



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

Item No. 9
Halifax Regional Council
September 20, 2016

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY:

Councillor Linda Mosher, Chair, Audit & Finance Standing Committee

DATE: September 9, 2016

SUBJECT: First Quarter 2016/2017 Financial Report

INFORMATION REPORT

ORIGIN

September 7, 2016 meeting of the Audit & Finance Standing Committee, Item No. 12.1.1.

LEGISLATIVE AUTHORITY

The principle role of the Audit and Finance Standing Committee is to provide advice to Council on matters relating to Audit and Finance. In particular, Section 4 (f) of the Audit and Finance Standing Committee's Terms of Reference shall 'Review as required, any other policies, procedures, forecasts, reports or process as agreed to mutually by the Municipalities CAO and the Committee'.

BACKGROUND

Quarterly Financial Reports are provided to the Audit & Finance Standing Committee prior to being forwarded to Regional Council. The 2016/2017 First Quarter Financial Report was before the Audit & Finance Standing Committee at its meeting held on September 7, 2016

For further information, please refer to the attached staff report dated August 18, 2016.

DISCUSSION

The Audit & Finance Standing Committee considered the staff report dated August 18, 2016 at its meeting held on September 7, 2016 and forwarded it to Halifax Regional Council as an information item.

FINANCIAL IMPLICATIONS

As outlined in the attached staff report dated August 18, 2016.

COMMUNITY ENGAGEMENT

The Audit & Finance Standing Committee meetings are open to public attendance, a live webcast is provided of the meeting, and members of the public are invited to address the Committee for up to five minutes at the end of each meeting during the Public Participation portion of the meeting. The agenda, reports, and minutes of the Audit & Finance Standing Committee are posted on Halifax.ca

ATTACHMENTS

1. Staff report dated August 18, 2016.

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

Report Prepared by: Liam MacSween, Legislative Assistant, 902.490.6521



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

Attachment 1
Audit & Finance Standing Committee
September 7, 2016

TO: Chair and Members of Audit & Finance Standing Committee

Original Signed

SUBMITTED BY:

Jane Fraser, Acting Chief Administrative Officer

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Amanda Whitewood, Director, Finance & Information, Communication and
Technology/CFO

DATE: August 18, 2016

SUBJECT: First Quarter 2016/2017 Financial Report

ORIGIN

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

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

LEGISLATIVE AUTHORITY

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

Halifax Charter, section 93(1) - The Council shall make estimates of the sums that are required by the Municipality for the fiscal year; Halifax Charter, section 79(1) - Specifies areas that the Council may expend money required by the Municipality; Halifax Charter, section 35(2)(d)(i) - The CAO can only authorize budgeted expenditures or within the amount determined by Council by policy; Halifax Charter, section 120(6) - The Municipality may maintain other reserve funds for such purposes as the Council may determine; Halifax Regional Municipality policy on Changes to Cost Sharing for Capital Projects - Changes requiring Council approval; and the Halifax Regional Municipality Administrative Order 2014-015

Respecting Reserve Funding Strategies - No reserve funds will be expended without the CAO's recommendation and Council approval.

RECOMMENDATION

It is recommended that the Audit & Finance Standing Committee forward the First Quarter 2016/2017 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At June 30, 2016, HRM had projected a General Rate surplus of \$396.5k (Attachment #1).

The business units have a projected deficit of \$0.9m offset by a projected surplus of \$1.3m in Fiscal Services.

The projected surplus is primarily a result of compensation being lower than budget primarily due to attrition and turnover, partially offset by program costs, including an increase in operational costs of facilities. A detailed explanation of variances by business unit is included in Attachment #1.

Consolidated Financial Statements:

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

Project Statement:

The Project Statement as at June 30, 2016 is included as Attachment #3 to this report. The current budget for active projects is \$1,245m. The actual expenditures as at June 30, 2016 were \$765m and commitments were \$166m, resulting in total actuals and commitments of \$931m, leaving an available balance of \$314m.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.6m of the \$3m budget has been expended or committed.

District Activity Funds:

The report of expenditures from Councillors' District Activity Funds is included as Attachment #5 and shows that \$52k of the \$69k budgeted has been spent or committed.

Recreation Area Rate Accounts:

The details of the Recreation Area Rate Accounts are in Attachment #6. These Accounts began the year with a surplus of \$1.6m. \$0.2m in Area Rate revenue has been earned and \$0.2m has been spent, leaving a surplus of \$1.6m. As per Regional Council direction, in the 2016/17 Operating Budget the funding source for facilities classified as Municipal Recreation Facilities is now the general tax rate. A listing of such facilities, formerly funded by area rates and contained in this report in prior years, is included in the attachment.

Reserves Statement:

The reserve balances at June 30, 2016 are \$194.3m. There are approximately \$175.2m of approved pending transfers out of reserves and pending revenue of \$89.9m resulting in projected available funds at March 31, 2017 of \$109m. This is a decrease of \$5.3m from the 2016/17 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserve balances:

**Summary of Unbudgeted Reserve Transactions by Type
 As of June 30, 2016**

	Decrease (Increase) in Projected Reserve Balance
Decrease property sale revenue.	
Reduced revenue from postponed sale of Bloomfield property, reduced Business Parks sales offset with increased anticipated sales for Red Cross and St. Pats Alexandra.	4,089,851
Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs:	
Increase withdrawal to fund buyback of Industrial Lot, and increase withdrawals for Fire and Emergency Services Standards, Police Facility and Halifax Transit 15/16 surplus transferred back to Business Unit.	1,464,881
Other revenue includes items such as lease revenue, non-development penalties, vehicle sales, gas tax funding and transfers from other reserves:	
Increased revenue mainly due to an increase in Gas Tax funding	(151,953)
Adjustments to commitments reflect decrease in transfers required to fund capital projects or operating:	
Reduce excess funding for strategic studies.	(95,000)
Higher interest earned on reserves has increased the projected reserve balances	<u>(18,533)</u>
Total decrease in projected reserve balances	<u>5,289,246</u>

Further reserve details as well as a detailed report on the Parkland Reserve are included in Attachment #7.

Capital Reserve Pool Balance:

Any debt funding that is not required at the completion of a project will be moved to the Capital Reserve Pool (CRESPOOL), and will be used to cover cost overruns on approved projects and/or to reduce the amount of long-term debt required to fund the Capital Budget of the following fiscal year. Attachment #8 shows the balance in the Capital Reserve Pool (CRESPOOL) as \$1.1m, as of June 30, 2016.

Changes to Cost Sharing for Projects:

For the three month period ended June 30, 2016, HRM received cost sharing for 6 projects totalling \$1.1m. Complete details of the amounts received and the associated projects are included in Attachment #9.

Aged Accounts Receivable:

The Aged Accounts Receivable schedule, included as Attachment #10, represents HRM's gross unconsolidated accounts receivable position which was \$77.8m as at June 30, 2016.

Assessment Appeals Summary:

The Assessment Appeals Summary, included as Attachment #11, represents property assessment appeals filed by property owners to Property Valuation Services Corporation for the 2016 Roll and the net revenue impact to HRM for the three month period ended June 30, 2016. Outstanding appeals from 2015/16 and prior years are allowed for in the 2016/17 valuation allowance.

Miscellaneous Trust Funds Financial Statements:

The unaudited financial statements of the miscellaneous trust funds of HRM are included as Attachment #12 and show equity of \$7m.

Capital Projection Summary:

The Capital Projection Summary, which contains a subset of projects included in the Project Statement, is included as Attachment #13. For the three month period ended June 30, 2016 actual expenditures in these projects were \$28.1m. Most capital expenditures are weather dependent; the majority of expenditures will occur in the second quarter, which is prime construction season. Project Managers are projecting to spend \$232.9m on these projects in Fiscal 2016/17.

FINANCIAL IMPLICATIONS

Explained in the report.

RISK CONSIDERATION

N/A

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

1. Audit and Finance Standing Committee may choose not to approve the proposed recommendation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results Projected to March 31, 2017.
2. Halifax Regional Municipality Unaudited Consolidated Financial Statements for June 30, 2016.

3. Halifax Regional Municipality Project Statement as at June 30, 2016.
4. Report of Expenditures in the Councillors' District Capital Funds to June 30, 2016.
5. Report of Expenditures in the Councillors' District Activity Funds to June 30, 2016.
6. Report of Changes in the Recreation Area Rate Accounts to June 30, 2016.

7. Halifax Regional Municipality Reserve Funds Projected to March 31, 2017.
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to June 30, 2016.
9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to June 30, 2016.
10. Aged Accounts Receivable as at June 30, 2016.
11. Assessment Appeals Summary June 30, 2016.
12. Miscellaneous Trust Funds Unaudited Financial Statements for June 30, 2016.
13. Capital Projection Summary for the Period Ending June 30, 2016.

A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.php> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at (902) 490-4210, or Fax (902) 490-4208.

Report Prepared by: Nancy Harper, Manager, Accounting Controls and Reporting, (902) 490-3696

Original Signed

Report Approved by: _____
Louis de Montbrun, Manager, Financial Reporting, (902) 476-0585

Original Signed

Report Approved by: _____
Amanda Whitewood, Director of Finance & ICT/CFO, (902) 490-6308

Attachment #1

**Halifax Regional Municipality
Operating Results Projected to March 31, 2017**

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2016 to June 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	13,315,700	13,299,200	16,500	2,944,806	22.1%	13,275,700	3,129,810
Finance & Information, Comm & Tech (FICT)	28,752,300	28,813,198	(60,898)	6,636,018	23.0%	28,192,900	7,070,512
Fire & Emergency Services	58,305,000	58,345,000	(40,000)	15,091,080	25.9%	58,580,000	14,624,629
Fiscal	(391,352,200)	(392,617,184)	1,264,984	(92,593,476)	23.6%	(380,831,000)	(92,105,505)
Halifax Transit	-	-	-	-	0.0%	-	-
Human Resources Services	5,396,400	5,405,700	(9,300)	1,375,796	25.5%	5,453,400	1,397,334
Legal Services	4,253,400	4,261,900	(8,500)	988,075	23.2%	4,186,000	1,020,675
Library	19,440,000	19,440,000	-	4,774,284	24.6%	18,848,500	4,742,652
Non TCA Projects	-	-	-	-	0.0%	-	185,597
Office of the Auditor General	946,000	767,374	178,626	177,650	23.2%	965,100	182,546
Operations Support	39,451,500	39,401,191	50,309	8,466,342	21.5%	39,926,900	8,774,142
Outside Agency Support	-	-	-	-	0.0%	-	(462)
Outside Police BU (RCMP)	24,183,000	24,423,500	(240,500)	6,045,900	24.8%	23,750,000	5,937,500
Parks & Recreation	25,804,100	25,804,100	-	6,759,373	26.2%	26,249,400	5,632,781
Planning & Development	5,243,900	5,293,375	(49,475)	307,321	5.8%	4,871,800	897,191
Regional Police	76,964,700	77,669,900	(705,200)	20,253,995	26.1%	77,082,800	19,570,170
Transportation & Public Works	89,296,200	89,296,200	-	21,621,677	24.2%	79,448,500	19,682,564
Total	-	(396,546)	396,546	2,848,840		-	742,137

Halifax Regional Municipality
 Operating Results - Revenue
 For the Period from April 1, 2016 to June 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	(3,996,300)	(3,996,300)	-	(1,143,751)	28.6%	(3,842,100)	(1,020,933)
Finance & Information, Comm & Tech (FICT)	(3,166,500)	(3,172,620)	6,120	(691,260)	21.8%	(2,653,400)	(261,855)
Fire & Emergency Services	(312,700)	(342,700)	30,000	(101,143)	29.5%	(342,700)	(73,104)
Halifax Transit	(114,285,000)	(114,285,000)	-	(27,944,980)	24.5%	(112,505,700)	(27,582,548)
Human Resources Services	(80,000)	(80,000)	-	(19,992)	25.0%	(80,000)	(12,758)
Legal Services	(210,000)	(211,100)	1,100	(48,844)	23.1%	(222,000)	(46,282)
Library	(6,241,300)	(6,241,300)	-	(1,551,130)	24.9%	(6,272,500)	(1,598,089)
Non TCA Projects	-	-	-	-	0.0%	-	82,307
Operations Support	(2,549,600)	(2,549,600)	-	(602,793)	23.6%	(2,114,000)	(524,463)
Outside Agency Support	-	-	-	-	0.0%	(504,400)	(462)
Parks & Recreation	(12,622,300)	(12,585,216)	(37,084)	(2,599,577)	20.7%	(12,550,100)	(2,939,797)
Planning & Development	(12,986,000)	(12,986,000)	-	(3,396,866)	26.2%	(12,643,000)	(2,911,403)
Regional Police	(8,776,700)	(8,846,700)	70,000	(2,277,615)	25.7%	(7,393,800)	(2,045,958)
Transportation & Public Works	(7,258,400)	(7,258,400)	-	(1,032,054)	14.2%	(17,231,200)	(3,785,894)
Business Unit Total	(172,484,800)	(172,554,936)	70,136	(41,410,005)	24.0%	(178,354,900)	(42,721,239)

Fiscal Services Revenue Detail	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
Deed Transfer Taxes	(32,000,000)	(32,000,000)	-	(9,622,718)	30.1%	(32,000,000)	(7,957,112)
Local Improvement Charges	(1,963,700)	(1,963,700)	-	(355,129)	18.1%	(2,054,200)	(333,606)
Own Source Revenue	(30,999,000)	(31,223,755)	224,755	(6,012,823)	19.3%	(31,389,900)	(5,894,788)
Payment in Lieu of taxes	(37,509,000)	(37,509,000)	-	(9,377,700)	25.0%	(37,247,000)	(9,311,750)
Property Taxes	(411,074,000)	(411,074,000)	-	(102,768,700)	25.0%	(405,366,000)	(101,341,600)
Prov. Mandated & Other Services	(172,749,100)	(172,749,100)	-	(43,341,800)	25.1%	(169,407,600)	(42,187,700)
Tax Agreements	(10,358,500)	(10,542,028)	183,528	(2,589,800)	24.6%	(9,614,000)	(2,520,753)
Unconditional Transfers	(3,700,000)	(3,719,723)	19,723	(925,000)	24.9%	(3,700,000)	(925,000)
Fiscal Services Total	(700,353,300)	(700,781,306)	428,006	(174,993,670)	25.0%	(690,778,700)	(170,472,308)

Total Revenue	(872,838,100)	(873,336,242)	498,142	(216,403,675)	24.8%	(869,133,600)	(213,193,547)
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Halifax Regional Municipality
 Operating Results - Expenditures
 For the Period from April 1, 2016 to June 30, 2016

Business Unit	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
CAO	17,312,000	17,295,500	16,500	4,088,557	23.6%	17,117,800	4,150,743
Finance & Information, Comm & Tech (FICT)	31,918,800	31,985,818	(67,018)	7,327,278	22.9%	30,846,300	7,332,366
Fire & Emergency Services	58,617,700	58,687,700	(70,000)	15,192,223	25.9%	58,922,700	14,697,734
Halifax Transit	114,285,000	114,285,000	-	27,944,980	24.5%	112,505,700	27,582,548
Human Resources Services	5,476,400	5,485,700	(9,300)	1,395,788	25.4%	5,533,400	1,410,093
Legal Services	4,463,400	4,473,000	(9,600)	1,036,918	23.2%	4,408,000	1,066,957
Library	25,681,300	25,681,300	-	6,325,414	24.6%	25,121,000	6,340,741
Non TCA Projects	-	-	-	-	0.0%	-	103,290
Office of the Auditor General	946,000	767,374	178,626	177,650	23.2%	965,100	182,546
Operations Support	42,001,100	41,950,791	50,309	9,069,134	21.6%	42,040,900	9,298,605
Outside Agency Support	-	-	-	-	0.0%	504,400	-
Outside Police BU (RCMP)	24,183,000	24,423,500	(240,500)	6,045,900	24.8%	23,750,000	5,937,500
Parks & Recreation	38,426,400	38,389,316	37,084	9,358,951	24.4%	38,799,500	8,572,578
Planning & Development	18,229,900	18,279,375	(49,475)	3,704,187	20.3%	17,514,800	3,808,594
Regional Police	85,741,400	86,516,600	(775,200)	22,531,610	26.0%	84,476,600	21,616,128
Transportation & Public Works	96,554,600	96,554,600	-	22,653,731	23.5%	96,679,700	23,468,458
Business Unit Total	563,837,000	564,775,574	(938,575)	136,852,321	24.2%	559,185,900	135,568,881

Fiscal Services Expense Detail	Budget Current Fiscal Year	Projected Results To March 31, 2017	Projected Surplus/(Deficit)	Current Year to Date Actual	% Actual to Projection	Budget Prior Fiscal Year 15/16	Prior YTD Actual
Capital from Operating	32,280,000	32,280,000	-	8,070,000	25.0%	42,766,400	10,133,450
Debt Charges	46,261,000	45,836,624	424,376	19,188,013	41.9%	45,861,400	18,507,299
Fire Protection (Hydrants)	6,247,300	6,247,300	-	1,799,600	28.8%	13,133,000	3,231,748
Grants & Tax Concessions	5,894,000	5,894,000	-	436,115	7.4%	5,654,000	398,431
Insurance	3,990,000	3,990,000	-	915,079	22.9%	3,990,000	785,149
Other	22,537,800	22,125,198	412,602	4,122,723	18.6%	15,169,600	2,115,746
Provision for Valuation Allowance	4,200,000	4,200,000	-	1,050,000	25.0%	4,200,000	1,050,000
Reserves	20,393,400	20,393,400	-	5,098,350	25.0%	18,373,700	2,043,425
School Board Mandatory	131,658,400	131,658,400	-	32,983,800	25.1%	125,726,000	31,438,600
School Board Supplementary	16,503,700	16,503,700	-	4,126,100	25.0%	16,576,000	4,146,900
Transfers to Outside Agencies	19,035,500	19,035,500	-	4,610,414	24.2%	18,497,600	4,516,056
Fiscal Services Total	309,001,100	308,164,122	836,978	82,400,194	26.7%	309,947,700	78,366,803

Total Expenditures	872,838,100	872,939,696	(101,597)	219,252,516	25.1%	869,133,600	213,935,685
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HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2016

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Auditor General - The surplus in compensation being lower due to attrition and turnover.	\$178,600
CAO - The projected surplus is due to savings in compensation due to attrition and turnover.	\$16,500
Fire & Emergency Services - The projected deficit is related to consulting costs to review Administrative Order 24, Fire and Emergency Service in Halifax Regional Municipality (\$85.6k), increase in building costs due to renovations and repairs at various fire stations (\$57.6k), net impact of various non-compensation adjustments (\$12.4k); partially offset by funding from reserves to cover the cost of the review of the Administrative Order (\$85.6k), surplus in revenue due to unbudgeted funding received from Federal Government for chemical, biological, radiological and nuclear (CBRNE) defense (\$30k).	(\$40,000)
Finance & Information, Communication and Technology - The projected deficit is due to additional resources required to support various IT initiatives (\$227.5k); unbudgeted software and license costs (\$99.3k); increased staff overtime in after-hours IT support (\$20k). These are offset in part by savings in compensation due to attrition, turnover and other benefit adjustments (\$268.7k); and net savings in various accounts (\$17.2k).	(\$60,900)
Human Resources - The projected deficit is due to a net deficit in miscellaneous non-compensation adjustments (\$16.9k), partially offset by compensation being lower due to attrition and turnover (\$7.6k).	(\$9,300)
Legal, Insurance and Risk Management Services - The projected deficit is primarily due to miscellaneous costs for compensation and benefit adjustments.	(\$8,500)
Transportation and Public Works - Various projection changes have been made with a net \$0 to the projected surplus/(deficit).	\$0
Halifax Transit - The projected surplus of \$509.4k will be carried forward to 2017/18 resulting in revenue equalling expenses. The surplus is a result of compensation and benefits being lower due to attrition and turnover and miscellaneous adjustments (\$194.7k), savings in fuel costs due to prices for diesel being lower than budgeted (\$84k), savings in airtime due to change in billing process (\$62.6k), prior year surplus carry forward higher than amount budgeted (\$207.2k); partially offset by the net impact of other non-compensation adjustments (\$39.1k).	\$0
Planning and Development - The deficit primarily relates to job evaluation for Planners (\$52.8k) and the net impact of other non-compensation adjustments (\$57.2k). This deficit is partially offset by a surplus in compensation and benefits due to attrition and turnover (\$60.5k)	(\$49,500)
Parks and Recreation Services - The projected break-even is the result of a projected deficit due to equipment purchase for global positioning system for Parks trucks (\$31.7k) increased costs in lighting requirement for sportsfields (\$39.8k) and fencing repair/replacement due to the aging infrastructure and safety concerns at sportsfields (\$30.7k). These deficits are completely offset by miscellaneous surplus identified in various non-compensation areas.	\$0
Halifax Regional Police - The projected deficit relates to overtime costs primarily as a result of 4 homicides in a very short period of time that forced the use of additional overtime (\$1.6m), consulting costs related to new facility plan (\$202.1k), intention to contribute to the On the Job Injury Reserve (\$80k), increase in uniform and patrol equipment due to increased vendor costs and new hires (\$36k), increase in janitorial services due to contract increase and an additional facility (\$46.9k); partially offset by compensation and benefits lower primarily due to attrition and turnover and unpaid absences (\$900k), funding from Strategic Reserve to fund the consulting costs related to new facility plan (\$202.1k), on the job injury costs less than budgeted (\$80k), miscellaneous revenues higher than budgeted (\$70k) and net impact of other non-compensation adjustments (\$7.7k).	(\$705,200)
Outside Police Services (RCMP) - The projected deficit relates to annual costs for outside police services being higher than budgeted (\$845.5k); partially offset by an amount budgeted in Fiscal Services to cover the expected annual increase (\$605k).	(\$240,500)
Operations Support - The projected surplus is due to compensation being lower due to attrition, turnover and miscellaneous benefit adjustments (\$905.6k); work order labour chargebacks for services performed for other business units (\$159.3k); reduced utility and heating costs due to the disposal of some transitional properties (\$52k); and savings due to miscellaneous adjustments (\$1.2k). The surplus is largely offset by additional costs required for: contract services for the operations management at the oval, arenas, and recreation facilities (\$391.8k); external janitorial services to cover turnover, staff sick time and vacations (\$261k); overtime due to deployment of existing staff to cover attrition and position turnover (\$64.5k); building related costs to address structural issues for Heritage Properties (\$38.2k); repairs and maintenance for the preparation of operations for the outdoor pools and other recreation facilities, etc. (\$212.3k); security services at Eric Spicer building and other building related initiatives (\$100k).	\$50,300
Library - No projection changes have been made for this reporting period.	\$0
	(\$868,500)

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2016

	Net Surplus / (Deficit)
Tax Agreements - The projected surplus is due to receipt of tax revenue from various entities being higher than anticipated including Nova Scotia Power (\$89.5k), and net increases in sales revenue with Bell Aliant and Heritage Gas, etc. (\$94k).	\$183,500
Own Source Revenue - The projected surplus is due to interest revenue from overdue accounts trending higher than budget (\$200k); and debt recoveries from Halifax Water being higher than budget due to inclusion of refinancing debt (FCM loan) for Harbour Solutions project (\$109.3k). This is offset by decreased dividend in-lieu of taxes collected from Halifax Water due to rate base calculation being lower than budget (\$84.5k).	\$224,800
Unconditional Transfers - HRM's portion of HST Offset received from Province of Nova Scotia was higher than anticipated.	\$19,700
Debt Charges - The projected surplus is due to the "all in" municipal cost of funds for a 10-year Spring Issue Debenture being lower than the budgeted rate; and debt servicing charges for the 2015 Fall Issue Debenture being lower than budget.	\$424,400
Other - The projected surplus is due to compensation related costs for NSUPE 13 contract negotiations being lower than anticipated (\$471.1k). This is offset in part by unbudgeted costs to remediate sites that have ground contamination in excess of Provincial regulatory standards (\$58.5k)	\$412,600
TOTAL FISCAL SERVICES SURPLUS/(DEFICIT)	\$1,265,000

Attachment #2

**Halifax Regional Municipality Unaudited Consolidated Financial
Statements for June 30, 2016**

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Three Months Ended June 30, 2016

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

Three Months Ended June 30, 2016

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

As at June 30, 2016 with comparatives for June 30, 2015 and March 31, 2016
(In thousands of dollars)

	June 30, 2016	June 30, 2015	March 31, 2016
Financial assets			
Cash and short-term deposits (note 2)	\$ 420,535	\$ 304,248	\$ 233,294
Taxes receivable (note 3)	45,396	46,905	33,774
Accounts receivable (note 4)	46,341	55,129	45,242
Loans, deposits and advances	643	694	645
Land held for resale	49,684	43,030	49,604
Investments (note 5)	17,286	95,151	55,569
Investment in the Halifax Regional Water Commission (note 6)	131,179	93,130	123,670
	<u>711,064</u>	<u>638,287</u>	<u>541,798</u>
Financial liabilities			
Accounts payable and accrued liabilities (note 7)	114,108	98,135	112,079
Deferred revenue	199,606	196,426	57,526
Employee future benefits (note 9)	54,170	52,520	53,895
Solid waste management facilities liabilities (note 10)	12,851	15,105	11,983
Long-term debt (note 11)	213,119	219,772	214,201
	<u>593,854</u>	<u>581,958</u>	<u>449,684</u>
Net financial assets	117,210	56,329	92,114
Non-financial assets			
Tangible capital assets (note 14)	1,781,641	1,777,896	1,789,860
Inventory and prepaid expenses	14,143	12,796	12,247
	<u>1,795,784</u>	<u>1,790,692</u>	<u>1,802,107</u>
Accumulated surplus (note 15)	<u>\$ 1,912,994</u>	<u>\$ 1,847,021</u>	<u>\$ 1,894,221</u>

Commitments and contingent liabilities (notes 13 and 16)

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Operations and Accumulated Surplus

For the Three months ended June 30, 2016 and June 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	Year to Date Budget	June 30, 2016	June 30, 2015	March 31, 2016
Revenue				
Taxation	\$ 177,253	\$ 179,752	\$ 175,329	\$ 702,164
Taxation from other governments	9,593	9,593	9,486	38,490
User fees and charges	28,202	26,316	27,510	117,476
Government grants	10,228	9,526	9,191	42,455
Development levies	567	708	238	2,963
Investment income (note 5)	804	933	1,048	3,504
Penalties, fines and interest	3,210	3,652	3,397	12,928
Land sales, contributions and other revenue	5,886	5,793	1,517	21,972
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	5,750	7,509	2,800	22,951
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	1,166	1,145	1,145	4,528
Total revenue	242,659	244,927	231,661	969,431
Expenses				
General government services	29,190	25,129	25,417	112,909
Protective services	51,222	52,323	50,909	204,248
Transportation services	68,726	66,026	59,677	261,394
Environmental services	11,517	11,461	15,677	53,762
Recreation and cultural services	31,234	28,729	27,493	121,680
Planning and development services	5,832	5,461	4,070	23,235
Educational services	37,070	37,025	35,658	142,632
Total expenses	234,791	226,154	218,901	919,860
Annual surplus	7,868	18,773	12,760	49,571
Accumulated surplus, beginning of period (note 6)	1,894,221	1,894,221	1,834,261	1,834,261
Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6)	-	-	-	10,389
Accumulated surplus, end of period	\$ 1,902,089	\$ 1,912,994	\$ 1,847,021	\$ 1,894,221

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Change in Net Financial Assets

For the Three months ended June 30, 2016 and June 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	Year to Date Budget	June 30, 2016	June 30, 2015	March 31, 2016
Annual surplus	\$ 7,868	\$ 18,773	\$ 12,760	\$ 49,571
Acquisition of tangible capital assets and contributed tangible capital assets	(49,370)	(23,664)	(26,111)	(140,060)
Amortization of tangible capital assets	31,563	31,563	31,761	124,441
Gain on disposal of tangible capital assets	-	-	-	(970)
Proceeds on disposal of tangible capital assets	-	320	-	10,275
	(9,939)	26,992	18,410	43,257
Acquisition of inventories of supplies and prepaid expenses	-	(13,480)	(13,397)	(34,468)
Consumption of inventories of supplies and use of prepaid expenses	-	11,584	10,126	31,746
Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6)	-	-	-	10,389
	-	(1,896)	(3,271)	7,667
Net change in net financial assets	(9,939)	25,096	15,139	50,924
Net financial assets, beginning of period (note 6)	92,114	92,114	41,190	41,190
Net financial assets, end of period	\$ 82,175	\$ 117,210	\$ 56,329	\$ 92,114

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Cash Flows

For the Three months ended June 30, 2016 and June 30, 2015 and the year ended March 31, 2016
(In thousands of dollars)

	June 30, 2016	June 30, 2015	March 31, 2016
Cash provided by (used in):			
Operating activities			
Annual surplus	\$ 18,773	\$ 12,760	\$ 49,571
Items not involving cash:			
Amortization of tangible capital assets	31,563	31,761	124,441
Gain on disposal of tangible capital assets		-	(970)
Contributed tangible capital assets	(4,505)	(1,099)	(12,744)
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss)	(7,509)	(2,800)	(22,951)
	38,322	40,622	137,347
Change in non-cash assets and liabilities:			
Increase in taxes receivable	(11,622)	(18,814)	(5,683)
Decrease (increase) in accounts receivable	(1,099)	(1,592)	8,295
Decrease in loans, deposits and advances	2	53	102
Increase in land held for resale	(80)	(766)	(7,340)
Increase in inventory and prepaid expenses	(1,896)	(3,271)	(2,722)
Increase (decrease) in accounts payable and accrued liabilities	2,029	(7,629)	6,315
Increase in deferred revenue	142,080	140,081	1,181
Increase in employee future benefits	275	116	1,491
Increase (decrease) in solid waste management facilities liabilities	868	2,447	(675)
Net change in cash from operating activities	168,879	151,247	138,311
Capital activities			
Proceeds on disposal of tangible capital assets	320	-	10,275
Acquisition of tangible capital assets	(19,159)	(25,012)	(127,316)
Net change in cash from capital activities	(18,839)	(25,012)	(117,041)
Investing activities			
Decrease (increase) in investments	38,283	(23,014)	16,568
Net change in cash from investing activities	38,283	(23,014)	16,568
Financing activities			
Long-term debt issued	19,500	27,000	39,673
Long-term debt redeemed	(20,773)	(20,371)	(45,274)
Net debt recovered from the Halifax Regional Water Commission	191	245	6,904
Net change in cash from financing activities	(1,082)	6,874	1,303
Net change in cash and short-term deposits	187,241	110,095	39,141
Cash and short-term deposits, beginning of period	233,294	194,153	194,153
Cash and short-term deposits, end of period	\$ 420,535	\$ 304,248	\$ 233,294

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

1. Significant accounting policies:

(a) Basis of presentation:

The consolidated financial statements of the Halifax Regional Municipality (the "Municipality") have been prepared by management in accordance with Canadian public sector accounting standards.

(b) Basis of consolidation:

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

Recreation facilities:

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

Commissions, cultural and other facilities:

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

Halifax Regional Library

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

1. Significant accounting policies (continued):

(c) Investment in the Halifax Regional Water Commission:

The Halifax Regional Water Commission (the "HRWC") is a corporate body without share capital and is accounted for using the modified equity basis of accounting; consistent with public sector accounting standards, as recommended by PSAB for an investment in a government business enterprise. Under the modified equity basis of accounting, the HRWC's accounting principles are not adjusted to conform to those of the Municipality and inter-organizational transactions and balances are not eliminated.

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

(d) Basis of accounting:

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

(e) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, landfill liability, contaminated sites liability and in performing actuarial valuations of employee future benefits. These estimates and assumptions are based on the Municipality's best judgement and may differ significantly from actual results.

(f) Taxation and related revenues:

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

(g) User fees and charges:

User fees relate to transit fees, fees for various programs and fees imposed on specific activities. Revenue is recognized when the activity is performed or when the service has been rendered.

(h) Government transfers:

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

(i) Short-term deposits and investments:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

1. Significant accounting policies (continued):

- (j) Land held for resale:
Land held for resale is recorded at the lower of cost or net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.
- (k) Contaminated sites:
The Municipality accrues a liability to estimate the cost to remediate contaminated sites to the level necessary to allow the property to meet the environmental standard appropriate to its current use or status. The liability is based on estimates and assumptions using the best information available to management.
- (l) Deferred revenue:
Deferred revenue represents taxes, user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts will be recognized as revenue in the period the services are performed.
- (m) Pension, post-employment benefits and compensated absences:
The contributions to a multi-employer, defined benefit pension plan are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Municipality occurs. Costs include projected future income payments and fees paid to independent administrators of these plans, calculated on a present value basis.
The costs of post-employment benefits and compensated absences are actuarially determined using the projected benefits method prorated on service and management's best estimate of retirement ages of employees, salary escalation and expected absences. Liabilities are actuarially determined using discount rates that are consistent with the market rates of high quality debt instruments. Any gains or losses from changes in assumptions or experience are amortized over the estimated average remaining service life ("EARSL") for the related employee group.
- (n) Solid waste management facilities liabilities:
The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management.
Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.
- (o) Non-financial assets:
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.
 - i) Tangible capital assets
Tangible capital assets are recorded at historical cost or estimated historical cost, based on appraisals or other acceptable methods where historical cost was not available, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost of normal maintenance and repairs which do not add value to the asset or materially extend the useful life of the asset are not capitalized. The cost, less residual value of the tangible capital assets, are amortized on a straight line basis over their estimated useful lives as follows:

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

1. Significant accounting policies (continued):

(o) (i) Tangible capital assets (continued):

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

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

Leasehold improvements are amortized over the shorter of the term of the lease (including one renewal period, if provided for) or the useful life of the asset.

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

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

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

ii) Contributions of tangible capital assets

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

iii) Natural resources

Natural resources that have not been purchased are not recognized as assets.

iv) Works of art and cultural and historic assets

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

v) Interest capitalization

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

vi) Leased tangible capital assets

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

1. Significant accounting policies (continued):

(p) Inventories of Supplies:

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

(q) Expenses:

Expenses are recognized in the year the events giving rise to the event occurs and there is a legal or constructive obligation to pay.

(r) School boards:

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

(s) Miscellaneous Trust Funds:

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

(t) Funds and Reserves:

Certain amounts, as approved by Council, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

2. Cash and short-term deposits:

	June 30, 2016	June 30, 2015	March 31, 2016
Halifax Regional Municipality	\$ 414,866	\$ 298,431	\$ 227,625
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	5,669	5,817	5,669
Total	\$ 420,535	\$ 304,248	\$ 233,294

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

3. Taxes receivable:

	June 30, 2016	June 30, 2015	March 31, 2016
Taxes receivable	\$ 49,515	\$ 50,295	\$ 37,995
Allowance	(4,119)	(3,390)	(4,221)
Total	\$ 45,396	\$ 46,905	\$ 33,774

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

4. Accounts receivable:

	June 30, 2016	June 30, 2015	March 31, 2015
Federal government	\$ 33,329	\$ 35,863	\$ 34,919
Provincial government	7,630	8,600	7,923
Other receivables	32,331	34,433	27,549
Allowance	(26,949)	(23,767)	(25,149)
Total	\$ 46,341	\$ 55,129	\$ 45,242

5. Investments:

Money market instruments include Federal and Provincial treasury bills, discounted notes of Federal Crown Corporations and instruments of Canadian Financial Institutions. These investments have a term to maturity of one year or less. Investments shown here have a remaining term to maturity of more than 90 days at June 30, 2016.

Bonds of Federal and Provincial governments and their guarantees have a maturity range from May 27, 2016 to December 18, 2018. The weighted average yield on market value of these bonds is 0.80 % at June 30, 2016 (June 30 2015 - 0.90%, March 31, 2016 - 0.89%).

	June 30, 2016		June 30, 2015		March 31, 2016	
	Cost	Market value	Cost	Market value	Cost	Market value
Money market instruments	\$ 5,254	\$ 5,275	\$ 79,105	\$ 79,253	\$ 41,534	\$ 41,593
Bonds of Federal and Provincial governments and their guarantees	12,032	12,359	16,046	16,527	14,035	14,376
Total	\$ 17,286	\$ 17,634	\$ 95,151	\$ 95,780	\$ 55,569	\$ 55,969

The investment income earned on money market instruments is \$878 (June 30, 2015 - \$958, March 31, 2016 - \$3,176) and on bonds of Federal and Provincial governments and their guarantees is \$55 (June 30, 2015 - \$90, March 31, 2016 - \$328).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016

(In thousands of dollars)

6. Investment in the Halifax Regional Water Commission:

The HRWC is a government business enterprise of the Municipality and is responsible for the supply of municipal water, wastewater and stormwater services to residents of the Municipality. HRWC formerly reported under the Nova Scotia Accounting and Reporting Handbook for Water Utilities ("Handbook") and was permitted the use of Part V of the CPA Handbook. On April 1, 2015 the HRWC was required to transition to International Financial Reporting Standards ("IFRS"). The HRWC was required to adopt the amounts retrospectively which affected their statement of financial position and statements of earnings and comprehensive income and cash flows. The Municipality has presented the comparative information as if the HRWC had previously reported under IFRS and has provided a reconciliation of the previously reported information based on the transitional adjustments required by the HRWC.

- (a) The impact of cumulative transitional adjustments of the Municipalities opening net financial assets and accumulated surplus are as follows:

Accumulated surplus at April 1, 2014

Accumulated surplus, as previously reported	\$ 2,567,000
Transition adjustment upon adoption of IFRS by Halifax Regional Water Commission at April 1, 2014	(738,448)
Accumulated surplus, as restated	\$ 1,828,552

Net financial assets at April 1, 2014

Net financial assets, as previously reported	\$ 774,011
Transition adjustment upon adoption of IFRS by Halifax Regional Water Commission at April 1, 2014	(738,448)
Net financial assets, as restated	\$ 35,563

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

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

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

	June 30, 2016	June 30, 2015 Revised	March 31, 2016
Financial position			
Current assets	\$ 91,274	\$ 66,878	\$ 90,394
Capital assets	1,077,048	1,053,392	1,077,043
Total assets	1,168,322	1,120,270	1,167,437
Current liabilities	55,087	62,562	59,802
Long-term liabilities	982,056	964,578	983,965
Total liabilities	1,037,143	1,027,140	1,043,767
Net assets	\$ 131,179	\$ 93,130	\$ 123,670
Results of operations			
Revenues	\$ 33,384	\$ 32,019	\$ 131,717
Operating expenses	(26,385)	(26,551)	(111,676)
Financing expenses	(2,240)	(2,274)	(9,075)
Other income	3,943	799	16,705
Regulatory deferral account amortization	(48)	(48)	(192)
Net income before grant in lieu of tax	8,654	3,945	27,479
Grant in lieu of tax	(1,145)	(1,145)	(4,528)
Increase in investment and equity before remeasurement gain (loss)	7,509	2,800	22,951
Investment and equity, beginning of period	123,670	90,330	90,330
Cummulative adjustments on adoption of IFRS by the Halifax Regional Water Commission	-	-	-
Change in investment and equity through remeasurement gain (loss)	-	-	10,389
Investment and equity, end of period	\$ 131,179	\$ 93,130	\$ 123,670

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

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

On transition to IFRS the HRWC had the following net changes to their financial statements:

	June 30, 2015 previously reported	June 30, Adjustment on transition	June 30, 2015 Revised
Financial position			
Current assets	\$ 66,243	\$ 635	\$ 66,878
Capital assets	1,055,940	(2,548)	1,053,392
Total assets	1,122,183	(1,913)	1,120,270
Current liabilities	17,618	44,944	62,562
Long-term liabilities	241,419	723,159	964,578
Total liabilities	259,037	768,103	1,027,140
Net assets	\$ 863,146	\$ (770,016)	\$ 93,130
Results of operations			
Revenues	\$ 32,019	\$ -	\$ 32,019
Operating expenses	(22,978)	(3,573)	(26,551)
Financing expenses	(2,226)	(48)	(2,274)
Other income	800	(1)	799
Regulatory deferral account amortization	-	(48)	(48)
Net income before grant in lieu of tax	7,615	(3,670)	3,945
Grant in lieu of tax	(1,145)	-	(1,145)
Net income	6,470	(3,670)	2,800
Contributed tangible capital assets	(2,869)	2,869	-
Decrease in reserves	514	(514)	-
Increase in investments and equity	\$ 4,115	\$ (1,315)	\$ 2,800

(c) The following summarizes the Municipality's transactions with the HRWC for the year:

	June 30, 2016	June 30, 2015	March 31, 2016
Revenues			
Grant in lieu of tax	\$ 1,145	\$ 1,145	\$ 4,528
Expenses			
Stormwater charge	\$ -	\$ 970	\$ 3,881
Fire protection charge	\$ 1,864	\$ 2,411	\$ 8,560

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

7. Accounts payable and accrued liabilities:

	June 30, 2016	June 30, 2015	March 31, 2016
Trade accounts payable	\$ 20,235	\$ 11,708	\$ 40,253
Federal government	13,132	12,982	10,212
Provincial government	2,894	6,601	5,198
Salaries and wages payable	8,753	8,521	27
Accrued liabilities	68,229	57,322	53,934
Accrued interest	865	1,001	2,455
Total	\$ 114,108	\$ 98,135	\$ 112,079

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

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

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

The Municipality contributed to the HRM Plan an amount of \$8,475 for the period ending June 30, 2016 (June 30, 2015 - \$8,150, March 31, 2016 - \$30,549). Since January 1, 2016, the Municipality and the members are each contributing 12.21% of regular earnings for members participating in the main division of the pension plan. Other contribution rates are in effect for the other divisions of the plan, and for members in public safety. The last actuarial valuation filed with regulators was at December 31, 2014. The next actuarial valuation, at December 31, 2015, is to be filed by September 30, 2016. The interest rate used in the last filed valuation was 6.55% per year. The following estimates as at December 31, 2015 are based on the actuarial valuation as at December 31, 2014 extrapolated to December 31, 2015 and is based on a best estimate discount rate assumption of 7.25% per annum (2014 - 7.25%).

	2016 Extrapolated	2015 Extrapolated
Actuarial value of plan assets	\$ 1,515,696	\$ 1,401,480
Estimated present value of accrued pension benefits	(1,552,494)	(1,454,270)
Estimated funding deficit	\$ (36,798)	\$ (52,790)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

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

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

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

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

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

Actuarial valuations of the above benefits are done for accounting purposes using the projected benefit method prorated on services. The last actuarial valuation of the unused sick leave benefits was conducted as at March 31, 2015. The last actuarial valuation of the police health trust benefits was conducted as at March 31, 2014. For all other benefits, actuarial valuations were conducted as at March 31, 2016. Key actuarial assumptions used in the valuations were based on the Municipality's best estimates.

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

	2016	2015
Accrued benefit obligation, beginning of year	\$ 60,844	\$ 53,383
Current period benefit cost	4,445	4,592
Benefit payments	(5,892)	(4,206)
Interest cost	1,918	1,936
Actuarial loss	904	5,139
Accrued benefit obligation, end of year	\$ 62,219	\$ 60,844
Main assumptions used for fiscal year-end disclosure		
Discount rate	2.89%	3.19%
Salary increase	3% plus merit	3% plus merit
Main assumptions used for expense calculation		
Discount rate	3.19%	3.61%
Salary increase	3% plus merit	3% plus merit

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

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

These other employee benefit plans require no contributions from employees. The benefit liability as at June 30, 2016 is estimated to include the following components:

The details of the accrued benefits obligation are based on information provided by our actuary for the year ended March 31, 2016. A portion of the estimated increase to March 31, 2017 has been accrued to the end of the period.

	June 30, 2016	June 30, 2015	March 31, 2016
Accrued benefit obligation			
Retiring allowances	\$ 30,458	\$ 29,929	\$ 30,458
Sick leave	18,078	17,924	18,078
HRM pension contributions for employees on long term disability	5,083	4,344	5,083
Police Health Trust	2,057	2,021	2,057
Other	6,543	6,626	6,543
	62,219	60,844	62,219
Unamortized actuarial loss	(8,324)	(8,324)	(8,324)
Liability at the end of the previous year	53,895	52,520	53,895
Accrued liability to end of period	275	-	-
Benefit liability	\$ 54,170	\$ 52,520	\$ 53,895

The unamortized actuarial losses will be amortized over the EARSL of the related employee groups starting in the next fiscal year. EARSL is determined separately for each benefit program.

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

	March 31, 2016	March 31, 2015
Current period benefit cost	\$ 4,445	\$ 4,592
Amortization of actuarial loss	1,020	425
Other employee benefit expense	5,465	5,017
Other employee benefit interest expense	1,918	1,936
Total expense related to other employee benefit plans	\$ 7,383	\$ 6,953

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

10. Solid waste management facilities liabilities:

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

The estimated liability for the care of the landfill sites is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 2.52% (June 30, 2015 - 2.38%, March 31, 2016 - 2.43%) and a forecasted inflation rate of 1.50% (June 30, 2015 - 0.87%, March 31, 2016 - 1.36%).

Sackville Landfill:

The Sackville Landfill site closed during the year ended March 31, 1997. A closure plan and an environmental audit were completed in 1996. Post closure care activities for this site include perpetual care that is expected to occur until 2017 and will involve the management and monitoring of groundwater, gas and leachate levels, operating and monitoring the leachate treatment plant when necessary, removal of buildings, site cleanup and general site maintenance. This continuous monitoring of the site is anticipated to be ongoing basis. A reserve has been set up to fund the liability until 2017, after which funding will be done through the operating fund.

Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 20 years, until the fiscal year ended March 31, 2036.

The site's design consists of nine cell phases with an expected total capacity of 5,200,000 tonnes (June 30, 2015 - 4,244,000 tonnes, March 31, 2016 - 5,200,000 tonnes).

A reserve has been established to fund the post closure care activities for this site to 2056 which include perpetual care and will involve the management and monitoring of groundwater, gas and leachate levels, operating and monitoring the leachate treatment plant when necessary, removal of buildings, site cleanup and general site maintenance.

The liability was adjusted for capacity used of 100% for the closed cells and 83.27% (June 30, 2015 - 71.25%, March 31, 2016 - 81.94%) of Cell 6.

Mengoni Landfill:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

10. Solid waste management facilities liabilities (continued):

	Sackville	Otter Lake	Mengoni	June 30, 2016 Total
Estimated present value of closure and post closure costs	\$ 19,530	\$ 37,499	\$ 2,489	\$ 59,518
Less: expenses incurred	17,674	26,686	2,307	46,667
	1,856	10,813	182	12,851
Reserve fund	1,914	13,733	187	15,834
Excess of liability over available reserves (available reserves over liability)	\$ (58)	\$ (2,920)	\$ (5)	\$ (2,983)

	Sackville	Otter Lake	Mengoni	June 30, 2015 Total
Estimated present value of closure and post closure costs	\$ 19,995	\$ 36,992	\$ 2,476	\$ 59,463
Less: expenses incurred	17,184	24,904	2,270	44,358
	2,811	12,088	206	15,105
Reserve fund	2,382	12,965	209	15,556
Excess of liability over available reserves (available reserves over liability)	\$ 429	\$ (877)	\$ (3)	\$ (451)

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

11. Long-term debt:

The schedules of long-term debt attached to the consolidated financial statements detail the various terms and conditions related to the long-term debt (see pages 32, 33 and 34).

Principal payments required in each of the next five years and thereafter on debt held as at June 30, 2016 are as follows:

2017	\$	16,532
2018		35,877
2019		33,033
2020		27,894
2021		29,756
Thereafter		70,027
Total	\$	213,119

12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at June 30, 2016 are \$7,035 (June 30, 2015 - \$7,107, March 31, 2016 - \$7,058).

13. Commitments:

(a) The Municipality and its consolidated entities rent facilities under several long-term operating leases with annual payments for each of the next five years as follows:

2017	\$	5,927
2018		4,900
2019		4,364
2020		3,484
2021		2,723
Total	\$	21,398

(b) The Municipality and its consolidated entities has entered into several long-term operating leases for various purposes other than rent with annual payments for each of the next five years as follows:

2017	\$	4,195
2018		2,316
2019		2,234
2020		2,234
2021		2,234
Total	\$	13,213

(c) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments for each of the next five years approximately \$40,600 (2016 - \$40,600).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2016	Additions (Net of Transfers)	Disposals	Balance at June 30, 2016
Land	\$ 281,152	\$ -	\$ -	\$ 281,152
Land improvements	250,289	297	-	250,586
Buildings	542,103	638	-	542,741
Vehicles	214,587	74	(320)	214,341
Machinery and equipment	136,113	747	-	136,860
Roads and infrastructure	1,857,543	8,188	-	1,865,731
Dams	480	-	-	480
Ferries	32,171	-	-	32,171
Leasehold improvements	3,030	-	-	3,030
Assets under construction	36,705	13,720	-	50,425
Total	\$ 3,354,173	\$ 23,664	\$ (320)	\$ 3,377,517

Accumulated amortization	Balance at March 31, 2016	Disposals	Amortization Expense	Balance at June 30, 2016
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	187,380	-	1,027	188,407
Buildings	227,066	-	4,935	232,001
Vehicles	130,434	-	3,660	134,094
Machinery and equipment	88,123	-	2,963	91,086
Roads and infrastructure	908,901	-	18,706	927,607
Dams	468	-	3	471
Ferries	20,660	-	226	20,886
Leasehold improvements	1,281	-	43	1,324
Assets under construction	-	-	-	-
Total	\$ 1,564,313	\$ -	\$ 31,563	\$ 1,595,876

	Net book value March 31, 2016	Net book value June 30, 2016
Land	\$ 281,152	\$ 281,152
Land improvements	62,909	62,179
Buildings	315,037	310,740
Vehicles	84,153	80,247
Machinery and equipment	47,990	45,774
Roads and infrastructure	948,642	938,124
Dams	12	9
Ferries	11,511	11,285
Leasehold improvements	1,749	1,706
Assets under construction	36,705	50,425
Total	\$ 1,789,860	\$ 1,781,641

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2015	Additions (Net of Transfers)	Disposals	Balance at June 30, 2015
Land	\$ 286,734	\$ -	\$ -	\$ 286,734
Land improvements	243,385	-	-	243,385
Buildings	514,624	-	-	514,624
Vehicles	209,122	-	-	209,122
Machinery and equipment	116,741	-	-	116,741
Roads and infrastructure	1,796,140	1,099	-	1,797,239
Dams	480	-	-	480
Ferries	26,481	-	-	26,481
Leasehold improvements	3,030	-	-	3,030
Assets under construction	28,679	25,012	-	53,691
Total	\$ 3,225,416	\$ 26,111	\$ -	\$ 3,251,527

Accumulated amortization	Balance at March 31, 2015	Disposals	Amortization Expense	Balance at June 30, 2015
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	180,975	-	2,272	183,247
Buildings	209,162	-	4,504	213,666
Vehicles	117,026	-	3,805	120,831
Machinery and equipment	77,410	-	2,656	80,066
Roads and infrastructure	836,048	-	18,234	854,282
Dams	456	-	3	459
Ferries	19,683	-	244	19,927
Leasehold improvements	1,110	-	43	1,153
Assets under construction	-	-	-	-
Total	\$ 1,441,870	\$ -	\$ 31,761	\$ 1,473,631

	Net book value March 31, 2015	Net book value June 30, 2015
Land	\$ 286,734	\$ 286,734
Land improvements	62,410	60,138
Buildings	305,462	300,958
Vehicles	92,096	88,291
Machinery and equipment	39,331	36,675
Roads and infrastructure	960,092	942,957
Dams	24	21
Ferries	6,798	6,554
Leasehold improvements	1,920	1,877
Assets under construction	28,679	53,691
Total	\$ 1,783,546	\$ 1,777,896

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2015	Additions (Net of Transfers)	Disposals	Balance at March 31, 2016
Land	\$ 286,734	\$ 3,573	\$ (9,155)	\$ 281,152
Land improvements	243,385	6,904	-	250,289
Buildings	514,624	27,605	(126)	542,103
Vehicles	209,122	7,487	(2,022)	214,587
Machinery and equipment	116,741	19,372	-	136,113
Roads and infrastructure	1,796,140	61,403	-	1,857,543
Dams	480	-	-	480
Ferries	26,481	5,690	-	32,171
Leasehold improvements	3,030	-	-	3,030
Assets under construction	28,679	8,026	-	36,705
Total	\$ 3,225,416	\$ 140,060	\$ (11,303)	\$ 3,354,173

Accumulated amortization	Balance at March 31, 2015	Disposals	Amortization Expense	Balance at March 31, 2016
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	180,975	-	6,405	187,380
Buildings	209,162	(114)	18,018	227,066
Vehicles	117,026	(1,884)	15,292	130,434
Machinery and equipment	77,410	-	10,713	88,123
Roads and infrastructure	836,048	-	72,853	908,901
Dams	456	-	12	468
Ferries	19,683	-	977	20,660
Leasehold improvements	1,110	-	171	1,281
Assets under construction	-	-	-	-
Total	\$ 1,441,870	\$ (1,998)	\$ 124,441	\$ 1,564,313

	Net book value March 31, 2015	Net book value March 31, 2016
Land	\$ 286,734	\$ 281,152
Land improvements	62,410	62,909
Buildings	305,462	315,037
Vehicles	92,096	84,153
Machinery and equipment	39,331	47,990
Roads and infrastructure	960,092	948,642
Dams	24	12
Ferries	6,798	11,511
Leasehold improvements	1,920	1,749
Assets under construction	28,679	36,705
Total	\$ 1,783,546	\$ 1,789,860

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$50,425 (June 30, 2015 - \$53,691, March 31, 2016 - \$36,705) have not been amortized. Amortization of these assets will commence when the asset is available for productive use.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at the fair market value at the date of contribution. The value of contributed assets received during the period is \$4,505 (June 30, 2015 - \$1,099, March 31, 2016 - \$12,744) and is comprised of roads and infrastructure in the amount of \$4,505 (June 30, 2015 - \$1,099, March 31, 2016 - \$12,610) and land and land improvements having a value of \$0 (June 30, 2015 - \$0, March 31, 2016 - \$134).

(c) Tangible capital assets disclosed at nominal values:

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

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

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

(e) Impairment of tangible capital assets:

The impairment of tangible capital assets during the period was \$0 (June 30, 2015 - \$0, March 31, 2016 - \$12).

(f) Roads and infrastructure:

Roads and infrastructure at June 30, 2016 have a net book value of \$938,124 (June 30, 2015 - \$942,957, March 31, 2016 - 948,642) and are comprised of: road beds - \$280,157 (June 30, 2015 - \$286,902, March 31, 2016 - \$283,267), road surfaces - \$308,635 (June 30, 2015 - \$324,326, March 31, 2016 - \$318,562), infrastructure - \$336,488 (June 30, 2015 - \$320,356, March 31, 2016 - \$333,562) and bridges - \$12,844 (June 30, 2015 - \$11,373, March 31, 2016 - \$12,917).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

15. Accumulated surplus:

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

	June 30, 2016	June 30, 2015	March 31, 2016
Surplus			
Invested in tangible capital assets	\$ 1,568,522	\$ 1,558,124	\$ 1,575,659
Other	46,258	41,498	26,091
Equity in Halifax Regional Water Commission (note 6)	131,179	93,130	123,670
Funded by reserves			
Landfill closure costs	(12,851)	(15,105)	(11,983)
Unfunded			
Accrued interest	(805)	(1,001)	(2,455)
Employee benefits	(13,793)	(13,587)	(13,727)
Total surplus	1,718,510	1,663,059	1,697,255
Operating reserves set aside by Council			
Self insurance	4,005	3,966	3,995
Operations stabilization	997	987	995
Snow and ice control variable operating	2,757	2,730	2,750
Service improvement	3,318	3,608	3,310
Cemetery maintenance	151	172	149
Culture development	1,091	1,143	910
Municipal elections	1,488	1,560	1,664
EMO cost recovery	358	348	351
Marketing levy special events	490	371	301
DNA costs	225	321	224
Titanic commemorative	121	94	114
Central library capital campaign and development	-	2,787	-
Major events facilities	1,693	1,311	1,580
Information and communication technologies	165	2,623	238
Police emergency and extraordinary investigation	1,039	1,029	1,037
Police officer on the job injury	1,856	1,789	1,852
Provincially funded police officers and facility lease	3,528	3,631	3,520
Convention Centre	3,128	2,016	2,774
LED street light conversion	4,590	2,519	3,920
Operating surplus, transit portion	-	-	1,407
Operating surplus	1,765	3,700	1,567
Regional parking strategy and urban core improvements	2,278	1,260	2,023
Strategic studies	2,901	2,899	2,795
Strategic infrastructure	2,514	-	-
Total operating reserves set aside by Council	\$ 40,458	\$ 40,864	\$ 37,476

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

15. Accumulated surplus (continued):

	June 30, 2016	June 30, 2015	March 31, 2016
Capital and equipment reserves set aside by Council			
Sale of capital assets	\$ 1,150	\$ 1,391	\$ 999
Business/industrial parks expansion	21,073	22,148	21,119
Capital surplus	6,567	4,872	11,301
Parkland development	4,893	4,713	4,714
Sackville landfill closure	1,914	2,382	2,006
Otter Lake landfill closure	13,733	12,965	11,296
Mengoni landfill closure	187	209	187
Waste resources capital	11,746	13,799	11,820
Upper Sackville turf	152	136	147
MetroPark parkade	2,715	2,466	2,653
Strategic growth	39,370	29,870	37,773
HRM sustainable communities	159	229	159
Ferry replacement	1,187	3,502	2,298
Capital replacement	1,645	1,554	1,609
Energy and underground services co-location	2,225	1,306	2,024
Gas tax	21,506	17,824	17,411
Alderney Gate recapitalization	805	1,387	821
Regional capital cost contribution	1,036	2,777	3,233
Community facility partnership	552	547	551
5594-96 Morris Street	70	89	68
Waterfront development	282	211	268
Central Library capital replacement	-	1	-
Library recapitalization	1,848	1,012	1,634
BMO Centre life cycle	1,387	1,166	1,355
Bus replacement	5,100	5,050	5,088
Halifax Transit technology	1,900	1,881	1,896
Planned strategic projects	6,621	5,594	12,867
Total capital reserves set aside by Council	149,823	139,081	155,297
General fleet	2,668	2,539	2,661
Police vehicles	704	705	703
Fire and emergency service vehicles and equipment	831	773	829
Total equipment reserves set aside by Council	4,203	4,017	4,193
Total capital and equipment reserves set aside by Council	154,026	143,098	159,490
Total accumulated surplus	\$ 1,912,994	\$ 1,847,021	\$ 1,894,221

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

16. Contingent liabilities:

- (a) As of June 30, 2016, there are a number of claims against the Municipality and its consolidated entities in varying amounts and for which provisions have been made in these consolidated financial statements, as appropriate. It is not possible to determine the amounts that may ultimately be assessed against the Municipality with respect to these claims, but management believes that any such amounts would not have a material impact on the financial position of the Municipality.
- (b) The Municipality is the plaintiff in various proceedings, which have arisen, in the normal course of carrying on its operations. It is not possible at this time to determine the amounts the Municipality may receive with respect to these claims.
- (c) In September 2014, Council approved a blanket guarantee for HRWC debt subject to HRWC maintaining a debt service ratio of 35% or less. The debt service ratio is currently 22.5% at June 30, 2016 (June 30, 2015 - 22.3%, March 31, 2016 - 22.0%). As at June 30, 2016, total outstanding debt is \$237,279 (June 30, 2015 - \$226,042, March 31, 2016 - \$240,145), with maturity dates ranging from 2016 to 2025. The Municipality is responsible for outstanding debt of \$58,571 (June 30, 2015 - \$65,421, March 31, 2016 - \$58,762) recoverable from the HRWC.

17. Financial instruments:

(a) Fair value:

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

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

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

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

(b) Credit risk:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

18. Amounts contributed for provincially mandated services:

	Budget	June 30, 2016	June 30, 2015	March 31, 2016
School boards	\$ 37,070	\$ 37,025	\$ 35,658	\$ 142,632
Assessment services	1,726	1,726	1,718	6,870
Social housing	806	806	666	3,044
Correctional services	1,662	1,662	1,654	6,615
Total	\$ 41,264	\$ 41,219	\$ 39,696	\$ 159,161

(a) School boards:

The Municipality is required to provide a mandatory contribution in the amount of \$32,939 (June 30, 2015 - \$31,459, March 31, 2016 - \$125,836) and supplementary contributions of \$4,086 (June 30, 2015 - \$4,199, March 31, 2016 - \$16,796) to the Halifax Regional School Board and the Conseil scolaire acadien provincial. These contributions are recorded as expenses in educational services.

(b) Assessment services:

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

(c) Social housing:

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

(d) Correctional services:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

19. Budget data:

The budget data presented in these consolidated financial statements is based upon the fiscal 2017 operating and capital budgets approved by Council on March 8, 2016, plus the budgeted figures of the recreation, cultural and other facilities, and commissions included in the consolidated financial statements, to the extent that they could be reasonably determined. Council approved budgets are prepared on a modified cash basis which differs from budget amounts reported on the consolidated statement of operations and change in net financial assets which are prepared in accordance with Canadian public sector accounting standards.

The accounting standards in Handbook Section PSAS 3150 Tangible Capital Assets have not been adopted for budget preparation purposes. The fiscal 2017 Council approved budget has been modified to reflect these adjustments.

The chart below reconciles the approved budgets to the budget figures reported in these consolidated financial statements.

	March 31, 2017	March 31, 2016
Revenue		
Operating budget	\$ 872,838	\$ 869,134
Capital budget	197,934	135,804
	<u>1,070,772</u>	<u>1,004,938</u>
Less:		
Miscellaneous capital funding	(669)	(3,371)
Principal and interest recovery from Halifax Regional Water Commission	(9,622)	(10,164)
Tax concessions	(5,655)	(5,565)
Transfers from reserves to capital	(72,040)	(26,310)
Transfers from operating to capital	(42,690)	(47,704)
Long-term debt issued	(50,085)	(36,318)
	<u>(180,761)</u>	<u>(129,432)</u>
Add:		
Revenues from agencies, boards and commissions	32,000	30,300
Restricted area rate surpluses	2,312	1,842
Proceeds from sale of assets deposited to reserves	765	5,824
Interest on reserves	2,372	2,159
Development levies in reserves	1,450	1,793
Other reserve revenue	1,618	1,839
Tangible capital asset related adjustments	704	17,365
Increase in investment of the Halifax Regional Water Commission before remeasurement gain (loss)	23,000	23,000
	<u>64,221</u>	<u>84,122</u>
Total revenue	\$ 954,232	\$ 959,628

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

19. Budget data (continued):

	2017	2016
Expenses		
Operating budget	\$ 872,838	\$ 869,134
Less:		
Tax concessions	(5,655)	(5,565)
Transfers from operating to capital	(42,690)	(47,704)
Transfers from operating to reserves	(22,066)	(15,488)
Change in solid waste management facilities liabilities	868	(675)
Principal and interest payments made on behalf of Halifax Regional Water Commission	(9,622)	(10,164)
Long-term debt redeemed	(30,995)	(36,208)
	(110,160)	(115,804)
Add:		
Expenses from agencies, boards and commissions	31,645	30,779
Cost of lots sold in business parks	-	1,053
Application of restricted area rate surpluses	2,312	1,842
Tangible capital assets adjustments including amortization	126,254	140,734
	160,211	174,408
Total expenses	922,889	927,738
Annual surplus	\$ 31,343	\$ 31,890

20. Segmented information:

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

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

The major segments are as follows:

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

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2016
(In thousands of dollars)

20. Segmented information (continued):

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

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

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

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

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

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

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

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

For additional information, see the Consolidated Schedules of Segment Disclosure (see pages 35, 36 and 37).

HALIFAX REGIONAL MUNICIPALITY

Schedule of Remuneration of Members of Council and Chief Administrative Officer

As at June 30, 2016
(In thousands of dollars)

	June 30, 2016	June 30, 2015	March 31, 2016
Council members:			
M. Savage, Mayor	\$ 43	\$ 42	171
S. Adams	21	20	82
S. Craig	21	20	82
B. Dalrymple	21	20	82
D. Fisher	-	20	37
D. Hendsbee	21	20	82
B. Johns	21	20	82
B. Karsten	21	20	82
T. Mancini	20	20	13
W. Mason	21	20	82
G. McCluskey	21	20	82
L. Mosher	21	22	82
L. Nicoll	21	20	87
T. Outhit	21	20	82
R. Rankin	21	20	82
R. Walker	21	20	82
J. Watts	21	20	82
M. Whitman	23	20	85
Chief Administrative Officer:			
R. Butts	-	97	325
J. Traves (Acting)	48	-	82

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at June 30, 2016
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2016	Issued	Redeemed	Balance June 30, 2016
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 49,500	\$ -	\$ -	\$ 49,500
05-B-1	15	3.63/4.83	2020	12,095	-	-	12,095
06-A-1	10	4.29/4.88	2016	2,309	-	2,309	-
06-B-1	10	4.1/4.41	2016	1,015	-	-	1,015
07-A-1	10	4.45/4.63	2017	3,913	-	1,956	1,957
07-B-1	10	4.65/5.01	2017	1,760	-	-	1,760
08-A-1	10	3.75/4.884	2018	7,950	-	-	7,950
08-B-1	10	3.1/5.095	2018	7,421	-	-	7,421
09-A-1	15	1.0/5.644	2024	26,181	-	4,395	21,786
09-B-1	10	0.97/4.329	2019	2,600	-	-	2,600
10-A-1	10	1.51/4.5	2020	10,200	-	2,040	8,160
10-B-1	10	1.55/3.87	2020	13,363	-	-	13,363
11-A-1	10	1.63/4.221	2021	7,950	-	1,325	6,625
11-B-1	10	1.219/3.645	2021	6,609	-	-	6,609
12-A-1	10	1.636/3.48	2022	10,360	-	1,480	8,880
12-B-1	10	1.51/3.16	2022	6,720	-	-	6,720
13-A-1	10	1.33/2.979	2023	18,880	-	2,360	16,520
13-B-1	10	1.285/3.614	2023	2,936	-	-	2,936
14-A-1	10	1.245/3.347	2024	19,688	-	2,188	17,500
14-B-1	10	1.20/3.19	2024	18,252	-	-	18,252
15-A-1	10	1.011/2.786	2025	27,000	-	2,700	24,300
15-B-1	10	1.040/2.894	2025	10,132	-	-	10,132
16-A-1	10	1.150/2.925	2026	-	19,500	-	19,500
				266,834	19,500	20,753	265,581
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,400	-	-	3,400
GMIF1202	10	1.75	2025	2,541	-	-	2,541
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	186	-	20	166
				272,963	19,500	20,773	271,690
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(9,000)	-	-	(9,000)
24-HBR-1	20	2.84/5.94	2024	(49,500)	-	-	(49,500)
Other debt	1 to 4	2.55/6.875	2015/2017	(262)	-	(191)	(71)
				(58,762)	-	(191)	(58,571)
Long-term debt				\$ 214,201	\$ 19,500	\$ 20,582	\$ 213,119

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at June 30, 2016
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2015	Issued	Redeemed	Balance June 30, 2015
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 55,000	\$ -	\$ -	\$ 55,000
05-A-1	10	2.97/4.56	2015	2,300	-	2,300	-
05-B-1	15	3.63/4.83	2020	16,442	-	-	16,442
06-A-1	10	4.29/4.88	2016	4,617	-	2,308	2,309
06-B-1	10	4.1/4.41	2016	2,030	-	-	2,030
07-A-1	10	4.45/4.63	2017	5,870	-	1,957	3,913
07-B-1	10	4.65/5.01	2017	2,640	-	-	2,640
08-A-1	10	3.75/4.884	2018	10,600	-	-	10,600
08-B-1	10	3.1/5.095	2018	9,895	-	-	9,895
09-A-1	15	1.0/5.644	2024	30,576	-	4,395	26,181
09-B-1	10	0.97/4.329	2019	3,250	-	-	3,250
10-A-1	10	1.51/4.5	2020	12,240	-	2,040	10,200
10-B-1	10	1.55/3.87	2020	16,035	-	-	16,035
11-A-1	10	1.63/4.221	2021	9,275	-	1,325	7,950
11-B-1	10	1.219/3.645	2021	7,711	-	-	7,711
12-A-1	10	1.636/3.48	2022	11,840	-	1,480	10,360
12-B-1	10	1.51/3.16	2022	7,680	-	-	7,680
13-A-1	10	1.33/2.979	2023	21,240	-	2,360	18,880
13-B-1	10	1.285/3.614	2023	3,303	-	-	3,303
14-A-1	10	1.245/3.347	2024	21,875	-	2,187	19,688
14-B-1	10	1.20/3.19	2024	20,280	-	-	20,280
15-A-1	10	1.011/2.786	2025		27,000	-	27,000
				274,699	27,000	20,352	281,347
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,600	-	-	3,600
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	263	-	19	244
				278,564	27,000	20,371	285,193
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(10,000)	-	-	(10,000)
24-HBR-1	20	2.84/5.94	2024	(55,000)	-	-	(55,000)
Other debt	1 to 4	2.55/6.875	2014/2017	(666)	-	(245)	(421)
				(65,666)	-	(245)	(65,421)
Long-term debt				\$ 212,898	\$ 27,000	\$ 20,126	\$ 219,772

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at June 30, 2016
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2015	Issued	Redeemed	Balance March 31, 2016
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 55,000	\$ -	\$ 5,500	\$ 49,500
05-A-1	10	2.97/4.56	2015	2,300	-	2,300	-
05-B-1	15	3.63/4.83	2020	16,442	-	4,347	12,095
06-A-1	10	4.29/4.88	2016	4,617	-	2,308	2,309
06-B-1	10	4.1/4.41	2016	2,030	-	1,015	1,015
07-A-1	10	4.45/4.63	2017	5,870	-	1,957	3,913
07-B-1	10	4.65/5.01	2017	2,640	-	880	1,760
08-A-1	10	3.75/4.884	2018	10,600	-	2,650	7,950
08-B-1	10	3.1/5.095	2018	9,895	-	2,474	7,421
09-A-1	15	1.0/5.644	2024	30,576	-	4,395	26,181
09-B-1	10	0.97/4.329	2019	3,250	-	650	2,600
10-A-1	10	1.51/4.5	2020	12,240	-	2,040	10,200
10-B-1	10	1.55/3.87	2020	16,035	-	2,672	13,363
11-A-1	10	1.63/4.221	2021	9,275	-	1,325	7,950
11-B-1	10	1.219/3.645	2021	7,711	-	1,102	6,609
12-A-1	10	1.636/3.48	2022	11,840	-	1,480	10,360
12-B-1	10	1.51/3.16	2022	7,680	-	960	6,720
13-A-1	10	1.33/2.979	2023	21,240	-	2,360	18,880
13-B-1	10	1.285/3.614	2023	3,303	-	367	2,936
14-A-1	10	1.245/3.347	2024	21,875	-	2,187	19,688
14-B-1	10	1.20/3.19	2024	20,280	-	2,028	18,252
15-A-1	10	1.011/2.786	2025	-	27,000	-	27,000
15-B-1	10	1.040/2.894	2025	-	10,132	-	10,132
				274,699	37,132	44,997	266,834
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,600	-	200	3,400
GMIF1202	10	1.75	2025	-	2,541	-	2,541
Misc.:							
5% stock Permanent		5.0	-	2	-	-	2
Sackville Landfill Trust:							
Acadia School	20	7.0	2018	263	-	77	186
				278,564	39,673	45,274	272,963
Less: Long-term debt recoverable from the Halifax Regional Water Commission:							
14-B-1	10	1.20/3.19	2024	(10,000)	-	(1,000)	(9,000)
24-HBR-1	20	2.84/5.94	2024	(55,000)	-	(5,500)	(49,500)
Other debt	1 to 4	2.55/6.875	2015/2017	(666)	-	(404)	(262)
				(65,666)	-	(6,904)	(58,762)
Long-term debt				\$ 212,898	\$ 39,673	\$ 38,370	\$ 214,201

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2016
(In thousands of dollars)

Three months ended June 30, 2016	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	2016 Total
Revenue								
Taxation	\$ 121,378	\$ 1,662	\$ 19,687	\$ -	\$ -	\$ -	\$ 37,025	179,752
Taxation from other governments	9,593	-	-	-	-	-	-	9,593
User fees and charges	1,419	2,628	9,609	1,026	10,305	1,329	-	26,316
Government grants	1,060	950	6,287	-	1,229	-	-	9,526
Development levies	-	-	204	200	304	-	-	708
Investment income	933	-	-	-	-	-	-	933
Penalties, fines and interest	1,536	2,028	-	-	88	-	-	3,652
Land sales, contributions and other revenue	1,175	-	4,505	-	113	-	-	5,793
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss)	7,509	-	-	-	-	-	-	7,509
Grant in lieu of tax from the Halifax Regional Water Commission	1,145	-	-	-	-	-	-	1,145
Total revenue	145,748	7,268	40,292	1,226	12,039	1,329	37,025	244,927
Expenses								
Salaries, wages and benefits	11,479	37,107	23,291	577	14,448	3,089	-	89,991
Interest on long-term debt	(34)	118	944	168	490	11	-	1,697
Materials, goods, supplies and utilities	3,197	1,336	4,802	7	2,749	70	-	12,161
Contracted services	2,035	7,008	9,118	10,137	1,539	200	-	30,037
Other operating expenses	1,758	3,958	4,334	115	5,603	465	-	16,233
External transfers and grants	3,035	1,662	1,014	-	287	1,449	37,025	44,472
Amortization	3,659	1,134	22,523	457	3,613	177	-	31,563
Total expenses	25,129	52,323	66,026	11,461	28,729	5,461	37,025	226,154
Annual surplus (deficit)	\$ 120,619	\$ (45,055)	\$ (25,734)	\$ (10,235)	\$ (16,690)	\$ (4,132)	\$ -	\$ 18,773

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2016
(In thousands of dollars)

Three months ended June 30, 2015	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	2015 Total
Revenue								
Taxation	\$ 118,754	\$ 1,654	\$ 19,263	\$ -	\$ -	\$ -	\$ 35,658	175,329
Taxation from other governments	9,486	-	-	-	-	-	-	9,486
User fees and charges	758	2,195	9,703	3,711	9,743	1,400	-	27,510
Government grants	929	975	6,042	-	1,239	6	-	9,191
Development levies	-	-	-	86	152	-	-	238
Investment income	1,048	-	-	-	-	-	-	1,048
Penalties, fines and interest	1,493	1,790	-	-	114	-	-	3,397
Land sales, contributions and other revenue	188	-	1,099	-	230	-	-	1,517
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	2,800	-	-	-	-	-	-	2,800
Grant in lieu of tax from the Halifax Regional Water Commission	1,145	-	-	-	-	-	-	1,145
Total revenue	136,601	6,614	36,107	3,797	11,478	1,406	35,658	231,661
Expenses								
Salaries, wages and benefits	12,686	35,755	22,327	537	13,745	2,437	-	87,487
Interest on long-term debt	(40)	139	1,010	217	526	12	-	1,864
Materials, goods, supplies and utilities	2,888	1,299	5,790	9	2,540	34	-	12,560
Contracted services	1,780	6,723	3,619	12,930	1,409	50	-	26,511
Other operating expenses	1,511	4,185	3,804	183	5,543	125	-	15,351
External transfers and grants	3,303	1,654	1,009	-	337	1,406	35,658	43,367
Amortization	3,289	1,154	22,118	1,801	3,393	6	-	31,761
Total expenses	25,417	50,909	59,677	15,677	27,493	4,070	35,658	218,901
Annual surplus (deficit)	\$ 111,184	\$ (44,295)	\$ (23,570)	\$ (11,880)	\$ (16,015)	\$ (2,664)	\$ -	\$ 12,760

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2016
(In thousands of dollars)

For the Year ended March 31, 2016	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	2016 Total
Revenue								
Taxation	\$ 476,077	\$ 6,433	\$ 77,022	\$ -	\$ -	\$ -	\$ 142,632	702,164
Taxation from other governments	38,490	-	-	-	-	-	-	38,490
User fees and charges	7,154	9,066	40,371	13,281	42,621	4,983	-	117,476
Government grants	4,658	3,842	26,072	2,612	5,271	-	-	42,455
Development levies	-	-	1,534	519	910	-	-	2,963
Investment income	3,504	-	-	-	-	-	-	3,504
Penalties, fines and interest	6,229	6,233	-	-	466	-	-	12,928
Land sales, contributions and other revenue	2,978	46	12,680	14	819	5,435	-	21,972
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss)	22,951	-	-	-	-	-	-	22,951
Grant in lieu of tax from the Halifax Regional Water Commission	4,528	-	-	-	-	-	-	4,528
Total revenue	566,569	25,620	157,679	16,426	50,087	10,418	142,632	969,431
Expenses								
Salaries, wages and benefits	49,899	140,844	91,466	2,215	55,395	10,605	-	350,424
Interest on long-term debt	1,174	432	3,433	452	1,720	47	-	7,258
Materials, goods, supplies and utilities	14,581	5,425	21,800	88	11,115	337	-	53,346
Contracted services	13,248	28,762	34,854	45,631	12,479	2,376	-	137,350
Other operating expenses	9,327	17,397	17,346	862	25,219	2,988	-	73,139
External transfers and grants	11,428	6,752	4,080	-	2,153	6,858	142,632	173,903
Amortization	13,252	4,636	88,415	4,514	13,599	24	-	124,440
Total expenses	112,909	204,248	261,394	53,762	121,680	23,235	142,632	919,860
Annual surplus (deficit)	\$ 453,660	\$ (178,628)	\$ (103,715)	\$ (37,336)	\$ (71,593)	\$ (12,817)	\$ -	\$ 49,571

Attachment #3

**Halifax Regional Municipality Project Statement
as at June 30, 2016**

All Projects	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
BUILDINGS	242,249,931	50,960,000	293,209,931	24,775,000	85,233	318,070,163	223,236,593	48,970,562	272,207,156	45,863,007
BUSINESS TOOLS	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	42,305,086	6,877,315	49,182,401	34,090,797
COMMUNITY DEVELOPMENT	31,394,285	-	31,394,285	-	-	31,394,285	15,768,506	990,056	16,758,562	14,635,723
DISTRICT CAPITAL	1,539,487	1,504,000	3,043,487	-	-	3,043,487	519,393	2,114,966	2,634,359	409,128
EQUIPMENT & FLEET	50,982,964	4,690,000	55,672,964	3,665,000	(3,729)	59,334,236	43,105,827	7,361,112	50,466,939	8,867,297
HALIFAX TRANSIT	116,222,079	26,395,000	142,617,079	16,115,000	-	158,732,079	96,154,401	25,112,692	121,267,092	37,464,986
INDUSTRIAL PARKS	23,901,827	-	23,901,827	-	-	23,901,827	79,476	1,063,713	1,143,189	22,758,638
PARKS & PLAYGROUNDS	36,714,568	11,195,000	47,909,568	-	(1,483,540)	46,426,027	28,424,177	7,765,050	36,189,227	10,236,800
ROADS & ACTIVE TRANSPORTATION	224,977,986	42,900,000	267,877,986	-	3,762	267,881,748	208,480,775	22,069,854	230,550,629	37,331,119
SOLID WASTE	39,763,463	4,645,000	44,408,463	-	-	44,408,463	28,476,119	940,547	29,416,666	14,991,797
TRAFFIC IMPROVEMENTS	100,187,092	45,225,000	145,412,092	58,000,000	1,483,540	204,895,633	75,276,586	42,417,438	117,694,023	87,201,609
ACTIVE Total	922,311,878	197,934,000	1,120,245,878	121,030,000	85,265	1,241,361,143	761,826,938	165,683,304	927,510,242	313,850,902
Closed Current Year										
BUILDINGS	1,172,101	-	1,172,101	-	(26,593)	1,145,508	1,145,508	-	1,145,508	-
DISTRICT CAPITAL	-	-	-	-	-	-	-	-	-	-
HALIFAX TRANSIT	150,000	-	150,000	-	-	150,000	150,000	-	150,000	-
INDUSTRIAL PARKS	-	-	-	-	-	-	-	-	-	-
PARKS & PLAYGROUNDS	935,459	-	935,459	-	(12,655)	922,804	922,804	-	922,804	-
SOLID WASTE	903,980	-	903,980	-	(221)	903,759	903,759	-	903,759	-
Closed Current Year Total	3,161,540	-	3,161,540	-	(39,468)	3,122,071	3,122,071	-	3,122,071	-
Grand Total	925,473,417	197,934,000	1,123,407,417	121,030,000	45,797	1,244,483,214	764,949,010	165,683,304	930,632,313	313,850,902

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

Buildings	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CB000002 - Major Facilities Upgrades	10,346,361	-	10,346,361	-	-	10,346,361	8,021,463	958,022	8,979,486	1,366,876
CB000006 - Dartmouth Sportsplex Revitalization	2,200,000	4,400,000	6,600,000	16,400,000	-	23,000,000	823,110	1,003,318	1,826,428	21,173,572
CB000010 - Regional Park Washrooms	1,549,999	60,000	1,609,999	-	-	1,609,999	1,549,999	-	1,549,999	60,000
CB000011 - St. Andrews Community Ctr. Renovation	250,000	-	250,000	-	-	250,000	22,635	27,328	49,963	200,037
CB000023 - Captain William Spry Renovations	250,000	750,000	1,000,000	-	-	1,000,000	2,854	136,581	139,434	860,566
CB000025 - Corporate Records Renovation	600,000	-	600,000	-	-	600,000	418,204	117,794	535,997	64,003
CB000028 - ScotiaBank Centre	4,815,000	3,620,000	8,435,000	-	-	8,435,000	4,433,522	3,210,628	7,644,151	790,849
CB000029 - Oakwood House Recapitalization	110,000	-	110,000	-	-	110,000	108,145	341	108,486	1,514
CB000030 - Beazley Field	235,000	-	235,000	-	-	235,000	121,889	25,871	147,760	87,240
CB000032 - Power House Recapitalization	785,000	-	785,000	-	-	785,000	767,763	10,323	778,086	6,914
CB000033 - Quaker House Recapitalization	70,000	-	70,000	-	-	70,000	54,309	-	54,309	15,691
CB000035 - Bicentennial Theatre (Musq. Hbr)	325,000	-	325,000	-	-	325,000	316,776	-	316,776	8,224
CB000043 - Hubbards Recreation Centre	75,000	-	75,000	-	-	75,000	43,276	-	43,276	31,724
CB000044 - HFX Ferry Terminal/Law Courts Wastewater	803,394	-	803,394	-	-	803,394	717,433	50,082	767,515	35,878
CB000045 - COLE HARBOUR PLACE	970,000	1,375,000	2,345,000	1,375,000	-	3,720,000	274,876	361,313	636,189	3,083,811
CB000046 - Corporate Accommodatons-Alderney Campus	920,000	-	920,000	-	-	920,000	451,715	86,311	538,025	381,975
CB000047 - Corporate Accommodatons	1,000,000	1,000,000	2,000,000	-	-	2,000,000	21,883	-	21,883	1,978,117
CB000049 - Dartmouth Multi-Pad	2,000,000	34,000,000	36,000,000	7,000,000	-	43,000,000	8,532,074	34,357,432	42,889,505	110,495
CB000050 - East Preston Recreation Centre	240,000	-	240,000	-	-	240,000	56,405	66,697	123,103	116,898
CB000051 - Evergreen House	100,000	-	100,000	-	-	100,000	-	-	-	100,000
CB000052 - Fire Station 2, University Ave. Recap.	220,000	-	220,000	-	-	220,000	-	-	-	220,000
CB000053 - Fire Station 20, Lawrencetown Recap.	100,000	-	100,000	-	-	100,000	91	74,130	74,221	25,779
CB000054 - Fire Station 14, Woodlawn Recap.	150,000	-	150,000	-	-	150,000	43,726	104,636	148,363	1,637
CB000056 - Fire Station 16, Eastern Passage Recap.	150,000	-	150,000	-	-	150,000	91	126,159	126,250	23,750
CB000058 - Musquodoboit Recreation Facility	100,000	340,000	440,000	-	-	440,000	22,664	77,002	99,666	340,334
CB000059 - North Woodside Commuunity Ctr. Recap.	270,000	-	270,000	-	-	270,000	30,127	223,196	253,323	16,677
CB000060 - Sackville Sports Stadium	1,280,000	-	1,280,000	-	-	1,280,000	223,487	291,133	514,621	765,379
CB000061 - Upper Sackville Rec. Ctr Facility	105,000	-	105,000	-	-	105,000	-	-	-	105,000
CB000063 - Carroll's Corner Community Centre	200,000	-	200,000	-	-	200,000	105,195	74,708	179,904	20,096
CB000064 - BMO Centre	100,000	80,000	180,000	-	-	180,000	42,302	62,623	104,924	75,076
CB000066 - Alderney Gate VAC and CRA Renovations	1,838,270	-	1,838,270	-	-	1,838,270	787,987	485,946	1,273,933	564,337
CB000067 - Bedford Outdoor Pool	-	100,000	100,000	-	-	100,000	-	-	-	100,000
CB000068 - Tallahassee Recreation Centre Upgrades	-	200,000	200,000	-	-	200,000	-	-	-	200,000
CB000069 - Eric Spicer	-	500,000	500,000	-	-	500,000	157,020	287,176	444,196	55,804
CB000071 - Upper Hammonds Plains Community Centre	-	165,000	165,000	-	-	165,000	-	-	-	165,000
CB000072 - Chocolate Lake Community Centre	-	220,000	220,000	-	-	220,000	-	-	-	220,000
CB000073 - Metro Park Upgrades	-	90,000	90,000	-	-	90,000	-	-	-	90,000
CB000074 - Commons Pavillon & Pool	-	70,000	70,000	-	-	70,000	5,820	-	5,820	64,180
CB100091 - Mainland Commons Recreation Facility	45,658,826	-	45,658,826	-	-	45,658,826	45,658,826	-	45,658,826	-
CB990001 - Facility Maintenance - HRM Managed	4,824,663	-	4,824,663	-	-	4,824,663	4,722,406	25,159	4,747,565	77,097
CBM00711 - Fuel depot Upgrades	1,275,000	-	1,275,000	-	-	1,275,000	846,042	4,067	850,109	424,891
CBU01004 - Former CA Beckett School - Soil Remediat	3,013,372	-	3,013,372	-	-	3,013,372	2,951,083	62,241	3,013,324	48
CBW00978 - Central Liby Replacemnt-Spring Garden Rd	57,600,000	-	57,600,000	-	-	57,600,000	56,937,537	236,202	57,173,739	426,261
CBX01046 - HFX City Hall & Grand Parade Restoration	12,012,378	1,750,000	13,762,378	-	-	13,762,378	11,192,301	1,816,370	13,008,671	753,708
CBX01056 - Strategic Community Facility Planning	815,068	-	815,068	-	-	815,068	803,012	10,426	813,438	1,631
CBX01102 - Fire Station Land Acquisition	1,000,000	1,000,000	2,000,000	-	-	2,000,000	961,875	62,593	1,024,468	975,532
CBX01154 - Accessibility - HRM Facilities	2,481,032	100,000	2,581,032	-	-	2,581,032	1,517,991	293,307	1,811,298	769,734
CBX01157 - Alderney Gate Recapitalization Bundle	4,899,717	210,000	5,109,717	-	-	5,109,717	3,248,064	370,313	3,618,377	1,491,341
CBX01161 - Energy Efficiency Projects	5,706,684	300,000	6,006,684	-	-	6,006,684	3,998,240	543,963	4,542,203	1,464,481

Buildings	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
CBX01162 - Environmental Remediation Building Demo.	5,450,000	200,000	5,650,000	-	-	5,650,000	3,892,616	296,432	4,189,048	1,460,952
CBX01165 - Reg. Library-Facility Upgrades (Bundle)	947,755	-	947,755	-	-	947,755	875,666	469	876,135	71,620
CBX01168 - HRM Heritage Buildings Upgrades (Bundle)	912,576	-	912,576	-	-	912,576	894,487	-	894,487	18,089
CBX01169 - HRM Admin. Buildings - Upgrades (Bundle)	811,810	-	811,810	-	-	811,810	811,773	38	811,810	-
CBX01170 - HRM Depot Upgrades (Bundle)	3,890,238	-	3,890,238	-	-	3,890,238	2,747,555	250,137	2,997,693	892,545
CBX01268 - Consulting-Buildings (Category 0)	1,914,746	-	1,914,746	-	-	1,914,746	1,613,236	186,781	1,800,017	114,730
CBX01269 - Mechanical (Category 6)	5,995,250	100,000	5,995,250	-	-	5,995,250	4,426,773	971,506	5,398,279	596,971
CBX01270 - Structural (Category 4)	900,000	-	900,000	-	85,233	985,233	522,118	147,716	669,834	315,399
CBX01271 - Site Work (Category 1)	2,315,000	85,000	2,400,000	-	-	2,400,000	1,828,824	481,982	2,310,806	89,194
CBX01272 - Roof (Category 3)	5,907,427	245,000	6,152,427	-	-	6,152,427	4,733,878	684,842	5,418,721	733,706
CBX01273 - Architecture-Interior (Category 5)	4,154,183	-	4,154,183	-	-	4,154,183	4,051,314	26,685	4,077,999	76,183
CBX01274 - Architecture-Exterior (Category 2)	1,455,000	-	1,455,000	-	-	1,455,000	1,350,178	13,371	1,363,549	91,451
CBX01275 - Electrical (Category 7)	2,107,134	-	2,107,134	-	-	2,107,134	2,085,607	5,658	2,091,266	15,869
CBX01281 - Beaver Bank Community Centre	7,872,850	-	7,872,850	-	-	7,872,850	7,862,677	-	7,862,677	10,173
CBX01282 - Porter's Lake Community Centre	4,035,000	-	4,035,000	-	-	4,035,000	4,011,343	9,540	4,020,883	14,117
CBX01334 - Bedford Community Centre	9,300,000	-	9,300,000	-	-	9,300,000	9,122,088	37,738	9,159,827	140,173
CBX01343 - Facility Maintenance	4,247,314	-	4,247,314	-	-	4,247,314	4,191,645	6,967	4,198,611	48,703
CBX01344 - Emera Oval	8,202,000	-	8,202,000	-	-	8,202,000	6,980,077	162,497	7,142,574	1,059,426
CBX01364 - HRPD Ident Lab Ventilation	271,883	-	271,883	-	-	271,883	63,098	18,859	81,957	189,927
CP000010 - Cole Harbour Outdoor Pool & Tennis Court	215,000	-	215,000	-	-	215,000	177,424	25,954	203,378	11,622
ACTIVE Total	242,249,931	50,960,000	293,209,931	24,775,000	85,233	318,070,163	223,236,593	48,970,562	272,207,156	45,863,007
Closed in Current Year										
CB000026 - Dartmouth Ferry Terminal	520,000	-	520,000	-	-	520,000	520,000	-	520,000	-
CB990002 - Facility Assessment Program	652,101	-	652,101	-	(26,593)	625,508	625,508	-	625,508	-
Closed in Current Year Total	1,172,101	-	1,172,101	-	(26,593)	1,145,508	1,145,508	-	1,145,508	-
Grand Total	243,422,031	50,960,000	294,382,031	24,775,000	58,640	319,215,671	224,382,102	48,970,562	273,352,664	45,863,007

Business Tools	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CI000001 - Internet Program	2,550,000	800,000	3,350,000	-	-	3,350,000	1,049,737	365,670	1,415,408	1,934,592
CI000002 - Application Recapitalization	4,195,000	1,200,000	5,395,000	-	-	5,395,000	3,573,961	779,619	4,353,580	1,041,420
CI000004 - ICT Infrastructure Recapitalization	3,125,000	850,000	3,975,000	-	-	3,975,000	2,770,840	40,501	2,811,341	1,163,659
CI000005 - Recreation Services Software	250,000	900,000	1,150,000	4,370,000	-	5,520,000	295,758	348,648	644,405	4,875,595
CI000006 - Accident Reporting BI and RMV	-	100,000	100,000	285,000	-	385,000	-	-	-	385,000
CI000008 - Corporate Epayment Solution	-	125,000	125,000	100,000	-	225,000	-	-	-	225,000
CI000012 - Personnel Accountability Management Rev.	-	100,000	100,000	-	-	100,000	-	-	-	100,000
CI000013 - Public WiFi	-	945,000	945,000	2,100,000	-	3,045,000	-	-	-	3,045,000
CI000015 - Rostering	-	150,000	150,000	1,170,000	-	1,320,000	-	-	-	1,320,000
CI000016 - Source Management	-	100,000	100,000	415,000	-	515,000	-	-	-	515,000
CI990001 - Business Intelligence Roadmap	1,465,000	-	1,465,000	-	-	1,465,000	950,590	63,417	1,014,007	450,993
CI990002 - Service Desk System Replacement	410,000	-	410,000	-	-	410,000	398,296	10,325	408,621	1,379
CI990003 - Portfolio Management Tools	110,000	-	110,000	-	-	110,000	108,040	1,670	109,710	290
CI990004 - ICT Bundle	2,035,000	500,000	2,535,000	-	-	2,535,000	1,051,094	437,265	1,488,359	1,046,641
CI990009 - Hansen Revenue Module Replacement	-	250,000	250,000	4,440,000	-	4,690,000	-	-	-	4,690,000
CI990010 - Health and Safety Reporting	1,100,000	675,000	1,775,000	-	-	1,775,000	638,144	979,316	1,617,460	157,540
CI990013 - Permitting System Replacement	1,200,000	400,000	1,600,000	2,825,000	-	4,425,000	117,183	215,117	332,300	4,092,700
CI990015 - Voter Management System	962,500	-	962,500	-	-	962,500	952,352	3,448	955,800	6,700
CI990017 - Contact Center Telephony Solution	740,000	-	740,000	-	-	740,000	74,601	151,506	226,107	513,893
CI990019 - Council Chambers Technology Upgrade	400,000	290,000	690,000	-	-	690,000	-	-	-	690,000
CI990020 - CRM Software Replacement	300,000	-	300,000	-	-	300,000	-	40,515	40,515	259,485
CI990021 - Data Management and Process Review	190,000	-	190,000	-	-	190,000	59,596	58	59,654	130,346
CI990023 - Electronic File Management HRP	555,000	100,000	655,000	-	-	655,000	5,750	247,861	253,611	401,389
CI990027 - HRFE Dispatch Project	725,000	235,000	960,000	-	-	960,000	52,478	134,075	186,552	773,448
CI990028 - HRFE FDM Review & Enhancements	490,000	-	490,000	-	-	490,000	64,657	-	64,657	425,343
CI990031 - Parking Technology Initiative - PTMS	200,000	-	200,000	-	-	200,000	66,541	256	66,797	133,203
CI990032 - HR Employee and Manager Self Service (ES	670,000	-	670,000	1,190,000	-	1,860,000	29,911	-	29,911	1,830,089
CI990035 - Situational Awareness	638,000	-	638,000	-	-	638,000	76,890	17,387	94,277	543,723
CID00630 - InfoTech Infrastructure Recapitalization	2,500,000	-	2,500,000	-	-	2,500,000	2,478,652	18,580	2,497,232	2,768
CID00631 - Asset Management	9,986,000	2,700,000	12,686,000	1,580,000	-	14,266,000	9,232,015	2,974,255	12,206,270	2,059,730
CID00710 - Corporate Document/Record Management	1,521,000	-	1,521,000	-	-	1,521,000	1,514,588	-	1,514,588	6,412
CID01292 - AVL-ICT# ICT0816	1,500,000	-	1,500,000	-	-	1,500,000	316,653	-	316,653	1,183,347
CID01362 - Trunk Mobile	8,340,000	-	8,340,000	-	-	8,340,000	8,316,543	23,457	8,340,000	-
CIN00200 - Enterprise Resource System	1,554,813	-	1,554,813	-	-	1,554,813	1,488,181	31	1,488,212	66,601
CIP00763 - Computer Aided Dispatch (CAD)	6,465,884	-	6,465,884	-	-	6,465,884	6,422,036	24,336	6,446,372	19,512
CIV00726 - Lidar Mapping	200,000	-	200,000	-	-	200,000	200,000	-	200,000	-
ACTIVE Total	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	42,305,086	6,877,315	49,182,401	34,090,797
Grand Total	54,378,197	10,420,000	64,798,197	18,475,000	-	83,273,197	42,305,086	6,877,315	49,182,401	34,090,797

Community Development	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CD990004 - Port Wallace Master Plan	33,152	-	33,152	-	-	33,152	33,035	117	33,152	-
CD990005 - Solar City Phase 2	13,112,700	-	13,112,700	-	-	13,112,700	4,982	-	4,982	13,107,718
CDC00111 - Oversized Streets	3,150,872	-	3,150,872	-	-	3,150,872	3,150,872	-	3,150,872	-
CDE00105 - Regional Planning Program	2,066,566	-	2,066,566	-	-	2,066,566	1,944,105	29,536	1,973,641	92,925
CDG00493 - Shubenacadie Canal Greenway Trail	2,644,700	-	2,644,700	-	-	2,644,700	1,325,538	886,303	2,211,841	432,859
CDG01135 - HRM Public Art Commissions	395,000	-	395,000	-	-	395,000	256,212	-	256,212	138,788
CDG01283 - Regional Plan 5 Year Review	620,019	-	620,019	-	-	620,019	540,625	70,355	610,980	9,039
CDV00721 - Watershed Environmental Studies	1,549,919	-	1,549,919	-	-	1,549,919	1,512,765	-	1,512,765	37,154
CDV00738 - Center Plan/Design (Visioning)	729,745	-	729,745	-	-	729,745	729,742	-	729,742	3
CDX01182 - Downtown Streetscapes	6,366,612	-	6,366,612	-	-	6,366,612	6,270,630	3,745	6,274,375	92,236
CSX01346 - Sandy Lake Wastewater Oversizing	725,000	-	725,000	-	-	725,000	-	-	-	725,000
ACTIVE Total	31,394,285	-	31,394,285	-	-	31,394,285	15,768,506	990,056	16,758,562	14,635,723
Grand Total	31,394,285	-	31,394,285	-	-	31,394,285	15,768,506	990,056	16,758,562	14,635,723

District Capital Funds	Total Budget	Actuals Expenditures YTD	Commitments	Total Actual & Commitments YTD	Available
ACTIVE					
CCV01901 - District 1 Project Funds	10,160	-	9,569	9,569	571
CCV01902 - District 2 Project Funds	23,038	526	22,512	23,038	-
CCV01903 - District 3 Project Funds	48,150	12,440	34,349	46,789	1,362
CCV01904 - District 4 Project Funds	149,301	55,560	92,741	149,301	-
CCV01905 - District 5 Project Funds	18,240	12,486	5,300	17,786	454
CCV01906 - District 6 Project Funds	137,173	11,275	120,910	132,185	4,989
CCV01907 - District 7 Project Funds	136,770	2,835	133,935	136,770	-
CCV01908 - District 8 Project Funds	190,366	7,011	183,356	190,366	-
CCV01909 - District 9 Project Funds	58,357	8,809	49,548	58,357	-
CCV01910 - District 10 Project Funds	315,783	8,840	306,683	315,523	260
CCV01911 - District 11 Project Funds	54,271	-	54,271	54,271	-
CCV01912 - District 12 Project Funds	248,076	5,152	237,609	242,761	5,315
CCV01913 - District 13 Project Funds	5,558	4,925	632	5,558	-
CCV01914 - District 14 Project Funds	16,661	11,161	5,500	16,661	-
CCV01915 - District 15 Project Funds	8,054	-	8,054	8,054	-
CCV01916 - District 16 Project Funds	120,528	31,593	88,930	120,528	-
CCV02001 - District 1 Project Funds	94,000	14,048	41,650	55,728	38,272
CCV02002 - District 2 Project Funds	94,000	45,865	39,167	85,031	8,969
CCV02003 - District 3 Project Funds	94,000	53,762	40,035	93,847	153
CCV02004 - District 4 Project Funds	94,000	10,627	69,392	80,019	13,981
CCV02005 - District 5 Project Funds	94,000	16,836	39,167	56,002	37,998
CCV02006 - District 6 Project Funds	94,000	11,652	43,167	54,819	39,181
CCV02007 - District 7 Project Funds	94,000	20,000	59,167	79,167	14,833
CCV02008 - District 8 Project Funds	94,000	50,033	43,967	94,000	-
CCV02009 - District 9 Project Funds	94,000	15,330	52,961	68,290	25,710
CCV02010 - District 10 Project Funds	94,000	6,850	39,167	46,017	47,983
CCV02011 - District 11 Project Funds	94,000	1,100	47,167	48,267	45,733
CCV02012 - District 12 Project Funds	94,000	1,200	60,774	61,974	32,026
CCV02013 - District 13 Project Funds	94,000	43,794	44,183	87,983	6,017
CCV02014 - District 14 Project Funds	94,000	19,339	54,167	73,506	20,494
CCV02015 - District 15 Project Funds	94,000	30,059	42,667	72,755	21,245
CCV02016 - District 16 Project Funds	94,000	6,251	44,167	50,418	43,582
ACTIVE Total	3,043,487	519,393	2,114,966	2,634,359	409,128
Closed in Current Year					
CCV01801 - District 1 Project Funds	-	-	-	-	-
CCV01802 - District 2 Project Funds	-	-	-	-	-
CCV01803 - District 3 Project Funds	-	-	-	-	-
CCV01804 - District 4 Project Funds	-	-	-	-	-
CCV01805 - District 5 Project Funds	-	-	-	-	-
CCV01806 - District 6 Project Funds	-	-	-	-	-
CCV01807 - District 7 Project Funds	-	-	-	-	-
CCV01808 - District 8 Project Funds	-	-	-	-	-
CCV01809 - District 9 Project Funds	-	-	-	-	-
CCV01810 - District 10 Project Funds	-	-	-	-	-
CCV01811 - District 11 Project Funds	-	-	-	-	-
CCV01812 - District 12 Project Funds	-	-	-	-	-
CCV01813 - District 13 Project Funds	-	-	-	-	-
CCV01814 - District 14 Project Funds	-	-	-	-	-
CCV01815 - District 15 Project Funds	-	-	-	-	-
CCV01816 - District 16 Project Funds	-	-	-	-	-
Closed in Current Year Total					
Grand Total	3,043,487	519,393	2,114,966	2,634,359	409,128

Equipment & Fleet	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ {Decreases}*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CE010001 - Fire Equipment Replacement	2,480,000	1,050,000	3,530,000	-	-	3,530,000	2,648,447	308,554	2,957,001	572,999
CE010002 - Fire Services Rural Water Supply	400,000	-	400,000	-	-	400,000	171,515	-	171,515	228,485
CE010003 - Fire Services Training Simulator	100,000	-	100,000	-	-	100,000	88,041	11,959	100,000	-
CE020001 - Police Services Replacement Equipment	1,142,700	460,000	1,602,700	-	-	1,602,700	1,149,216	49,703	1,198,919	403,781
CEJ01220 - Opticom Signalization System	560,000	80,000	640,000	-	-	640,000	508,210	-	508,210	131,790
CEU01132 - Fleet Services - Shop Equipment	249,551	-	249,551	-	(3,729)	245,822	245,822	-	245,822	-
CV000001 - New Maintenance Vehicles	70,000	-	70,000	-	-	70,000	69,429	-	69,429	571
CV010001 - Fire Services Driving Simulator	400,000	-	400,000	-	-	400,000	319,335	-	319,335	80,665
CV020002 - Fire Station Defibrillator	350,000	-	350,000	-	-	350,000	-	-	-	350,000
CVD01087 - Fleet Vehicle Replacement	14,280,188	1,700,000	15,980,188	-	-	15,980,188	12,902,900	1,532,413	14,435,313	1,544,876
CVJ01088 - Fire Fleet Apparatus	17,969,082	-	17,969,082	3,665,000	-	21,634,082	14,631,463	3,858,582	18,490,045	3,144,037
CVJ01222 - EMO Emergency Situational Trailer	450,000	-	450,000	-	-	450,000	-	-	-	450,000
CVK01090 - Police Fleet	11,682,443	1,200,000	12,882,443	-	-	12,882,443	9,823,627	1,311,515	11,135,142	1,747,300
CVK01205 - Purchase of Negotiations Unit	125,000	-	125,000	-	-	125,000	52,831	67,786	120,617	4,383
CVK01207 - Police Vehicle Equipment	-	200,000	200,000	-	-	200,000	-	-	-	200,000
CVU01207 - Replacement Ice Resurfacers Multi Year	724,000	-	724,000	-	-	724,000	494,990	220,600	715,590	8,410
ACTIVE Total	50,982,964	4,690,000	55,672,964	3,665,000	(3,729)	59,334,236	43,105,827	7,361,112	50,466,939	8,867,297
Grand Total	50,982,964	4,690,000	55,672,964	3,665,000	(3,729)	59,334,236	43,105,827	7,361,112	50,466,939	8,867,297

Halifax Transit	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CB000013 - Lacewood Terminal Replacement	8,100,000	-	8,100,000	-	-	8,100,000	7,593,105	153,188	7,746,293	353,707
CB000017 - New/Expanded Transit Centre	100,000	-	100,000	-	-	100,000	178	62,467	62,645	37,355
CB000039 - Halifax Ferry Terminal	730,000	-	730,000	-	-	730,000	-	104,286	104,286	625,714
CB000042 - Woodside Ferry Terminal Recapitalization	1,500,000	-	1,500,000	-	-	1,500,000	123,234	63,557	186,791	1,313,209
CB200428 - Transit Terminal Upgrade & Expansion	16,616,140	-	16,616,140	-	-	16,616,140	16,564,896	10,754	16,575,650	40,490
CBT00432 - Bus Stop Accessibility	1,391,131	125,000	1,516,131	-	-	1,516,131	1,386,905	128,911	1,515,816	315
CBT00437 - Bus Shelters- Replacement	804,000	110,000	914,000	-	-	914,000	784,221	99,975	884,196	29,804
CBX01164 - Transit Facilities Upgrades (Bundle)	2,654,067	-	2,654,067	-	-	2,654,067	2,654,067	-	2,654,067	-
CBX01171 - Ferry Term. Pontoon Protection (Bundle)	6,355,784	735,000	7,090,784	-	-	7,090,784	5,963,902	53,110	6,017,012	1,073,773
CIU00875 - Scheduling Software Upgrades	1,895,808	-	1,895,808	-	-	1,895,808	1,225,332	169,606	1,394,938	500,870
CM000001 - FERRY REPLACEMENT	12,070,000	-	12,070,000	-	-	12,070,000	11,495,981	574,019	12,070,000	-
CM000004 - Radio Coverage Infrastructure	150,000	-	150,000	-	-	150,000	-	-	-	150,000
CM000005 - Bus Maintenance Equipment Replacement	-	600,000	600,000	-	-	600,000	-	-	-	600,000
CM000008 - Scotia Square Facility	-	150,000	150,000	-	-	150,000	-	-	-	150,000
CM000009 - Transit Priority Measures	-	200,000	200,000	-	-	200,000	-	-	-	200,000
CM000010 - West Bedford Transit Terminal/Park and R	2,722,600	-	2,722,600	-	-	2,722,600	2,722,600	-	2,722,600	-
CM020002 - Metro X Bus Replacement	-	4,725,000	4,725,000	-	-	4,725,000	-	4,682,665	4,682,665	42,335
CM020005 - Transit Technology Implementation	21,685,000	5,700,000	27,385,000	16,115,000	-	43,500,000	9,531,511	4,528,009	14,059,520	29,440,480
CM020006 - Emission Reduction- Public Transit Buses	1,459,707	-	1,459,707	-	-	1,459,707	990,519	468,122	1,458,641	1,066
CMU00975 - Peninsula Transit Corridor	1,244,000	-	1,244,000	-	-	1,244,000	690,782	31,542	722,325	521,675
CMU00982 - Transit Security	3,674,685	-	3,674,685	-	-	3,674,685	3,120,205	44,204	3,164,409	510,276
CMU01095 - Transit Strategy	815,100	-	815,100	-	-	815,100	715,870	7,161	723,030	92,070
CMU01203 - VT&C Equipment Replacement	885,000	-	885,000	-	-	885,000	778,988	21,154	800,143	84,857
CR000007 - Wrights Cove Terminal	200,000	-	200,000	-	-	200,000	-	-	-	200,000
CV000004 - Transit Support Vehicle Replacement	90,000	140,000	230,000	-	-	230,000	4,875	97,408	102,284	127,716
CV020003 - Conventional Bus Expansion	2,514,818	-	2,514,818	-	-	2,514,818	2,261,950	-	2,261,950	252,867
CV020004 - Conventional Bus Replacement	8,774,025	12,545,000	21,319,025	-	-	21,319,025	8,705,141	12,602,783	21,307,924	11,101
CVD00429 - Access-A-Bus Vehicle	2,064,494	-	2,064,494	-	-	2,064,494	1,900,673	1,786	1,902,460	162,034
CVD00430 - Access-A-Bus Replacement	5,075,183	730,000	5,805,183	-	-	5,805,183	5,023,615	759,811	5,783,426	21,757
CVD00431 - Midlife Bus Rebuild	6,430,000	185,000	6,615,000	-	-	6,615,000	6,429,302	-	6,429,302	185,698
CVD00436 - Biennial Ferry Refit	6,220,536	450,000	6,670,536	-	-	6,670,536	5,486,546	448,174	5,934,720	735,816
ACTIVE Total	116,222,079	26,395,000	142,617,079	16,115,000	-	158,732,079	96,154,401	25,112,692	121,267,092	37,464,986
Closed in Current Year										
CM990002 - Transit Map	150,000	-	150,000	-	-	150,000	150,000	-	150,000	-
Closed in Current Year Total	150,000	-	150,000	-	-	150,000	150,000	-	150,000	-
Grand Total	116,372,079	26,395,000	142,767,079	16,115,000	-	158,882,079	96,304,401	25,112,692	121,417,092	37,464,986

Industrial Parks	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CQ000006 - Ragged Lake Development	567,747	-	567,747	-	-	567,747	-	-	-	567,747
CQ000007 - Aerotech Development	95,000	-	95,000	-	-	95,000	-	-	-	95,000
CQ000008 - Burnside and City of Lakes Development	13,385,574	-	13,385,574	-	-	13,385,574	79,476	572,754	652,230	12,733,345
CQ000009 - Business Parks Sign Renewal & Maint.	30,369	-	30,369	-	-	30,369	-	1,600	1,600	28,769
CQ000010 - Development Consulting	52,099	-	52,099	-	-	52,099	-	4,495	4,495	47,604
CQ000011 - Lot Inventory Repurchase	4,389,600	-	4,389,600	-	-	4,389,600	-	-	-	4,389,600
CQ000012 - Industrial Land Acquisition	4,391,926	-	4,391,926	-	-	4,391,926	-	4,732	4,732	4,387,194
CQ200409 - Lot Grading:Burnside & Bayers Lake	22,852	-	22,852	-	-	22,852	-	6	6	22,846
CQ300741 - Burnside Phase 1-2-3-4-5 Development	502,482	-	502,482	-	-	502,482	-	476,891	476,891	25,591
CQ300742 - Aerotech Repositioning & Development	60,036	-	60,036	-	-	60,036	-	-	-	60,036
CQ300745 - Park Sign Renewal & Maintenance	109,948	-	109,948	-	-	109,948	-	246	246	109,702
CQ300746 - Development Consulting	157,806	-	157,806	-	-	157,806	-	2,425	2,425	155,381
CQ300748 - Washmill Underpass & Extension	136,388	-	136,388	-	-	136,388	-	565	565	135,823
ACTIVE Total	23,901,827	-	23,901,827	-	-	23,901,827	79,476	1,063,713	1,143,189	22,758,638
Closed in Current Year										
CQU01223 - Access Rd. for New Sat. Transit Garage	-	-	-	-	-	-	-	-	-	-
Closed in Current Year Total	-	-	-	-	-	-	-	-	-	-
Grand Total	23,901,827	-	23,901,827	-	-	23,901,827	79,476	1,063,713	1,143,189	22,758,638

Parks & Playgrounds	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CD990003 - Cultural Structures & Places	500,000	250,000	750,000	-	-	750,000	419,763	29,312	449,075	300,925
CP000002 - Park Assets - State of Good Repair	3,307,567	2,440,000	5,747,567	-	-	5,747,567	2,833,915	1,869,686	4,703,601	1,043,966
CP000003 - Sport Fields/Courts-State of Good Repair	2,909,899	230,000	3,139,899	-	-	3,139,899	1,506,281	496,897	2,003,178	1,136,721
CP000004 - Parks,Sports Courts/Fields-Service Impr.	2,385,000	1,600,000	3,985,000	-	-	3,985,000	1,710,008	1,465,335	3,175,344	809,656
CP000006 - Point Pleasant Park Upgrades	75,000	-	75,000	-	-	75,000	-	-	-	75,000
CP000011 - Cornwallis Park Master Plan Phase 1	155,000	350,000	505,000	-	-	505,000	111,053	98,027	209,080	295,920
CP000012 - Fort Needham Master Plan Implementation	125,000	2,200,000	2,325,000	-	-	2,325,000	138,567	191,155	329,721	1,995,279
CP000013 - Halifax North Common Master Plan	160,000	-	160,000	-	-	160,000	-	14,558	14,558	145,442
CP000014 - Western Common Master Plan	-	50,000	50,000	-	-	50,000	-	-	-	50,000
CP110001 - Mainland Common Artificial Turf Recap.	1,750,000	-	1,750,000	-	-	1,750,000	1,693,586	7,686	1,701,272	48,728
CP110002 - Cole Harbour Artificial Turf	100,000	3,800,000	3,900,000	-	-	3,900,000	29,399	2,988,440	3,017,838	882,162
CPG00899 - Halifax Common Management Plan	60,000	-	60,000	-	-	60,000	54,710	5,165	59,875	125
CPU00930 - Point Pleasant Park Upgrades	3,547,361	-	3,547,361	-	-	3,547,361	3,105,565	15,490	3,121,055	426,305
CPX01149 - Park Land Acquisition	3,092,922	-	3,092,922	-	-	3,092,922	1,967,580	-	1,967,580	1,125,342
CPX01185 - New Parks & Playgrounds (Bundle)	1,275,982	-	1,275,982	-	-	1,275,982	1,206,832	37,828	1,244,660	31,322
CPX01191 - Pathways Parks-HRM Wide Prog. (Bundle)	425,072	-	425,072	-	-	425,072	365,219	-	365,219	59,853
CPX01193 - Public Gardens Upgrades	1,660,716	-	1,660,716	-	-	1,660,716	1,032,925	313,347	1,346,272	314,444
CPX01194 - Reg. Park Washroom Facilities (Bundle)	373,763	-	373,763	-	-	373,763	348,763	-	348,763	25,000
CPX01196 - Regional Trails Active Transportation	5,353,369	-	5,353,369	-	(1,483,540)	3,869,829	3,736,990	130,994	3,867,984	1,845
CPX01328 - New Parks & Playgrounds	1,927,609	-	1,927,609	-	-	1,927,609	1,500,826	-	1,500,826	426,783
CPX01329 - Parks Upgrades	2,041,107	-	2,041,107	-	-	2,041,107	2,015,183	3,646	2,018,829	22,278
CPX01330 - Playgrounds Upgrades & Replacement	1,364,201	-	1,364,201	-	-	1,364,201	1,315,476	8,550	1,324,026	40,175
CPX01331 - Regional Water Access/Beach Upgrades	4,125,000	275,000	4,400,000	-	-	4,400,000	3,331,538	88,933	3,420,471	979,529
ACTIVE Total	36,714,568	11,195,000	47,909,568	-	(1,483,540)	46,426,027	28,424,177	7,765,050	36,189,227	10,236,800
Closed in Current Year										
CPX01326 - Artificial Field Recapitalization	935,459	-	935,459	-	(12,655)	922,804	922,804	-	922,804	-
Closed in Current Year Total	935,459	-	935,459	-	(12,655)	922,804	922,804	-	922,804	-
Grand Total	37,650,026	11,195,000	48,845,026	-	(1,496,195)	47,348,831	29,346,981	7,765,050	37,112,031	10,236,800

Roads & Active Transportation	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CKU01084 - Sidewalk Renewals	18,551,874	3,000,000	21,551,874	-	-	21,551,874	18,010,631	1,096,364	19,106,995	2,444,880
CR000001 - Storm Sewer Upgrades	5,450,976	-	5,450,976	-	-	5,450,976	4,147,827	-	4,147,827	1,303,148
CR000002 - New Paving of HRM Owned Streets	2,300,000	-	2,300,000	-	-	2,300,000	1,641,032	-	1,641,032	658,968
CR000003 - New Sidewalks	8,783,704	-	8,783,704	-	-	8,783,704	6,820,419	323,271	7,143,691	1,640,014
CR000005 - Street Recapitalization	59,642,180	30,100,000	89,742,180	-	3,762	89,745,941	54,865,189	16,849,201	71,714,390	18,031,551
CR990001 - New Paving Subdivision St. Outside Core	775,000	2,500,000	3,275,000	-	1,219,467	4,494,467	118,990	-	118,990	4,375,477
CR990002 - Municipal Ops-State of Good Repair	6,330,000	2,500,000	8,830,000	-	-	8,830,000	6,404,810	1,058,062	7,462,872	1,367,128
CRU01077 - Bridges	13,218,715	2,300,000	15,518,715	-	-	15,518,715	11,138,591	1,736,724	12,875,315	2,643,400
CRU01079 - Other Related Roadworks (D&C)	9,230,021	2,500,000	11,730,021	-	-	11,730,021	8,453,023	791,364	9,244,387	2,485,634
CTU01006 - Road Oversizing Bedford West CCC	11,681,508	-	11,681,508	-	-	11,681,508	11,103,790	12,309	11,116,099	565,409
CTU01287 - Margeson Drive	1,232,237	-	1,232,237	-	-	1,232,237	303,481	197,243	500,724	731,513
CTU01348 - Washmill Lake Court Oversizing	1,350,000	-	1,350,000	-	-	1,350,000	1,206,797	-	1,206,797	143,203
CTX01126 - Road Oversizing -Bedford South CCC	1,650,000	-	1,650,000	-	-	1,650,000	1,414,329	-	1,414,329	235,671
CXU00585 - New Paving Subdivision St's outside core	8,656,177	-	8,656,177	-	(1,219,467)	7,436,710	7,436,710	-	7,436,710	-
CYU01076 - Curb Renewals	5,283,235	-	5,283,235	-	-	5,283,235	5,186,778	5,316	5,192,094	91,141
CYX01345 - Street Recapitalization	63,897,040	-	63,897,040	-	-	63,897,040	63,575,944	-	63,575,944	321,097
CZU01080 - New Paving Streets - Core Area	6,945,318	-	6,945,318	-	-	6,945,318	6,652,433	-	6,652,433	292,885
ACTIVE Total	224,977,986	42,900,000	267,877,986	-	3,762	267,881,748	208,480,775	22,069,854	230,550,629	37,331,119
Grand Total	224,977,986	42,900,000	267,877,986	-	3,762	267,881,748	208,480,775	22,069,854	230,550,629	37,331,119

Solid Waste	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CW000001 - Additional Green Carts For New Residents	1,000,000	500,000	1,500,000	-	-	1,500,000	783,642	70,080	853,722	646,278
CW000002 - OTTER LAKE EQUIPMENT	3,970,000	-	3,970,000	-	-	3,970,000	3,576,566	-	3,576,566	393,434
CW000003 - Refuse Trailer Rural Depot	250,000	-	250,000	-	-	250,000	115,623	-	115,623	134,377
CW000004 - Composting Plant	-	500,000	500,000	-	-	500,000	-	-	-	500,000
CW000006 - Vertical Expansion of Landfill Cells	750,000	-	750,000	-	-	750,000	303,979	2,574	306,552	443,448
CW000007 - Materials Recovery Facility Repairs	-	160,000	160,000	-	-	160,000	-	-	-	160,000
CW000008 - NEW ERA FACILITY PURCHASE	4,750,000	-	4,750,000	-	-	4,750,000	4,675,175	-	4,675,175	74,825
CW000009 - New Era Recapitalization	-	500,000	500,000	-	-	500,000	-	-	-	500,000
CWI00967 - Land Acquisit Otter Lake - PreventEncroach	1,189,383	-	1,189,383	-	-	1,189,383	184,377	-	184,377	1,005,005
CWU01065 - Burner Installation Hwy101 Landfill	60,000	-	60,000	-	-	60,000	-	-	-	60,000
CWU01066 - Cell 6 Construction - Otter Lake	17,544,080	-	17,544,080	-	-	17,544,080	17,312,686	101,054	17,413,740	130,340
CWU01092 - Dredging of Siltation Pond	360,000	-	360,000	-	-	360,000	-	-	-	360,000
CWU01290 - Enviro Monitoring Site Work 101 Landfill	338,000	-	338,000	-	-	338,000	314,500	17,652	332,152	5,848
CWU01353 - Environmental Monitoring 101 Landfill	1,402,000	355,000	1,757,000	-	-	1,757,000	598,445	749,187	1,347,632	409,368
CWU01355 - Refuse Trailer Rural Depots	220,000	-	220,000	-	-	220,000	217,447	-	217,447	2,554
CWU01358 - HALF CLOSURE CELL 6-OTTER LAKE	7,530,000	2,630,000	10,160,000	-	-	10,160,000	17,739	-	17,739	10,142,261
CWU01360 - Waste Technology Project	400,000	-	400,000	-	-	400,000	375,941	-	375,941	24,059
ACTIVE Total	39,763,463	4,645,000	44,408,463	-	-	44,408,463	28,476,119	940,547	29,416,666	14,991,797
Closed in Current Year										
CWU01356 - Additional Green Carts & Replace Study	903,980	-	903,980	-	(221)	903,759	903,759	-	903,759	-
Closed in Current Year Total	903,980	-	903,980	-	(221)	903,759	903,759	-	903,759	-
Grand Total	40,667,442	4,645,000	45,312,442	-	(221)	45,312,222	29,379,878	940,547	30,320,425	14,991,797

Traffic Improvements	Budget						Expenditures			
	Budget Balance March 31, 2016	Budget 2016/2017	Budget before Adjustments	Advanced and Multi Year Budget	Budget Increases/ (Decreases)*	Project Budget Total	Actuals Expenditures YTD	Commitments (Excl. Reservations)	Total Actual & Commitments YTD	Available
ACTIVE										
CD000002 - Downtown Streetscapes - Capital Improvem	6,800,000	10,200,000	17,000,000	-	-	17,000,000	235,562	179,106	414,668	16,585,332
CDV00734 - Streetscaping in Center Hubs/Corridors	5,146,809	-	5,146,809	-	-	5,146,809	4,147,261	230,958	4,378,219	768,590
CRU00792 - Street Lighting	3,652,105	720,000	4,372,105	-	-	4,372,105	3,226,140	595,520	3,821,660	550,446
CT000001 - North Park Corridor Improvments	13,015,791	-	13,015,791	-	-	13,015,791	11,135,469	1,110,014	12,245,484	770,307
CT000002 - Traffic Signal Relamping Program	170,000	500,000	670,000	-	-	670,000	140,128	-	140,128	529,872
CT000003 - Traffic Studies	74,730	-	74,730	-	-	74,730	68,749	5,981	74,730	-
CT000004 - Controller Cabinet/Replacement Program	1,102,932	500,000	1,602,932	-	-	1,602,932	1,093,093	61,340	1,154,433	448,498
CT000005 - LED Streetlight Conversion	26,605,179	21,040,000	47,645,179	-	-	47,645,179	18,114,837	29,530,342	47,645,179	-
CT000007 - Cogswell Interchange Redevelopment	750,000	3,000,000	3,750,000	58,000,000	-	61,750,000	273,579	6,180,954	6,454,533	55,295,467
CT140001 - Traffic Signal System Integration	4,695,000	-	4,695,000	-	-	4,695,000	3,770,775	410,220	4,180,995	514,005
CTR00904 - Destination Signage Program	1,200,909	100,000	1,300,909	-	-	1,300,909	846,976	3,092	850,068	450,841
CTR00908 - Transportation Demand Management Program	1,962,838	-	1,962,838	-	-	1,962,838	1,937,148	-	1,937,148	25,690
CTU00419 - Traffic Signal Rehabilitation	6,606,384	2,000,000	8,606,384	-	-	8,606,384	6,453,956	1,318,413	7,772,370	834,015
CTU00420 - Active Transportation Strategic Projects	6,092,265	5,100,000	11,192,265	-	1,483,540	12,675,806	5,354,649	1,444,612	6,799,261	5,876,544
CTU00884 - Functional Transportation Plans	569,552	-	569,552	-	-	569,552	545,361	24,190	569,552	-
CTU00897 - Road Corridor Land Acquisition	5,434,778	100,000	5,534,778	-	-	5,534,778	3,936,783	9,856	3,946,639	1,588,139
CTU01085 - Traffic Signal Installation	2,677,295	100,000	2,777,295	-	-	2,777,295	2,310,375	55,998	2,366,373	410,922
CTU01086 - Intersection Improvement Projects	9,818,608	1,365,000	11,183,608	-	-	11,183,608	8,686,426	1,220,082	9,906,509	1,277,099
CTU01284 - Overhead Wiring Conversion	1,597,000	-	1,597,000	-	-	1,597,000	1,341,696	-	1,341,696	255,304
CTU01285 - Road Network Model	154,917	-	154,917	-	-	154,917	117,947	36,759	154,706	211
CTU01365 - MacLennan Drive	-	200,000	200,000	-	-	200,000	-	-	-	200,000
CTX01113 - Downtown Street Network Changes	550,000	-	550,000	-	-	550,000	542,237	-	542,237	7,763
CTX01115 - Dynamic Messaging Signs	1,060,000	-	1,060,000	-	-	1,060,000	928,538	-	928,538	131,462
CTX01116 - Herring Cove Road Widening	200,000	300,000	500,000	-	-	500,000	-	-	-	500,000
CTX01127 - Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	68,899	-	68,899	181,101
ACTIVE Total	100,187,092	45,225,000	145,412,092	58,000,000	1,483,540	204,895,633	75,276,586	42,417,438	117,694,023	87,201,609

Attachment #4

**Report of Expenditures in the Councillors'
District Capital Funds to June 30, 2016**

Summary Councillors' District Capital Funds

April 1, 2016 to June 30, 2016

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
District 1 - Dalrymple	104,160.24	14,048.00	51,269.07	65,317.07	38,843.17
District 2 - Hendsbee	117,038.32	46,390.88	61,678.79	108,069.67	8,968.65
District 3 - Karsten	142,150.31	66,201.51	74,433.87	140,635.38	1,514.93
District 4 - Nicoll	242,300.61	66,186.86	162,132.87	228,319.73	13,980.88
District 5 - McCluskey	112,240.11	29,321.68	44,466.67	73,788.35	38,451.76
District 6 - Mancini	231,173.34	22,926.83	164,076.55	187,003.38	44,169.96
District 7 - Mason	230,769.53	22,834.75	193,101.45	215,936.20	14,833.33
District 8 - Watts	284,366.11	57,043.50	227,322.28	284,365.78	0.33
District 9 - Mosher	152,356.97	24,138.31	102,509.04	126,647.35	25,709.62
District 10 - Walker	409,783.30	15,690.00	345,849.62	361,539.62	48,243.68
District 11 - Adams	148,270.74	1,100.00	101,437.41	102,537.41	45,733.33
District 12 - Rankin	342,076.05	6,352.00	298,383.44	304,735.44	37,340.61
District 13 - Whitman	99,557.61	48,719.80	44,820.32	93,540.12	6,017.49
District 14 - Johns	110,661.17	30,500.00	59,666.68	90,166.68	20,494.49
District 15 - Craig	102,054.46	30,088.70	50,721.13	80,809.83	21,244.63
District 16 - Outhit	214,528.24	37,849.72	133,096.62	170,946.34	43,581.90
Total	3,043,487.11	519,392.54	2,114,965.81	2,634,358.35	409,128.76

District Capital Funds

Councillor Dalrymple
District 1

Date	CCV01901/CCV01801	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02001 Budget 2016/17	94,000.00				
	CCV01901 Funds Carried Forward	10,160.24				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Craigburn Drive Area Association - playground			5,188.24	5,188.24	
	Carroll's Corner Community Centre - commercial dishwasher			4,400.87	4,400.87	
	Ryan Rosen Park - fencing			2,513.29	2,513.29	
09-May-16	Musquodoboit Valley Bicentennial Theatre and Cultural Centre - lighting upgrades		2,500.00		2,500.00	
31-May-16	St. Andrew's Church Trustees - accessibility ramp for community hall entrance		2,000.00		2,000.00	
31-May-16	Shubenacadie Canal Commission - bridge repairs		2,000.00		2,000.00	
14-Jun-16	Musquodoboit Valley Branch 147 Royal Canadian Legion - tent and BBQ		1,000.00		1,000.00	
30-Jun-16	Fall River and Area Business Association - hanging basket supplies		1,500.00		1,500.00	
30-Jun-16	Wellington United Church - building upgrades		3,048.00		3,048.00	
30-Jun-16	Halifax 26th Scouts Group Committee - Miller Lake cabin repairs		2,000.00		2,000.00	
	Total	104,160.24	14,048.00	51,269.07	65,317.07	38,843.17

District Capital Funds

Councillor Hendsbee
District 2

Date	CCV01902/CCV01802	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02002 Budget 2016/17	94,000.00				
	CCV01902 Funds Carried Forward	23,038.32				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Lawrencetown and Orenda Canoe Club - community banner signs			320.00	320.00	
	Lake Echo Community Centre - signage project			10,000.00	10,000.00	
	North Preston Community Centre - replacement of locks			737.85	737.85	
	Porters Lake Community Centre - resurfacing and restoring tennis courts			524.27	524.27	
	Mineville Werner Park - playground project			10,850.00	10,850.00	
	Lake Charlotte Boat Launch - signs			80.00	80.00	
11-Apr-16	East Preston Recreation Centre - sign installation		4,191.75		4,191.75	
11-Apr-16	Lake Echo Community Recreation Society - water fountain, TV and mats		6,400.00		6,400.00	
20-Apr-16	Royal Canadian Legion Four Harbours Branch 120 - grounds improvements and cenotaph repairs		2,500.00		2,500.00	
20-Apr-16	L'Acadie de Chezzetcook Association - kitchen equipment and cookware		3,027.55		3,027.55	
22-Apr-16	Marine Riders ATV Club - Blueberry Run Trail improvements		2,500.00		2,500.00	
25-Apr-16	Heritage Downy Road Cemetery Society - cemetery expansion survey costs		4,000.00		4,000.00	
30-Apr-16	Causeway Road Residents Association - gravel for beach access ramp		961.25		961.25	
09-May-16	Eastern Shore Family Resource Centre - portable equipment		5,000.00		5,000.00	
11-May-16	Musquodoboit Harbour Heritage Society - blinds for museum		1,475.79		1,475.79	
13-May-16	Eastern Shore Ladies Slo-Pitch League - equipment		700.00		700.00	
30-May-16	Dartmouth and District Minor Baseball Association - equipment		1,034.54		1,034.54	
14-Jun-16	Musquodoboit Harbour and Area Chamber of Commerce and Civic Affairs - community development strategy		10,000.00		10,000.00	
28-Jun-16	Moser River and Area Historical Society - McCann House repairs		1,600.00		1,600.00	
29-Jun-16	Sheet Harbour and Area Chamber of Commerce and Civic Affairs - signage and mapping		500.00		500.00	
30-Jun-16	St. Paul's Anglican Church - community hall repairs		2,500.00		2,500.00	
	Total	117,038.32	46,390.88	61,678.79	108,069.67	8,968.65

District Capital Funds

Councillor Karsten
District 3

Date	CCV01903/CCV01803	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02003 Budget 2016/17	94,000.00				
	CCV01903 Funds Carried Forward	48,150.31				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	District 3 - tree planting			3,103.33	3,103.33	
	Eastern Passage Common - construction of BMX bike park			21,245.70	21,245.70	
	Silver Sands Beach Park - park improvement project			10,000.00	10,000.00	
07-Apr-16	Eastern Lodge 8686 - kitchen renovations		21,000.00		21,000.00	
13-Apr-16	The Social and Beneficial Society of Cow Bay - kitchen renovations		7,500.00		7,500.00	
20-Apr-16	City Centre Ministry - cell phones and computer for Street Pastors program		4,780.00		4,780.00	
30-Apr-16	Abenaki Aquatic Club - basketball court resurface		6,900.00		6,900.00	
11-May-16	Peachtree Hill Walkway - drainage improvements		7,881.83	918.17	8,800.00	
18-May-16	South Woodside Community Association - new entrance doors		5,700.00		5,700.00	
31-May-16	Fishermen's Cove - community sign		10,000.00		10,000.00	
14-Jun-16	Senobe Aquatic Club - purchase of boats and equipment		2,000.00		2,000.00	
14-Jun-16	Portland Estates Hills Residents Association Birches Park Committee - pickle ball equipment		439.68		439.68	
	Total	142,150.31	66,201.51	74,433.87	140,635.38	1,514.93

District Capital Funds

Councillor Nicoll
District 4

Date	CCV01904/CCV01804	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02004 Budget 2016/17	94,000.00				
	CCV01904 Funds Carried Forward	148,300.61				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Bissett Lake Trail - contribution towards phase one of bridge project			26,000.00	26,000.00	
	Caldwell Road/Lodge Court - public art installation			3,879.50	3,879.50	
	Cole Harbour Road - purchase and installation of planters			16,000.00	16,000.00	
	Cole Harbour Road - decorative street banners			20,000.00	20,000.00	
	Caldwell Road/Lodge Court - contribution towards landscaping project			27,676.36	27,676.36	
	District 4 Participatory Budget - spring 2016 community projects			5,900.00	5,900.00	
	Community sign - landscaping materials			600.00	600.00	
	Evelynwood playground - swing set			15,000.00	15,000.00	
30-Apr-16	Cole Harbour Citizens on Patrol Association - radar sign		3,526.86		3,526.86	
30-Apr-16	Cole Harbour Soccer Club - soccer nets		2,000.00		2,000.00	
30-Apr-16	Cole Harbour Road - replacement and installation of street banners		1,460.00	7,910.34	9,370.34	
17-May-16	Cole Harbour Parks and Trails Association - Salt Marsh Trail life-time bench		1,000.00		1,000.00	
31-May-16	Robert Kemp Turner Elementary School Advisory Council - community sign		4,100.00		4,100.00	
14-Jun-16	Kiwanis Club of Cole Harbour-Wesphal - parking lot and boat launch upgrades		10,000.00		10,000.00	
14-Jun-16	Cole Harbour Place - playground equipment		20,000.00		20,000.00	
14-Jun-16	Cole Harbour Rural Heritage Society - Settle Park Trail accessibility upgrades		20,000.00		20,000.00	
15-Jun-16	Cole Harbour Parks and Trails Association - plantings and supplies		4,100.00		4,100.00	
	Total	242,300.61	66,186.86	162,132.87	228,319.73	13,980.88

District Capital Funds

Councillor McCluskey

District 5

Date	CCV01905/CCV01805	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02005 Budget 2016/17	94,000.00				
	CCV01905 Funds Carried Forward	18,240.11				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Children's Memorial Dragonfly Park - underground electrical for lights			5,300.00	5,300.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.67		1,217.67	
26-Apr-16	Dartmouth Skate Park - purchase equipment for loan program		4,708.51		4,708.51	
27-Apr-16	Ropeworks Community Garden Society - garden supplies		1,500.00		1,500.00	
30-Apr-16	Holy Cross Cemetery - security upgrades		9,695.50		9,695.50	
28-Jun-16	The Crosswalk Safety Society of Nova Scotia - flag purchase and install for Victoria Road		400.00		400.00	
28-Jun-16	Dartmouth Commons Community Garden Society - garden plots		1,000.00		1,000.00	
28-Jun-16	Dartmouth Family Centre - supplies and equipment		9,800.00		9,800.00	
29-Jun-16	O'Connell Drive Elementary School Parent Teacher Association - community garden supplies		1,000.00		1,000.00	
	Total	112,240.11	29,321.68	44,466.67	73,788.35	38,451.76

District Capital Funds

Councillor Mancini
District 6

Date	CCV01906/CCV01806	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02006 Budget 2016/17	94,000.00				
	CCV01906 Funds Carried Forward	137,173.34				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Planned dock system to be installed along the Shubenacadie Canal			7,391.74	7,391.74	
	Admiral Westphal Elementary School - contribution towards playground improvements			515.19	515.19	
	Jason MacCulloch Park - basketball nets and fencing			11,057.95	11,057.95	
	Morash Park - resurface tennis courts			14,649.57	14,649.57	
	Cyril Smith Beach and Trails - contribution towards boardwalk replacement			27,314.24	27,314.24	
	Main Street Dartmouth Area Business Improvement District - purchase webcam			500.00	500.00	
	Contribution towards an outdoor synthetic rink			28,668.40	28,668.40	
	Jackson Road Community Garden - purchase compost			18.64	18.64	
	Village on Main - Main Street improvements			15,000.00	15,000.00	
	Belvedere Park Playground			11,410.14	11,410.14	
	Commodore Park - new flag pole			4,000.00	4,000.00	
11-Apr-16	Dartmouth Seventh Day Adventist Soup Kitchen - new stove		1,292.00		1,292.00	
07-Apr-16	East Dartmouth Community Centre - supplies		2,000.00		2,000.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.67		1,217.67	
20-Apr-16	Farrell Benevolent Society - building repairs		1,800.00		1,800.00	
30-Apr-16	Take Action Society - community garden soil		360.00		360.00	
30-Apr-16	Dartmouth Family Centre - community garden improvements		10,000.00		10,000.00	
15-Jun-16	District 6 - spring tree planting		6,257.16	4,384.01	10,641.17	
	Total	231,173.34	22,926.83	164,076.55	187,003.38	44,169.96

District Capital Funds

Councillor Mason
District 7

Date	CCV01907/CCV01807	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02007 Budget 2016/17	94,000.00				
	CCV01907 Funds Carried Forward	136,769.53				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Gottingen 250 Festival - contribution towards public space memorial			5,000.00	5,000.00	
	Schmidtville Heritage Conservation District - signage			6,137.06	6,137.06	
	Halifax Cycling Coalition - picnic tables and bike racks			15,695.00	15,695.00	
	Park to Park Community Association - benches and signage			4,500.00	4,500.00	
	Ecole LeMarchant St. Thomas Home & School Association - outdoor play facility			27,500.00	27,500.00	
	Cornwallis Park project			10,000.00	10,000.00	
	District 7 - speed radar sentry equipment			2,000.00	2,000.00	
	Gorsebrook Park improvements			28,001.47	28,001.47	
	Halifax Baseball - dugout repairs			20,000.00	20,000.00	
	Inglis Street playground - contribution towards playground			25,000.00	25,000.00	
	Common Link Association - active transportation project			10,000.00	10,000.00	
17-Jun-16	Spencer House - sign replacement		2,098.75	101.25	2,200.00	
29-Jun-16	St. Mary's Elementary School Parent Teacher Association - materials for fencing, landscaping, and benches		10,000.00		10,000.00	
29-Jun-16	Gorsebrook Junior High Home and School - outdoor mural		10,000.00		10,000.00	
30-Jun-16	Spencer House - garden materials		736.00		736.00	
	Total	230,769.53	22,834.75	193,101.45	215,936.20	14,833.33

District Capital Funds

Councillor Watts
District 8

Date	CCV01908/CCV01808	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02008 Budget 2016/17	94,000.00				
	CCV01908 Funds Carried Forward	190,366.11				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Gottingen Mainstreet Project			10,000.00	10,000.00	
	Active Transportation Initiatives			5,564.79	5,564.79	
	Warrington Park - green gym equipment			42,000.00	42,000.00	
	Fort Needham Park - improvements			80,000.00	80,000.00	
	District 8 - speed radar sentry equipment			2,000.00	2,000.00	
	Park Enhancements			11,997.97	11,997.97	
	Fuller Terrace Park - upgrades			4,800.00	4,800.00	
18-May-16	Community Garden Project		3,000.00	7,162.25	10,162.25	
01-Jun-16	Emera Oval - recreational equipment		1,076.94	15,364.16	16,441.10	
28-Jun-16	Partners for Care - community garden materials		5,300.00		5,300.00	
28-Jun-16	Community Care Network Society - building renovations		10,000.00		10,000.00	
29-Jun-16	Asdum for Women and Children - equipment and building repairs		8,500.00		8,500.00	
29-Jun-16	Open Wonder Art Society - equipment and materials		2,000.00		2,000.00	
29-Jun-16	Halifax Cycling Coalition - equipment		4,236.00		4,236.00	
29-Jun-16	Bus Stop Theatre - equipment upgrades		9,997.00		9,997.00	
29-Jun-16	St. Joseph A. McKay Elementary Home and School Association - playground landscaping and seating		10,000.00		10,000.00	
30-Jun-16	Fuller Terrace Playground - contribution towards replacement of playground		2,933.56	9,266.44	12,200.00	
	Total	284,366.11	57,043.50	227,322.28	284,365.78	0.33

District Capital Funds

Councillor Mosher

District 9

Date	CCV01909/CCV01809	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02009 Budget 2016/17	94,000.00				
	CCV01909 Funds Carried Forward	58,356.97				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Edward Drillo Park - improvements project			20,000.00	20,000.00	
	Ardmore Park - contribution towards accessible play equipment			695.55	695.55	
	Springvale trail connection pathway			10,000.00	10,000.00	
	Interpretative panel for Chocolate Lake Beach			3,000.00	3,000.00	
	SCRI - Social, Cultural, Recreational Inclusion Society Club purchase wheelchairs			196.00	196.00	
	St. Margaret's Bay Road - purchase, watering and maintenance of hanging baskets			12,965.88	12,965.88	
	Ecole Chebucto Heights School - playground equipment			10,000.00	10,000.00	
	Bayers Westwood Community Garden - soil			1,000.00	1,000.00	
	Brewer's monument - repairs			828.00	828.00	
30-Apr-16	Westmount Elementary School Park - community sign		9,743.95		9,743.95	
26-May-16	Roman Catholic Episcopal - Mount Olivet historical improvements		2,640.00		2,640.00	
31-May-16	St. Agnes Junior High School Parent Teacher Association - landscaping project		2,734.51	4,656.94	7,391.45	
31-May-16	Golden Age Social Centre - stove		860.20		860.20	
30-Jun-16	Halifax 26th Scouts Group Committee - Miller Lake cabin repairs		1,500.00		1,500.00	
30-Jun-16	Spryfield and District Business Commission - crosswalk flag purchase, install, and street beautification		6,659.65		6,659.65	
	Total	152,356.97	24,138.31	102,509.04	126,647.35	25,709.62

District Capital Funds

Councillor Walker
District 10

Date	CCV01910/CCV018010	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02010 Budget 2016/17	94,000.00				
	CCV01910 Funds Carried Forward	315,783.30				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Centennial Arena - contribution towards expansion			49,132.64	49,132.64	
	Kearney Lake Beach - upgrades			19,129.90	19,129.90	
	Chain of Lakes Trail - upgrades			9,653.22	9,653.22	
	Fairview Heights School Parent Teacher Association - bike rack			1,200.00	1,200.00	
	Armstrong Court - playground improvements			30,000.00	30,000.00	
	Rockingham Heritage Society - neighborhood signage			45,000.00	45,000.00	
	Mainland Common - community facilities improvement			40,000.00	40,000.00	
	Titus Smith Park - contribution towards amphitheatre project			28,911.51	28,911.51	
	Fairview United Family Resource Centre - building renovations and addition			5,000.00	5,000.00	
	Neighbourhood flower baskets project			18,478.53	18,478.53	
	Search and Rescue - specialized jackets			14,000.00	14,000.00	
	Dunbrack St. and Main St. - murals			10,000.00	10,000.00	
	Frisk Walkway Fence			5,000.00	5,000.00	
	Titus Street Park Improvements			15,102.15	15,102.15	
30-Apr-16	Centennial Arena - ice resurfacers		8,040.00	11,460.00	19,500.00	
13-Jun-16	Fairview Branch 142 Royal Canadian Legion - paving repairs		4,900.00		4,900.00	
30-Jun-16	Centennial Arena - electrical work for fueling station		1,950.00		1,950.00	
30-Jun-16	Crosswalk safety flag program - flag purchase and install		800.00	4,615.00	5,415.00	
	Total	409,783.30	15,690.00	345,849.62	361,539.62	48,243.68

District Capital Funds

Councillor Adams

District 11

Date	CCV01911/CCV01811	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02011 Budget 2016/17	94,000.00				
	CCV01911 Funds Carried Forward	54,270.74				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Terence Bay Fire Hall - upgrades			10,000.00	10,000.00	
	Wendy Meadows Park - playground project			9,999.99	9,999.99	
	Johnnie Mitchell Memorial Park - concrete curbs			2,152.00	2,152.00	
	Spring 2016 Hanging Flower Baskets - installation and maintenance			10,200.00	10,200.00	
	Terence Bay Community Park Site Upgrades			10,959.38	10,959.38	
	Business and Community Information Kiosk Project			10,959.37	10,959.37	
	MacIntosh Run Trails Association			7,000.00	7,000.00	
	Harrietsfield and Williamswood playground - benches			1,000.00	1,000.00	
30-Jun-16	S.S. Atlantic Heritage Park Society - computer equipment		1,100.00		1,100.00	
	Total	148,270.74	1,100.00	101,437.41	102,537.41	45,733.33

District Capital Funds

Councillor Rankin
District 12

Date	CCV01912/CCV01812	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02012 Budget 2016/17	94,000.00				
	CCV1912 Funds Carried Forward	248,076.05				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Park West School Playground Project - pathway improvements			2,094.59	2,094.59	
	Bay Road Fire Hall - hall upgrades			2,000.00	2,000.00	
	Governor's Lake Park - improvements			2,500.00	2,500.00	
	New approach to Beechville - landscaping			7,000.00	7,000.00	
	Greenwood Heights - playground upgrades			9,841.07	9,841.07	
	HRM Mainland Common - purchase of community sign			20,000.00	20,000.00	
	Greenwood Heights Ball Field and Parkland - benches and skate rails			7,874.69	7,874.69	
	MacDonald Memorial Lakeside Legion - upgrades			40,439.01	40,439.01	
	Nine Mile River Bridge - mural and landscape upgrades			15,000.00	15,000.00	
	Greenwood Heights Ball Field - portable toilets			575.00	575.00	
	Wedgewood Residents Association - dog by-law signage			40.00	40.00	
	Western Common Master Plan implementation			25,000.00	25,000.00	
	Clayton Park West - community sign			40,099.24	40,099.24	
	Mainland Common - community facilities improvement			20,000.00	20,000.00	
	Clayton Park Beechville Lakeside Timberlea - community signs			26,589.99	26,589.99	
	Tree Planting - St. Margarets Bay Rd and Beechville			10,000.00	10,000.00	
	Beechville Lakeside Timberlea - playground			15,000.00	15,000.00	
04-Apr-16	District 12 - hanging baskets		5,152.00	15,163.18	20,315.18	
26-May-16	Beechville Lakeside Timberlea Community Garden Association - soil		1,200.00		1,200.00	
	Total	342,076.05	6,352.00	298,383.44	304,735.44	37,340.61

District Capital Funds

Deputy Mayor Whitman

District 13

Date	CCV01913/CCV01813	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02013 Budget 2016/17	94,000.00				
	CCV01913 Funds Carried Forward	5,557.61				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	St. Margaret's Bay - purchase of community signage			100.00	100.00	
	Hooked Rug Museum - signage			200.02	200.02	
	Abby Park - gate and barrier			332.13	332.13	
	Glen Arbour Home Owners Association - radar project			5,021.50	5,021.50	
12-Apr-16	St. Margaret's Community Centre Association - annual cycling event signage		1,200.00		1,200.00	
13-Apr-16	Dartmouth Heritage Museum - clothing racks		1,217.66		1,217.66	
14-Apr-16	William Black Community Hall - recycling bins		801.35		801.35	
18-Apr-16	Hammonds Plains Community Centre - basement energy upgrades		5,000.00		5,000.00	
25-Apr-16	Hooked Rug Museum - visual equipment		2,200.79		2,200.79	
26-Apr-16	Navy League of Canada St. Margaret's Bay Branch - band and sports equipment		2,000.00		2,000.00	
26-Apr-16	Neighbourhood association of Uplands Park - garden supplies		4,800.00		4,800.00	
09-May-16	Hammonds Plains Community Centre - chairs		3,000.00		3,000.00	
18-May-16	Peggy's Cove Area Festival of the Arts - storage shed		1,500.00		1,500.00	
17-May-16	Hubbards Area Recreation Association - contribution towards construction of skate park		10,000.00		10,000.00	
31-May-16	Lake of the Woods - playground equipment		4,500.00		4,500.00	
14-Jun-16	St. Margaret's Sailing Club - outboard engine		2,500.00		2,500.00	
29-Jun-16	Hammonds Plains Area Business Association - annual community event equipment		2,500.00		2,500.00	
29-Jun-16	Hammonds Plains Baseball Association - batting cage repairs		2,500.00		2,500.00	
30-May-16	Safety Minded ATV Association - trail improvements		5,000.00		5,000.00	
	Total	99,557.61	48,719.80	44,820.32	93,540.12	6,017.49

District Capital Funds

Councillor Johns
District 14

Date	CCV01914/CCV01814	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02014 Budget 2016/17	94,000.00				
	CCV01914 Funds Carried Forward	16,661.17				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Lucasville Community Tutoring Program - computer and printer			1,500.01	1,500.01	
	Springfield Lake Recreation Association - equipment upgrades			4,000.00	4,000.00	
26-Apr-16	Acadia Recreation Club - equipment and renovation materials		7,500.00		7,500.00	
30-Apr-16	Hammonds Plains Memorial - Uplands Park cenotaph		15,000.00		15,000.00	
09-May-16	Brown Hall - renovations		8,000.00		8,000.00	
29-Jun-16	Beaver Bank Kinsac - playground			15,000.00	15,000.00	
	Total	110,661.17	30,500.00	59,666.68	90,166.68	20,494.49

District Capital Funds

Councillor Craig
District 15

Date	CCV01915/CCV01815	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02015 Budget 2016/17	94,000.00				
	CCV01915 Funds Carried Forward	8,054.46				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	Smokey Drive Elementary School Advisory Council - playground resurfacing project			237.23	237.23	
	Sackville Kinsmen LED sign			7,817.23	7,817.23	
	Meadowlands Park - playground equipment			3,500.00	3,500.00	
25-May-16	First Lake Early Learning Centre - purchase of community garden supplies		4,850.00		4,850.00	
29-Jun-16	Kinsmen Club of Sackville - LED community sign		20,305.55		20,305.55	
29-Jun-16	Hillside Park Elementary School Parent and Teacher Group - community garden materials		1,000.00		1,000.00	
30-Jun-16	Saltwater Shuffle Board Club - roll-out shuffle board courts		3,933.15		3,933.15	
	Total	102,054.46	30,088.70	50,721.13	80,809.83	21,244.63

District Capital Funds

Councillor Outhit
District 16

Date	CCV01916/CCV01816	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02016 Budget 2016/17	94,000.00				
	CCV01916 Funds Carried Forward	120,528.24				
	Description of Expenditures					
	2016/17 Election year budget adjustment			39,166.67	39,166.67	
	2016 Hanging Flower Baskets			10,000.00	10,000.00	
	Oceanview Park Playground Project			15,000.00	15,000.00	
	Bedford Community Police office - traffic speed box			6,000.00	6,000.00	
	Nine Mile and Oceanview Drive Playground			15,214.39	15,214.39	
	Eaglewood School Playground Upgrades			5,543.94	5,543.94	
	Fort Sackville Foundation			15,000.00	15,000.00	
	Bedford Business Association			5,000.00	5,000.00	
	Sunnyside Elementary Home and School Association - playground equipment			5,000.00	5,000.00	
	Bedford Highway - railings painting			2,000.00	2,000.00	
05-Nov-15	Bedford Community - Christmas lighting electrical work		12,936.50	3,000.00	15,936.50	
17-Mar-16	Bedford Area - street banners		5,005.72	7,048.06	12,053.78	
13-May-16	Ivany Place and Hemlock Ravine - community garden materials		10,000.00	4,779.62	14,779.62	
31-May-16	Bedford Ravines - mulching brush and chipping		1,251.44		1,251.44	
18-May-16	Crosswalk safety flag program - flag purchase and install		3,000.00		3,000.00	
16-Jun-16	Fairview Branch 95 Royal Canadian Legion - paving repairs		4,000.00		4,000.00	
30-Jun-16	Bedford Library - defibrillator		1,656.06	343.94	2,000.00	
	Total	214,528.24	37,849.72	133,096.62	170,946.34	43,581.90

Attachment #5

**Report of Expenditures in the Councillors'
District Activity Funds to June 30, 2016**

SUMMARY COUNCILLOR'S DISTRICT ACTIVITY FUNDS**April 1, 2016 to June 30, 2016**

Orders	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Budget	Available
DISTRICT 1 - Barry Dalrymple	750.00	1,797.50	2,547.50	4,312.50	1,765.00
DISTRICT 2 - David Hendsbee	1,915.00	1,797.50	3,712.50	4,312.50	600.00
DISTRICT 3 - Bill Karsten	1,865.00	1,797.50	3,662.50	4,312.50	650.00
DISTRICT 4 - Lorelei Nicoll	870.00	1,797.50	2,667.50	4,312.50	1,645.00
DISTRICT 5 - Gloria McCluskey	1,600.00	1,797.50	3,397.50	4,312.50	915.00
DISTRICT 6 - Tony Mancini	1,550.00	1,797.50	3,347.50	4,312.50	965.00
DISTRICT 7 - Wayne Mason	700.00	1,797.50	2,497.50	4,312.50	1,815.00
DISTRICT 8 - Jennifer Watts	2,050.00	1,797.50	3,847.50	4,312.50	465.00
DISTRICT 9 - Linda Mosher	2,200.00	1,797.50	3,997.50	4,312.50	315.00
DISTRICT 10 - Russell Walker	155.25	1,797.50	1,952.75	4,312.50	2,359.75
DISTRICT 11 - Steve Adams	2,025.00	1,797.50	3,822.50	4,312.50	490.00
DISTRICT 12 - Reg Rankin	1,725.00	1,797.50	3,522.50	4,312.50	790.00
DISTRICT 13 - Matt Whitman	2,400.00	1,797.50	4,197.50	4,312.50	115.00
DISTRICT 14 - Brad Johns	650.00	1,797.50	2,447.50	4,312.50	1,865.00
DISTRICT 15 - Steve Craig	944.00	1,797.50	2,741.50	4,312.50	1,571.00
DISTRICT 16 - Tim Outhit	2,070.00	1,797.50	3,867.50	4,312.50	445.00
Total	23,469.25	28,760.00	52,229.25	69,000.00	16,770.75

District Activity Funds

Councillor Barry Dalrymple

District 1 - AD300001

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
15-Apr-16	Waverley Legion		150.00		
15-Apr-16	Waverley-Fall River-Beaver Bank Volunteer Recognition Committee		250.00		
15-Apr-16	Nova Scotia Firefighters Burn Treatment Society		100.00		
11-May-16	Fall River Lions Club		150.00		
31-May-16	Fall River Fury Volleyball Club		100.00		
		4,312.50	750.00	1,797.50	1,765.00

District Activity Funds

Councillor David Hendsbee

District 2 - AD300002

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
20-Apr-16	Boys and Girls Clubs of Greater Halifax		100.00		
20-Apr-16	Jump Energy Rope Skipping Club		200.00		
4-May-16	Ross Road Home and School		100.00		
11-May-16	Halifax County Seniors Council, Zone 15		65.00		
13-May-16	Youth Bowling Council		200.00		
27-May-16	Samuel R. Balcom Centre Association		100.00		
1-Jun-16	East Preston United Baptist Church		100.00		
1-Jun-16	Student Leadership - Gaetz Brook Junior High School		100.00		
3-Jun-16	Seacoast Trail Arts Association		200.00		
9-Jun-16	Duncan MacMillian High School 2016 Safe Graduation		100.00		
9-Jun-16	Cole Harbour District High School Safe Graduation		100.00		
9-Jun-16	Eastern Shore District High School Student Advisory Committee		100.00		
9-Jun-16	Auburn Drive High School Safe Graduation Committee		100.00		
10-Jun-16	River Community Centre Association		100.00		
16-Jun-16	O'Connell Drive Elementary School Parent Teacher Association		100.00		
27-Jun-16	Orenda Canoe Club		150.00		
		4,312.50	1,915.00	1,797.50	600.00

District Activity Funds

Councillor Bill Karsten

District 3 - AD300003

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
4-Apr-16	Eastern Passage Community Safety Office		100.00		
4-Apr-16	Last House on the Block Society		200.00		
6-Apr-16	Adsum for Women & Children		100.00		
20-Apr-16	Jump Energy Rope Skipping Club		100.00		
2-May-16	Eastern Passage Seniors Club		300.00		
11-May-16	Eastern Passage Minor Baseball Association		200.00		
13-May-16	Halifax County Seniors Council, Zone 15		65.00		
18-May-16	Portland Estates & Hills Residents' Association Community Fun Fest		300.00		
20-May-16	Dartmouth Arrows Bantam AAA		100.00		
30-May-16	Eastern Passage Cow Bay Summer Carnival		200.00		
10-Jun-16	Cole Harbour District High School Safe Graduation		100.00		
27-Jun-16	Cole Harbour High Vimy Ridge Mission		100.00		
		4,312.50	1,865.00	1,797.50	650.00

District Activity Funds

Councillor Lorelei Nicoll

District 4 - AD300004

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
1-Apr-16	Alex's Safe Harbour Society		100.00		
1-Apr-16	Cherry Brook Church Men's Brotherhood		150.00		
20-Apr-16	Jump Energy Rope Skipping Club		100.00		
4-May-16	Ross Road Home and School		100.00		
13-May-16	Halifax County Seniors Council, Zone 15		70.00		
25-May-16	Open Heart Forgery Poetry Journal		50.00		
27-May-16	Lacrosse NS Peewee Team		100.00		
28-Jun-16	Football NS U18		100.00		
28-Jun-16	Welcome BBQ Association		100.00		
		4,312.50	870.00	1,797.50	1,645.00

District Activity Funds

Councillor Gloria McCluskey

District 5 - AD300005

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
12-Apr-16	The Tema Conter Memorial Trust		100.00		
14-Apr-16	Harbourview Residents Association		100.00		
15-Apr-16	Healing Animal SCARS		100.00		
20-Apr-16	Society of Bench Bullying Mentorship Program		100.00		
21-Apr-16	Public Good Society of Dartmouth		150.00		
16-May-16	Downtown Dartmouth Business Commission		100.00		
16-May-16	Demetreous Lane Tenants Association - Clean Up Day		350.00		
17-May-16	Halifax Xplosion Women's Tackle Football Team		100.00		
9-Jun-16	Take Action Society		200.00		
15-Jun-16	Demetreous Lane Tenants Association - End of School BBQ		300.00		
		4,312.50	1,600.00	1,797.50	915.00

District Activity Funds

Councillor Tony Mancini
District 6 - AD300006

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
12-Apr-16	Walk for Muscular Dystrophy		100.00		
20-Apr-16	Elder Dog Dartmouth East		100.00		
26-Apr-16	The Public Good Society of Dartmouth		150.00		
3-May-16	Alex's Safe Harbour		250.00		
11-May-16	The Take Action Society		150.00		
27-May-16	Team Nova Scotia PeeWee Lacrosse		100.00		
9-Jun-16	Take Action Society		200.00		
22-Jun-16	Easter Seals Nova Scotia		500.00		
		4,312.50	1,550.00	1,797.50	965.00

District Activity Funds

Councillor Wayne Mason

District 7 - AD300007

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
11-May-16	Open Heart Forgery Poetry Journal		100.00		
11-May-16	Holy Cross Historical Trust		100.00		
11-May-16	NS Weightlifting Association		100.00		
7-Jun-16	Halifax County Seniors Council		50.00		
10-Jun-16	The Raag Mala Society of Nova Scotia		100.00		
16-Jun-16	Canadian Senior Triples Lawn Bowling 2016		150.00		
24-Jun-16	Zuppa Theatre Company		100.00		
		4,312.50	700.00	1,797.50	1,815.00

District Activity Funds

Councillor Jennifer Watts

District 8 - AD300008

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
11-Apr-16	Open Heart Forgery Poetry Journal		100.00		
11-Apr-16	Adsum for Women and Children		150.00		
11-Apr-16	Chebucto Links		250.00		
11-Apr-16	Community YMCA		150.00		
11-Apr-16	Mega Elite Girls Basketball Academy		150.00		
19-Apr-16	Sunrise Social Committee		150.00		
20-Apr-16	Jump Energy Rope Skipping Club		100.00		
13-May-16	Mulgrave Park Tenants Association		200.00		
17-May-16	NS Youth Selects Baseball 2016		75.00		
17-May-16	NS Weightlifting Association		75.00		
27-May-16	NorthEnd Community Action Committee		250.00		
20-Jun-16	Red Bear Healing Home Society		100.00		
23-Jun-16	Zuppa Theatre Company		100.00		
23-Jun-16	Zuppa Theatre Company		100.00		
27-Jun-16	Music Liberatory		100.00		
		4,312.50	2,050.00	1,797.50	465.00

District Activity Funds

Councillor Linda Mosher

District 9 - AD300009

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
28-Apr-16	Westmount School Run Club		250.00		
28-Apr-16	John W MacLeod Fleming Tower School Home and School Association		250.00		
2-May-16	Halifax Stroke Club		100.00		
9-May-16	Last House on the Block Society		100.00		
19-May-16	Scouts Canada - 1st Armdale Group		100.00		
20-May-16	Fleming Frogs		200.00		
20-May-16	City Kidds Escape Society		300.00		
24-May-16	Chebucto Links		250.00		
10-Jun-16	The Raag Mala Society of Nova Scotia		100.00		
22-Jun-16	Maritime Elite Girls Basketball Academy		100.00		
23-Jun-16	Basketball Nova Scotia		250.00		
29-Jun-16	New Players Choral Society		200.00		
		4,312.50	2,200.00	1,797.50	315.00

District Activity Funds
Councillor Russell Walker
District 10 - AD300010

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
13-May-16	Mobile Food Market		155.25		
		4,312.50	155.25	1,797.50	2,359.75

District Activity Funds

Councillor Steve Adams

District 11 - AD300011

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
19-Apr-16	Prospect Peninsula Residents' Association		600.00		
20-May-16	New Life Community Church		200.00		
31-May-16	Brookside Community Homeowners Association		215.00		
14-Jun-16	Fun In the Fog		350.00		
22-Jun-16	Earl Francis Memorial Legion Branch 152		160.00		
27-Jun-16	Resource Opportunities Centre - Prospect Road Community Centre		500.00		
		4,312.50	2,025.00	1,797.50	490.00

District Activity Funds

Councillor Reg Rankin

District 12 - AD300012

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
4-Apr-16	Ecole Grosvenor Wentworth Park School Parent Teacher Group		100.00		
4-Apr-16	Halifax Outlaws		150.00		
11-May-16	BLT Today Canada Day Committee		250.00		
11-May-16	Knights of Columbus - St. Marguerite Bourgeoys		250.00		
19-May-16	Beechville Education Society		200.00		
7-Jun-16	Park West Parent Teacher Association		300.00		
7-Jun-16	Basketball Nova Scotia		75.00		
13-Jun-16	Cole Harbour District High School Safe Graduation		100.00		
13-Jun-16	Auburn Drive High School Safe Graduation		100.00		
24-Jun-16	36 Halifax Pipe & Drums		150.00		
27-Jun-16	Red Bear Healing Home Society		50.00		
		4,312.50	1,725.00	1,797.50	790.00

District Activity Funds

Deputy Mayor Matt Whitman

District 13 - AD300013

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
6-Apr-16	Hammonds Plains Minor Baseball		150.00		
11-Apr-16	Hubbards Barn Association		150.00		
22-Apr-16	Leukemia & Lymphoma Society of Canada		100.00		
22-Apr-16	Halifax County Senior Council, Zone 15		100.00		
3-May-16	Alex's Safe Harbour		250.00		
3-May-16	Muscular Dystrophy Canada		100.00		
5-May-16	Multiple Sclerosis Society of Canada		100.00		
13-May-16	Kingswood Elementary School Parent School Association		250.00		
13-May-16	Rugby Nova Scotia		75.00		
13-May-16	NS Amateur Sport Fund		75.00		
18-May-16	Canadian Youth Remembrance Society		50.00		
18-May-16	Basketball NS - U17 Boys		100.00		
2-Jun-16	Hammonds Plains Brewers Baseball Team		75.00		
9-Jun-16	Sir John A MacDonald School Advisory Council		300.00		
23-Jun-16	St. Margaret's Bay & Area Association for Community Living		200.00		
23-Jun-16	Five Island Estates Homeowners Association		150.00		
24-Jun-16	Team Nova Scotia Pee Wee		75.00		
30-Jun-16	Peggy's Cove Area Festival of the Arts		100.00		
		4,312.50	2,400.00	1,797.50	115.00

District Activity Funds

Councillor Brad Johns

District 14 - AD300014

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
1-Apr-16	Waverley Fall River Beaver Bank Volunteer Recognition Committee		250.00		
28-Apr-16	Neptune Theatre Foundation		50.00		
16-Jun-16	Nova Scotia Youth Selects Baseball 2016 17U		50.00		
23-Jun-16	Warm and Cozy Quilt Society		300.00		
		4,312.50	650.00	1,797.50	1,865.00

District Activity Funds

Councillor Tim Outhit
District 16 - AD300016

Date	Payee	Budget	Actual Expenditures	Commitments	Available
1-Apr-16	Approved 16/17 budget	4,312.50			
	Funds held back due to election year			1,797.50	
4-Apr-16	Ecole Grosvenor - Wentworth Park School Parent Teacher Group		200.00		
8-Apr-16	Fort Sackville Foundation		300.00		
9-May-16	Last House on the Block Society		100.00		
11-May-16	Bedford Resident's Association		500.00		
18-May-16	Open Heart Forgery Poetry Journal		50.00		
25-May-16	Halifax Refugee Clinic		50.00		
25-May-16	Knights of Columbus Council 9404		270.00		
16-Jun-16	Bedford District Girl Guides		300.00		
20-Jun-16	Lacrosse Nova Scotia Female Midget		100.00		
22-Jun-16	Pipes & Drums of Clan Farquarson		200.00		
		4,312.50	2,070.00	1,797.50	445.00

Attachment #6

**Report of Changes in the Recreation Area Rate Accounts
to June 30, 2016**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
First Quarter June 30, 2016

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2016	Revenue April 1, 2016 to June 30, 2016	Expenditures April 1, 2016 to June 30, 2016	Current Year's Deficit (Surplus) April 1 to June 30	Accumulated Deficit (Surplus) as of June 30, 2016
Frame Subdivision Homeowners Association	(2,570)	(900)	852	(48)	(2,618)
Sackville Heights Elementary School	1,010	(62,100)	36,305	(25,795)	(24,785)
Glen Arbour Homeowners Association	(10,414)	(5,400)	5,688	288	(10,126)
White Hills Residents Association	(120,791)	(6,900)	-	(6,900)	(127,691)
Lost Creek Community Association	(17,633)	(2,300)	-	(2,300)	(19,933)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Ketch Harbour Residents Association	(6,118)	(2,600)	-	(2,600)	(8,718)
Mineville Community Association	(28,031)	(2,700)	787	(1,913)	(29,944)
Three Brooks Homeowners Association	(3,950)	(900)	783	(117)	(4,067)
Haliburton Highbury Homeowners Association	(105,091)	(12,500)	-	(12,500)	(117,591)
Highland Park Ratepayers Association	(33,164)	(2,200)	1,566	(634)	(33,798)
Birch Bear Woods Homeowners Association	(67)	(1,000)	-	(1,000)	(1,067)
Kingswood Ratepayers Association	(353,656)	(13,100)	57,521	44,421	(309,235)
Prospect Road & Area Recreation Association	(71,143)	(21,500)	12,835	(8,665)	(79,808)
Glengarry Estates	(105)	-	-	-	(105)
Westwood Hills Residents Association	(148,729)	(8,700)	-	(8,700)	(157,429)
Musquodoboit Harbour	(32,244)	(2,500)	10,000	7,500	(24,744)
Hammonds Plains Common Rate	(381,479)	(16,800)	-	(16,800)	(398,279)
Grand Lake/Oakfield Community Centre	(5,597)	(5,800)	45	(5,755)	(11,352)
District 3 Area Rated Capital Fund	40	-	278	278	318
Maplewood Subdivision	(119,176)	(4,600)	31	(4,569)	(123,745)
Silversides Residents Association	(11,573)	(4,100)	556	(3,544)	(15,117)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(13,404)	(1,600)	870	(730)	(14,134)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(67,434)	(48,500)	88,435	39,935	(27,499)
Totals	(1,571,480)	(226,700)	216,552	(10,148)	(1,581,628)

Frame Subdivision Homeowners Association

Cost Center: C101

Fiscal Year: 2016/17

Provide funding for neighbourhood improvement programs, recreation development and social activities.

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(900.00)		Area Rate Revenue
6603	Grounds & Landscaping	406.00	Frame Subdivision Homeowners Association	Expense Reimbursement
6933	Community Events	446.00	Frame Subdivision Homeowners Association	Expense Reimbursement
	Balance of Activity to June 30, 2016	(48.00)		
9000	Prior Yr (Surplus):Deficit	(2,570.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(2,618.00)</u>		

Sackville Heights Elementary School

Cost Center: C105

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(55,500.00)		Area Rate Revenue
4202	Area Rate Commercial	(6,500.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
6201	Telephone	695.00	Eastlink/Beil Atiant	Telephone Expense
6202	Courier/Postage	167.00	Unique Delivery Service	Delivery Service
6399	Contract Services	26,781.00	Sackville Heights Community & Cultural Center	Monthly Payroll
6407	Cleaning/Sanitary Supplies	1,369.00	Sackville Heights Community & Cultural Center	HRM Work Order
6606	Heating Fuel	2,902.00	Sackville Heights Community & Cultural Center	HRM Work Order
6607	Electricity	3,299.00	Sackville Heights Community & Cultural Center	HRM Work Order
6608	Water	1,092.00	Sackville Heights Community & Cultural Center	HRM Work Order
	Balance of Activity to June 30, 2016	(25,795.00)		
9000	Prior Yr (Surplus):Deficit	1,010.00		
	(Surplus) / Deficit at June 30, 2016	<u>(24,785.00)</u>		

Glen Arbour Homeowners Association

Cost Center: C107

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,400.00)		Area Rate Revenue
6204	Computer Software & Licenses	595.00	Glen Arbour Homeowners Association	Expense Reimbursement
6299	Other Office Expenses	166.00	Glen Arbour Homeowners Association	Expense Reimbursement
6603	Grounds & Landscaping	4,719.00	Glen Arbour Homeowners Association	Expense Reimbursement
6906	Licenses & Agreement	31.00	Glen Arbour Homeowners Association	Expense Reimbursement
6941	Playground Equipment	177.00	Glen Arbour Homeowners Association	Expense Reimbursement
Balance of Activity to June 30, 2016		288.00		
9000	Prior Yr (Surplus)/Deficit	(10,414.00)		
(Surplus) / Deficit at June 30, 2016		<u>(10,126.00)</u>		

White Hills Residents Association

Cost Center: C108

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(6,900.00)		Area Rate Revenue
Balance of Activity to June 30, 2016		(6,900.00)		
9000	Prior Yr (Surplus)/Deficit	(120,791.00)		
(Surplus) / Deficit at June 30, 2016		<u>(127,691.00)</u>		

Lost Creek Community Association

Cost Center: C111

Fiscal Year: 2016/17

Provide funding for development of parkland

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,300.00)		Area Rate Revenue
Balance of Activity to June 30, 2016		(2,300.00)		
9000	Prior Yr (Surplus)/Deficit	(17,633.00)		
(Surplus) / Deficit at June 30, 2016		<u>(19,933.00)</u>		

Waterstone Neighbourhood Association
 Cost Center: C112
 Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
	Balance of Activity to June 30, 2016	-		
9000	Prior Yr (Surplus)/Deficit	(40,161.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(40,161.00)</u>		

Ketch Harbour Residents Association
 Cost Center: C114
 Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,600.00)		Area Rate Revenue
	Balance of Activity to June 30, 2016	(2,600.00)		
9000	Prior Yr (Surplus)/Deficit	(6,118.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(8,718.00)</u>		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,700.00)		Area Rate Revenue
6204	Computer Software & Licenses	188.00	Mineville Community Association	Expense Reimbursement
6711	Communication System	254.00	Eastlink	Internet Service
6906	Licenses & Agreement	31.00	Mineville Community Association	Expense Reimbursement
6933	Community Events	14.00	Mineville Community Association	Expense Reimbursement
8003	Insurance Policy/Premium	300.00	Mineville Community Association	Expense Reimbursement
Balance of Activity to June 30, 2016		(1,913.00)		
9000	Prior Yr (Surplus)/Deficit	(28,031.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(29,944.00)</u>		

Three Brooks Homeowners Association

Cost Center: C117

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(900.00)		Area Rate Revenue
6202	Courier/Postage	170.00	Three Brook Homeowners Association	Expense Reimbursement
6207	Office Supplies	101.00	Three Brook Homeowners Association	Expense Reimbursement
6299	Other Office Expenses	52.00	Three Brook Homeowners Association	Expense Reimbursement
6310	Outside Personnel	200.00	Three Brook Homeowners Association	Expense Reimbursement
6311	Security	138.00	Three Brook Homeowners Association	Expense Reimbursement
6906	Licenses & Agreement	45.00	Three Brook Homeowners Association	Expense Reimbursement
6911	Facilities Rental	77.00	Three Brook Homeowners Association	Expense Reimbursement
Balance of Activity to June 30, 2016		(117.00)		
9000	Prior Yr (Surplus)/Deficit	(3,950.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(4,067.00)</u>		

Haliburton Highbury Homeowners Association

Cost Center: C120
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(12,500.00)		Area Rate Revenue
	Balance of Activity to June 30, 2016	(12,500.00)		
9000	Prior Yr (Surplus)/Deficit	(105,091.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(117,591.00)</u>		

Highland Park Ratepayers Association

Cost Center: C130
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,200.00)		Area Rate Revenue
6399	Contract Services	670.00	Highland Park Ratepayers Association	Expense Reimbursement
6399	Contract Services	350.00	Action Laser Tag	June 18th Family Day
6399	Contract Services	250.00	Knocker Soccer	June 18th Family Day
8003	Insurance Policy /Premium	296.00	Highland Park Ratepayers Association	Expense Reimbursement
	Balance of Activity to June 30, 2016	(634.00)		
9000	Prior Yr (Surplus)/Deficit	(33,164.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(33,798.00)</u>		

Birch Bear Woods Homeowners Association

Cost Center: C132
 Fiscal Year: 2016/17

Provide funding for the construction of new signage for the subdivision

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(1,000.00)		Area Rate Revenue
	Balance of Activity to June 30, 2016	(1,000.00)		
9000	Prior Yr (Surplus)/Deficit	(67.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(1,067.00)</u>		

Kingswood Ratepayers Association

Cost Center: C135
 Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(13,100.00)		Area Rate Revenue
6207	Office Supplies	300.00	Christine Darrah	Design Logo and Letterhead
6399	Contract Services	51,968.00	Cumberland Paving & Contracting	Multi-purpose Court
6911	Facilities Rental	300.00	Cornerstone Wesleyan Church	Yearly rental for the executive monthly meeting room
6933	Community Events	4,953.00	Limelight Communication Group	May 28th Community Event
	Balance of Activity to June 30, 2016	44,421.00		
9000	Prior Yr (Surplus)/Deficit	(353,656.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(309,235.00)</u>		

Prospect Road & Area Recreation Association

Cost Center: C140

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor Description	Description
4201	Area Rate Residential	(21,100.00)		Area Rate Revenue
4206	Area Rate Resource	(400.00)		Area Rate Revenue
6399	Contract Services	730.00	Allantic Wharf Builders	Ramp/Float Installation
6399	Contract Services	1,293.00	Wolfgang Developments	Summer Rentals of washrooms May 2016
6607	Electricity	26.00	Nova Scotia Power	Power Expense
6906	Licenses & Agreement	62.00	Registry of Joint Stock and Peter Jollimore	2 years of fees
6933	Community Events	1,450.00	Wolfgang Developments	Rental for event June 29th and summer rental for June 2016
8001	Transfer Outside Agency	5,300.00	Prospect Road Comm Minor Baseball Association	Grant 16-17
8001	Transfer Outside Agency	2,000.00	Allantic Memorial School	Cost Sharing on school track
8001	Transfer Outside Agency	510.00	Jessie Bower	Balance of St. Timothy's Youth Group 2015
8001	Transfer Outside Agency	714.00	Prospect Road & Area Recreation Association	Fitness Depot Commercial Inc. fitness supplies
8001	Transfer Outside Agency	600.00	Prospect Road (Wednesdays) Seniors	Bus Services for June 22nd
8001	Transfer Outside Agency	150.00	Brycen Slaunwhite	Grant 16/17
Balance of Activity to June 30, 2016		(8,665.00)		
9000	Prior Yr. (Surplus)/Deficit	(71,143.00)		
(Surplus) / Deficit at June 30, 2016		(79,808.00)		

Glengarry Estates
Cost Center: C142
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4200	Area Rate Revenue			Area Rate Revenue
	Balance of Activity to June 30, 2016	-		
9000	Prior Yr (Surplus)/Deficit	(105.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(105.00)</u>		

Westwood Hills Residents Association
Cost Center: C145
Fiscal Year: 2016/17

Provide neighbourhood improvement programs and recreational development within community

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(8,700.00)		Area Rate Revenue
	Balance of Activity to June 30, 2016	(8,700.00)		
9000	Prior Yr (Surplus)/Deficit	(148,729.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(157,429.00)</u>		

Musquodoboit Harbour
Cost Center: C160
Fiscal Year: 2016/17

Provide funds for donations to community organizations

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(2,400.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
8001	Transfer Outside Agency	10,000.00	Musquodoboit Harbour & Area Chamber of Commerce and Civic Affairs	Community Development Strategy
	Balance of Activity to June 30, 2016	7,500.00		
9000	Prior Yr (Surplus)/Deficit	(32,244.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(24,744.00)</u>		

Hammonds Plains Common Rate

Cost Center: C170

Fiscal Year: 2016/17

Provide funds for community playgrounds and recreation projects

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(16,700.00)		Area Rate Revenue
4202	Area Rate Commercial	(100.00)		Area Rate Revenue
	Balance of Activity to June 30, 2016	(16,800.00)		
9000	Prior Yr (Surplus)/Deficit	(381,479.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(398,279.00)</u>		

Grand Lake / Oakfield Community Centre

Cost Center: C180

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,700.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
6607	Electricity	45.00	Nova Scotia Power	Power Expense
	Balance of Activity to June 30, 2016	<u>(5,755.00)</u>		
9000	Prior Yr (Surplus)/Deficit	(5,597.00)		
	(Surplus) / Deficit at June 30, 2016	<u>(11,352.00)</u>		

District 3 Area Rated Capital Fund

Cost Center: C185

Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
8011	Interest on Debenture	3.00		Record 2016/17 Debenture Interest
8012	Principal on Debenture	275.00		Record 2016/17 Debenture Principal
	Balance of Activity to June 30, 2016	278.00		
9000	Prior Yr (Surplus)/Deficit	40.00		
	(Surplus) / Deficit at June 30, 2016	<u>318.00</u>		

Maplewood Subdivision

Cost Center: C190

Fiscal Year: 2016/17

Association to foster and promote social, physical and economic development of community

Development and maintenance of parkland; recreation improvements in subdivision

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,600.00)		Area Rate Revenue
6906	Licenses & Agreements	31.00	Registry of Joint Stocks	Annual Fee
Balance of Activity to June 30, 2016		(4,569.00)		
9000	Prior Yr (Surplus)/Deficit	(119,176.00)		
(Surplus) / Deficit at June 30, 2016		(123,745.00)		

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2016/17

Provide recreational facilities; including beach with lifeguards and swimming

classes, tennis court, baseball diamond and playground equipment

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,100.00)		Area Rate Revenue
6399	Contract Services	556.00	Rapco/Kent	Supplies and Labour - Docks
Balance of Activity to June 30, 2016		(3,544.00)		
9000	Prior Yr (Surplus)/Deficit	(11,573.00)		
(Surplus) / Deficit at June 30, 2016		(15,117.00)		

Fox Hollow at St Margaret's Bay Village
Homeowners Association
Cost Center: C198
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(1,600.00)		Area Rate Revenue
6933	Community Events	466.00	Bay Equipment	Community BBQ
6933	Community Events	329.00	Mark Beland	Community BBQ
6933	Community Events	75.00	Cavicchi's Meats	Community BBQ
Balance of Activity to June 30, 2016		(730.00)		
9000	Prior Yr (Surplus)/Deficit	(13,404.00)		
(Surplus) / Deficit at June 30, 2016		(14,134.00)		

Lakeview, Windsor Junction, Fall River
Ratepayers Association
Cost Center: C210
Fiscal Year: 2016/17

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(48,400.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
6310	Outside Personnel	3,000.00	Lakeview Homeowners Association	Payroll Expenses
6310	Outside Personnel	79,067.00	Windsor Junction Community Centre	Payroll Expenses
6399	Contract Services	400.00	City Kids Escape Society	Garden Monument Reimbursement
6607	Electricity	349.00	Nova Scotia Power	Power Expense
6912	Advertising & Promotion	619.00	The Weekly Press	Grant Funding
8001	Transfer Outside Agency	5,000.00	Keboose	Grant 16/17
Balance of Activity to June 30, 2016		39,935.00		
9000	Prior Yr (Surplus)/Deficit	(67,434.00)		
(Surplus) / Deficit at June 30, 2016		(27,499.00)		

Attachment #7

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2017**

Summary of Unbudgeted Reserve Transactions by Type
As of June 30, 2016

	Decrease (Increase) in Projected Reserve Balance
Decrease property sale revenue:	
Reduced revenue from postponed sale of Bloomfield property, reduced Business Parks sales offset with increased anticipated sales for Red Cross and St. Pats Alexandra.	4,089,851
Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs:	
Increase withdrawal to fund buyback of Industrial Lot, and increase withdrawals for Fire and Emergency Services Standards, Police Facility and Halifax Transit 15/16 surplus transferred back to Business Unit.	1,464,881
Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves:	
Increased revenue mainly due to an increase in Gas Tax funding	(151,953)
Adjustments to commitments reflect decrease in transfers required to fund capital projects or operating:	
Reduce excess funding for strategic studies.	(95,000)
Higher interest earned on reserves has increased the projected reserve balances	(18,533)
Total decrease (increase) in projected reserve balances	<u>5,289,246</u>

Halifax Regional Municipality
Reserve Report
As of June 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of June 30, 2016	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2017	Budgeted Available Balance March 31, 2017	Variance (increase) reduction
SUMMARY									
Total Risk Reserves	(17,697,627)	(45,489)	1,213,000	(16,530,116)	(123,317)	903,845	(15,749,588)	(16,003,328)	253,740
Total Obligation Reserves	(77,057,577)	(8,131,289)	9,518,191	(75,670,679)	(25,751,550)	50,382,527	(51,039,702)	(50,941,618)	(98,084)
Total Opportunity Reserves	(101,910,580)	(9,863,580)	9,798,336	(101,975,826)	(64,034,506)	123,890,883	(42,119,449)	(47,253,064)	5,133,615
Total Reserves	(196,665,784)	(18,040,358)	20,529,527	(194,176,621)	(89,909,373)	175,177,255	(108,908,739)	(114,198,010)	5,289,271
Reserves to be Transferred to Trust									
Q317 Titanic Commemorative Reserve	(114,379)	(6,527)	-	(120,906)	(20,192)	-	(141,098)	(141,073)	(25)
Total Reserves to be transferred to Trust	(114,379)	(6,527)	-	(120,906)	(20,192)	-	(141,098)	(141,073)	(25)
Reserves to be Closed									
Q139 Central Library Repayment Reserve	-	-	-	-	-	-	-	-	-
Q318 Central Library Capital Campaign and Development Reser	-	-	-	-	-	-	-	-	-
Total Reserves to be Closed	-	-	-	-	-	-	-	-	-
Total:	(196,780,163)	(18,046,885)	20,529,527	(194,297,527)	(89,929,565)	175,177,255	(109,049,837)	(114,339,083)	5,289,246

Halifax Regional Municipality
Reserve Report
As of June 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of June 30, 2016	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2017	Budgeted Available Balance March 31, 2017	Variance (increase) reduction
RISK RESERVES - Q400									
Self Insurance Q405									
Q406 Self Insurance Reserve	-	-	-	-	-	-	-	-	-
Q306 Self Insurance Reserves	(3,995,376)	(9,325)	-	(4,004,702)	(25,602)	-	(4,030,304)	(4,029,470)	(834)
Self Insurance Reserve	(3,995,376)	(9,325)	-	(4,004,702)	(25,602)	-	(4,030,304)	(4,029,470)	(834)
Police Officer on the Job Injury Q410									
Q411 Police Officer on the Job Injury Reserve	-	-	-	-	-	-	-	-	-
Q323 Police Officer on Job Injury Reserve	(1,851,908)	(4,322)	-	(1,856,230)	(11,867)	-	(1,868,097)	(1,867,711)	(386)
Police Officer on Job Injury Reserve	(1,851,908)	(4,322)	-	(1,856,230)	(11,867)	-	(1,868,097)	(1,867,711)	(386)
Operating Stabilization Q415									
Q416 Operating Stabilization Reserve	-	-	-	-	-	-	-	-	-
Q308 Variable Operating Stabilization	(994,723)	(2,322)	-	(997,044)	(6,374)	-	(1,003,418)	(1,003,210)	(208)
Q309 Snow & Ice Removal	(2,750,329)	(6,419)	-	(2,756,748)	(17,624)	-	(2,774,372)	(2,773,798)	(574)
Q314 EMO Cost Recovery Reserve	(350,746)	(7,078)	-	(357,825)	(21,104)	-	(378,929)	(378,855)	(74)
Q316 DNA Cost Reserve	(223,930)	(523)	-	(224,452)	(1,276)	224,000	(1,728)	(1,682)	(46)
Q322 Police Emerg/Extraordinary Invest. Resv	(1,037,009)	(2,420)	-	(1,039,429)	(7,572)	50,000	(997,001)	(997,253)	252
Q325 Provincially Funded Police Officers & Facility	(3,520,206)	(8,216)	-	(3,528,422)	(22,203)	100,000	(3,450,625)	(3,449,782)	(843)
Operating Stabilization Reserve	(8,876,943)	(26,978)	-	(8,903,920)	(76,153)	374,000	(8,606,073)	(8,604,580)	(1,493)
General Contingency Q420									
Q421 General Contingency Reserve	-	-	-	-	-	-	-	-	-
Q328 Operating Surplus Reserve	(2,973,400)	(4,864)	1,213,000	(1,765,264)	(9,695)	529,845	(1,245,114)	(1,501,567)	256,453
General Contingency Reserve	(2,973,400)	(4,864)	1,213,000	(1,765,264)	(9,695)	529,845	(1,245,114)	(1,501,567)	256,453
TOTAL RISK RESERVES	(17,697,627)	(45,489)	1,213,000	(16,530,116)	(123,317)	903,845	(15,749,588)	(16,003,328)	253,740

Halifax Regional Municipality
Reserve Report
As of June 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of June 30, 2016	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2017	Budgeted Available Balance March 31, 2017	Variance (increase) reduction
OBLIGATION RESERVES - Q500									
Landfill Closure Costs Q505									
Q506 Landfill Closure Cost Reserve	-	-	-	-	-	-	-	-	-
Q119 Landfill Closure Reserve	(2,005,608)	(4,635)	96,307	(1,913,936)	(5,650)	1,856,055	(63,531)	(61,348)	(2,183)
Q120 Otter Lake Landfill Closure	(11,295,659)	(2,437,432)	-	(13,733,091)	(68,238)	10,142,261	(3,659,068)	(3,615,376)	(13,692)
Landfill Closure and Post Closure Cost Reserve	(13,301,267)	(2,442,067)	96,307	(15,647,027)	(73,888)	11,998,316	(3,722,599)	(3,706,724)	(15,875)
Municipal Election Q510									
Q511 Municipal Election Reserve	-	-	-	-	-	-	-	-	-
Q313 Municipal Elections Reserves	(1,663,942)	(104,444)	280,461	(1,487,925)	(899,830)	2,044,823	(342,932)	(341,378)	(1,554)
Municipal Election Reserve	(1,663,942)	(104,444)	280,461	(1,487,925)	(899,830)	2,044,823	(342,932)	(341,378)	(1,554)
Debt Principal and Interest Repayment Q515									
Q516 Debt Principal and Interest Repayment Reserve	-	-	-	-	-	-	-	-	-
Q327 LED Streetlight Reserve	(3,920,357)	(609,309)	-	(4,589,666)	(3,498,161)	802,421	(7,285,406)	(7,200,920)	(4,486)
Q331 Strategic Infrastructure Reserve	-	(2,514,454)	-	(2,514,454)	(7,574,001)	-	(10,089,055)	(10,088,757)	(298)
Debt Principal and Interest Repayment Reserve	(3,920,357)	(3,183,763)	-	(7,104,120)	(11,072,162)	802,421	(17,374,461)	(17,369,677)	(4,784)
Convention Centre Q520									
Q521 Convention Centre Reserve	-	-	-	-	-	-	-	-	-
Q326 Convention Centre Reserve	(2,773,899)	(354,508)	-	(3,128,407)	(1,066,199)	-	(4,194,606)	(4,193,986)	(620)
Convention Centre Reserve	(2,773,899)	(354,508)	-	(3,128,407)	(1,066,199)	-	(4,194,606)	(4,193,986)	(620)
Capital Fund Reserve Q525									
Q526 Capital Fund Reserve	-	-	-	-	-	-	-	-	-
Q101 Safe of Land Reserve	(999,149)	(267,991)	117,572	(1,149,568)	(6,705,538)	9,796,770	1,941,664	2,009,367	(67,703)
Q103 Capital Surplus Reserve	(11,301,292)	(15,397)	4,749,718	(6,566,970)	(35,196)	1,912,878	(4,689,288)	(4,704,378)	15,090
Q124 Upper Sackville Turf Capital Reserve	(146,969)	(5,343)	-	(152,312)	(16,016)	-	(168,328)	(168,301)	(27)
Q130 New Capital Replacement Reserve	(1,609,332)	(35,638)	-	(1,644,970)	(106,347)	21,348	(1,729,969)	(1,729,629)	(340)
Q131 Energy & Underground Serv Co-Loc Reserve	(2,024,473)	(203,478)	2,762	(2,225,189)	(602,787)	2,508,444	(319,532)	(316,414)	(3,118)
Q142 Waterfront Development Reserve	(268,175)	(13,507)	-	(281,683)	(49,104)	-	(330,787)	(330,740)	(47)
Q311 Cemetery Maintenance Reserve	(148,606)	(2,371)	-	(150,977)	(965)	-	(151,942)	(151,362)	(580)
Q321 Information & Communication Tech Reserve	(238,489)	(408)	73,459	(165,438)	(530)	148,628	(17,340)	(16,804)	(536)
Q329 Parking Strategy	(2,022,516)	(255,104)	-	(2,277,620)	(767,222)	-	(3,044,842)	(3,044,390)	(452)
Capital Fund Reserve	(18,759,001)	(799,237)	4,943,511	(14,614,727)	(8,283,705)	14,388,068	(8,510,364)	(8,452,671)	(57,693)
Vehicles Q530									
Q531 Vehicle Reserve	-	-	-	-	-	-	-	-	-
Q204 General Fleet Reserve	(2,661,525)	(6,419)	-	(2,667,944)	(91,100)	1,700,000	(1,059,044)	(1,050,758)	(2,286)
Q205 Police Vehicle Reserve	(702,897)	(1,641)	-	(704,538)	(52,286)	675,000	(81,824)	(81,010)	(814)
Q206 Fire Vehicle Reserve	(828,996)	(1,935)	-	(830,931)	(79,401)	331,790	(578,542)	(578,095)	(447)
Vehicle Reserve	(4,193,418)	(9,995)	-	(4,203,413)	(222,787)	2,706,790	(1,719,410)	(1,715,863)	(3,547)
Central Library Q535									
Q536 Central Library Recapitalization Reserve	-	-	-	-	-	-	-	-	-
Q140 Central Library Recapitalization Reserve	(1,634,328)	(213,135)	-	(1,847,464)	(641,036)	-	(2,488,500)	(2,488,133)	(367)
Central Library Recapitalization Reserve	(1,634,328)	(213,135)	-	(1,847,464)	(641,036)	-	(2,488,500)	(2,488,133)	(367)

Halifax Regional Municipality
Reserve Report
As of June 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of June 30, 2016	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2017	Budgeted Available Balance March 31, 2017	Variance (increase) reduction
Building Recap Replace Q540									
Q541 Building Recapitalization and Replacement Reserve	-	-	-	-	-	-	-	-	-
Q112 5594-96 Morns-Future Capital Expend	(67,629)	(3,008)	800	(69,837)	(5,083)	29,200	(45,720)	(45,687)	(33)
Q125 Metro Park Parkade Reserve	(2,653,164)	(62,228)	-	(2,715,393)	(185,486)	90,000	(2,810,879)	(2,810,223)	(656)
Q135 Alderney Gate Recapitalization Reserve	(821,296)	(43,075)	59,787	(804,584)	(367,410)	861,654	(310,340)	(309,680)	(660)
Q319 Major Events Facilities Reserve	(1,580,150)	(112,088)	-	(1,692,838)	(367,100)	7,639,284	5,579,346	5,579,865	(519)
Building Recapitalization and Replacement Reserve	(5,122,239)	(220,999)	60,587	(5,282,652)	(925,079)	8,620,138	2,412,407	2,411,275	(1,868)
Multi - District Facilities Q545									
Q546 Multi - District Facilities Reserve	-	-	-	-	-	-	-	-	-
Q141 BMO Ctr Life Cycle	(1,354,963)	(53,209)	21,416	(1,386,756)	(209,087)	137,698	(1,458,145)	(1,457,831)	(314)
Multi - District Facilities Reserve	(1,354,963)	(53,209)	21,416	(1,386,756)	(209,087)	137,698	(1,458,145)	(1,457,831)	314)
Transit Capital Q550									
Q551 Transit Capital Reserve	-	-	-	-	-	-	-	-	-
Q129 Ferry Replacement Reserve	(2,297,959)	(378,365)	1,489,614	(1,186,710)	(1,136,579)	-	(2,323,289)	(2,328,001)	4,712
Q143 Bus Replacement Reserve	(5,087,862)	(11,875)	-	(5,099,738)	(14,861)	5,000,000	(114,599)	(106,433)	(8,166)
Q144 Metro Transit Technology Reserve	(1,895,615)	(4,424)	-	(1,900,040)	(5,458)	1,885,000	(20,498)	(17,342)	(3,156)
Transit Capital Reserve	(9,281,436)	(394,664)	1,489,614	(8,186,488)	(1,156,898)	6,885,000	(2,458,386)	(2,451,776)	(6,610)
Waste Facilities Construction Q555									
Q556 Waste Facilities Construction Reserve	-	-	-	-	-	-	-	-	-
Q123 Waste Resources Capital Reserve	(11,820,052)	(152,532)	226,295	(11,746,289)	(441,493)	2,799,273	(9,388,509)	(9,383,688)	(4,821)
Q137 Capital Cost Contribution Reserve	(3,232,675)	(202,736)	2,400,000	(1,035,411)	(758,786)	-	(1,794,197)	(1,794,166)	(31)
Waste Facilities Construction Reserve	(15,052,727)	(355,268)	2,626,295	(12,781,700)	(1,200,279)	2,799,273	(11,182,706)	(11,177,854)	(4,852)
TOTAL OBLIGATION RESERVES	(77,057,577)	(8,131,289)	9,518,191	(75,670,679)	(25,751,550)	50,382,527	(51,039,702)	(50,941,618)	(98,084)

Halifax Regional Municipality
Reserve Report
As of June 30, 2016

Reserves	Opening Balance as of April 1, 2016	Transfers Into Reserve	Transfers Out of Reserve	Current Balance as of June 30, 2016	Pending Revenue (contribution and or interest)	Pending Expenditures	Projected Available Balance March 31, 2017	Budgeted Available Balance March 31, 2017	Variance (increase) reduction
OPPORTUNITY RESERVES -Q600									
Strategic Q605									
Q606 Strategic Reserve	-	-	-	-	-	-	-	-	-
Q310 Service Improvement Reserve	(3,310,146)	(7,726)	-	(3,317,872)	(18,801)	2,200,000	(1,136,673)	(1,123,186)	(13,487)
Q330 Strategic Studies	(2,794,698)	(244,278)	137,589	(2,901,387)	(724,943)	2,433,345	(1,192,985)	(1,180,664)	(12,321)
Q126 Strategic Growth Reserve/Potential Strategic	(37,773,190)	(1,596,726)	-	(39,369,917)	(24,856,976)	665,572	(63,561,321)	(63,798,149)	236,828
Q146 Planned Strategic	(12,867,453)	(786,705)	7,032,688	(6,621,470)	(8,713,359)	53,009,226	37,674,397	31,799,708	5,874,689
Strategic Reserve	(56,745,487)	(2,635,435)	7,170,277	(52,210,646)	(34,314,079)	58,308,143	(28,216,582)	(34,302,291)	6,085,709
Parkland Q610									
Q611 Parkland Development Reserve	-	-	-	-	-	-	-	-	-
Q107 Parkland Development Reserve	(4,713,895)	(314,663)	135,363	(4,893,196)	(223,927)	1,244,979	(3,872,144)	(3,869,664)	(2,480)
Parkland Development Reserve	(4,713,895)	(314,663)	135,363	(4,893,196)	(223,927)	1,244,979	(3,872,144)	(3,869,664)	(2,480)
Business/Industrial Parks Expansion Q615									
Q616 Business/Industrial Parks Expansion Reserve	-	-	-	-	-	-	-	-	-
Q121 Business/Industrial Parks Expansion	(21,119,157)	(33,781)	79,476	(21,073,462)	(9,287,551)	21,279,115	(9,081,898)	(8,315,219)	(766,679)
Business/Industrial Parks Expansion Reserve	(21,119,157)	(33,781)	79,476	(21,073,462)	(9,287,551)	21,279,115	(9,081,898)	(8,315,219)	(766,679)
Community / Events Q620									
Q621 Community / Events Reserve	-	-	-	-	-	-	-	-	-
Q127 Sustainable Community Reserve	(159,094)	(371)	-	(159,465)	-	-	(159,465)	(159,093)	(372)
Q138 Community Facility Partnership	(550,722)	(1,285)	-	(552,007)	-	-	(552,007)	(550,722)	(1,285)
Q312 Culture Development Reserve	(910,484)	(192,711)	12,131	(1,091,064)	(453,202)	1,764,287	220,021	222,204	(2,183)
Q315 Special Events Reserve	(300,972)	(360,945)	172,250	(489,667)	(841,955)	1,197,100	(134,522)	(133,409)	(1,113)
Community Events Reserve	(1,921,272)	(555,312)	184,381	(2,292,203)	(1,295,157)	2,961,387	(625,973)	(621,020)	(4,953)
Gas Tax Q625									
Q626 Gas Tax Reserve	-	-	-	-	-	-	-	-	-
Q134 Gas Tax Reserve	(17,410,769)	(6,324,389)	2,228,839	(21,506,319)	(18,913,792)	40,097,259	(322,852)	(144,870)	(177,982)
Gas Tax Reserve	(17,410,769)	(6,324,389)	2,228,839	(21,506,319)	(18,913,792)	40,097,259	(322,852)	(144,870)	(177,982)
TOTAL OPPORTUNITY RESERVES	(101,910,580)	(9,863,580)	9,798,336	(101,975,826)	(64,034,506)	123,890,883	(42,119,449)	(47,253,064)	5,133,615

Attachment #8

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out
to June 30, 2016**

Capital Reserve Pool (CRESPOOL)

To: June 30, 2016

Date	Project	Name	Budget Year	Purpose	Transferred In	Transferred Out	Balance
April 1st, 2016	Crespool	Balance forward April 1, 2016					1,062,022
				Total transfers	-	-	-
				Closing balance June 30, 2016			<u>1,062,022</u>

Summary:

Opening balance: April 1, 2016	1,062,022
Debt funding from Projects 2016/17	-
Debt funding to Transit Projects 2016/17	-
Debt funding from Transit Projects 2016/17	-
Closing balance: June 30, 2016	<u>1,062,022</u>

Attachment #9

**Changes to Cost Sharing for Projects
Approved by Council, Directors, DCAO or CAO
to June 30, 2016**

Cost Sharing Report

For Period April 1, 2016 - June 30, 2016

Project # and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Tender # 16-203 Street Recapitalization & New Sidewalk Alfred Street & Courtney Road	2-May-16	CAO	HRWC	\$ 55,663	Budget increase to Project CR000005-Street Recapitalization - sewer service lateral replacement and reinstatement cost sharing (Alfred St.).
CR000005 Budget Increase - HW Cost Sharing, Tender 15-223 Queen Street (Doyle to Sackville) Street Recapitalization - West Region	3-May-16	Director	HRWC	\$ 3,762	Budget increase to project CR000005-Street Recapitalization to reflect increased quantities not included in the original HRWC specifications for this project.
Unit Price Tender # 16-210 Resurfacing and New Sidewalk, Smallwood Avenue and Gander Avenue - East Region	10-May-16	Council	HRWC	\$ 57,044	Budget increase to project CR000005-Street Recapitalization - sewer and water lateral replacement and reinstatement cost sharing (Smallwood Ave).
Unit Price Tender # 16-214 Street Recapitalization & Water Main Renewal - Tillock Dr and Tillock Court - Central Region	10-May-16	Council	HRWC	\$ 256,059	Budget increase to project CR000005-Street Recapitalization - water main work and water main reinstatement.
Unit Price Tender # 16-212 Pavement Renewal & Water Main Renewal - Murray Hill Dr. & View St. - East Region	31-May-16	Council	HRWC	\$ 377,077	Budget increase to project CR000005-Street Recapitalization - water main work and reinstatement cost sharing (Murray Hill Dr. & View St.).
Unit Price Tender # 16-226 Pavement Renewal & Water Main Renewal - Farquharson Street - East Region	21-Jun-16	Council	HRWC	\$ 387,693	Budget increase to project CR000005-Street Recapitalization - water main work and reinstatement cost sharing (Farquharson St.).
			Total	\$ 1,137,298	

Attachment #10

Aged Accounts Receivable as at June 30, 2016

**Aged Accounts Receivable
June 30, 2016**

	Total	0 - 1 Yrs	1 - 2 Yrs	2 - 3 Yrs	3 - 4 Yrs	4 + Yrs	Interest	Adj's/Pmts
<u>Property Taxes & Capital Charges</u>								
Commercial Property Taxes	\$ 6,040,022	\$ 8,157,524	\$ 1,679,661	\$ 478,604	\$ 116,622	\$ 78,814	\$ 552,424	\$ (5,023,626)
Residential Property Taxes	\$ 24,770,608	\$ 22,530,671	\$ 5,323,970	\$ 1,479,057	\$ 460,247	\$ 1,220,889	\$ 1,884,686	\$ (8,128,913)
Residential/Commercial Mix Property Taxes	\$ 2,521,126	\$ 1,808,120	\$ 444,945	\$ 156,185	\$ 32,435	\$ 24,844	\$ 179,979	\$ (125,382)
Resource Property Taxes	\$ 1,118,613	\$ 323,963	\$ 141,496	\$ 96,537	\$ 62,643	\$ 276,702	\$ 250,321	\$ (33,049)
Total Property Taxes	\$ 34,450,369	\$ 32,820,278	\$ 7,590,072	\$ 2,210,382	\$ 671,948	\$ 1,601,249	\$ 2,867,410	\$ (13,310,970)
Total Local Improvement Charges	\$ 9,180,530	\$ 8,277,548	\$ 182,111	\$ 97,369	\$ 49,530	\$ 225,151	\$ 349,329	\$ (508)
Total Taxes & Capital Charges	\$ 43,630,898	\$ 41,097,826	\$ 7,772,183	\$ 2,307,751	\$ 721,478	\$ 1,826,400	\$ 3,216,738	\$ (13,311,478)
Payments-in-Lieu of Taxes (PILT)	\$ 26,969,054	\$ 3,434,565	\$ 3,580,916	\$ 8,701,044	\$ 1,200,530	\$ 10,054,129	\$ -	\$ (2,131)
Total Property Taxes & PILTS	\$ 70,599,952	\$ 44,532,392	\$ 11,353,099	\$ 11,008,795	\$ 1,922,008	\$ 11,880,529	\$ 3,216,738	\$ (13,313,609)
<u>General Revenue (Non-Lienable)</u>								
Miscellaneous Billings & Recoveries	\$ 531,695	\$ 3,000,692	\$ (175,210)	\$ 52,020	\$ 50,046	\$ 186,938	\$ 8,979	\$ (2,591,770)
Rents	\$ 416,693	\$ 319,925	\$ 15,000	\$ 71,436	\$ 5,795	\$ 11,439	\$ -	\$ (6,901)
Agencies, Boards & Commissions (ABC'S)	\$ 6,298,252	\$ 1,166,369	\$ 1,058,476	\$ 793,796	\$ 823,681	\$ 2,454,615	\$ 1,324	\$ (10)
Total	\$ 7,246,640	\$ 4,486,986	\$ 898,266	\$ 917,252	\$ 879,522	\$ 2,652,992	\$ 10,303	\$ (2,598,681)
Total Aged Accounts Receivable, June 30, 2016	\$ 77,846,592							

Attachment #11

**Assessment Appeals Summary
June 30, 2016**

HRM Appeals Summary Fiscal 2016-17
June 30, 2016

	Residential	Apartments	Commercial	Totals
Total Taxable Value Under Appeal	\$ 668,434,900 10%	\$ 2,072,968,600 31%	\$ 3,849,281,600 58%	\$ 6,590,685,100
Total # of Appeals				3,242
Total Taxable Value Completed	\$ 390,953,000 58%	\$ 419,229,300 20%	\$ 842,743,800 22%	\$ 1,652,926,100 25%
Total Taxable Value Outstanding	\$ 277,185,000 6%	\$ 1,653,739,300 33%	\$ 3,006,537,800 61%	\$ 4,937,462,100 75%
Net Value Amended	\$ (25,411,900)	\$ (10,584,700)	\$ (27,832,500)	\$ (63,829,100)
Appeal Loss Ratio	-6.50%	-2.52%	-3.30%	-3.86%
Tax Rate	\$ 0.6620	\$ 0.6620	\$ 2.8320	
Total Property Tax Revenue Loss due to Appeals	\$ (168,227)	\$ (70,071)	\$ (788,216)	\$ (1,026,514)

Attachment #12

**Miscellaneous Trust Funds Unaudited Financial Statements for
June 30, 2016**

Unaudited Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY
MISCELLANEOUS TRUST FUNDS

Period ended June 30, 2016

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statements of Financial Position

Period ended June 30, 2016, with comparative information for June 30, 2015 and March 31, 2016

	June 30, 2016	June 30, 2015	March 31, 2016
Assets			
Cash	\$ 6,862,514	\$ 6,855,298	\$ 6,865,108
Accounts receivable (note 2)	166,422	244,806	186,534
Due from Halifax Regional Municipality	-	-	99
Investments (note 3)	6,410	6,410	6,410
	<u>\$ 7,035,346</u>	<u>\$ 7,106,514</u>	<u>\$ 7,058,151</u>
Liabilities and Fund Equity			
Fund equity (schedule)	7,035,346	7,106,514	7,058,151
	<u>\$ 7,035,346</u>	<u>\$ 7,106,514</u>	<u>\$ 7,058,151</u>

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Income and Expenditures and Fund Equity

Period ended June 30, 2016, with comparative information for June 30, 2015 and March 31, 2016

	June 30, 2016	June 30, 2015	March 31, 2016
Income			
Investment Income	\$ 15,799	\$ 18,870	\$ 96,974
Capital contributions received during the period	2,733	2,705	12,492
Tax sales	6,506	48,020	148,386
	<u>25,038</u>	<u>69,595</u>	<u>257,852</u>
Expenditures			
Transfer to Halifax Regional Municipality	16,485	15,834	195,099
Net transactions with Trustors	31,358	52,370	109,724
	<u>47,843</u>	<u>68,204</u>	<u>304,823</u>
Excess of income over expenditures (expenditures over income)	(22,805)	1,392	(46,971)
Fund equity, beginning of the period	7,058,151	7,105,122	7,105,122
Fund equity, end of the period	<u>\$ 7,035,346</u>	<u>7,106,514</u>	<u>7,058,151</u>

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS Unaudited Statement of Cash Flow

Period ended June 30, 2016 with comparative information for June 30, 2015 and March 31, 2016

	June 30, 2016	June 30, 2015	March 31, 2016
Excess of income over expenditures (expenditures over income)	\$ (22,805)	\$ 1,392	\$ (46,971)
Decrease in accrued liabilities	-	(450,000)	(450,000)
Decrease (increase) in due from Halifax Regional Municipality	99	-	(99)
Decrease in accounts receivable	20,112	18,756	77,028
Decrease in cash	(2,594)	(429,852)	(420,042)
Cash, beginning of the period	6,865,108	7,285,150	7,285,150
Cash, end of the period	\$ 6,862,514	\$ 6,855,298	\$ 6,865,108

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Notes to Unaudited Financial Statements

Period ended June 30, 2016 with comparative information for June 30, 2015 and March 31, 2016

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

1. Significant accounting policies:

(a) Basics accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Revenue recognition:

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

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

Capital Contribution relate to various services fees are recognized as revenue in the period received.

(c) Use of estimates:

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

2. Accounts receivable:

The accounts receivable balance, \$166,422 (June 2015 - \$244,806 and March 31, 2016 - \$186,534) is due from an entity controlled by the Halifax Regional Municipality. During the year, the entity made principal payments of \$20,112 (June 30, 2015 - \$18,756 and March 31, 2016 - \$77,028) and interest payments of \$3,147 (June 30, 2015 - \$4,503 and March 31, 2016 - \$16,008).

3. Investments:

	June 30, 2016	June 30, 2015	March 31, 2016
Shares, cost	\$ 6,410	\$ 6,410	\$ 6,410
	\$ 6,410	\$ 6,410	\$ 6,410
Shares, market values	\$ 330,422	\$ 298,408	\$ 318,004
	\$ 330,422	\$ 298,408	\$ 318,004

The market value shown for investments represents the estimated value of the shares as at June 30, 2016. Shares are valued at year end quoted market prices.

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Schedule of Funds Equity

Period ended June 30, 2016 with comparative information for June 30, 2015 and March 31, 2016

	Balance March 31, 2016	Income	Transfer to Halifax Regional Municipality	Net transactions with trustors	Contributions	Balance June 30, 2016	Balance June 30, 2015
J.L. Dillman Park Maintenance	\$ 163,265	\$ 351	\$ -	\$ -	\$ -	\$ 163,616	\$ 162,181
Tax sales	2,674,736	6,506	(6,506)	(31,358)	-	2,643,378	2,725,304
J.D. Shatford Memorial	60,000	129	(129)	-	-	60,000	60,000
Sackville Landfill	980,203	5,103	(3,147)	-	-	982,159	988,439
Camphill Cemetery Trust	137,020	295	(295)	-	225	137,245	135,260
Camphill Cemetery Perpetual Care	566,179	1,217	(1,217)	-	-	566,179	566,179
Camphill Cemetery Fence	12,063	26	(26)	-	-	12,063	12,063
Fairview Cemetery Trust	2,344,976	8,420	(5,033)	-	2,508	2,350,871	2,336,949
Fairview Cemetery Maintenance	45,000	97	(97)	-	-	45,000	45,000
Titanic Trust	23,622	51	-	-	-	23,673	24,184
Commons Commutation	16,491	35	(35)	-	-	16,491	16,491
Harbour Championship	9,850	21	-	-	-	9,871	9,884
Other	24,746	54	-	-	-	24,800	24,580
	\$ 7,058,151	\$ 22,305	\$ (16,485)	\$ (31,358)	\$ 2,733	\$ 7,035,346	\$ 7,106,514

Attachment #13

**Halifax Regional Municipality Capital Projection Summary
as at June 30, 2016**

Capital Projection Summary
For Period Ending June 30, 2016

Budget Category	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Buildings	77,920,572	50,960,000	7,976,353	48,934,940	56,911,293	47,963,018	29,957,554
Business Tools	24,192,677	10,420,000	1,699,566	6,877,315	8,576,881	16,718,515	7,474,162
Community & Property Development	36,479,130	13,450,000	246,836	7,510,377	7,757,213	4,353,000	32,126,130
District Activity Funds	4,114,361	1,504,000	519,393	2,114,966	2,634,359	172,618	3,941,744
Equipment & Fleet	13,000,706	4,690,000	437,297	7,361,112	7,798,409	8,038,827	4,961,879
Halifax Transit	50,006,442	26,395,000	4,096,982	25,081,150	29,178,132	30,946,168	19,060,274
Industrial Parks	23,771,973	-	79,476	1,063,713	1,143,189	5,700,000	18,071,973
Parks & Playgrounds	18,292,608	10,945,000	650,995	7,735,738	8,386,732	11,339,000	6,953,608
Roads & Streets	57,414,312	39,900,000	5,403,215	20,440,667	25,843,882	51,469,107	5,945,205
Sidewalks, Curbs & Gutters	5,650,550	3,000,000	146,022	1,419,635	1,565,657	4,020,327	1,630,223
Solid Waste	16,175,345	4,645,000	243,002	940,547	1,183,549	1,949,500	14,225,845
Traffic Improvements	66,162,213	32,025,000	6,647,839	36,000,584	42,648,423	50,272,872	15,889,341
Grand Total	393,180,889	197,934,000	28,146,974	165,480,744	193,627,717	232,942,952	160,237,938

Capital Projection Detail
For Period Ending June 30, 2016

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Discrete									
Active									
Buildings									
Alderney Gate VAC and CRA Reno	C8000066	1,838,270	1,286,800	-	236,517	485,946	722,464	725,000	561,800
Beazley Field	C8000030	235,000	113,111	-	-	25,871	25,871	25,871	87,240
Bedford Community Centre	CBX01334	9,300,000	183,933	-	6,022	37,738	43,760	100,000	83,933
Bedford Outdoor Pool	C8000067	100,000	100,000	100,000	-	-	-	50,000	50,000
Bicentennial Theatre (Musq. Hbr)	C8000035	325,000	8,579	-	355	-	355	1,000	7,579
BMO Centre	C8000064	180,000	159,114	80,000	21,416	62,623	84,038	120,000	39,114
Captain William Spry Renovations	C8000023	1,000,000	997,161	750,000	15	136,581	136,596	25,000	972,161
Carroll's Corner Community Centre	C8000063	200,000	182,674	-	87,869	74,708	162,577	165,000	17,674
Central Liby Replacemnt Spring Garden Rd	CBW00978	57,600,000	670,656	-	8,193	236,202	244,395	100,000	570,656
Chocolate Lake Community Centre	C8000072	220,000	220,000	220,000	-	-	-	50,000	170,000
Cole Harbour Outdoor Pool & Tennis Court	CP000010	215,000	184,520	-	146,944	25,954	172,898	184,250	270
Commons Pavilion and Pool	C8000074	70,000	70,000	70,000	5,820	-	5,820	-	70,000
Corporate Accommodations - Alderney	C8000046	920,000	619,371	-	151,085	86,311	237,396	265,000	354,371
Corporate Records Renovation	C8000025	600,000	181,796	-	-	117,794	117,794	40,000	141,796
East Preston Recreation Centre	C8000050	240,000	198,502	-	14,908	66,697	81,605	150,000	48,502
Emera Oval	CBX01344	8,202,000	1,250,406	-	28,483	162,497	190,980	125,000	1,125,406
Eric Spiker	C8000069	500,000	500,000	500,000	157,020	287,176	444,196	425,000	75,000
Evergreen House	C8000051	100,000	100,000	-	-	-	-	100,000	-
Fire Station 14, Woodlawn Recapitalization	C8000054	150,000	106,274	-	-	104,636	104,636	106,274	0
Fire Station 16, Eastern Passage Recapitalization	C8000056	150,000	149,909	-	-	126,159	126,159	149,909	0
Fire Station 2, University Ave Recapitalization	C8000052	220,000	220,000	-	-	-	-	-	220,000
Fire Station 20, Lawrencetown Recapitalization	C8000053	100,000	99,909	-	-	74,130	74,130	99,909	0
Former CA Beckett School - Soil Remediat	CBU01004	3,013,372	64,423	-	2,134	62,241	64,375	60,000	4,423
Halifax City Hall and Grand Parade Restoration	CBX01046	13,762,378	3,581,093	1,750,000	1,011,016	1,816,370	2,827,386	2,500,000	1,081,093
HRPD Ident Lab Ventilation	CBX01364	271,883	208,833	-	47	18,859	18,906	208,833	0
Hubbards Recreation Centre	C8000043	75,000	31,724	-	-	-	-	-	31,724
Musquodoboit Library Refurbishment	C8000070	-	-	-	-	-	-	-	-
Musquodoboit Recreation Facility	C8000058	440,000	423,916	340,000	6,580	77,002	83,582	100,000	323,916
North Woodside Community Centre Recapitalization	C8000059	270,000	240,916	-	1,043	223,196	224,239	240,916	0
Oakwood House Recapitalization	C8000029	110,000	1,855	-	-	341	341	-	1,855
Power House Recapitalization	C8000032	785,000	17,237	-	-	10,323	10,323	11,000	6,237
Quaker House Recapitalization	C8000033	70,000	15,691	-	-	-	-	-	15,691
Regional Park Washrooms	C8000010	1,609,999	60,000	60,000	-	-	-	-	60,000
Sackville Sports Stadium	C8000060	1,280,000	1,153,413	-	96,900	291,133	388,034	750,000	403,413
Scotiabank Centre	C8000028	8,435,000	4,032,549	3,620,000	31,072	3,210,628	3,241,700	3,150,000	882,549
ST MARYS BOAT CLUB-RENOVATION/EXPANSION	C8000004	-	-	-	-	-	-	-	-
St. Andrews Community Ctr. Renovation	C8000011	250,000	227,365	-	-	27,328	27,328	28,000	199,365
Tallahassee Recreation Centre Upgrades	C8000068	200,000	200,000	200,000	-	-	-	5,000	195,000
Upper Hammonds Plains Community Centre	C8000071	165,000	165,000	165,000	-	-	-	50,000	115,000
Upper Sackville Recreation Centre Facility	C8000061	105,000	105,000	-	-	-	-	105,000	-
Business Tools									
AVL-ICT# ICT0816	CID01292	1,500,000	1,183,347	-	-	-	-	-	1,183,347
Contact Center Telephony Solution	C1990017	740,000	682,971	-	17,572	151,506	169,078	682,971	-
Council Chambers Technology Upgrade	C1990019	690,000	690,000	290,000	-	-	-	-	690,000
CRM Software Replacement	C1990020	300,000	300,000	-	-	40,515	40,515	-	300,000
Data Management and Process Review	C1990021	190,000	130,404	-	-	58	58	46,691	83,713

Capital Projection Detail
For Period Ending June 30, 2016

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Electronic File Management HRP	CI990023	655,000	655,000	100,000	5,750	247,861	253,611	556,128	98,872
Health and Safety Reporting	CI990010	1,775,000	1,312,205	675,000	175,349	979,316	1,154,665	1,312,205	-
HRFE Dispatch Project	CI990027	960,000	907,522	235,000	-	134,075	134,075	594,522	313,000
HRFE Fire Data Management (FDM) Review & Enhancements	CI990028	490,000	443,689	-	18,347	-	18,347	393,689	50,000
Internet Program	CI000001	3,350,000	2,338,092	800,000	37,830	365,670	403,500	1,765,134	572,958
Parking Technology Initiative - PTMS	CI990031	200,000	134,859	-	1,400	256	1,656	134,859	-
Personnel Accountability Management Review	CI000012	100,000	100,000	100,000	-	-	-	100,000	-
Situational Awareness	CI990035	638,000	574,119	-	13,008	17,387	30,395	324,119	250,000
Trunk Mobile	CI001362	8,340,000	97,646	-	74,189	23,457	97,646	97,646	-
Voter Management System	CI990015	962,500	10,148	-	-	3,448	3,448	-	10,148
Community & Property Development									
Shubenacadie Canal Greenway Trail	CDG00493	2,644,700	1,282,531	-	36,631	886,303	849,672	800,000	482,531
Solar City Phase 2	CD990005	13,112,700	13,112,700	-	4,982	-	4,982	12,000	13,100,700
Equipment & Fleet									
Fire Services Driving Simulator	CV010001	400,000	80,665	-	-	-	-	55,000	25,665
Fire Services Training Simulator	CE010003	100,000	100,000	-	88,041	11,959	100,000	88,041	11,959
Fire Station Defibrillator	CV020002	350,000	350,000	-	-	-	-	300,000	50,000
Halifax Transit									
Commuter Rail Study	CM990001	-	-	-	-	-	-	-	-
Ferry Replacement	CM000001	12,070,000	2,384,614	-	1,810,595	574,019	2,384,614	2,350,000	34,614
Halifax Ferry Terminal	CB000039	730,000	730,000	-	-	104,286	104,286	730,000	-
Lacewood Terminal Replacement	CB000013	8,100,000	506,895	-	-	153,188	153,188	153,188	353,707
Metro X Bus Replacement	CM020002	4,725,000	4,725,000	4,725,000	-	4,682,665	4,682,665	4,682,665	42,335
New/Expanded Transit Centre	CB000017	100,000	100,000	-	178	62,467	62,645	100,000	-
Radio Coverage Infrastructure	CM000004	150,000	150,000	-	-	-	-	-	150,000
Scotia Square Facility	CM000008	150,000	150,000	150,000	-	-	-	150,000	-
West Bedford Transit Terminal/Park and Ride	CM000010	2,722,600	-	-	-	-	-	-	-
Woodside Ferry Terminal Recapitalization	CB000042	1,500,000	1,383,911	-	7,145	63,557	70,701	70,000	1,313,911
Wrights Cove Terminal	CR000007	200,000	200,000	-	-	-	-	20,000	180,000
Industrial Parks									
Aerotech Repositioning & Dviment	CQ000007	95,000	95,000	-	-	-	-	-	95,000
Burnside and City of Lakes Development	CQ000008	13,385,574	13,376,402	-	79,476	572,754	652,230	5,700,000	7,676,402
Ragged Lake Development	CQ000006	567,747	567,747	-	-	-	-	-	567,747
Parks & Playgrounds									
Cornwallis Park Master Plan Implementation Phase 1	CP000011	505,000	498,198	350,000	104,252	98,027	202,279	450,000	48,198
Fort Heedham Master Plan Implementation	CP000012	2,325,000	2,292,910	2,200,000	106,477	191,155	297,632	240,000	2,052,910
Halifax Common Master Plan & Implementation	CP000013	160,000	160,000	-	-	14,558	14,558	15,000	145,000
Mainland Common Artificial Turf Recap.	CP110001	1,750,000	55,171	-	1,243	7,686	6,444	-	55,171
Western Common Master Plan Implementation	CP000014	50,000	50,000	50,000	-	-	-	50,000	-
Roads & Streets									
Storm Sewer Upgrades	CR000001	5,450,976	5,188,665	-	3,885,516	-	3,885,516	3,890,000	1,298,665
Solid Waste									
Cell 6 Construction - Otter Lake	CWU01066	17,544,080	246,490	-	15,096	101,054	116,150	16,000	230,490
Composting Plant	CW000004	500,000	500,000	500,000	-	-	-	500	499,500
Half Closure Cell 6 - Otter Lake	CWU01358	10,160,000	10,142,261	2,630,000	-	-	-	650,000	9,492,261
New ERA FACILITY Purchase	CW000008	4,750,000	574,825	500,000	-	-	-	-	574,825
Vertical Expansion of Landfill Cells	CW000006	750,000	446,021	-	-	2,574	2,574	-	446,021
Traffic Improvements									
Dynamic Messaging Signs	CTX01115	1,060,000	131,462	-	-	-	-	-	131,462

Capital Projection Detail
For Period Ending June 30, 2016

Project Name	Project Number	Total Project Budget to Date	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
LED Streetlight Conversion	CT000005	47,645,179	41,066,011	21,040,000	4,745,670	29,530,342	34,276,011	34,000,000	7,066,011
MacLennan Drive	CTU01365	200,000	200,000	200,000	-	-	-	200,000	-
Margeson Drive	CTU01287	1,232,237	928,756	-	-	197,243	197,243	200,000	728,756
North Park Corridor Improvments	CT000001	13,015,791	2,134,180	-	253,858	1,110,014	1,363,873	1,900,000	234,180
Peninsule Transit Corridor	CMU00975	1,244,000	563,034	-	9,816	31,542	41,359	50,000	513,034
Traffic Signal System Integration	CT140001	4,695,000	1,970,421	-	1,046,196	410,220	1,456,416	1,870,000	100,421
Complete - Pending Closure									
Buildings									
Beaver Bank Community Centre	CBX01281	7,872,850	10,173	-	-	-	-	-	10,173
HFX Ferry Terminal/Law Courts Wastewater	CB000044	803,394	85,961	-	-	50,082	50,082	51,000	34,961
Porter s Lake Community Centre	CBX01282	4,035,000	26,234	-	2,577	9,540	12,117	11,000	15,234
Business Tools									
Corporate Document/Record Management	CID00710	1,521,000	6,412	-	-	-	-	6,412	-
Equipment & Fleet									
EMO Emergency Situational Trailer	CVJ01222	450,000	450,000	-	-	-	-	-	450,000
Purchase of Negotiations Unit	CVK01205	125,000	72,169	-	-	67,786	67,786	35,000	37,169
Halifax Transit									
New Conventional Ferry	CMX01123	-	-	-	-	-	-	-	-
Transit Terminal Upgrade & Expansion	CB200428	16,616,140	51,395	-	151	10,754	10,905	11,000	40,395
Industrial Parks									
Aerotech Repositioning & Development	CQ300742	60,036	58,804	-	-	-	-	-	58,804
Burnside Phase 1-2-3-4-5 Development	CQ300741	502,482	502,482	-	-	476,891	476,891	-	502,482
Washmill Underpass & Extension	CQ300748	136,388	16,938	-	-	565	565	-	16,938
Traffic Improvements									
Washmill Lake Court Oversizing	CTU01348	1,350,000	143,203	-	-	-	-	-	143,203
Grand Total		341,811,276	135,559,376	42,400,000	14,479,035	49,233,223	63,712,258	75,080,732	60,478,644

Capital Projection Detail
For Period Ending June 30, 2016

Project Name	Project Number	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Bundled Active								
Buildings								
Accessibility - HRM Facilities	CBX01154	1,180,035	100,000	116,994	293,307	410,301	700,000	480,035
Alderney Gate Recapitalization Bundle	CBX01157	1,921,441	210,000	59,787	370,313	430,100	400,000	1,521,441
Architecture-Exterior (Category 2)	CBX01274	105,510	-	688	13,371	14,059	2,500	103,010
Architecture-Interior (Category 5)	CBX01273	109,565	-	6,697	26,685	33,382	10,000	99,565
Consulting-Buildings (Category 0)	CBX01268	319,338	-	17,827	186,781	204,608	200,000	119,338
Corporate Accommodations	CB000047	1,979,525	1,000,000	1,408	-	1,408	5,000	1,974,525
Electrical (Category 7)	CBX01275	32,700	-	11,173	5,658	16,831	20,000	12,700
Energy Efficiency Projects	CBX01161	2,011,206	300,000	2,762	543,963	546,726	80,000	1,931,206
Environmental Remediation Building Demo	CBX01162	1,971,058	200,000	213,674	296,432	510,106	650,000	1,321,058
Fire Station Land Acquisition	CBX01102	1,941,131	1,000,000	903,006	62,593	965,599	975,000	966,131
HRM Depot Upgrades (Bundle)	CBX01170	1,169,620	-	26,937	250,137	277,075	350,000	819,620
Major Facilities Upgrades	CB000002	2,595,650	-	270,752	958,022	1,228,774	1,200,000	1,395,650
Mechanical (Category 6)	CBX01269	1,706,148	100,000	137,672	971,506	1,109,177	1,100,000	606,148
Metropark Upgrades	CBX01140	90,000	90,000	-	-	-	-	90,000
Reg. Library-Facility Upgrades (Bundle)	CBX01165	83,504	-	11,414	469	11,883	12,000	71,504
Roof (Category 3)	CBX01272	1,618,058	245,000	199,510	684,842	884,352	950,000	668,058
Site Work (Category 1)	CBX01271	586,923	85,000	15,747	481,982	497,729	550,000	36,923
Structural (Category 4)	CBX01270	542,535	-	79,420	147,716	227,136	170,000	372,535
Transit Facilities Upgrades (Bundle)	CBX01164	10,556	-	10,556	-	10,556	10,556	0
Business Tools								
Application Recapitalization	C1000002	2,017,314	1,200,000	196,275	779,619	975,895	2,017,314	-
Business Intelligence Roadmap	C1990001	514,410	-	-	63,417	63,417	277,000	237,410
Computer Aided Dispatch (CAD)	C1P00763	45,672	-	1,824	24,336	26,161	45,673	0
ICT Bundle	C1990004	1,535,268	500,000	51,362	437,265	488,627	203,268	1,332,000
ICT Infrastructure Recapitalization	C1000004	1,507,769	850,000	303,609	40,501	344,110	1,507,769	-
Service Desk System Replacement	C1990002	100,782	-	89,078	10,325	99,403	100,782	-
Community & Property Development								
Cultural Structures & Places	CD990003	330,755	250,000	518	29,312	29,829	250,000	80,755
Downtown Streetscapes	CDX01182	167,863	-	71,882	3,745	75,627	76,000	91,863
Downtown Streetscapes - Capital Imprv.	CD000002	16,843,795	10,200,000	79,357	179,106	258,462	360,000	16,483,795
Streetscaping in Center Hubs/Corridors	CDV00734	1,041,262	-	41,714	230,958	272,672	180,000	861,262
District Activity Funds								
District 1 Project Funds								
	CCV01901	104,160	-	-	9,589	9,589	-	104,160
	CCV02001	94,000	94,000	14,048	41,680	55,728	-	94,000
District 2 Project Funds								
	CCV01902	105,582	-	526	22,512	23,038	526	105,056
	CCV02002	94,000	94,000	45,865	39,167	85,031	-	94,000
District 3 Project Funds								
	CCV01903	119,794	-	12,440	34,349	46,789	12,440	107,355
	CCV02003	94,000	94,000	53,762	40,085	93,847	-	94,000
District 4 Project Funds								
	CCV01904	189,450	-	55,560	92,741	148,301	55,560	133,890
	CCV02004	94,000	94,000	10,627	69,392	80,019	-	94,000
District 5 Project Funds								
	CCV01905	100,560	-	12,486	5,300	17,786	12,486	88,074
	CCV02005	94,000	94,000	16,836	39,167	56,002	-	94,000
District 6 Project Funds								
	CCV01906	194,738	-	11,275	120,910	132,185	11,275	183,463
	CCV02006	94,000	94,000	11,652	43,167	54,819	-	94,000

Capital Projection Detail
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Project Name	Project Number	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
District 7 Project Funds	CCV01907	176,015	-	2,835	133,935	136,770	2,835	173,181
	CCV02007	94,000	94,000	20,000	59,167	79,167		94,000
District 8 Project Funds	CCV01908	284,366	-	7,011	183,356	190,366	7,011	277,356
	CCV02008	94,000	94,000	50,033	43,967	94,000		94,000
District 9 Project Funds	CCV01909	116,918	-	8,809	49,548	58,357	8,809	108,110
	CCV02009	94,000	94,000	15,330	52,961	68,290		94,000
District 10 Project Funds	CCV01910	345,129	-	8,840	306,683	315,523	8,840	336,289
	CCV02010	94,000	94,000	6,850	39,167	46,017		94,000
District 11 Project Funds	CCV01911	116,152	-	-	54,271	54,271	-	116,152
	CCV02011	94,000	94,000	1,100	47,167	48,267		94,000
District 12 Project Funds	CCV01912	286,779	-	5,152	237,609	242,761	5,152	281,627
	CCV02012	94,000	94,000	1,200	60,774	61,974		94,000
District 13 Project Funds	CCV01913	94,525	-	4,925	632	5,558	4,925	89,600
	CCV02013	94,000	94,000	43,794	44,188	87,983		94,000
District 14 Project Funds	CCV01914	95,500	-	11,161	5,500	16,661	11,161	84,339
	CCV02014	94,000	94,000	19,339	54,167	73,506		94,000
District 15 Project Funds	CCV01915	97,737	-	-	8,054	8,054	-	97,737
	CCV02015	94,000	94,000	30,089	42,667	72,755		94,000
District 16 Project Funds	CCV01916	182,953	-	31,598	88,930	120,528	31,598	151,355
	CCV02016	94,000	94,000	6,251	44,167	50,418		94,000
Equipment & Fleet								
Fire Equipment Replacement	CE010001	1,089,316	1,050,000	207,763	308,554	516,317	1,089,316	0
Fire Services Rural Water Supply	CE010002	229,167	-	683	-	683	115,000	114,167
Fleet Vehicle Replacement	CV001087	3,211,546	1,700,000	134,258	1,532,413	1,666,670	3,200,000	11,546
New Maintenance Vehicles	CV000001	571	-	-	-	-	-	571
Opticom Signalization System	CEJ01220	131,790	80,000	-	-	-	131,790	0
Police Marked Cars	CVK01090	3,058,816	1,200,000	-	1,311,515	1,311,515	2,100,000	958,816
Police Services Replacement Equipment	CE020001	460,037	460,000	6,553	49,703	56,256	460,000	37
Police Vehicle Equipment	CVU01207	429,010	200,000	-	220,600	220,600	222,680	206,330
Halifax Transit								
Access-A-Bus Replacement	CV000430	1,584,796	730,000	803,228	759,811	1,563,039	1,563,039	21,757
Access-A-Bus Vehicle Expansion	CV000429	173,205	-	9,384	1,786	11,171	11,171	162,034
Biennial Ferry Refit	CV000436	1,183,990	450,000	-	448,174	448,174	400,000	783,990
Bus Maintenance Equipment Replacement	CM000005	600,000	600,000	-	-	-	600,000	-
Bus Shelters-Replacement	CBT00437	192,034	110,000	62,255	99,975	162,230	81,388	110,646
Bus Stop Accessibility	CBT00432	129,226	125,000	-	128,911	128,911	315	128,911
Conventional Bus Expansion	CV020003	252,867	-	-	-	-	-	252,867
Conventional Bus Replacement	CV020004	12,613,884	12,545,000	-	12,602,783	12,602,783	12,602,783	11,101
Emission Reduction- Public Transit Buses	CM020006	469,188	-	-	468,122	468,122	468,122	1,066
Ferry Term. Pontoon Protection (Bundle)	CBX01171	1,137,273	735,000	10,390	53,110	63,500	500,000	637,273
Midlife Bus Rebuild	CV000431	185,698	185,000	-	-	-	185,698	0
Scheduling Software Upgrades	CIU00875	670,476	-	-	169,606	169,606	169,606	500,870
Transit Priority Measures	CM000009	200,000	200,000	-	-	-	200,000	-
Transit Security	CMU00982	662,520	-	108,040	44,204	152,244	152,244	510,276
Transit Strategy	CMU01095	99,589	-	358	7,161	7,519	40,000	59,589
Transit Support Vehicle Replacement	CV000004	225,125	140,000	-	97,408	97,408	200,000	25,125
VT&C Equipment Replacement	CMU01203	251,892	-	145,880	21,154	167,035	167,035	84,857

Capital Projection Detail
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Project Name	Project Number	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Industrial Parks								
Business Parks Sign Renewal & Maint.	CQ000009	30,369	-	-	1,600	1,600	-	30,369
Development Consulting	CQ000010	52,099	-	-	4,495	4,495	-	52,099
Industrial Land Acquisition	CQ000001	-	-	-	-	-	-	-
	CQ000012	4,391,926	-	-	4,732	4,732	-	4,391,926
Lot Inventory Repurchase	CQ000011	4,389,600	-	-	-	-	-	4,389,600
Parks & Playgrounds								
New Parks & Playgrounds	CPX01328	426,783	-	-	-	-	15,000	411,783
New Parks & Playgrounds (Bundle)	CPX01185	69,150	-	-	37,828	37,828	37,000	32,150
Park Assets - State of Good Repair	CP000002	3,093,462	2,440,000	184,810	1,869,686	2,054,496	2,800,000	293,462
Park Land Acquisition	CPX01149	1,125,342	-	-	-	-	-	1,125,342
Parks Upgrades	CPX01329	25,924	-	-	3,646	3,646	-	25,924
Parks, Sports Courts/Fields-Service Impr.	CP000004	2,371,236	1,600,000	96,244	1,465,335	1,561,579	2,200,000	171,236
Pathways Parks- HRM Wide Prog. (Bundle)	CPX01191	59,853	-	-	-	-	-	59,853
Playgrounds Upgrades & Replacement	CPX01330	61,837	-	13,112	8,550	21,663	14,000	47,837
Point Pleasant Park Upgrades	CP000006	75,000	-	-	-	-	75,000	-
	CPU00930	441,796	-	-	15,490	15,490	15,000	426,796
Public Gardens Upgrades	CPX01193	691,488	-	63,696	313,347	377,044	400,000	291,488
Regional Trails Active Transportation	CPX01196	148,915	-	16,076	130,994	147,070	128,000	20,915
Regional Water Access/Beach Upgrades	CPX01331	1,092,666	275,000	24,204	88,933	113,137	400,000	692,666
Sport Fields/Courts-State of Good Repair	CP000003	1,676,439	230,000	42,822	496,897	539,718	1,000,000	676,439
Roads & Streets								
Bridge Repairs - Various Locations	CRU01077	4,858,450	2,300,000	478,326	1,736,724	2,215,050	4,858,450	0
Municipal Ops-State of Good Repair	CR990002	2,637,241	2,500,000	212,051	1,058,062	1,270,113	2,637,241	0
New Paving of HRM Owned Streets	CR000002	658,968	-	-	-	-	-	658,968
New Paving Subdivision St. Outside Core	CR990001	4,494,467	2,500,000	118,990	-	118,990	900,000	3,594,467
Other Related Roadworks (D&C)	CRU01079	3,436,670	2,500,000	159,672	791,364	951,036	3,436,670	-
Street Recapitalization	CR000005	35,391,010	30,100,000	510,258	16,849,201	17,359,459	35,387,248	3,762
Sidewalks, Curbs & Gutters								
New Sidewalks	CR000003	1,955,224	-	8,062	323,271	315,210	325,000	1,630,224
Sidewalk Renewals	CKU01084	3,695,327	3,000,000	154,083	1,096,364	1,250,447	3,695,327	0
Solid Waste								
Additional Green Carts For New Residents	CW000001	821,479	500,000	105,120	70,080	175,200	570,000	251,479
Burner Installation Hwy101 Landfill	CWU01065	60,000	-	-	-	-	-	60,000
Dredging of Siltation Pond	CWU01092	360,000	-	-	-	-	-	360,000
Enviro Monitoring Site Work 101 Landfill	CWU01290	23,500	-	-	17,652	17,652	23,000	500
Environmental Monitoring 101 Landfill	CWU01353	1,175,262	355,000	16,707	749,187	765,894	570,000	605,262
Land Acquisit Otter Lake-PreventEncroach	CW100967	1,005,005	-	-	-	-	-	1,005,005
Leachate Tank at Highway 101 Landfill	CW100985	-	-	-	-	-	-	-
Materials Recovery Facility Repairs	CW000007	160,000	160,000	-	-	-	-	160,000
Otter Lake Equipment	CW000002	393,434	-	-	-	-	-	393,434
Refuse Trailer Rural Depot	CW000003	240,456	-	106,079	-	106,079	120,000	120,456
Waste Technology Project	CWU01360	24,059	-	-	-	-	-	24,059
Traffic Improvements								
Active Transportation Strategic Projects	CTU00420	7,624,282	5,100,000	303,127	1,444,612	1,747,738	5,000,000	2,624,282
Controller Cabinet/Replacement Program	CT000004	558,618	500,000	48,780	61,340	110,120	550,000	8,618
Destination Signage Program	CTR00904	453,933	100,000	-	3,092	3,092	350,000	103,933

Capital Projection Detail
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Project Name	Project Number	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Intersection Improvement Projects	CTU01086	2,499,367	1,365,000	2,186	1,220,082	1,222,268	2,300,000	199,367
Overhead Wiring Conversion	CTU01284	278,223	-	22,919	-	22,919	23,000	255,223
Road Corridor Land Acquisition	CTU00897	1,597,995	100,000	-	9,856	9,856	-	1,597,995
Road Oversizing - Bedford South CCC	CTX01126	235,671	-	-	-	-	-	235,671
Road Oversizing Bedford West CCC	CTU01006	577,718	-	-	12,309	12,309	-	577,718
Street Lighting	CRU00792	1,214,768	720,000	68,802	595,520	664,322	800,000	414,768
Traffic Signal Installation	CTU01085	466,921	100,000	-	55,998	55,998	350,000	116,921
Traffic Signal Rehabilitation	CTU00419	2,298,914	2,000,000	146,485	1,318,413	1,464,899	2,150,000	148,914
Traffic Signal Relamping Program	CT000002	529,872	500,000	-	-	-	529,872	0
Traffic Signals - Bedford West CCC	CTX01127	181,101	-	-	-	-	-	181,101
Complete - Pending Closure								
Buildings								
Facility Maintenance	CBX01343	55,670	-	-	6,967	6,967	-	55,670
Fuel depot Upgrades	CBM00711	428,958	-	-	4,067	4,067	-	428,958
HRM Heritage Buildings Upgrades (Bundle)	CBX01168	18,089	-	-	-	-	-	18,089
Business Tools								
Enterprise Resource System	CIN00200	66,632	-	-	31	31	66,632	0
InfoTech Infrastructure Recapitalization	CID00630	21,348	-	-	18,580	18,580	21,348	0
Portfolio Management Tools	C1990003	1,960	-	-	1,670	1,670	-	1,960
Community & Property Development								
HRM Public Art Commissions	COG01135	138,788	-	-	-	-	-	138,788
Equipment & Fleet								
Coin Room	CDM01231	-	-	-	-	-	-	-
Halifax Transit								
Rural Community Transit	CMX01104	-	-	-	-	-	-	-
Service Vehicle Replacement	CVD00433	-	-	-	-	-	-	-
Industrial Parks								
Development Consulting	CQ300746	157,806	-	-	2,425	2,425	-	157,806
Lot Grading:Burnside & Bayers Lake	CQ200409	22,852	-	-	6	6	-	22,852
Park Sign Renewal & Maintenance	CQ300745	109,948	-	-	246	246	-	109,948
Parks & Playgrounds								
Halifax Common Management Plan	CPG00899	5,290	-	-	5,165	5,165	-	5,290
Roads & Streets								
Curb Renewals	CYU01076	96,457	-	-	5,316	5,316	-	96,457
New Paving Streets - Core Area	CZU01080	292,885	-	-	-	-	-	292,885
New Paving Subdivision St's outside core	CXU00585	-	-	-	-	-	-	-
Street Recapitalization	CYX01345	359,498	-	38,402	-	38,402	359,498	0
Solid Waste								
Biolac System Hwy 101 Landfill	CWU01064	-	-	-	-	-	-	-
Refuse Trailer Rural Depots	CWU01355	2,554	-	-	-	-	-	2,554
Traffic Improvements								
Downtown Street Network Changes	CTX01113	7,763	-	-	-	-	-	7,763
Grand Total		179,354,087	97,289,000	7,854,717	59,431,454	67,286,171	109,342,953	70,011,135

Capital Projection Detail
For Period Ending June 30, 2016

Project Name	Project Number	Total Project Budget	Funding Available to Spend Apr 1, 2016 (with adj.)	2016/17 Capital Budget	Actuals YTD	Commitments	Actuals and Commitments	Projection to March 31, 2017	Variance to Funding Available
Multi Year									
Active									
Buildings									
Cole Harbour Place	C8000045	3,720,000	2,081,523	1,375,000	11,399	361,313	372,712	1,000,000	1,081,523
Dartmouth Multi-Pad	C8000049	43,000,000	30,909,611	34,000,000	3,441,685	34,357,432	37,799,117	27,500,000	3,409,611
Dartmouth Sportsplex Revitalization	C8000006	23,000,000	6,198,119	4,400,000	421,229	1,003,318	1,424,547	1,800,000	4,398,119
Business Tools									
Accident Reporting BI and RMV	C1000006	385,000	100,000	100,000	-	-	-	100,000	-
Asset Management	C1000631	14,266,000	4,055,754	2,700,000	601,769	2,974,255	3,576,024	3,540,000	515,754
Corporate Epayment Solution	C1000008	225,000	125,000	125,000	-	-	-	125,000	-
HR Employee and Manager Self Service (ESS/MSS)	C1990032	1,860,000	670,000	-	29,911	-	29,911	30,000	640,000
Permitting System Replacement	C1990013	4,425,000	1,516,370	400,000	33,554	215,117	248,670	1,516,370	-
Public WiFi	C1000013	3,045,000	945,000	945,000	-	-	-	-	945,000
Recreation Services Software	C1000005	5,520,000	902,983	900,000	48,741	348,648	397,388	652,983	250,000
Revenue Management Solution	C1990009	4,690,000	250,000	250,000	-	-	-	250,000	-
Rostering	C1000015	1,320,000	150,000	150,000	-	-	-	150,000	-
Source Management	C1000016	515,000	100,000	100,000	-	-	-	100,000	-
Community & Property Development									
Cogswell Interchange Redevelopment	CT000007	61,750,000	3,561,436	3,000,000	85,015	6,180,954	6,265,969	2,675,000	886,436
Equipment & Fleet									
Fire Fleet Apparatus	CVJ01088	21,634,082	3,337,619	-	-	3,858,582	3,858,582	242,000	3,095,619
Halifax Transit									
Transit Technology Implementation	CM020005	43,500,000	18,992,865	5,700,000	1,139,375	4,528,009	5,667,384	5,337,914	13,654,951
Parks & Playgrounds									
Cole Harbour Turf	CP110002	3,900,000	3,871,147	3,800,000	545	2,988,440	2,988,985	3,500,000	371,147
Traffic Improvements									
Herring Cove Road Widening	CTX01116	500,000	500,000	300,000	-	-	-	-	500,000
Grand Total		237,255,082	78,267,427	58,245,000	5,813,222	56,816,067	62,629,288	48,519,267	29,748,159