,722	76,625,476	311,289,825	(1,141,200)	-0.37%
Halifax Regional Library	14,722,000	3,252,453	15,319,100	3,274,139	15,319,100		0.00%
Fiscal Services							
Halifax Regional School Board - Mandatory	60,624,000	15,931,471	66,580,000	16,900,075	67,600,300	(1,020,300)	-1.53%
Halifax Regional School Board - Supplementary	20,846,200	3,811,950	20,846,200	5,211,550	20,846,200		0.00%
Debt Charges	34,821,200	17,590,652	35,882,600	18,901,702	35,882,600		0.00%
Reserves	3,778,300	193,023	7,800,000	1,371,686	7,800,000		0.00%
Interest on Reserves	3,105,000	646,558	2,985,200	1,080,178	3,365,000	(379,800)	-12.72%
Insurance		306,145	3,285,000	473,699	3,285,000		0.00%
Transfers to Outside Agencies	13,232,600		14,240,700	1,701,470	14,255,579	(14,900)	-0.10%
Grants & Tax Concessions	3,793,000	680,912	3,394,300	613,490	3,394,300		0.00%
Surplus Prior Year	(764,000)				(70,000)	70,000	-
Fire Protection (Hydrants)	7,102,000		7,377,000	21,201	7,377,000		0.00%
Capital from Operating	22,089,000	1,312,500	29,830,000	1,425,000	29,830,000		0.00%
Other	9,417,018	659,276	8,235,902	(125,045)	8,235,902		0.00%
Provision for Valuation Allowance	5,000,000		3,251,000		3,251,000		0.00%
HRM Total	183,044,318	41,132,487	203,707,902	47,575,006	205,052,881	(1,345,000)	-0.66%
	496,252,584	117,402,713	529,175,724	127,474,621	531,661,806	(2,486,200)	-0.47%

Attachment #2

Explanation of Projected Deficit

Halifax Regional Municipality

Explanation of Projected Deficit For the Year ended March 31, 2004 as of June 30, 2003

	Surplus (Deficit)
REVENUE	
Significant factors contributing to the Departmental Revenue surplus are:	
<ul style="list-style-type: none"> • Planning and Development Services - the projected revenue surplus relates primarily to increases in plumbing and building permits. \$ 105,000 • Public Works and Transportation- the projected revenue surplus relates primarily to the U-Pass agreement signed with SMU which was not finalized until after the budget was approved. 207,300 • Regional Police - projected revenue surplus relates to increased extra duty revenue as there is more extra work than anticipated, and more Ports Policing revenue as more actual time being spent on Port's work than anticipated. 494,300 • Other Departmental Revenue where business unit projection is within \$100,000 of budget. 56,900 	
TOTAL DEPARTMENTAL REVENUE SURPLUS	\$ 863,500
Significant factors contributing to the Fiscal Services revenue surplus are:	
<ul style="list-style-type: none"> • Own Source Revenue - this is primarily greater than anticipated Investment Income due to delays in use of funds for Harbour Solutions Project (~\$555,000); Greater than anticipated spring debenture issue (~\$380,000); Higher than anticipated interest rates (~\$310,000) and miscellaneous increase in cash flow including impact of increase in reserve account balances and new reserves (~\$320,000) \$1,550,000 • Total of other categories of fiscal revenues where the projection is within \$100,000 of budget 15,400 	
TOTAL FISCAL SERVICES REVENUE SURPLUS	\$ 1,565,400
Total Projected Revenue Surplus	\$ 2,428,900

Halifax Regional Municipality

Explanation of Projected Deficit For the Year Ended March 31, 2004 as of June 30, 2003

	Surplus (Deficit)
EXPENDITURES	
Significant factors contributing to the Departmental Expenditure deficit include:	
<ul style="list-style-type: none"> • Public Works and Transportation - Increased expenditures for the U-Pass agreement signed with SMU, as well as increased costs associated with ATU benefits. (227,000) • Real Property & Asset Management - While the current projection for this business unit includes a deficit, recent re-alignments of costs within the business unit in relation to the new RPAM accountability structure are still being reviewed. It is RPAM's objective that finalization of this review will result in costs in line with the approved budget. 386,300) • Regional Police - projected increase in expenditures relates to increase in extra duty expenditures as there is more extra work than anticipated, and more Ports Policing expenditures as more actual time being spent on Port's work than anticipated. (499,600) • Other Departmental Expenditures where business unit projection is within \$100,000 of budget. (28,300) 	
TOTAL DEPARTMENTAL EXPENDITURE DEFICIT	(\$1,141,200)
Significant factors contributing to the Fiscal Services expenditure deficit are:	
<ul style="list-style-type: none"> • Mandatory Education costs - Provincial budget increase in mandatory formula to include insurance, special education and French language costs not known at the time of final approval of HRM budget \$ (1,020,000) • Interest paid on reserves- Delay in spending on Harbour Solutions Project and balances within new reserves, coupled with higher than anticipated interest rates. (386,000) • Total of other categories of fiscal expenditures where the projection is within \$100,000 of budget 55,100 	
TOTAL FISCAL SERVICES EXPENDITURE DEFICIT	\$ (1,345,000)
Total Projected Expenditure Deficit	\$ (2,486,200)
Net Projected Deficit	(\$ 57,300)

Attachment #3

**Halifax Regional Municipality Operating Fund Balance Sheet
as at June 30, 2003**

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 1 of 2

June 30, 2003, with comparative figures for June 30,2002 and Year End March 31,2003
(In thousands of dollars)

	June 30, 2003	June 30, 2002	March 31, 2003
Assets			
Cash and short term deposits	\$ 222,045	\$ 177,851	\$ 106,133
Receivables:			
Taxes, net of allowance	23,076	17,920	16,542
Local improvement charges	4,792	5,213	4,820
Federal government and its agencies, net of allowance	2,039	52	4,840
Provincial government and its agencies, net of allowance	999	272	4,608
Own funds and agencies	57,990	49,552	91,303
Other receivables, net of allowance	9,470	7,739	5,895
	<u>98,366</u>	<u>80,748</u>	<u>128,008</u>
Loans and advances	3,184	3,943	3,212
Tangible assets:			
Inventories, at cost	3,453	3,568	3,302
Properties acquired at tax sale	178	179	179
	<u>3,631</u>	<u>3,747</u>	<u>3,481</u>
Other assets:			
Deferred transition costs	11,214	13,575	11,804
Prepaid expenses	363	279	1,754
Deferred debt discount	1,708	1,512	1,408
	<u>13,285</u>	<u>15,366</u>	<u>14,966</u>
	<u>\$ 340,511</u>	<u>\$ 281,655</u>	<u>\$ 255,800</u>

HALIFAX REGIONAL MUNICIPALITY

Operating Fund Balance Sheet

Attachment # 3

Page 1 of 2

June 30, 2003, with comparative figures for June 30, 2002 and Year End March 31, 2003
(In thousands of dollars)

	2003	2002	2003
Liabilities and Accumulated Surplus (Deficiency)			
Payables:			
Federal government and its agencies	\$ 123	\$ 122	\$ 2,194
Provincial government and its agencies	4,354	11	10,145
Own funds and agencies	180,731	136,866	171,907
Trade accounts	4,187	4,606	4,284
Accrued liabilities	40,541	34,541	40,024
Other	4,708	3,142	3,764
	<u>234,644</u>	<u>179,288</u>	<u>232,318</u>
Other liabilities:			
Prepayment of taxes	177,299	167,786	13,782
Deferred revenue	8,201	9,909	9,017
	<u>185,500</u>	<u>177,695</u>	<u>22,799</u>
Accumulated surplus (deficiency)	(79,633)	(75,328)	683
	<u>\$ 340,511</u>	<u>\$ 281,655</u>	<u>\$ 255,800</u>

Attachment #4

**Halifax Regional Municipality Capital Statement
as at June 30, 2003**

Halifax Regional Municipality
 Capital Statement
 As at June 30, 2003

	Brought Frwd. Prior Years (\$)	2003/04 Capital Budget (\$)	Approved Additions & Reductions (\$)	Total Capital Budget as at June 30, 2003 (\$)	Expenditures & Commitments (\$)	Net Unspent/ Uncommitted Budget (\$)	Net Unspent/ Uncommitted Budget %
Shared Services	9,661,600	5,209,000	0	14,870,600	3,675,094	11,195,506	75.3%
Recreation, Culture and Heritage	1,902,649	990,000	0	2,892,649	1,358,942	1,533,707	53.0%
Environmental Management Services	134,092,883	10,196,000	4,000,000	148,288,883	74,427,869	73,861,014	49.8%
Fire & Emergency Services	9,064,171	2,207,000	0	11,271,171	7,028,637	4,242,533	37.6%
Regional Police	1,407,963	150,000	0	1,557,963	872,071	685,892	44.0%
Financial Services	9,997,000	335,000	0	10,332,000	9,904,491	427,509	4.1%
Human Resources	195,000	592,000	0	787,000	198,107	588,893	74.8%
Real Property and Asset Management	111,284,929	25,983,000	640,842	137,908,771	104,501,802	33,406,969	24.2%
Planning & Development Services	5,460,000	750,000	0	6,210,000	3,526,399	2,683,601	43.2%
Public Works & Transportation	116,714,292	23,585,000	1,887,419	142,186,711	113,771,244	28,415,466	20.0%
CAO	3,317,941	3,110,000	(924,665)	5,503,276	2,620,988	2,882,288	52.4%
Library Services	6,070,000	229,000	0	6,299,000	5,934,533	364,467	5.8%
Total All	409,168,428	73,336,000	5,603,596	488,108,024	327,820,177	160,287,844	32.8%

Attachment #5

**Report of Expenditures in the Councillors' District Capital Fund
to June 30, 2003**

07/30/2003

HALIFAX REGIONAL MUNICIPALITY
 ANALYSIS OF EXPENDITURES COUNCILLORS' DISTRICT CAPITAL FUNDS
 To: June 30, 2003

District/Councillor Requested Date	Cheque Date	Payable To	Description	Budget	Cost Sharing	Gross Budget	Actual Y-T-D	Commitment	Total Expenditures & Commitments To Date	Available
CCV00176										
Dist. 1/Streatch										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	80,000.00		80,000.00	
04/01/03	05/22/03	Budget 2003/04	St. James Community Playground Upgrades	40,000.00		40,000.00	1,775.00		1,775.00	
02/14/03	05/22/03	Upper Musquodoboit Pastoral Charge	Facility Upgrades				500.00		500.00	
03/19/03	04/22/03	Upper Valley Ball Association	Bicentennial Theatre Improvements				10,014.13		10,014.13	
03/28/03	06/12/03	Mushaboom Volunteer Fire Department	Fire Hall Improvements				500.00		500.00	
03/28/03	04/15/03	Lemmon Hill Sports Association	Community Centre Improvements				1,000.00		1,000.00	
04/10/03	04/22/03	Upper Musquodoboit Community Association	Community Hall Improvements				5,000.00		5,000.00	
04/15/03	04/15/03	Royal Canadian Legion Valley Branch #147	Royal Legion Building Improvements				10,000.00		10,000.00	
04/15/03	04/15/03	Lea Place Women's Centre	Facility Improvements				500.00		500.00	
05/01/03	05/06/03	Sheet Harbour Lions Club	Facility Upgrades				500.00		500.00	
05/01/03	05/27/03	Re-St. James Hall	St. James Community Hall Improvements				1,000.00		1,000.00	
05/08/03	05/27/03	Lake Charlotte ATV Association	Club House Improvements				500.00		500.00	
05/15/03	05/27/03	Newdy Quody Sporting Club	Community Club House Improvements				250.00		250.00	
05/21/03	05/29/03	Middle Musquodoboit Recreation Association	Community Ballpark Upgrades				500.00		500.00	
06/03/03	06/12/03	Tangier Gold Mine Historical Society of Nova Scotia	Facility & Grounds Improvement				2,500.00		2,500.00	
06/09/03	06/24/03	Mooseland & Area C.O.P.	Community Hall Improvements				500.00		500.00	
Total				120,000.00		120,000.00	115,039.13		115,039.13	4,960.87
CCV00177										
Dist. 2/Hines										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	68,608.37		68,608.37	
04/01/03		Budget 2003/04		40,000.00		40,000.00				
03/31/03			Siding for Lions Club				741.97		741.97	
03/31/03			Carroll's Corner Ballfield Fence				1,195.16		1,195.16	
03/31/03			Riverline Activity Centre-Capital Improvements				5,000.00		5,000.00	
03/31/03			Facility Renovations				1,000.00		1,000.00	
03/31/03			Playground Improvements				2,000.00		2,000.00	
03/03/05	04/24/03	Silversides Residents Association	Capilano Tot Lot Development				4,000.00		4,000.00	
04/11/03	05/20/03	Capilano Country Estates Homeowners Association	Swin Docks Repair				1,500.00		1,500.00	
04/14/03	04/24/03	Cheema Aquatic Club	Windsor Junction Ballfield Improvements				3,000.00		3,000.00	
05/13/03	05/29/03	LWF Baseball Association	Siding for Lions Club (HRM Owned Building)				649.66		649.66	
06/04/03	06/24/03	Fall River & Riverlake District Lions Club	Carroll's Corner Ballfield Backstop Removal & Replacement				3,804.84		3,804.84	
06/23/03		Bevlo Products Inc.								
Total				120,000.00		120,000.00	80,758.03	10,741.97	91,500.00	28,500.00
CCV00178										
Dist. 3/Colwell										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	73,066.10		73,066.10	
04/01/03		Budget 2003/04		40,000.00		40,000.00				
03/31/03			Lawrencetown Rails to Trails				5,933.90		5,933.90	
03/31/03			North Preston Pocket Park				1,000.00		1,000.00	
03/31/03			Freezer				920.00		920.00	
03/24/03	04/15/03	Lake Echo Community Food Bank	Community Event Sign				3,000.00		3,000.00	
03/27/03	04/22/03	Preston Area Board of Trade	Windsor Assembly-Life Flight Helicopter Landing Strip				500.00		500.00	
04/04/03	04/15/03	West Chezzatecook/Grand Desert Community Int. Group	Community Centre-Building Improvements				3,500.00		3,500.00	
04/03/03	04/08/03	Seaforth Community Society	Nathan Smith Park Ballfield Development				7,500.00		7,500.00	
04/01/03	04/10/03	Chezzatecook Recreation Society	Chezzatecook Fire Department Storage				3,725.02		3,725.02	
04/07/03	05/01/03	J. Crawley Stonewalls	East Preston Recreation Centre - Kitchen Upgrades				8,696.32		8,696.32	
04/29/03	05/05/03	The Bay-Darmouth	East Preston Recreation Centre - Kitchen Upgrades				1,303.68		1,303.68	
05/05/03	06/12/03	Porters Lake Community Services Association	PLCSA Recreational Projects				2,500.00		2,500.00	
05/16/03		Total		120,000.00		120,000.00	96,014.80	15,630.22	111,645.02	8,354.98

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CCV00182										
Dist. 7/Sarto										
03/31/03			Balance Fwd Excluding Commitments: Prior Years Up to March 31/03	80,000.00		80,000.00	47,721.14		47,721.14	40,000.00
04/01/03			Budget 2003/04	40,000.00		40,000.00		3,000.00	3,000.00	
03/31/03			Mount Edward School Community Group					3,959.69	3,959.69	
03/31/03			Mount Edward Elementary School Playground Equipment					1,359.70	1,359.70	
03/31/03			Landrace Street Playground					10,000.00	10,000.00	
03/31/03			Landrace Street Playground					11,359.47	11,359.47	
03/31/03			New Skateboard Facility at Mary Lawson School					2,600.00	2,600.00	
03/31/03			District 7 Playground Upgrades							
05/20/03			Playground Upgrades							
05/05/03			Brookhouse Home & School Association							
			Total	120,000.00		120,000.00	50,321.14	29,678.86	80,000.00	40,000.00
CCV00183										
Dist. 8/Hetherington										
03/31/03			Balance Fwd Excluding Commitments: Prior Years Up to March 31/03	80,000.00		80,000.00	67,849.93		67,849.93	
03/31/03			Budget 2003/04	40,000.00		40,000.00		6,201.13	6,201.13	
03/31/03			Marvin & Chadwick Street - Park Improvements					1,050.46	1,050.46	
06/23/03			Portland Hills Boat Launch Fencing					2,104.38	2,104.38	
06/27/03			Marilyn Drive Fencing					5,262.98	5,262.98	
06/30/03			North Woodside Community Centre Multi-Purpose Room Flooring					14,618.95	14,618.95	
			Total	120,000.00		120,000.00	67,849.93	21,083.84	88,933.78	37,531.12
CCV00184										
Dist. 9/Smith										
03/31/03			Balance Fwd Excluding Commitments: Prior Years Up to March 31/03	89,420.00		89,420.00	17,137.55		17,137.55	
04/01/03			Budget 2003/04	40,000.00		40,000.00		5,933.58	5,933.58	
03/31/03			Bevlo Products Inc.					1,239.90	1,239.90	
03/31/03			Dartmouth North Community Centre-Air Conditioner					3,506.86	3,506.86	
03/31/03			Yetter Park Playground Fencing					10,000.00	10,000.00	
03/31/03			General Park Improvement					5,000.00	5,000.00	
03/31/03			Harbourview Landscaping					5,102.50	5,102.50	
03/31/03			Farrell Walkway Fence					6,101.01	6,101.01	
03/31/03			Big Albro Lake Trail Upgrades and Improvements					5,129.88	5,129.88	
03/31/03			Yetter Park Play Equipment					3,482.92	3,482.92	
03/31/03			Yetter Park Playground Improvements					20,210.87	20,210.87	
04/30/03			John McNeil School Baseball Dugouts					10,057.85	10,057.85	
03/31/03			Yetter Park Playground Equipment							
05/27/03			Humphrey Landscape and Construction Ltd.							
06/24/03			Little Tikas Commercial Play Systems							
05/29/03			Timbertec Inc.							
06/18/03			Monique Avenue Park Play Equipment							
			Total	129,420.00		129,420.00	42,478.30	50,434.62	92,912.92	36,507.08
CCV00185										
Dist. 10/Cunningham										
03/31/03			Balance Fwd Excluding Commitments: Prior Years Up to March 31/03	83,768.00		83,768.00	46,644.64		46,644.64	
04/01/03			Budget 2003/04	40,000.00		40,000.00		708.30	708.30	
03/31/03			Victoria Park Playground Expansion					10,000.00	10,000.00	
03/31/03			Findlay Park Playground Upgrades					13,144.49	13,144.49	
03/31/03			Gordon Ratcliffe Landscape Architects					13,270.57	13,270.57	
03/31/03			Downtown Dartmouth Streetscape-Poster Kiosk					37,123.36	37,123.36	
04/29/03			Brownlow Park Playground Equipment							
03/31/03			Eastern Fence Erectors Ltd.							
			Total	123,768.00		123,768.00	46,644.64	37,123.36	83,768.00	40,000.00

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CCV00186										
Dist. 11/Blumenthal										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	53,365.08		53,365.08	
04/01/03		Budget 2003/04		40,000.00		40,000.00		10,000.00	10,000.00	
03/31/03			Hydrostone Heritage Park Improvements				8,317.92		8,317.92	
03/31/03			North End Community Outdoor Skating Rink				8,248.04		8,248.04	
03/31/03			Isleville Street Playground Upgrades				21,751.96		21,751.96	
06/30/03		Waterplay Manufacturing Inc.	Isleville Street Playground Park Water Play				48,317.92		101,683.00	18,317.00
		Total		120,000.00		120,000.00	53,365.08	48,317.92	101,683.00	18,317.00
CCV00187										
Dist. 12/Isloane										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		89,788.00		89,788.00	65,026.23		65,026.23	
04/01/03		Budget 2003/04		40,000.00		40,000.00				
03/31/03		Uptown Gottingen Street Merchants Association	Capital Improvements				3,000.00		3,000.00	
03/31/03		Uptown Gottingen Street Business Association	Spencer House Improvements				6,940.00		6,940.00	
03/31/03			George Dixon Centre Soccer/Baseball Field Improvement				4,940.00		4,940.00	
03/31/03			Bengal Lancers Building Improvements				9,881.77		9,881.77	
06/30/03		Halifax Junior Bengal Lancers					24,000.00		24,000.00	
		Total		129,788.00		129,788.00	65,026.23	48,761.77	113,788.00	16,000.00
CCV00188										
Dist. 13/Utack										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		123,669.00		123,669.00	75,950.15		75,950.15	
04/01/03		Budget 2003/04		40,000.00		40,000.00				
03/31/03			Tree Planting on Young Ave. & Connaught Ave.				8,000.00		8,000.00	
03/31/03			Point Pleasant Park Management Plan				10,000.00		10,000.00	
03/31/03			Sir Charles Tupper School Playground Revitalization				6,060.24		6,060.24	
03/31/03			Webster Terrace Fence				1,200.00		1,200.00	
03/31/03		Bevio Products Inc.	Sir Charles Tupper School Playground Fence				1,543.22		1,543.22	
03/31/03			Disabled Lift for Boat Launch				4,000.00		4,000.00	
06/24/03		Little Tikes Commercial Play Systems	Ingis Street School Play Structure			15,000.00			15,000.00	
05/21/03		North End Community Gardening Association	Corsebrook Gardens Project			2,000.00			2,000.00	
05/14/03			LeMarchant St. Thomas School Playground				39,915.00		39,915.00	
05/27/03							70,718.46		163,668.61	0.39
		Total		163,669.00		163,669.00	92,950.15	70,718.46	163,668.61	0.39
CCV00189										
Dist. 14/Fougere										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		115,990.00		115,990.00	27,467.68		27,467.68	
04/01/03		Budget 2003/04		40,000.00		40,000.00				
03/31/03			Flinn Park Improvements				15,516.32		15,516.32	
03/31/03			Westmount Elementary School Playground Improvements				922.78		922.78	
03/31/03			Larry O'Connell Field House & Grounds Improvements				47,327.43		47,327.43	
03/31/03			Ardmore Park Improvements				10,474.46		10,474.46	
03/31/03			Oxford Playground Improvements				3,000.00		3,000.00	
03/31/03			Kiosks on Quinpool Road				6,000.00		6,000.00	
03/31/03			Quinpool Road Pocket Park Benches				3,671.80		3,671.80	
11/28/02		Meglin Furniture Systems Ltd.					8,151.93		8,151.93	
05/20/03		Eastern Fence Erectors Ltd.					36,291.41		122,532.40	33,457.60
		Total		155,990.00		155,990.00	99,291.41	83,240.99	122,532.40	33,457.60

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CCV00180										
Dist. 15/Walker										
		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		86,228.00		86,228.00	53,402.54		53,402.54	
		Budget 2003/04		40,000.00		40,000.00		5,000.00	5,000.00	
			Fairview Heights Playground					15,000.00	15,000.00	
			Centennial Arena Improvements				12,500.00		12,500.00	
			Burton Etlinger School Basketball Court				65,902.54		65,902.54	
		Total		126,228.00		126,228.00		20,000.00	85,902.54	40,325.46
CCV00181										
Dist. 16/Whalen										
		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		130,552.00	40,355.00	170,907.00	94,751.44		94,751.44	
		Budget 2003/04		40,000.00		40,000.00				
			Hemlock Ravine Management Plan					1,750.00	1,750.00	
			Stratford Way Park Improvements					45,000.00	45,000.00	
			Walkway Improvements-Tornngton Dr. to Rockingham School					8,635.80	8,635.80	
			Rockingham Grounds Committee					8,000.00	8,000.00	
			Birch Cove Community Garden					2,500.00	2,500.00	
			Sheridan Place Playground Project					11,369.76	11,369.76	
			Rockingham Community Centre Upgrades					1,000.00	1,000.00	
			New Trails to Park West School (from Lanshaw and Woodsmere)				6,000.00		6,000.00	
			Bayer's Lake Rails to Trails Project					7,900.00	7,900.00	
			Centennial Arena Dressing Room Renovations					8,000.00	8,000.00	
			Glenbourne Subdivision Linear Park Rose Bushes					5,000.00	5,000.00	
		B.L.T. Rails to Trails								
		Total		170,552.00	40,355.00	210,907.00	100,751.44	99,155.56	199,907.00	11,000.00
CCV00182										
Dist. 17/Mosher										
		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		104,270.00		104,270.00	68,542.61		68,542.61	
		Budget 2003/04		40,000.00		40,000.00				
			Olivet Street Walkway					10,000.00	10,000.00	
			Armdale Rotary - Community Signs					5,000.00	5,000.00	
			Mabou Avenue Playground Upgrades					6,123.04	6,123.04	
			Deadman's Island Public Access Pathway Project					851.43	851.43	
			Bromley Road Park Light Standards					1,060.66	1,060.66	
			Sir Sanford Fleming General Park Improvements					3,000.00	3,000.00	
			Deadman's Island Historic Park - Signs					2,243.53	2,243.53	
			Grounds Improvement Project				1,500.00		1,500.00	
			Sir Sandford Fleming Memorial Tower Restoration					12,000.00	12,000.00	
			Old Dalhousie School Playground Equipment					13,835.77	13,835.77	
			Mural - Purcell's Cove Road					10,000.00	10,000.00	
			Freezer for Comerstone Family Centre					424.43	424.43	
			Community Sign & Outdoor Improvements					1,500.00	1,500.00	
			Community Sign					1,500.00	1,500.00	
			Security Lighting: Fleming Tower School & Ballfield					1,500.00	1,500.00	
			Security Lighting: Bluestone Road					1,500.00	1,500.00	
		Total		144,270.00		144,270.00	85,376.38	55,203.09	140,581.47	3,688.53

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CCV00193										
Dist. 18/Adams										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		82,998.00		82,998.00	64,355.94		64,355.94	
04/01/03		Budget 2003/04		40,000.00		40,000.00		1,265.90	1,265.90	
03/31/03		Nova Scotia Power Inc.	Hartien Field Portable Washrooms and Fencing					1,064.29	1,064.29	
03/31/03			Heather Lane & Lancaster Dr. Pathway Street Light Standard					1,500.00	1,500.00	
03/31/03			Hamelisfield Community Centre - Kitchen Renovations					3,000.00	3,000.00	
03/31/03			New Sidewalk on Heberdeen Drive in Herring Cove					6,000.00	6,000.00	
03/31/03		William King Elementary PTA	William King Elementary School Ground Camera Systems					10,000.00	10,000.00	
03/31/03			RA5 Crosswalk Light in Herring Cove					2,318.02	2,318.02	
05/05/03		Coastal Door & Frame Inc.	Visa Purchase Re Riverview Day Care Centre : Fire Doors					22,830.19	22,830.19	
05/05/03		Total		122,998.00		122,998.00	66,673.96		89,504.15	33,493.85
CCV00194										
Dist. 19/Johns										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		84,000.00		84,000.00	74,138.87		74,138.87	
04/01/03		Budget 2003/04		40,000.00		40,000.00		5,000.00	5,000.00	
03/31/03		Springfield Lake Recreation Centre	Barry Hill Playground					1,000.00	1,000.00	
03/31/03			Ballfield Sign					10,000.00	10,000.00	
03/31/03			Beaver Bank Community Complex					3,862.50	3,862.50	
04/18/03		Springfield Lake Recreation Association	Weir Field Grounds Improvement					1,000.00	1,000.00	
05/28/03		Beaver Bank Sports and Recreation	Beaver Bank Ballfield Improvements					5,000.00	5,000.00	
06/03/03		Harry R. Hamilton Elementary School	Playground Equipment					16,000.00	16,000.00	
06/02/03		Total		124,000.00		124,000.00	84,001.37		100,001.37	23,998.63
CCV00195										
Dist. 20/Harvey										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		82,500.00		82,500.00	37,187.05		37,187.05	
04/01/03		Budget 2003/04		40,000.00		40,000.00		1,487.84	1,487.84	
03/31/03			Cavalier School Playground Equipment					5,000.00	5,000.00	
03/31/03			Caudle Park School Ground Greening Project					10,000.00	10,000.00	
03/31/03			Sackville Heights Community Centre - Property Re-Development					10,954.85	10,954.85	
03/31/03			Seawood Avenue Playground Project					14,358.10	14,358.10	
04/28/03		Big Daddy	Sackville Skateboard Park Project					5,000.00	5,000.00	
05/28/03			Sycamore Lane School Playground Equipment					5,000.00	5,000.00	
05/28/03			Wynncastle Playground Equipment					3,512.16	3,512.16	
06/30/03		Eastern Fence Erectors Ltd.						40,954.85	40,954.85	
06/30/03		Total		122,500.00		122,500.00	51,545.15		92,500.00	30,000.00
CCV00196										
Dist. 21/Gaucher										
03/31/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00		80,000.00	86,190.85		86,190.85	
04/01/03		Budget 2003/04		40,000.00		40,000.00		2,532.22	2,532.22	
03/31/03			Amin Playground					6,148.35	6,148.35	
03/31/03			Bedford Waters Advisory Water Shed Study					2,021.70	2,021.70	
05/23/03		Bedford South School	Community Sign					2,500.00	2,500.00	
05/26/03		Bedford Basin Yacht Club	Silver Sail Building Improvements					609.50	609.50	
05/28/03		Barnos Concrete Ornaments Ltd.	Park Benches for Brookside Cemetery					2,128.58	2,128.58	
05/31/03		Turf Masters Landscaping Ltd.	Torrington Sub. Centre Blvd. - Tree Planting					1,500.00	1,500.00	
06/18/03		Bedford Beavers Parents Association	Bedford Lions Pool Improvements					8,680.57	8,680.57	
06/18/03		Total		120,000.00		137,000.00	94,950.63		103,631.20	33,368.80

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CCV00197										
Dist. 22/Rankin										
03/01/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		94,000.00		94,000.00	43,084.48		43,084.48	
04/01/03		Budget 2003/04		40,000.00		40,000.00		3,500.00	3,500.00	
03/01/03		Haliburton Heights Residents Association	Joshua Slocum Dr. - Clearing Recreational Land					2,277.34	2,277.34	
03/01/03		Kearney Lake Estates Residents Association	Clearing Recreational Land					2,500.00	2,500.00	
03/01/03		A.W. Dean Contracting & Landscaping Ltd.	BLT Rails & Trails Signages					900.00	900.00	
03/01/03		Big Daddy	Maplewood Drive Walkway Fence					12,186.12	12,186.12	
03/01/03			Greenwood Heights Park Upgrades					15,000.00	15,000.00	
03/01/03			Three Brooks Subdivision - Cleaning of Park Land					13,552.06	13,552.06	
04/22/03		St. Margaret's Bay Elementary School	Playground Equipment		2,000.00		2,000.00		2,000.00	
		Total		134,000.00		134,000.00	45,084.48	50,915.52	96,000.00	38,000.00
CCV00198										
Dist. 23/Meade										
03/01/03		Balance Fwd Excluding Commitments: Prior Years Up to March 31/03		80,000.00	1,381.00	81,381.00	66,519.42		66,519.42	
04/01/03		Budget 2003/04		40,000.00		40,000.00		6,090.47	6,090.47	
03/01/03			Civic Addressing Project-Street Signs					3,271.11	3,271.11	
03/01/03			Prospect Village Playground					5,000.00	5,000.00	
04/22/03		Coastal Communities Economic Development Cooperative	Terence Bay Fish Plant Exterior Improvement (Gazebo)				5,000.00		5,000.00	
04/24/03		St. Margaret's Bay Elementary School	Playground Equipment				2,000.00		2,000.00	
05/27/03		Brookside Junior High School	School Ground Improvements				500.00		500.00	
06/12/03		Hubbards Cove Business Association	Community Beautification Project					2,716.07	2,716.07	
05/26/03		Terra Manne Environmental Ltd.	Street Improvements - Cnrsite Road, Boutillers Point					12,077.65	12,077.65	
		Total		120,000.00	1,381.00	121,381.00	79,019.42	21,073.69	91,097.07	30,283.93
Total Councilors' District Capital Funds				3,018,439.00	65,056.00	3,083,495.00	1,511,673.60	957,308.19	2,468,981.79	614,513.21

Attachment #6

**Report of Expenditures in the Recreation Area Rate Accounts
to June 30, 2003**

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2003	<u>0.00</u>	

East Preston Recreation Centre

Cost Center: C110

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	2,002.94	
6201	Telephone	216.80	ALIAN
6606	Heating Fuel	703.83	EMERA FUELS
6607	Electricity	1,082.31	NOVA SCOTIA POWER
9000	Prior Yr. (Surplus)/Deficit (Surplus) / Deficit at June 30, 2003	<u>(289.74)</u> <u>1,713.20</u>	

Mineville Community Association

Cost Center: C115

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit	(7,142.06)	
	(Surplus) / Deficit at June 30, 2003	(7,142.06)	

Haliburton Highbury Homeowners Association

Cost Center: C120

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit	(22,782.63)	
	(Surplus) / Deficit at June 30, 2003	(22,782.63)	

Beaver Bank Community Centre

Cost Center: C125

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit	(102,150.38)	
	(Surplus) / Deficit at June 30, 2003	(102,150.38)	

Highland Park Recreation Association

Cost Center: C130

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6202	Courier/Postage	55.60	HIGHLAND PARK RATEPAYERS
6911	Facilities Rental	70.00	HIGHLAND PARK RATEPAYERS
6999	Other Goods/Services	429.17	HIGHLAND PARK RATEPAYERS
	Balance of Activity to June 30, 2003	554.77	
9000	Prior Yr. (Surplus)/Deficit	(19,683.85)	
	(Surplus) / Deficit at June 30, 2003	(19,129.08)	

Kingswood Ratepayers Association

Cost Center: C135

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor Description
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit	(51,884.60)	
	(Surplus) / Deficit at June 30, 2003	(51,884.60)	

Prospect Road Recreation Area Rate

Cost Center: C140

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor Description
5508	Recov External Parties	(200.00)	REVENUE REC'D
6603	Grnds & Landscaping	4,842.52	OCEAN CONTRACTORS LIMITED
6607	Electricity	26.92	NOVA SCOTIA POWER
6699	Other Building Mtce	410.00	RESOURCE OPPORTUNITIES CENTRE
6999	Other Goods/Services	300.51	RESOURCE OPPORTUNITIES CENTRE
6999	Other Goods/Services	3,576.01	JOHNNY ON THE SPOT TOILET RENT
	Balance of Activity to June 30, 2003	8,955.96	
9000	Prior Yr. (Surplus)/Deficit	(15,511.22)	
	(Surplus) / Deficit at June 30, 2003	(6,555.26)	

Westwood Hills Residents Association

Cost Center: C145

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6999	Other Goods/Services	585.36	GIANT PROMOTIONS LTD
8003	Insurance Pol/Prem	413.00	A. P. REID INSURANCE
	Balance of Activity to June 30, 2003	998.36	
9000	Prior Yr. (Surplus)/Deficit	0.00	
	(Surplus) / Deficit at June 30, 2003	998.36	

Upper Hammonds Plains Community Centre

Cost Center: C150

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6606	Heating Fuel	549.73	EMERA FUELS
6607	Electricity	869.12	NOVA SCOTIA POWER
6608	Water	110.83	HALIFAX REGIONAL WATER COMMISS
	Balance of Activity to June 30, 2003	1,529.68	
9000	Prior Yr. (Surplus)/Deficit	5,019.85	
	(Surplus) / Deficit at June 30, 2003	6,549.53	

Harrietsfield Recreation Centre

Cost Center: C155

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6699	Other Building Mtce	103.89	IMPERIAL OIL
	Balance of Activity to June 30, 2003	103.89	
9000	Prior Yr. (Surplus)/Deficit	4,456.36	
	(Surplus) / Deficit at June 30, 2003	4,560.25	

Musquodoboit Harbour

Cost Center: C160

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6999	Other Goods/Services	500.00	SEACOAST CELTIC CONCERTS
6999	Other Goods/Services	500.00	EASTERN SHORE COMMUNITY CENTRE
	Balance of Activity to June 30, 2003	1,000.00	
9000	Prior Yr. (Surplus)/Deficit	0.00	
	(Surplus) / Deficit at June 30, 2003	1,000.00	

Dutch Settlement / Riverline Activity Centre

Cost Center: C165

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6201	Telephone	85.53	ALIANIANT
6407	Clean/Sani Supplies	244.46	JANITOR'S MARKET
6606	Heating Fuel	383.40	EMERA FUELS
6607	Electricity	285.21	NOVA SCOTIA POWER
6707	Plumb/Heat Eq R&M	1,040.83	BASIC BURNER SERVICE
6999	Other Goods/Services	79.82	ROYAL FLUSH SERVICES LTD
	Balance of Activity to June 30, 2003	2,119.25	
9000	Prior Yr. (Surplus)/Deficit	(517.12)	
	(Surplus) / Deficit at June 30, 2003	1,602.13	

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6399	Contract Services	2,967.24	EASTERN FENCE ERECTORS LTD
	Balance of Activity to June 30, 2003	2,967.24	
9000	Prior Yr. (Surplus)/Deficit	(77,620.38)	
	(Surplus) / Deficit at June 30, 2003	(74,653.14)	

Hubbards Recreation Centre

Cost Center: C175

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6003	Wages - Regular	236.60	
6101	Benefits - Wages	17.24	
6201	Telephone	54.54	ALJANT
6404	Rec Prog Supplies	70.14	
6607	Electricity	334.77	NOVA SCOTIA POWER
6999	Other Goods/Services	150.00	DORE, DENNIS
	Balance of Activity to June 30, 2003	863.29	
9000	Prior Yr. (Surplus)/Deficit	(23,186.30)	
	(Surplus) / Deficit at June 30, 2003	(22,323.01)	

Grand Lake Community Centre

Cost Center: C180

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6699	Other Building Mtce	1,880.60	INSTALL A FLOOR LIMITED
6699	Other Building Mtce	166.99	ENFIELD HARDWARE LIMITED
	Balance of Activity to June 30, 2003	2,047.59	
9000	Prior Yr. (Surplus)/Deficit	0.00	
	(Surplus) / Deficit at June 30, 2003	2,047.59	

*Balance of prior Year S/D transferred to Capital Project June 03

District 3 Capital Fund
Cost Center: C185
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit	(234,087.34)	
	(Surplus) / Deficit at June 30, 2003	(234,087.34)	

Maplewood Subdivision
Cost Center: C190
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6999	Other Goods/Services	1,949.38	RUSSELL EXCAVATING LIMITED
	Balance of Activity to June 20, 2003	1,949.38	
9000	Prior Yr. (Surplus)/Deficit	(17,751.74)	
	(Surplus) / Deficit at June 30, 2003	(15,802.36)	

Silversides Residents Association
Cost Center: C196
Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
	Balance of Activity to June 30, 2003	0.00	
9000	Prior Yr. (Surplus)/Deficit		
	(Surplus) / Deficit at June 30, 2003	0.00	

LWF Recreation Centre

Cost Center: C210

Fiscal Year: 2003/04

GL#	GL Description	Amount	Vendor
6003	Wages - Regular	28,077.50	WINDSOR JCT COMMUNITY CEN
6201	Telephone	41.52	ALIAN TELECOM/MOBILITY
6202	Courier/Postage	214.86	WINDSOR JCT COMMUNITY CEN
6205	Printing & Reprod	362.26	WINDSOR JCT COMMUNITY CEN
6207	Office Supplies	76.61	WINDSOR JCT COMMUNITY CEN
6312	Refuse Collection	974.26	WINDSOR JCT COMMUNITY CEN
6402	Med & First Aid Supp	1,383.58	WINDSOR JCT COMMUNITY CEN
6499	Other Supplies	8.84	WINDSOR JCT COMMUNITY CEN
6602	Elect-Repair&Mtce	416.77	WINDSOR JCT COMMUNITY CEN
6607	Electricity	19.16	NOVA SCOTIA POWER
6608	Water	33.05	HALIFAX REGIONAL WATER COMMISS
6699	Other Building Mtce	892.01	WINDSOR JCT COMMUNITY CEN
6704	Equipment Rental	50.00	WINDSOR JCT COMMUNITY CEN
6707	Plumb/Heat Eq R&M	1,394.50	WINDSOR JCT COMMUNITY CEN
6906	Licenses & Agreement	25.00	WINDSOR JCT COMMUNITY CEN
6999	Other Goods/Services	79.79	WINDSOR JCT COMMUNITY CEN
8003	Insurance Pol/Prem	4,218.00	K.N. UMLAH INSURANCE AGENCY LTD
	Balance of Activity to June 30, 2003	38,267.71	
9000	Prior Yr. (Surplus)/Deficit	3,023.87	
	2003 Recreation budget amount	(3,450.00)	
	(Surplus) / Deficit at June 30, 2003	37,841.58	

Attachment #7

**Halifax Regional Municipality Reserve Fund Projection
to March 31, 2004**

**HALIFAX REGIONAL MUNICIPALITY
RESERVE FUNDS BUDGET PROJECTIONS
To March 31, 2004 (As of June 30, 2003)**

Attachment #7

	<u>Actual March 31/03</u>	<u>Budget March 31/04</u>	<u>1st Quarter Projection March 31/04</u>	<u>Projected Variance</u>
Equipment Reserves	\$ 1,538,407	\$ 1,270,800	\$ 1,293,700	\$ 22,900
Operating Reserves	\$ 9,752,680	\$ 9,824,600	\$ 9,881,100	\$ 56,500
Capital Reserves	\$ 27,906,775	\$ 44,376,800	\$ 40,016,700	\$ (4,360,100)
Pollution Control Reserves	<u>\$ 11,736,345</u>	<u>\$ 18,869,200</u>	<u>\$ 19,157,100</u>	<u>\$ 287,900</u>
TOTAL RESERVES	<u>\$ 50,934,207</u>	<u>\$ 74,341,400</u>	<u>\$ 70,348,600</u>	<u>\$ (3,992,800)</u>

Explanation of Projected Variances:

The projected decrease in the Capital Reserves relates to additional withdrawals approved after the annual budget process primarily \$4 million for the closure of Cell #1 and related works at the Otter Lake Waste Resource Management Facility and \$378,000 for payment on a lot in Bayers Lake funded from the Business Parks reserve.

Overall, the reserve projection includes additional interest earned due to greater than anticipated interest rates.

Attachment #8

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

Capital Reserve Pool (GRESPOOL)

Date	Project #	Description	Budget Year	Purpose	Budget	Amount Transferred In	Amount Transferred Out	Balance
		<i>Balance Dec 31/02</i>						
Nov 26/02	CPC00678	Mainland Commons Artificial Turf	02/03	Parks & Playgr.				578,590
Jan 21/03	CPC00311	Eastern Passage Soccer Field	01/02	Parks & Playgr.			(348,196)	230,394
Jan 21/03	CBR00073	Halifax City Hall - Roof Repairs	01/02	Bldg. Mgmt Serv.	72,991	6,245		236,639
Jan 21/03	CBR00091	Public Gardens - Horticultural Hall	01/02	Bldg. Mgmt Serv.	17,000	9,213		245,852
Jan 21/03	CBR00097	Woodside Ferry Wharf - Pontoon Recoating	01/02	Bldg. Mgmt Serv.	60,000	208		246,060
Jan 23/03	CBQ00001	Bus Stop Accessibility	00/01	Bldg. Mgmt Serv.	85,000	36,036		282,096
Jan 23/03	CBQ00002	Park & Ride	00/01	Bldg. Mgmt Serv.	200,000	950		283,046
Jan 23/03	CHL00818	Tantallon Public Library	00/01	Bldg. Mgmt Serv.	300,000	7,402		290,448
Jan 27/03	CPC00467	Regional Trails Development	00/01	Parks & Playgr.	1,107,000	4,353		294,801
Jan 28/03	CWR00404	New SW Mgmt System-Development/Deliv	99/00 to 02/03	Parks & Playgr.		Agenda Feb 4/03	(53,074)	241,727
Jan 28/03	CWR00411	Odour Gas Survey-Sackville Landfill	99/00	Solid Waste	3,400,000	20,366		262,093
Jan 28/03	CGU00024	Crown Dr/St. Margaret's Bay Rd - San Sewer		Sewers	25,000	25,000		287,093
Jan 28/03	CGU00124	Bayers Road Combined Sewer Renewal		Sewers	100,000	6,324		293,417
Jan 28/03	CSR00391	Eastern Passage Foremain	01/02	Sewers	79,180	7,943		301,360
Feb 19/03	CVD00054	Midlife Ferry Refit - Dartmouth III	01/02	Fleet	750,000	226,917		528,277
Feb 19/03	CVD00055	Ferry 2 Year Refit	01/02	Fleet	1,695,462	8,352		536,629
Feb 19/03	CVD00096	Fleet Replacement - More Than 10 Years	02/03	Fleet	150,000	29,247		565,876
Feb 21/03	CDR00152	Robie & Almon Street Land Acquisition	02/03	Fleet	1,200,000	360		566,236
Feb 21/03	CDR00153	Robie Street Widening	99/00	Streets / Sidewalks	300,000	57,870		624,106
Feb 21/03	CGR00494	Belleshire Dr. above Kaye St.		Streets / Sidewalks	35,800	35,800		659,906
Feb 21/03	CGU00122	Portland St. Sewer Renewal	01/02	Sewers	139,149	18,131		678,037
Feb 21/03	CJR00395	Beaverbank Rd. (Glendale to Stokil)		Sewers	200,000	114,892		792,929
Feb 21/03	CYR00823	Gravel Roads Reconstruction	99/00	Streets / Sidewalks	600,000	107,936		900,865
Feb 21/03	CSR00389	Bedford Hwy Fish Hatchery Pumping Sta.	01/02	Streets / Sidewalks	150,000	5,453		906,318
Feb 28/03	CGR00388	Various Storm Drainage Repairs	99/00	Sewers	3,261,000	35,257		941,575
Mar 31/03	CVD00055	Ferry 2 Year Refit	99/00	Sewers	190,000	3,118		944,693
Mar 31/03	CHC00926	Metro Centre-Main Lift	01/02	Fleet	120,753	3,674		948,367
		<i>Total Jan 1/03 - Mar 31/03</i>			8,000	1,387	(401,270)	954,446
		<i>Balance March 31/03</i>				777,126		
05/02/03	CGU00118	Hines Road Storm Sewer		Sewers	250,000		(16,135)	954,446
05/15/03	CGR00499	Desmond Avenue	00/01	Sewers	190,000	16,135		954,446
06/30/03	CTR00698	Nantucket/Victoria Intersection	01/02	Streets / Sidewalks		16,335		970,781
06/30/03	CB100064	Reduction of Crespool & applied to 03/04 Debt		Buildings		50,000	(50,000)	970,781
06/30/03		Reduction of Crespool & applied to 03/04 Debt					(941,000)	29,781
		<i>Total Apr 1/03 - Jun 30/03</i>				82,470	(1,007,135)	

Summary:

Balance December 31, 2002	578,590
Transfers in Third Quarter 2002/03	777,126
Transfers in First Quarter 2003/04	82,470
Transfers out Third Quarter 2002/03	(401,270)
Transfers out First Quarter 2003/04	(1,007,135)
Balance June 30, 2003	29,781