



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

Information Item No. 8
Halifax Regional Council
October 2, 2018

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed

Councillor Bill Karsten, Chair, Audit & Finance Standing Committee

DATE: September 19, 2018

SUBJECT: First Quarter 2018/19 Financial Report

INFORMATION REPORT

ORIGIN

September 19, 2018 meeting of the Audit & Finance Standing Committee, Item No. 12.1.2.

LEGISLATIVE AUTHORITY

Audit & Finance Standing Committee Terms of Reference Section 3(c) which states:

The principle role of the Audit and Finance Standing Committee is to provide advice to Council on matters relating to Audit and Finance.

Additionally, Section 4(f) provides that the Standing Committee '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 Halifax Regional Council. The 2018/2019 First Quarter Financial Report was before the Audit & Finance Standing Committee at its meeting held on September 19, 2018.

For further information, please refer to the attached staff report dated September 7, 2018.

DISCUSSION

The Audit & Finance Standing Committee considered the staff report dated September 7, 2018 at its meeting held on September 19, 2018 and forwarded it to Halifax Regional Council for information.

FINANCIAL IMPLICATIONS

Financial implications are addressed in the attached staff report dated September 7, 2018.

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, minutes, and meeting video of the Audit & Finance Standing Committee are posted on Halifax.ca.

ATTACHMENTS

Staff report dated September 7, 2018.

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Krista Vining, Legislative Assistant, Office of the Municipal Clerk, 902.490.6520



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

Item No. 12.1.1
Audit & Finance Standing Committee
September 19, 2018

TO: Chair and Members of Audit & Finance Standing Committee

Original Signed

SUBMITTED BY:

Jerry Blackwood, Acting Director, Finance & Asset Management/CFO

Original Signed

Jacques Dubé, Chief Administrative Officer

DATE: September 7, 2018

SUBJECT: First Quarter 2018/19 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 2018/19 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At June 30, 2018, HRM had projected a General Rate surplus of \$5,841,605 (Attachment #1).

The business units have a projected surplus of \$0.5m combined with a projected surplus of \$5.3m in Fiscal Services.

The projected surplus is primarily due to Deed Transfer Taxes as a result of an unbudgeted high-value commercial transaction, and less than planned salary and compensation expenses.

A detailed explanation of variances by business unit is included in Attachment #1.

Consolidated Financial Statements:

The unaudited consolidated financial statements of HRM for June 30, 2018 are included as Attachment #2.

Project Statement:

The Project Statement as at June 30, 2018 is included as Attachment #3 to this report. The current gross budget for active projects is \$674.2m. The actual expenditures as at June 30, 2018 were \$291.8m and commitments were \$126.3m, resulting in total actuals and commitments of \$418.1m, leaving an available balance of \$256.0m.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.1m of the \$3.1m budget has been spent or committed.

District Activity Funds:

The report of expenditures from Councillors' District Activity Funds is included as Attachment #5 and shows that \$19.0k of the \$69k budgeted has been spent.

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 \$1.9m. \$0.2m in Area Rate revenue has been earned and \$0.2m has been spent, leaving a surplus of \$1.9m.

Reserves Statement:

The reserve balances at June 30, 2018 are \$217.8m. There are approximately \$153.5m of approved pending transfers out of reserves and pending revenue of \$88.8m resulting in projected available funds at March 31, 2019 of \$153.1m. This is a decrease of \$2.6m from the 2018/19 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 at June 30, 2018

| | Decrease (Increase) in Projected Reserve Balance |
|---|--|
| Increase property sale revenue: | |
| Increased unbudgeted land sale for Industrial Land Sale, Burnside (\$1.785M) | |
| Increased various location land sales (\$22K) | |
| Decrease 18/19 projected land sales as per Mike Wile and Tom Crouse (\$3.871M) | \$ 2,063,558.00 |
| Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs: | |
| Increased withdrawals to fund grant for 1588 Barrington Street, | \$ 617,400.00 |
| Increase in budgeted interest | \$ (285,016.00) |
| Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs: | |
| Decrease commitments for capital projects | \$ (122,686.00) |
| Other revenue includes items such as, vehicle sales, gas tax funding and transfers from other reserves: | |
| Decrease due to increase in construction easements, and licence and conversion agreement fees offset with a decrease in LED savings and contribution for Dartmouth 4Pad | \$ 328,920.00 |
| Total decrease (increase) in projected reserve balances | \$ 2,602,176.00 |

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 is moved to the Capital Reserve Pool (CRESPOOL), and will be used to cover cost increases in 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 negative balance in the Capital Reserve Pool (CRESPOOL) is \$1.6m, as of June 30, 2018.

Changes to Cost Sharing for Projects:

For the three-month period ended June 30, 2018, HRM received cost sharing for 13 projects totalling \$3.1m. 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 \$68.0m as at June 30, 2018.

Assessment Appeals Summary:

The Assessment Appeals Summary, included as Attachment #11, represents property assessment appeals filed by property owners to the Property Valuation Services Corporation for the 2018 Assessment Roll and the net revenue impact to HRM for the three-month period ended June 30, 2018. Outstanding appeals from 2017/18 and prior years are allowed for in the 2018/19 valuation allowance. Any outstanding 2018/19 appeals remaining at year-end will be allowed for in the valuation allowance at end of year.

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 \$7.3m.

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, 2018 actual expenditures in these projects were \$21.9m. Project Managers are projecting to spend \$198.4m on these projects in Fiscal 2018/19.

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, 2019.
2. Halifax Regional Municipality Unaudited Consolidated Financial Statements for June 30, 2018.
3. Halifax Regional Municipality Project Statement as at June 30, 2018.
4. Report of Expenditures in the Councillors' District Capital Funds to June 30, 2018.
5. Report of Expenditures in the Councillors' District Activity Funds to June 30, 2018.
6. Report of Changes in the Recreation Area Rate Accounts to June 30, 2018.
7. Halifax Regional Municipality Reserve Funds Projected to March 31, 2019.
8. Capital Reserve Pool (CRESPOOL) - Details of Amounts Transferred In and Out to June 30, 2018.
9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to June 30, 2018.
10. Aged Accounts Receivable as at June 30, 2018.
11. Assessment Appeals Summary as at June 30, 2018.
12. Miscellaneous Trust Funds Unaudited Financial Statements for June 30, 2018.
13. Capital Projection Summary Projected to March 31, 2019.

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: Dave Harley, Senior Financial Consultant, Finance & Asset Management, (902) 490-4260

Attachment #1

**Halifax Regional Municipality
Operating Results Projected to March 31, 2019**

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2018

| BUSINESS UNIT VARIANCE ANALYSIS | Net Surplus / (Deficit) |
|--|------------------------------------|
| CAO - No change. | \$0 |
| Corporate and Customer Services - The projected surplus relates to a decrease in compensation and benefits due to attrition and turnover (\$665.5k) and a decrease in facilities contract service costs (\$228.7k) which is offset by an increase in building maintenance costs for repairs and maintenance to various HRM owed sites (\$352.2k), increase in consulting fees related to unbudgeted security review (\$40k) increase in telephone expenses related to new services added (\$38.5k) and the net impact of miscellaneous adjustments (\$34.8k). | \$428,700 |
| Finance & Asset Management - The projected surplus primarily relates to increased lease revenue for vacant land in business parks due to a budgeting error (\$115.9k); compensation and benefits primarily due to attrition and turnover (\$88.4k); and net impact of miscellaneous non-compensation adjustments (\$48.6k); partially offset by unbudgeted costs for storm water charges for vacant land in business parks (\$70k) and reduced false alarm revenue due to expected decrease in calls (\$55k). | \$127,900 |
| Fire & Emergency - The projected surplus primarily related to overtime costs lower than expected due to an effective Attendance Support process and better alignment of training (\$285k); delay in filling 3 Training officer and 5 Fire Prevention Officer positions (\$359.7k). This is partially offset by an increase in uniforms and clothing required for new careers and volunteer recruits (\$168k), increase in equipment due to rising repair costs (\$127k), increase in requirement for training materials and courses (\$91k) and miscellaneous non-compensation adjustments (\$71.1k). | \$187,600 |
| Halifax Regional Police - The projected surplus is related to an increase in officer secondments, extra duty assignments, and provincial 911 call handling costs recovery (\$397.1k); increase in Council approved Reserve transfer to offset consulting costs for the new facility plan (\$106.5k), a decrease in court time (\$45k) and miscellaneous non-compensation adjustments (\$15k). This is partially offset by an increase in overtime requirements as a result of Integrated Emergency Services vacancies (\$167.5k), increase in consulting costs related to new facility plan (\$106.5k), an increase in leased facility related costs as a result of the recent relocation of the Criminal Investigation Division (\$76.8k), an increase in uniform and patrol equipment costs (\$65k) and an increase in advertising and promotional costs for several campaigns (\$45k). | \$102,800 |
| Halifax Transit - The projected net zero position is primarily related to a decrease in compensation and benefits for a position already funded in the wage model (\$30k), decrease in building costs due to reallocation of OCC funding for snow removal at the new Wright's Cove Facilities (\$37.5k) which is offset by an increase in external services (\$36k) an increase in vehicle expense due to higher than budgeted fuel costs (\$22.7k) and an increase in other miscellaneous non-compensation costs (\$8.8k). | \$0 |
| Human Resources/Office of Diversity & Inclusion - The projected surplus is due to receipt of unbudgeted funds from the Province of Nova Scotia for Local Immigration Project (LIP) (\$54.1k) and compensation and benefits being lower due to attrition and turnover (\$57.6k); This is partially offset by hiring temporary staff, unbudgeted salaries and costs associated with the LIP (\$71.8k) and miscellaneous non-compensation adjustments (\$6.6k). | \$33,300 |
| Legal, Municipal Clerk & External Affairs - The projected surplus is related to compensation and benefits being lower due to adjustments (\$25.8k). This is partially offset by miscellaneous non-compensation adjustments (\$4.6k). | \$21,200 |
| Library - No change. | \$0 |
| Office of the Auditor General - No change. | \$0 |
| Outside Police Services (RCMP) - The projected deficit is due to budgeted amount being lower than actual cost as per the Provincial Department of Justice; This is offset by funding budgeted in Fiscal Services to cover the increase. | (\$164,500) |
| Parks & Recreation - The projected surplus is primarily due to a reduction in contribution to reserve for Dartmouth 4-Pad (\$75k). This amount is partially offset by miscellaneous non-compensation related adjustments (\$3.3k). | \$71,700 |
| Planning and Development - The projected deficit primarily relates to unrealized subdivision and planning applications revenue due to the implementation delay of the fee rationalization project (\$305.1k); fine fees revenue due to longer than anticipated recruitment for compliance officers positions (\$200k); marriage license revenue moving to the Province of Nova Scotia (\$38k); overtime costs in Compliance division in order to meet service demands, due to short staffing (\$49k); compensation and benefits for a term position extension and creation of a full-time position (\$82.9k); net impact of miscellaneous non-compensation adjustments (\$56.3k). These are partially offset by a projected surplus in animal license revenue due to higher than anticipated participation in the lifetime option plan (\$50k) and an increase building permit activity based on year to date average (\$400k). | (\$281,300) |
| Transportation and Public Works - The projected deficit is primarily related to other streetlighting maintenance; ornamental lighting, underground wiring, high voltage lines, and LED node repairs which were not included in the budget (\$300k); net impact of miscellaneous non-compensation adjustments (\$4k); partially offset by a reduced contribution to reserves due to the reduction in street lighting maintenance savings (\$300k). | (\$4,000) |
| TOTAL BUSINESS UNIT PROJECTED SURPLUS/(DEFICIT) | \$523,400 |

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2018

| | |
|--|--------------------|
| FISCAL SERVICES VARIANCE ANALYSIS | |
| Deed Transfer Tax - Increase in deed transfer taxes due to an unanticipated high value commercial transaction. | \$5,000,000 |
| Investment, Interest, Parking Meters and Misc. Revenue - Projected deficit is due to bank charges being redirected to a more appropriate cost centre, this is offset below in Tax Supported Debt. | (\$545,000) |
| Other Fiscal Services - Projected surplus is due to an amount budgeted in Fiscal Services that will be required for the increase in Outside Police (RCMP) costs, this is offset in Outside Police (RCMP). | \$164,500 |
| Property Tax, Tax Agreements and Halifax Water Dividend - Projected surplus is due to tax agreement revenue being higher than anticipated. | \$288,200 |
| Tax Supported Debt - Projected surplus is due to bank charges being redirected to a more appropriate cost centre, this is offset above in Investment, Interest, Parking Meters and Misc. Revenues (\$545k); partially offset by estimated debt interest costs for 2018 Spring issue being higher than budgeted (\$60.7k). | \$484,300 |
| Miscellaneous Adjustments - Projected deficit is due to decrease in Nova Scotia Power HST Offset. | (\$73,800) |
| TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT) | \$5,318,200 |
| | |
| TOTAL HALIFAX REGIONAL MUNICIPALITY PROJECTED SURPLUS/(DEFICIT) | \$5,841,600 |

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Business Unit & Fiscal Services | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|---------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|------------------|
| CAO | 4,450,700 | 4,450,700 | - | 1,252,059 | 28.1% | 3,198,641 | 1,140,953 |
| Corporate & Customer Services | 63,577,700 | 63,149,010 | 428,690 | 13,279,545 | 21.0% | 49,869,465 | 13,538,351 |
| Finance & Asset Management | 16,097,600 | 15,969,700 | 127,900 | 3,882,841 | 24.3% | 12,086,859 | 3,692,423 |
| Fire & Emergency | 71,702,500 | 71,514,900 | 187,600 | 17,550,285 | 24.5% | 53,964,615 | 16,734,198 |
| Fiscal | (436,031,900) | (441,350,100) | 5,318,200 | (110,242,919) | 25.0% | (331,107,181) | (95,944,257) |
| Halifax Regional Police | 85,987,800 | 85,885,000 | 102,800 | 22,073,217 | 25.7% | 63,811,783 | 20,070,492 |
| Halifax Transit | - | - | - | - | 0.0% | - | - |
| Human Resources / Diversity & Inclusion | 6,828,400 | 6,795,100 | 33,300 | 1,713,515 | 25.2% | 5,081,585 | 1,676,537 |
| Legal, Municipal Clerk & External Affairs | 9,423,300 | 9,402,100 | 21,200 | 2,332,852 | 24.8% | 7,069,248 | 2,224,969 |
| Library | 20,929,600 | 20,929,600 | - | 5,112,018 | 24.4% | 15,817,582 | 5,307,749 |
| Office of the Auditor General | 1,019,600 | 1,019,600 | - | 262,693 | 25.8% | 756,907 | 215,183 |
| Outside Police BU (RCMP) | 26,204,600 | 26,369,100 | (164,500) | 6,536,018 | 24.8% | 19,833,082 | 6,494,900 |
| Parks & Recreation | 28,321,600 | 28,249,850 | 71,750 | 7,657,090 | 27.1% | 20,592,760 | 7,534,652 |
| Planning & Development | 8,102,500 | 8,383,835 | (281,335) | 934,920 | 11.2% | 7,448,915 | 711,228 |
| Transportation & Public Works | 93,386,000 | 93,390,000 | (4,000) | 21,341,733 | 22.9% | 72,048,267 | 21,954,526 |
| Total | - | (5,841,605) | 5,841,605 | (6,314,132) | | 472,527 | 5,351,906 |

Halifax Regional Municipality
 Operating Results - Revenue
 For the Period from April 1, 2018 to June 30, 2018

| Business Unit Revenue | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|----------------------|----------------------|-----------------------------|---------------------|------------------------|----------------------------|---------------------|
| CAO | (238,500) | (238,500) | - | (157,900) | 66.2% | (80,600) | (2,457) |
| Corporate & Customer Services | (979,600) | (981,979) | 2,379 | (270,656) | 27.6% | (711,323) | (251,772) |
| Finance & Asset Management | (5,167,500) | (5,265,200) | 97,700 | (1,333,348) | 25.3% | (3,931,852) | (1,242,257) |
| Fire & Emergency | (252,700) | (254,000) | 1,300 | (18,941) | 7.5% | (235,059) | (75,083) |
| Halifax Regional Police | (9,591,700) | (9,988,800) | 397,100 | (2,388,203) | 23.9% | (7,600,597) | (2,457,578) |
| Halifax Transit | (115,612,600) | (115,612,600) | - | (28,602,852) | 24.7% | (87,009,748) | (28,027,528) |
| Human Resources / Diversity & Inclusion | (80,000) | (134,100) | 54,100 | (21,445) | 16.0% | (112,655) | (17,350) |
| Legal, Municipal Clerk & External Affairs | (2,668,900) | (2,668,900) | - | (671,246) | 25.2% | (1,997,654) | (701,956) |
| Library | (6,113,300) | (6,113,300) | - | (1,687,810) | 27.6% | (4,425,490) | (1,595,645) |
| Office of the Auditor General | - | - | - | - | 0.0% | - | - |
| Parks & Recreation | (14,650,700) | (15,520,016) | 869,316 | (3,099,850) | 20.0% | (12,420,166) | (3,163,146) |
| Planning & Development | (12,657,100) | (12,524,693) | (132,407) | (3,901,326) | 31.1% | (8,623,367) | (3,838,120) |
| Transportation & Public Works | (6,936,400) | (6,936,400) | - | (1,778,225) | 25.6% | (5,158,175) | (1,805,902) |
| Total | (174,949,000) | (176,238,488) | 1,289,488 | (43,931,801) | 24.9% | (132,306,687) | (43,178,795) |

| Fiscal Services Revenue | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|----------------------|----------------------|-----------------------------|----------------------|------------------------|----------------------------|----------------------|
| Area Rates for Community, Private Organizations & Roads | (1,147,800) | (1,147,800) | - | (287,500) | 25.0% | (860,300) | (288,700) |
| Corrections Services | (6,723,900) | (6,723,900) | - | (1,681,100) | 25.0% | (5,042,800) | (1,707,200) |
| Deed Transfer | (37,000,000) | (42,000,000) | 5,000,000 | (17,983,496) | 42.8% | (24,016,505) | (9,041,460) |
| Fire Protection | (6,890,000) | (6,890,000) | - | (1,722,600) | 25.0% | (5,167,400) | (1,538,800) |
| Grants in Lieu | (39,010,000) | (39,010,000) | - | (9,752,500) | 25.0% | (29,257,500) | (9,701,300) |
| HST Offset | (3,530,000) | (3,456,200) | (73,800) | (882,500) | 25.5% | (2,573,700) | (906,952) |
| Insurance | (442,000) | (442,000) | - | (59,250) | 13.4% | (382,750) | (104,685) |
| Investment, Interest, Parking Meters and Misc. Revenue | (9,848,200) | (9,848,200) | - | (2,925,837) | 29.7% | (6,922,363) | (2,488,108) |
| Mandatory Education | (140,490,800) | (140,490,800) | - | (35,122,800) | 25.0% | (105,368,000) | (33,860,900) |
| Metro Housing Authority | (3,648,100) | (3,648,100) | - | (912,100) | 25.0% | (2,736,000) | (929,800) |
| MetroPark Parkade | (2,200,000) | (2,200,000) | - | (581,446) | 26.4% | (1,618,554) | (353,044) |
| Other Fiscal Services | (327,800) | (327,800) | - | (73,796) | 22.5% | (254,004) | (248,534) |
| Property Tax, Tax Agreements and HW Dividend | (455,495,400) | (455,783,600) | 288,200 | (113,946,700) | 25.0% | (341,836,900) | (110,709,300) |
| Property Valuation Services | (7,049,500) | (7,049,500) | - | (1,762,500) | 25.0% | (5,287,000) | (1,724,200) |
| Recoverable Debt | (10,622,100) | (10,622,100) | - | (399,926) | 3.8% | (10,222,174) | (593,811) |
| Stormwater Right of Way | (3,756,000) | (3,756,000) | - | (938,971) | 25.0% | (2,817,029) | (834,400) |
| Supplementary Education | (15,396,500) | (15,396,500) | - | (3,849,200) | 25.0% | (11,547,300) | (3,912,200) |
| Total | (743,578,100) | (748,792,500) | 5,214,400 | (192,882,222) | 25.8% | (555,910,278) | (178,993,393) |

| | | | | | | | |
|--------------------|----------------------|----------------------|------------------|----------------------|--------------|----------------------|----------------------|
| Grand Total | (918,527,100) | (925,030,988) | 6,503,888 | (236,814,022) | 25.3% | (688,216,966) | (222,172,188) |
|--------------------|----------------------|----------------------|------------------|----------------------|--------------|----------------------|----------------------|

Halifax Regional Municipality
 Operating Results - Expenses
 For the Period from April 1, 2018 to June 30, 2018

| Business Unit Expenses | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|--------------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|--------------------|
| CAO | 4,689,200 | 4,689,200 | - | 1,409,959 | 30.1% | 3,279,241 | 1,143,410 |
| Corporate & Customer Services | 64,557,300 | 64,130,989 | 426,311 | 13,550,202 | 21.1% | 50,580,788 | 13,790,122 |
| Finance & Asset Management | 21,265,100 | 21,234,900 | 30,200 | 5,216,190 | 24.6% | 16,018,710 | 4,934,680 |
| Fire & Emergency | 71,955,200 | 71,768,900 | 186,300 | 17,569,226 | 24.5% | 54,199,674 | 16,809,281 |
| Halifax Regional Police | 95,579,500 | 95,873,800 | (294,300) | 24,461,420 | 25.5% | 71,412,380 | 22,528,070 |
| Halifax Transit | 115,612,600 | 115,612,600 | (0) | 28,602,852 | 24.7% | 87,009,748 | 28,027,528 |
| Human Resources / Diversity & Inclusion | 6,908,400 | 6,929,200 | (20,800) | 1,734,960 | 25.0% | 5,194,240 | 1,693,887 |
| Legal, Municipal Clerk & External Affairs | 12,092,200 | 12,071,000 | 21,200 | 3,004,098 | 24.9% | 9,066,902 | 2,926,925 |
| Library | 27,042,900 | 27,042,900 | - | 6,799,828 | 25.1% | 20,243,072 | 6,903,395 |
| Office of the Auditor General | 1,019,600 | 1,019,600 | - | 262,693 | 25.8% | 756,907 | 215,183 |
| Outside Police BU (RCMP) | 26,204,600 | 26,369,100 | (164,500) | 6,536,018 | 24.8% | 19,833,082 | 6,494,900 |
| Parks & Recreation | 42,972,300 | 43,769,866 | (797,566) | 10,756,940 | 24.6% | 33,012,926 | 10,697,798 |
| Planning & Development | 20,759,600 | 20,908,528 | (148,928) | 4,836,246 | 23.1% | 16,072,282 | 4,549,349 |
| Transportation & Public Works | 100,322,400 | 100,326,400 | (4,000) | 23,119,958 | 23.0% | 77,206,442 | 23,760,429 |
| Total | 610,980,900 | 611,746,983 | (766,083) | 147,860,588 | 24.2% | 463,886,395 | 144,474,957 |

| Fiscal Services Expenses | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|--------------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|-------------------|
| Area Rates for Community, Private Organizations & Roads | 1,147,800 | 1,147,800 | - | 287,500 | 25.0% | 860,300 | 288,700 |
| Capital From Operating | 31,310,000 | 31,310,000 | - | 7,827,200 | 25.0% | 23,482,800 | 6,914,000 |
| Corrections Services | 6,723,900 | 6,723,900 | - | 1,681,100 | 25.0% | 5,042,800 | 1,707,200 |
| Councillors Discretionary Fund | 72,000 | 72,000 | - | 19,001 | 26.4% | 52,999 | 30,437 |
| Fire Protection | 6,890,000 | 6,890,000 | - | 1,722,600 | 25.0% | 5,167,400 | 1,538,800 |
| Grants & Tax Concessions | 6,270,000 | 6,270,000 | - | 461,872 | 7.4% | 5,808,128 | 472,783 |
| Halifax Convention Centre | 3,941,000 | 3,941,000 | - | 2,857,450 | 72.5% | 1,083,550 | 2,101,800 |
| Insurance | 4,064,900 | 4,064,900 | - | 992,290 | 24.4% | 3,072,610 | 990,200 |
| Internship & Other LTD, Retirement & Benefits | 4,682,000 | 4,682,000 | - | 1,086,353 | 23.2% | 3,595,647 | 1,151,721 |
| Investment, Interest, Parking Meters and Misc. Revenue | - | 545,000 | (545,000) | 54,016 | 9.9% | 490,984 | (6,518) |
| Mandatory Education | 140,490,800 | 140,490,800 | - | 35,122,800 | 25.0% | 105,368,000 | 33,860,900 |
| Metro Housing Authority | 3,648,100 | 3,648,100 | - | 912,100 | 25.0% | 2,736,000 | 929,800 |
| MetroPark Parkade | 1,775,000 | 1,775,000 | - | 432,315 | 24.4% | 1,342,685 | 479,525 |
| Other Fiscal Services | 7,070,800 | 6,906,300 | 164,500 | 208,396 | 3.0% | 6,697,904 | 315,572 |
| Property Valuation Services | 7,049,500 | 7,049,500 | - | 1,762,500 | 25.0% | 5,287,000 | 1,724,200 |
| Recoverable Debt | 10,622,100 | 10,622,100 | - | 399,926 | 3.8% | 10,222,174 | 593,811 |
| Stormwater Right of Way | 3,756,000 | 3,756,000 | - | 938,971 | 25.0% | 2,817,029 | 884,400 |
| Supplementary Education | 15,396,500 | 15,396,500 | - | 3,849,200 | 25.0% | 11,547,300 | 3,912,200 |
| Tax Supported Debt | 31,487,600 | 31,003,300 | 484,300 | 16,720,739 | 53.9% | 14,282,561 | 18,589,031 |
| Transfers to (from) Reserves | 18,148,200 | 18,148,200 | - | 4,552,972 | 25.1% | 13,595,228 | 5,520,575 |
| Valuation Allowance | 3,000,000 | 3,000,000 | - | 750,000 | 25.0% | 2,250,000 | 1,050,000 |
| Total | 307,546,200 | 307,442,400 | 103,800 | 82,639,302 | 26.9% | 224,803,098 | 83,049,137 |

| | | | | | | | |
|--------------------|--------------------|--------------------|------------------|--------------------|--------------|--------------------|--------------------|
| Grand Total | 918,527,100 | 919,189,383 | (662,283) | 230,499,890 | 25.5% | 688,689,493 | 227,524,094 |
|--------------------|--------------------|--------------------|------------------|--------------------|--------------|--------------------|--------------------|

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Business Unit Revenue & Expense Breakdown | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|--|-------------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|-------------------|
| CAO | | | | | | | |
| Revenue | (238,500) | (238,500) | - | (157,900) | 66.2% | (80,600) | (2,457) |
| Expense | 4,689,200 | 4,689,200 | - | 1,409,959 | 30.1% | 3,279,241 | 1,143,410 |
| CAO Total | 4,450,700 | 4,450,700 | - | 1,252,059 | 28.1% | 3,198,641 | 1,140,953 |
| Corporate & Customer Services | | | | | | | |
| Revenue | (979,600) | (981,979) | 2,379 | (270,656) | 27.6% | (711,323) | (251,772) |
| Expense | 64,557,300 | 64,130,989 | 426,311 | 13,550,202 | 21.1% | 50,580,788 | 13,790,122 |
| Corporate & Customer Services Total | 63,577,700 | 63,149,010 | 428,690 | 13,279,545 | 21.0% | 49,869,465 | 13,538,351 |
| Finance & Asset Management | | | | | | | |
| Revenue | (5,167,500) | (5,265,200) | 97,700 | (1,333,348) | 25.3% | (3,931,852) | (1,242,257) |
| Expense | 21,265,100 | 21,234,900 | 30,200 | 5,216,190 | 24.6% | 16,018,710 | 4,934,680 |
| Finance & Asset Management Total | 16,097,600 | 15,969,700 | 127,900 | 3,882,841 | 24.3% | 12,086,859 | 3,692,423 |
| Fire & Emergency | | | | | | | |
| Revenue | (252,700) | (254,000) | 1,300 | (18,941) | 7.5% | (235,059) | (75,083) |
| Expense | 71,955,200 | 71,768,900 | 186,300 | 17,569,226 | 24.5% | 54,199,674 | 16,809,281 |
| Fire & Emergency Total | 71,702,500 | 71,514,900 | 187,600 | 17,550,285 | 24.5% | 53,964,615 | 16,734,198 |
| Halifax Regional Police | | | | | | | |
| Revenue | (9,591,700) | (9,988,800) | 397,100 | (2,388,203) | 23.9% | (7,600,597) | (2,457,578) |
| Expense | 95,579,500 | 95,873,800 | (294,300) | 24,461,420 | 25.5% | 71,412,380 | 22,528,070 |
| Halifax Regional Police Total | 85,987,800 | 85,885,000 | 102,800 | 22,073,217 | 25.7% | 63,811,783 | 20,070,492 |
| Halifax Transit | | | | | | | |
| Revenue | (115,612,600) | (115,612,600) | - | (28,602,852) | 24.7% | (87,009,748) | (28,027,528) |
| Expense | 115,612,600 | 115,612,600 | - | 28,602,852 | 24.7% | 87,009,748 | 28,027,528 |
| Halifax Transit Total | - | - | - | - | 0.0% | - | - |
| Human Resources / Diversity & Inclusion | | | | | | | |
| Revenue | (80,000) | (134,100) | 54,100 | (21,445) | 16.0% | (112,655) | (17,350) |
| Expense | 6,908,400 | 6,929,200 | (20,800) | 1,734,960 | 25.0% | 5,194,240 | 1,693,887 |
| Human Resources / Diversity & Inclusion Total | 6,828,400 | 6,795,100 | 33,300 | 1,713,515 | 25.2% | 5,081,585 | 1,676,537 |
| Legal, Municipal Clerk & External Affairs | | | | | | | |
| Revenue | (2,668,900) | (2,668,900) | - | (671,246) | 25.2% | (1,997,654) | (701,956) |
| Expense | 12,092,200 | 12,071,000 | 21,200 | 3,004,098 | 24.9% | 9,066,902 | 2,926,925 |
| Legal, Municipal Clerk & External Affairs Total | 9,423,300 | 9,402,100 | 21,200 | 2,332,852 | 24.8% | 7,069,248 | 2,224,969 |
| Library | | | | | | | |
| Revenue | (6,113,300) | (6,113,300) | - | (1,687,810) | 27.6% | (4,425,490) | (1,595,645) |
| Expense | 27,042,900 | 27,042,900 | - | 6,799,828 | 25.1% | 20,243,072 | 6,903,395 |
| Library Total | 20,929,600 | 20,929,600 | - | 5,112,018 | 24.4% | 15,817,582 | 5,307,749 |
| Office of the Auditor General | | | | | | | |
| Expense | 1,019,600 | 1,019,600 | - | 262,693 | 25.8% | 756,907 | 215,183 |
| Office of the Auditor General Total | 1,019,600 | 1,019,600 | - | 262,693 | 25.8% | 756,907 | 215,183 |
| Outside Police BU (RCMP) | | | | | | | |
| Expense | 26,204,600 | 26,369,100 | (164,500) | 6,536,018 | 24.8% | 19,833,082 | 6,494,900 |
| Outside Police BU (RCMP) Total | 26,204,600 | 26,369,100 | (164,500) | 6,536,018 | 24.8% | 19,833,082 | 6,494,900 |

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Business Unit Revenue & Expense Breakdown | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|--|--------------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|--------------------|
| Parks & Recreation | | | | | | | |
| Revenue | (14,650,700) | (15,520,016) | 869,316 | (3,099,850) | 20.0% | (12,420,166) | (3,163,146) |
| Expense | 42,972,300 | 43,769,866 | (797,566) | 10,756,940 | 24.6% | 33,012,926 | 10,697,798 |
| Parks & Recreation Total | 28,321,600 | 28,249,850 | 71,750 | 7,657,090 | 27.1% | 20,592,760 | 7,534,652 |
| Planning & Development | | | | | | | |
| Revenue | (12,657,100) | (12,524,693) | (132,407) | (3,901,326) | 31.1% | (8,623,367) | (3,838,120) |
| Expense | 20,759,600 | 20,908,528 | (148,928) | 4,836,246 | 23.1% | 16,072,282 | 4,549,349 |
| Planning & Development Total | 8,102,500 | 8,383,835 | (281,335) | 934,920 | 11.2% | 7,448,915 | 711,228 |
| Transportation & Public Works | | | | | | | |
| Revenue | (6,936,400) | (6,936,400) | - | (1,778,225) | 25.6% | (5,158,175) | (1,805,902) |
| Expense | 100,322,400 | 100,326,400 | (4,000) | 23,119,958 | 23.0% | 77,206,442 | 23,760,429 |
| Transportation & Public Works Total | 93,386,000 | 93,390,000 | (4,000) | 21,341,733 | 22.9% | 72,048,267 | 21,954,526 |
| Grand Total | 436,031,900 | 435,508,495 | 523,405 | 103,928,787 | 23.9% | 331,579,708 | 101,296,162 |

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Fiscal Services Revenue & Expense Breakdown | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|--|---------------------|---------------------|-----------------------------|---------------------|------------------------|----------------------------|--------------------|
| Area Rates for Community, Private Organizations & Roads | | | | | | | |
| Revenue | (1,147,800) | (1,147,800) | - | (287,500) | 25.0% | (860,300) | (288,700) |
| Expense | 1,147,800 | 1,147,800 | - | 287,500 | 25.0% | 860,300 | 288,700 |
| Area Rates for Community, Private Organizations & Roads Total | - | - | - | - | 0.0% | - | - |
| Capital From Operating | | | | | | | |
| Expense | 31,310,000 | 31,310,000 | - | 7,827,200 | 25.0% | 23,482,800 | 6,914,000 |
| Capital From Operating Total | 31,310,000 | 31,310,000 | - | 7,827,200 | 25.0% | 23,482,800 | 6,914,000 |
| Corrections Services | | | | | | | |
| Revenue | (6,723,900) | (6,723,900) | - | (1,681,100) | 25.0% | (5,042,800) | (1,707,200) |
| Expense | 6,723,900 | 6,723,900 | - | 1,681,100 | 25.0% | 5,042,800 | 1,707,200 |
| Corrections Services Total | - | - | - | - | 0.0% | - | - |
| Councillors Discretionary Fund | | | | | | | |
| Expense | 72,000 | 72,000 | - | 19,001 | 26.4% | 52,999 | 30,437 |
| Councillors Discretionary Fund Total | 72,000 | 72,000 | - | 19,001 | 26.4% | 52,999 | 30,437 |
| Deed Transfer | | | | | | | |
| Revenue | (37,000,000) | (42,000,000) | 5,000,000 | (17,983,496) | 42.8% | (24,016,505) | (9,041,460) |
| Deed Transfer Total | (37,000,000) | (42,000,000) | 5,000,000 | (17,983,496) | 42.8% | (24,016,505) | (9,041,460) |
| Fire Protection | | | | | | | |
| Revenue | (6,890,000) | (6,890,000) | - | (1,722,600) | 25.0% | (5,167,400) | (1,538,800) |
| Expense | 6,890,000 | 6,890,000 | - | 1,722,600 | 25.0% | 5,167,400 | 1,538,800 |
| Fire Protection Total | - | - | - | - | 0.0% | - | - |
| Grants & Tax Concessions | | | | | | | |
| Expense | 6,270,000 | 6,270,000 | - | 461,872 | 7.4% | 5,808,128 | 472,783 |
| Grants & Tax Concessions Total | 6,270,000 | 6,270,000 | - | 461,872 | 7.4% | 5,808,128 | 472,783 |
| Grants in Lieu | | | | | | | |
| Revenue | (39,010,000) | (39,010,000) | - | (9,752,500) | 25.0% | (29,257,500) | (9,701,300) |
| Grants in Lieu Total | (39,010,000) | (39,010,000) | - | (9,752,500) | 25.0% | (29,257,500) | (9,701,300) |
| Halifax Convention Centre | | | | | | | |
| Expense | 3,941,000 | 3,941,000 | - | 2,857,450 | 72.5% | 1,083,550 | 2,101,800 |
| Halifax Convention Centre Total | 3,941,000 | 3,941,000 | - | 2,857,450 | 72.5% | 1,083,550 | 2,101,800 |
| HST Offset | | | | | | | |
| Revenue | (3,530,000) | (3,456,200) | (73,800) | (882,500) | 25.5% | (2,573,700) | (906,952) |
| HST Offset Total | (3,530,000) | (3,456,200) | (73,800) | (882,500) | 25.5% | (2,573,700) | (906,952) |
| Insurance | | | | | | | |
| Revenue | (442,000) | (442,000) | - | (59,250) | 13.4% | (382,750) | (104,685) |
| Expense | 4,064,900 | 4,064,900 | - | 992,290 | 24.4% | 3,072,610 | 990,200 |
| Insurance Total | 3,622,900 | 3,622,900 | - | 933,040 | 25.8% | 2,689,860 | 885,515 |
| Internship & Other LTD, Retirement & Benefits | | | | | | | |
| Expense | 4,682,000 | 4,682,000 | - | 1,086,353 | 23.2% | 3,595,647 | 1,151,721 |
| Internship & Other LTD, Retirement & Benefits Total | 4,682,000 | 4,682,000 | - | 1,086,353 | 23.2% | 3,595,647 | 1,151,721 |

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Fiscal Services Revenue & Expense Breakdown | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|----------------------|----------------------|-----------------------------|----------------------|------------------------|----------------------------|----------------------|
| Investment, Interest, Parking Meters and Misc. Revenue | | | | | | | |
| Revenue | (9,848,200) | (9,848,200) | - | (2,925,837) | 29.7% | (6,922,363) | (2,488,108) |
| Expense | - | 545,000 | (545,000) | 54,016 | 9.9% | 490,984 | (6,518) |
| Investment, Interest, Parking Meters and Misc. Revenue Total | (9,848,200) | (9,303,200) | (545,000) | (2,871,821) | 30.9% | (6,431,379) | (2,494,626) |
| Mandatory Education | | | | | | | |
| Revenue | (140,490,800) | (140,490,800) | - | (35,122,800) | 25.0% | (105,368,000) | (33,860,900) |
| Expense | 140,490,800 | 140,490,800 | - | 35,122,800 | 25.0% | 105,368,000 | 33,860,900 |
| Mandatory Education Total | - | - | - | - | 0.0% | - | - |
| Metro Housing Authority | | | | | | | |
| Revenue | (3,648,100) | (3,648,100) | - | (912,100) | 25.0% | (2,736,000) | (929,800) |
| Expense | 3,648,100 | 3,648,100 | - | 912,100 | 25.0% | 2,736,000 | 929,800 |
| Metro Housing Authority Total | - | - | - | - | 0.0% | - | - |
| MetroPark Parkade | | | | | | | |
| Revenue | (2,200,000) | (2,200,000) | - | (581,446) | 26.4% | (1,618,554) | (353,044) |
| Expense | 1,775,000 | 1,775,000 | - | 432,315 | 24.4% | 1,342,685 | 479,525 |
| MetroPark Parkade Total | (425,000) | (425,000) | - | (149,131) | 35.1% | (275,869) | 126,481 |
| Other Fiscal Services | | | | | | | |
| Revenue | (327,800) | (327,800) | - | (73,796) | 22.5% | (254,004) | (248,534) |
| Expense | 7,070,800 | 6,906,300 | 164,500 | 208,396 | 3.0% | 6,697,904 | 315,572 |
| Other Fiscal Services Total | 6,743,000 | 6,578,500 | 164,500 | 134,601 | 2.0% | 6,443,899 | 67,038 |
| Property Tax, Tax Agreements and HW Dividend | | | | | | | |
| Revenue | (455,495,400) | (455,783,600) | 288,200 | (113,946,700) | 25.0% | (341,836,900) | (110,709,300) |
| Property Tax, Tax Agreements and HW Dividend Total | (455,495,400) | (455,783,600) | 288,200 | (113,946,700) | 25.0% | (341,836,900) | (110,709,300) |
| Property Valuation Services | | | | | | | |
| Revenue | (7,049,500) | (7,049,500) | - | (1,762,500) | 25.0% | (5,287,000) | (1,724,200) |
| Expense | 7,049,500 | 7,049,500 | - | 1,762,500 | 25.0% | 5,287,000 | 1,724,200 |
| Property Valuation Services Total | - | - | - | - | 0.0% | - | - |
| Recoverable Debt | | | | | | | |
| Revenue | (10,622,100) | (10,622,100) | - | (399,926) | 3.8% | (10,222,174) | (593,811) |
| Expense | 10,622,100 | 10,622,100 | - | 399,926 | 3.8% | 10,222,174 | 593,811 |
| Recoverable Debt Total | - | - | - | - | 0.0% | - | - |
| Stormwater Right of Way | | | | | | | |
| Revenue | (3,756,000) | (3,756,000) | - | (938,971) | 25.0% | (2,817,029) | (884,400) |
| Expense | 3,756,000 | 3,756,000 | - | 938,971 | 25.0% | 2,817,029 | 884,400 |
| Stormwater Right of Way Total | - | - | - | - | 0.0% | - | - |
| Supplementary Education | | | | | | | |
| Revenue | (15,396,500) | (15,396,500) | - | (3,849,200) | 25.0% | (11,547,300) | (3,912,200) |
| Expense | 15,396,500 | 15,396,500 | - | 3,849,200 | 25.0% | 11,547,300 | 3,912,200 |
| Supplementary Education Total | - | - | - | - | 0.0% | - | - |
| Tax Supported Debt | | | | | | | |
| Expense | 31,487,600 | 31,003,300 | 484,300 | 16,720,739 | 53.9% | 14,282,561 | 18,589,031 |
| Tax Supported Debt Total | 31,487,600 | 31,003,300 | 484,300 | 16,720,739 | 53.9% | 14,282,561 | 18,589,031 |
| Transfers to (from) Reserves | | | | | | | |

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to June 30, 2018

| Fiscal Services Revenue & Expense Breakdown | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|----------------------|----------------------|-----------------------------|----------------------|------------------------|----------------------------|---------------------|
| Expense | 18,148,200 | 18,148,200 | - | 4,552,972 | 25.1% | 13,595,228 | 5,520,575 |
| Transfers to (from) Reserves Total | 18,148,200 | 18,148,200 | - | 4,552,972 | 25.1% | 13,595,228 | 5,520,575 |
| Valuation Allowance | | | | | | | |
| Expense | 3,000,000 | 3,000,000 | - | 750,000 | 25.0% | 2,250,000 | 1,050,000 |
| Valuation Allowance Total | 3,000,000 | 3,000,000 | - | 750,000 | 25.0% | 2,250,000 | 1,050,000 |
| Grand Total | (436,031,900) | (441,350,100) | 5,318,200 | (110,242,919) | 25.0% | (331,107,181) | (95,944,257) |

Attachment #2

**Halifax Regional Municipality Unaudited Consolidated Financial
Statements for June 30, 2018**

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Three Months Ended June 30, 2018

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

Three Months Ended June 30, 2018

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

As at June 30, 2018 with comparatives for June 30, 2017 and March 31, 2018
(In thousands of dollars)

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|---|------------------|------------------|-------------------|
| Financial assets | | | |
| Cash and short-term deposits (note 2) | \$ 412,890 | \$ 427,774 | \$ 187,292 |
| Taxes receivable (note 3) | 44,025 | 43,771 | 31,116 |
| Accounts receivable (note 4) | 51,253 | 44,624 | 53,669 |
| Loans, deposits and advances | 436 | 505 | 690 |
| Land held for resale | 54,345 | 53,599 | 54,541 |
| Investments (note 5) | 46,793 | 11,098 | 75,802 |
| Investment in the Halifax Regional Water Commission (note 6) | 171,981 | 152,096 | 167,662 |
| | <u>781,723</u> | <u>733,467</u> | <u>570,772</u> |
| Financial liabilities | | | |
| Accounts payable and accrued liabilities (note 7) | 131,113 | 134,206 | 106,900 |
| Deferred revenue | 205,633 | 209,347 | 59,001 |
| Employee future benefits (note 9) | 58,862 | 56,436 | 58,204 |
| Solid waste management facilities liabilities (note 10) | 3,258 | 12,191 | 3,184 |
| Long-term debt (note 11) | 180,352 | 184,478 | 180,062 |
| | <u>579,218</u> | <u>596,658</u> | <u>407,351</u> |
| Net financial assets | 202,505 | 136,809 | 163,421 |
| Non-financial assets | | | |
| Tangible capital assets (note 14) | 1,851,535 | 1,826,191 | 1,864,541 |
| Inventory and prepaid expenses | 12,135 | 12,199 | 12,300 |
| | <u>1,863,670</u> | <u>1,838,390</u> | <u>1,876,841</u> |
| Accumulated surplus (note 15) | \$ 2,066,175 | \$ 1,975,199 | \$ 2,040,262 |

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, 2018 and June 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

| | Year to Date Budget | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|---|------------------------|---------------------|---------------------|---------------------|
| Revenue | | | | |
| Taxation | \$ 188,067 | \$ 198,271 | \$ 184,612 | \$ 736,207 |
| Taxation from other governments | 9,964 | 9,965 | 9,913 | 38,569 |
| User fees and charges | 27,897 | 26,982 | 27,669 | 113,648 |
| Government grants | 10,874 | 10,664 | 9,959 | 74,824 |
| Development levies | 375 | 956 | 1,008 | 4,039 |
| Investment income (note 5) | 1,212 | 1,413 | 1,004 | 4,670 |
| Penalties, fines and interest | 3,225 | 3,287 | 3,305 | 11,647 |
| Land sales, contributions and other revenue | 6,028 | 6,661 | 6,999 | 27,243 |
| Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6) | 4,300 | 4,319 | 3,916 | 21,783 |
| Grant in lieu of tax from the Halifax Regional Water Commission (note 6) | 1,286 | 1,286 | 1,207 | 4,774 |
| Total revenue | 253,228 | 263,804 | 249,592 | 1,037,404 |
| Expenses | | | | |
| General government services | 27,068 | 27,723 | 28,575 | 110,887 |
| Protective services | 57,116 | 57,308 | 54,370 | 220,608 |
| Transportation services | 69,354 | 65,336 | 62,781 | 271,770 |
| Environmental services | 10,698 | 10,182 | 11,170 | 41,076 |
| Recreation and cultural services | 31,230 | 31,386 | 31,623 | 131,611 |
| Planning and development services | 7,279 | 7,013 | 6,757 | 26,249 |
| Educational services | 38,943 | 38,943 | 37,863 | 151,386 |
| Total expenses | 241,688 | 237,891 | 233,139 | 953,587 |
| Surplus | 11,540 | 25,913 | 16,453 | 83,817 |
| Accumulated surplus, beginning of period | 2,040,262 | 2,040,262 | 1,958,195 | 1,958,195 |
| Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6) | - | - | 551 | (1,750) |
| Accumulated surplus, end of period | \$ 2,051,802 | \$ 2,066,175 | \$ 1,975,199 | \$ 2,040,262 |

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, 2018 and June 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

| | Year to Date Budget | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|--|------------------------|------------------|------------------|-------------------|
| Surplus | \$ 11,540 | \$ 25,913 | \$ 16,453 | \$ 83,817 |
| Acquisition of tangible capital assets and contributed tangible capital assets | (32,071) | (22,822) | (49,207) | (191,834) |
| Amortization of tangible capital assets | 35,548 | 35,548 | 33,579 | 137,664 |
| Loss on disposal of tangible capital assets | - | 145 | - | 106 |
| Proceeds on disposal of tangible capital assets | - | 135 | - | 86 |
| | 15,017 | 38,919 | 825 | 29,839 |
| Acquisition of inventories of supplies and prepaid expenses | - | (11,061) | (10,232) | (37,176) |
| Consumption of inventories of supplies and use of prepaid expenses | - | 11,226 | 11,268 | 38,111 |
| Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6) | - | - | 551 | (1,750) |
| | - | 165 | 1,587 | (815) |
| Net change in net financial assets | 15,017 | 39,084 | 2,412 | 29,024 |
| Net financial assets, beginning of period | 163,421 | 163,421 | 134,397 | 134,397 |
| Net financial assets, end of period | \$ 178,438 | \$ 202,505 | \$ 136,809 | \$ 163,421 |

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, 2018 and June 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|---|------------------|------------------|-------------------|
| Cash provided by (used in): | | | |
| Operating activities | | | |
| Annual surplus | \$ 25,913 | \$ 16,453 | \$ 83,817 |
| Items not involving cash: | | | |
| Amortization of tangible capital assets | 35,548 | 33,579 | 137,664 |
| Loss on disposal of tangible capital assets | 145 | - | 106 |
| Contributed tangible capital assets | (3,728) | (3,523) | (15,949) |
| Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) | (4,319) | (3,916) | (21,783) |
| | 53,559 | 42,593 | 183,855 |
| Change in non-cash assets and liabilities: | | | |
| Increase in taxes receivable | (12,909) | (14,003) | (1,348) |
| Decrease (increase) in accounts receivable | 2,416 | (7,660) | (16,705) |
| Decrease (increase) in loans, deposits and advances | 254 | 58 | (127) |
| Decrease (increase) in land held for resale | 196 | (1,780) | (2,722) |
| Decrease in inventory and prepaid expenses | 165 | 1,036 | 935 |
| Increase in accounts payable and accrued liabilities | 24,213 | 27,439 | 133 |
| Increase (decrease) in deferred revenue | 146,632 | 146,680 | (3,666) |
| Increase in employee future benefits | 658 | 933 | 2,701 |
| Increase (decrease) in solid waste management facilities liabilities | 74 | 1,032 | (7,975) |
| Net change in cash from operating activities | 215,258 | 196,328 | 155,081 |
| Capital activities | | | |
| Proceeds on disposal of tangible capital assets | 135 | - | 86 |
| Acquisition of tangible capital assets | (19,094) | (45,684) | (175,885) |
| Net change in cash from capital activities | (18,959) | (45,684) | (175,799) |
| Investing activities | | | |
| Decrease (increase) in investments | 29,009 | 53,908 | (10,796) |
| Net change in cash from investing activities | 29,009 | 53,908 | (10,796) |
| Financing activities | | | |
| Long-term debt issued | 19,567 | 8,241 | 19,351 |
| Long-term debt redeemed | (19,277) | (20,416) | (42,442) |
| Net debt recovered from the Halifax Regional Water Commission | - | 66 | 6,566 |
| Net change in cash from financing activities | 290 | (12,109) | (16,525) |
| Net change in cash and short-term deposits | 225,598 | 192,443 | (48,039) |
| Cash and short-term deposits, beginning of period | 187,292 | 235,331 | 235,331 |
| Cash and short-term deposits, end of period | \$ 412,890 | \$ 427,774 | \$ 187,292 |

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, 2018
(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 and Events East Group (Halifax Convention Centre Corporation), a corporation jointly owned and controlled between the Province of Nova Scotia and the Municipality, which is accounted for at 50% based on the proportionate consolidation 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 4-Pad
- 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
- Events East Group (Halifax Convention Centre Corporation)
- 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, 2018
(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, 2018
(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, 2018
(In thousands of dollars)

1. Significant accounting policies (continued):

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

| <u>Asset</u> | <u>Useful Life – Years</u> |
|--|----------------------------|
| Land improvements | |
| Bridges, docks, seawalls, and wharves | 50 |
| Sports fields and skateparks | 25 |
| Playground and other land improvements | 15 |
| Trails | 10 |
| Buildings and building improvements | |
| Structure and electrical | 40 |
| Mechanical, roof, exterior architecture, and site work | 20 |
| Interior architecture | 15 |
| Vehicles | 5 - 15 |
| Machinery and equipment | 4 - 10 |
| Dams | 40 |
| Roads and infrastructure | |
| Road beds | 40 |
| Road surfaces | 5 - 20 |
| Infrastructure | 20 - 30 |
| Bridges | 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.

The school buildings which are owned by the Municipality but in use by the Halifax Regional Centre for Education 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 Centre for Education.

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.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

1. Significant accounting policies (continued):

- 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.
- (p) Inventories of supplies:
Inventories of supplies held for consumption are recorded at the lower of cost or replacement cost.
- (q) Expenses:
Expenses are recognized in the year the events giving rise to the expenses occur 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, 2018 | June 30, 2017 | March 31, 2018 |
|---|-------------------|-------------------|-------------------|
| Halifax Regional Municipality | \$ 403,881 | \$ 420,764 | \$ 178,356 |
| Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library | 9,009 | 7,010 | 8,936 |
| Total | \$ 412,890 | \$ 427,774 | \$ 187,292 |

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, 2018 | June 30, 2017 | March 31, 2018 |
|------------------|------------------|------------------|-------------------|
| Taxes receivable | \$ 46,330 | \$ 47,538 | \$ 34,829 |
| Allowance | (2,305) | (3,767) | (3,713) |
| Total | \$ 44,025 | \$ 43,771 | \$ 31,116 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

4. Accounts receivable:

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|-----------------------|------------------|------------------|-------------------|
| Federal government | \$ 24,054 | \$ 22,811 | \$ 32,023 |
| Provincial government | 15,664 | 14,580 | 9,298 |
| Other receivables | 21,380 | 22,077 | 23,888 |
| Allowance | (9,845) | (14,844) | (11,540) |
| Total | \$ 51,253 | \$ 44,624 | \$ 53,669 |

5. Investments:

Money market instruments include Provincial treasury bills 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, 2018.

Bonds of Provincial governments and their guarantees mature on December 31, 2018. The weighted average yield on market value of these bonds is 1.60% at June 30, 2018 (June 30, 2017 - 1.10%, March 31, 2018 - 2.20%).

| | June 30, 2018 | | June 30, 2017 | | March 31, 2018 | |
|--|------------------|------------------|------------------|------------------|-------------------|------------------|
| | Cost | Market value | Cost | Market value | Cost | Market value |
| Money market instruments | \$ 44,776 | \$ 44,927 | \$ 83 | \$ 83 | \$ 65,782 | \$ 66,056 |
| Bonds of Federal and Provincial governments and their guarantees | 2,017 | 2,044 | 11,015 | 11,144 | 10,020 | 10,050 |
| Total | \$ 46,793 | \$ 46,971 | \$ 11,098 | \$ 11,227 | \$ 75,802 | \$ 76,106 |

The investment income earned on money market instruments is \$1,371 (June 30, 2017 - \$940, March 31, 2018 - \$4,429) and on bonds of Federal and Provincial governments and their guarantees is \$42 (June 30, 2017 - \$64, March 31, 2018 - \$241).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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 reports under International Financial Reporting Standards ("IFRS").

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

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|---|-------------------|-------------------|-------------------|
| Financial position | | | |
| Current assets | \$ 91,652 | \$ 92,899 | \$ 93,333 |
| Capital assets | 1,239,693 | 1,094,421 | 1,242,055 |
| Total assets | 1,331,345 | 1,187,320 | 1,335,388 |
| Current liabilities | 54,167 | 50,250 | 63,989 |
| Long-term liabilities | 1,105,197 | 984,974 | 1,103,737 |
| Total liabilities | 1,159,364 | 1,035,224 | 1,167,726 |
| Net assets | \$ 171,981 | \$ 152,096 | \$ 167,662 |
| Results of operations | | | |
| Revenues | \$ 33,607 | \$ 33,809 | \$ 138,145 |
| Operating expenses | (30,880) | (30,856) | (124,815) |
| Financing expenses | (1,958) | (2,078) | (8,086) |
| Other income | 4,884 | 4,296 | 21,505 |
| Regulatory deferral account amortization | (48) | (48) | (192) |
| Net income before grant in lieu of tax | 5,605 | 5,123 | 26,557 |
| Grant in lieu of tax | (1,286) | (1,207) | (4,774) |
| Increase in investment before remeasurement gain (loss) | 4,319 | 3,916 | 21,783 |
| Investment, beginning of period | 167,662 | 147,629 | 147,629 |
| Change in investment through remeasurement gain (loss) | - | 551 | (1,750) |
| Investment, end of period | \$ 171,981 | \$ 152,096 | \$ 167,662 |

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

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|------------------------|------------------|------------------|-------------------|
| Revenues | | | |
| Grant in lieu of tax | \$ 1,286 | \$ 1,207 | \$ 4,774 |
| Expenses | | | |
| Stormwater charge | \$ 959 | \$ 959 | \$ 3,847 |
| Fire protection charge | \$ 1,773 | \$ 1,864 | \$ 7,243 |

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, 2018
(In thousands of dollars)

7. Accounts payable and accrued liabilities:

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|----------------------------|-------------------|-------------------|-------------------|
| Trade accounts payable | \$ 34,724 | \$ 33,367 | \$ 44,483 |
| Federal government | 11,011 | 14,863 | 9,256 |
| Provincial government | 13,985 | 9,042 | 10,677 |
| Salaries and wages payable | 7,583 | 6,750 | 5,828 |
| Accrued liabilities | 63,188 | 69,428 | 34,709 |
| Accrued interest | 622 | 756 | 1,947 |
| Total | \$ 131,113 | \$ 134,206 | \$ 106,900 |

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"). There are thirteen employers participating in the HRM Plan including 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 \$8,139 for the period ending June 30, 2018 (June 30, 2017 - \$8,678, March 31, 2018 - \$35,516). 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, 2016. The next actuarial valuation, at December 31, 2017, is to be filed by September 30, 2018. The interest rate used in the last filed valuation was 6.40% per year. The following estimates as at December 31, 2017 are based on the actuarial valuation as at December 31, 2016 extrapolated to December 31, 2017 and is based on a best estimate discount rate assumption of 6.40% per annum (2016 - 7.25%).

| | 2018 Extrapolated | 2017 Extrapolated |
|---|----------------------|----------------------|
| Actuarial value of plan assets | \$ 1,765,561 | \$ 1,621,183 |
| Estimated present value of accrued pension benefits | (1,880,173) | (1,607,539) |
| Estimated funding surplus (deficit) | \$ (114,612) | \$ 13,644 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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, 2018. The last actuarial valuation of the police health trust benefits was conducted as at March 31, 2017. 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:

| | 2018 | 2017 |
|--|------------------|------------------|
| Accrued benefit obligation, beginning of year | \$ 64,613 | \$ 62,219 |
| Current period benefit cost | 5,098 | 4,543 |
| Benefit payments | (5,299) | (5,802) |
| Interest cost | 1,683 | 1,780 |
| Actuarial loss (gain) | (6,235) | 1,873 |
| Accrued benefit obligation, end of year | \$ 59,860 | \$ 64,613 |
| Main assumptions used for fiscal year-end disclosure | | |
| Discount rate | 2.51% | 2.51% |
| Salary increase | 3% plus merit | 3% plus merit |
| Main assumptions used for expense calculation | | |
| Discount rate | 2.84% | 2.89% |
| Salary increase | 3% plus merit | 3% plus merit |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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, 2018 is estimated to include the following components:

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|---|------------------|------------------|-------------------|
| Accrued benefit obligation | | | |
| Retiring allowances | \$ 32,815 | \$ 32,456 | \$ 32,815 |
| Sick leave | 14,571 | 18,308 | 14,571 |
| HRM pension contributions for employees on long-term disability | 4,771 | 5,230 | 4,771 |
| Police Health Trust | 2,318 | 2,148 | 2,318 |
| Other | 5,385 | 6,471 | 5,385 |
| | 59,860 | 64,613 | 59,860 |
| Unamortized actuarial loss | (1,656) | (9,110) | (1,656) |
| Accrued liability to end of period | 658 | 933 | - |
| Benefit liability | \$ 58,862 | \$ 56,436 | \$ 58,204 |

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, 2018 | March 31, 2017 |
|--|-------------------|-------------------|
| Current period benefit cost | \$ 5,098 | \$ 4,543 |
| Amortization of actuarial loss | 1,219 | 1,088 |
| Other employee benefit expense | 6,317 | 5,631 |
| Other employee benefit interest expense | 1,683 | 1,780 |
| Total expense related to other employee benefit plans | \$ 8,000 | \$ 7,411 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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 post closure costs discounted using a long-term borrowing rate of 3.18% (June 30, 2017 - 2.32%, March 31, 2018 - 2.84%) and a forecasted inflation rate of 2.22% (June 30, 2017 - 1.32%, March 31, 2018 - 2.16%).

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 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 continuous monitoring of the site is anticipated to be ongoing.

Otter Lake Landfill:

The Otter Lake Landfill site opened during the year ended March 31, 1999 and is expected to accept waste for another 18 years, until the fiscal year ended March 31, 2036.

The site's design consists of nine cell phases with an expected total capacity of 5,158,956 tonnes (June 30, 2017 - 5,200,000 tonnes, March 31, 2018 - 5,158,956 tonnes).

Post closure care activities for this site, 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. The Municipality has signed a long-term contract with a third party to operate the Otter Lake Landfill. Under the terms of the operating agreement, the third party is responsible for the capital cost to close Cell 7. The long-term post closure costs remain a liability of the Municipality.

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.

A reserve has been established to fund the post closure care activities for the landfill sites described above.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

10. Solid waste management facilities liabilities (continued):

| | Sackville | Otter Lake | Mengoni | June 30, 2018 Total |
|---|-----------|------------|----------|---------------------------|
| Estimated present value of closure and post closure costs | \$ 19,323 | \$ 35,948 | \$ 2,539 | \$ 57,810 |
| Less: expenses incurred | 18,028 | 34,195 | 2,329 | 54,552 |
| | 1,295 | 1,753 | 210 | 3,258 |
| Reserve fund | | | | 8,621 |
| Excess of available reserves over liability | | | | \$ (5,363) |

| | Sackville | Otter Lake | Mengoni | June 30, 2017 Total |
|---|-----------|------------|----------|---------------------------|
| Estimated present value of closure and post closure costs | \$ 19,785 | \$ 36,864 | \$ 2,521 | \$ 59,170 |
| Less: expenses incurred | 17,982 | 26,686 | 2,311 | 46,979 |
| | 1,803 | 10,178 | 210 | 12,191 |
| Reserve fund | | | | 16,000 |
| Excess of available reserves over liability | | | | \$ (3,809) |

| | Sackville | Otter Lake | Mengoni | March 31, 2018 Total |
|---|-----------|------------|----------|----------------------------|
| Estimated present value of closure and post closure costs | \$ 19,196 | \$ 36,046 | \$ 2,494 | \$ 57,736 |
| Less: expenses incurred | 18,028 | 34,195 | 2,329 | 54,552 |
| | 1,168 | 1,851 | 165 | 3,184 |
| Reserve fund | | | | 8,583 |
| Excess of available reserves over liability | | | | \$ (5,399) |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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 30, 31 and 32).

Principal payments required in each of the next five years and thereafter on debt held as at June 30, 2018 are as follows:

| | | |
|------------|----|---------|
| 2019 | \$ | 15,691 |
| 2020 | | 31,785 |
| 2021 | | 33,648 |
| 2022 | | 21,678 |
| 2023 | | 19,252 |
| Thereafter | | 58,298 |
| | \$ | 180,352 |

12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at June 30, 2018 are \$7,256 (June 30, 2017 - \$7,202, March 31, 2018 - \$7,409).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

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:

| | | |
|-------|----|--------|
| 2019 | \$ | 6,352 |
| 2020 | | 5,106 |
| 2021 | | 4,226 |
| 2022 | | 2,150 |
| 2023 | | 1,888 |
| Total | \$ | 19,722 |

- (b) The Municipality and its consolidated entities have 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:

| | | |
|-------|----|--------|
| 2019 | \$ | 6,623 |
| 2020 | | 5,326 |
| 2021 | | 4,495 |
| 2022 | | 4,322 |
| 2023 | | 3,537 |
| Total | \$ | 24,303 |

- (c) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments of approximately \$41,455 (June 30, 2017 - \$38,253, March 31, 2018 - \$41,455) for each of the next five years.
- (d) The Province of Nova Scotia has a 25 year lease agreement with Argyle Developments Inc. and others for a design construction agreement for the new Halifax Convention Centre (HCC). The Municipality is not a party to that lease but, under a separate agreement with the Province of Nova Scotia, has agreed to share 50% of the "Annual Base Rent". The Annual Base Rent covers the long-term financing for the facility and is \$10,760 per year. The Municipality's share is \$5,380. The Municipality has also agreed to share in 50% of the facility maintenance costs, property tax, operating costs, lifecycle costs and the annual operating deficit.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

14. Tangible capital assets:

| Cost | Balance at March 31, 2018 | Additions (Net of Transfers) | Disposals | Balance at June 30, 2018 |
|---------------------------|------------------------------|------------------------------------|-------------------|-----------------------------|
| Land | \$ 285,988 | \$ - | \$ - | \$ 285,988 |
| Land improvements | 267,578 | - | - | 267,578 |
| Buildings | 606,780 | - | - | 606,780 |
| Vehicles | 260,420 | 2,460 | (485) | 262,395 |
| Machinery and equipment | 103,921 | 20 | - | 103,941 |
| Roads and infrastructure | 1,978,983 | 4,291 | - | 1,983,274 |
| Dams | 480 | - | - | 480 |
| Ferries | 39,209 | - | (7,599) | 31,610 |
| Leasehold improvements | 3,030 | - | - | 3,030 |
| Assets under construction | 43,588 | 16,051 | - | 59,639 |
| Total | \$ 3,589,977 | \$ 22,822 | \$ (8,084) | \$ 3,604,715 |

| Accumulated amortization | Balance at March 31, 2018 | Disposals | Amortization Expense | Balance at June 30, 2018 |
|-----------------------------|------------------------------|-------------------|-------------------------|-----------------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Land improvements | 196,055 | - | 1,269 | 197,324 |
| Buildings | 267,214 | - | 5,651 | 272,865 |
| Vehicles | 157,197 | (468) | 4,079 | 160,808 |
| Machinery and equipment | 47,626 | - | 4,574 | 52,200 |
| Roads and infrastructure | 1,037,877 | - | 19,608 | 1,057,485 |
| Dams | 480 | - | - | 480 |
| Ferries | 17,362 | (7,336) | 324 | 10,350 |
| Leasehold improvements | 1,625 | - | 43 | 1,668 |
| Assets under construction | - | - | - | - |
| Total | \$ 1,725,436 | \$ (7,804) | \$ 35,548 | \$ 1,753,180 |

| | Net book value March 31, 2018 | Net book value June 30, 2018 |
|---------------------------|----------------------------------|---------------------------------|
| Land | \$ 285,988 | \$ 285,988 |
| Land improvements | 71,523 | 70,254 |
| Buildings | 339,566 | 333,915 |
| Vehicles | 103,223 | 101,587 |
| Machinery and equipment | 56,295 | 51,741 |
| Roads and infrastructure | 941,106 | 925,789 |
| Dams | - | - |
| Ferries | 21,847 | 21,260 |
| Leasehold improvements | 1,405 | 1,362 |
| Assets under construction | 43,588 | 59,639 |
| Total | \$ 1,864,541 | \$ 1,851,535 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

14. Tangible capital assets:

| Cost | Balance at March 31, 2017 | Additions (Net of Transfers) | Disposals | Balance at June 30, 2017 |
|---------------------------|------------------------------|------------------------------------|-------------|-----------------------------|
| Land | \$ 280,069 | \$ 362 | \$ - | \$ 280,431 |
| Land improvements | 257,943 | 533 | - | 258,476 |
| Buildings | 553,779 | 223 | - | 554,002 |
| Vehicles | 233,627 | 3,787 | - | 237,414 |
| Machinery and equipment | 95,208 | 1,407 | - | 96,615 |
| Roads and infrastructure | 1,907,547 | 8,602 | - | 1,916,149 |
| Dams | 480 | - | - | 480 |
| Ferries | 32,643 | - | - | 32,643 |
| Leasehold improvements | 3,030 | - | - | 3,030 |
| Assets under construction | 46,802 | 34,293 | - | 81,095 |
| Total | \$ 3,411,128 | \$ 49,207 | \$ - | \$ 3,460,335 |

| Accumulated amortization | Balance at March 31, 2017 | Disposals | Amortization Expense | Balance at June 30, 2017 |
|---------------------------|------------------------------|-------------|-------------------------|-----------------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Land improvements | 191,486 | - | 1,138 | 192,624 |
| Buildings | 246,805 | - | 5,035 | 251,840 |
| Vehicles | 144,239 | - | 3,553 | 147,792 |
| Machinery and equipment | 35,095 | - | 4,132 | 39,227 |
| Roads and infrastructure | 965,096 | - | 19,347 | 984,443 |
| Dams | 480 | - | - | 480 |
| Ferries | 15,911 | - | 331 | 16,242 |
| Leasehold improvements | 1,453 | - | 43 | 1,496 |
| Assets under construction | - | - | - | - |
| Total | \$ 1,600,565 | \$ - | \$ 33,579 | \$ 1,634,144 |

| | Net book value March 31, 2017 | Net book value June 30, 2017 |
|---------------------------|----------------------------------|---------------------------------|
| Land | \$ 280,069 | \$ 280,431 |
| Land improvements | 66,457 | 65,852 |
| Buildings | 306,974 | 302,162 |
| Vehicles | 89,388 | 89,622 |
| Machinery and equipment | 60,113 | 57,388 |
| Roads and infrastructure | 942,451 | 931,706 |
| Dams | - | - |
| Ferries | 16,732 | 16,401 |
| Leasehold improvements | 1,577 | 1,534 |
| Assets under construction | 46,802 | 81,095 |
| Total | \$ 1,810,563 | \$ 1,826,191 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

14. Tangible capital assets:

| Cost | Balance at March 31, 2017 | Additions (Net of Transfers) | Disposals | Balance at March 31, 2018 |
|---------------------------|------------------------------|------------------------------------|--------------------|------------------------------|
| Land | \$ 280,069 | \$ 5,941 | \$ (22) | \$ 285,988 |
| Land improvements | 257,943 | 9,635 | - | 267,578 |
| Buildings | 553,779 | 53,001 | - | 606,780 |
| Vehicles | 233,627 | 28,170 | (1,377) | 260,420 |
| Machinery and equipment | 95,208 | 13,964 | (5,251) | 103,921 |
| Roads and infrastructure | 1,907,547 | 77,771 | (6,335) | 1,978,983 |
| Dams | 480 | - | - | 480 |
| Ferries | 32,643 | 6,566 | - | 39,209 |
| Leasehold improvements | 3,030 | - | - | 3,030 |
| Assets under construction | 46,802 | (3,214) | - | 43,588 |
| Total | \$ 3,411,128 | \$ 191,834 | \$ (12,985) | \$ 3,589,977 |

| Accumulated amortization | Balance at March 31, 2017 | Disposals | Amortization Expense | Balance at March 31, 2018 |
|---------------------------|------------------------------|--------------------|-------------------------|------------------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Land improvements | 191,486 | - | 4,569 | 196,055 |
| Buildings | 246,805 | - | 20,409 | 267,214 |
| Vehicles | 144,239 | (1,207) | 14,165 | 157,197 |
| Machinery and equipment | 35,095 | (5,251) | 17,782 | 47,626 |
| Roads and infrastructure | 965,096 | (6,335) | 79,116 | 1,037,877 |
| Dams | 480 | - | - | 480 |
| Ferries | 15,911 | - | 1,451 | 17,362 |
| Leasehold improvements | 1,453 | - | 172 | 1,625 |
| Assets under construction | - | - | - | - |
| Total | \$ 1,600,565 | \$ (12,793) | \$ 137,664 | \$ 1,725,436 |

| | Net book value March 31, 2017 | Net book value March 31, 2018 |
|---------------------------|----------------------------------|----------------------------------|
| Land | \$ 280,069 | \$ 285,988 |
| Land improvements | 66,457 | 71,523 |
| Buildings | 306,974 | 339,566 |
| Vehicles | 89,388 | 103,223 |
| Machinery and equipment | 60,113 | 56,295 |
| Roads and infrastructure | 942,451 | 941,106 |
| Dams | - | - |
| Ferries | 16,732 | 21,847 |
| Leasehold improvements | 1,577 | 1,405 |
| Assets under construction | 46,802 | 43,588 |
| Total | \$ 1,810,563 | \$ 1,864,541 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

14. Tangible capital assets (continued):

- (a) Assets under construction:
Assets under construction having a value of \$59,639 (June 30, 2017 - \$81,095, March 31, 2018 - \$43,588) 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 \$3,728 (June 30, 2017 - \$3,523, March 31, 2018 - \$15,949) and is comprised of roads and infrastructure in the amount of \$3,728 (June 30, 2017 - \$3,523, March 31, 2018 - \$15,931), land and land improvements having a value of \$nil (June 30, 2017 - \$nil, March 31, 2018 - \$18).
- (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 \$nil (June 30, 2017 - \$nil, March 31, 2018 - \$nil).
- (f) Roads and infrastructure:
Roads and infrastructure at June 30, 2018 have a net book value of \$925,789 (June 30, 2017 - \$931,706, March 31, 2018 - \$941,106) and are comprised of: road beds - \$267,880 (June 30, 2017 - \$274,237, March 31, 2018 - \$271,049), road surfaces - \$277,296 (June 30, 2017 - \$289,587, March 31, 2018 - \$287,615), infrastructure - \$366,705 (June 30, 2017 - \$353,672, March 31, 2018 - \$368,459) and bridges - \$13,908 (June 30, 2017 - \$14,210, March 31, 2018 - \$13,983).
- (g) Buildings:
Buildings at June 30, 2018 have a net book value of \$333,915 (June 30, 2017 - \$302,161, March 31, 2018 - \$339,566) and are comprised of: structure and electrical - \$119,161 (June 30, 2017 - \$105,098, March 31, 2018 - \$120,320), mechanical, roof, exterior architecture, and site work - \$168,990 (June 30, 2017 - \$153,822, March 31, 2018 - \$172,315), and interior architecture - \$45,764 (June 30, 2017 - \$43,241, March 31, 2018 - \$46,931).
- (h) Land Improvements:
Land improvements at June 30, 2018 have a net book value of \$70,254 (June 30, 2017 - \$65,852, March 31, 2018 - \$71,523) and are comprised of: bridges, docks, seawalls, and wharves - \$17,900 (June 30, 2017 - \$16,988, March 31, 2018 - \$18,081), sports fields and skateparks - \$22,085 (June 30, 2017 - \$21,523, March 31, 2018 - \$22,359), playground and other land improvements - \$25,567 (June 30, 2017 - \$22,210, March 31, 2018 - \$26,161), and trails - \$4,702 (June 30, 2017 - \$5,131, March 31, 2018 - \$4,922).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

15. Accumulated surplus:

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

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|--|---------------------|---------------------|---------------------|
| Surplus | | | |
| Invested in tangible capital assets | \$ 1,671,183 | \$ 1,641,713 | \$ 1,684,479 |
| Other | 24,774 | (594) | 9,124 |
| Equity in Halifax Regional Water Commission (note 6) | 171,981 | 152,096 | 167,662 |
| Funded by reserves | | | |
| Landfill closure costs | (3,258) | (12,191) | (3,184) |
| Unfunded | | | |
| Employee future benefits, accrued interest and other | (16,315) | (15,816) | (17,364) |
| Total surplus | 1,848,365 | 1,765,208 | 1,840,717 |
| Risk reserves set aside by Council | | | |
| Insurance and risk | 4,107 | 4,044 | 4,089 |
| Police officer on the job injury | 2,117 | 1,961 | 2,102 |
| Operating stabilization | 8,856 | 8,952 | 8,875 |
| General contingency | 12,144 | 896 | 12,233 |
| Total risk reserves set aside by Council | 27,224 | 15,853 | 27,299 |
| Obligation reserves set aside by Council | | | |
| Landfill closure and post closure costs | 8,621 | 16,000 | 8,583 |
| Municipal election | 1,182 | 751 | 1,073 |
| Convention centre | 8,654 | 4,843 | 7,633 |
| Capital fund | 15,772 | 15,254 | 14,756 |
| Fleet vehicles and equipment | 2,481 | 2,267 | 2,375 |
| Central Library recapitalization | 3,614 | 2,710 | 3,382 |
| Building recapitalization and replacement | 4,217 | 4,111 | 4,196 |
| Multi-District facilities | 7,385 | 3,887 | 7,252 |
| Transit capital | 4,879 | 9,400 | 4,858 |
| Solid waste facilities | 15,355 | 13,938 | 14,724 |
| Total obligation reserves set aside by Council | 72,160 | 73,161 | 68,832 |
| Opportunity reserves set aside by Council | | | |
| Strategic capital | 22,330 | 42,048 | 20,738 |
| Parkland development | 4,302 | 5,623 | 3,805 |
| Business/Industrial parks expansion | 35,947 | 30,489 | 33,571 |
| Community and events | 4,843 | 3,631 | 4,825 |
| Gas tax | 15,756 | 18,594 | 9,077 |
| Debt principal and interest repayment | 35,248 | 20,592 | 31,398 |
| Total opportunity reserves set aside by Council | 118,426 | 120,977 | 103,414 |
| Total accumulated surplus | \$ 2,066,175 | \$ 1,975,199 | \$ 2,040,262 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

16. Contingent liabilities:

- (a) As of June 30, 2018, there are a number of legal 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 with the exception of the following:
 - i) The Municipality has been named as a defendant in a legal action claiming damages in the amount of \$120,000,000. As this proceeding is at an early stage, it is not possible at this time for management to determine the likelihood of loss, or the timing of resolution of the matter. Accordingly, no provision for losses has been reflected in the accounts of the Municipality for this matter.
- (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 proceedings.
- (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 21.5% at June 30, 2018 (June 30, 2017 - 21.6%, March 31, 2018 - 21.5%). As at June 30, 2018, total outstanding debt is \$212,819 (June 30, 2017 - \$223,342, March 31, 2018 - \$214,413), with maturity dates ranging from 2017 to 2026. The Municipality is responsible for outstanding debt of \$45,500 (June 30, 2017 - \$52,000, March 31, 2018 - \$45,500) 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, 2018
(In thousands of dollars)

18. Amounts contributed for provincially mandated services:

| | Budget | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|-----------------------|------------------|------------------|------------------|-------------------|
| School boards | \$ 38,943 | \$ 38,943 | \$ 37,863 | \$ 151,386 |
| Assessment services | 1,772 | 1,778 | 1,746 | 6,893 |
| Social housing | 890 | 890 | 881 | 3,518 |
| Correctional services | 1,688 | 1,676 | 1,671 | 6,685 |
| Total | \$ 43,293 | \$ 43,287 | \$ 42,161 | \$ 168,482 |

(a) School boards:

The Municipality is required to provide a mandatory contribution in the amount of \$35,081 (June 30, 2017 - \$33,872, March 31, 2018 - \$135,490) and supplementary contributions of \$3,862 (June 30, 2017 - \$3,991, March 31, 2018 - \$15,896) to the Halifax Regional Centre for Education 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:

The Municipality is 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, 2018
(In thousands of dollars)

19. Budget data:

The budget data presented in these consolidated financial statements is based upon the fiscal 2018/19 operating and capital budgets approved by Council on April 24, 2018, 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 2018/19 Council approved budgets have been modified to reflect these adjustments.

The chart below reconciles the Council approved budgets to the annual budget figures reported for consolidated financial statement purposes.

| | 2019 | 2018 |
|---|---------------------|---------------------|
| Revenue | | |
| Operating budget | \$ 918,853 | \$ 895,735 |
| Capital budget | 128,584 | 187,269 |
| | <u>1,047,437</u> | <u>1,083,004</u> |
| Less: | | |
| Miscellaneous capital funding | (2,000) | (5,000) |
| Principal and interest recovery from Halifax Regional Water Commission | (8,776) | (9,164) |
| Tax concessions | (6,635) | (5,995) |
| Transfers from reserves to capital | (21,424) | (49,800) |
| Transfers from operating to capital | (36,200) | (36,900) |
| Long-term debt issued | (29,800) | (32,765) |
| | <u>(104,835)</u> | <u>(139,624)</u> |
| Add: | | |
| Revenues from agencies, boards and commissions | 28,400 | 28,344 |
| Restricted area rate surpluses | 1,863 | 3,331 |
| Proceeds from sale of assets deposited to reserves | 2,412 | 8,005 |
| Interest on reserves | 2,847 | 2,120 |
| Development levies in reserves | 1,138 | 1,250 |
| Other reserve revenue | 5,287 | 2,409 |
| Tangible capital asset related adjustments | 3,539 | 15,331 |
| Increase in investment of the Halifax Regional Water Commission before remeasurement gain (loss) | 22,000 | 21,800 |
| | <u>67,486</u> | <u>82,590</u> |
| Total revenue | \$ 1,010,088 | \$ 1,025,970 |

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(In thousands of dollars)

19. Budget data (continued):

| | 2019 | 2018 |
|--|------------------|------------------|
| Expenses | | |
| Operating budget | \$ 918,853 | \$ 895,735 |
| Less: | | |
| Tax concessions | (6,635) | (5,995) |
| Transfers from operating to capital | (36,200) | (36,900) |
| Transfers from operating to reserves | (16,933) | (25,008) |
| Change in solid waste management facilities liabilities | 74 | (7,975) |
| Principal and interest payments made on behalf of Halifax Regional Water Commission | (8,776) | (9,164) |
| Long-term debt redeemed | (34,660) | (35,792) |
| | (103,130) | (120,834) |
| Add: | | |
| Expenses from agencies, boards and commissions | 31,000 | 31,590 |
| Cost of lots sold in business parks | 144 | 1,338 |
| Application of restricted area rate surpluses | 1,863 | 3,331 |
| Tangible capital assets adjustments including amortization | 140,920 | 158,894 |
| | 173,927 | 195,153 |
| Total expenses | 989,650 | 970,054 |
| Annual surplus | \$ 20,438 | \$ 55,916 |

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, diversity, inclusion, legal, municipal clerk, external services; office of the Auditor General, finance, asset management, information, communications, technology, and the office of the Chief Administrative Officer.

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at June 30, 2018
(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 33, 34 and 35).

HALIFAX REGIONAL MUNICIPALITY

Schedule of Remuneration of Members of Council and Chief Administrative Officer

As at June 30, 2018
(In thousands of dollars)

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|-------------------------------|------------------|------------------|-------------------|
| Council members: | | | |
| M. Savage, Mayor | \$ 45 | \$ 44 | \$ 177 |
| S. Adams | 22 | 21 | 86 |
| S. Austin | 22 | 21 | 86 |
| L. Blackburn | 22 | 21 | 86 |
| S. Cleary | 22 | 21 | 86 |
| S. Craig | 22 | 23 | 91 |
| D. Hendsbee | 22 | 21 | 86 |
| B. Karsten | 22 | 21 | 86 |
| T. Mancini | 22 | 21 | 86 |
| W. Mason | 24 | 21 | 89 |
| L. Nicoll | 22 | 21 | 86 |
| T. Outhit | 22 | 21 | 86 |
| L. Smith | 22 | 21 | 86 |
| S. Streach | 22 | 21 | 86 |
| R. Walker | 22 | 21 | 86 |
| M. Whitman | 22 | 21 | 86 |
| R. Zurawski | 22 | 21 | 86 |
| Chief Administrative Officer: | | | |
| J. Dubé | 68 | 67 | 272 |

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, 2018
(In thousands of dollars)

| | Term (years) | Interest rate - % | Matures | Balance March 31, 2018 | Issued | Redeemed | Balance June 30, 2018 |
|--|-----------------|----------------------|---------|------------------------------|-----------|-----------|-----------------------------|
| Municipal Finance Corporation: | | | | | | | |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | \$ 38,500 | \$ - | \$ - | \$ 38,500 |
| 05-B-1 | 15 | 3.63/4.83 | 2020 | 9,676 | - | - | 9,676 |
| 08-A-1 | 10 | 3.75/4.884 | 2018 | 2,650 | - | - | 2,650 |
| 08-B-1 | 10 | 3.1/5.095 | 2018 | 2,474 | - | - | 2,474 |
| 09-A-1 | 15 | 1.0/5.644 | 2024 | 17,390 | - | 4,395 | 12,995 |
| 09-B-1 | 10 | 0.97/4.329 | 2019 | 1,300 | - | - | 1,300 |
| 10-A-1 | 10 | 1.51/4.5 | 2020 | 6,120 | - | 2,040 | 4,080 |
| 10-B-1 | 10 | 1.55/3.87 | 2020 | 8,018 | - | - | 8,018 |
| 11-A-1 | 10 | 1.63/4.221 | 2021 | 5,300 | - | 1,325 | 3,975 |
| 11-B-1 | 10 | 1.219/3.645 | 2021 | 4,406 | - | - | 4,406 |
| 12-A-1 | 10 | 1.636/3.48 | 2022 | 7,400 | - | 1,480 | 5,920 |
| 12-B-1 | 10 | 1.51/3.16 | 2022 | 4,800 | - | - | 4,800 |
| 13-A-1 | 10 | 1.33/2.979 | 2023 | 14,160 | - | 2,360 | 11,800 |
| 13-B-1 | 10 | 1.285/3.614 | 2023 | 2,202 | - | - | 2,202 |
| 14-A-1 | 10 | 1.245/3.347 | 2024 | 15,313 | - | 2,188 | 13,125 |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | 14,196 | - | - | 14,196 |
| 15-A-1 | 10 | 1.011/2.786 | 2025 | 21,600 | - | 2,700 | 18,900 |
| 15-B-1 | 10 | 1-040/2.894 | 2025 | 8,106 | - | - | 8,106 |
| 16-A-1 | 10 | 1.150/2.925 | 2026 | 17,550 | - | 1,950 | 15,600 |
| 17-A-1 | 10 | 1.20/2.653 | 2027 | 8,241 | - | 824 | 7,417 |
| 17-B-1 | 10 | 1.734/3.073 | 2027 | 11,110 | - | - | 11,110 |
| 18-A-1 | 10 | 2.06/3.2995 | 2028 | - | 19,567 | - | 19,567 |
| | | | | 220,512 | 19,567 | 19,262 | 220,817 |
| Federation of Canadian Municipalities: | | | | | | | |
| FCM | 20 | 2.0 | 2032 | 3,000 | - | - | 3,000 |
| GMIF12028 | 10 | 1.75 | 2025 | 2,033 | - | - | 2,033 |
| Misc.: | | | | | | | |
| 5% stock Permanent | | 5.0 | - | 2 | - | - | 2 |
| Sackville Landfill Trust: | | | | | | | |
| Acadia School | 20 | 7.0 | 2018 | 15 | - | 15 | - |
| | | | | 225,562 | 19,567 | 19,277 | 225,852 |
| Less: Long-term debt recoverable from the Halifax Regional Water Commission: | | | | | | | |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | (7,000) | - | - | (7,000) |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | (38,500) | - | - | (38,500) |
| | | | | (45,500) | - | - | (45,500) |
| Long-term debt | | | | \$ 180,062 | \$ 19,567 | \$ 19,277 | \$ 180,352 |

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at June 30, 2018
(In thousands of dollars)

| | Term (years) | Interest rate - % | Matures | Balance March 31, 2017 | Issued | Redeemed | Balance June 30, 2017 |
|--|-----------------|----------------------|-----------|------------------------------|-----------------|------------------|-----------------------------|
| Municipal Finance Corporation: | | | | | | | |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | \$ 44,000 | \$ - | \$ - | \$ 44,000 |
| 05-B-1 | 15 | 3.63/4.83 | 2020 | 10,885 | - | - | 10,885 |
| 07-A-1 | 10 | 4.45/4.63 | 2017 | 1,957 | - | 1,957 | - |
| 07-B-1 | 10 | 4.65/5.01 | 2017 | 880 | - | - | 880 |
| 08-A-1 | 10 | 3.75/4.884 | 2018 | 5,300 | - | - | 5,300 |
| 08-B-1 | 10 | 3.1/5.095 | 2018 | 4,948 | - | - | 4,948 |
| 09-A-1 | 15 | 1.0/5.644 | 2024 | 21,786 | - | 4,396 | 17,390 |
| 09-B-1 | 10 | 0.97/4.329 | 2019 | 1,950 | - | - | 1,950 |
| 10-A-1 | 10 | 1.51/4.5 | 2020 | 8,160 | - | 2,040 | 6,120 |
| 10-B-1 | 10 | 1.55/3.87 | 2020 | 10,690 | - | - | 10,690 |
| 11-A-1 | 10 | 1.63/4.221 | 2021 | 6,625 | - | 1,325 | 5,300 |
| 11-B-1 | 10 | 1.219/3.645 | 2021 | 5,507 | - | - | 5,507 |
| 12-A-1 | 10 | 1.636/3.48 | 2022 | 8,880 | - | 1,480 | 7,400 |
| 12-B-1 | 10 | 1.51/3.16 | 2022 | 5,760 | - | - | 5,760 |
| 13-A-1 | 10 | 1.33/2.979 | 2023 | 16,520 | - | 2,360 | 14,160 |
| 13-B-1 | 10 | 1.285/3.614 | 2023 | 2,569 | - | - | 2,569 |
| 14-A-1 | 10 | 1.245/3.347 | 2024 | 17,500 | - | 2,187 | 15,313 |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | 16,224 | - | - | 16,224 |
| 15-A-1 | 10 | 1.011/2.786 | 2025 | 24,300 | - | 2,700 | 21,600 |
| 15-B-1 | 10 | 1.040/2.894 | 2025 | 9,119 | - | - | 9,119 |
| 16-A-1 | 10 | 1.150/2.925 | 2026 | 19,500 | - | 1,950 | 17,550 |
| 17-A-1 | 10 | 1.20/2.653 | 2027 | - | 8,241 | - | 8,241 |
| | | | | 243,060 | 8,241 | 20,395 | 230,906 |
| Federation of Canadian Municipalities: | | | | | | | |
| FCM | 20 | 2.0 | 2032 | 3,200 | - | - | 3,200 |
| GMIF12028 | 10 | 1.75 | 2025 | 2,287 | - | - | 2,287 |
| Misc.: | | | | | | | |
| 5% stock Permanent | | 5.0 | - | 2 | - | - | 2 |
| Sackville Landfill Trust: | | | | | | | |
| Acadia School | 20 | 7.0 | 2018 | 104 | - | 21 | 83 |
| | | | | 248,653 | 8,241 | 20,416 | 236,478 |
| Less: Long-term debt recoverable from the Halifax Regional | | | | | | | |
| Water Commission: | | | | | | | |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | (8,000) | - | - | (8,000) |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | (44,000) | - | - | (44,000) |
| Other debt | 1 to 4 | 2.55/6.875 | 2015/2017 | (66) | - | (66) | - |
| | | | | (52,066) | - | (66) | (52,000) |
| Long-term debt | | | | \$ 196,587 | \$ 8,241 | \$ 20,350 | \$ 184,478 |

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at June 30, 2018
(In thousands of dollars)

| | Term (years) | Interest rate - % | Matures | Balance March 31, 2017 | Issued | Redeemed | Balance March 31, 2018 |
|--|-----------------|----------------------|-----------|------------------------------|-----------|-----------|------------------------------|
| Municipal Finance Corporation: | | | | | | | |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | \$ 44,000 | \$ - | \$ 5,500 | \$ 38,500 |
| 05-B-1 | 15 | 3.63/4.83 | 2020 | 10,885 | - | 1,209 | 9,676 |
| 07-A-1 | 10 | 4.45/4.63 | 2017 | 1,957 | - | 1,957 | - |
| 07-B-1 | 10 | 4.65/5.01 | 2017 | 880 | - | 880 | - |
| 08-A-1 | 10 | 3.75/4.884 | 2018 | 5,300 | - | 2,650 | 2,650 |
| 08-B-1 | 10 | 3.1/5.095 | 2018 | 4,948 | - | 2,474 | 2,474 |
| 09-A-1 | 15 | 1.0/5.644 | 2024 | 21,786 | - | 4,396 | 17,390 |
| 09-B-1 | 10 | 0.97/4.329 | 2019 | 1,950 | - | 650 | 1,300 |
| 10-A-1 | 10 | 1.51/4.5 | 2020 | 8,160 | - | 2,040 | 6,120 |
| 10-B-1 | 10 | 1.55/3.87 | 2020 | 10,690 | - | 2,672 | 8,018 |
| 11-A-1 | 10 | 1.63/4.221 | 2021 | 6,625 | - | 1,325 | 5,300 |
| 11-B-1 | 10 | 1.219/3.645 | 2021 | 5,507 | - | 1,101 | 4,406 |
| 12-A-1 | 10 | 1.636/3.48 | 2022 | 8,880 | - | 1,480 | 7,400 |
| 12-B-1 | 10 | 1.51/3.16 | 2022 | 5,760 | - | 960 | 4,800 |
| 13-A-1 | 10 | 1.33/2.979 | 2023 | 16,520 | - | 2,360 | 14,160 |
| 13-B-1 | 10 | 1.285/3.614 | 2023 | 2,569 | - | 367 | 2,202 |
| 14-A-1 | 10 | 1.245/3.347 | 2024 | 17,500 | - | 2,187 | 15,313 |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | 16,224 | - | 2,028 | 14,196 |
| 15-A-1 | 10 | 1.011/2.786 | 2025 | 24,300 | - | 2,700 | 21,600 |
| 15-B-1 | 10 | 1.040/2.894 | 2025 | 9,119 | - | 1,013 | 8,106 |
| 16-A-1 | 10 | 1.150/2.925 | 2026 | 19,500 | - | 1,950 | 17,550 |
| 17-A-1 | 10 | 1.20/2.653 | 2027 | - | 8,241 | - | 8,241 |
| 17-B-1 | 10 | 1.734/3.073 | 2027 | - | 11,110 | - | 11,110 |
| | | | | 243,060 | 19,351 | 41,899 | 220,512 |
| Federation of Canadian Municipalities: | | | | | | | |
| FCM | 20 | 2.0 | 2032 | 3,200 | - | 200 | 3,000 |
| GMIF12028 | 10 | 1.75 | 2025 | 2,287 | - | 254 | 2,033 |
| Misc.: | | | | | | | |
| 5% stock Permanent | | 5.0 | - | 2 | - | - | 2 |
| Sackville Landfill Trust: | | | | | | | |
| Acadia School | 20 | 7.0 | 2018 | 104 | - | 89 | 15 |
| | | | | 248,653 | 19,351 | 42,442 | 225,562 |
| Less: Long-term debt recoverable from the Halifax Regional | | | | | | | |
| Water Commission: | | | | | | | |
| 14-B-1 | 10 | 1.20/3.19 | 2024 | (8,000) | - | (1,000) | (7,000) |
| 24-HBR-1 | 20 | 2.84/5.94 | 2024 | (44,000) | - | (5,500) | (38,500) |
| Other debt | 1 to 4 | 2.55/6.875 | 2015/2017 | (66) | - | (66) | - |
| | | | | (52,066) | - | (6,566) | (45,500) |
| Long-term debt | | | | \$ 196,587 | \$ 19,351 | \$ 35,876 | \$ 180,062 |

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2018
(In thousands of dollars)

| Three months ended June 30, 2018 | General Government Services | Protective Services | Transportation Services | Environmental Services | Recreation and Cultural Services | Planning and Development Services | Educational Services | 2018 Total |
|---|-----------------------------------|------------------------|----------------------------|---------------------------|--|---|-------------------------|------------------|
| Revenue | | | | | | | | |
| Taxation | \$ 137,393 | \$ 1,676 | \$ 20,259 | \$ - | \$ - | \$ - | \$ 38,943 | 198,271 |
| Taxation from other governments | 9,965 | - | - | - | - | - | - | 9,965 |
| User fees and charges | 1,626 | 3,347 | 9,629 | 1,136 | 9,683 | 1,561 | - | 26,982 |
| Government grants | 1,040 | 950 | 6,382 | 638 | 1,654 | - | - | 10,664 |
| Development levies | - | - | 38 | 440 | 478 | - | - | 956 |
| Investment income | 1,413 | - | - | - | - | - | - | 1,413 |
| Penalties, fines and interest | 1,582 | 1,647 | - | - | 58 | - | - | 3,287 |
| Land sales, contributions and other revenue | 352 | - | 3,789 | - | 279 | 2,241 | - | 6,661 |
| Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6) | 4,319 | - | - | - | - | - | - | 4,319 |
| Grant in lieu of tax from the Halifax Regional Water Commission | 1,286 | - | - | - | - | - | - | 1,286 |
| Total revenue | 158,976 | 7,620 | 40,097 | 2,214 | 12,152 | 3,802 | 38,943 | 263,804 |
| Expenses | | | | | | | | |
| Salaries, wages and benefits | 12,972 | 41,643 | 25,376 | 625 | 14,971 | 2,843 | - | 98,430 |
| Interest on long-term debt | 25 | 68 | 831 | 32 | 383 | 11 | - | 1,350 |
| Materials, goods, supplies and utilities | 3,243 | 1,431 | 5,365 | 8 | 2,977 | 42 | - | 13,066 |
| Contracted services | 1,780 | 7,411 | 5,102 | 8,684 | 2,015 | 26 | - | 25,018 |
| Other operating expenses | 1,201 | 4,040 | 3,640 | 164 | 5,718 | 314 | - | 15,077 |
| External transfers and grants | 3,140 | 1,676 | 968 | - | 912 | 3,763 | 38,943 | 49,402 |
| Amortization | 5,362 | 1,039 | 24,054 | 669 | 4,410 | 14 | - | 35,548 |
| Total expenses | 27,723 | 57,308 | 65,336 | 10,182 | 31,386 | 7,013 | 38,943 | 237,891 |
| Surplus (deficit) end of period | \$ 131,253 | \$ (49,688) | \$ (25,239) | \$ (7,968) | \$ (19,234) | \$ (3,211) | \$ - | \$ 25,913 |

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2018
(In thousands of dollars)

| Three months ended June 30, 2017 | General Government Services | Protective Services | Transportation Services | Environmental Services | Recreation and Cultural Services | Planning and Development Services | Educational Services | 2017 Total |
|---|-----------------------------------|------------------------|----------------------------|---------------------------|--|---|-------------------------|----------------|
| Revenue | | | | | | | | |
| Taxation | \$ 124,921 | \$ 1,671 | \$ 20,157 | \$ - | \$ - | \$ - | \$ 37,863 | 184,612 |
| Taxation from other governments | 9,913 | - | - | - | - | - | - | 9,913 |
| User fees and charges | 1,685 | 3,579 | 8,946 | 1,371 | 10,626 | 1,462 | - | 27,669 |
| Government grants | 907 | 950 | 5,784 | 438 | 1,880 | - | - | 9,959 |
| Development levies | - | - | - | 351 | 657 | - | - | 1,008 |
| Investment income | 1,004 | - | - | - | - | - | - | 1,004 |
| Penalties, fines and interest | 1,433 | 1,783 | - | - | 89 | - | - | 3,305 |
| Land sales, contributions and other revenue | 2,498 | 44 | 3,523 | - | 284 | 650 | - | 6,999 |
| Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6) | 3,916 | - | - | - | - | - | - | 3,916 |
| Grant in lieu of tax from the Halifax Regional Water Commission | 1,207 | - | - | - | - | - | - | 1,207 |
| Total revenue | 147,484 | 8,027 | 38,410 | 2,160 | 13,536 | 2,112 | 37,863 | 249,592 |
| Expenses | | | | | | | | |
| Salaries, wages and benefits | 13,152 | 38,606 | 23,968 | 575 | 15,006 | 2,955 | - | 94,262 |
| Interest on long-term debt | 334 | 67 | 733 | 45 | 352 | 11 | - | 1,542 |
| Materials, goods, supplies and utilities | 3,428 | 1,491 | 4,739 | 8 | 3,151 | 45 | - | 12,862 |
| Contracted services | 2,098 | 7,225 | 5,349 | 9,952 | 1,993 | 147 | - | 26,764 |
| Other operating expenses | 1,539 | 4,288 | 3,719 | 155 | 6,295 | 305 | - | 16,301 |
| External transfers and grants | 3,123 | 1,671 | 1,017 | - | 1,038 | 3,117 | 37,863 | 47,829 |
| Amortization | 4,901 | 1,022 | 23,256 | 435 | 3,788 | 177 | - | 33,579 |
| Total expenses | 28,575 | 54,370 | 62,781 | 11,170 | 31,623 | 6,757 | 37,863 | 233,139 |
| Annual surplus (deficit) | \$ 118,909 | \$ (46,343) | \$ (24,371) | \$ (9,010) | \$ (18,087) | \$ (4,645) | \$ - | 16,453 |

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at June 30, 2018
(In thousands of dollars)

| For the Year ended March 31, 2018 | General Government Services | Protective Services | Transportation Services | Environmental Services | Recreation and Cultural Services | Planning and Development Services | Educational Services | 2018 Total |
|---|-----------------------------------|------------------------|----------------------------|---------------------------|--|---|-------------------------|------------------|
| Revenue | | | | | | | | |
| Taxation | \$ 497,883 | \$ 6,685 | \$ 80,253 | \$ - | \$ - | \$ - | \$ 151,386 | 736,207 |
| Taxation from other governments | 38,569 | - | - | - | - | - | - | 38,569 |
| User fees and charges | 7,314 | 13,037 | 39,432 | 5,196 | 42,419 | 6,250 | - | 113,648 |
| Government grants | 3,629 | 3,800 | 56,338 | 3,747 | 7,310 | - | - | 74,824 |
| Development levies | - | - | 1,334 | 982 | 1,723 | - | - | 4,039 |
| Investment income | 4,670 | - | - | - | - | - | - | 4,670 |
| Penalties, fines and interest | 5,859 | 5,503 | - | - | 285 | - | - | 11,647 |
| Land sales, contributions and other revenue | 6,194 | 102 | 14,912 | - | 975 | 5,060 | - | 27,243 |
| Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6) | 21,783 | - | - | - | - | - | - | 21,783 |
| Grant in lieu of tax from the Halifax Regional Water Commission | 4,774 | - | - | - | - | - | - | 4,774 |
| Total revenue | 590,675 | 29,127 | 192,269 | 9,925 | 52,712 | 11,310 | 151,386 | 1,037,404 |
| Expenses | | | | | | | | |
| Salaries, wages and benefits | 46,909 | 155,656 | 98,190 | 2,367 | 61,839 | 11,887 | - | 376,848 |
| Interest on long-term debt | 819 | 283 | 2,945 | 229 | 1,432 | 38 | - | 5,746 |
| Materials, goods, supplies and utilities | 14,938 | 6,083 | 21,625 | 84 | 12,823 | 260 | - | 55,813 |
| Contracted services | 9,995 | 30,006 | 33,297 | 35,381 | 13,109 | 1,285 | - | 123,073 |
| Other operating expenses | 5,998 | 17,620 | 16,642 | 343 | 27,191 | 3,570 | - | 71,364 |
| External transfers and grants | 11,477 | 6,881 | 4,104 | - | 65 | 9,166 | 151,386 | 183,079 |
| Amortization | 20,751 | 4,079 | 94,967 | 2,672 | 15,152 | 43 | - | 137,664 |
| Total expenses | 110,887 | 220,608 | 271,770 | 41,076 | 131,611 | 26,249 | 151,386 | 953,587 |
| Annual surplus (deficit) | \$ 479,788 | \$ (191,481) | \$ (79,501) | \$ (31,151) | \$ (78,899) | \$ (14,939) | \$ - | \$ 83,817 |

Attachment #3

**Halifax Regional Municipality Project Statement
as at June 30, 2018**

| All Projects | Budget | | | | | | Expenditures | | | |
|-------------------------------|----------------------------------|--------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|--------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| BUILDINGS | 105,890,177 | 24,520,000 | 130,410,177 | 6,000,000 | (2,811,019) | 133,599,158 | 84,283,529 | 17,641,592 | 101,925,120 | 31,674,038 |
| BUSINESS TOOLS | 39,010,975 | 12,529,300 | 51,540,275 | 12,990,200 | (379,000) | 64,151,475 | 24,412,584 | 12,668,568 | 37,081,151 | 27,070,324 |
| COMMUNITY DEVELOPMENT | 14,232,700 | - | 14,232,700 | - | - | 14,232,700 | 1,920,167 | 1,518 | 1,921,685 | 12,311,015 |
| DISTRICT CAPITAL | 1,563,126 | 1,504,000 | 3,067,126 | - | - | 3,067,126 | 570,244 | 1,515,755 | 2,085,999 | 981,126 |
| EQUIPMENT & FLEET | 13,126,966 | 6,900,000 | 20,026,966 | - | - | 20,026,966 | 5,033,836 | 7,223,476 | 12,257,312 | 7,769,654 |
| HALIFAX TRANSIT | 85,161,263 | 21,157,000 | 106,318,263 | 7,300,000 | (470,000) | 113,148,263 | 52,929,913 | 37,083,388 | 90,013,301 | 23,134,962 |
| INDUSTRIAL PARKS | 21,330,538 | - | 21,330,538 | - | - | 21,330,538 | 34,996 | 328,464 | 363,460 | 20,967,078 |
| PARKS & PLAYGROUNDS | 24,819,415 | 10,208,500 | 35,027,915 | - | 16,464 | 35,044,379 | 17,080,061 | 7,151,383 | 24,231,444 | 10,812,935 |
| SOLID WASTE | 7,873,936 | 4,750,000 | 12,623,936 | - | - | 12,623,936 | 3,188,686 | 385,738 | 3,574,424 | 9,049,512 |
| TRAFFIC IMPROVEMENTS | 120,099,133 | 2,680,000 | 122,779,133 | 43,000,000 | (1,985,000) | 163,794,133 | 79,794,057 | 10,182,348 | 89,976,405 | 73,817,728 |
| ROADS & ACTIVE TRANSPORTATION | 47,251,678 | 44,335,000 | 91,586,678 | - | 1,545,004 | 93,131,682 | 22,564,233 | 32,133,120 | 54,697,352 | 38,434,330 |
| ACTIVE Total | 480,359,907 | 128,583,800 | 608,943,707 | 69,290,200 | (4,083,551) | 674,150,356 | 291,812,306 | 126,315,348 | 418,127,654 | 256,022,701 |
| Grand Total | 480,359,907 | 128,583,800 | 608,943,707 | 69,290,200 | (4,083,551) | 674,150,356 | 291,812,306 | 126,315,348 | 418,127,654 | 256,022,701 |

* 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, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CB000006 - Darnmouth Sportsplex Revitalization | 21,250,000 | 6,975,000 | 28,225,000 | - | (252) | 28,224,748 | 20,002,805 | 6,235,730 | 26,238,535 | 1,986,213 |
| CB000010 - Regional Park Washrooms | 1,669,999 | - | 1,669,999 | - | - | 1,669,999 | 1,557,358 | 54,547 | 1,611,905 | 58,094 |
| CB000011 - St. Andrews Community Ctr. Renovation | 950,000 | 2,800,000 | 3,750,000 | 5,200,000 | - | 8,950,000 | 334,333 | 426,400 | 760,733 | 8,189,267 |
| CB000023 - Captain William Spry Renovations | 1,000,000 | - | 1,000,000 | - | (855,000) | 145,000 | 62,948 | 80,790 | 143,738 | 1,262 |
| CB000025 - Corporate Records Renovation | 600,000 | - | 600,000 | - | - | 600,000 | 445,151 | 2,731 | 447,882 | 152,118 |
| CB000028 - ScotiaBank Centre | 8,635,000 | 2,850,000 | 11,485,000 | - | - | 11,485,000 | 8,029,163 | 1,991,447 | 10,020,610 | 1,464,390 |
| CB000032 - Power House Recapitalization | 1,115,000 | 250,000 | 1,365,000 | - | - | 1,365,000 | 948,577 | 394,965 | 1,343,542 | 21,458 |
| CB000043 - Hubbards Recreation Centre | 75,000 | - | 75,000 | - | - | 75,000 | 43,276 | - | 43,276 | 31,724 |
| CB000045 - Cole Harbour Place | 3,545,000 | 1,450,000 | 4,995,000 | 750,000 | (150,000) | 5,595,000 | 3,699,603 | 1,122,616 | 4,822,219 | 772,781 |
| CB000046 - Corporate Accomodations-Alderney Campus | 920,000 | - | 920,000 | - | - | 920,000 | 653,981 | 820 | 654,800 | 265,200 |
| CB000047 - Corporate Accommodations | 2,000,000 | - | 2,000,000 | - | - | 2,000,000 | 50,330 | 41,840 | 92,169 | 1,907,831 |
| CB000050 - East Preston Recreation Centre | 240,000 | - | 240,000 | - | - | 240,000 | 226,649 | 1,177 | 227,826 | 12,174 |
| CB000051 - Evergreen House | 100,000 | - | 100,000 | - | - | 100,000 | 27,026 | 72,902 | 99,928 | 72 |
| CB000052 - Fire Station 2, University Ave. Recap. | 1,000,000 | 1,000,000 | 2,000,000 | - | - | 2,000,000 | 439,973 | 9,799 | 449,771 | 1,550,229 |
| CB000058 - Musquodoboit HRB Recreation Facility | 1,080,000 | - | 1,080,000 | - | - | 1,080,000 | 1,073,213 | 3,576 | 1,076,790 | 3,210 |
| CB000060 - Sackville Sports Stadium | 1,280,000 | 540,000 | 1,820,000 | - | - | 1,820,000 | 1,011,956 | 239,191 | 1,251,147 | 568,853 |
| CB000061 - Upper Sackville Rec. Ctr Facility | 105,000 | - | 105,000 | - | - | 105,000 | 25,216 | - | 25,216 | 79,784 |
| CB000064 - BMO Centre | 648,000 | 250,000 | 898,000 | - | - | 898,000 | 517,339 | 172,621 | 689,959 | 208,041 |
| CB000065 - Fire Station Replacements | 2,000,000 | - | 2,000,000 | - | (2,000,000) | - | - | - | - | - |
| CB000067 - Bedford Outdoor Pool | 100,000 | - | 100,000 | - | - | 100,000 | 66,926 | - | 66,926 | 33,074 |
| CB000068 - Tallahassee Recreation Centre Upgrades | 310,000 | - | 310,000 | - | - | 310,000 | 291,573 | 6,090 | 297,663 | 12,337 |
| CB000069 - Eric Spicer | 1,700,000 | - | 1,700,000 | - | - | 1,700,000 | 1,612,195 | 84,563 | 1,696,758 | 3,242 |
| CB000071 - Upper Hammonds Plains Community Centre | 165,000 | - | 165,000 | - | - | 165,000 | 128,500 | 6,213 | 134,713 | 30,287 |
| CB000072 - Chocolate Lake Community Centre | 220,000 | - | 220,000 | - | - | 220,000 | 218,223 | - | 218,223 | 1,777 |
| CB000073 - Metro Park Upgrades | 180,000 | 100,000 | 280,000 | - | - | 280,000 | - | - | - | 280,000 |
| CB000074 - Commons Pavilion & Pool | 70,000 | - | 70,000 | - | - | 70,000 | 56,432 | - | 56,432 | 13,568 |
| CB000075 - Dartmouth North Community Centre Upgrade | 1,000,000 | 600,000 | 1,600,000 | - | - | 1,600,000 | 995,681 | 112,743 | 1,108,424 | 491,576 |
| CB000077 - Library Masterplan Implementation | 500,000 | - | 500,000 | - | - | 500,000 | 212,523 | 38,319 | 250,842 | 249,158 |
| CB000079 - Sambro/Harristsfield Fire Station | 2,500,000 | 1,500,000 | 4,000,000 | 50,000 | - | 4,050,000 | 1,479 | 40,969 | 1,479 | 4,048,521 |
| CB000080 - Sheet Harbour Rec Centre | 572,622 | - | 572,622 | - | - | 572,622 | 148,575 | 309,644 | 458,219 | 114,403 |
| CB000086 - Central Liby Replacement-Spring Garden | - | 250,000 | 250,000 | - | - | 250,000 | - | - | - | 250,000 |
| CB000088 - Fire Station Functional Improvements | - | 750,000 | 750,000 | - | - | 750,000 | - | 692,846 | 692,846 | 57,154 |
| CB000089 - Mackintosh Depot Replacement | 936,071 | 500,000 | 1,436,071 | - | - | 1,436,071 | 194,256 | 326,002 | 520,257 | 915,814 |
| CB000090 - General Building Recapitalization | 972,637 | 1,980,000 | 2,952,637 | - | - | 2,952,637 | 632,193 | 1,197,609 | 1,829,802 | 1,122,834 |
| CB180001 - Multi District Facilities Upgrades | - | - | - | - | 194,233 | 194,233 | - | - | - | 194,233 |
| CB180002 - Leasehold Improvements 7071 Bayers Rd | 1,173,447 | 200,000 | 1,373,447 | - | - | 1,373,447 | 176,833 | 153,184 | 330,016 | 1,043,431 |
| CB180003 - HFX City Hall & Grand Parade Restoration | - | 125,000 | 125,000 | - | - | 125,000 | - | 46,423 | 46,423 | 78,577 |
| CB180004 - HRM Depot Upgrades | 941,748 | - | 941,748 | - | - | 941,748 | 39,358 | 734,080 | 773,438 | 168,310 |
| CB180005 - Roof Recapitalization | 947,628 | - | 947,628 | - | - | 947,628 | 101,880 | - | 101,880 | 845,748 |
| CB180006 - Fire Station Land Acquisition | 378,084 | 100,000 | 478,084 | - | - | 478,084 | 44,837 | 304,778 | 349,614 | 128,470 |
| CB180007 - Dartmouth Multi-Pad | 655,356 | - | 655,356 | - | - | 655,356 | 5,746 | 121,382 | 127,129 | 528,227 |
| CB180008 - Emera Oval | 1,052,372 | - | 1,052,372 | - | - | 1,052,372 | 1,052,372 | - | 1,052,372 | - |
| CBX01102 - Fire Station Land Acquisition | 2,681,032 | 500,000 | 3,181,032 | - | - | 3,181,032 | 2,545,480 | 279,771 | 2,825,250 | 355,781 |
| CBX01154 - Accessibility - HRM Facilities | 5,109,717 | 150,000 | 5,259,717 | - | - | 5,259,717 | 4,005,267 | 1,053,430 | 5,058,697 | 203,021 |
| CBX01157 - Alderney Gate Recapitalization Bundle | 4,362,603 | - | 4,362,603 | - | - | 4,362,603 | 3,907,557 | 52,018 | 3,959,574 | 403,029 |
| CBX01161 - Energy Efficiency Upgrades | 5,978,845 | 250,000 | 6,228,845 | - | - | 6,228,845 | 4,756,911 | 210,828 | 4,967,739 | 1,261,106 |
| CBX01162 - Environmental Remediation Building Demo. | 997,755 | 1,200,000 | 2,197,755 | - | - | 2,197,755 | 1,037,237 | 210,395 | 1,247,633 | 950,113 |
| CBX01165 - Reg. Library-Facility Upgrades (Bundle) | 912,576 | - | 912,576 | - | - | 912,576 | 912,575 | - | 912,575 | 1 |
| CBX01168 - HRM Heritage Buildings Upgrades (Bundle) | - | - | - | - | - | - | - | - | - | - |

| Buildings | Budget | | | | | | Expenditures | | | |
|--|----------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| CBX01170 - HRM Depot Upgrades | 4,765,238 | - | 4,765,238 | - | - | 4,765,238 | 3,872,743 | 514,105 | 4,386,848 | 378,390 |
| CBX01268 - Consulting Buildings | 2,114,746 | 100,000 | 2,214,746 | - | - | 2,214,746 | 2,006,607 | 93,413 | 2,100,020 | 114,726 |
| CBX01282 - Porter's Lake Community Centre | 4,035,000 | - | 4,035,000 | - | - | 4,035,000 | 4,032,605 | - | 4,032,605 | 2,395 |
| CBX01334 - Bedford Community Centre | 9,300,000 | - | 9,300,000 | - | - | 9,300,000 | 9,264,861 | 16,130 | 9,280,991 | 19,009 |
| CDG00493 - Shubenacadie Canal Greenway Trail | 3,044,700 | - | 3,044,700 | - | - | 3,044,700 | 2,813,207 | 185,505 | 2,998,712 | 45,988 |
| ACTIVE Total | 105,890,177 | 24,520,000 | 130,410,177 | 6,000,000 | (2,811,019) | 133,599,158 | 84,283,529 | 17,641,592 | 101,925,120 | 31,674,038 |
| Grand Total | 105,890,177 | 24,520,000 | 130,410,177 | 6,000,000 | (2,811,019) | 133,599,158 | 84,283,529 | 17,641,592 | 101,925,120 | 31,674,038 |

| Business Tools | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CI000001 - Web Transformation Program | 3,350,000 | - | 3,350,000 | - | (554,000) | 2,796,000 | 2,481,364 | - | 2,481,364 | 314,636 |
| CI000002 - Application Recapitalization | 6,295,000 | 800,000 | 7,095,000 | - | - | 7,095,000 | 5,710,588 | 357,500 | 6,068,088 | 1,026,912 |
| CI000004 - ICT Infrastructure Recapitalization | 4,280,000 | 800,000 | 5,080,000 | - | - | 5,080,000 | 3,546,467 | 739,137 | 4,285,604 | 794,396 |
| CI000005 - Recreation Services Software | 2,795,000 | 1,950,000 | 4,745,000 | - | - | 4,745,000 | 2,062,216 | 1,196,636 | 3,258,852 | 1,486,148 |
| CI000006 - Accident Reporting Business Intelligenc | 200,000 | - | 200,000 | - | (200,000) | - | - | - | - | - |
| CI000012 - Personnel Accountability Management Rev. | 100,000 | - | 100,000 | - | - | 100,000 | 49,126 | - | 49,126 | 50,874 |
| CI000015 - Rostering | 900,000 | 795,000 | 1,695,000 | 2,495,000 | - | 4,190,000 | 96,215 | 413,797 | 510,011 | 3,679,989 |
| CI000016 - Source Management | 450,000 | - | 450,000 | - | - | 450,000 | - | 375,430 | 375,430 | 74,570 |
| CI000018 - Corporate Vehicle Fuel Management | 125,000 | - | 125,000 | - | (125,000) | - | - | - | - | - |
| CI000020 - LIDAR Data Acquisition | 2,400,000 | - | 2,400,000 | - | - | 2,400,000 | 807,145 | 1,555,835 | 2,362,980 | 37,020 |
| CI000021 - Public WiFi | 945,000 | - | 945,000 | - | - | 945,000 | 423,111 | - | 423,111 | 521,889 |
| CI180001 - Enterprise Asset Management (EAM) | 774,908 | - | 774,908 | - | - | 774,908 | 58,948 | 93,486 | 152,434 | 622,474 |
| CI180002 - Computer Aided Dispatch (CAD) | 34,254 | - | 34,254 | - | - | 34,254 | - | - | - | 34,254 |
| CI990001 - Business Intelligence (BI) Program | 1,644,000 | - | 1,644,000 | - | - | 1,644,000 | 1,131,526 | 24,454 | 1,155,980 | 488,020 |
| CI990002 - IT Service Management System | 510,000 | 125,000 | 635,000 | - | - | 635,000 | 408,564 | - | 408,564 | 226,436 |
| CI990004 - ICT Business Tools | 2,735,000 | 240,000 | 2,975,000 | - | - | 2,975,000 | 1,912,038 | 466,574 | 2,378,612 | 596,388 |
| CI990009 - Revenue Management Solution | 750,000 | 2,065,000 | 2,815,000 | 1,500,000 | - | 4,315,000 | 38,618 | 37,897 | 76,515 | 4,238,485 |
| CI990013 - Permitting Licensing & Compliance | 2,057,000 | 2,618,300 | 4,675,300 | 2,855,200 | - | 7,530,500 | 969,666 | 3,218,845 | 4,188,511 | 3,341,989 |
| CI990017 - Contact Center Telephony Solution | 740,000 | - | 740,000 | - | - | 740,000 | 624,933 | 31,763 | 656,697 | 83,303 |
| CI990018 - Enterprise Content Management Program | 150,000 | 500,000 | 650,000 | 1,500,000 | - | 2,150,000 | - | 156,429 | 156,429 | 1,993,571 |
| CI990019 - Council Chambers Technology Upgrade | 690,000 | - | 690,000 | - | - | 690,000 | 13,062 | 564,912 | 577,973 | 112,027 |
| CI990020 - CRM Software Replacement | 550,000 | 476,000 | 1,026,000 | 2,000,000 | - | 3,026,000 | 137,371 | 208,436 | 345,808 | 2,680,192 |
| CI990021 - Data Management and Process Review | 190,000 | - | 190,000 | - | - | 190,000 | 79,707 | 25,880 | 105,587 | 84,413 |
| CI990023 - HRP GO Data & Information Management | 655,000 | 200,000 | 855,000 | - | - | 855,000 | 183,218 | - | 183,218 | 671,782 |
| CI990027 - HRFE Dispatch Project | 960,000 | - | 960,000 | - | - | 960,000 | 686,450 | 4,729 | 691,179 | 268,821 |
| CI990028 - HRFE FDM Review & Enhancements | 640,000 | 150,000 | 790,000 | - | - | 790,000 | 166,552 | 10,086 | 176,638 | 613,362 |
| CI990031 - Parking Ticket Management System | 778,000 | 1,560,000 | 2,338,000 | 2,640,000 | - | 4,978,000 | 492,721 | 3,085,700 | 3,578,421 | 1,399,579 |
| CI990032 - HR Employee/Manager Self Serve (ESS/MSS) | 670,000 | - | 670,000 | - | 500,000 | 1,170,000 | 79,849 | - | 79,849 | 1,090,151 |
| CI990035 - Situational Awareness | 638,000 | - | 638,000 | - | - | 638,000 | 564,948 | 17,821 | 582,769 | 55,231 |
| CIN00200 - Enterprise Resource System | 1,804,813 | 250,000 | 2,054,813 | - | - | 2,054,813 | 1,488,181 | 83,220 | 1,571,401 | 483,412 |
| CIV00726 - Lidar Mapping | 200,000 | - | 200,000 | - | - | 200,000 | 200,000 | - | 200,000 | - |
| ACTIVE Total | 39,010,975 | 12,529,300 | 51,540,275 | 12,990,200 | (379,000) | 64,151,475 | 24,412,584 | 12,668,568 | 37,081,151 | 27,070,324 |
| Grand Total | 39,010,975 | 12,529,300 | 51,540,275 | 12,990,200 | (379,000) | 64,151,475 | 24,412,584 | 12,668,568 | 37,081,151 | 27,070,324 |

| Community Development | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CD990005 - Solar City Phase 2 | 13,112,700 | - | 13,112,700 | - | - | 13,112,700 | 1,574,671 | 1,518 | 1,576,189 | 11,536,511 |
| CDG01135 - HRM Public Art Commissions | 395,000 | - | 395,000 | - | - | 395,000 | 345,496 | - | 345,496 | 49,504 |
| CSX01346 - Sandy Lake Wastewater Oversizing | 725,000 | - | 725,000 | - | - | 725,000 | - | - | - | 725,000 |
| ACTIVE Total | 14,232,700 | - | 14,232,700 | - | - | 14,232,700 | 1,920,167 | 1,518 | 1,921,685 | 12,311,015 |
| Grand Total | 14,232,700 | - | 14,232,700 | - | - | 14,232,700 | 1,920,167 | 1,518 | 1,921,685 | 12,311,015 |

| District Capital Funds | Total Budget | Actuals Expenditures | Commitments | Total Actual & Commitments | Available |
|--------------------------------------|------------------|----------------------|------------------|----------------------------|----------------|
| ACTIVE | | | | | |
| CCV02101 - District 1 Project Funds | 55,025 | 18,916 | 35,025 | 53,942 | 1,084 |
| CCV02102 - District 2 Project Funds | 2,635 | - | 2,635 | 2,635 | - |
| CCV02103 - District 3 Project Funds | 28,234 | - | 28,234 | 28,234 | - |
| CCV02104 - District 4 Project Funds | 152,666 | 15,101 | 134,366 | 149,467 | 3,199 |
| CCV02105 - District 5 Project Funds | 38,301 | - | 38,301 | 38,301 | - |
| CCV02106 - District 6 Project Funds | 197,682 | 7,000 | 190,682 | 197,682 | - |
| CCV02107 - District 7 Project Funds | 129,999 | - | 129,999 | 129,999 | - |
| CCV02108 - District 8 Project Funds | 143,338 | - | 143,078 | 143,078 | 260 |
| CCV02109 - District 9 Project Funds | 104,807 | 3,000 | 96,807 | 99,807 | 5,000 |
| CCV02110 - District 10 Project Funds | 197,419 | 53,163 | 50,000 | 103,163 | 94,256 |
| CCV02111 - District 11 Project Funds | 120,537 | 1,387 | 119,150 | 120,537 | - |
| CCV02112 - District 12 Project Funds | 266,121 | 3,444 | 262,677 | 266,121 | - |
| CCV02113 - District 13 Project Funds | 5,385 | - | 5,385 | 5,385 | - |
| CCV02114 - District 14 Project Funds | 29,733 | 8,233 | 21,500 | 29,733 | - |
| CCV02115 - District 15 Project Funds | 4,526 | - | 4,526 | 4,526 | - |
| CCV02116 - District 16 Project Funds | 86,716 | 3,000 | 81,756 | 84,756 | 1,960 |
| CCV02201 - District 1 Project Funds | 94,000 | 18,381 | - | 18,381 | 75,619 |
| CCV02202 - District 2 Project Funds | 94,000 | 63,609 | 28,965 | 92,573 | 1,427 |
| CCV02203 - District 3 Project Funds | 94,000 | 10,167 | 53,566 | 63,733 | 30,267 |
| CCV02204 - District 4 Project Funds | 94,000 | 31,892 | 1,790 | 33,682 | 60,318 |
| CCV02205 - District 5 Project Funds | 94,000 | 13,534 | 21,000 | 34,534 | 59,466 |
| CCV02206 - District 6 Project Funds | 94,000 | 17,807 | - | 17,807 | 76,193 |
| CCV02207 - District 7 Project Funds | 94,000 | 29,450 | 10,000 | 39,450 | 54,550 |
| CCV02208 - District 8 Project Funds | 94,000 | 57,206 | - | 57,206 | 36,794 |
| CCV02209 - District 9 Project Funds | 94,000 | 7,160 | 800 | 7,960 | 86,040 |
| CCV02210 - District 10 Project Funds | 94,000 | 16,089 | 4,000 | 20,089 | 73,911 |
| CCV02211 - District 11 Project Funds | 94,000 | 36,867 | - | 36,867 | 57,133 |
| CCV02212 - District 12 Project Funds | 94,000 | 15,322 | - | 15,322 | 78,679 |
| CCV02213 - District 13 Project Funds | 94,000 | 53,230 | - | 53,230 | 40,771 |
| CCV02214 - District 14 Project Funds | 94,000 | 31,942 | 100 | 32,042 | 61,958 |
| CCV02215 - District 15 Project Funds | 94,000 | 25,391 | 25,000 | 50,391 | 43,609 |
| CCV02216 - District 16 Project Funds | 94,000 | 28,954 | 26,412 | 55,365 | 38,635 |
| ACTIVE Total | 3,067,126 | 570,244 | 1,515,755 | 2,085,999 | 981,126 |
| Grand Total | 3,067,126 | 570,244 | 1,515,755 | 2,085,999 | 981,126 |

| Equipment & Fleet | Budget | | | | | | Expenditures | | | |
|--|----------------------------------|------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CE010002 - Fire Services Water Supply | 550,000 | - | 550,000 | - | - | 550,000 | 402,649 | 20,849 | 423,497 | 126,503 |
| CE010004 - Fire Apparatus Fleet Expansion | 1,400,000 | - | 1,400,000 | - | - | 1,400,000 | 3,245 | 1,375,835 | 1,379,080 | 20,920 |
| CE020001 - Police Services Replacement Equipment | 2,017,700 | 460,000 | 2,477,700 | - | - | 2,477,700 | 1,956,941 | 90,944 | 2,047,885 | 429,815 |
| CE020002 - Fleet Expansion | 365,000 | 135,000 | 500,000 | - | - | 500,000 | 177,924 | 321,759 | 499,683 | 317 |
| CE180001 - Fleet Vehicle Replacement | 2,079,337 | 1,300,000 | 3,379,337 | - | - | 3,379,337 | 760,804 | 1,219,587 | 1,980,391 | 1,398,946 |
| CE180002 - Fire Apparatus Replacement | 3,860,170 | 2,455,000 | 6,315,170 | - | - | 6,315,170 | 7,488 | 3,730,300 | 3,737,788 | 2,577,382 |
| CE180003 - Police Fleet | 1,476,756 | 1,000,000 | 2,476,756 | - | - | 2,476,756 | 57,105 | 190,442 | 247,547 | 2,229,209 |
| CE180004 - Fire Services Equipment Replacement | 329,003 | 1,250,000 | 1,579,003 | - | - | 1,579,003 | 702,845 | 273,759 | 976,604 | 602,399 |
| CVK01207 - Police Vehicle Equipment | 200,000 | 175,000 | 375,000 | - | - | 375,000 | 140,652 | - | 140,652 | 234,348 |
| CVU01207 - Ice Resurfacer Replacement | 849,000 | 125,000 | 974,000 | - | - | 974,000 | 824,184 | - | 824,184 | 149,816 |
| ACTIVE Total | 13,126,966 | 6,900,000 | 20,026,966 | - | - | 20,026,966 | 5,033,836 | 7,223,476 | 12,257,312 | 7,769,654 |
| Grand Total | 13,126,966 | 6,900,000 | 20,026,966 | - | - | 20,026,966 | 5,033,836 | 7,223,476 | 12,257,312 | 7,769,654 |

| Halifax Transit | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CB000014 - Mumford Terminal Replacement | 300,000 | - | 300,000 | - | - | 300,000 | 211,861 | 47,110 | 258,972 | 41,028 |
| CB000016 - Transit Facility Investment Strategy | 250,000 | - | 250,000 | - | - | 250,000 | 37,194 | 182,501 | 219,694 | 30,306 |
| CB000017 - New/Expanded Transit Centre | 3,100,000 | - | 3,100,000 | - | - | 3,100,000 | 117,459 | 73,568 | 191,027 | 2,908,973 |
| CB000039 - Halifax Ferry Terminal | 1,230,000 | 100,000 | 1,330,000 | - | - | 1,330,000 | 702,510 | 33,933 | 736,443 | 593,557 |
| CB000042 - Woodside Ferry Terminal Recapitalization | 1,500,000 | - | 1,500,000 | - | (470,000) | 1,030,000 | 345,314 | 61,112 | 406,427 | 623,573 |
| CB000082 - Burnside Transit Centre Roof Repairs | 500,000 | 2,000,000 | 2,500,000 | - | - | 2,500,000 | 14,506 | 2,255,034 | 2,269,540 | 230,460 |
| CB000125 - Ragged Lake Transit Centre Expansion | - | 2,000,000 | 2,000,000 | - | - | 2,000,000 | 641 | 19,753 | 20,395 | 1,979,605 |
| CB180126 - Transit Terminal Upgrade & Expansion | 24,775 | - | 24,775 | - | - | 24,775 | 433 | 926 | 1,359 | 23,416 |
| CBX01171 - Ferry Term. Pontoon Rehabilitation | 6,805,784 | - | 6,805,784 | - | - | 6,805,784 | 6,097,555 | 3,421 | 6,100,976 | 704,808 |
| CM000005 - Bus Maintenance Equipment Replacement | 900,000 | 625,000 | 1,525,000 | - | - | 1,525,000 | 613,953 | 231,202 | 845,155 | 679,845 |
| CM000008 - Scotia Square Facility | 150,000 | - | 150,000 | - | - | 150,000 | 68,034 | 4,433 | 72,467 | 77,533 |
| CM000009 - Transit Priority Measures | 1,300,000 | 350,000 | 1,650,000 | - | - | 1,650,000 | 540,122 | 625,052 | 1,165,174 | 484,826 |
| CM000011 - Electric Bus Pilot | 1,000,000 | - | 1,000,000 | - | - | 1,000,000 | - | - | - | 1,000,000 |
| CM000012 - Bus Stop Improvements | 478,139 | 235,000 | 713,139 | - | - | 713,139 | 458,096 | 35,834 | 493,930 | 219,209 |
| CM000014 - Transit Priority Measure Corridors Study | 250,000 | - | 250,000 | - | - | 250,000 | 109,361 | 139,017 | 248,378 | 1,622 |
| CM000015 - Bus Rapid Transit Study | 200,000 | - | 200,000 | - | - | 200,000 | 145,193 | 53,978 | 199,171 | 829 |
| CM000016 - PTIF Bus Replacement | 29,792,756 | - | 29,792,756 | - | - | 29,792,756 | 29,270,813 | - | 29,270,813 | 521,943 |
| CM000018 - Commuter Rail | 225,000 | 500,000 | 725,000 | - | - | 725,000 | 93,857 | 114,715 | 208,572 | 516,428 |
| CM000020 - Fuel Systems Upgrade | 165,000 | - | 165,000 | - | - | 165,000 | - | - | - | 165,000 |
| CM020002 - Metro X Bus Replacement | 439,016 | - | 439,016 | - | - | 439,016 | 697 | - | 697 | 438,319 |
| CM020006 - Emission Reduction- Public Transit Buses | 1,459,707 | - | 1,459,707 | - | - | 1,459,707 | 1,354,821 | 78,824 | 1,433,646 | 26,061 |
| CM180001 - Sustainable Fuel Study | - | 200,000 | 200,000 | - | - | 200,000 | - | - | - | 200,000 |
| CM180002 - Access - A - Bus Expansion | 185,232 | 100,000 | 285,232 | - | 298,000 | 583,232 | - | 581,459 | 581,459 | 1,773 |
| CM180003 - Ferry Replacement | 5,466,512 | - | 5,466,512 | - | - | 5,466,512 | 3,386,834 | 1,998,428 | 5,385,263 | 81,249 |
| CM180004 - Mid-life Bus Rebuild | 185,000 | 685,000 | 870,000 | - | - | 870,000 | 360,477 | - | 360,477 | 509,523 |
| CM180005 - New Transit Technology | 11,469,562 | 4,100,000 | 15,569,562 | 7,300,000 | - | 22,869,562 | 937,475 | 12,805,679 | 13,743,153 | 9,126,409 |
| CM180006 - Transit Security | 3,417,043 | - | 3,417,043 | - | - | 3,417,043 | 22,127 | 3,167,204 | 3,189,331 | 227,713 |
| CM180007 - Biannual Ferry Refit | 312,404 | - | 312,404 | - | - | 312,404 | - | - | - | 312,404 |
| CM180008 - Conventional Bus Expansion | 5,014,104 | 900,000 | 5,914,104 | - | - | 5,914,104 | - | 4,706,166 | 4,706,166 | 1,207,938 |
| CMU01095 - Transit Strategy | 815,100 | 250,000 | 1,065,100 | - | - | 1,065,100 | 802,899 | 234,644 | 1,037,542 | 27,558 |
| CR000007 - Wrights Cove Terminal | 282,485 | - | 282,485 | - | - | 282,485 | 104,569 | 43,253 | 147,822 | 134,663 |
| CV000004 - Transit Support Vehicle Replacement | 329,200 | 90,000 | 419,200 | - | - | 419,200 | 290,176 | 93,152 | 383,328 | 35,872 |
| CV020006 - Conventional Bus Replacement | 180,260 | 9,022,000 | 9,202,260 | - | - | 9,202,260 | - | 9,202,260 | 9,202,260 | - |
| CVD00430 - Access-A-Bus Replacement | 7,434,183 | - | 7,434,183 | - | (298,000) | 7,136,183 | 6,842,937 | 290,730 | 7,133,667 | 2,517 |
| ACTIVE Total | 85,161,263 | 21,157,000 | 106,318,263 | 7,300,000 | (470,000) | 113,148,263 | 52,929,913 | 37,083,388 | 90,013,301 | 23,134,962 |
| Grand Total | 85,161,263 | 21,157,000 | 106,318,263 | 7,300,000 | (470,000) | 113,148,263 | 52,929,913 | 37,083,388 | 90,013,301 | 23,134,962 |

| Industrial Parks | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CQ000006 - Ragged Lake Development | 567,747 | - | 567,747 | - | - | 567,747 | - | - | - | 567,747 |
| CQ000007 - Aerotech Development | 73,645 | - | 73,645 | - | - | 73,645 | - | 1,812 | 1,812 | 71,833 |
| CQ000008 - Burnside and City of Lakes Development | 9,372,840 | - | 9,372,840 | - | - | 9,372,840 | 32,496 | 312,689 | 345,185 | 9,027,655 |
| CQ000009 - Business Parks Sign Renewal & Maint. | 27,017 | - | 27,017 | - | - | 27,017 | - | 837 | 837 | 26,180 |
| CQ000010 - Development Consulting | 52,099 | - | 52,099 | - | - | 52,099 | - | 4,495 | 4,495 | 47,604 |
| CQ000011 - Lot Inventory Repurchase | 5,989,541 | - | 5,989,541 | - | - | 5,989,541 | - | - | - | 5,989,541 |
| 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 | - | - | - | 22,852 |
| CQ300741 - Burnside Phase 1-2-3-4-5 Development | 488,142 | - | 488,142 | - | - | 488,142 | - | - | - | 488,142 |
| 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 | 16,938 | - | 16,938 | - | - | 16,938 | 2,500 | 1,228 | 3,728 | 13,211 |
| ACTIVE Total | 21,330,538 | - | 21,330,538 | - | - | 21,330,538 | 34,996 | 328,464 | 363,460 | 20,967,078 |
| Grand Total | 21,330,538 | - | 21,330,538 | - | - | 21,330,538 | 34,996 | 328,464 | 363,460 | 20,967,078 |

| Parks & Playgrounds | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CD990003 - Cultural Structures & Spaces | 750,000 | 250,000 | 1,000,000 | - | - | 1,000,000 | 526,628 | 57,134 | 583,762 | 416,238 |
| CP000006 - Point Pleasant Park Master Plan Impl. | 925,000 | - | 925,000 | - | - | 925,000 | 153,246 | 755,146 | 908,393 | 16,607 |
| CP000011 - Cornwallis Park Master Plan Implement. | 1,105,000 | - | 1,105,000 | - | - | 1,105,000 | 865,302 | 92,964 | 958,267 | 146,733 |
| CP000012 - Fort Needham Master Plan Implementation | 3,825,000 | - | 3,825,000 | - | - | 3,825,000 | 2,878,755 | 154,016 | 3,032,770 | 792,230 |
| CP000013 - Halifax Common Upgrades | 1,915,290 | - | 1,915,290 | - | - | 1,915,290 | 1,107,880 | 131,148 | 1,239,028 | 676,262 |
| CP000014 - Western Common Master Plan Impl. | 100,000 | 50,000 | 150,000 | - | - | 150,000 | 48,407 | 1,593 | 50,000 | 100,000 |
| CP000015 - Land Buy-back Spring Street | 179,630 | - | 179,630 | - | - | 179,630 | 156,860 | - | 156,860 | 22,770 |
| CP000017 - Baker Drive Parkland Development | 1,000,000 | - | 1,000,000 | - | - | 1,000,000 | 236,828 | 763,172 | 999,999 | 1 |
| CP000018 - Beazley Field | 587,290 | - | 587,290 | - | (78,536) | 508,754 | 203,220 | 245,335 | 448,555 | 60,199 |
| CP000019 - Halifax Explosion Markers | 450,000 | - | 450,000 | - | - | 450,000 | 449,190 | - | 449,190 | 810 |
| CP000020 - Cemetery Upgrades | - | 50,000 | 50,000 | - | - | 50,000 | - | 16,044 | 16,044 | 33,956 |
| CP110002 - Cole Harbour Artificial Turf | 4,200,000 | - | 4,200,000 | - | - | 4,200,000 | 3,854,952 | 45,248 | 3,900,200 | 299,800 |
| CP180001 - Park Recapitalization | 1,198,103 | 3,185,000 | 4,383,103 | - | 95,000 | 4,478,103 | 736,803 | 2,083,737 | 2,820,540 | 1,657,562 |
| CP180002 - Regional Water Access/Beach Upgrades | 633,394 | 500,000 | 1,133,394 | - | - | 1,133,394 | 3,731 | 878,548 | 882,278 | 251,115 |
| CP180003 - Sport Fields/Courts-State of Good Repair | 1,198,209 | 2,850,000 | 4,048,209 | - | - | 4,048,209 | 350,840 | 1,301,442 | 1,652,282 | 2,395,927 |
| CP180004 - Park Land Acquisition | 418,134 | 2,500,000 | 2,918,134 | - | - | 2,918,134 | 125,115 | - | 125,115 | 2,793,019 |
| CP180005 - Sports/Ball Fields/Courts-New | 357,586 | 223,500 | 581,086 | - | - | 581,086 | 50,996 | 341,604 | 392,600 | 188,486 |
| CPU00930 - Point Pleasant Park Upgrades | 3,547,361 | - | 3,547,361 | - | - | 3,547,361 | 3,151,666 | - | 3,151,666 | 395,694 |
| CPX01193 - Public Gardens Upgrades | 2,429,420 | 600,000 | 3,029,420 | - | - | 3,029,420 | 2,179,641 | 284,252 | 2,463,893 | 565,527 |
| ACTIVE Total | 24,819,415 | 10,208,500 | 35,027,915 | - | 16,464 | 35,044,379 | 17,080,061 | 7,151,383 | 24,231,444 | 10,812,935 |
| Grand Total | 24,819,415 | 10,208,500 | 35,027,915 | - | 16,464 | 35,044,379 | 17,080,061 | 7,151,383 | 24,231,444 | 10,812,935 |

| Solid Waste | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CW000001 - Green Carts for New Residents/Replacemnt | 2,235,000 | 400,000 | 2,635,000 | - | - | 2,635,000 | 1,409,578 | 101,887 | 1,511,466 | 1,123,534 |
| CW000003 - Rural Depot | 677,554 | - | 677,554 | - | - | 677,554 | 398,117 | - | 398,117 | 279,437 |
| CW000004 - Composting/Anaerobic Digestion Plant | 750,000 | 250,000 | 1,000,000 | - | - | 1,000,000 | 173,785 | 111,708 | 285,494 | 714,506 |
| CW000007 - Materials Recovery Facility Repairs | 245,000 | 50,000 | 295,000 | - | - | 295,000 | 32,296 | - | 32,296 | 262,704 |
| CW000009 - New Era Recapitalization | 500,000 | 350,000 | 850,000 | - | - | 850,000 | 262,845 | 11,873 | 274,718 | 575,282 |
| CW000011 - MILLER COMPOSTING PURCHASE | - | 2,100,000 | 2,100,000 | - | - | 2,100,000 | - | - | - | 2,100,000 |
| CW000012 - Materials Recovery Facility Purchase | - | 1,200,000 | 1,200,000 | - | - | 1,200,000 | - | - | - | 1,200,000 |
| CW000013 - Leachate Forcemain | - | 300,000 | 300,000 | - | - | 300,000 | - | - | - | 300,000 |
| CWI00967 - Land Acquis Otter Lake-Prevent Encroach | 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 |
| CWU01092 - Dredging of Siltation Pond | 360,000 | - | 360,000 | - | - | 360,000 | - | - | - | 360,000 |
| CWU01353 - Environmental Monitoring 101 Landfill | 1,857,000 | 100,000 | 1,957,000 | - | - | 1,957,000 | 727,688 | 160,269 | 887,957 | 1,069,043 |
| ACTIVE Total | 7,873,936 | 4,750,000 | 12,623,936 | - | - | 12,623,936 | 3,188,686 | 385,738 | 3,574,424 | 9,049,512 |
| Grand Total | 7,873,936 | 4,750,000 | 12,623,936 | - | - | 12,623,936 | 3,188,686 | 385,738 | 3,574,424 | 9,049,512 |

| Traffic Improvements | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CD000001 - Spring Garden Road Streetscapes | 10,396,775 | - | 10,396,775 | - | - | 10,396,775 | 10,491 | 161,677 | 172,168 | 10,224,608 |
| CD000002 - Downtown Streetscapes - Capital Improvem | 6,786,010 | - | 6,786,010 | - | - | 6,786,010 | 6,129,607 | 652,847 | 6,782,454 | 3,556 |
| CEJ01220 - Opticom Signalization System | 720,000 | 80,000 | 800,000 | - | - | 800,000 | 716,486 | 1,564 | 718,050 | 81,950 |
| CT000001 - North Park Corridor Improvements | 12,256,263 | - | 12,256,263 | - | - | 12,256,263 | 11,838,777 | 150,762 | 11,989,539 | 266,724 |
| CT000005 - LED Conversion of HRM Streetlights | 55,048,343 | - | 55,048,343 | - | 45,000 | 55,093,343 | 49,400,712 | 5,513,767 | 54,914,479 | 178,864 |
| CT000007 - Cogswell Interchange Redevelopment | 18,750,000 | - | 18,750,000 | 43,000,000 | - | 61,750,000 | 2,632,766 | 1,849,990 | 4,482,756 | 57,267,244 |
| CT000012 - Ross Road Re-alignment | 1,330,000 | - | 1,330,000 | - | (1,330,000) | - | - | - | - | - |
| CT000015 - Railway Crossing Improvements | 250,000 | - | 250,000 | - | - | 250,000 | 25,905 | 2,878 | 28,783 | 221,217 |
| CT000016 - Shearwater Connector - IMP | - | 100,000 | 100,000 | - | - | 100,000 | - | 36,172 | 36,172 | 63,828 |
| CT180001 - Street Lighting | 413,006 | 330,000 | 743,006 | - | - | 743,006 | 356,857 | 25,362 | 382,219 | 360,787 |
| CT180002 - Traffic Signal Rehabilitation | 717,443 | 700,000 | 1,417,443 | - | - | 1,417,443 | 9,402 | 489,633 | 499,034 | 918,409 |
| CT180003 - Traffic Signal Re-Lamping Program | 727,075 | 520,000 | 1,247,075 | - | - | 1,247,075 | 237,328 | 352,778 | 590,107 | 656,968 |
| CT180004 - Controller Cabinet & Detection Program | 804,322 | 300,000 | 1,104,322 | - | - | 1,104,322 | 37,425 | 114,475 | 151,900 | 952,422 |
| CT180005 - Intersection Improvement Program | 947,870 | 150,000 | 1,097,870 | - | - | 1,097,870 | 113 | 243,983 | 244,096 | 853,775 |
| CT180006 - Road Corridor Land Acquisition | - | 100,000 | 100,000 | - | - | 100,000 | - | - | - | 100,000 |
| CT180007 - Traffic Signal Installation | 297,385 | 400,000 | 697,385 | - | - | 697,385 | 4,597 | 126,301 | 130,898 | 566,487 |
| CT180008 - Complete Streets | 772,807 | - | 772,807 | - | - | 772,807 | - | 455,899 | 455,899 | 316,908 |
| CTR00904 - Destination Signage Program | 1,347,217 | - | 1,347,217 | - | - | 1,347,217 | 1,063,228 | - | 1,063,228 | 283,990 |
| CTR00908 - Transportation Demand Management Program | 1,949,838 | - | 1,949,838 | - | - | 1,949,838 | 1,937,148 | - | 1,937,148 | 12,690 |
| CTU00897 - Road Corridor Land Acquisition | 5,634,778 | - | 5,634,778 | - | - | 5,634,778 | 5,324,317 | 4,260 | 5,328,577 | 306,201 |
| CTU01365 - MacLennan Drive | 200,000 | - | 200,000 | - | (200,000) | - | - | - | - | - |
| CTX01116 - Herring Cove Road Widening | 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 | 120,099,133 | 2,680,000 | 122,779,133 | 43,000,000 | (1,985,000) | 163,794,133 | 79,794,057 | 10,182,348 | 89,976,405 | 73,817,728 |
| Grand Total | 120,099,133 | 2,680,000 | 122,779,133 | 43,000,000 | (1,985,000) | 163,794,133 | 79,794,057 | 10,182,348 | 89,976,405 | 73,817,728 |

| Roads & Active Transportation | Budget | | | | | | Expenditures | | | |
|---|----------------------------------|-------------------|------------------------------|--------------------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|-------------------------------|-------------------|
| | Budget Balance March 31, 2018 | Budget 2018/2019 | Budget before Adjustments | Advanced and Multi Year Budget | Budget Increases/ (Decreases)* | Project Budget Total | Actuals Expenditures | Commitments (Excl. Reservations) | Total Actual & Commitments | Available |
| ACTIVE | | | | | | | | | | |
| CR000001 - Storm Sewer Upgrades | 5,500,976 | - | 5,500,976 | - | - | 5,500,976 | 4,400,610 | 159,204 | 4,559,814 | 941,162 |
| CR000008 - St Paul's Church Wall Restoration | 500,000 | - | 500,000 | - | - | 500,000 | 491,722 | 6,234 | 497,957 | 2,043 |
| CR000009 - Street Recapitalization | 12,169,914 | 27,295,000 | 39,464,914 | - | 1,966,764 | 41,431,679 | 1,506,249 | 23,608,961 | 25,115,210 | 16,316,469 |
| CR180001 - Active Transportation Strategic Projects | 6,180,450 | 4,100,000 | 10,280,450 | - | - | 10,280,450 | 853,934 | 3,505,173 | 4,359,107 | 5,921,343 |
| CR180002 - Sidewalk Renewals | 2,810,134 | 2,750,000 | 5,560,134 | - | - | 5,560,134 | 920,949 | 819,296 | 1,740,245 | 3,819,889 |
| CR180003 - Bridges | 1,468,050 | 2,500,000 | 3,968,050 | - | - | 3,968,050 | 199,760 | 507,959 | 707,720 | 3,260,330 |
| CR180004 - Other Road Related Works | 2,085,653 | 2,250,000 | 4,335,653 | - | - | 4,335,653 | 263,985 | 1,228,879 | 1,492,864 | 2,842,789 |
| CR180005 - Road Operations & Construction-Repair | 221,541 | 4,000,000 | 4,221,541 | - | - | 4,221,541 | 73,427 | 1,696,486 | 1,769,913 | 2,451,627 |
| CR180006 - New Paving Streets-HRM Owned Roads | - | 650,000 | 650,000 | - | 506,995 | 1,156,995 | 121,995 | 126,767 | 248,762 | 908,233 |
| CR180007 - New Paving Subdivision Streets-Province | - | 490,000 | 490,000 | - | - | 490,000 | - | 82,014 | 82,014 | 407,986 |
| CR990001 - New Paving Subdivision Streets-Province | 1,351,215 | - | 1,351,215 | - | - | 1,351,215 | 906,186 | - | 906,186 | 445,029 |
| CT000010 - MacDonald Bridge Bikeway Connection | 400,000 | 300,000 | 700,000 | - | - | 700,000 | - | 336,875 | 336,875 | 363,125 |
| CTU01006 - Road Oversizing Bedford West CCC | 11,681,508 | - | 11,681,508 | - | - | 11,681,508 | 11,107,605 | 55,271 | 11,162,875 | 518,633 |
| CTU01287 - Margeson Drive | 1,232,237 | - | 1,232,237 | - | (928,756) | 303,481 | 303,481 | - | 303,481 | - |
| CTX01126 - Road Oversizing -Bedford South CCC | 1,650,000 | - | 1,650,000 | - | - | 1,650,000 | 1,414,329 | - | 1,414,329 | 235,671 |
| ACTIVE Total | 47,251,678 | 44,335,000 | 91,586,678 | - | 1,545,004 | 93,131,682 | 22,564,233 | 32,133,120 | 54,697,352 | 38,434,330 |
| Grand Total | 47,251,678 | 44,335,000 | 91,586,678 | - | 1,545,004 | 93,131,682 | 22,564,233 | 32,133,120 | 54,697,352 | 38,434,330 |

Attachment #4

**Report of Expenditures in the Councilors'
District Capital Funds to June 30, 2018**

Summary Councillors' District Capital Funds

April 1, 2018 to June 30, 2018

| | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|--------------------------------|---------------------|---------------------|---------------------|---|-------------------|
| DISTRICT 1 - Steve Streach | 149,025.36 | 37,297.14 | 35,025.36 | 72,322.50 | 76,702.86 |
| DISTRICT 2 - David Hendsbee | 96,635.39 | 63,608.68 | 31,600.00 | 95,208.68 | 1,426.71 |
| DISTRICT 3 - Bill Karsten | 122,233.88 | 10,166.67 | 81,800.00 | 91,966.67 | 30,267.21 |
| DISTRICT 4 - Lorelei Nicoll | 246,666.33 | 46,993.53 | 136,156.29 | 183,149.82 | 63,516.51 |
| DISTRICT 5 - Sam Austin | 132,300.89 | 13,534.14 | 59,300.89 | 72,835.03 | 59,465.86 |
| DISTRICT 6 - Tony Mancini | 291,682.25 | 24,806.66 | 190,682.25 | 215,488.91 | 76,193.34 |
| DISTRICT 7 - Waye Mason | 223,998.69 | 29,450.00 | 139,998.69 | 169,448.69 | 54,550.00 |
| DISTRICT 8 - Lindell Smith | 237,338.07 | 57,205.56 | 143,078.21 | 200,283.77 | 37,054.30 |
| DISTRICT 9 - Shawn Cleary | 198,806.98 | 10,160.00 | 97,606.98 | 107,766.98 | 91,040.00 |
| DISTRICT 10 - Russell Walker | 291,418.98 | 69,252.87 | 54,000.00 | 123,252.87 | 168,166.11 |
| DISTRICT 11 - Steve Adams | 214,536.75 | 38,254.00 | 119,149.74 | 157,403.74 | 57,133.01 |
| DISTRICT 12 - Richard Zurawski | 360,121.34 | 18,765.75 | 262,677.09 | 281,442.84 | 78,678.50 |
| DISTRICT 13 - Matt Whitman | 99,385.29 | 53,229.50 | 5,385.29 | 58,614.79 | 40,770.50 |
| DISTRICT 14 - Lisa Blackburn | 123,733.04 | 40,175.44 | 21,600.01 | 61,775.45 | 61,957.59 |
| DISTRICT 15 - Steve Craig | 98,526.16 | 25,390.85 | 29,526.16 | 54,917.01 | 43,609.15 |
| DISTRICT 16 - Tim Outhit | 180,716.44 | 31,953.52 | 108,168.12 | 140,121.64 | 40,594.80 |
| Total | 3,067,125.84 | 570,244.31 | 1,515,755.08 | 2,085,999.39 | 981,126.45 |

District Capital Funds

Councillor Steve Streach

District 1

| Date | CCV02001/CCV02101 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-----------|---------------------|-------------|---|-----------|
| | CCV02201 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02101 Funds Carried Forward | 55,025.36 | | | | |
| | Description of Expenditures | | | | | |
| 31-Mar-15 | Craigburn Drive Area Association - purchase of playground equipment | | | 5,188.24 | 5,188.24 | |
| 15-Mar-17 | Moose River Gold Mines Museum - upgrades for facility | | | 4,000.00 | 4,000.00 | |
| 15-Mar-17 | Musquodoboit Fellowship Club - replace flooring in club | | | 9,000.00 | 9,000.00 | |
| 27-Sep-17 | Pleasant Valley Ball Field - top soil to level the field | | | 5,000.00 | 5,000.00 | |
| 23-Jan-18 | Fall River dock project | | 8,916.45 | | 8,916.45 | |
| 27-Mar-18 | Musquodoboit Valley Bicentennial Theatre - lighting supplies for theatre | | | 5,000.00 | 5,000.00 | |
| 27-Mar-18 | Fall River Area Business Association - Fall River beautification | | | 6,337.12 | 6,337.12 | |
| 27-Mar-18 | Fall River Dragons Football Association - football field upgrades | | | 500.00 | 500.00 | |
| 27-Mar-18 | Cheema Aquatic Club - new canoes and wharf for club | | 10,000.00 | | 10,000.00 | |
| 2-May-18 | Fall River and Area Business Association - flower baskets | | 2,300.00 | | 2,300.00 | |
| 2-May-18 | Musquodoboit Valley Bicentennial Theatre and Cultural Centre - microphone headsets | | 1,000.00 | | 1,000.00 | |
| 13-Jun-18 | Meagher's Grant Volunteer Fire Department - tent for community | | 2,000.00 | | 2,000.00 | |
| 20-Jun-18 | Musquodoboit Valley Tourism Association - rack for pamphlets and picnic tables | | 2,000.00 | | 2,000.00 | |
| 20-Jun-18 | Royal Canadian Legion Dieppe 90 Branch - heat pumps | | 10,000.00 | | 10,000.00 | |

District Capital Funds

Councillor Steve Streach

District 1

| Date | CCV02001/CCV02101 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|-------------------|---------------------|------------------|---|------------------|
| 22-Jun-18 | Dutch Settlement Home and School - accessible swing | | 1,080.69 | | 1,080.69 | |
| | | | | | | |
| | | | | | | |
| | Total | 149,025.36 | 37,297.14 | 35,025.36 | 72,322.50 | 76,702.86 |

District Capital Funds

Councillor David Hendsbee

District 2

| Date | CCV02002/CCV02102 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-----------|---------------------|-------------|---|-----------|
| | CCV02202 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02102 Funds Carried Forward | 2,635.39 | | | | |
| | Description of Expenditures | | | | | |
| 28-Feb-18 | Atlantic View Elementary Playground Committee - playground | | | 5,000.00 | 5,000.00 | |
| 2-May-18 | Royal Canadian Legion Eastern Marine Branch 161 - storage container | | 5,000.00 | | 5,000.00 | |
| 4-May-18 | Mineville Municipal parks - bike racks | | 1,564.29 | | 1,564.29 | |
| 9-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 16-May-18 | East Preston Daycare - purchase of trees | | | 2,000.00 | 2,000.00 | |
| 16-May-18 | Lawrencetown Beech volunteer Fire Department - purchase of civic signs | | 1,135.39 | | 1,135.39 | |
| 16-May-18 | Sheet Harbour Rockets Association - replace conduits for ball field lights | | 7,989.00 | | 7,989.00 | |
| 24-May-18 | Community signs | | | 600.00 | 600.00 | |
| 28-May-18 | Bennett Park in Mineville - asphalt paint, nets, lockbox and lock for three pickleball court | | 1,500.00 | | 1,500.00 | |
| 28-May-18 | Sheet Harbour Radio Society - purchase of radio equipment | | 7,100.00 | | 7,100.00 | |
| 31-May-18 | The Lake Echo Recreation Association - material for garden | | 750.00 | | 750.00 | |
| 31-May-18 | The Lake Charlotte Area Heritage Society - upgrade to washroom, windows and roof replacement | | 10,000.00 | | 10,000.00 | |
| 31-May-18 | Dartmouth and District Minor Baseball Association - removable mound, net and storage container | | 875.00 | | 875.00 | |
| 31-May-18 | The Deanery Project CO - Operative LTD - oil tank and heat pump repair | | 2,155.00 | | 2,155.00 | |
| 13-Jun-18 | Musgo Transit – vehicle tires | | | 2,000.00 | 2,000.00 | |
| 13-Jun-18 | Family SOS Association - construct a bee apiary | | 5,000.00 | | 5,000.00 | |

District Capital Funds

Councillor David Hendsbee

District 2

| Date | CCV02002/CCV02102 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-------------|--|------------------|----------------------------|--------------------|--|------------------|
| 13-Jun-18 | Orenda Canada Club – purchase of K - 1 boat | | 5,000.00 | | 5,000.00 | |
| 13-Jun-18 | East Preston Day Care Centre - trail, biking and pedestrian traffic - design specs for accessible transit stops for East Preston | | 10,000.00 | | 10,000.00 | |
| 22-Jun-18 | Four Harbours Centre - new roof | | | 10,000.00 | 10,000.00 | |
| 22-Jun-18 | Outdoor Basketball Court | | | 10,000.00 | 10,000.00 | |
| 22-Jun-18 | St. Therese Bike Park - upgrade | | | 2,000.00 | 2,000.00 | |
| 27-Jun-18 | Mushaboom Volunteer Fire Department - purchase and install heat pumps | | 5,000.00 | | 5,000.00 | |
| | | | | | | |
| | | | | | | |
| | Total | 96,635.39 | 63,608.68 | 31,600.00 | 95,208.68 | 1,426.71 |

District Capital Funds

Councillor Lorelei Nicoll

District 4

| Date | CCV02004/CCV02104 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|------------|---------------------|-------------|---|-----------|
| | CCV02204 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02104 Funds Carried Forward | 152,666.33 | | | | |
| | Description of Expenditures | | | | | |
| 19-Jun-15 | Caldwell Road/Lodge Court - public art installation | | | 2,808.59 | 2,808.59 | |
| 31-Dec-15 | Caldwell Road/Lodge Court - contribution towards landscaping project | | | 27,676.36 | 27,676.36 | |
| 29-Jan-16 | Participatory Budget - community projects | | | 5,900.00 | 5,900.00 | |
| 1-Jul-16 | Community sign - landscaping materials | | | 287.81 | 287.81 | |
| 18-Jul-16 | Cole Harbour Road - replacement and installation of street banners | | | 7,680.91 | 7,680.91 | |
| 22-Sep-16 | Cole Harbour Road - purchase of decorative street banners | | | 17,705.72 | 17,705.72 | |
| 15-Nov-16 | Cole Harbour Place - reupholstering furniture | | | 300.00 | 300.00 | |
| 27-Jan-17 | Cole Harbour Road - purchase and installation of planters | | | 13,604.41 | 13,604.41 | |
| 14-Mar-17 | Community traffic signs | | | 23,259.09 | 23,259.09 | |
| 14-Jun-17 | Cole Harbour Community - painting of sign | | | 144.79 | 144.79 | |
| 26-Oct-17 | Cole Harbour Westphal - tree planting | | | 6,000.00 | 6,000.00 | |
| 16-Nov-17 | Cole Harbour Road and Forest Hill Parkway - removal of 70 decorative street banners | | | 140.00 | 140.00 | |
| 20-Nov-17 | Cole Harbour - winter banners | | | 153.21 | 153.21 | |
| 28-Nov-17 | Cole Harbour Road - install 22 decorative winter street banners | | | 47.14 | 47.14 | |
| 21-Feb-18 | Cole Harbour Place - planters | | 11,817.13 | 399.96 | 12,217.09 | |

District Capital Funds

Councillor Lorelei Nicoll

District 4

| Date | CCV02004/CCV02104 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-------------|--|---------------|----------------------------|--------------------|--|------------------|
| 15-Mar-18 | Rapid Flashing Beacons | | | 28,258.30 | 28,258.30 | |
| 2-May-18 | Kiwanis Club of Cole Harbour - Westphal - port a pottie | | 450.00 | | 450.00 | |
| 2-May-18 | Astral Drive Elementary Parent Teacher Organization - playground upgrade | | 1,000.00 | | 1,000.00 | |
| 3-May-18 | Cole Harbour Road - banners | | 3,283.97 | | 3,283.97 | |
| 8-May-18 | Easter Seals Nova Scotia - commercial grade kitchen appliances | | 2,827.47 | | 2,827.47 | |
| 17-May-18 | Dartmouth FC Tier 1 Soccer Club/United DFC Soccer Club - purchase of soccer uniforms | | 2,500.00 | | 2,500.00 | |
| 17-May-18 | Cherry Brook - signage | | | 40.00 | 40.00 | |
| 28-May-18 | Acoma Family Centre - pump and water line for community garden | | 1,907.85 | | 1,907.85 | |
| 14-Jun-18 | Cole Harbour Road - banners arms | | 1,207.11 | | 1,207.11 | |
| 19-Jun-18 | Nova Multyfest Society - website development and strategic plan | | 2,000.00 | | 2,000.00 | |
| 19-Jun-18 | Cole Harbour Minor Baseball Association - fencing | | 20,000.00 | | 20,000.00 | |
| 30-Jun-18 | Tree planting | | | 1,750.00 | 1,750.00 | |
| | | | | | | |
| | | | | | | |
| | Total | | 246,666.33 | 136,156.29 | 183,149.82 | 63,516.51 |

District Capital Funds

Councillor Sam Austin

District 5

| Date | CCV02005/CCV02105 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-------------------|---------------------|------------------|---|------------------|
| | CCV02205 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02105 Funds Carried Forward | 38,300.89 | | | | |
| | Description of Expenditures | | | | | |
| 10-Feb-16 | Children's Memorial Dragonfly Park - underground electrical for lights | | | 5,300.00 | 5,300.00 | |
| 21-Mar-17 | Penhorn Lake Trail recapitalization | | | 30,000.00 | 30,000.00 | |
| 28-Feb-18 | North Woodside Community Centre Park - improvements | | | 3,000.89 | 3,000.89 | |
| 8-May-18 | Easter Seals Nova Scotia - commercial grade kitchen appliances | | 2,827.47 | | 2,827.47 | |
| 9-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 17-May-18 | Dartmouth FC Tier 1 Soccer Club/United DFC Soccer Club - purchase of soccer uniforms | | 2,500.00 | | 2,500.00 | |
| 24-May-18 | Graham's Grove Park - accessible pathway | | | 4,000.00 | 4,000.00 | |
| 12-Jun-18 | Back to the Sea Society - construction material for pump house enclosure | | 2,000.00 | | 2,000.00 | |
| 19-Jun-18 | Nova Multifest Society - website development and strategic plan | | 2,666.67 | | 2,666.67 | |
| 22-Jun-18 | Shubenacadie Canal commission - install interpretive signage at Lock One and King's Wharf Bridge | | 3,000.00 | | 3,000.00 | |
| 30-Jun-18 | Cancer Survivor Park | | | 10,000.00 | 10,000.00 | |
| 30-Jun-18 | Dartmouth Curling Club | | | 7,000.00 | 7,000.00 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | 132,300.89 | 13,534.14 | 59,300.89 | 72,835.03 | 59,465.86 |

District Capital Funds

Councillor Tony Mancini

District 6

| Date | CCV02006/CCV02106 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|------------|---------------------|-------------|---|-----------|
| | CCV02206 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02106 Funds Carried Forward | 197,682.25 | | | | |
| | Description of Expenditures | | | | | |
| 8-Feb-13 | Admiral Westphal Elementary School - contribution towards playground improvements | | | 515.19 | 515.19 | |
| 26-Mar-13 | Jason MacCulloch Park - purchase of basketball nets and fencing | | | 11,057.95 | 11,057.95 | |
| 20-Jun-14 | Cyril Smith Beach and Trails - contribution towards boardwalk replacement | | | 27,314.24 | 27,314.24 | |
| 11-Mar-15 | Main Street Dartmouth Area Business Improvement District - purchase webcam | | | 500.00 | 500.00 | |
| 12-Mar-15 | Contribution towards an outdoor synthetic rink | | | 28,668.40 | 28,668.40 | |
| 29-Apr-15 | Jackson Road Community Garden - purchase compost | | | 18.65 | 18.65 | |
| 31-Mar-16 | Belvedere Park Playground - equipment | | | 11,410.14 | 11,410.14 | |
| 15-Jun-16 | Spring tree planting | | | 4,384.01 | 4,384.01 | |
| 5-Jul-16 | Neighborhood Sign Project - Woodlawn neighborhood sign | | | 862.50 | 862.50 | |
| 22-Aug-16 | Planned dock system to be installed along the Shubie Canal | | | 2,891.74 | 2,891.74 | |
| 31-Aug-16 | Commodore Park - new flag pole | | | 455.32 | 455.32 | |
| 22-Feb-17 | 2 Community signs | | | 12,600.00 | 12,600.00 | |
| 22-Mar-17 | Dartmouth North Community Centre - outdoor library project | | | 43,254.89 | 43,254.89 | |
| 9-May-17 | Landrace Park - basketball stand | | | 1,643.36 | 1,643.36 | |
| 23-Mar-18 | Dartmouth North Family Centre - mini barn | | 5,000.00 | | 5,000.00 | |
| 23-Mar-18 | Bryony Build - water line to new facility at 9 Veterans Way | | | 30,000.00 | 30,000.00 | |

District Capital Funds

Councillor Tony Mancini

District 6

| Date | CCV02006/CCV02106 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available | |
|-----------|---|--------|---------------------|------------------|---|-------------------|------------------|
| 23-Mar-18 | Ian Forsyth Elementary School Gaga Pit | | | 1,000.00 | 1,000.00 | | |
| 23-Mar-18 | Family SOS Association - supplies for fence, hives, hive boxes. | | | 5,000.00 | 5,000.00 | | |
| 23-Mar-18 | Easter Seals - appliances for new Burnside facility | | | 2,000.00 | 2,000.00 | | |
| 23-Mar-18 | Banook Canoe Club - repairs to deck, railing, bay doors, trim for bay doors | | 2,000.00 | 6,000.00 | 8,000.00 | | |
| 23-Mar-18 | Synthetic Rink | | | 1,105.86 | 1,105.86 | | |
| 2-May-18 | Dartmouth Performing Art Society - equipment for stage | | 5,000.00 | | 5,000.00 | | |
| 2-May-18 | Mountain Bike Halifax Association - development and maintenance of non - motorized trails | | 3,000.00 | | 3,000.00 | | |
| 8-May-18 | Easter Seals Nova Scotia - commercial grade kitchen appliances | | 3,500.00 | | 3,500.00 | | |
| 8-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | | |
| 16-May-18 | The Public Good Society of Dartmouth - maintenance to community van | | 600.00 | | 600.00 | | |
| 17-May-18 | Dartmouth FC Tier 1 Soccer Club/United DFC Soccer Club - purchase of soccer uniforms | | 2,500.00 | | 2,500.00 | | |
| 19-Jun-18 | Nova Multifest Society - website development and strategic plan | | 2,666.66 | | 2,666.66 | | |
| | | | | | | | |
| | | | | | | | |
| | Total | | 291,682.25 | 24,806.66 | 190,682.25 | 215,488.91 | 76,193.34 |

District Capital Funds

Deputy Mayor Wayne Mason

District 7

| Date | CCV02007/CCV02107 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-------------------|---------------------|-------------------|---|------------------|
| | CCV02207 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02107 Funds Carried Forward | 129,998.69 | | | | |
| | Description of Expenditures | | | | | |
| 23-Jun-16 | Inglis Street Playground - contribution towards playground | | | 3,099.74 | 3,099.74 | |
| 24-Jun-16 | Common Link Association - active transportation project | | | 7,255.00 | 7,255.00 | |
| 16-Aug-16 | The Halifax Cycling Coalition - purchase picnic tables and bike racks | | | 10,276.00 | 10,276.00 | |
| 30-Sep-16 | Gorsebrook Park - improvements (Inglis Street Elementary School PTA) | | | 20,424.71 | 20,424.71 | |
| 21-Mar-17 | Gorsebrook Park - upgrade | | | 3,943.24 | 3,943.24 | |
| 31-Aug-17 | LeMarchant St. Thomas Home and School Committee - outdoor play facility | | | 47,500.00 | 47,500.00 | |
| 31-Aug-17 | Inglis Street Elementary School Parent Teacher Association - playground improvements and swing set | | | 30,000.00 | 30,000.00 | |
| 23-Nov-17 | Climb Nova Scotia - outdoor gym | | | 17,500.00 | 17,500.00 | |
| 27-Jun-18 | Halifax Minor Baseball Association - batting cage | | 5,000.00 | | 5,000.00 | |
| 27-Jun-18 | Halifax Brewery Farmers' Market Cooperative Ltd. - play equipment and furniture for play area | | 8,000.00 | | 8,000.00 | |
| 27-Jun-18 | The Halifax Cycling Coalition - eco counters and bicycles to be used by residents of the Oval | | 16,450.00 | | 16,450.00 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | 223,998.69 | 29,450.00 | 139,998.69 | 169,448.69 | 54,550.00 |

District Capital Funds

Councillor Lindell Smith

District 8

| Date | CCV02008/CCV02108 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-------------|--|---------------|----------------------------|--------------------|--|------------------|
| | CCV02208 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02108 Funds Carried Forward | 143,338.07 | | | | |
| | Description of Expenditures | | | | | |
| 20-Mar-14 | Active Transportation Initiatives | | | 5,555.60 | 5,555.60 | |
| 31-Mar-15 | Fort Needham Park - improvements | | | 80,000.00 | 80,000.00 | |
| 30-Mar-16 | Needham Park - enhancements | | | 3,916.00 | 3,916.00 | |
| 23-Jun-16 | Fuller Terrace Park - upgrades | | | 197.36 | 197.36 | |
| 13-Jul-16 | Community Garden Project | | | 1,471.45 | 1,471.45 | |
| 11-Aug-16 | Warrington Park - purchase of gym equipment | | | 9,256.12 | 9,256.12 | |
| 30-Sep-16 | Emera Oval - recreational equipment | | | 6,620.36 | 6,620.36 | |
| 27-Mar-17 | HRM owned community playground upgrades | | | 36,061.32 | 36,061.32 | |
| 8-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 12-Jun-18 | The Halifax Tool Library Society - purchase of tools and construction essentials | | 6,490.60 | | 6,490.60 | |
| 12-Jun-18 | Adsum Association for women and Children - purchase of furniture | | 7,500.00 | | 7,500.00 | |
| 12-Jun-18 | St. Joseph's A. McKay home and School Association - outdoor beautification shrubs and plants | | 1,675.45 | | 1,675.45 | |
| 12-Jun-18 | Veith House - community garden building supplies, material and outdoor furniture | | 6,991.00 | | 6,991.00 | |
| 12-Jun-18 | Northern Lights Lantern Festival Society - purchase of BBQ, tents, coolers and tanks | | 5,615.81 | | 5,615.81 | |
| 12-Jun-18 | Halifax Refugee Clinic Association - purchase of laptops | | 4,056.22 | | 4,056.22 | |
| 12-Jun-18 | The Halifax Cycling Coalition - bike generator, speakers and power cables | | 6,500.00 | | 6,500.00 | |

District Capital Funds**Councillor Lindell Smith****District 8**

| Date | CCV02008/CCV02108 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-------------|--|-------------------|----------------------------|--------------------|--|------------------|
| 12-Jun-18 | Partners for Care - purchase of garden essentials and signage | | 5,000.00 | | 5,000.00 | |
| 12-Jun-18 | The Bus Stop Theatre Cooperative Ltd - various theatre inventory and equipment | | 3,750.00 | | 3,750.00 | |
| 12-Jun-18 | Saint George's Youth Net Society - sound system and BBQ | | 4,500.00 | | 4,500.00 | |
| 12-Jun-18 | Dramatic Changes Art Society - stage lightening | | 4,360.00 | | 4,360.00 | |
| 22-Jun-18 | Wee Care Developmental Day Care Centre - bike rack | | 226.48 | | 226.48 | |
| | | | | | | |
| | | | | | | |
| | Total | 237,338.07 | 57,205.56 | 143,078.21 | 200,283.77 | 37,054.30 |

District Capital Funds

Councillor Shawn Cleary

District 9

| Date | CCV02009/CCV02109 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|------------|---------------------|-------------|---|-----------|
| | CCV02209 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02109 Funds Carried Forward | 104,806.98 | | | | |
| | Description of Expenditures | | | | | |
| 9-Jun-15 | Ardmore Park - contribution towards accessible play equipment | | | 322.55 | 322.55 | |
| 26-Jun-15 | Springvale trail connection pathway | | | 8,000.00 | 8,000.00 | |
| 26-Jun-15 | SCRI - Social, Cultural, Recreational Inclusion Society Club - purchase wheelchairs | | | 196.00 | 196.00 | |
| 21-Sep-15 | St. Agnes Junior High School Parent Teacher Association landscaping project | | | 11,140.67 | 11,140.67 | |
| 24-May-16 | Bayers Westwood Community Garden - soil | | | 68.05 | 68.05 | |
| 7-Jun-16 | Brewer's monument | | | 77.14 | 77.14 | |
| 5-Sep-16 | Westwood Park - concrete bench and pavers | | | 990.00 | 990.00 | |
| 8-Sep-16 | Bayers Westwood Community Garden - fruit trees | | | 2,000.00 | 2,000.00 | |
| 20-Sep-16 | Stuart Graham Drive - retaining wall | | | 12,420.77 | 12,420.77 | |
| 8-Mar-17 | Speed radar boxes for West Division | | | 4,000.00 | 4,000.00 | |
| 17-Mar-17 | Theatre Arts Guild - paving of Pond Playhouse Park | | | 5,000.00 | 5,000.00 | |
| 27-Mar-18 | Bethany United Church - new sign for parking lot | | | 10,000.00 | 10,000.00 | |
| 27-Mar-18 | Northwest Arm Heritage Society - directional signs | | | 5,000.00 | 5,000.00 | |
| 27-Mar-18 | Whimsical Lake Park - playground updates | | | 15,000.00 | 15,000.00 | |

District Capital Funds

Councillor Shawn Cleary

District 9

| Date | CCV02009/CCV02109 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-------------|---|-------------------|----------------------------|--------------------|--|------------------|
| 27-Mar-18 | Saunders Park outdoor workout equipment / Mountain Bike Halifax Association - development and maintenance of non - motorized trails | | 3,000.00 | 17,000.00 | 20,000.00 | |
| 27-Mar-18 | Chebucto Connections - new tables and chairs | | | 5,591.80 | 5,591.80 | |
| 2-May-18 | The Club Inclusion - defibrillator machine | | 2,040.00 | | 2,040.00 | |
| 8-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 20-Jun-18 | John W. MacLeod Fleming Tower Home and School Association - fence for playground | | 4,255.00 | | 4,255.00 | |
| 21-Jun-18 | Pride Rainbow Crossings - painting | | | 800.00 | 800.00 | |
| 22-Jun-18 | Cunard Jr. High Parent Teacher Association - repair of school's flagpole | | 325.00 | | 325.00 | |
| | | | | | | |
| | | | | | | |
| | Total | 198,806.98 | 10,160.00 | 97,606.98 | 107,766.98 | 91,040.00 |

District Capital Funds

Councillor Russell Walker

District 10

| Date | CCV02010/CCV02110 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-------------------|---------------------|------------------|---|-------------------|
| | CCV02210 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02110 Funds Carried Forward | 197,418.98 | | | | |
| | Description of Expenditures | | | | | |
| 5-Mar-14 | Mainland Common - community facilities improvement | | | 40,000.00 | 40,000.00 | |
| 30-Mar-16 | Dunbrack Street and Main Street - murals | | | 10,000.00 | 10,000.00 | |
| 9-Feb-17 | Titus Smith Park Community Digital Park - digital sign | | 30,307.15 | | 30,307.15 | |
| 6-Mar-17 | Indian Festival Club of Nova Scotia - audio visual equipment, warmers, chafer and pots | | 22,856.30 | | 22,856.30 | |
| 2-May-18 | Clayton Park Junior High School - send pit | | 974.09 | | 974.09 | |
| 2-May-18 | Mosaic Church - purchase of generator | | 2,930.50 | | 2,930.50 | |
| 2-May-18 | Fairview Gardens - purchase of soil, compost, shovels. | | 525.00 | | 525.00 | |
| 4-May-18 | Rainbow Art Crosswalk Program - 4 way rainbow crosswalk | | | 4,000.00 | 4,000.00 | |
| 9-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 9-May-18 | Maskwa Aquatic Club - purchase of war canoe | | 3,000.00 | | 3,000.00 | |
| 3-Jul-18 | Clayton Park Junior High School Advisory Council - installation of benches | | 8,119.83 | | 8,119.83 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | 291,418.98 | 69,252.87 | 54,000.00 | 123,252.87 | 168,166.11 |

District Capital Funds

Councillor Steve Adams

District 11

| Date | CCV02011/CCV02111 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|------------|---------------------|-------------|---|-----------|
| | CCV02211 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02111 Funds Carried Forward | 120,536.75 | | | | |
| | Description of Expenditures | | | | | |
| 30-Aug-13 | Terence Bay Fire Hall - upgrades | | | 20,000.00 | 20,000.00 | |
| 30-Mar-16 | Business and Community Information Kiosk Project | | | 20,959.37 | 20,959.37 | |
| 14-Apr-16 | MacIntosh Run Trails Association | | | 7,000.00 | 7,000.00 | |
| 24-Aug-16 | Speed radar boxes for West Division | | | 5,000.00 | 5,000.00 | |
| 30-Aug-16 | Herring Cove Junior High field - port - a - pottie cage and pad | | | 3,500.00 | 3,500.00 | |
| 12-Sep-16 | Terence Bay and Harrietsfield/Williamswood - ball field improvements | | | 2,047.78 | 2,047.78 | |
| 30-Jan-17 | Terence Bay Lighthouse | | | 15,000.00 | 15,000.00 | |
| 30-Jan-17 | Resource Opportunity Centre - Christmas wreath removal | | | 206.50 | 206.50 | |
| 30-Jan-17 | Terence Bay River Park - sign | | | 164.75 | 164.75 | |
| 30-Jan-17 | Terence Bay River Park - slide teeter-totter | | | 4,129.80 | 4,129.80 | |
| 30-Jan-17 | Sambro Ball Field - container | | | 7,000.00 | 7,000.00 | |
| 30-Jan-17 | Community Landscaping in Harrietsfield and Sambro | | | 7,500.00 | 7,500.00 | |
| 8-Mar-17 | Terence Bay - four benches and concrete slabs | | | 4,440.00 | 4,440.00 | |
| 22-Sep-17 | Private Road Signage - replacement of sign on Shiloh Drive | | | 300.00 | 300.00 | |
| 7-Nov-17 | Bylaw A-700 Park signs - Bill Zink Memorial Park, Brookside Jr. High and Terrance Bay Park | | | 20.00 | 20.00 | |
| 16-Nov-17 | William King Accessible Playground | | | 15,000.00 | 15,000.00 | |

District Capital Funds

Councillor Steve Adams

District 11

| Date | CCV02011/CCV02111 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|-------------------|---------------------|-------------------|---|------------------|
| 28-Nov-17 | Terence Bay Road Park - two benches | | 1,387.00 | 142.99 | 1,529.99 | |
| 26-Mar-18 | Spryfield Young Filmmakers Program | | | 6,738.55 | 6,738.55 | |
| 2-May-18 | Mountain Bike Halifax Association - development and maintenance of non - motorized trails | | 3,000.00 | | 3,000.00 | |
| 9-May-18 | Spryfield Business Commission - video equipment and outdoor speakers | | 9,607.00 | | 9,607.00 | |
| 22-Jun-18 | Ketch Harbour Area Residents Association - wharf repair | | 10,000.00 | | 10,000.00 | |
| 30-Jun-18 | Prospect Road Men's Orthodox Ball League - dugout replacement | | 10,810.00 | | 10,810.00 | |
| 5-Jul-18 | St. Timothy's Anglican Church - paving of the church driveway | | 3,450.00 | | 3,450.00 | |
| | | | | | | |
| | | | | | | |
| | Total | 214,536.75 | 38,254.00 | 119,149.74 | 157,403.74 | 57,133.01 |

District Capital Funds

Councillor Richard Zurawski

District 12

| Date | CCV02012/CCV02112 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|------------|---------------------|-------------|---|-----------|
| | CCV02212 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02112 Funds Carried Forward | 266,121.34 | | | | |
| | Description of Expenditures | | | | | |
| 29-Mar-12 | HRM Mainland Common - purchase of community sign | | | 20,000.00 | 20,000.00 | |
| 30-Aug-12 | Greenwood Heights Ball Field and Parkland - purchase of benches and skate rails | | | 7,874.69 | 7,874.69 | |
| 9-Jun-16 | St. Margaret's Bay Road and Beechville - tree planting | | | 10,000.00 | 10,000.00 | |
| 26-Jul-16 | Beechville Playground and Basketball area - pathways and court repairs | | | 35,000.00 | 35,000.00 | |
| 3-Aug-16 | Greenwood Heights Ball Field - dugouts, shed and upgrades | | | 9,675.69 | 9,675.69 | |
| 12-Aug-16 | Bluff Trail Parking Lot - poles and lights | | | 6,000.00 | 6,000.00 | |
| 31-Aug-16 | Beechville Lakeside Timberlea - playground | | | 27,116.34 | 27,116.34 | |
| 20-Sep-16 | Mainland Common - community facilities improvement | | | 18,577.53 | 18,577.53 | |
| 7-Oct-16 | Sheldrake Heights - playground | | | 25,000.00 | 25,000.00 | |
| 7-Oct-16 | Lakeside ball field - bleachers | | | 5,000.00 | 5,000.00 | |
| 7-Oct-16 | Belchers Park - benches | | | 5,000.00 | 5,000.00 | |
| 7-Oct-16 | Hanging basket brackets | | | 5,000.00 | 5,000.00 | |
| 13-Oct-16 | Munroe subdivision park - upgrades and fencing | | | 15,000.00 | 15,000.00 | |
| 25-Oct-16 | Clayton Park Beechville Lakeside Timberlea - community signs | | | 589.99 | 589.99 | |
| 15-Mar-17 | Clayton Park Trail - upgrade | | | 20,000.00 | 20,000.00 | |
| 15-Mar-17 | Clayton Park West - community signage | | | 16,887.10 | 16,887.10 | |

District Capital Funds

Councillor Richard Zurawski

District 12

| Date | CCV02012/CCV02112 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|-------------------|---------------------|-------------------|---|------------------|
| 26-Mar-18 | Beechville Lakeside Timberlea Citizens on Patrol Community Safety Program | | 3,444.25 | 11,555.75 | 15,000.00 | |
| 26-Mar-18 | Engage Mainland North Community Sign Project | | | 20,000.00 | 20,000.00 | |
| 26-Mar-18 | Bayers Lake - street beautification program | | | 4,400.00 | 4,400.00 | |
| 9-May-18 | Maskwa Aquatic Club - purchase of war canoe | | 3,000.00 | | 3,000.00 | |
| 16-May-18 | Beechville Education Society - play equipment for children at various community events | | 5,000.00 | | 5,000.00 | |
| 15-Jun-18 | Timberlea Village Homeowners' Association - replacement for old sign | | 1,321.50 | | 1,321.50 | |
| 22-Jun-18 | Beechville Lakeside Timberlea Community Garden Association - replacement of shed, water tank | | 5,000.00 | | 5,000.00 | |
| 28-Jun-18 | Beechville Lakeside Timberlea Today Association - purchase of pop up tents stage upgrades and storage bins and grills | | 1,000.00 | | 1,000.00 | |
| | | | | | | |
| | | | | | | |
| | Total | 360,121.34 | 18,765.75 | 262,677.09 | 281,442.84 | 78,678.50 |

District Capital Funds

Councillor Matt Whitman

District 13

| Date | CCV02013/CCV02113 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|-----------|---------------------|-------------|---|-----------|
| | CCV02213 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02113 Funds Carried Forward | 5,385.29 | | | | |
| | Description of Expenditures | | | | | |
| 5-Mar-14 | St. Margaret's Bay - purchase of community signage | | | 120.00 | 120.00 | |
| 22-Nov-16 | Anthony Lane, Seabright - community signage | | | 207.00 | 207.00 | |
| 23-Jan-17 | Hammonds Plains Tennis and Pickle Ball Court | | | 58.29 | 58.29 | |
| 21-Jun-17 | Royal Canadian Legion Branch 116, St. Margaret's Bay - ceiling in the Community Hall | | | 5,000.00 | 5,000.00 | |
| 9-May-18 | Maskwa Aquatic Club - purchase of war canoe | | 3,000.00 | | 3,000.00 | |
| 17-May-18 | Hammonds Plains Disc Golf - frame for disc golf tee pads | | 2,500.00 | | 2,500.00 | |
| 17-May-18 | Hammonds Plains Historical Society - purchase of projector for presentations | | 750.00 | | 750.00 | |
| 17-May-18 | Roots and Boots Forest School Society - gear and equipment to support recreation programming | | 2,500.00 | | 2,500.00 | |
| 17-May-18 | Peggy's Cove Festival of the Art society - lighting and canvas drop sheet for art installation, vinyl banners | | 1,500.00 | | 1,500.00 | |
| 17-May-18 | St. Margaret's Bay Area Rails to Trails Association - purchase of two Ecolos for trail system | | 8,500.00 | | 8,500.00 | |
| 17-May-18 | St. Andrew's - St. Mark's United Church - replacement of ceiling electric fixtures in main hall | | 5,000.00 | | 5,000.00 | |
| 17-May-18 | Hammonds Palins Community Centre - replacement of flooring in main hall | | 5,000.00 | | 5,000.00 | |
| 12-Jun-18 | St. Margaret Sailing Club - purchase of replacement coach boat and outboard motor | | 3,000.00 | | 3,000.00 | |
| 12-Jun-18 | William Black Community Hall - purchase of defibrillator, first aid kit and 60 chairs | | 5,770.00 | | 5,770.00 | |
| 22-Jun-18 | St. Margaret's Bay Community Enterprise Centre - purchase of two signs and mounting hardware, purchase of monitor, computers, printers and office furniture | | 5,709.50 | | 5,709.50 | |

District Capital Funds

Councillor Matt Whitman

District 13

| Date | CCV02013/CCV02113 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|------------------|---------------------|-----------------|---|------------------|
| 22-Jun-18 | Safety Minded ATV Association - trail work and upgrades of parking lot at Lewis Lake | | 10,000.00 | | 10,000.00 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | 99,385.29 | 53,229.50 | 5,385.29 | 58,614.79 | 40,770.50 |

District Capital Funds

Councillor Lisa Blackburn

District 14

| Date | CCV02014/CCV02114 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-----------|---------------------|-------------|---|-----------|
| | CCV02214 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02114 Funds Carried Forward | 29,733.04 | | | | |
| | Description of Expenditures | | | | | |
| 28-Mar-14 | Lucasville Community Tutoring Program - purchase of computer and printer | | | 1,500.01 | 1,500.01 | |
| 17-Sep-15 | Springfield Lake Recreation Association - upgrades to audio and video equipment | | | 4,000.00 | 4,000.00 | |
| 29-Jun-16 | Beaver Bank Kinsac - playground | | | 15,000.00 | 15,000.00 | |
| 9-Feb-18 | Beaver Bank Community Hall Association - solar panel project | | 10,000.00 | | 10,000.00 | |
| 3-May-18 | Sackville Business Association - pride crosswalk | | | 1,000.00 | 1,000.00 | |
| 3-May-18 | 2nd Beaver Bank Scouts - camping gear | | 2,000.00 | | 2,000.00 | |
| 3-May-18 | St. John the Evangelist Anglican Church - electrical upgrades for community kitchen | | 10,000.00 | | 10,000.00 | |
| 3-May-18 | Wallace Lucas Community Centre - folding door and shelters | | 8,000.00 | | 8,000.00 | |
| 3-May-18 | Knox United Church - elevator / lift | | 5,000.00 | | 5,000.00 | |
| 3-May-18 | Salavation Army Sackville Corps - fridge, coffee urns, flooring for warming center | | 2,350.85 | | 2,350.85 | |
| 3-May-18 | Lucasville Banner Sign | | | 100.00 | 100.00 | |
| 9-May-18 | Direction 180 - purchase of new furniture | | 540.00 | | 540.00 | |
| 17-May-18 | Sackville Sports Heritage Hall of Fame Society - new plaque for Sports Heritage Hall of Fame | | 1,000.00 | | 1,000.00 | |
| 17-May-18 | Waterstone homeowners' Association - neighborhood sign repairs | | 254.76 | | 254.76 | |
| 19-Jun-18 | Millwood Place Residents Association - outdoor patio furniture | | 529.83 | | 529.83 | |

District Capital Funds

Councillor Lisa Blackburn

District 14

| Date | CCV02014/CCV02114 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|-------------------|---------------------|------------------|---|------------------|
| 22-Jun-18 | Springfield Lake Recreation Association - Easter Bunny costume and accessories for annual breakfast | | 500.00 | | 500.00 | |
| | | | | | | |
| | | | | | | |
| | Total | 123,733.04 | 40,175.44 | 21,600.01 | 61,775.45 | 61,957.59 |

District Capital Funds

Councillor Tim Outhit

District 16

| Date | CCV02016/CCV02116 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-----------|---------------------|-------------|---|-----------|
| | CCV02216 Budget 2018/19 | 94,000.00 | | | | |
| | CCV02116 Funds Carried Forward | 86,716.44 | | | | |
| | Description of Expenditures | | | | | |
| 5-Nov-15 | Bedford Community Christmas Lighting | | | 5,000.00 | 5,000.00 | |
| 5-Feb-16 | Bedford Community Police office - traffic speed box | | | 6,000.00 | 6,000.00 | |
| 17-Mar-16 | Nine Mile and Oceanview Drive - playground | | | 15,214.39 | 15,214.39 | |
| 17-Mar-16 | Eaglewood School Playground - upgrades | | | 5,543.94 | 5,543.94 | |
| 30-Mar-16 | Sunnyside Elementary Home and School Association - playground | | | 5,000.00 | 5,000.00 | |
| 13-May-16 | Community Gardens (Ivany Place and Hemlock Ravine) - community garden beds | | | 4,779.62 | 4,779.62 | |
| 30-Jun-16 | Bedford Library - defibrillator | | | 119.24 | 119.24 | |
| 24-Aug-16 | Panorama Court - curb repair | | | 1,504.33 | 1,504.33 | |
| 19-Sep-16 | Hanging flower baskets | | | 589.24 | 589.24 | |
| 30-Sep-16 | Bedford Highway - railings painting | | | 382.92 | 382.92 | |
| 17-Oct-16 | Bedford street banners | | | 19.19 | 19.19 | |
| 10-Nov-16 | Speed radar boxes for West Division | | | 4,000.00 | 4,000.00 | |
| 16-Jan-17 | Fish Hatchery Park - lighting | | | 7,000.00 | 7,000.00 | |
| 22-Feb-17 | Bedford Highway - street hanging baskets | | | 42.62 | 42.62 | |
| 8-Mar-17 | Canada 150 and Bedford Day's banners | | | 80.24 | 80.24 | |
| 22-Mar-17 | Winter street banners | | | 5.58 | 5.58 | |

District Capital Funds

Councillor Tim Outhit

District 16

| Date | CCV02016/CCV02116 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|---|--------|---------------------|-------------|---|-----------|
| 5-May-17 | Spring Street Tennis Court - practice back board | | | 349.99 | 349.99 | |
| 8-May-17 | Bedford Sprouts Community Garden - to build planter boxes | | | 89.39 | 89.39 | |
| 12-May-17 | Waterfront Drive, Dewolf Park - landscaping | | | 5,000.00 | 5,000.00 | |
| 16-May-17 | Canada 150 - floodlights | | | 267.06 | 267.06 | |
| 19-May-17 | Bedford summer banners - installation | | | 364.95 | 364.95 | |
| 19-Jun-17 | Pride crosswalk - painting | | | 2,645.00 | 2,645.00 | |
| 19-Jul-17 | Painting railings in Bedford | | | 155.12 | 155.12 | |
| 25-Oct-17 | Removal of summer banners and installation of Remembrance Day banners | | | 312.85 | 312.85 | |
| 26-Oct-17 | HRM Parks - painting | | | 125.71 | 125.71 | |
| 9-Nov-17 | Bedford winter banner - installation | | | 99.42 | 99.42 | |
| 21-Nov-17 | Bud Bremnar Field - gate opening | | | 150.00 | 150.00 | |
| 23-Nov-17 | Removal of 33 Remembrance Day banners and installation of 33 winter banners | | | 141.42 | 141.42 | |
| 28-Nov-17 | Cutter Drive - fence | | | 248.78 | 248.78 | |
| 28-Feb-18 | Removal of winter banners | | | 351.14 | 351.14 | |
| 9-Mar-18 | Maskwa War Canoe Project | | 3,000.00 | | 3,000.00 | |
| 9-Mar-18 | Bedford Outdoor Pool Canteen - upgrades | | | 12,174.30 | 12,174.30 | |
| 9-Mar-18 | Bedford Players Community Theatre Signage | | | 4,000.00 | 4,000.00 | |
| 3-May-18 | Dewolf Park Mural - upgrade | | 2,642.61 | 857.39 | 3,500.00 | |
| 8-May-18 | Bedford Beavers Swim Team - upgrade railing, patio, new siding and paint | | 10,000.00 | | 10,000.00 | |

District Capital Funds

Councillor Tim Outhit

District 16

| Date | CCV02016/CCV02116 | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|-----------|--|-------------------|---------------------|-------------------|---|------------------|
| 17-May-18 | Little Fishers Club Society - rods and reels | | 1,751.68 | | 1,751.68 | |
| 24-May-18 | Bedford Day's and Canada Day - banners | | 2,648.86 | 251.14 | 2,900.00 | |
| 31-May-18 | Bedford Lions Club - community needs assessment project plan | | 5,000.00 | | 5,000.00 | |
| 19-Jun-18 | Bedford Minor Baseball Association - canteen upgrade | | 2,500.00 | | 2,500.00 | |
| 21-Jun-18 | Pride Rainbow Crossings - painting | | | 1,200.00 | 1,200.00 | |
| 21-Jun-18 | Hanging flower baskets | | 3,780.37 | | 3,780.37 | |
| 22-Jun-18 | Fort Sackville Foundation - website redevelopment | | 630.00 | | 630.00 | |
| 22-Jun-18 | Bedford Cenotaph | | | 20,000.00 | 20,000.00 | |
| 30-Jun-18 | Greenspace cleanup | | | 2,753.15 | 2,753.15 | |
| 10-Jul-18 | Landsburg in Bedford - landscaping | | | 1,350.00 | 1,350.00 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | 180,716.44 | 31,953.52 | 108,168.12 | 140,121.64 | 40,594.80 |

Attachment #5

**Report of Expenditures in the Councillors'
District Activity Funds to June 30, 2018**

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS**April 1, 2018 to June 30, 2018**

| Orders | Budget | Actual Expenditures | Available |
|--------------------------------|------------------|----------------------------|------------------|
| DISTRICT 1 - Steve Streach | 4,312.50 | 1,050.00 | 3,262.50 |
| DISTRICT 2 - David Hendsbee | 4,312.50 | 1,600.00 | 2,712.50 |
| DISTRICT 3 - Bill Karsten | 4,312.50 | 1,325.00 | 2,987.50 |
| DISTRICT 4 - Lorelei Nicoll | 4,312.50 | 600.00 | 3,712.50 |
| DISTRICT 5 - Sam Austin | 4,312.50 | 1,645.00 | 2,667.50 |
| DISTRICT 6 - Tony Mancini | 4,312.50 | 3,100.00 | 1,212.50 |
| DISTRICT 7 - Waye Mason | 4,312.50 | 250.00 | 4,062.50 |
| DISTRICT 8 - Lindell Smith | 4,312.50 | 600.00 | 3,712.50 |
| DISTRICT 9 - Shawn Cleary | 4,312.50 | 800.00 | 3,512.50 |
| DISTRICT 10 - Russell Walker | 4,312.50 | 400.00 | 3,912.50 |
| DISTRICT 11 - Steve Adams | 4,312.50 | 375.00 | 3,937.50 |
| DISTRICT 12 - Richard Zurawski | 4,312.50 | 700.00 | 3,612.50 |
| DISTRICT 13 - Matt Whitman | 4,312.50 | 1,671.00 | 2,641.50 |
| DISTRICT 14 - Lisa Blackburn | 4,312.50 | 2,150.00 | 2,162.50 |
| DISTRICT 15 - Steve Craig | 4,312.50 | 1,894.00 | 2,418.50 |
| DISTRICT 16 - Tim Outhit | 4,312.50 | 800.00 | 3,512.50 |
| | | | |
| Total | 69,000.00 | 18,960.00 | 50,040.00 |

Attachment #6

**Report of Changes in the Recreation Area Rate Accounts
to June 30, 2018**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
First Quarter June 30, 2018

| Area Rated Recreation Account | Opening Deficit (Surplus) April 1, 2018 | Revenue April 1, 2018 to June 30, 2018 | Expenditures April 1, 2018 to June 30, 2018 | Current Year's Deficit (Surplus) June 30, 2018 | Accumulated Deficit (Surplus) June 30, 2018 |
|--|---|--|---|--|---|
| Frame Subdivision Homeowners Association | (1,466) | (900) | - | (900) | (2,366) |
| Sackville Heights Elementary School | (113,057) | (64,900) | 67,469 | 2,569 | (110,488) |
| Glen Arbour Homeowners Association | 6,645 | (5,400) | 5,982 | 582 | 7,227 |
| White Hills Residents Association | (175,891) | (6,900) | - | (6,900) | (182,791) |
| Lost Creek Community Association | (32,445) | (2,700) | - | (2,700) | (35,145) |
| Waterstone Neighbourhood Association | (40,161) | - | - | - | (40,161) |
| Ketch Harbour Residents Association | (1,393) | (2,600) | - | (2,600) | (3,993) |
| Mineville Community Association | (21,897) | (2,700) | 2,599 | (101) | (21,998) |
| Three Brooks Homeowners Association | 76 | (2,700) | - | (2,700) | (2,624) |
| Haliburton Highbury Homeowners Association | (159,183) | (12,800) | - | (12,800) | (171,983) |
| Highland Park Ratepayers Association | (44,023) | (2,300) | 2,084 | (216) | (44,239) |
| Kingswood Ratepayers Association | (339,269) | (16,200) | 46,638 | 30,438 | (308,831) |
| Prospect Road & Area Recreation Association | (118,030) | (22,300) | 12,729 | (9,571) | (127,601) |
| Westwood Hills Residents Association | (123,621) | (8,700) | 62 | (8,638) | (132,259) |
| Musquodoboit Harbour | (39,337) | - | 7,000 | 7,000 | (32,337) |
| Hammonds Plains Common Rate | (393,932) | - | - | - | (393,932) |
| Grand Lake/Oakfield Community Centre | (16,141) | (6,000) | 7,571 | 1,571 | (14,570) |
| Maplewood Subdivision | (140,552) | (4,600) | 3,440 | (1,160) | (141,712) |
| Silversides Residents Association | (18,030) | (4,100) | - | (4,100) | (22,130) |
| Fox Hollow at St Margaret's Bay Village Homeowners Association | (1,745) | (1,600) | 1,060 | (540) | (2,285) |
| Lakeview, Windsor Junction, Fall River Ratepayers Association | (108,015) | (50,100) | 52,153 | 2,053 | (105,962) |
| Totals | (1,881,469) | (217,500) | 208,787 | (8,713) | (1,890,182) |

Frame Subdivision Homeowners Association

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

Cost Center: C101

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|--------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (900.00) | | Area Rate Revenue |
| Balance of Activity to June 30, 2018 | | (900.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (1,466.36) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(2,366.36)</u> | | |

Sackville Heights Elementary School

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

Cost Center: C105

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|----------------------------|---|--|
| 4201 | Area Rate Residential | (57,900.00) | | Area Rate Revenue |
| 4202 | Area Rate Commercial | (6,900.00) | | Area Rate Revenue |
| 4206 | Area Rate Resource | (100.00) | | Area Rate Revenue |
| 6001 | Salaries - Regular | 26,781.30 | Sackville Heights Community & Cultural Centre | Monthly Payroll |
| 6201 | Telephone | 599.73 | Eastlink/Bell Aliant | Telephone Expense |
| 6202 | Courier/Postage | 47.55 | Unique Delivery Service | Delivery Service |
| 6304 | Janitorial Services | 112.63 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6308 | Snow Removal | 1,616.44 | HRM Internal Work Order | Snow Removal |
| 6312 | Refuse Collection | 129.30 | Sackville Heights Community & Cultural Centre | Expense Reimbursement |
| 6407 | Cleaning/Sanitary Supplies | 605.35 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6606 | Heating Fuel | 3,516.03 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6607 | Electricity | 3,861.89 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6608 | Water | 473.31 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6610 | Building Exterior | 711.23 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6611 | Building Interior | 1,414.36 | Sackville Heights Community & Cultural Centre | Expense Reimbursement |
| 6612 | Safety System | 2,572.74 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6708 | Mechanical Equipment | 519.34 | Sackville Heights Community & Cultural Centre | HRM Work Order |
| 6399 | Other Goods/Services | 24,354.54 | Due to HRM over payment on Salaries 2017-18 | Internal Transfer to HRM |
| 9200 | Work Order Wages and Benefits | 152.84 | Sackville Heights Community & Cultural Centre | HRM Work Order Labour Cost for Miscellaneous Repairs |
| Balance of Activity to June 30, 2018 | | 2,568.58 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (113,057.21) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(110,488.63)</u> | | |

Glen Arbour Homeowners AssociationProvides neighbourhood improvement programs, recreational development,
environmental improvement and various social activities

Cost Center: C107

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|------------------------|------------------------------------|-----------------------|
| 4201 | Area Rate Residential | (5,400.00) | | Area Rate Revenue |
| 6207 | Office Supplies | 686.11 | Glen Arbour Homeowners Association | Expense Reimbursement |
| 6312 | Refuse Collection | 285.00 | Glen Arbour Homeowners Association | Expense Reimbursement |
| 6603 | Grounds & Landscaping | 4,946.12 | Glen Arbour Homeowners Association | Expense Reimbursement |
| 6906 | Licenses & Agreement | 31.15 | Glen Arbour Homeowners Association | Expense Reimbursement |
| 6910 | Signage | 33.35 | Glen Arbour Homeowners Association | Expense Reimbursement |
| Balance of Activity to June 30, 2018 | | 581.73 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | 6,644.81 | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>7,226.54</u> | | |

White Hills Residents Association

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

Cost Center: C108

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|----------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (6,900.00) | | Area Rate Revenue |
| Balance of Activity to June 30, 2018 | | (6,900.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (175,891.25) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(182,791.25)</u> | | |

Lost Creek Community Association

Provide continuing development of designated parkland within the community and to organize community events

Cost Center: C111

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|---------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (2,700.00) | | Area Rate Revenue |
| Balance of Activity to June 30, 2018 | | (2,700.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (32,444.93) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(35,144.93)</u> | | |

Waterstone Neighbourhood Association

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

Cost Center: C112

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|---------------------------|--------|-------------|
| Balance of Activity to June 30, 2018 | | | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (40,160.56) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(40,160.56)</u> | | |

Ketch Harbour Residents Association

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

Cost Center: C114

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|--------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (2,600.00) | | Area Rate Revenue |
| Balance of Activity to June 30, 2018 | | | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (1,393.08) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(3,993.08)</u> | | |

Mineville Community Association

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

Cost Center: C115

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|---------------------------|---------------------------------|-----------------------|
| 4201 | Area Rate Residential | (2,700.00) | | Area Rate Revenue |
| 6001 | Salaries - Regular | 174.24 | Mineville Community Association | Expense Reimbursement |
| 6202 | Courier/Postage | 9.78 | Mineville Community Association | Expense Reimbursement |
| 6203 | Office Furn/Equipment | 604.20 | Mineville Community Association | Expense Reimbursement |
| 6207 | Office Supplies | 25.81 | Mineville Community Association | Expense Reimbursement |
| 6299 | Other Office Expense | 67.76 | Mineville Community Association | Expense Reimbursement |
| 6399 | Contract Services | 184.37 | Mineville Community Association | Expense Reimbursement |
| 6603 | Grounds & Landscaping | 470.54 | Mineville Community Association | Expense Reimbursement |
| 6611 | Building - Interior | 43.95 | Mineville Community Association | Expense Reimbursement |
| 6711 | Communication System | 228.24 | Eastlink | Internet Service |
| 6906 | Licenses & Agreement | 31.15 | Mineville Community Association | Expense Reimbursement |
| 6910 | Signage | 46.22 | Mineville Community Association | Expense Reimbursement |
| 6933 | Community Events | 412.83 | Mineville Community Association | Expense Reimbursement |
| 8003 | Insurance Policy/Premium | 300.00 | Mineville Community Association | Expense Reimbursement |
| Balance of Activity to June 30, 2018 | | | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (21,896.96) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(21,997.87)</u> | | |

Three Brooks Homeowners Association

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

Cost Center: C117

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|---|--------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (2,700.00) | | Area Rate Revenue |
| | Balance of Activity to June 30, 2018 | (2,700.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | 75.98 | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(2,624.02)</u> | | |

Haliburton Highbury Homeowners Association

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

Cost Center: C120

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|---|----------------------------|--------|-------------------|
| 4201 | Area Rate Residential | (12,800.00) | | Area Rate Revenue |
| | Balance of Activity to June 30, 2018 | (12,800.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (159,182.55) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(171,982.55)</u> | | |

Highland Park Ratepayers Association

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

Cost Center: C130

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|---|---------------------------|--------------------------------------|----------------------------------|
| 4201 | Area Rate Residential | (2,300.00) | | Area Rate Revenue |
| 6399 | Contract Services | 258.75 | Highland Park Ratepayers Association | Stephanie Adams |
| 6933 | Community Events | 360.00 | Knocker Soccer | June Family Day |
| 6933 | Community Events | 325.00 | Julie King | Balloon Twisting June Family Day |
| 6933 | Community Events | 240.00 | Knocker Soccer | June Family Day |
| 6933 | Community Events | 603.75 | Hyper Amusement Rentals | Family Day Event Rental |
| 8003 | Insurance Policy/Premium | 296.00 | Bay Insurance | Insurance |
| | Balance of Activity to June 30, 2018 | (216.50) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (44,023.33) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(44,239.83)</u> | | |

Kingswood Ratepayers Association

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

Cost Center: C135

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor Description | Description |
|--------------------------------------|------------------------------------|---------------------|-------------------------------------|---|
| 4201 | Area Rate Residential | (16,200.00) | | Area Rate Revenue |
| 6299 | Other Office Expense | 29.97 | Jim Kochanoff | Website Hosting |
| 6911 | Facilities Rental | 300.00 | Cornerstone Wesleyan Church | Rental for the Executive Monthly Meeting Room |
| 6933 | Community Events | 2,500.00 | Glow Parties | June Community Event |
| 8024 | Transfer to/fr Capital | 43,808.10 | Capital Project CP180001 Playground | Play Power Canada |
| Balance of Activity to June 30, 2018 | | 30,438.07 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (339,269.23) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(308,831.16)</u> | | |

Prospect Road & Area Recreation Association

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

Cost Center: C140

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor Description | Description |
|--------------------------------------|------------------------------------|---------------------|--------------------------|--------------------------------|
| 4201 | Area Rate Residential | (21,900.00) | | Area Rate Revenue |
| 4206 | Area Rate Resource | (400.00) | | Area Rate Revenue |
| 6399 | Contract Services | 53.63 | Royal Environmental Inc. | Summer Rentals of washrooms |
| 6399 | Contract Services | 805.00 | Atlantic Wharf Builders | Installation of Ramp and Float |
| 6607 | Electricity | 669.88 | Nova Scotia Power | Power Expense |
| 8001 | Transfer Outside Agency | 200.00 | Melvin, Cara | Grant Youth |
| 8001 | Transfer Outside Agency | 200.00 | Bradbury, Kelly | Grant Youth |
| 8001 | Transfer Outside Agency | 200.00 | Locke, Sonya | Grant Youth |
| 8001 | Transfer Outside Agency | 200.00 | Rhonda, Dea | Grant Youth |
| 8001 | Transfer Outside Agency | 200.00 | Malloy, Stewart | Grant Youth |
| 8001 | Transfer Outside Agency | 200.00 | Mae, Jeddrey | Grant Youth |
| 8001 | Transfer Outside Agency | 10,000.00 | Clean NS Foundation | Run Off & Play Program |
| Balance of Activity to June 30, 2018 | | (9,571.49) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (118,030.49) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(127,601.98)</u> | | |

Westwood Hills Residents Association

Provide neighbourhood improvement programs and recreational development within community

Cost Center: C145

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|------------------------------------|---------------------|--------------------------------------|--|
| 4201 | Area Rate Residential | (8,700.00) | | Area Rate Revenue |
| 6204 | Computer S/W & License | 34.50 | Westwood Hills Residents Association | Expense Reimbursement |
| 6933 | Community Events | 27.32 | Westwood Hills Residents Association | Tax Due from Audio Cine Films Inc. Feb. 2017 |
| Balance of Activity to June 30, 2018 | | (8,638.18) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (123,620.73) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(132,258.91)</u> | | |

Musquodoboit Harbour

Provide funds for the community playgrounds and recreation projects

Cost Center: C160

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|--------------------------------------|--------------------|------------------------------------|---|
| 6399 | Contract Services | 7,000.00 | Porter's Lake Baseball Association | Grant to Purchase Rec & Field Equipment |
| | Balance of Activity to June 30, 2018 | 7,000.00 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (39,337.17) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(32,337.17)</u> | | |

Hammonds Plains Common Rate

Provide funds for community playgrounds and recreation projects

Cost Center: C170

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|--------------------------------------|---------------------|--------|-------------|
| | Balance of Activity to June 30, 2018 | - | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (393,932.38) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(393,932.38)</u> | | |

Grand Lake / Oakfield Community Centre

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

Cost Center: C180

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|------|--------------------------------------|--------------------|--------------------------------------|-----------------------|
| 4201 | Area Rate Residential | (5,900.00) | | Area Rate Revenue |
| 4206 | Area Rate Resource | (100.00) | | Area Rate Revenue |
| 6603 | Grnds & Landscaping | 4,726.93 | Grand Lake Oakfield Community Center | Expense Reimbursement |
| 6607 | Electricity | 45.13 | Nova Scotia Power | Power Expense |
| 8010 | Other Interest | 365.03 | Halifax Regional Municipality | Loan Interest |
| 8012 | Principal on Debenture | 2,433.50 | Halifax Regional Municipality | Principal on Loan |
| | Balance of Activity to June 30, 2018 | 1,570.59 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (16,140.64) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(14,570.05)</u> | | |

Maplewood Subdivision

Cost Center: C190

Fiscal Year: 2018/19

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

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|----------------------------|-----------------|--|
| 4201 | Area Rate Residential | (4,600.00) | | Area Rate Revenue |
| 6906 | Licenses & Agreement | 31.15 | Lefebvre, Renay | Registry of Joint Stock |
| 6933 | Community Events | 3,409.18 | Lefebvre, Renay | Reimbursemnt for Expenses Family Fun Day |
| Balance of Activity to June 30, 2018 | | (1,159.67) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (140,551.97) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(141,711.64)</u> | | |

Silversides Residents Association

Cost Center: C196

Fiscal Year: 2018/19

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 |
| Balance of Activity to June 30, 2018 | | (4,100.00) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (18,030.24) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(22,130.24)</u> | | |

Fox Hollow at St Margaret's Bay Village Homeowners Association

Cost Center: C198

Fiscal Year: 2018/19

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 |
| 6603 | Grnds & Landscaping | 195.45 | St. Marg/Fox Hollow Area Rate Association | Subdivision Beautification Landscaping |
| 6933 | Community Events | 18.99 | St. Marg/Fox Hollow Area Rate Association | Langille, Kurtis |
| 6933 | Community Events | 518.65 | St. Marg/Fox Hollow Area Rate Association | Bay Equipment Rentals |
| 6933 | Community Events | 90.00 | St. Marg/Fox Hollow Area Rate Association | Cavicchis Meats |
| 6933 | Community Events | 228.40 | St. Marg/Fox Hollow Area Rate Association | MacLennan, Nancy |
| 6933 | Community Events | 8.25 | St. Marg/Fox Hollow Area Rate Association | Creaser, Matt |
| Balance of Activity to June 30, 2018 | | (540.26) | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (1,745.00) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(2,285.26)</u> | | |

Lakeview, Windsor Junction, Fall River

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

Ratepayers Association

Cost Center: C210

Fiscal Year: 2018/19

| GL# | GL Description | Amount | Vendor | Description |
|--------------------------------------|---|----------------------------|---------------------------------|---|
| 4201 | Area Rate Residential | (50,000.00) | | Area Rate Revenue |
| 4206 | Area Rate Resource | (100.00) | | Area Rate Revenue |
| 6301 | Professional Fees | 750.00 | Caldwell Roach | Financial Statements |
| 6607 | Electricity | 528.76 | LWF Recreation Ctr | NS Power |
| 6704 | Equipment Rental | 190.90 | Lakeview Homeowners Association | Rental Canada Postal Box |
| 6912 | Advertising & Promotion | 683.10 | Advocate Media Inc. | Advertising |
| 8001 | Transfer Outside Agency | 15,000.00 | LWF Minor Baseball | Grant Replacement of lights Dan Fr. Field |
| 8001 | Transfer Outside Agency | 30,000.00 | Shubenacadie Watershed | Grant Construction of Holland Coach Trail |
| 8001 | Transfer Outside Agency | 5,000.00 | Riverlake Scouts Group | Grant for Window Replacment Roof Repairs |
| Balance of Activity to June 30, 2018 | | 2,052.76 | | |
| 9000 | Prior Yr. (Surplus)/Deficit | (108,015.16) | | |
| | (Surplus)/Deficit at June 30, 2018 | <u>(105,962.40)</u> | | |

Attachment #7

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2019**

Halifax Regional Municipality
Reserve Report
As at June 30, 2018

| Reserves | Opening Balance as of April 1, 2018 | Transfers Into Reserve | Transfers Out of Reserve | Current Balance, June 30, 2018 | Pending Revenue (Contribution and/or Interest) | Pending Expenditures | Projected Net Available Balance March 31, 2019 | Budgeted Net Available Balance March 31, 2019 | Variance (Increase) Reduction |
|--|--|---------------------------|-----------------------------|-----------------------------------|---|-------------------------|--|---|-------------------------------------|
| RISK RESERVES: | | | | | | | | | |
| Q406 Insurance and Risk Reserve | (4,089,284) | (17,795) | - | (4,107,079) | (49,424) | - | (4,156,503) | (4,155,000) | (1,503) |
| Q411 Police on the Job Injury Reserve | (2,101,740) | (15,425) | - | (2,117,165) | (44,353) | - | (2,161,518) | (2,160,700) | (818) |
| Q416 Operating Stabilization Reserve | (8,875,373) | (44,736) | 64,600 | (8,855,509) | (124,148) | 193,800 | (8,785,857) | (8,782,700) | (3,157) |
| Q421 General Contingency Reserve | (12,233,201) | (56,280) | 145,979 | (12,143,502) | (129,375) | 2,511,074 | (9,761,803) | (9,822,900) | 61,097 |
| | | | | | | | - | | |
| TOTAL RISK RESERVES | (27,299,598) | (134,236) | 210,579 | (27,223,255) | (347,300) | 2,704,874 | (24,865,681) | (24,921,300) | 55,619 |
| OBLIGATION RESERVES: | | | | | | | | | |
| Q506 Landfill Closure and Post Closure Costs Reserve | (8,583,270) | (37,351) | - | (8,620,621) | (92,490) | 1,687,540 | (7,025,571) | (7,019,100) | (6,471) |
| Q511 Municipal Elections Reserves | (1,072,963) | (108,718) | - | (1,181,681) | (327,547) | - | (1,509,228) | (1,508,900) | (328) |
| Q521 Convention Centre Reserve | (7,633,063) | (1,021,521) | - | (8,654,584) | (3,029,638) | 7,490,000 | (4,194,222) | (4,176,000) | (18,222) |
| Q526 Capital Fund Reserve | (14,756,442) | (1,045,015) | 29,430 | (15,772,027) | (5,711,447) | 13,401,935 | (8,081,539) | (7,232,500) | (849,039) |
| Q531 Vehicle Fleet and Equipment Reserve | (2,375,317) | (105,869) | - | (2,481,186) | (124,501) | 1,596,643 | (1,009,044) | (1,375,300) | 366,256 |
| Q536 Central Library Recapitalization Reserve | (3,381,613) | (232,089) | - | (3,613,702) | (698,076) | - | (4,311,778) | (4,310,500) | (1,278) |
| Q541 Building Recapitalization and Replacement Reserve | (4,195,515) | (21,503) | - | (4,217,018) | (51,092) | 612,010 | (3,656,100) | (3,653,300) | (2,800) |
| Q546 Multi District Facilities Reserve | (7,251,596) | (133,248) | - | (7,384,844) | (929,307) | 8,707,953 | 393,802 | 323,100 | 70,702 |
| Q551 Transit Capital Reserve | (4,858,110) | (21,141) | - | (4,879,251) | (26,859) | 4,773,642 | (132,468) | (121,100) | (11,368) |
| Q556 Solid Waste Facilities Reserve | (14,723,638) | (631,481) | - | (15,355,119) | (681,077) | 6,965,524 | (9,070,672) | (9,048,900) | (21,772) |
| TOTAL OBLIGATION RESERVES | (68,831,527) | (3,357,936) | 29,430 | (72,160,033) | (11,672,034) | 45,235,247 | (38,596,820) | (38,122,500) | (474,320) |
| OPPORTUNITY RESERVES: | | | | | | | | | |
| Q606 Strategic Capital Reserve | (20,738,271) | (1,594,554) | 2,875 | (22,329,950) | (38,042,463) | 40,405,561 | (19,966,852) | (23,676,900) | 3,710,048 |
| Q611 Parkland Development Reserve | (3,805,293) | (496,506) | - | (4,301,799) | (343,585) | 3,258,541 | (1,386,843) | (1,336,200) | (50,643) |
| Q616 Business /Industrial Park Expansion Reserve | (33,571,058) | (2,391,249) | 15,009 | (35,947,298) | (5,935,399) | 17,982,243 | (23,900,454) | (23,018,100) | (882,354) |
| Q621 Community and Events Reserve | (4,824,928) | (515,698) | 497,345 | (4,843,281) | (1,192,252) | 5,408,637 | (626,896) | (615,900) | (10,996) |
| Q626 Gas Tax Reserve | (9,077,036) | (6,678,642) | - | (15,755,678) | (20,004,211) | 34,745,901 | (1,013,988) | (945,760) | (68,228) |
| Q631 Debt Principal and Interest Repayment Reserve | (31,397,639) | (3,850,850) | - | (35,248,489) | (11,239,547) | 3,785,585 | (42,702,451) | (43,025,500) | 323,049 |
| TOTAL OPPORTUNITY RESERVES | (103,414,225) | (15,527,499) | 515,229 | (118,426,495) | (76,757,457) | 105,586,468 | (89,597,484) | (92,618,360) | 3,020,876 |
| SUMMARY: | | | | | | | | | |
| Total Risk Reserves | (27,299,598) | (134,236) | 210,579 | (27,223,255) | (347,300) | 2,704,874 | (24,865,681) | (24,921,300) | 55,619 |
| Total Obligation Reserves | (68,831,527) | (3,357,936) | 29,430 | (72,160,033) | (11,672,034) | 45,235,247 | (38,596,820) | (38,122,500) | (474,320) |
| Total Opportunity Reserves | (103,414,225) | (15,527,499) | 515,229 | (118,426,495) | (76,757,457) | 105,586,468 | (89,597,484) | (92,618,360) | 3,020,876 |
| TOTAL RESERVES | (199,545,350) | (19,019,671) | 755,238 | (217,809,783) | (88,776,791) | 153,526,588 | (153,059,986) | (155,662,160) | 2,602,175 |

Summary of Unbudgeted Reserve Transactions by Type
As at June 30, 2018

| | Decrease (Increase) in Projected Reserve Balance |
|--|---|
| <hr/> | |
| Increase property sale revenue: | |
| Increased unbudgeted land sale for Trider Crescent, Burnside (\$1.785M) | |
| Increased various location land sales (\$22K) | |
| Decrease 18/19 projected land sales as per Mike Wile and Tom Crouse (\$3.871M) | \$ 2,063,558.00 |
| <hr/> | |
| Approved Council Expenditures/Pending Council Approvals to increase withdrawal from reserves to fund either capital projects or operating costs: | |
| Increased withdrawals to fund grant for 1588 Barrington Street, | \$ 617,400.00 |
| <hr/> | |
| Increase in budgeted interest | \$ (285,016.00) |
| <hr/> | |
| Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs: | |
| Decrease commitments for capital projects | \$ (122,686.00) |
| <hr/> | |
| Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves: | |
| Decrease due to temporary construction easements, and licence and conversion agreement fees | \$ 328,920.00 |
| <hr/> | |
| Total decrease (Increase) in projected reserve balances | <u>\$ 2,602,176.00</u> |

Detailed Breakdown**Net Land Sales:**

| | | | |
|---|------|-------------|------------------|
| Increase projected land sales, various locations | Q526 | (787,587) | |
| Increase projected land sale- Lot LA Lethbridge Avenue, Dartmouth, May 10/18 | Q526 | (3,660) | |
| Increase projected land sale - 1580 Barrington Street, Halifax, May 22/18 | Q526 | (1) | |
| Increase projected land sale - Parcel "A" Prospect Road, Hatchet Lake, Mar. 20/18 | Q526 | (500) | |
| Increase projected land sale - PID 41224205 Monarch Drive, Beaver Bank, Jan. 25/18 | Q526 | (17,849) | |
| Increase projected land sale - Portion of PID 40857245 & 41103474 Trider Crescent, Jan. 23/18 | Q616 | (1,785,011) | |
| Increase projected industrial park sales | Q616 | 958,166 | |
| June - Decrease projected land sales per Tom Crouse | Q606 | 3,700,000 | |
| | | | <u>2,063,558</u> |

Vehicle Sales:-**Other Revenue:**

| | | | |
|---|------|----------|----------------|
| Pending - Increase revenue from licence and conversion agreement fee - PID 41224205 Monarch Drive, Jan. 25/18 | Q526 | (3,100) | |
| Pending - Increase revenue from Gorsebrook Park temporary construction easement | Q611 | (40,080) | |
| Increase revenue from Easement Agreement - Sackville River Linear Park | Q526 | (2,900) | |
| Decrease revenue from 4Pad Contribution based on Nustadia's Agreement | Q546 | 75,000 | |
| Decrease revenue from LED savings | Q631 | 300,000 | |
| | | | <u>328,920</u> |

Interest and Rounding:

| | | | |
|------------------------------------|--------------|-----------|------------------|
| Interest and rounding differential | all reserves | (285,016) | |
| | | | <u>(285,016)</u> |

Adjustment to Commitments:

| | | | |
|--|------|-----------|------------------|
| Increase withdrawal for capital project CT000005 to fund LED Conversion of HRM Street Lights | Q631 | 45,000 | |
| Pending - Decrease withdrawal to fund RFP 18-083 Leased Accommodations - Human Resources, July 31/18 | Q421 | (167,686) | |
| | | | <u>(122,686)</u> |

Approved Council expenditures pending Council approvals:

| | | | |
|--|------|---------|----------------|
| Increase withdrawal to fund a Contribution Agreement for a grant for 1588 Barrington Street, May 22/18 | Q421 | 250,000 | |
| Pending - Increase withdrawal for budget increase to Fire Apparatus Fleet Expansion (CE010004), June 20/18 | Q531 | 367,400 | |
| | | | <u>617,400</u> |

2,602,176

Parkland Development Reserve, Q611

April 1, 2018 - June 30, 2018

Revenue

Permit and Subdivision Revenue by District:

| | | |
|--|---------|---------|
| 01 Waverley - Fall River - Musquodoboit Valley | 19,235 | |
| 02 Preston - Chezzetcook - Eastern Shore | 8,413 | |
| 03 Dartmouth South - Eastern Passage | 78,558 | |
| 04 Cole Harbour/Westphal | 42,800 | |
| 05 Dartmouth Centre | 22,200 | |
| 06 Harbourview - Burnside - Dartmouth East | 13,785 | |
| 07 Halifax South Downtown | 108,460 | |
| 08 Halifax Peninsula North | 12,825 | |
| 10 Halifax - Bedford Basin West | 22,105 | |
| 11 Spryfield - Sambro Loop - Prospect Road | 58,900 | |
| 12 Timberlea - Beachville - Clayton Park West | - | |
| 13 Hammonds Plains - St. Margarets | 51,250 | |
| 14 Middle Upper Sackville - Beaver Bank - Lucasville | 29,655 | |
| 15 Lower Sackville | | |
| 16 Bedford - Wentworth | 2,710 | 470,895 |

| | | |
|------------------------------------|--|----------------|
| Building Permits | | 7,700 |
| Proceeds from sale of asset (land) | | |
| Interest on Reserve balance | | 17,911 |
| Total Revenue | | 496,506 |

Expenditures

Transfers to fund Capital Projects:

CP000004 Parks, Sports Courts & Field Services Improvements

| | | |
|---|--|-----------|
| Total Expenditures | | - |
| Increase (decrease) in Reserve Balance | | 496,506 |
| Balance in Reserve at Beginning of the Period | | 3,805,293 |
| Closing Balance in Reserve at End of the Period | | 4,301,799 |

Less: Outstanding Commitments:

CP180004 Parkland Acquisition:

| | | |
|---|-----------|-----------|
| Specific amounts for properties approved from Council | 832,918 | |
| Approved but unallocated withdrawals | 1,425,623 | 2,258,541 |

CP000017 Parks, Sports Courts and Field Service Improvement:

| | | |
|----------------------------------|-----------|-----------|
| Baker Drive Parkland Development | 1,000,000 | 1,000,000 |
|----------------------------------|-----------|-----------|

| | | |
|--|--|------------------|
| Total outstanding commitments, at the end of the period | | 3,258,541 |
|--|--|------------------|

| | | |
|--|--|------------------|
| Balance in the Reserves, Net of Outstanding Commitments | | 1,043,258 |
|--|--|------------------|

Attachment #8

**Capital Reserve Pool (CRESPOOL)
Details of Amounts Transferred In and Out
to June 30, 2018**

Capital Reserve Pool (CRESPOOL)

To: June 30, 2018

| Date | Project | Name | Budget Year | Purpose | Transferred In | Transferred Out | Balance |
|-------------------------------|----------|-------------------------------|-------------|--|----------------|-----------------|--------------------|
| April 1st, 2018 | Crespool | Balance forward April 1, 2018 | | | | | 1,419,775 |
| | Crespool | Crespool | 2018/19 | Reduced to apply to debt project funding as per 2018/19 budget | | (3,053,544) | |
| Total transfers | | | | | - | (3,053,544) | (3,053,544) |
| Closing balance June 30, 2018 | | | | | | | <u>(1,633,769)</u> |

| Summary: | |
|--|--------------------|
| Opening balance: April 1, 2018 | 1,419,775 |
| Allocation to fund 18/19 budget | (3,053,544) |
| Debt funding from Projects 2018/19 | - |
| Debt funding to Transit Projects 2018/19 | - |
| Debt funding from Transit Projects 2018/19 | - |
| Closing balance: June 30, 2018 | <u>(1,633,769)</u> |

Attachment #9

**Changes to Cost Sharing for Projects
Approved by Council, Directors, DCAO or CAO
to June 30, 2018**

Cost Sharing Report

For Period April 1, 2018 - June 30, 2018

| Project Number and Name | Date | Approved by | Cost Sharing Partner | Amount | Explanation |
|--|-----------|-------------|---|---------------------|--|
| CTU00420 Budget Increase - Contribution from Provincial Government Connect2 Program for Downtown Bikeways Planning Project | 10-Apr-18 | Director | Nova Scotia Department of Energy Connect2 Program | \$ 30,000 | Budget increase to project CTU00420 - Active Transportation - funds will be used towards 50% of the costs of the planning study plus additional costs including public engagement, advertising and printing. |
| CAO Award - 18-210, Street Recapitalization - Pinehaven Drive, Lakeland Street & Gardeners Walk | 18-Apr-18 | CAO | HRWC | \$ 85,940 | Budget increase to project CR000009 - Street Recapitalization - renewal of Pinehaven Drive, Lakeland Street and Gardeners Walk. |
| CR180003 Budget Increase - Halifax Water Cost Sharing - RFP - Lake Major Dam Replacement Impact Study on Salmon River Bridge (BR057) | 25-Apr-18 | Director | HRWC | \$ 14,086 | Budget increase to project CR180003 - Bridges - HRWC entered into a cost sharing agreement to reimburse HRM some of the costs related to this impact study. |
| Award - Unit Price Tender No. 18-203, Street Recapitalization and New Sidewalk - Kennedy Street, Booth Street, Roleika Drive | 26-Apr-18 | CAO | HRWC | \$ 10,845 | Budget increase to project CR000009 - Street Recapitalization - funds will be used to cover lateral replacement and related reinstatement work. |
| CAO Award - 18-230, Street Recapitalization - High Street (Leeds to Lady Hammond) | 1-May-18 | CAO | HRWC | \$ 17,846 | Budget increase to project CR000009 - Street Recapitalization - renewal of High Street (Leeds to Lady Hammond). |
| CAO Award - 18-212, Street Recapitalization & Watermain Replacement - Ridgeview Drive | 1-May-18 | CAO | HRWC | \$ 419,867 | Budget increase to project CR000009 - Street Recapitalization & Watermain Replacement - renewal to Ridgeview Drive. |
| CAO Award - 18-204, Pavement Renewal - Homecrest Terrace, Botany Terrace and Samuel Terrace | 2-May-18 | CAO | HRWC | \$ 25,029 | Budget increase to project CR000009 - Pavement Renewal - renewal of Homecrest Terrace, Botany Terrace and Samuel Terrace. |
| CAO Award - 18-217, Street Recapitalization and Sidewalk Renewal - Robie Street and Memorial Drive | 2-May-18 | CAO | HRWC | \$ 34,805 | Budget increase to project CR000009 - Street Recapitalization - renewal of Robie Street and Memorial Drive. |
| CAO Award - 18-216, Street Recapitalization - Emscote Drive and MacLeod Drive | 1-Jun-18 | CAO | HRWC | \$ 540,710 | Budget increase to project CR000009 - Street Recapitalization - renewal of Emscote Drive and MacLeod Drive. |
| Award - Request for Proposal No. P18-020, Gorsebrook Park Playground Improvements | 4-Jun-18 | CAO | Province of Nova Scotia Recreation Facility Grant | \$ 75,000 | Budget increase to project CP180001 - Park Recapitalization - funds will be used for Gorsebrook Park Playground Improvements. |
| Increase to Cost Sharing - Tender 17-213, St. Margaret's Bay Road (Quarry Road to Douglas Drive) - Street Recapitalization, Storm and Water Main Renewal --West Region | 11-Jun-18 | CAO | HRWC | \$ 115,099 | Budget increase to project CR000009 - Street Recapitalization - additional funds were required to cover final quantities determined during construction. |
| Award - Unit Price Tender No. 18-228, Street and Watermain Renewal - Sinclair Street | 15-Jun-18 | CAO | HRWC | \$ 727,468 | Budget increase to project CR000009 - Street Recapitalization - Sinclair Street from Hawthorne Street to Prince Albert Road. |
| Award - Tender 17-213, St. Margaret's Bay Road (Quarry Road - Douglas Drive) - Street Recapitalization and Storm & Water Main Renewal - West Region - | 20-Jun-18 | Council | HRWC | \$ 1,028,270 | Budget increase to project CR000005 - Street Recapitalization - to cover funds not budgeted for watermain renewal, storm sewer renewal or sanitary sewer work. |
| | | | Total | \$ 3,124,965 | |

Attachment #10

Aged Accounts Receivable as at June 30, 2018

**Aged Accounts Receivable
June 30, 2018**

Property Taxes & Capital Charges

| | Total | 0 - 1 Yrs | 1 - 2 Yrs | 2 - 3 Yrs | 3 - 4 Yrs | 4 + Yrs | Interest | Adj's/Pmts |
|---|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Commercial Property Taxes | \$ 5,136,992 | \$ 8,606,645 | \$ 1,410,808 | \$ 300,730 | \$ 40,318 | \$ 18,026 | \$ 314,381 | \$ (5,553,917) |
| Residential Property Taxes | \$ 19,757,855 | \$ 20,754,859 | \$ 4,538,341 | \$ 1,356,323 | \$ 522,585 | \$ 1,388,830 | \$ 1,438,307 | \$ (10,241,389) |
| Residential/Commercial Mix Property Taxes | \$ 2,203,784 | \$ 1,614,023 | \$ 430,642 | \$ 152,008 | \$ 78,804 | \$ 87,793 | \$ 193,118 | \$ (352,604) |
| Resource Property Taxes | \$ 940,344 | \$ 317,518 | \$ 129,133 | \$ 50,527 | \$ 25,413 | \$ 258,721 | \$ 200,292 | \$ (41,260) |
| Total Property Taxes | \$ 28,038,975 | \$ 31,293,045 | \$ 6,508,924 | \$ 1,859,588 | \$ 667,120 | \$ 1,753,370 | \$ 2,146,098 | \$ (16,189,170) |
| Total Local Improvement Charges | \$ 7,066,617 | \$ 6,301,374 | \$ 171,634 | \$ 99,096 | \$ 55,486 | \$ 190,269 | \$ 249,029 | \$ (272) |
| Total Taxes & Capital Charges | \$ 35,105,592 | \$ 37,594,419 | \$ 6,680,558 | \$ 1,958,684 | \$ 722,606 | \$ 1,943,639 | \$ 2,395,127 | \$ (16,189,442) |
| Payments-in-Lieu of Taxes (PILT) | \$ 9,863,939 | \$ 1,015,238 | \$ 1,006,424 | \$ 1,038,685 | \$ 417,298 | \$ 6,388,776 | \$ 8 | \$ (2,490) |
| Total Property Taxes & PILTS | \$ 44,969,531 | \$ 38,609,657 | \$ 7,686,982 | \$ 2,997,369 | \$ 1,139,904 | \$ 8,332,415 | \$ 2,395,135 | \$ (16,191,932) |

General Revenue (Non-Lienable)

| | Total | 0-30 Days | 31-60 Days | 61-90 Days | 91- 120 Days | 120 + Days | Interest | Adjs/Overs |
|--|----------------------|----------------------|-------------------|---------------------|-------------------|---------------------|------------------|-----------------------|
| Miscellaneous Billings & Recoveries | \$ 14,472,054 | \$ 9,857,672 | \$ 233,824 | \$ 6,692,438 | \$ 66,805 | \$ 183,232 | \$ 19,166 | \$ (2,581,082) |
| Rents | \$ 101,225 | \$ 91,785 | \$ - | \$ - | \$ 9,174 | \$ 6,037 | \$ 459 | \$ (6,230) |
| Agencies, Boards & Commissions (ABC'S) | \$ 8,489,480 | \$ 1,409,172 | \$ 143,849 | \$ 147,234 | \$ 170,946 | \$ 6,620,390 | \$ 3 | \$ (2,114) |
| Total | \$ 23,062,759 | \$ 11,358,629 | \$ 377,673 | \$ 6,839,672 | \$ 246,925 | \$ 6,809,659 | \$ 19,628 | \$ (2,589,426) |

Total Aged Accounts Receivable, June 30, 2018

\$ 68,032,290

Attachment #11

**Assessment Appeals Summary
as at June 30, 2018**

HRM Appeals Summary Fiscal 2018-19
June 30, 2018

| | Residential | Apartments | Commercial | Totals |
|--|-----------------------|-------------------------|-------------------------|--------------------------|
| Total Taxable Value Under Appeal | \$ 893,049,400 17% | \$ 2,022,053,700 39% | \$ 2,271,823,400 44% | \$ 5,186,926,500 100% |
| Total # of Appeals | | | | 3,520 |
| Total Taxable Value Completed | \$ 434,534,100 49% | \$ 888,103,000 44% | \$ 1,216,483,300 54% | \$ 2,539,120,400 49% |
| Total Taxable Value Outstanding | \$ 458,515,300 51% | \$ 1,133,950,700 56% | \$ 1,055,340,100 46% | \$ 2,647,806,100 51% |
| Net Value Amended | \$ (16,699,200) | \$ (26,494,900) | \$ (52,174,700) | \$ (95,368,800) |
| Appeal Loss Ratio | (3.84%) | (2.98%) | (4.29%) | (3.76%) |
| Tax Rate | \$ 0.6735 | \$ 0.6735 | \$ 2.9255 | |
| Total Property Tax Revenue Loss due to Appeals | \$ (112,469) | \$ (178,443) | \$ (1,526,371) | \$ (1,817,283) |
| Budget for Appeal Losses | \$ (250,000) | \$ (365,000) | \$ (3,200,000) | \$ (3,815,000) |
| Variance (-) deficit; (+) surplus | \$ 137,531 | \$ 186,557 | \$ 1,673,629 | \$ 1,997,717 |

Attachment #12

**Miscellaneous Trust Funds Unaudited Financial Statements for
June 30, 2018**

Unaudited Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY
MISCELLANEOUS TRUST FUNDS

Period ended June 30, 2018

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Statement of Financial Position

For the period ended June 30, 2018, with comparative figures for June 30, 2017 and March 31, 2018

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|-------------------------------------|---------------------|---------------------|---------------------|
| Assets | | | |
| Cash | \$ 7,249,823 | \$ 7,113,566 | \$ 7,387,679 |
| Accounts receivable (note 2) | - | 82,373 | 15,371 |
| Investments (note 3) | 6,410 | 6,410 | 6,410 |
| | <u>\$ 7,256,233</u> | <u>\$ 7,202,349</u> | <u>\$ 7,409,460</u> |
| Liabilities and Funds Equity | | | |
| Funds equity (schedule) | 7,256,233 | 7,202,349 | 7,409,460 |
| | <u>\$ 7,256,233</u> | <u>\$ 7,202,349</u> | <u>\$ 7,409,460</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 Funds Equity

For the period ended June 30, 2018, with comparative figures for June 30, 2017 and March 31, 2018

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|--|---------------------|---------------------|---------------------|
| Income | | | |
| Investment income | \$ 36,079 | \$ 21,846 | \$ 114,508 |
| Capital contributions received during the period | 949 | 6,374 | 16,451 |
| Tax sales | 32,467 | 23,692 | 785,669 |
| | <u>69,495</u> | <u>51,912</u> | <u>916,628</u> |
| Expenditures | | | |
| Transfer to Halifax Regional Municipality | 34,517 | 18,971 | 102,889 |
| Net transactions with Trustors | 188,205 | - | 573,687 |
| | <u>222,722</u> | <u>18,971</u> | <u>676,576</u> |
| Excess of income over expenditures (expenditures over income) | (153,227) | 32,941 | 240,052 |
| Funds equity, beginning of the period | 7,409,460 | 7,169,408 | 7,169,408 |
| Funds equity, end of the period | <u>\$ 7,256,233</u> | <u>\$ 7,202,349</u> | <u>\$ 7,409,460</u> |

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS Unaudited Statement of Cash Flow

For the period ended June 30, 2018, with comparative figures for June 30, 2017 and March 31, 2018

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|--|------------------|------------------|-------------------|
| Excess of income over expenditures (expenditures over income) | \$ (153,227) | \$ 32,941 | \$ 240,052 |
| Decrease in accounts receivable | 15,371 | 21,565 | 88,567 |
| Increase (decrease) in cash | (137,856) | 54,506 | 328,619 |
| Cash, beginning of the period | 7,387,679 | 7,059,060 | 7,059,060 |
| Cash, end of the period | \$ 7,249,823 | \$ 7,113,566 | \$ 7,387,679 |

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

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Notes to Unaudited Financial Statements

For the period ended June 30, 2017, with comparative figures for June 30, 2016 and March 31, 2017

The Halifax Regional Municipality has a number of trust funds as identified in the Schedule of Funds 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 of 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 related 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, \$0 (June 30, 2017 - \$82,373 and March 31, 2018 - \$15,371) is due from an entity controlled by the Halifax Regional Municipality. During the year, the entity made principal payments of \$15,371 (June 30, 2017 - \$21,565 and March 31, 2018 - \$88,567) and interest payments of \$135 (June 30, 2017 - \$1,694 and March 31, 2018 - \$4,469).

3. Investments:

| | June 30, 2018 | June 30, 2017 | March 31, 2018 |
|-----------------------|------------------|------------------|-------------------|
| Shares, cost | \$ 6,410 | \$ 6,410 | \$ 6,410 |
| | \$ 6,410 | \$ 6,410 | \$ 6,410 |
| Shares, market values | \$ 409,732 | \$ 383,927 | \$ 392,394 |
| | \$ 409,732 | \$ 383,927 | \$ 392,394 |

The market value shown for investments represents the estimated value of the shares as at June 30, 2017. Shares are valued at the period end quoted market prices.

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS

Unaudited Schedule of Funds Equity

For the period ended June 30, 2018, with comparative figures for June 30, 2017 and March 31, 2018

| | Balance March 31, 2018 | Income | Transfer to Halifax Regional Municipality | Expenditures of Trustors | Capital Contributions | Balance June 30, 2018 | Balance June 30, 2017 |
|-------------------------------------|------------------------------|-----------|--|-----------------------------|--------------------------|-----------------------------|-----------------------------|
| J.L. Dillman Park Maintenance | \$ 166,875 | \$ 729 | \$ - | \$ - | \$ - | \$ 167,604 | \$ 165,077 |
| Tax sales | 2,985,115 | 45,404 | (12,936) | - 188,205 | - | 2,829,378 | 2,701,722 |
| J.D. Shatford Memorial | 60,000 | 261 | (261) | - | - | 60,000 | 60,000 |
| Sackville Landfill | 850,863 | 3,815 | (135) | - | - | 854,543 | 937,351 |
| Camphill Cemetery Trust | 140,620 | 613 | (613) | - | 225 | 140,845 | 139,495 |
| Camphill Cemetery Perpetual Care | 566,179 | 2,469 | (2,469) | - | - | 566,179 | 566,179 |
| Camphill Cemetery Fence | 12,063 | 53 | (53) | - | - | 12,063 | 12,063 |
| Fairview Cemetery Trust | 2,363,288 | 14,032 | (17,782) | - | 724 | 2,360,262 | 2,358,835 |
| Fairview Cemetery Maintenance | 45,000 | 196 | (196) | - | - | 45,000 | 45,000 |
| Titanic Trust | 167,811 | 733 | - | - | - | 168,544 | 165,257 |
| Commons Commutation | 16,491 | 72 | (72) | - | - | 16,491 | 16,491 |
| Harbour Championship | 9,864 | 43 | - | - | - | 9,907 | 9,859 |
| Other | 25,291 | 126 | - | - | - | 25,417 | 25,020 |
| | \$ 7,409,460 | \$ 68,546 | \$ (34,517) | \$ (188,205) | \$ 949 | \$ 7,256,233 | \$ 7,202,349 |

Attachment #13

**Halifax Regional Municipality Capital Projection Summary
Projected to March 31, 2019**

Capital Projection Summary
For Period Ending March 31, 2019

| Budget Category | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|----------------------------------|--|------------------------|-------------------|--------------------|-----------------------|--------------------------------------|-------------------------|
| Buildings | 52,710,736 | 24,520,000 | 6,584,088 | 17,641,592 | 24,225,680 | 31,869,498 | 20,841,238 |
| Business Tools | 28,811,286 | 12,529,300 | 1,683,595 | 12,668,568 | 14,352,162 | 14,979,013 | 13,832,273 |
| Community & Property Development | 12,751,601 | - | 439,068 | 1,518 | 440,586 | 711,670 | 12,039,931 |
| District Capital Funds | 3,067,126 | 1,504,000 | 570,244 | 1,515,755 | 2,086,000 | 3,067,126 | - |
| Equipment & Fleet | 13,972,778 | 6,900,000 | 1,473,172 | 7,223,476 | 8,696,648 | 9,282,354 | 4,690,424 |
| Halifax Transit | 57,216,200 | 21,157,000 | 3,827,850 | 37,083,388 | 40,911,238 | 44,043,592 | 13,172,608 |
| Industrial Parks | 21,330,538 | - | 34,996 | 328,464 | 363,460 | 6,910,684 | 14,419,854 |
| Parks & Playgrounds | 20,702,040 | 10,208,500 | 2,754,186 | 7,151,383 | 9,905,569 | 15,057,473 | 5,644,567 |
| Roads & Active Transportation | 70,791,645 | 44,335,000 | 2,933,626 | 32,133,120 | 35,066,745 | 57,348,362 | 13,443,283 |
| Solid Waste | 9,488,827 | 4,750,000 | 53,578 | 385,738 | 439,316 | 2,231,000 | 7,257,827 |
| Traffic Improvements | 45,679,686 | 2,680,000 | 1,530,183 | 10,182,348 | 11,712,531 | 12,849,353 | 32,830,333 |
| Grand Total | 336,522,462 | 128,583,800 | 21,884,585 | 126,315,348 | 148,199,934 | 198,350,125 | 138,172,337 |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Total Project Budget to Date | Budget | | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|---|----------------|------------------------------|---|------------------------|-------------|-------------|-----------------------|--------------------------------------|-------------------------|
| | | | Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | | | | | |
| Discrete | | | | | | | | | |
| Buildings | | | | | | | | | |
| Bedford Community Centre | CBX01334 | 9,300,000 | 38,315 | - | 3,176 | 16,130 | 19,306 | 20,000 | 18,315 |
| Bedford Outdoor Pool | CB000067 | 100,000 | 33,074 | - | - | - | - | 33,074 | - |
| BMO Centre | CB000064 | 898,000 | 380,661 | 250,000 | - | 172,621 | 172,621 | 330,000 | 50,661 |
| Captain William Spry Renovations | CB000023 | 145,000 | 942,594 | - | 5,542 | 80,790 | 86,332 | 80,791 | 861,803 |
| Central Liby Replacemnt-Spring Garden Rd | CB000086 | 572,622 | 439,437 | - | 15,390 | 309,644 | 325,034 | 310,000 | 129,437 |
| Chocolate Lake Community Centre | CB000072 | 220,000 | 71,910 | - | 70,133 | - | 70,133 | 70,134 | 1,776 |
| Commons Pavillon & Pool | CB000074 | 70,000 | 13,568 | - | - | - | - | 13,568 | - |
| Corporate Accommodations - Alderney | CB000046 | 920,000 | 266,019 | - | - | 820 | 820 | 10,000 | 256,019 |
| Corporate Records Renovation | CB000025 | 600,000 | 168,229 | - | 13,380 | 2,731 | 16,111 | 15,000 | 153,229 |
| Dartmouth Multi-Pad | CB180007 | 478,084 | 450,756 | 100,000 | 17,508 | 304,778 | 322,286 | 425,000 | 25,756 |
| Dartmouth North Community Centre Upgrades | CB000075 | 1,600,000 | 646,881 | 600,000 | 42,562 | 112,743 | 155,305 | 120,000 | 526,881 |
| East Preston Recreation Centre | CB000050 | 240,000 | 18,690 | - | 5,339 | 1,177 | 6,516 | 15,000 | 3,690 |
| Emera Oval | CB180008 | 655,356 | 655,356 | - | 5,746 | 121,382 | 127,129 | 125,000 | 530,356 |
| Eric Spicer | CB000069 | 1,700,000 | 158,186 | - | 70,381 | 84,563 | 154,944 | 125,000 | 33,186 |
| Evergreen House | CB000051 | 100,000 | 97,982 | - | 25,008 | 72,902 | 97,910 | 97,982 | - |
| Fire Station 2, University Ave Recapitalization | CB000052 | 2,000,000 | 1,593,897 | 1,000,000 | 33,870 | 9,799 | 43,668 | 300,000 | 1,293,897 |
| Fire Station Functional Improvements | CB000088 | 250,000 | 250,000 | 250,000 | - | - | - | 100,000 | 150,000 |
| Fire Station Replacements | CB000065 | - | 2,000,000 | - | - | - | - | - | 2,000,000 |
| Halifax City Hall & Grand Parade Restoration | CB180003 | 1,373,447 | 1,373,447 | 200,000 | 176,833 | 153,184 | 330,016 | 700,000 | 673,447 |
| Hubbards Recreation Centre | CB000043 | 75,000 | 31,724 | - | - | - | - | - | 31,724 |
| Library Masterplan Implementation | CB000077 | 500,000 | 328,092 | - | 40,615 | 38,319 | 78,934 | 80,000 | 248,092 |
| Mackintosh Depot Replacement | CB000089 | 750,000 | 750,000 | 750,000 | - | 692,846 | 692,846 | 700,000 | 50,000 |
| Musquodoboit Recreation Facility | CB000058 | 1,080,000 | 29,062 | - | 22,275 | 3,576 | 25,851 | 29,062 | - |
| Porter's Lake Community Centre | CBX01282 | 4,035,000 | 2,395 | - | - | - | - | - | 2,395 |
| Power House Recapitalization | CB000032 | 1,365,000 | 544,738 | 250,000 | 128,314 | 394,965 | 523,279 | 544,738 | - |
| Regional Park Washrooms | CB000010 | 1,669,999 | 120,000 | - | 7,359 | 54,547 | 61,906 | 95,000 | 25,000 |
| Sackville Sports Stadium | CB000060 | 1,820,000 | 820,470 | 540,000 | 12,426 | 239,191 | 251,617 | 420,000 | 400,470 |
| Scotiabank Centre | CB000028 | 11,485,000 | 3,498,933 | 2,850,000 | 43,096 | 1,991,447 | 2,034,543 | 3,000,000 | 498,933 |
| Sheet Harbour Rec Centre | CB000080 | 100,000 | 100,000 | 100,000 | - | 40,969 | 40,969 | 50,000 | 50,000 |
| Shubenacadie Canal Greenway Trail | CDG00493 | 3,044,700 | 232,880 | - | 1,387 | 185,505 | 186,892 | 232,800 | 80 |
| Tallahassee Recreation Centre Upgrades | CB000068 | 310,000 | 26,525 | - | 8,098 | 6,090 | 14,188 | 20,000 | 6,525 |
| Upper Hammonds Plains Community Centre | CB000071 | 165,000 | 36,500 | - | - | 6,213 | 6,213 | 36,500 | - |
| Upper Sackville Recreation Centre Facility | CB000061 | 105,000 | 79,784 | - | - | - | - | - | 79,784 |
| Business Tools | | | | | | | | | |
| Accident Reporting BI and RMV | CI000006 | - | 200,000 | - | - | - | - | - | 200,000 |
| Contact Center Telephony Solution | CI990017 | 740,000 | 129,966 | - | 14,900 | 31,763 | 46,663 | 129,966 | - |
| Coporate Vehicle Fuel Management | CI000018 | - | 125,000 | - | - | - | - | - | 125,000 |
| Council Chambers Technology Upgrade | CI990019 | 690,000 | 676,938 | - | - | 564,912 | 564,912 | 676,938 | - |
| Data Management and Process Review | CI990021 | 190,000 | 110,293 | - | - | 25,880 | 25,880 | 80,000 | 30,293 |
| HRFE Dispatch Project | CI990027 | 960,000 | 340,101 | - | 66,551 | 4,729 | 71,280 | 280,000 | 60,101 |
| HRFE Fire Data Management (FDM) Review & Enhancements | CI990028 | 790,000 | 623,448 | 150,000 | - | 10,086 | 10,086 | 225,530 | 397,918 |
| HRP Records Management System Optimization | CI990023 | 855,000 | 671,782 | 200,000 | - | - | - | 284,000 | 387,782 |
| LIDAR Data Acquisition | CI000020 | 2,400,000 | 2,256,429 | - | 663,575 | 1,555,835 | 2,219,409 | 2,219,410 | 37,019 |
| Personnel Accountability Management Review | CI000012 | 100,000 | 50,874 | - | - | - | - | 10,000 | 40,874 |
| Public WiFi | CI000021 | 945,000 | 521,889 | - | - | - | - | - | 521,889 |
| Situational Awareness | CI990035 | 638,000 | 114,461 | - | 41,408 | 17,821 | 59,229 | 114,461 | - |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Total Project Budget to Date | Budget | | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|--|----------------|------------------------------|---|-----------|------------------------|-------------|-------------|-----------------------|--------------------------------------|-------------------------|
| | | | Available to Spend at April 1, 2018 (with Adj.) | | | | | | | |
| Source Management | CI000016 | 450,000 | 450,000 | - | - | 375,430 | 375,430 | 375,430 | 74,570 | |
| Web Transformation | CI000001 | 2,796,000 | 899,004 | - | 30,368 | - | 30,368 | 100,000 | 799,004 | |
| Community & Property Development | | | | | | | | | | |
| Sandy Lake Wastewater Oversizing | CSX01346 | 725,000 | 725,000 | - | - | - | - | - | 725,000 | |
| Solar City Phase 2 | CD990005 | 13,112,700 | 11,973,525 | - | 435,495 | 1,518 | 437,013 | 708,097 | 11,265,428 | |
| Halifax Transit | | | | | | | | | | |
| Burnside Transit Centre Roof Repairs | CB000082 | 2,500,000 | 2,500,000 | 2,000,000 | 14,506 | 2,255,034 | 2,269,540 | 1,621,153 | 878,847 | |
| Bus Rapid Transit Study | CM000015 | 200,000 | 71,284 | - | 16,477 | 53,978 | 70,454 | 70,455 | 829 | |
| Bus Stop Improvements | CM000012 | 713,139 | 264,051 | 235,000 | 9,008 | 35,834 | 44,842 | 264,051 | - | |
| Commuter Rail | CM000018 | 725,000 | 725,000 | 500,000 | 93,857 | 114,715 | 208,572 | 208,572 | 516,428 | |
| Electric Bus Pilot | CM000011 | 1,000,000 | 1,000,000 | - | - | - | - | - | 1,000,000 | |
| Ferry Replacement | CM180003 | 5,466,512 | 4,873,747 | - | 2,794,070 | 1,998,428 | 4,792,498 | 4,792,499 | 81,248 | |
| Fuel Systems Upgrade | CM000020 | 165,000 | 165,000 | - | - | - | - | - | 165,000 | |
| Halifax Ferry Terminal | CB000039 | 1,330,000 | 724,264 | 100,000 | 96,774 | 33,933 | 130,707 | 600,000 | 124,264 | |
| Metro X Bus Replacement | CM020002 | 439,016 | 438,319 | - | - | - | - | - | 438,319 | |
| Mumford Terminal Replacement | CB000014 | 300,000 | 107,399 | - | 19,260 | 47,110 | 66,371 | 66,371 | 41,028 | |
| New/Expanded Transit Centre | CB000017 | 3,100,000 | 2,993,410 | - | 10,869 | 73,568 | 84,437 | 84,437 | 2,908,973 | |
| Ragged Lake Transit Centre Expansion | CB000125 | 2,000,000 | 2,000,000 | 2,000,000 | 641 | 19,753 | 20,395 | 1,400,000 | 600,000 | |
| Scotia Square Facility | CM000008 | 150,000 | 84,122 | - | 2,156 | 4,433 | 6,589 | 6,590 | 77,532 | |
| Sustainable Fuel Study | CM180001 | 200,000 | 200,000 | 200,000 | - | - | - | - | 200,000 | |
| Transit Facility Investment Strategy | CB000016 | 250,000 | 250,000 | - | 37,194 | 182,501 | 219,694 | 180,000 | 70,000 | |
| Transit Priority Measure Corridors Study | CM000014 | 250,000 | 140,639 | - | - | 139,017 | 139,017 | 140,639 | - | |
| Transit Terminal Upgrade & Expansion | CB180126 | 24,775 | 24,342 | - | - | 926 | 926 | 927 | 23,415 | |
| Woodside Ferry Terminal Recapitalization | CB000042 | 1,030,000 | 1,164,318 | - | 9,633 | 61,112 | 70,745 | 694,318 | 470,000 | |
| Wrights Cove Terminal | CR000007 | 282,485 | 179,472 | - | 1,555 | 43,253 | 44,808 | 179,472 | - | |
| Industrial Parks | | | | | | | | | | |
| Aerotech Repositioning & Development | CQ300742 | 60,036 | 60,036 | - | - | - | - | - | 60,036 | |
| Aerotech Repositioning & Dvlmnt | CQ000007 | 73,645 | 73,645 | - | - | 1,812 | 1,812 | 73,645 | - | |
| Burnside and City of Lakes Development | CQ000008 | 9,372,840 | 9,372,840 | - | 32,496 | 312,689 | 345,185 | 5,000,000 | 4,372,840 | |
| Burnside Phase 1-2-3-4-5 Development | CQ300741 | 488,142 | 488,142 | - | - | - | - | - | 488,142 | |
| Ragged Lake Development | CQ000006 | 567,747 | 567,747 | - | - | - | - | 200,000 | 367,747 | |
| Washmill Underpass & Extension | CQ300748 | 16,938 | 16,938 | - | 2,500 | 1,228 | 3,728 | 3,728 | 13,210 | |
| Parks & Playgrounds | | | | | | | | | | |
| Baker Drive Parkland Development | CP000017 | 1,000,000 | 1,000,000 | - | 236,828 | 763,172 | 999,999 | 1,000,000 | - | |
| Beazley Field | CP000018 | 508,754 | 387,829 | - | 3,759 | 245,335 | 249,095 | 300,000 | 87,829 | |
| Cole Harbour Turf | CP110002 | 4,200,000 | 475,317 | - | 130,269 | 45,248 | 175,517 | 200,000 | 275,317 | |
| Cornwallis Park Master Plan Implementation Phase 1 | CP000011 | 1,105,000 | 495,872 | - | 256,174 | 92,964 | 349,139 | 360,000 | 135,872 | |
| Fort Needham Master Plan Implementation | CP000012 | 3,825,000 | 1,057,247 | - | 111,002 | 154,016 | 265,017 | 500,000 | 557,247 | |
| Halifax Common Upgrades | CP000013 | 1,915,290 | 947,181 | - | 139,771 | 131,148 | 270,919 | 300,000 | 647,181 | |
| Halifax Explosion Markers | CP000019 | 450,000 | 285,810 | - | 285,000 | - | 285,000 | 285,000 | 810 | |
| Western Common Master Plan Implementation | CP000014 | 150,000 | 103,613 | 50,000 | 2,021 | 1,593 | 3,613 | 50,000 | 53,613 | |
| Roads & Active Transportation | | | | | | | | | | |
| Macdonald Bridge Bikeway Connection | CT000010 | 700,000 | 700,000 | 300,000 | - | 336,875 | 336,875 | 336,876 | 363,124 | |
| St. Paul's Church Wall Restoration | CR000008 | 500,000 | 154,062 | - | 145,785 | 6,234 | 152,019 | 154,062 | - | |
| Storm Sewer Upgrades | CR000001 | 5,500,976 | 1,104,469 | - | 4,104 | 159,204 | 163,308 | 180,000 | 924,469 | |
| Solid Waste | | | | | | | | | | |
| Composting Plant | CW000004 | 1,000,000 | 863,564 | 250,000 | 37,350 | 111,708 | 149,058 | 250,000 | 613,564 | |
| Leachate Forcemain | CW000013 | 300,000 | 300,000 | 300,000 | - | - | - | - | 300,000 | |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Total Project Budget to Date | Budget | | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|--|----------------|------------------------------|---|------------------------|------------------|-------------------|-----------------------|--------------------------------------|-------------------------|
| | | | Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | | | | | |
| Materials Recovery Facility Purchase | CW000012 | 1,200,000 | 1,200,000 | 1,200,000 | - | - | - | 1,200,000 | - |
| Miller Composting Purchase | CW000011 | 2,100,000 | 2,100,000 | 2,100,000 | - | - | - | - | 2,100,000 |
| Traffic Improvements | | | | | | | | | |
| Downtown Streetscapes - Argyle/Grafton | CD000002 | 6,786,010 | 677,376 | - | 20,973 | 652,847 | 673,820 | 340,000 | 337,376 |
| Downtown Streetscapes - Spring Garden Road | CD000001 | 10,396,775 | 10,396,775 | - | 10,491 | 161,677 | 172,168 | 530,000 | 9,866,775 |
| Herring Cove Road Widening | CTX01116 | - | 500,000 | - | - | - | - | - | 500,000 |
| LED Streetlight Conversion | CT000005 | 55,093,343 | 5,855,025 | - | 207,394 | 5,513,767 | 5,721,161 | 5,721,162 | 133,863 |
| MacLennan Drive | CTU01365 | - | 200,000 | - | - | - | - | - | 200,000 |
| Margeson Drive | CTU01287 | 303,481 | 928,756 | - | - | - | - | - | 928,756 |
| North Park Corridor Improvements | CT000001 | 12,256,263 | 434,294 | - | 16,808 | 150,762 | 167,570 | 300,000 | 134,294 |
| Ross Road Re-alignment | CT000012 | - | 1,330,000 | - | - | - | - | - | 1,330,000 |
| Shearwater Connector | CT000016 | 100,000 | 100,000 | 100,000 | - | 36,172 | 36,172 | 36,173 | 63,827 |
| Grand Total | | 213,215,075 | 96,150,719 | 16,575,000 | 6,749,458 | 21,626,950 | 28,376,409 | 40,932,610 | 55,218,109 |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|---|----------------|--|------------------------|-------------|-------------|-----------------------|--------------------------------------|-------------------------|
| Bundled | | | | | | | | |
| Buildings | | | | | | | | |
| Accessibility - HRM Facilities | CBX01154 | 770,826 | 500,000 | 135,274 | 279,771 | 415,044 | 700,000 | 70,826 |
| Alderney Gate Recapitalization Bundle | CBX01157 | 1,302,009 | 150,000 | 47,559 | 1,053,430 | 1,100,989 | 1,200,000 | 102,009 |
| Consulting Buildings | CBX01268 | 247,181 | 100,000 | 39,041 | 93,413 | 132,455 | 200,000 | 47,181 |
| Corporate Accommodations | CB000047 | 1,977,182 | - | 27,512 | 41,840 | 69,352 | 500,000 | 1,477,182 |
| Energy Efficiency Projects | CBX01161 | 458,801 | - | 3,754 | 52,018 | 55,772 | 150,000 | 308,801 |
| Environmental Remediation Building Demo. | CBX01162 | 1,540,456 | 250,000 | 68,522 | 210,828 | 279,350 | 600,000 | 940,456 |
| Fire Station Land Acquisition | CB180006 | 947,628 | - | 101,880 | - | 101,880 | 105,000 | 842,628 |
| General Building Recapitalization | CB000090 | 1,365,982 | 500,000 | 124,166 | 326,002 | 450,168 | 750,000 | 615,982 |
| HRM Depot Upgrades (Bundle) | CB180004 | 125,000 | 125,000 | - | 46,423 | 46,423 | 50,000 | 75,000 |
| | CBX01170 | 1,169,382 | - | 276,887 | 514,105 | 790,992 | 1,169,000 | 382 |
| HRM Heritage Buildings Upgrades (Bundle) | CBX01168 | 10,451 | - | 10,449 | - | 10,449 | 10,451 | - |
| Metropark Upgrades | CB000073 | 280,000 | 100,000 | - | - | - | 280,000 | - |
| Multi District Facilities Upgrades | CB180001 | 2,695,724 | 1,980,000 | 375,281 | 1,197,609 | 1,572,890 | 1,750,000 | 945,724 |
| Reg. Library-Facility Upgrades (Bundle) | CBX01165 | 1,207,118 | 1,200,000 | 46,600 | 210,395 | 256,995 | 750,000 | 457,118 |
| Roof Recapitalization | CB180005 | 938,665 | - | 36,274 | 734,080 | 770,354 | 650,000 | 288,665 |
| | CBX01272 | - | - | - | - | - | - | - |
| Business Tools | | | | | | | | |
| Application Recapitalization | CI000002 | 1,489,503 | 800,000 | 105,091 | 357,500 | 462,591 | 1,287,750 | 201,753 |
| Business Intelligence (BI) Program | CI990001 | 538,705 | - | 26,230 | 24,454 | 50,685 | 150,000 | 388,705 |
| Computer Aided Dispatch (CAD) | CI180002 | 34,254 | - | - | - | - | - | 34,254 |
| ICT Business Tools | CI990004 | 1,074,631 | 240,000 | 11,670 | 466,574 | 478,244 | 1,074,631 | - |
| ICT Infrastructure Recapitalization | CI000004 | 1,569,131 | 800,000 | 35,598 | 739,137 | 774,735 | 1,569,131 | - |
| ICT Service Management | CI990002 | 226,436 | 125,000 | - | - | - | 110,000 | 116,436 |
| SAP Optimization | CI000200 | 566,632 | 250,000 | - | 83,220 | 83,220 | 78,590 | 488,042 |
| Community & Property Development | | | | | | | | |
| HRM Public Art Commissions | CDG01135 | 53,076 | - | 3,572 | - | 3,572 | 3,573 | 49,503 |
| District Capital Funds | | | | | | | | |
| District 1 Project Funds | CCV02101 | 55,025 | - | 18,916 | 35,025 | 53,941 | 55,025 | - |
| | CCV02201 | 94,000 | 94,000 | 18,381 | - | 18,381 | 94,000 | - |
| District 2 Project Funds | CCV02102 | 2,635 | - | - | 2,635 | 2,635 | 2,635 | - |
| | CCV02202 | 94,000 | 94,000 | 63,609 | 28,965 | 92,574 | 94,000 | - |
| District 3 Project Funds | CCV02103 | 28,234 | - | - | 28,234 | 28,234 | 28,234 | - |
| | CCV02203 | 94,000 | 94,000 | 10,167 | 53,566 | 63,733 | 94,000 | - |
| District 4 Project Funds | CCV02104 | 152,666 | - | 15,101 | 134,366 | 149,467 | 152,666 | - |
| | CCV02204 | 94,000 | 94,000 | 31,892 | 1,790 | 33,682 | 94,000 | - |
| District 5 Project Funds | CCV02105 | 38,301 | - | - | 38,301 | 38,301 | 38,301 | - |
| | CCV02205 | 94,000 | 94,000 | 13,534 | 21,000 | 34,534 | 94,000 | - |
| District 6 Project Funds | CCV02106 | 197,682 | - | 7,000 | 190,682 | 197,682 | 197,682 | - |
| | CCV02206 | 94,000 | 94,000 | 17,807 | - | 17,807 | 94,000 | - |
| District 7 Project Funds | CCV02107 | 129,999 | - | - | 129,999 | 129,999 | 129,999 | - |
| | CCV02207 | 94,000 | 94,000 | 29,450 | 10,000 | 39,450 | 94,000 | - |
| District 8 Project Funds | CCV02108 | 143,338 | - | - | 143,078 | 143,078 | 143,338 | - |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|--|----------------|--|------------------------|-------------|-------------|-----------------------|--------------------------------------|-------------------------|
| District 8 Project Funds | CCV02208 | 94,000 | 94,000 | 57,206 | - | 57,206 | 94,000 | - |
| District 9 Project Funds | CCV02109 | 104,807 | - | 3,000 | 96,807 | 99,807 | 104,807 | - |
| | CCV02209 | 94,000 | 94,000 | 7,160 | 800 | 7,960 | 94,000 | - |
| District 10 Project Funds | CCV02110 | 197,419 | - | 53,163 | 50,000 | 103,163 | 197,419 | - |
| | CCV02210 | 94,000 | 94,000 | 16,089 | 4,000 | 20,089 | 94,000 | - |
| District 11 Project Funds | CCV02111 | 120,537 | - | 1,387 | 119,150 | 120,537 | 120,537 | - |
| | CCV02211 | 94,000 | 94,000 | 36,867 | - | 36,867 | 94,000 | - |
| District 12 Project Funds | CCV02112 | 266,121 | - | 3,444 | 262,677 | 266,121 | 266,121 | - |
| | CCV02212 | 94,000 | 94,000 | 15,322 | - | 15,322 | 94,000 | - |
| District 13 Project Funds | CCV02113 | 5,385 | - | - | 5,385 | 5,385 | 5,385 | - |
| | CCV02213 | 94,000 | 94,000 | 53,230 | - | 53,230 | 94,000 | - |
| District 14 Project Funds | CCV02114 | 29,733 | - | 8,233 | 21,500 | 29,733 | 29,733 | - |
| | CCV02214 | 94,000 | 94,000 | 31,942 | 100 | 32,042 | 94,000 | - |
| District 15 Project Funds | CCV02115 | 4,526 | - | - | 4,526 | 4,526 | 4,526 | - |
| | CCV02215 | 94,000 | 94,000 | 25,391 | 25,000 | 50,391 | 94,000 | - |
| District 16 Project Funds | CCV02116 | 86,716 | - | 3,000 | 81,756 | 84,756 | 86,716 | - |
| | CCV02216 | 94,000 | 94,000 | 28,954 | 26,412 | 55,366 | 94,000 | - |
| Equipment & Fleet | | | | | | | | |
| Fire Apparatus Fleet Expansion | CE010004 | 1,398,878 | - | 2,123 | 1,375,835 | 1,377,957 | 1,377,957 | 20,921 |
| Fire Apparatus Replacement | CE180002 | 3,823,100 | 2,455,000 | 5,418 | 3,730,300 | 3,735,718 | 3,735,718 | 87,382 |
| Fire Services Equipment Replacement | CE180004 | 1,320,883 | 1,250,000 | 448,249 | 273,759 | 722,008 | 722,009 | 598,874 |
| Fire Services Rural Water Supply | CE010002 | 156,972 | - | 9,621 | 20,849 | 30,470 | 30,471 | 126,501 |
| Fleet Expansion | CE020002 | 322,076 | 135,000 | - | 321,759 | 321,759 | 321,759 | 317 |
| Fleet Vehicle Replacement | CE180001 | 3,373,653 | 1,300,000 | 755,120 | 1,219,587 | 1,974,707 | 1,974,707 | 1,398,946 |
| Ice Resurfacer Replacement | CVU01207 | 256,330 | 125,000 | 106,514 | - | 106,514 | 106,515 | 149,815 |
| Police Fleet | CE180003 | 2,444,918 | 1,000,000 | 25,266 | 190,442 | 215,708 | 730,443 | 1,714,475 |
| Police Services Replacement Equipment | CE020001 | 573,550 | 460,000 | 52,791 | 90,944 | 143,735 | 214,704 | 358,846 |
| Police Vehicle Equipment | CVK01207 | 302,418 | 175,000 | 68,070 | - | 68,070 | 68,071 | 234,347 |
| Halifax Transit | | | | | | | | |
| Access-A-Bus Expansion | CM180002 | 285,232 | 100,000 | - | 581,459 | 581,459 | 581,460 | 296,228 |
| Access-A-Bus Replacement | CVD00430 | 591,246 | - | - | 290,730 | 290,730 | 290,731 | 300,515 |
| Biennial Ferry Refit | CM180007 | 312,404 | - | - | - | - | - | 312,404 |
| Bus Maintenance Equipment Replacement | CM000005 | 911,047 | 625,000 | - | 231,202 | 231,202 | 231,203 | 679,844 |
| Conventional Bus Expansion | CM180008 | 5,914,104 | 900,000 | - | 4,706,166 | 4,706,166 | 4,706,166 | 1,207,938 |
| Conventional Bus Replacement | CV020006 | 9,202,260 | 9,022,000 | - | 9,202,260 | 9,202,260 | 9,202,260 | - |
| Emission Reduction- Public Transit Buses | CM020006 | 104,885 | - | - | 78,824 | 78,824 | 78,825 | 26,060 |
| Ferry Term. Pontoon Protection (Bundle) | CBX01171 | 708,976 | - | 746 | 3,421 | 4,168 | 688,584 | 20,392 |
| Midlife Bus Rebuild | CM180004 | 723,187 | 685,000 | 213,663 | - | 213,663 | 213,664 | 509,523 |
| PTIF Bus Replacement | CM000016 | 521,943 | - | - | - | - | - | 521,943 |
| Transit Priority Measures | CM000009 | 1,144,536 | 350,000 | 34,658 | 625,052 | 659,710 | 1,100,536 | 44,000 |
| Transit Security | CM180006 | 3,401,565 | - | 6,648 | 3,167,204 | 3,173,852 | 3,173,852 | 227,713 |
| Transit Strategy | CMU01095 | 262,201 | 250,000 | - | 234,644 | 234,644 | 69,532 | 192,669 |
| Transit Support Vehicle Replacement | CV000004 | 129,024 | 90,000 | - | 93,152 | 93,152 | 125,482 | 3,542 |
| Industrial Parks | | | | | | | | |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|--|----------------|--|------------------------|-------------|-------------|-----------------------|--------------------------------------|-------------------------|
| Business Parks Sign Renewal & Maint. | CQ000009 | 27,017 | - | - | 837 | 837 | 838 | 26,179 |
| Development Consulting | CQ000010 | 52,099 | - | - | 4,495 | 4,495 | 4,496 | 47,603 |
| | CQ300746 | 157,806 | - | - | 2,425 | 2,425 | 2,426 | 155,380 |
| Industrial Land Acquisition | CQ000012 | 4,391,926 | - | - | 4,732 | 4,732 | 4,733 | 4,387,193 |
| Lot Grading:Burnside & Bayers Lake | CQ200409 | 22,852 | - | - | - | - | - | 22,852 |
| Lot Inventory Repurchase | CQ000011 | 5,989,541 | - | - | - | - | 1,620,571 | 4,368,970 |
| Park Sign Renewal & Maintenance | CQ300745 | 109,948 | - | - | 246 | 246 | 247 | 109,701 |
| Parks & Playgrounds | | | | | | | | |
| Cemetery Fence Restoration | CP000015 | 22,770 | - | - | - | - | - | 22,770 |
| Cemetery Upgrades | CP000020 | 50,000 | 50,000 | - | 16,044 | 16,044 | 16,045 | 33,955 |
| Cultural Structures & Places | CD990003 | 504,299 | 250,000 | 30,927 | 57,134 | 88,061 | 370,000 | 134,299 |
| Park Assets - State of Good Repair | CP180001 | 4,360,782 | 3,185,000 | 714,482 | 2,083,737 | 2,798,219 | 3,800,000 | 560,782 |
| Park Land Acquisition | CP180004 | 2,918,134 | 2,500,000 | 125,115 | - | 125,115 | 2,500,000 | 418,134 |
| Point Pleasant Park Upgrades | CP000006 | 846,428 | - | 74,674 | 755,146 | 829,821 | 846,428 | - |
| | CPU00930 | 395,694 | - | - | - | - | - | 395,694 |
| Public Gardens Upgrades | CPX01193 | 1,099,566 | 600,000 | 249,788 | 284,252 | 534,039 | 550,000 | 549,566 |
| Regional Water Access/Beach Upgrades | CP180002 | 1,129,663 | 500,000 | - | 878,548 | 878,548 | 1,100,000 | 29,663 |
| Sport Fields/Courts-State of Good Repair | CP180003 | 4,040,749 | 2,850,000 | 343,380 | 1,301,442 | 1,644,822 | 2,500,000 | 1,540,749 |
| Sports/Ball Fields/Courts-New | CP180005 | 581,086 | 223,500 | 50,996 | 341,604 | 392,600 | 380,000 | 201,086 |
| Roads & Active Transportation | | | | | | | | |
| Active Transportation Strategic Projects | CR180001 | 10,085,320 | 4,100,000 | 658,804 | 3,505,173 | 4,163,977 | 7,758,000 | 2,327,320 |
| Bridge Repairs - Various Locations | CR180003 | 3,802,039 | 2,500,000 | 33,750 | 507,959 | 541,709 | 582,618 | 3,219,421 |
| Municipal Ops-State of Good Repair | CR180005 | 4,221,541 | 4,000,000 | 73,427 | 1,696,486 | 1,769,913 | 4,000,000 | 221,541 |
| New Paving of HRM Owned Streets | CR180006 | 650,000 | 650,000 | 121,995 | 126,767 | 248,762 | 1,156,995 | 506,995 |
| New Paving Subdivision St. Outside Core | CR180007 | 490,000 | 490,000 | - | 82,014 | 82,014 | 354,000 | 136,000 |
| | CR990001 | 820,000 | - | 374,971 | - | 374,971 | 374,972 | 445,028 |
| Other Related Roadworks (D&C) | CR180004 | 4,286,165 | 2,250,000 | 214,497 | 1,228,879 | 1,443,376 | 3,585,000 | 701,165 |
| Road Oversizing Bedford West CCC | CTU01006 | 573,903 | - | - | 55,271 | 55,271 | 71,294 | 502,609 |
| Sidewalk Renewals | CR180002 | 4,668,286 | 2,750,000 | 29,101 | 819,296 | 848,397 | 2,205,000 | 2,463,286 |
| Street Recapitalization | CRO00009 | 39,235,858 | 27,295,000 | 1,277,193 | 23,608,961 | 24,886,154 | 36,589,544 | 2,646,314 |
| Solid Waste | | | | | | | | |
| Additional Green Carts For New Residents | CW000001 | 1,225,422 | 400,000 | - | 101,887 | 101,887 | 475,000 | 750,422 |
| Burner Installation Hwy101 Landfill | CWU01065 | 60,000 | - | - | - | - | - | 60,000 |
| Dredging of Siltation Pond | CWU01092 | 360,000 | - | - | - | - | - | 360,000 |
| Environmental Monitoring 101 Landfill | CWU01353 | 1,245,540 | 100,000 | 16,228 | 160,269 | 176,497 | 236,000 | 1,009,540 |
| Land Acquisition Otter Lake | CWU00967 | 1,005,005 | - | - | - | - | - | 1,005,005 |
| Materials Recovery Facility Repairs | CW000007 | 262,704 | 50,000 | - | - | - | 50,000 | 212,704 |
| New Era Recapitalization | CW000009 | 587,155 | 350,000 | - | 11,873 | 11,873 | 20,000 | 567,155 |
| Refuse Trailer Rural Depot | CW000003 | 279,437 | - | - | - | - | - | 279,437 |
| Traffic Improvements | | | | | | | | |
| Complete Streets | CT180008 | 772,807 | - | - | 455,899 | 455,899 | 200,000 | 572,807 |
| Controller Cabinet/Replacement Program | CT180004 | 1,080,050 | 300,000 | 13,153 | 114,475 | 127,627 | 650,000 | 430,050 |
| Destination Signage Program | CTR00904 | 283,990 | - | - | - | - | 100,000 | 183,990 |
| Intersection Improvement Projects | CT180005 | 1,097,870 | 150,000 | 113 | 243,983 | 244,096 | 620,000 | 477,870 |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|--|----------------|--|------------------------|------------------|-------------------|-----------------------|--------------------------------------|-------------------------|
| Opticom Signalization System | CEJ01220 | 134,395 | 80,000 | 50,881 | 1,564 | 52,445 | 52,445 | 81,950 |
| Railway Crossing Improvements | CT000015 | 224,095 | - | - | 2,878 | 2,878 | 2,879 | 221,216 |
| Road Corridor Land Acquisition | CT180006 | 100,000 | 100,000 | - | - | - | - | 100,000 |
| | CTU00897 | 611,909 | - | 301,448 | 4,260 | 305,708 | 305,709 | 306,200 |
| Road Oversizing -Bedford South CCC | CTX01126 | 235,671 | - | - | - | - | - | 235,671 |
| Street Lighting | CT180001 | 623,297 | 330,000 | 237,148 | 25,362 | 262,510 | 500,000 | 123,297 |
| Traffic Signal Installation | CT180007 | 697,385 | 400,000 | 4,597 | 126,301 | 130,898 | 690,000 | 7,385 |
| Traffic Signal Rehabilitation | CT180002 | 1,413,292 | 700,000 | 5,250 | 489,633 | 494,883 | 900,000 | 513,292 |
| Traffic Signal Relamping Program | CT180003 | 1,247,075 | 520,000 | 237,328 | 352,778 | 590,107 | 1,100,000 | 147,075 |
| Traffic Signals - Bedford West CCC | CTX01127 | 181,101 | - | - | - | - | - | 181,101 |
| Transportation Demand Management Program | CTR00908 | 12,690 | - | - | - | - | 985 | 11,705 |
| Grand Total | | 171,115,650 | 85,219,500 | 9,013,740 | 73,836,757 | 82,850,497 | 122,226,127 | 48,889,523 |

Capital Projection Detail
For Period Ending March 31, 2019

| Budget Category | Project Number | Total Project Budget to Date | Budget Available to Spend at April 1, 2018 (with Adj.) | 2018/19 Capital Budget | Actuals YTD | Commitments | Actuals & Commitments | Projected Spending to March 31, 2019 | Projected Carry Forward |
|---|----------------|------------------------------|--|------------------------|------------------|-------------------|-----------------------|--------------------------------------|-------------------------|
| Multi Year | | | | | | | | | |
| Buildings | | | | | | | | | |
| Cole Harbour Place | CB000045 | 5,595,000 | 1,726,355 | 1,450,000 | 430,958 | 1,122,616 | 1,553,574 | 1,550,000 | 176,355 |
| Dartmouth Sportsplex Revitalization | CB000006 | 28,224,748 | 12,176,652 | 6,975,000 | 3,954,456 | 6,235,730 | 10,190,187 | 12,176,400 | 252 |
| Sambro/Harrietsfield Fire Station | CB000079 | 4,050,000 | 3,998,521 | 1,500,000 | - | - | - | 80,000 | 3,918,521 |
| St. Andrews Community Ctr. Renovation | CB000011 | 8,950,000 | 3,572,702 | 2,800,000 | 157,035 | 426,400 | 583,435 | 1,100,000 | 2,472,702 |
| Business Tools | | | | | | | | | |
| Corporate Scheduling | CI000015 | 4,190,000 | 1,600,130 | 795,000 | 1,344 | 413,797 | 415,141 | 1,045,000 | 555,130 |
| CRM Software Replacement | CI990020 | 3,026,000 | 985,093 | 476,000 | 96,465 | 208,436 | 304,901 | 286,972 | 698,121 |
| Enterprise Asset Management | CI180001 | 774,908 | 825,050 | - | 109,090 | 93,486 | 202,576 | 110,000 | 715,050 |
| Enterprise Content Management Program | CI990018 | 2,150,000 | 650,000 | 500,000 | - | 156,429 | 156,429 | 450,000 | 200,000 |
| HR Employee and Manager Self Service (ESS/MSS) | CI990032 | 1,170,000 | 591,300 | - | 1,149 | - | 1,149 | 1,150 | 590,150 |
| Parking Technology | CI990031 | 4,978,000 | 1,979,854 | 1,560,000 | 134,575 | 3,085,700 | 3,220,275 | 260,081 | 1,719,773 |
| Permitting , Licensing, and Compliance Replacement Solution | CI990013 | 7,530,500 | 3,781,341 | 2,618,300 | 75,707 | 3,218,845 | 3,294,552 | 1,706,092 | 2,075,249 |
| Recreation Services Software | CI000005 | 4,745,000 | 2,948,604 | 1,950,000 | 265,820 | 1,196,636 | 1,462,456 | 1,913,880 | 1,034,724 |
| Revenue Management Solution | CI990009 | 4,315,000 | 2,780,436 | 2,065,000 | 4,054 | 37,897 | 41,951 | 440,000 | 2,340,436 |
| Halifax Transit | | | | | | | | | |
| Transit Technology Implementation | CM180005 | 22,869,562 | 15,098,222 | 4,100,000 | 466,135 | 12,805,679 | 13,271,813 | 13,271,813 | 1,826,409 |
| Traffic Improvements | | | | | | | | | |
| Cogswell Interchange Redevelopment | CT000007 | 61,750,000 | 16,541,832 | - | 424,598 | 1,849,990 | 2,274,588 | 800,000 | 15,741,832 |
| Grand Total | | 164,318,718 | 69,256,093 | 26,789,300 | 6,121,387 | 30,851,641 | 36,973,028 | 35,191,388 | 34,064,705 |