



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

Information Item No. 5
Halifax Regional Council
December 4, 2018

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY: Councillor Bill Karsten, Chair, Audit & Finance Standing Committee

DATE: November 28, 2018

SUBJECT: Second Quarter 2018/19 Financial Report

INFORMATION REPORT

ORIGIN

November 28, 2018 meeting of the Audit and Finance Standing Committee, Item No. 12.2.1.

LEGISLATIVE AUTHORITY

Audit and 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 Second Quarter Financial Report was before the Audit and Finance Standing Committee at its meeting held on November 28, 2018.

For further information, please refer to the attached staff report dated November 21, 2018.

DISCUSSION

The Audit and Finance Standing Committee considered the staff report dated November 21, 2018 at its meeting held on November 28, 2018 and forwarded it to Halifax Regional Council for information.

FINANCIAL IMPLICATIONS

Financial implications are addressed in the attached staff report dated November 21, 2018.

COMMUNITY ENGAGEMENT

The Audit and 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 November 21, 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
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Item No. 12.2.1
Audit & Finance Standing Committee
November 28, 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: November 21, 2018

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

DISCUSSION

Operating Statement:

At September 30, 2018, HRM had projected a General Rate surplus of \$11,958,000 (Attachment #1).

The business units have a projected surplus of \$2.0m combined with a projected surplus of \$9.9m in Fiscal Services.

The projected surplus is primarily due to Deed Transfer Taxes as a result of unbudgeted high-value commercial transactions and increased activity in the real estate market, and less than planned salary and compensation expenses, partially offset by increased repair and maintenance costs for vehicle and buildings and increased fuel prices.

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

Consolidated Financial Statements:

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

Project Statement:

The Project Statement as at September 30, 2018 is included as Attachment #3 to this report. The current gross budget for active projects is \$666.7m. The actual expenditures as at September 30, 2018 were \$326.4m and commitments were \$119.1m, resulting in total actuals and commitments of \$445.5m, leaving an available balance of \$221.2m.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #4 and shows that \$2.4m 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 \$31.5k 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 \$1.8m. \$0.4m in area rate revenue has been earned and \$0.6m has been spent, leaving a surplus of \$1.7m.

Reserves Statement:

The reserve balances at September 30, 2018 are \$211.4m. There are approximately \$130.5m of approved pending transfers out of reserves and pending revenue of \$69.6m resulting in projected available funds at March 31, 2019 of \$150.5m. This is a decrease of \$5.1m 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 September 30, 2018

	Decrease (Increase) in Projected Reserve Balance
Decrease property sale revenue:	
Increased unbudgeted land sale for Industrial Land Sale, Burnside (\$3.1M)	
Increased unbudgeted land sales for Parkland (\$2.5M)	
Decrease 18/19 projected land sales (\$6.4M)	792,157
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, Fire Apparatus, St. Paul's Church, Smoking By-law, St. Andrews Community Centre, YMCA, National Disaster Mitigation	4,842,400
Increase in budgeted interest	(426,150)
Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs:	
Decrease commitments for capital projects	(197,687)
Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves:	
Decrease due to reduction of anticipated LED savings (\$300k) and BMO Contribution (\$75k) offset with increased projected revenue for vehicles sales (\$69k) and increased revenue from easements (\$183k)	124,309
Total decrease (increase) in projected reserve balances	<u>5,135,029</u>

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

Capital Reserve Pool Balance:

Any debt funding that is not required at the completion of a project 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 September 30, 2018.

Changes to Cost Sharing for Projects:

For the six-month period ended September 30, 2018, HRM received cost sharing for 36 projects totalling \$6.8m. 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 \$379.4m as at September 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 six-month period ended September 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 \$7.4m.

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 six-month period ended September 30, 2018 actual expenditures in these projects were \$65.3m. Project Managers are projecting to spend \$174.8m 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 September 30, 2018.
3. Halifax Regional Municipality Project Statement as at September 30, 2018.
4. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2018.
5. Report of Expenditures in the Councillors' District Activity Funds to September 30, 2018.
6. Report of Changes in the Recreation Area Rate Accounts to September 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 September 30, 2018.
9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to September 30, 2018.
10. Aged Accounts Receivable as at September 30, 2018.

11. Assessment Appeals Summary as at September 30, 2018.
12. Miscellaneous Trust Funds Unaudited Financial Statements for September 30, 2018.
13. Capital Projection Summary Projected to March 31, 2019.

A copy of this report can be obtained online at www.halifax.ca 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: Louis de Montbrun, Manager – Financial Reporting, 902.476.0585
 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 September 30, 2018

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
<p>CAO - The projected deficit primarily relates to attrition and turnover being less than budgeted (\$46.5k). This is partially offset by net impact of non-compensation adjustments (\$2.5k).</p>	(\$44,000)
<p>Corporate and Customer Services - The projected surplus relates to a decrease in compensation and benefits primarily due to delays in filling new and converted positions in ICT's new staffing plan approved in October, delays in filling positions within Municipal facilities related to operational review of services (\$3.0m); and a decrease in contract service costs due to various ICT project delays primarily related to vendor negotiations (\$423.7k). This is partially offset by an increase in overtime primarily within Facilities to cover vacant positions (\$337k); higher than budgeted fuel rates (\$417.2k); increase in fleet vehicle expenses due to increased hourly cost of outside servicing, increased parts and labour costs associated with fire apparatus and replacement of tires on fire apparatus (\$942.4k); an increase in facilities building costs (\$427.7k), plumbing and heating (\$310k) and mechanical equipment costs due to required repair and maintenance at various municipal sites (\$120k) and the net impact of miscellaneous adjustments (\$32.4k).</p>	\$837,000
<p>Finance & Asset Management - The projected surplus is primarily related to lease revenue for vacant land in business parks being higher than budgeted (\$115.9k); compensation and benefits related to attrition and turnover due to higher than expected vacancies (\$366.6k); reduced leasing costs related to property taxes due to a decrease in property assessment values (\$50k). The surplus is partially offset by reduced false alarm revenue due to a decrease in calls (\$155k); increased costs for external services, primarily audit and actuary fees, change in scope of study on commercial taxation and other consulting costs (\$87.1k); increase in leasing costs due to a new space for fleet (\$38.6k); and increased costs for training and education (\$25.6k) and the net impact of miscellaneous adjustments (\$55.8k).</p>	\$170,400
<p>Fire & Emergency - The projected surplus primarily relates to savings from 13 Firefighter and 2 Captain vacancies until the end of August (\$793.4k), delays in filling vacant positions and savings from several temporary acting appointments (\$571.8k); a decrease in overtime costs due to an effective attendance support process and better alignment of training to limit overtime (\$657.9k). This is partially offset by costs incurred to second operations personnel to conduct recruit training (\$124.7k); a decrease in revenue primarily due to less reimbursement from the Province as a result of fewer wildfires and recoveries for on the job injury lower than expected (\$195.1k); increase in clothing/uniform requirements for career and volunteer firefighters (\$343.9k), increase in repair costs of existing equipment (\$252.9k), an increase in building costs due to repairs required at various fire stations (\$157.2k), increase in requirement for training materials and courses (\$137k), unbudgeted facility fees for lease of space at Meagher's Grant fire station and other locations (\$27.5k), new facilities at Station 50 for Halifax Amateur Radio Club (\$42.2k) and the net impact of miscellaneous adjustments (\$87k).</p>	\$655,600
<p>Halifax Regional Police - The projected surplus primarily relates to an increase in recoveries from officer secondments, provincial 911 call handling cost recovery, extra duty assignments and criminal record checks (\$422.1k); increase in Council approved reserve transfer to offset consulting costs for new facility plan (\$106.5k) which is offset by an increase in consulting costs related to new facility plan (\$106.5k); a decrease in compensation and benefits due to delays in filling vacant positions and unpaid leaves (\$1.04m), a decrease in court time (\$45k) and miscellaneous non-compensation adjustments (\$6.8k). This is partially offset by an increase in overtime requirements as a result of Integrated Emergency Services vacancies (\$383.3k); increase in uniform and patrol equipment costs related to hiring of new officers and contractual increases (\$65k), increased advertising/promotional costs of several campaigns (\$58.5k), recruitment costs for new Chief of Police and new Chief Information Security Officer (\$50k), an increase in leased facility related costs as a result of the recent relocation of the Criminal Investigation Division (\$76.8k), an increase in battery replacements for TMR radios (\$12.5k).</p>	\$870,600
<p>Halifax Transit - The projected surplus of (\$641.2k) will be carried forward to 2019/20 resulting in revenue equaling expenses. The surplus is due to a decrease in compensation and benefits related to an over-accrual in prior years and budgeted compensation costs primarily for the new ATU collective agreement, turnover and delays in filling positions (\$5.1m) and the net impact of miscellaneous adjustments (\$70.2k). This is offset by an increase in overtime to cover vacant positions (\$1.2m); decrease in revenue due to shortfall in area rate revenue (\$151.1k), lower than estimated recoveries in fare revenue (\$225k); increase in diesel fuel rate (\$2.3m); increase in janitorial contract costs (\$155.4k); anticipated snow removal costs higher than budget (\$297.5k); and an increase in vehicle repair and maintenance in ferries primarily related to unscheduled work (\$200k).</p>	\$0

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

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Human Resources/Office of Diversity & Inclusion - The projected surplus is due to receipt of unbudgeted funds from the Province for the Local Immigration Project (LIP) (\$54.1k) and compensation and benefits being lower due to delays in filling vacant positions (\$106.8k). This is partially offset by unbudgeted salaries and costs associated with the LIP (\$46k) and miscellaneous non-compensation adjustments (\$2.5k).	\$112,400
Legal, Municipal Clerk & External Affairs - The projected surplus relates to the recoveries from the Province due to staff secondment (\$73.1k) and unbudgeted court award (\$17.3k). This is partially offset by increased costs for compensation and benefits primarily related to a new position added after the budget and unbudgeted acting pay (\$76.3k) and miscellaneous non-compensation adjustments (\$2.6k).	\$11,500
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 deficit is primarily related to a reduction in revenue at Sackville Sports Stadium due to pool closure and building renovations (\$157.3k) and the result of HRM taking responsibility of Colby Outdoor Pool after the 18/19 operating budget was approved (\$26.8k). This is partially offset by a surplus in registration program revenue at Lakeside and St. Andrew's Community Centres (\$72.6k); savings in compensation and benefits due to attrition and turnover due to delay in filling positions (\$26.5k) and the result of a reduction in reserve contribution offset in part by miscellaneous overages for RBC Centre (\$53.2k).	(\$31,800)
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); lower fine fee revenue due to longer than anticipated recruitment for compliance officers positions (\$500k); marriage license revenue moved 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) and miscellaneous adjustments (\$35.9k); These are partially offset by a projected surplus in animal license revenue due to higher than anticipated participation in the lifetime option plan (\$70k) and an increase building permit activity based on year to date average (\$400k); unbudgeted funding for Connect 2 Bedford Hwy project (\$72k) and for study in Strategic Transportation (\$120k).	(\$348,900)
Transportation and Public Works - The projected deficit is primarily related to snow and ice, the budget for salt de-icing is not adequate to cover an average winter (\$490k); other streetlighting maintenance; ornamental lighting, underground wiring, and LED node repairs were not included in the budget (\$300k); unbudgeted expense to install side guards on solid waste collection fleet (pending Council final approval) (\$250k); increased usage of rental equipment for streets and roads maintenance (\$30.8k). The deficit is partially offset by a surplus in compensation and benefits primarily due to attrition and turnover (\$162k); a reduced contribution to reserves due to the reduction in street lighting maintenance savings (\$300k); increase in revenue due to higher than estimated diversion credit from DivertNS (\$200k); a reduction in tonnage at the Otter Lake facility (\$200k); net decrease in costs for pavement marking program (\$40k); operational cost of capital for street graffiti clean-up not required as budgeted (\$38.1k); decrease in costs for fire hydrant damages caused by snow plows due to proactive approach (\$34k); net impact of miscellaneous non-compensation adjustments (\$57.7k).	(\$39,000)
TOTAL BUSINESS UNIT PROJECTED SURPLUS/(DEFICIT)	\$2,029,300

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

FISCAL SERVICES VARIANCE ANALYSIS	Net Surplus / (Deficit)
Deed Transfer Tax - Increase in deed transfer taxes due to an unanticipated high value commercial transaction and increased activity in the real estate market.	\$10,000,000
Investment, Interest, Parking Meters and Misc. Revenue - Projected surplus due to unbudgeted recoveries for non-development in business parks (\$401.3k), higher than budgeted investment income due to increase in cashflows and interest rates (\$900k) and miscellaneous interest revenue (\$10k); partially offset by bank charges being redirected to a more appropriate cost centre, this is offset below in Tax Supported Debt (\$545k), and reduced parking meter revenue due to construction in the downtown core (\$75k).	\$691,300
Other Fiscal Services - Projected deficit due to funding the anticipated year-end deficit for Dartmouth Sportsplex (\$1m) and Scotiabank Centre (\$700k); partially offset by general contingency not required (\$170.2k).	(\$1,529,800)
Property Tax, Tax Agreements and Halifax Water Dividend - Projected surplus is due to tax agreement revenue being higher than anticipated.	\$287,500
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 a decrease in the Nova Scotia Power HST Offset (\$73.8k); partially offset by other various miscellaneous adjustments (\$69.2k).	(\$4,600)
TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)	\$9,928,700
TOTAL HALIFAX REGIONAL MUNICIPALITY PROJECTED SURPLUS/(DEFICIT)	\$11,958,000

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to September 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	4,494,700	(44,000)	2,196,672	48.9%	2,298,028	2,253,694
Corporate & Customer Services	63,577,700	62,740,704	836,996	27,449,677	43.8%	35,291,027	26,338,388
Finance & Asset Management	16,097,600	15,927,200	170,400	7,200,616	45.2%	8,726,584	6,880,691
Fire & Emergency	71,702,500	71,046,900	655,600	32,976,926	46.4%	38,069,974	31,017,826
Fiscal	(436,031,900)	(445,960,600)	9,928,700	(223,540,571)	50.1%	(222,420,029)	(210,834,921)
Halifax Regional Police	85,987,800	85,117,200	870,600	40,926,621	48.1%	44,190,579	36,616,652
Halifax Transit	-	-	-	-	0.0%	-	-
Human Resources / Diversity & Inclusion	6,828,400	6,716,000	112,400	3,152,966	46.9%	3,563,034	3,045,826
Legal, Municipal Clerk & External Affairs	9,423,300	9,411,750	11,550	4,375,702	46.5%	5,036,048	4,288,988
Library	20,929,600	20,929,600	-	10,150,504	48.5%	10,779,096	10,014,608
Office of the Auditor General	1,019,600	1,019,600	-	484,610	47.5%	534,990	422,704
Outside Police BU (RCMP)	26,204,600	26,369,100	(164,500)	13,072,035	49.6%	13,297,065	12,989,800
Parks & Recreation	28,321,600	28,353,468	(31,868)	15,730,530	55.5%	12,622,938	15,141,692
Planning & Development	8,102,500	8,451,358	(348,858)	2,513,614	29.7%	5,937,744	1,950,044
Transportation & Public Works	93,386,000	93,425,000	(39,000)	38,074,029	40.8%	55,350,971	37,702,203
Total	-	(11,958,020)	11,958,020	(25,236,068)		13,278,048	(22,171,805)

Halifax Regional Municipality
 Operating Results - Expenses
 For the Period from April 1, 2018 to September 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	5,301,700	(612,500)	2,853,481	53.8%	2,448,219	2,267,611
Corporate & Customer Services	64,557,300	63,750,108	807,192	28,010,411	43.9%	35,739,697	26,833,474
Finance & Asset Management	21,265,100	21,086,500	178,600	9,746,458	46.2%	11,340,042	9,282,740
Fire & Emergency	71,955,200	71,104,500	850,700	33,007,859	46.4%	38,096,641	31,209,089
Halifax Regional Police	95,579,500	95,606,000	(26,500)	46,024,292	48.1%	49,581,708	41,505,051
Halifax Transit	115,612,600	115,408,500	204,100	57,651,688	50.0%	57,756,812	56,727,219
Human Resources / Diversity & Inclusion	6,908,400	6,850,100	58,300	3,224,924	47.1%	3,625,176	3,111,170
Legal, Municipal Clerk & External Affairs	12,324,100	12,419,850	(95,750)	5,879,067	47.3%	6,540,783	5,681,214
Library	27,042,900	27,042,900	-	13,183,078	48.7%	13,859,822	13,100,031
Office of the Auditor General	1,019,600	1,019,600	-	484,610	47.5%	534,990	422,704
Outside Police BU (RCMP)	26,204,600	26,369,100	(164,500)	13,072,035	49.6%	13,297,065	12,989,800
Parks & Recreation	42,972,300	43,939,246	(966,946)	23,461,516	53.4%	20,477,730	22,793,030
Planning & Development	20,759,600	20,809,878	(50,278)	9,196,022	44.2%	11,613,856	8,756,423
Transportation & Public Works	100,323,700	100,773,000	(449,300)	41,951,625	41.6%	58,821,375	41,852,808
Total	611,214,100	611,480,982	(266,882)	287,747,067	47.1%	323,733,914	276,552,354

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	1,218,200	1,218,200	-	609,800	50.1%	608,400	616,050
Capital From Operating	31,310,000	31,310,000	-	15,654,800	50.0%	15,655,200	13,827,500
Corrections Services	6,723,900	6,723,900	-	3,362,000	50.0%	3,361,900	3,414,400
Councillors Discretionary Fund	72,000	72,000	-	31,537	43.8%	40,463	45,434
Fire Protection	6,890,000	6,890,000	-	3,445,000	50.0%	3,445,000	3,387,700
Grants & Tax Concessions	6,270,000	6,270,000	-	5,057,740	80.7%	1,212,260	1,130,838
Halifax Convention Centre	3,941,000	3,887,000	54,000	5,715,302	147.0%	(1,828,302)	4,203,200
Insurance	4,064,900	4,064,900	-	2,117,018	52.1%	1,947,882	1,812,836
Internship & Other LTD, Retirement & Benefits	4,682,000	4,682,000	-	2,301,639	49.2%	2,380,361	2,430,691
Investment, Interest, Parking Meters and Misc. Revenue	-	545,000	(545,000)	153,493	28.2%	391,507	(15,075)
Mandatory Education	140,490,800	140,490,800	-	70,245,500	50.0%	70,245,300	67,721,900
Metro Housing Authority	3,648,100	3,648,100	-	1,824,100	50.0%	1,824,000	1,859,500
MetroPark Parkade	1,775,000	1,775,000	-	877,445	49.4%	897,555	1,134,399
Other Fiscal Services	7,070,800	8,606,300	(1,535,500)	2,250,239	26.1%	6,356,061	1,497,300
Property Valuation Services	7,049,500	7,049,500	-	3,495,272	49.6%	3,554,228	3,448,300
Recoverable Debt	10,622,100	10,622,100	-	7,511,224	70.7%	3,110,876	7,751,046
Stormwater Right of Way	3,756,000	3,756,000	-	2,087,340	55.6%	1,668,660	1,768,700
Supplementary Education	15,396,500	15,396,500	-	7,698,300	50.0%	7,698,200	7,824,400
Tax Supported Debt	31,487,600	31,003,300	484,300	19,703,261	63.6%	11,300,039	21,485,465
Transfers to (from) Reserves	18,148,200	18,148,200	-	9,084,722	50.1%	9,063,478	11,041,150
Valuation Allowance	3,000,000	3,000,000	-	1,500,000	50.0%	1,500,000	1,850,000
Total	307,616,600	309,158,800	(1,542,200)	164,725,733	53.3%	144,433,067	158,235,734
Grand Total	918,830,700	920,639,782	(1,809,082)	452,472,800	50.2%	468,166,982	434,768,088

Halifax Regional Municipality
 Operating Results - Revenue
 For the Period from April 1, 2018 to September 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)	(807,000)	568,500	(656,810)	81.4%	(150,190)	(13,916)
Corporate & Customer Services	(979,600)	(1,009,404)	29,804	(560,734)	55.6%	(448,670)	(495,085)
Finance & Asset Management	(5,167,500)	(5,159,300)	(8,200)	(2,545,842)	49.3%	(2,613,458)	(2,402,049)
Fire & Emergency	(252,700)	(57,600)	(195,100)	(30,933)	53.7%	(26,667)	(191,263)
Halifax Regional Police	(9,591,700)	(10,488,800)	897,100	(5,097,672)	48.6%	(5,391,128)	(4,888,389)
Halifax Transit	(115,612,600)	(115,408,500)	(204,100)	(57,651,688)	50.0%	(57,756,812)	(56,727,219)
Human Resources / Diversity & Inclusion	(80,000)	(134,100)	54,100	(71,958)	53.7%	(62,142)	(65,344)
Legal, Municipal Clerk & External Affairs	(2,900,800)	(3,008,100)	107,300	(1,503,364)	50.0%	(1,504,736)	(1,392,227)
Library	(6,113,300)	(6,113,300)	-	(3,032,575)	49.6%	(3,080,725)	(3,085,423)
Office of the Auditor General	-	-	-	-	0.0%	-	-
Parks & Recreation	(14,650,700)	(15,585,778)	935,078	(7,730,986)	49.6%	(7,854,792)	(7,651,338)
Planning & Development	(12,657,100)	(12,358,520)	(298,580)	(6,682,408)	54.1%	(5,676,112)	(6,806,379)
Transportation & Public Works	(6,937,700)	(7,348,000)	410,300	(3,877,596)	52.8%	(3,470,404)	(4,150,605)
Total	(175,182,200)	(177,478,402)	2,296,202	(89,442,564)	50.4%	(88,035,838)	(87,869,238)

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	(1,218,200)	(1,218,200)	-	(609,800)	50.1%	(608,400)	(616,050)
Corrections Services	(6,723,900)	(6,723,900)	-	(3,362,000)	50.0%	(3,361,900)	(3,414,400)
Deed Transfer	(37,000,000)	(47,000,000)	10,000,000	(31,385,684)	66.8%	(15,614,316)	(21,915,145)
Fire Protection	(6,890,000)	(6,890,000)	-	(3,445,000)	50.0%	(3,445,000)	(3,387,700)
Grants & Tax Concessions	-	-	-	-	0.0%	-	-
Grants in Lieu	(39,010,000)	(39,025,200)	15,200	(19,505,000)	50.0%	(19,520,200)	(19,373,600)
HST Offset	(3,530,000)	(3,456,200)	(73,800)	(1,728,092)	50.0%	(1,728,108)	(1,813,952)
Insurance	(442,000)	(442,000)	-	(210,610)	47.6%	(231,390)	(185,223)
Investment, Interest, Parking Meters and Misc. Revenue	(9,848,200)	(11,084,500)	1,236,300	(5,841,133)	52.7%	(5,243,367)	(4,784,881)
Mandatory Education	(140,490,800)	(140,490,800)	-	(70,245,500)	50.0%	(70,245,300)	(67,721,900)
Metro Housing Authority	(3,648,100)	(3,648,100)	-	(1,824,100)	50.0%	(1,824,000)	(1,859,500)
MetroPark Parkade	(2,200,000)	(2,200,000)	-	(1,245,984)	56.6%	(954,016)	(1,177,682)
Other Fiscal Services	(327,800)	(333,500)	5,700	(149,636)	44.9%	(183,864)	(519,176)
Property Tax, Tax Agreements and HW Dividend	(455,495,400)	(455,782,900)	287,500	(227,892,100)	50.0%	(227,890,800)	(221,509,000)
Property Valuation Services	(7,049,500)	(7,049,500)	-	(3,524,800)	50.0%	(3,524,700)	(3,448,300)
Recoverable Debt	(10,622,100)	(10,622,100)	-	(7,511,224)	70.7%	(3,110,876)	(7,751,046)
Stormwater Right of Way	(3,756,000)	(3,756,000)	-	(2,087,340)	55.6%	(1,668,660)	(1,768,700)
Supplementary Education	(15,396,500)	(15,396,500)	-	(7,698,300)	50.0%	(7,698,200)	(7,824,400)
Total	(743,648,500)	(755,119,400)	11,470,900	(388,266,304)	51.4%	(366,853,096)	(369,070,655)
Grand Total	(918,830,700)	(932,597,802)	13,767,102	(477,708,868)	50.9%	(454,888,934)	(456,939,894)

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

Business Unit	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actuals	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Business Unit Revenue & Expense Breakdown							
CAO							
Revenue	(238,500)	(807,000)	568,500	(656,810)	81.4%	(150,190)	(13,916)
Expense	4,689,200	5,301,700	(612,500)	2,853,481	53.8%	2,448,219	2,267,611
CAO Total	4,450,700	4,494,700	(44,000)	2,196,672	48.9%	2,298,028	2,253,694
Corporate & Customer Services							
Revenue	(979,600)	(1,009,404)	29,804	(560,734)	55.6%	(448,670)	(495,085)
Expense	64,557,300	63,750,108	807,192	28,010,411	43.9%	35,739,697	26,833,474
Corporate & Customer Services Total	63,577,700	62,740,704	836,996	27,449,677	43.8%	35,291,027	26,338,388
Finance & Asset Management							
Revenue	(5,167,500)	(5,159,300)	(8,200)	(2,545,842)	49.3%	(2,613,458)	(2,402,049)
Expense	21,265,100	21,086,500	178,600	9,746,458	46.2%	11,340,042	9,282,740
Finance & Asset Management Total	16,097,600	15,927,200	170,400	7,200,616	45.2%	8,726,584	6,880,691
Fire & Emergency							
Revenue	(252,700)	(57,600)	(195,100)	(30,933)	53.7%	(26,667)	(191,263)
Expense	71,955,200	71,104,500	850,700	33,007,859	46.4%	38,096,641	31,209,089
Fire & Emergency Total	71,702,500	71,046,900	655,600	32,976,926	46.4%	38,069,974	31,017,826
Halifax Regional Police							
Revenue	(9,591,700)	(10,488,800)	897,100	(5,097,672)	48.6%	(5,391,128)	(4,888,389)
Expense	95,579,500	95,606,000	(26,500)	46,024,292	48.1%	49,581,708	41,505,041
Halifax Regional Police Total	85,987,800	85,117,200	870,600	40,926,621	48.1%	44,190,579	36,616,652
Halifax Transit							
Revenue	(115,612,600)	(115,408,500)	(204,100)	(57,651,688)	50.0%	(57,756,812)	(56,727,219)
Expense	115,612,600	115,408,500	204,100	57,651,688	50.0%	57,756,812	56,727,219
Halifax Transit Total	-	-	-	-	0.0%	-	-
Human Resources / Diversity & Inclusion							
Revenue	(80,000)	(134,100)	54,100	(71,958)	53.7%	(62,142)	(65,344)
Expense	6,908,400	6,850,100	58,300	3,224,924	47.1%	3,625,176	3,111,170
Human Resources / Diversity & Inclusion Total	6,828,400	6,716,000	112,400	3,152,966	46.9%	3,563,034	3,045,826
Legal, Municipal Clerk & External Affairs							
Revenue	(2,900,800)	(3,008,100)	107,300	(1,503,364)	50.0%	(1,504,736)	(1,392,227)
Expense	12,324,100	12,419,850	(95,750)	5,879,067	47.3%	6,540,783	5,681,214
Legal, Municipal Clerk & External Affairs Total	9,423,300	9,411,750	11,550	4,375,702	46.5%	5,036,048	4,288,988
Library							
Revenue	(6,113,300)	(6,113,300)	-	(3,032,575)	49.6%	(3,080,725)	(3,085,423)
Expense	27,042,900	27,042,900	-	13,183,078	48.7%	13,859,822	13,100,031
Library Total	20,929,600	20,929,600	-	10,150,504	48.5%	10,779,096	10,014,608
Office of the Auditor General							
Revenue	-	-	-	-	0.0%	-	-
Expense	1,019,600	1,019,600	-	484,610	47.5%	534,990	422,704
Office of the Auditor General Total	1,019,600	1,019,600	-	484,610	47.5%	534,990	422,704

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

Business Unit Revenue & Expense Breakdown	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actuals	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Outside Police BU (RCMP)							
Expense	26,204,600	26,369,100	(164,500)	13,072,035	49.6%	13,297,065	12,989,800
Outside Police BU (RCMP) Total	26,204,600	26,369,100	(164,500)	13,072,035	49.6%	13,297,065	12,989,800
Parks & Recreation							
Revenue	(14,650,700)	(15,585,778)	935,078	(7,730,986)	49.6%	(7,854,792)	(7,651,338)
Expense	42,972,300	43,939,246	(966,946)	23,461,516	53.4%	20,477,730	22,793,030
Parks & Recreation Total	28,321,600	28,353,468	(31,868)	15,730,530	55.5%	12,622,938	15,141,692
Planning & Development							
Revenue	(12,657,100)	(12,358,520)	(298,580)	(6,682,408)	54.1%	(5,676,112)	(6,806,379)
Expense	20,759,600	20,809,878	(50,278)	9,196,022	44.2%	11,613,856	8,756,423
Planning & Development Total	8,102,500	8,451,358	(348,858)	2,513,614	29.7%	5,937,744	1,950,044
Transportation & Public Works							
Revenue	(6,937,700)	(7,348,000)	410,300	(3,877,596)	52.8%	(3,470,404)	(4,150,605)
Expense	100,323,700	100,773,000	(449,300)	41,951,625	41.6%	58,821,375	41,852,808
Transportation & Public Works Total	93,386,000	93,425,000	(39,000)	38,074,029	40.8%	55,350,971	37,702,203
Grand Total	436,031,900	434,002,580	2,029,320	198,304,503	45.7%	235,698,077	188,663,116

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to September 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	(1,218,200)	(1,218,200)	-	(609,800)	50.1%	(608,400)	(616,050)
Expense	1,218,200	1,218,200	-	609,800	50.1%	608,400	616,050
Area Rates for Community, Private Organizations & Roads Total	-	-	-	-	0.0%	-	-
Capital From Operating							
Expense	31,310,000	31,310,000	-	15,654,800	50.0%	15,655,200	13,827,500
Capital From Operating Total	31,310,000	31,310,000	-	15,654,800	50.0%	15,655,200	13,827,500
Corrections Services							
Revenue	(6,723,900)	(6,723,900)	-	(3,362,000)	50.0%	(3,361,900)	(3,414,400)
Expense	6,723,900	6,723,900	-	3,362,000	50.0%	3,361,900	3,414,400
Corrections Services Total	-	-	-	-	0.0%	-	-
Councillors Discretionary Fund							
Expense	72,000	72,000	-	31,537	43.8%	40,463	45,434
Councillors Discretionary Fund Total	72,000	72,000	-	31,537	43.8%	40,463	45,434
Deed Transfer							
Revenue	(37,000,000)	(47,000,000)	10,000,000	(31,385,684)	66.8%	(15,614,316)	(21,915,145)
Deed Transfer Total	(37,000,000)	(47,000,000)	10,000,000	(31,385,684)	66.8%	(15,614,316)	(21,915,145)
Fire Protection							
Revenue	(6,890,000)	(6,890,000)	-	(3,445,000)	50.0%	(3,445,000)	(3,387,700)
Expense	6,890,000	6,890,000	-	3,445,000	50.0%	3,445,000	3,387,700
Fire Protection Total	-	-	-	-	0.0%	-	-
Grants & Tax Concessions							
Expense	6,270,000	6,270,000	-	5,057,740	80.7%	1,212,260	1,130,838
Grants & Tax Concessions Total	6,270,000	6,270,000	-	5,057,740	80.7%	1,212,260	1,130,838
Grants in Lieu							
Revenue	(39,010,000)	(39,025,200)	15,200	(19,505,000)	50.0%	(19,520,200)	(19,373,600)
Grants in Lieu Total	(39,010,000)	(39,025,200)	15,200	(19,505,000)	50.0%	(19,520,200)	(19,373,600)
Halifax Convention Centre							
Expense	3,941,000	3,887,000	54,000	5,715,302	147.0%	(1,828,302)	4,203,200
Halifax Convention Centre Total	3,941,000	3,887,000	54,000	5,715,302	147.0%	(1,828,302)	4,203,200
HST Offset							
Revenue	(3,530,000)	(3,456,200)	(73,800)	(1,728,092)	50.0%	(1,728,108)	(1,813,952)
HST Offset Total	(3,530,000)	(3,456,200)	(73,800)	(1,728,092)	50.0%	(1,728,108)	(1,813,952)
Insurance							
Revenue	(442,000)	(442,000)	-	(210,610)	47.6%	(231,390)	(185,223)
Expense	4,064,900	4,064,900	-	2,117,018	52.1%	1,947,882	1,812,836
Insurance Total	3,622,900	3,622,900	-	1,906,407	52.6%	1,716,493	1,627,613
Internship & Other LTD, Retirement & Benefits							
Expense	4,682,000	4,682,000	-	2,301,639	49.2%	2,380,361	2,430,691
Internship & Other LTD, Retirement & Benefits Total	4,682,000	4,682,000	-	2,301,639	49.2%	2,380,361	2,430,691

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to September 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	(9,848,200)	(11,084,500)	1,236,300	(5,841,133)	52.7%	(5,243,367)	(4,784,881)
Revenue	-	545,000	(545,000)	153,493	28.2%	391,507	(15,075)
Expense	(9,848,200)	(10,539,500)	691,300	(5,687,640)	54.0%	(4,851,860)	(4,799,956)
Investment, Interest, Parking Meters and Misc. Revenue Total							
Mandatory Education	(140,490,800)	(140,490,800)	-	(70,245,500)	50.0%	(70,245,300)	(67,721,900)
Revenue	140,490,800	140,490,800	-	70,245,500	50.0%	70,245,300	67,721,900
Expense	-	-	-	-	0.0%	-	-
Mandatory Education Total							
Metro Housing Authority	(3,648,100)	(3,648,100)	-	(1,824,100)	50.0%	(1,824,000)	(1,859,500)
Revenue	3,648,100	3,648,100	-	1,824,100	50.0%	1,824,000	1,859,500
Expense	-	-	-	-	0.0%	-	-
Metro Housing Authority Total							
MetroPark Parkade	(2,200,000)	(2,200,000)	-	(1,245,984)	56.6%	(954,016)	(1,177,682)
Revenue	1,775,000	1,775,000	-	877,445	49.4%	897,555	1,134,399
Expense	(425,000)	(425,000)	-	(368,539)	86.7%	(56,461)	(43,283)
MetroPark Parkade Total							
Other Fiscal Services	(327,800)	(333,500)	5,700	(149,636)	44.9%	(183,864)	(519,176)
Revenue	7,070,800	8,606,300	(1,535,500)	2,250,239	26.1%	6,356,061	1,497,300
Expense	6,743,000	8,272,800	(1,529,800)	2,100,603	25.4%	6,172,197	978,124
Other Fiscal Services Total							
Property Tax, Tax Agreements and HW Dividend	(455,495,400)	(455,782,900)	287,500	(227,892,100)	50.0%	(227,890,800)	(221,509,000)
Revenue	(455,495,400)	(455,782,900)	287,500	(227,892,100)	50.0%	(227,890,800)	(221,509,000)
Expense	-	-	-	-	-	-	-
Property Tax, Tax Agreements and HW Dividend Total							
Property Valuation Services	(7,049,500)	(7,049,500)	-	(3,524,800)	50.0%	(3,524,700)	(3,448,300)
Revenue	7,049,500	7,049,500	-	3,495,272	49.6%	3,554,228	3,448,300
Expense	-	-	-	(29,528)	0.0%	29,528	-
Property Valuation Services Total							
Recoverable Debt	(10,622,100)	(10,622,100)	-	(7,511,224)	70.7%	(3,110,876)	(7,751,046)
Revenue	10,622,100	10,622,100	-	7,511,224	70.7%	3,110,876	7,751,046
Expense	-	-	-	-	0.0%	-	-
Recoverable Debt Total							
Stormwater Right of Way	(3,756,000)	(3,756,000)	-	(2,087,340)	55.6%	(1,668,660)	(1,768,700)
Revenue	3,756,000	3,756,000	-	2,087,340	55.6%	1,668,660	1,768,700
Expense	-	-	-	-	0.0%	-	-
Stormwater Right of Way Total							
Supplementary Education	(15,396,500)	(15,396,500)	-	(7,698,300)	50.0%	(7,698,200)	(7,824,400)
Revenue	15,396,500	15,396,500	-	7,698,300	50.0%	7,698,200	7,824,400
Expense	-	-	-	-	0.0%	-	-
Supplementary Education Total							
Tax Supported Debt	31,487,600	31,003,300	484,300	19,703,261	63.6%	11,300,039	21,485,465
Expense	31,487,600	31,003,300	484,300	19,703,261	63.6%	11,300,039	21,485,465
Tax Supported Debt Total							

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2018 to September 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
Transfers to (from) Reserves							
Expense	18,148,200	18,148,200	-	9,084,722	50.1%	9,063,478	11,041,150
Transfers to (from) Reserves Total	18,148,200	18,148,200	-	9,084,722	50.1%	9,063,478	11,041,150
Valuation Allowance							
Expense	3,000,000	3,000,000	-	1,500,000	50.0%	1,500,000	1,850,000
Valuation Allowance Total	3,000,000	3,000,000	-	1,500,000	50.0%	1,500,000	1,850,000
Grand Total	(436,031,900)	(445,960,600)	9,928,700	(223,540,371)	50.1%	(222,420,029)	(210,834,921)

Attachment #2

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

Unaudited Consolidated Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY

Six Months Ended September 30, 2018

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

Six Months Ended September 30, 2018

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HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Financial Position

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

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Financial assets			
Cash and short-term deposits (note 2)	\$ 286,843	\$ 222,199	\$ 187,292
Taxes receivable (note 3)	330,857	334,896	31,116
Accounts receivable (note 4)	78,493	61,270	53,669
Loans, deposits and advances	604	708	690
Land held for resale	55,335	55,253	54,541
Investments (note 5)	22,300	61,885	75,802
Investment in the Halifax Regional Water Commission (note 6)	180,554	161,878	167,662
	<u>954,986</u>	<u>898,089</u>	<u>570,772</u>
Financial liabilities			
Accounts payable and accrued liabilities (note 7)	114,600	133,703	106,900
Deferred revenue	391,253	375,519	59,001
Employee future benefits (note 9)	59,520	56,530	58,204
Solid waste management facilities liabilities (note 10)	2,938	12,066	3,184
Long-term debt (note 11)	177,502	181,606	180,062
	<u>745,813</u>	<u>759,424</u>	<u>407,351</u>
Net financial assets	209,173	138,665	163,421
Non-financial assets			
Tangible capital assets (note 14)	1,865,959	1,861,404	1,864,541
Inventory and prepaid expenses	19,208	18,135	12,300
	<u>1,885,167</u>	<u>1,879,539</u>	<u>1,876,841</u>
Accumulated surplus (note 15)	<u>\$ 2,094,340</u>	<u>\$ 2,018,204</u>	<u>\$ 2,040,262</u>

Commitments and contingent liabilities (notes 13 and 16)

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Statement of Operations and Accumulated Surplus

For the six months ended September 30, 2018 and September 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Revenue				
Taxation	\$ 375,514	\$ 386,466	\$ 372,655	\$ 736,207
Taxation from other governments	19,929	19,929	19,796	38,569
User fees and charges	55,649	56,253	57,276	113,648
Government grants	21,774	22,979	27,037	74,824
Development levies	825	1,416	1,534	4,039
Investment income (note 5)	2,424	3,551	2,013	4,670
Penalties, fines and interest	6,449	5,833	6,338	11,647
Land sales, contributions and other revenue	13,160	13,963	20,690	27,243
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	12,900	12,892	13,147	21,783
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	2,571	2,500	2,414	4,774
Total revenue	511,195	525,782	522,900	1,037,404
Expenses				
General government services	64,186	55,485	53,987	110,887
Protective services	114,345	109,863	108,980	220,608
Transportation services	137,257	125,948	122,731	271,770
Environmental services	21,197	21,153	21,911	41,076
Recreation and cultural services	65,461	65,976	66,677	131,611
Planning and development services	15,660	15,404	13,945	26,249
Educational services	77,886	77,875	75,762	151,386
Total expenses	495,992	471,704	463,993	953,587
Surplus	15,203	54,078	58,907	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)	-	-	1,102	(1,750)
Accumulated surplus, end of period	\$ 2,055,465	\$ 2,094,340	\$ 2,018,204	\$ 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 six months ended September 30, 2018 and September 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

	Year to Date Budget	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Surplus	\$ 15,203	\$ 54,078	\$ 58,907	\$ 83,817
Acquisition of tangible capital assets and contributed tangible capital assets	(70,497)	(73,042)	(118,444)	(191,834)
Amortization of tangible capital assets	70,949	70,949	67,603	137,664
Loss on disposal of tangible capital assets	-	(935)	-	106
Proceeds on disposal of tangible capital assets	-	1,610	-	86
	15,655	52,660	8,066	29,839
Acquisition of inventories of supplies and prepaid expenses	-	(23,146)	(20,670)	(37,176)
Consumption of inventories of supplies and use of prepaid expenses	-	16,238	15,770	38,111
Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6)	-	-	1,102	(1,750)
	-	(6,908)	(3,798)	(815)
Net change in net financial assets	15,655	45,752	4,268	29,024
Net financial assets, beginning of period	163,421	163,421	134,397	134,397
Net financial assets, end of period	\$ 179,076	\$ 209,173	\$ 138,665	\$ 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 six months ended September 30, 2018 and September 30, 2017 and the year ended March 31, 2018
(In thousands of dollars)

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Cash provided by (used in):			
Operating activities			
Annual surplus	\$ 54,078	\$ 58,907	\$ 83,817
Items not involving cash:			
Amortization of tangible capital assets	70,949	67,603	137,664
Loss on disposal of tangible capital assets	(935)	-	106
Contributed tangible capital assets	(6,210)	(16,401)	(15,949)
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss)	(12,892)	(13,147)	(21,783)
	104,990	96,962	183,855
Change in non-cash assets and liabilities:			
Increase in taxes receivable	(299,741)	(305,128)	(1,348)
Increase in accounts receivable	(24,824)	(24,306)	(16,705)
Decrease (increase) in loans, deposits and advances	86	(145)	(127)
Increase in land held for resale	(794)	(3,434)	(2,722)
Decrease (increase) in inventory and prepaid expenses	(6,908)	(4,900)	935
Increase in accounts payable and accrued liabilities	7,700	26,936	133
Increase (decrease) in deferred revenue	332,252	312,852	(3,666)
Increase in employee future benefits	1,316	1,027	2,701
Increase (decrease) in solid waste management facilities liabilities	(246)	907	(7,975)
Net change in cash from operating activities	113,831	100,771	155,081
Capital activities			
Proceeds on disposal of tangible capital assets	1,610	-	86
Acquisition of tangible capital assets	(66,832)	(102,043)	(175,885)
Net change in cash from capital activities	(65,222)	(102,043)	(175,799)
Investing activities			
Decrease (increase) in investments	53,502	3,121	(10,796)
Net change in cash from investing activities	53,502	3,121	(10,796)
Financing activities			
Long-term debt issued	19,567	8,241	19,351
Long-term debt redeemed	(27,627)	(28,788)	(42,442)
Net debt recovered from the Halifax Regional Water Commission	5,500	5,566	6,566
Net change in cash from financing activities	(2,560)	(14,981)	(16,525)
Net change in cash and short-term deposits	99,551	(13,132)	(48,039)
Cash and short-term deposits, beginning of period	187,292	235,331	235,331
Cash and short-term deposits, end of period	\$ 286,843	\$ 222,199	\$ 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 September 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 Sportsplex Community Association
- Eastern Shore Recreation Commission
- Halifax Forum Community Association
- Halifax Regional Municipality Centennial Arena Commission
- RBC Centre
- Scotiabank Centre
- 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 September 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 September 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 September 30, 2018
(In thousands of dollars)

1. Significant accounting policies (continued):

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

Asset	Useful Life – Years
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 September 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:

	Sept. 30 2018	Sept. 30, 2017	March 31, 2018
Halifax Regional Municipality	\$ 277,834	\$ 215,189	\$ 178,356
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	9,009	7,010	8,936
Total	\$ 286,843	\$ 222,199	\$ 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:

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Taxes receivable	\$ 332,341	\$ 337,236	\$ 34,829
Allowance	(1,484)	(2,340)	(3,713)
Total	\$ 330,857	\$ 334,896	\$ 31,116

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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

4. Accounts receivable:

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Federal government	\$ 38,473	\$ 30,966	\$ 32,023
Provincial government	20,883	21,098	9,298
Other receivables	29,926	23,090	23,888
Allowance	(10,789)	(13,884)	(11,540)
Total	\$ 78,493	\$ 61,270	\$ 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 September 30, 2018.

Bonds of Provincial governments and their guarantees mature on December 18, 2018. The weighted average yield on market value of these bonds is 1.70% at September 30, 2018 (September 30, 2017 - 1.10%, March 31, 2018 - 2.20%).

	Sept. 30, 2018		Sept. 30, 2017		March 31, 2018	
	Cost	Market value	Cost	Market value	Cost	Market value
Money market instruments	\$ 20,292	\$ 20,348	\$ 50,869	\$ 51,083	\$ 65,782	\$ 66,056
Bonds of Federal and Provincial governments and their guarantees	2,008	2,044	11,016	11,088	10,020	10,050
Total	\$ 22,300	\$ 22,392	\$ 61,885	\$ 62,171	\$ 75,802	\$ 76,106

The investment income earned on money market instruments is \$3,495 (September 30, 2017 - \$1,888, March 31, 2018 - \$4,429) and on bonds of Federal and Provincial governments and their guarantees is \$56 (September 30, 2017 - \$125, March 31, 2018 - \$241).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 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:

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Financial position			
Current assets	\$ 106,792	\$ 95,989	\$ 93,333
Capital assets	1,241,433	1,193,386	1,242,055
Total assets	1,348,225	1,289,375	1,335,388
Current liabilities	71,762	59,594	63,989
Long-term liabilities	1,095,909	1,067,903	1,103,737
Total liabilities	1,167,671	1,127,497	1,167,726
Net assets	\$ 180,554	\$ 161,878	\$ 167,662
Results of operations			
Revenues	\$ 72,181	\$ 71,300	\$ 138,145
Operating expenses	(63,129)	(62,488)	(124,815)
Financing expenses	(3,867)	(4,129)	(8,086)
Other income	10,303	10,974	21,505
Regulatory deferral account amortization	(96)	(96)	(192)
Net income before grant in lieu of tax	15,392	15,561	26,557
Grant in lieu of tax	(2,500)	(2,414)	(4,774)
Increase in investment before remeasurement gain (loss)	12,892	13,147	21,783
Investment, beginning of period	167,662	147,629	147,629
Change in investment through remeasurement gain (loss)	-	1,102	(1,750)
Investment, end of period	\$ 180,554	\$ 161,878	\$ 167,662

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

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Revenues			
Grant in lieu of tax	\$ 2,500	\$ 2,414	\$ 4,774
Expenses			
Stormwater charge	\$ 1,918	\$ 1,923	\$ 3,847
Fire protection charge	\$ 3,546	\$ 3,778	\$ 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 September 30, 2018
(In thousands of dollars)

7. Accounts payable and accrued liabilities:

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Trade accounts payable	\$ 39,925	\$ 48,002	\$ 44,483
Federal government	17,911	13,749	9,256
Provincial government	8,781	5,406	10,677
Salaries and wages payable	8,562	5,922	5,828
Accrued liabilities	37,472	58,588	34,709
Accrued interest	1,949	2,036	1,947
Total	\$ 114,600	\$ 133,703	\$ 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 Centre for Education 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 \$17,608 for the period ending September 30, 2018 (September 30, 2017 - \$16,245, 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 occupations.

The last actuarial valuation filed with regulators was at December 31, 2017. The next actuarial valuation, at December 31, 2018, is to be filed by September 30, 2019. 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 (2017 - 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 September 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 September 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 September 30, 2018 is estimated to include the following components:

	Sept. 30, 2018	Sept. 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	1,316	1,027	-
Benefit liability	\$ 59,520	\$ 56,530	\$ 58,204

The unamortized actuarial losses will be amortized over the EARSLS of the related employee groups starting in the next fiscal year. EARSLS 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 September 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% (September 30, 2017 - 2.32%, March 31, 2018 - 2.84%) and a forecasted inflation rate of 2.84% (September 30, 2017 - 1.40%, 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 (September 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 September 30, 2018
(In thousands of dollars)

10. Solid waste management facilities liabilities (continued):

	Sackville	Otter Lake	Mengoni	Sept. 30, 2018 Total
Estimated present value of closure and post closure costs	\$ 19,298	\$ 35,697	\$ 2,533	\$ 57,528
Less: expenses incurred	18,066	34,195	2,329	54,590
	1,232	1,502	204	2,938
Reserve fund				8,624
Excess of available reserves over liability				\$ (5,686)

	Sackville	Otter Lake	Mengoni	Sept. 30 2017 Total
Estimated present value of closure and post closure costs	\$ 19,762	\$ 36,807	\$ 2,504	\$ 59,073
Less: expenses incurred	18,002	26,686	2,319	47,007
	1,760	10,121	185	12,066
Reserve fund				16,019
Excess of available reserves over liability				\$ (3,953)

	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 September 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 September 30, 2018 are as follows:

2019	\$	12,841
2020		31,785
2021		33,648
2022		21,678
2023		19,252
Thereafter		58,298
	\$	<u>177,502</u>

12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at September 30, 2018 are \$7,362 (September 30, 2017 - \$7,565, March 31, 2018 - \$7,409).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 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	\$	6,447
2020		5,340
2021		4,393
2022		2,279
2023		1,944
Total	\$	20,403

- (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	\$	6,837
2020		5,981
2021		5,210
2022		5,008
2023		4,181
Total	\$	27,217

- (c) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments of approximately \$41,455 (September 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 before taxes 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 September 30, 2018
(In thousands of dollars)

14. Tangible capital assets:

Cost	Balance at March 31, 2018	Additions (Net of Transfers)	Disposals	Balance at Sept. 30, 2018
Land	\$ 285,988	\$ 1,370	\$ (6)	\$ 287,352
Land improvements	267,578	252	-	267,830
Buildings	606,780	1,111	(589)	607,302
Vehicles	260,420	2,765	(1,891)	261,294
Machinery and equipment	103,921	2,839	-	106,760
Roads and infrastructure	1,978,983	5,600	-	1,984,583
Dams	480	-	-	480
Ferries	39,209	-	(7,599)	31,610
Leasehold improvements	3,030	-	-	3,030
Assets under construction	43,588	59,105	-	102,693
Total	\$ 3,589,977	\$ 73,042	\$ (10,085)	\$ 3,652,934

Accumulated amortization	Balance at March 31, 2018	Disposals	Amortization Expense	Balance at Sept. 30, 2018
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	196,055	-	2,539	198,594
Buildings	267,214	(365)	11,304	278,153
Vehicles	157,197	(1,709)	8,139	163,627
Machinery and equipment	47,626	-	9,149	56,775
Roads and infrastructure	1,037,877	-	39,216	1,077,093
Dams	480	-	-	480
Ferries	17,362	(7,336)	516	10,542
Leasehold improvements	1,625	-	86	1,711
Assets under construction	-	-	-	-
Total	\$ 1,725,436	\$ (9,410)	\$ 70,949	\$ 1,786,975

	Net book value March 31, 2018	Net book value Sept. 30, 2018
Land	\$ 285,988	\$ 287,352
Land improvements	71,523	69,236
Buildings	339,566	329,149
Vehicles	103,223	97,667
Machinery and equipment	56,295	49,985
Roads and infrastructure	941,106	907,490
Dams	-	-
Ferries	21,847	21,068
Leasehold improvements	1,405	1,319
Assets under construction	43,588	102,693
Total	\$ 1,864,541	\$ 1,865,959

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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

14. Tangible capital assets:

Cost	Balance at March 31, 2017	Additions (Net of Transfers)	Disposals	Balance at Sept. 30, 2017
Land	\$ 280,069	\$ 367	\$ -	\$ 280,436
Land improvements	257,943	3,017	-	260,960
Buildings	553,779	223	-	554,002
Vehicles	233,627	5,171	(8)	238,790
Machinery and equipment	95,208	3,909	-	99,117
Roads and infrastructure	1,907,547	27,247	-	1,934,794
Dams	480	-	-	480
Ferries	32,643	3,081	-	35,724
Leasehold improvements	3,030	-	-	3,030
Assets under construction	46,802	75,429	-	122,231
Total	\$ 3,411,128	\$ 118,444	\$ (8)	\$ 3,529,564

Accumulated amortization	Balance at March 31, 2017	Disposals	Amortization Expense	Balance at Sept. 30, 2017
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	191,486	-	2,277	193,763
Buildings	246,805	-	10,204	257,009
Vehicles	144,239	(8)	7,110	151,341
Machinery and equipment	35,095	-	8,519	43,614
Roads and infrastructure	965,096	-	38,693	1,003,789
Dams	480	-	-	480
Ferries	15,911	-	714	16,625
Leasehold improvements	1,453	-	86	1,539
Assets under construction	-	-	-	-
Total	\$ 1,600,565	\$ (8)	\$ 67,603	\$ 1,668,160

	Net book value March 31, 2017	Net book value Sept. 30, 2017
Land	\$ 280,069	\$ 280,436
Land improvements	66,457	67,197
Buildings	306,974	296,993
Vehicles	89,388	87,449
Machinery and equipment	60,113	55,503
Roads and infrastructure	942,451	931,005
Dams	-	-
Ferries	16,732	19,099
Leasehold improvements	1,577	1,491
Assets under construction	46,802	122,231
Total	\$ 1,810,563	\$ 1,861,404

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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

14. Tangible capital assets (continued):

- (a) Assets under construction:
Assets under construction having a value of \$102,693 (September 30, 2017 - \$122,231, 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 \$6,210 (September 30, 2017 - \$16,401, March 31, 2018 - \$15,949) and is comprised of roads and infrastructure in the amount of \$5,000 (September 30, 2017 - \$16,401, March 31, 2018 - \$15,931), land and land improvements having a value of \$1,210 (September 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 (September 30, 2017 - \$nil, March 31, 2018 - \$nil).
- (f) Roads and infrastructure:
Roads and infrastructure at September 30, 2018 have a net book value of \$907,490 (September 30, 2017 - \$931,005, March 31, 2018 - \$941,106) and are comprised of: road beds - \$266,812 (September 30, 2017 - \$278,696, March 31, 2018 - \$271,049), road surfaces - \$269,876 (September 30, 2017 - \$288,308, March 31, 2018 - \$287,615), infrastructure - \$356,969 (September 30, 2017 - \$349,865, March 31, 2018 - \$368,459) and bridges - \$13,833 (September 30, 2017 - \$14,136, March 31, 2018 - \$13,983).
- (g) Buildings:
Buildings at September 30, 2018 have a net book value of \$329,149 (September 30, 2017 - \$296,993, March 31, 2018 - \$339,566) and are comprised of: structure and electrical - \$118,048 (September 30, 2017 - \$104,037, March 31, 2018 - \$120,320), mechanical, roof, exterior architecture, and site work - \$166,262 (September 30, 2017 - \$150,771, March 31, 2018 - \$172,315), and interior architecture - \$44,839 (September 30, 2017 - \$42,185, March 31, 2018 - \$46,931).
- (h) Land Improvements:
Land improvements at September 30, 2018 have a net book value of \$69,236 (September 30, 2017 - \$67,197, March 31, 2018 - \$71,523) and are comprised of: bridges, docks, seawalls, and wharves - \$17,739 (September 30, 2017 - \$17,447, March 31, 2018 - \$18,081), sports fields and skateparks - \$21,821 (September 30, 2017 - \$21,624, March 31, 2018 - \$22,359), playground and other land improvements - \$25,176 (September 30, 2017 - \$22,960, March 31, 2018 - \$26,161), and trails - \$4,500 (September 30, 2017 - \$5,166, March 31, 2018 - \$4,922).

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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

15. Accumulated surplus:

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

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Surplus			
Invested in tangible capital assets	\$ 1,688,457	\$ 1,679,798	\$ 1,684,479
Other	34,762	4,280	9,124
Equity in Halifax Regional Water Commission (note 6)	180,554	161,878	167,662
Funded by reserves			
Landfill closure costs	(2,938)	(12,066)	(3,184)
Unfunded			
Employee future benefits, accrued interest and other	(17,918)	(16,163)	(17,364)
Total surplus	1,882,917	1,817,727	1,840,717
Risk reserves set aside by Council			
Insurance and risk	4,127	4,056	4,089
Police officer on the job injury	2,133	1,973	2,102
Operating stabilization	8,840	8,921	8,875
General contingency	11,715	2,195	12,233
Total risk reserves set aside by Council	26,815	17,145	27,299
Obligation reserves set aside by Council			
Landfill closure and post closure costs	8,624	16,019	8,583
Municipal election	1,291	858	1,073
Convention centre	9,685	5,493	7,633
Capital fund	16,504	15,105	14,756
Fleet vehicles and equipment	2,515	2,301	2,375
Central Library recapitalization	3,849	2,931	3,382
Building recapitalization and replacement	4,002	4,253	4,196
Multi-District facilities	2,176	4,065	7,252
Transit capital	4,866	9,428	4,858
Solid waste facilities	15,569	14,123	14,724
Total obligation reserves set aside by Council	69,081	74,576	68,832
Opportunity reserves set aside by Council			
Strategic capital	17,551	32,870	20,738
Parkland development	3,542	5,856	3,805
Business/Industrial parks expansion	36,846	29,484	33,571
Community and events	5,150	3,116	4,825
Gas tax	13,331	13,276	9,077
Debt principal and interest repayment	39,107	24,154	31,398
Total opportunity reserves set aside by Council	115,527	108,756	103,414
Total accumulated surplus	\$ 2,094,340	\$ 2,018,204	\$ 2,040,262

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

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

16. Contingent liabilities:

- (a) As of September 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 20.0% at September 30, 2018 (September 30, 2017 - 21.0%, March 31, 2018 - 21.5%). As at September 30, 2018, total outstanding debt is \$204,623 (September 30, 2017 - \$216,142, March 31, 2018 - \$214,413), with maturity dates ranging from 2019 to 2028. The Municipality is responsible for outstanding debt of \$40,000 (September 30, 2017 - \$46,500, 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 September 30, 2018
(In thousands of dollars)

18. Amounts contributed for provincially mandated services:

	Budget	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
School boards	\$ 77,886	\$ 77,875	\$ 75,762	\$ 151,386
Assessment services	3,544	3,544	8,017	6,893
Social housing	1,780	1,349	1,681	3,518
Correctional services	3,376	3,376	3,343	6,685
Total	\$ 86,586	\$ 86,144	\$ 88,803	\$ 168,482

(a) School boards:

The Municipality is required to provide a mandatory contribution in the amount of \$70,163 (September 30, 2017 - \$67,745, March 31, 2018 - \$135,490) and supplementary contributions of \$7,712 (September 30, 2017 - \$8,017, 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 September 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	6,187	15,331
Increase in investment of the Halifax Regional Water Commission before remeasurement gain (loss)	22,000	21,800
	<u>70,134</u>	<u>82,590</u>
Total revenue	\$ 1,012,736	\$ 1,025,970

HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at September 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	(246)	(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)
	(103,450)	(120,834)
Add:		
Expenses from agencies, boards and commissions	31,000	31,590
Cost of lots sold in business parks	778	1,338
Application of restricted area rate surpluses	1,863	3,331
Tangible capital assets adjustments including amortization	143,423	158,894
	177,064	195,153
Total expenses	992,467	970,054
Annual surplus	\$ 20,269	\$ 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 September 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 September 30, 2018

(In thousands of dollars)

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Council members:			
M. Savage, Mayor	\$ 90	\$ 88	\$ 177
S. Adams	44	43	86
S. Austin	44	43	86
L. Blackburn	44	43	86
S. Cleary	44	43	86
S. Craig	44	47	91
D. Hendsbee	44	43	86
B. Karsten	44	43	86
T. Mancini	44	43	86
W. Mason	48	43	89
L. Nicoll	44	43	86
T. Outhit	44	43	86
L. Smith	44	43	86
S. Streach	44	43	86
R. Walker	44	43	86
M. Whitman	44	43	86
R. Zurawski	44	43	86
Chief Administrative Officer:			
J. Dubé	137	135	272

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

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

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

	Term (years)	Interest rate - %	Matures	Balance March 31, 2018	Issued	Redeemed	Balance Sept. 30, 2018
Municipal Finance Corporation:							
24-HBR-1	20	2.84/5.94	2024	\$ 38,500	\$ -	\$ 5,500	\$ 33,000
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	27,412	212,667
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,000	-	200	2,800
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	27,627	217,502
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)	-	(5,500)	(33,000)
				(45,500)	-	(5,500)	(40,000)
Long-term debt				\$ 180,062	\$ 19,567	\$ 22,127	\$ 177,502

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

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

	Term (years)	Interest rate - %	Matures	Balance March 31, 2017	Issued	Redeemed	Balance Sept. 30, 2017
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	-	-	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	-	2,650	2,650
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	28,545	222,756
Federation of Canadian Municipalities:							
FCM	20	2.0	2032	3,200	-	200	3,000
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	-	43	61
				248,653	8,241	28,788	228,106
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)	-	(5,500)	(38,500)
Other debt	1 to 4	2.55/6.875	2015/2017	(66)	-	(66)	-
				(52,066)	-	(5,566)	(46,500)
Long-term debt				\$ 196,587	\$ 8,241	\$ 23,222	\$ 181,606

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Long-term Debt

As at September 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 September 30, 2018

(In thousands of dollars)

Six months ended September 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	\$ 264,773	\$ 3,376	\$ 40,442	\$ -	\$ -	\$ -	\$ 77,875	386,466
Taxation from other governments	19,929						-	19,929
User fees and charges	3,129	6,548	20,111	2,342	20,805	3,318	-	56,253
Government grants	2,369	1,900	14,808	1,388	2,514	-	-	22,979
Development levies	-	-	150	711	555	-	-	1,416
Investment income	3,551						-	3,551
Penalties, fines and interest	3,005	2,708	-	-	120	-	-	5,833
Land sales, contributions and other revenue	3,850	-	4,987	-	502	4,624	-	13,963
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	12,892	-	-	-	-	-	-	12,892
Grant in lieu of tax from the Halifax Regional Water Commission	2,500	-	-	-	-	-	-	2,500
Total revenue	315,998	14,532	80,498	4,441	24,496	7,942	77,875	525,782
Expenses								
Salaries, wages and benefits	24,826	78,392	48,968	1,220	30,781	5,476		189,663
Interest on long-term debt	605	113	1,326	68	644	16		2,772
Materials, goods, supplies and utilities	6,778	2,980	11,120	17	6,271	86		27,252
Contracted services	4,728	14,791	6,621	18,185	5,211	828		50,364
Other operating expenses	2,440	8,150	7,870	324	12,557	1,123		32,464
External transfers and grants	5,381	3,375	2,068	-	1,694	7,847	77,875	98,240
Amortization	10,727	2,062	47,975	1,339	8,818	28		70,949
Total expenses	55,485	109,863	125,948	21,153	65,976	15,404	77,875	471,704
Surplus (deficit) end of period	\$ 260,513	\$ (95,331)	\$ (45,450)	\$ (16,712)	\$ (41,480)	\$ (7,462)	\$ -	\$ 54,078

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at September 30, 2018

(In thousands of dollars)

Six months ended September 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	\$ 253,236	\$ 3,343	\$ 40,314	\$ -	\$ -	\$ -	\$ 75,762	\$ 372,655
Taxation from other governments	19,796	-	-	-	-	-	-	19,796
User fees and charges	3,168	6,403	19,048	2,906	22,123	3,628	-	57,276
Government grants	1,815	1,900	18,688	1,275	3,359	-	-	27,037
Development levies	-	-	148	514	872	-	-	1,534
Investment income	2,013	-	-	-	-	-	-	2,013
Penalties, fines and interest	2,796	3,372	-	-	170	-	-	6,338
Land sales, contributions and other revenue	3,199	70	16,401	-	370	650	-	20,690
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	- 13,147	-	-	-	-	-	-	- 13,147
Grant in lieu of tax from the Halifax Regional Water Commission	- 2,414	-	-	-	-	-	-	- 2,414
Total revenue	301,584	15,088	94,599	4,695	26,894	4,278	75,762	522,900
Expenses								
Salaries, wages and benefits	24,011	77,425	47,361	1,116	30,650	5,930	-	186,493
Interest on long-term debt	663	138	1,441	111	690	18	-	3,061
Materials, goods, supplies and utilities	6,411	2,874	9,781	18	6,668	180	-	25,932
Contracted services	3,883	14,753	7,886	19,547	5,511	786	-	52,366
Other operating expenses	3,223	8,391	7,688	250	13,112	1,160	-	33,824
External transfers and grants	5,738	3,351	2,011	-	2,470	5,382	75,762	94,714
Amortization	10,058	2,048	46,563	869	7,576	489	-	67,603
Total expenses	53,987	108,980	122,731	21,911	66,677	13,945	75,762	463,993
Annual surplus (deficit)	\$ 247,597	\$ (93,892)	\$ (28,132)	\$ (17,216)	\$ (39,783)	\$ (9,667)	\$ -	\$ 58,907

HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at September 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 September 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	101,925,230	24,520,000	126,445,230	6,000,000	1,138,731	133,583,960	90,390,597	12,412,260	102,802,857	30,781,103
BUSINESS TOOLS	38,685,975	12,529,300	51,215,275	12,990,200	(554,000)	63,651,475	25,493,236	12,912,085	38,405,321	25,246,153
COMMUNITY DEVELOPMENT	14,232,700	-	14,232,700	-	-	14,232,700	2,624,969	1,518	2,626,487	11,606,213
DISTRICT CAPITAL	1,563,126	1,504,000	3,067,126	-	-	3,067,126	931,681	1,515,472	2,447,153	619,973
EQUIPMENT & FLEET	13,126,966	6,900,000	20,026,966	-	(2,122,600)	17,904,366	7,058,703	7,230,637	14,289,339	3,615,026
HALIFAX TRANSIT	83,701,556	21,157,000	104,858,556	7,300,000	(1,372,804)	110,785,752	60,318,662	30,395,526	90,714,189	20,071,564
INDUSTRIAL PARKS	21,330,538	-	21,330,538	-	-	21,330,538	1,658,638	324,165	1,982,803	19,347,735
PARKS & PLAYGROUNDS	21,092,425	10,208,500	31,300,925	-	312,464	31,613,389	16,030,314	7,133,623	23,163,937	8,449,452
SOLID WASTE	7,873,936	4,750,000	12,623,936	-	-	12,623,936	3,457,585	321,309	3,778,893	8,845,043
TRAFFIC IMPROVEMENTS	116,119,296	2,680,000	118,799,296	43,000,000	45,000	161,844,296	79,293,434	10,866,664	90,160,098	71,684,197
ROADS & ACTIVE TRANSPORTATION	46,019,441	44,335,000	90,354,441	-	5,751,610	96,106,051	39,117,146	36,045,000	75,162,146	20,943,905
ACTIVE Total	465,671,188	128,583,800	594,254,988	69,290,200	3,198,400	666,743,588	326,374,965	119,158,259	445,533,224	221,210,365
Closed Current Year Total										
BUILDINGS	3,964,947	-	3,964,947	-	(2,000,001)	1,964,946	1,964,946	-	1,964,946	-
BUSINESS TOOLS	325,000	-	325,000	-	(325,000)	-	-	-	-	-
HALIFAX TRANSIT	1,459,707	-	1,459,707	-	(104,885)	1,354,821	1,354,821	-	1,354,821	-
PARKS & PLAYGROUNDS	3,726,991	-	3,726,991	-	(418,464)	3,308,526	3,308,526	-	3,308,526	-
TRAFFIC IMPROVEMENTS	3,979,838	-	3,979,838	-	(2,041,706)	1,938,132	1,938,132	-	1,938,132	-
ROADS & ACTIVE TRANSPORTATION	1,232,237	-	1,232,237	-	(928,756)	303,481	303,481	-	303,481	-
Closed Current Year Total	14,688,719	-	14,688,719	-	(5,818,813)	8,869,907	8,869,907	-	8,869,907	-
Grand Total	480,359,907	128,583,800	608,943,707	69,290,200	(2,620,412)	675,613,495	335,244,872	119,158,259	454,403,131	221,210,365

* 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 - Darmouth Sportsplex Revitalization	21,250,000	6,975,000	28,225,000	-	(252)	28,224,748	22,859,323	3,825,073	26,684,397	1,540,351
CB000010 - Regional Park Washrooms	1,669,999	-	1,669,999	-	-	1,669,999	1,565,193	50,884	1,616,077	53,922
CB000011 - St. Andrews Community Ctr. Renovation	950,000	2,800,000	3,750,000	5,200,000	1,950,000	10,900,000	432,786	340,398	773,184	10,126,816
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	1,526	446,678	153,322
CB000028 - ScotiaBank Centre	8,635,000	2,850,000	11,485,000	-	-	11,485,000	9,025,072	1,523,967	10,549,039	935,961
CB000032 - Power House Recapitalization	1,115,000	250,000	1,365,000	-	-	1,365,000	1,218,856	137,344	1,356,200	8,800
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	4,587,250	255,616	4,842,866	752,134
CB000046 - Corporate Accommodatons-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	53,094	562,010	615,104	1,384,896
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	448,020	6,051	454,071	1,545,929
CB000058 - Musquodoboit HRB Village Plaza	1,080,000	-	1,080,000	-	-	1,080,000	1,075,490	3,149	1,078,639	1,361
CB000060 - Sackville Sports Stadium	1,280,000	540,000	1,820,000	-	-	1,820,000	1,182,560	223,824	1,406,384	413,616
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	535,889	112,915	648,804	249,196
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	292,635	-	292,635	17,365
CB000069 - Eric Spicer	1,700,000	-	1,700,000	-	-	1,700,000	1,660,715	5,703	1,666,418	33,582
CB000071 - Upper Hammonds Plains Community Centre	165,000	-	165,000	-	-	165,000	128,500	36,213	164,713	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 Pavillon & 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	-	(250)	1,599,750	1,022,979	80,800	1,103,779	495,971
CB000077 - Library Masterplan Implementation	500,000	-	500,000	-	-	500,000	277,632	61,533	339,165	160,835
CB000079 - Sambro/Harrietsfield Fire Station	2,500,000	1,500,000	4,000,000	50,000	-	4,050,000	12,729	58,564	71,294	3,978,706
CB000080 - Sheet Harbour Rec Centre	-	100,000	100,000	-	-	100,000	36,872	4,097	40,969	59,031
CB000086 - Central Liby Replacement-Spring Garden	572,622	-	572,622	-	-	572,622	149,889	349,047	498,936	73,686
CB000088 - Fire Station Functional Improvements	-	250,000	250,000	-	-	250,000	-	-	-	250,000
CB000089 - Mackintosh Depot Replacement	-	750,000	750,000	-	-	750,000	-	696,580	696,580	53,420
CB000090 - General Building Recapitalization	936,071	500,000	1,436,071	-	-	1,436,071	359,825	431,293	791,118	644,953
CB180001 - Multi District Facilities Upgrades	972,637	1,980,000	2,952,637	-	-	2,952,637	1,370,532	570,665	1,941,197	1,011,440
CB180002 - Leasehold Improvements 7071 Bayers Rd	-	-	-	-	194,233	194,233	-	-	-	194,233
CB180003 - HFX City Hall & Grand Parade Restoration	1,173,447	200,000	1,373,447	-	-	1,373,447	313,091	99,049	412,139	961,308
CB180004 - HRM Depot Upgrades	-	125,000	125,000	-	-	125,000	26,015	20,408	46,423	78,577
CB180005 - Roof Recapitalization	941,748	-	941,748	-	-	941,748	59,817	560,799	620,616	321,133
CB180006 - Fire Station Land Acquisition	947,628	-	947,628	-	-	947,628	105,780	1,611	107,392	840,237
CB180007 - Dartmouth Multi-Pad	378,084	100,000	478,084	-	-	478,084	232,510	117,345	349,855	128,229
CB180008 - Emera Oval	655,356	-	655,356	-	-	655,356	6,359	113,386	119,745	535,610
CBX01154 - Accessibility - HRM Facilities	2,681,032	500,000	3,181,032	-	-	3,181,032	2,703,038	153,573	2,856,611	324,421
CBX01157 - Alderney Gate Recapitalization Bundle	5,109,717	150,000	5,259,717	-	-	5,259,717	4,650,279	503,557	5,153,836	105,881
CBX01161 - Energy Efficiency Upgrades	4,362,603	-	4,362,603	-	-	4,362,603	3,931,686	75,888	4,007,575	355,029
CBX01162 - Environmental Remediation Building Demo.	5,978,845	250,000	6,228,845	-	-	6,228,845	4,885,667	153,640	5,039,307	1,189,538
CBX01165 - Reg. Library-Facility Upgrades (Bundle)	997,755	1,200,000	2,197,755	-	-	2,197,755	1,127,408	227,857	1,355,265	842,490
CBX01170 - HRM Depot Upgrades	4,765,238	-	4,765,238	-	-	4,765,238	4,057,197	600,363	4,657,561	107,677
CBX01268 - Consulting Buildings	2,114,746	100,000	2,214,746	-	-	2,214,746	2,027,066	125,507	2,152,573	62,173
CBX01282 - Porter's Lake Community Centre	4,035,000	-	4,035,000	-	-	4,035,000	4,032,605	-	4,032,605	2,395

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
CBX01334 - Bedford Community Centre	9,300,000	-	9,300,000	-	-	9,300,000	9,280,991	520	9,281,512	18,488
CDG00493 - Shubenacadie Canal Greenway Trail	3,044,700	-	3,044,700	-	-	3,044,700	2,829,415	165,814	2,995,229	49,471
ACTIVE Total	101,925,230	24,520,000	126,445,230	6,000,000	1,138,731	133,583,960	90,390,597	12,412,260	102,802,857	30,781,103
Closed in Current Year										
CB000065 - Fire Station Replacements	2,000,000	-	2,000,000	-	(2,000,000)	-	-	-	-	-
CBX01102 - Fire Station Land Acquisition	1,052,372	-	1,052,372	-	-	1,052,372	1,052,372	-	1,052,372	-
CBX01168 - HRM Heritage Buildings Upgrades (Bundle)	912,576	-	912,576	-	(1)	912,575	912,575	-	912,575	-
Closed in Current Year Total	3,964,947	-	3,964,947	-	(2,000,001)	1,964,946	1,964,946	-	1,964,946	-
Grand Total	105,890,177	24,520,000	130,410,177	6,000,000	(861,270)	135,548,907	92,355,543	12,412,260	104,767,803	30,781,103

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	5,904,112	449,017	6,353,128	741,872
CI000004 - ICT Infrastructure Recapitalization	4,280,000	800,000	5,080,000	-	-	5,080,000	3,574,337	1,158,684	4,733,021	346,979
CI000005 - Recreation Services Software	2,795,000	1,950,000	4,745,000	-	-	4,745,000	2,504,745	991,531	3,496,276	1,248,724
CI000012 - Personnel Accountability Management Rev.	100,000	-	100,000	-	-	100,000	49,126	27,466	76,592	23,408
CI000015 - Rostering	900,000	795,000	1,695,000	2,495,000	-	4,190,000	127,341	381,946	509,287	3,680,713
CI000016 - Source Management	450,000	-	450,000	-	-	450,000	-	375,430	375,430	74,570
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	86,271	66,320	152,591	622,317
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	1,156,259	9,152	1,165,412	478,588
CI990002 - IT Service Management	510,000	125,000	635,000	-	-	635,000	412,203	-	412,203	222,797
CI990004 - ICT Business Tools	2,735,000	240,000	2,975,000	-	-	2,975,000	1,976,175	466,840	2,443,015	531,985
CI990009 - Revenue Management Solution	750,000	2,065,000	2,815,000	1,500,000	-	4,315,000	45,553	313,825	359,378	3,955,622
CI990013 - Permitting Licensing & Compliance Soluti	2,057,000	2,618,300	4,675,300	2,855,200	-	7,530,500	1,079,807	3,125,277	4,205,085	3,325,415
CI990017 - Contact Center Telephony Solution	740,000	-	740,000	-	-	740,000	627,749	28,948	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 Chamber's Technology Upgrade	690,000	-	690,000	-	-	690,000	14,662	638,515	653,177	36,823
CI990020 - CRM Software Replacement	550,000	476,000	1,026,000	2,000,000	-	3,026,000	137,371	111,972	249,343	2,776,657
CI990021 - Data Management and Process Review	190,000	-	190,000	-	-	190,000	79,707	-	79,707	110,293
CI990023 - HRP Records Management System Optimizati	655,000	200,000	855,000	-	-	855,000	201,463	-	201,463	653,537
CI990027 - HRFE Dispatch Project	960,000	-	960,000	-	-	960,000	678,128	-	678,128	281,872
CI990028 - HRFE Fire Department Management Review	640,000	150,000	790,000	-	-	790,000	166,552	9,925	176,477	613,523
CI990031 - Parking Technology	778,000	1,560,000	2,338,000	2,640,000	-	4,978,000	609,690	2,960,284	3,569,974	1,408,026
CI990032 - CorporateTime Entry/Payroll Optimization	670,000	-	670,000	-	-	670,000	79,849	-	79,849	590,151
CI990035 - Situational Awareness	638,000	-	638,000	-	-	638,000	568,566	15,238	583,804	54,196
CIN00200 - SAP Optimization	1,804,813	250,000	2,054,813	-	-	2,054,813	1,501,947	69,454	1,571,401	483,412
CIV00726 - Lidar Mapping	200,000	-	200,000	-	-	200,000	200,000	-	200,000	-
ACTIVE Total	38,685,975	12,529,300	51,215,275	12,990,200	(554,000)	63,651,475	25,493,236	12,912,085	38,405,321	25,246,153
Closed in Current Year										
CI000006 - Accident Reporting Business Intelligenc	200,000	-	200,000	-	(200,000)	-	-	-	-	-
CI000018 - Corporate Vehicle Fuel Management	125,000	-	125,000	-	(125,000)	-	-	-	-	-
Closed in Current Year Total	325,000	-	325,000	-	(325,000)	-	-	-	-	-
Grand Total	39,010,975	12,529,300	51,540,275	12,990,200	(879,000)	63,651,475	25,493,236	12,912,085	38,405,321	25,246,153

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	2,279,473	1,518	2,280,991	10,831,709
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	2,624,969	1,518	2,626,487	11,606,213
Grand Total	14,232,700	-	14,232,700	-	-	14,232,700	2,624,969	1,518	2,626,487	11,606,213

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	8,000	91,807	99,807	5,000
CCV02110 - District 10 Project Funds	197,419	88,733	50,000	138,733	58,686
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	8,633	21,100	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	29,906	508	30,413	63,587
CCV02202 - District 2 Project Funds	94,000	74,835	18,565	93,400	600
CCV02203 - District 3 Project Funds	94,000	17,048	52,564	69,612	24,388
CCV02204 - District 4 Project Funds	94,000	38,960	454	39,414	54,586
CCV02205 - District 5 Project Funds	94,000	22,638	15,982	38,620	55,380
CCV02206 - District 6 Project Funds	94,000	24,006	1,900	25,906	68,094
CCV02207 - District 7 Project Funds	94,000	54,050	10,000	64,050	29,950
CCV02208 - District 8 Project Funds	94,000	60,406	720	61,126	32,874
CCV02209 - District 9 Project Funds	94,000	39,860	968	40,828	53,172
CCV02210 - District 10 Project Funds	94,000	22,764	2,800	25,564	68,436
CCV02211 - District 11 Project Funds	94,000	88,516	-	88,516	5,484
CCV02212 - District 12 Project Funds	94,000	45,322	-	45,322	48,679
CCV02213 - District 13 Project Funds	94,000	83,994	-	83,994	10,006
CCV02214 - District 14 Project Funds	94,000	65,342	100	65,442	28,558
CCV02215 - District 15 Project Funds	94,000	39,871	49,129	89,000	5,000
CCV02216 - District 16 Project Funds	94,000	69,949	23,061	93,010	990
ACTIVE Total	3,067,126	931,681	1,515,472	2,447,153	619,973
Grand Total	3,067,126	931,681	1,515,472	2,447,153	619,973

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	483,109	-	483,109	66,891
CE010004 - Fire Apparatus Fleet Expansion	1,400,000	-	1,400,000	-	367,400	1,767,400	1,384,247	-	1,384,247	383,153
CE020001 - Police Services Replacement Equipment	2,017,700	460,000	2,477,700	-	-	2,477,700	1,979,491	210,048	2,189,539	288,161
CE020002 - Fleet Expansion	365,000	135,000	500,000	-	-	500,000	219,986	250,645	470,631	29,369
CE180001 - Fleet Vehicle Replacement	2,079,337	1,300,000	3,379,337	-	-	3,379,337	847,853	2,222,626	3,070,478	308,859
CE180002 - Fire Apparatus Replacement	3,860,170	2,455,000	6,315,170	-	(2,490,000)	3,825,170	42,564	3,656,668	3,699,232	125,938
CE180003 - Police Fleet	1,476,756	1,000,000	2,476,756	-	-	2,476,756	57,105	737,266	794,370	1,682,386
CE180004 - Fire Services Equipment Replacement	329,003	1,250,000	1,579,003	-	-	1,579,003	949,866	153,385	1,103,250	475,753
CVK01207 - Police Vehicle Equipment	200,000	175,000	375,000	-	-	375,000	270,299	-	270,299	104,701
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	-	(2,122,600)	17,904,366	7,058,703	7,230,637	14,289,339	3,615,026
Grand Total	13,126,966	6,900,000	20,026,966	-	(2,122,600)	17,904,366	7,058,703	7,230,637	14,289,339	3,615,026

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	257,633	-	257,633	42,367
CB000016 - Transit Facility Investment Strategy	250,000	-	250,000	-	-	250,000	90,364	124,064	214,428	35,572
CB000017 - New/Expanded Transit Centre	3,100,000	-	3,100,000	-	-	3,100,000	142,898	56,294	199,192	2,900,808
CB000039 - Halifax Ferry Terminal	1,230,000	100,000	1,330,000	-	-	1,330,000	718,490	352,984	1,071,474	258,526
CB000042 - Woodside Ferry Terminal Recapitalization	1,500,000	-	1,500,000	-	(470,000)	1,030,000	391,084	629,616	1,020,699	9,301
CB000082 - Burnside Transit Centre Roof Repairs	500,000	2,000,000	2,500,000	-	-	2,500,000	24,826	1,439,434	1,464,260	1,035,740
CB000125 - Ragged Lake Transit Centre Expansion	-	2,000,000	2,000,000	-	-	2,000,000	20,672	195,505	216,177	1,783,823
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	6,104,704	692,850	6,797,553	8,231
CM000005 - Bus Maintenance Equipment Replacement	900,000	625,000	1,525,000	-	-	1,525,000	845,155	231,203	1,076,358	448,642
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	-	100,000	1,750,000	816,961	595,245	1,412,206	337,794
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	524,478	45,231	569,709	143,430
CM000014 - Transit Priority Measure Corridors Study	250,000	-	250,000	-	-	250,000	133,663	114,324	247,987	2,013
CM000015 - Bus Rapid Transit Study	200,000	-	200,000	-	-	200,000	199,171	-	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	156,429	52,143	208,572	516,428
CM000020 - Fuel Systems Upgrade	165,000	-	165,000	-	-	165,000	91,224	16	91,240	73,760
CM020002 - Metro X Bus Replacement	439,016	-	439,016	-	(100,000)	339,016	697	-	697	338,319
CM180001 - Sustainable Fuel Study	-	200,000	200,000	-	-	200,000	-	200,000	200,000	-
CM180002 - Access - A - Bus Expansion	185,232	100,000	285,232	-	338,000	623,232	-	596,758	596,758	26,474
CM180003 - Ferry Replacement	5,466,512	-	5,466,512	-	-	5,466,512	4,875,601	509,662	5,385,263	81,249
CM180004 - Mid-life Bus Rebuild	185,000	685,000	870,000	-	-	870,000	374,132	-	374,132	495,868
CM180005 - New Transit Technology	11,469,562	4,100,000	15,569,562	7,300,000	-	22,869,562	2,199,381	11,783,022	13,982,403	8,887,159
CM180006 - Transit Security	3,417,043	-	3,417,043	-	-	3,417,043	34,851	3,072,817	3,107,668	309,375
CM180007 - Ferry Refit	312,404	-	312,404	-	-	312,404	-	-	-	312,404
CM180008 - Conventional Bus Expansion	5,014,104	900,000	5,914,104	-	(902,804)	5,011,300	4,893,149	-	4,893,149	118,152
CMU01095 - Transit Strategy	815,100	250,000	1,065,100	-	-	1,065,100	802,899	69,532	872,430	192,670
CR000007 - Wrights Cove Terminal	282,485	-	282,485	-	-	282,485	117,019	135,088	252,108	30,377
CV000004 - Transit Support Vehicle Replacement	329,200	90,000	419,200	-	-	419,200	320,965	93,201	414,167	5,033
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	-	(338,000)	7,096,183	6,842,937	198,919	7,041,857	54,327
ACTIVE Total	83,701,556	21,157,000	104,858,556	7,300,000	(1,372,804)	110,785,752	60,318,662	30,395,526	90,714,189	20,071,564
Closed in Current Year										
CM020006 - Emission Reduction- Public Transit Buses	1,459,707	-	1,459,707	-	(104,885)	1,354,821	1,354,821	-	1,354,821	-
Closed in Current Year Total	1,459,707	-	1,459,707	-	(104,885)	1,354,821	1,354,821	-	1,354,821	-
Grand Total	85,161,263	21,157,000	106,318,263	7,300,000	(1,477,689)	112,140,574	61,673,484	30,395,526	92,069,010	20,071,564

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	35,568	309,617	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	1,620,570	-	1,620,570	4,368,971
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	-	2,500	14,438
ACTIVE Total	21,330,538	-	21,330,538	-	-	21,330,538	1,658,638	324,165	1,982,803	19,347,735
Grand Total	21,330,538	-	21,330,538	-	-	21,330,538	1,658,638	324,165	1,982,803	19,347,735

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 Spaces	750,000	250,000	1,000,000	-	25,000	1,025,000	578,232	68,090	646,322	378,678
CP000006 - Point Pleasant Park Upgrades	925,000	-	925,000	-	-	925,000	153,246	760,472	913,718	11,282
CP000011 - Cornwallis Park Master Plan Implement.	1,105,000	-	1,105,000	-	-	1,105,000	868,113	87,762	955,875	149,125
CP000012 - Fort Needham Master Plan Implementation	3,825,000	-	3,825,000	-	-	3,825,000	2,991,703	15,477	3,007,180	817,820
CP000013 - Halifax Common Upgrades	1,915,290	-	1,915,290	-	-	1,915,290	1,153,599	94,060	1,247,659	667,631
CP000014 - Western Common Master Plan Impl.	100,000	50,000	150,000	-	-	150,000	48,407	1,593	50,000	100,000
CP000017 - Baker Drive Parkland Development	1,000,000	-	1,000,000	-	-	1,000,000	853,752	146,247	999,999	1
CP000018 - Beazley Field Complex	587,290	-	587,290	-	(78,536)	508,754	203,220	245,336	448,556	60,198
CP000019 - Halifax Explosion Markers	450,000	-	450,000	-	-	450,000	449,190	-	449,190	810
CP000020 - Cemetery Upgrades	-	50,000	50,000	-	-	50,000	6,418	9,627	16,044	33,956
CP110002 - Cole Harbour Artificial Turf	4,200,000	-	4,200,000	-	-	4,200,000	3,879,725	21,787	3,901,513	298,487
CP180001 - Park Recapitalization	1,198,103	3,185,000	4,383,103	-	266,000	4,649,103	1,677,965	1,907,279	3,585,244	1,063,859
CP180002 - Regional Water Access/Beach Upgrades	633,394	500,000	1,133,394	-	-	1,133,394	62,256	1,021,401	1,083,658	49,736
CP180003 - Sport Fields/Courts-State of Good Repair	1,198,209	2,850,000	4,048,209	-	100,000	4,148,209	680,189	2,216,556	2,896,745	1,251,464
CP180004 - Park Land Acquisition	418,134	2,500,000	2,918,134	-	-	2,918,134	127,979	3,436	131,415	2,786,719
CP180005 - Sports/Ball Fields/Courts-New	357,586	223,500	581,086	-	-	581,086	61,746	296,713	358,459	222,627
CPX01193 - Public Gardens Upgrades	2,429,420	600,000	3,029,420	-	-	3,029,420	2,234,573	237,786	2,472,359	557,061
ACTIVE Total	21,092,425	10,208,500	31,300,925	-	312,464	31,613,389	16,030,314	7,133,623	23,163,937	8,449,452
Closed in Current Year										
CP000015 - Land Buy-back Spring Street	179,630	-	179,630	-	(22,770)	156,860	156,860	-	156,860	-
CPU00930 - Point Pleasant Park Upgrades	3,547,361	-	3,547,361	-	(395,694)	3,151,666	3,151,666	-	3,151,666	-
Closed in Current Year Total	3,726,991	-	3,726,991	-	(418,464)	3,308,526	3,308,526	-	3,308,526	-
Grand Total	24,819,415	10,208,500	35,027,915	-	(106,000)	34,921,915	19,338,840	7,133,623	26,472,463	8,449,452

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	1,511,466	136,928	1,648,393	986,607
CW000003 - Rural Depots	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	318,564	34,471	353,035	646,965
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	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	749,920	138,037	887,957	1,069,043
ACTIVE Total	7,873,936	4,750,000	12,623,936	-	-	12,623,936	3,457,585	321,309	3,778,893	8,845,043
Grand Total	7,873,936	4,750,000	12,623,936	-	-	12,623,936	3,457,585	321,309	3,778,893	8,845,043

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 - Downtown Streetscapes-Spring Garden Road	10,396,775	-	10,396,775	-	-	10,396,775	88,821	438,833	527,654	9,869,122
CD000002 - Downtown Streetscapes - Argyle/Grafton	6,786,010	-	6,786,010	-	-	6,786,010	6,121,364	624,975	6,746,339	39,671
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	12,086,437	148,885	12,235,322	20,941
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	2,844,076	2,026,003	4,870,080	56,879,920
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	124,491	481,348	261,658
CT180002 - Traffic Signal Rehabilitation	717,443	700,000	1,417,443	-	-	1,417,443	299,397	186,996	486,393	931,050
CT180003 - Traffic Signal Re-Lamping Program	727,075	520,000	1,247,075	-	-	1,247,075	531,326	-	531,326	715,749
CT180004 - Controller Cabinet & Detection Program	804,322	300,000	1,104,322	-	-	1,104,322	58,282	143,394	201,677	902,646
CT180005 - Road Safety Improvement Program	947,870	150,000	1,097,870	-	-	1,097,870	150,660	468,055	618,715	479,155
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	107,571	578,134	685,705	11,680
CT180008 - Complete Streets	772,807	-	772,807	-	-	772,807	49,097	549,374	598,472	174,336
CTR00904 - Destination Signage Program	1,347,217	-	1,347,217	-	-	1,347,217	1,063,228	-	1,063,228	283,990
CTU00897 - Road Corridor Land Acquisition	5,634,778	-	5,634,778	-	-	5,634,778	5,324,317	4,260	5,328,577	306,201
CTX01127 - Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	68,899	18,881	87,780	162,220
ACTIVE Total	116,119,296	2,680,000	118,799,296	43,000,000	45,000	161,844,296	79,293,434	10,866,664	90,160,098	71,684,197
Closed in Current Year										
CT000012 - Ross Road Re-alignment	1,330,000	-	1,330,000	-	(1,330,000)	-	-	-	-	-
CTR00908 - Transportation Demand Management Program	1,949,838	-	1,949,838	-	(11,706)	1,938,132	1,938,132	-	1,938,132	-
CTU01365 - MacLennan Drive	200,000	-	200,000	-	(200,000)	-	-	-	-	-
CTX01116 - Herring Cove Road Widening	500,000	-	500,000	-	(500,000)	-	-	-	-	-
Closed in Current Year Total	3,979,838	-	3,979,838	-	(2,041,706)	1,938,132	1,938,132	-	1,938,132	-
Grand Total	120,099,133	2,680,000	122,779,133	43,000,000	(1,996,706)	163,782,427	81,231,566	10,866,664	92,098,230	71,684,197

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	4,411,654	166,655	4,578,310	922,666
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	-	4,994,614	44,459,529	13,465,338	25,492,375	38,957,712	5,501,816
CR180001 - Active Transportation Strategic Projects	6,180,450	4,100,000	10,280,450	-	-	10,280,450	2,708,451	4,065,725	6,774,176	3,506,274
CR180002 - Sidewalk Renewals	2,810,134	2,750,000	5,560,134	-	-	5,560,134	1,388,236	2,063,702	3,451,938	2,108,195
CR180003 - Bridges	1,468,050	2,500,000	3,968,050	-	-	3,968,050	260,796	487,833	748,628	3,219,422
CR180004 - Other Road Related Works	2,085,653	2,250,000	4,335,653	-	-	4,335,653	931,356	1,469,465	2,400,821	1,934,832
CR180005 - Road Operations & Construction-Repair	221,541	4,000,000	4,221,541	-	-	4,221,541	1,868,283	1,229,295	3,097,579	1,123,962
CR180006 - New Paving Streets-HRM Owned Roads	-	650,000	650,000	-	756,995	1,406,995	121,995	712,580	834,575	572,420
CR180007 - New Paving Subdivision Streets-Province	-	490,000	490,000	-	-	490,000	-	-	-	490,000
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	18,630	318,245	336,875	363,125
CTU01006 - Bedford West Road Oversizing	11,681,508	-	11,681,508	-	-	11,681,508	11,130,170	32,889	11,163,059	518,449
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	46,019,441	44,335,000	90,354,441	-	5,751,610	96,106,051	39,117,146	36,045,000	75,162,146	20,943,905
Closed in Current Year										
CTU01287 - Margeson Drive	1,232,237	-	1,232,237	-	(928,756)	303,481	303,481	-	303,481	-
Closed in Current Year Total	1,232,237	-	1,232,237	-	(928,756)	303,481	303,481	-	303,481	-
Grand Total	47,251,678	44,335,000	91,586,678	-	4,822,854	96,409,532	39,420,627	36,045,000	75,465,627	20,943,905

Attachment #4

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

Summary Councillors' District Capital Funds

April 1, 2017 to September 30, 2018

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Steve Streach	149,025.36	48,822.14	35,532.93	84,355.07	64,670.29
DISTRICT 2 - David Hendsbee	96,635.39	74,835.39	21,199.98	96,035.37	600.02
DISTRICT 3 - Bill Karsten	122,233.88	17,048.02	80,797.47	97,845.49	24,388.39
DISTRICT 4 - Lorelei Nicoll	246,666.33	54,061.35	134,819.81	188,881.16	57,785.17
DISTRICT 5 - Sam Austin	132,300.89	22,637.89	54,283.04	76,920.93	55,379.96
DISTRICT 6 - Tony Mancini	291,682.25	31,005.59	192,582.25	223,587.84	68,094.41
DISTRICT 7 - Wayne Mason	223,998.69	54,050.00	139,998.69	194,048.69	29,950.00
DISTRICT 8 - Lindell Smith	237,338.07	60,405.56	143,798.21	204,203.77	33,134.30
DISTRICT 9 - Shawn Cleary	198,806.98	47,860.00	92,774.76	140,634.76	58,172.22
DISTRICT 10 - Russell Walker	291,418.98	111,497.87	52,800.00	164,297.87	127,121.11
DISTRICT 11 - Steve Adams	214,536.75	89,902.85	119,149.74	209,052.59	5,484.16
DISTRICT 12 - Richard Zurawski	360,121.34	48,765.75	262,677.09	311,442.84	48,678.50
DISTRICT 13 - Matt Whitman	99,385.29	83,993.75	5,385.29	89,379.04	10,006.25
DISTRICT 14 - Lisa Blackburn	123,733.04	73,975.44	21,200.01	95,175.45	28,557.59
DISTRICT 15 - Steve Craig	98,526.16	39,870.85	53,655.31	93,526.16	5,000.00
DISTRICT 16 - Tim Outhit	180,716.44	72,948.87	104,817.24	177,766.11	2,950.33
Total	3,067,125.84	931,681.32	1,515,471.82	2,447,153.14	619,972.70

District Capital Funds

Councillor Steve Streach

District 1

Date	CCV02101/CCV02201	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	
22-Jun-18	Dutch Settlement Home and School - accessible swing		1,080.69		1,080.69	
6-Jul-18	Fall River Minor Ball Association - planter box sign project		1,000.00		1,000.00	

District Capital Funds

Councillor Steve Streach

District 1

Date	CCV02101/CCV02201	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
13-Aug-18	Lakeview Fireman's Association - heat pump		4,025.00		4,025.00	
13-Aug-18	MusGo Riders Valley - Sheet Harbour Cooperative Ltd. - supplies for vehicles		4,500.00		4,500.00	
13-Aug-18	Fall River Garden Club - supplies for garden		2,000.00		2,000.00	
5-Sep-18	50 Mile Yard Sale - portable toilets			507.57	507.57	
	Total	149,025.36	48,822.14	35,532.93	84,355.07	64,670.29

District Capital Funds

Councillor David Hendsbee
District 2

Date	CCV02102/CCV02202	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 Project			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		1,635.39		1,635.39	
16-May-18	Sheet Harbour Rockets Association - replace conduits for ball field lights		7,989.00		7,989.00	
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	
13-Jun-18	Orenda Canada Club – purchase of K - 1 boat		5,000.00		5,000.00	

District Capital Funds

Councillor David Hendsbee
District 2

Date	CCV02102/CCV02202	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
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 Branch 120 Royal Canadian Legion - roof replacement		10,000.00		10,000.00	
22-Jun-18	Outdoor Basketball Court			9,999.98	9,999.98	
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	
8-Aug-18	The Royal Canadian Legion Branch 161 - fir tree for the Remembrance Garden in Gaetz Brook			200.00	200.00	
15-Aug-18	Ostrea Lake Pleasant Point Public Cemetery Association - topsoil for cemetery improvements		276.71		276.71	
15-Aug-18	Downey Road Heritage Cemetery Society - topsoil for cemetery improvements		450.00		450.00	
	Total	96,635.39	74,835.39	21,199.98	96,035.37	600.02

District Capital Funds

Councillor Lorelei Nicoll

District 4

Date	CCV02104/CCV02204	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 sign - painting			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	CCV02104/CCV02204	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 Multifest 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		1,336.48	413.52	1,750.00	
12-Jul-18	Cole Harbour Rural Heritage Society - new stage platform and demonstration garden beds		2,000.00		2,000.00	
18-Jul-18	Cole Harbour Citizens on Patrol Association - purchase of safety equipment		1,731.34		1,731.34	
27-Sep-18	Dartmouth Curling Club - new equipment		2,000.00		2,000.00	
	Total		246,666.33	54,061.35	134,819.81	188,881.16
						57,785.17

District Capital Funds

Councillor Sam Austin

District 5

Date	CCV02105/CCV02205	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 Survivors Park			10,000.00	10,000.00	
30-Jun-18	Dartmouth Curling Club - new equipment		6,000.00		6,000.00	
11-Jul-18	Dartmouth Seniors Service Centre - purchase of heat pump		1,000.00		1,000.00	
17-Aug-18	The Crosswalk Safety Society - replacement of damaged crosswalk flags		500.00		500.00	
17-Aug-18	The Rotary Club of Dartmouth - material and plants for community garden		1,000.00		1,000.00	
21-Aug-18	Banook Canoe Club - purchase of wild geese deterrent device		603.75		603.75	

District Capital Funds

Councillor Sam Austin

District 5

Date	CCV02105/CCV02205	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
23-Aug-18	Catherine Furness Park - bench and tree			1,200.00	1,200.00	
31-Aug-18	Silver's Hill Park - purchase of bulbs for planting			782.15	782.15	
	Total	132,300.89	22,637.89	54,283.04	76,920.93	55,379.96

District Capital Funds

Councillor Tony Mancini

District 6

Date	CCV02106/CCV02206	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 of 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	CCV02106/CCV02206	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 and hives			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 and 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	
11-Jul-18	Guy Jacobs Community Garden Society - sods, lawn mower and gas trimmer		1,198.93		1,198.93	
25-Jul-18	The Crosswalk Safety Society of Nova Scotia - replacement of crosswalk flags and buckets		1,000.00		1,000.00	
24-Aug-18	Senobe Aquatic Club - boat trailer		2,000.00		2,000.00	
10-Sep-18	Morash Park - plants			1,900.00	1,900.00	
27-Sep-18	Dartmouth Curling Club - new equipment		2,000.00		2,000.00	
	Total	291,682.25	31,005.59	192,582.25	223,587.84	68,094.41

District Capital Funds

Deputy Mayor Waye Mason
District 7

Date	CCV02107/CCV02207	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	Partners for Care - Common Roots Farm - signage, shading and garden upgrade		4,600.00		4,600.00	
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	
3-Jul-18	Halifax Central Junior High Home and School Association - basketball backboards and associated armature replacement		20,000.00		20,000.00	
	Total	223,998.69	54,050.00	139,998.69	194,048.69	29,950.00

District Capital Funds

Councillor Lindell Smith

District 8

Date	CCV02108/CCV02208	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	CCV02108/CCV02208	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 lighting		4,360.00		4,360.00	
22-Jun-18	Wee Care Developmental Day Care Centre - bike rack		226.48		226.48	
11-Jul-18	St. Vincent's Nursing Home - two wheelchair accessible picnic tables			720.00	720.00	
28-Aug-18	St. Margaret of Scotland Anglican Church - exterior masonry work		3,200.00		3,200.00	
	Total	237,338.07	60,405.56	143,798.21	204,203.77	33,134.30

District Capital Funds

Councillor Shawn Cleary

District 9

Date	CCV02109/CCV02209	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	CCV02109/CCV02209	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		5,000.00	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	
12-Jul-18	Inland South Heritage Society - community Remembrance Day banners		900.00		900.00	
12-Jul-18	Spryfield Business Commission - purchase of a community sign		10,000.00		10,000.00	
20-Jul-18	Larry O'Connell Dugout - fence		15,000.00		15,000.00	
28-Aug-18	Quinpool Road Mainstreet District Association - plants, soil and lumber for repairs to damaged planters		6,000.00		6,000.00	
5-Sep-18	Sir Charles Tupper School - picnic tables			967.78	967.78	
	Total	198,806.98	47,860.00	92,774.76	140,634.76	58,172.22

District Capital Funds

Councillor Russell Walker

District 10

Date	CCV02110/CCV02210	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		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 - sand 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		1,200.00	2,800.00	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	
17-Jul-18	Centennial Arena - new camera system		5,475.00		5,475.00	
17-Jul-18	Eastern Passage / Cow Bay Lion's Club - paving to enlarge parking lot		20,000.00		20,000.00	
8-Aug-18	Northwood Foundation - bridge, gazebo and fountain for William E. Frank Live More Park		5,000.00		5,000.00	
22-Aug-18	Fairview United Family Resource Centre - kitchen renovation and replacement of window		10,570.00		10,570.00	
	Total	291,418.98	111,497.87	52,800.00	164,297.87	127,121.11

District Capital Funds

Councillor Steve Adams

District 11

Date	CCV02111/CCV02211	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/Williamstown - 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 Zinck Memorial Park, Brookside Jr. High and Terence Bay River 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	CCV02111/CCV02211	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
28-Nov-17	Terence Bay River 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	
11-Jul-18	Spryfield Business Commission - park signage for Graves Oakley Park		5,713.26		5,713.26	
12-Jul-18	Sambro and Area Community Association - purchase of land		15,000.00		15,000.00	
12-Jul-18	Spryfield Business Commission - purchase of a community sign		10,000.00		10,000.00	
12-Jul-18	Mainland South Heritage Society - community Remembrance Day banners		900.00		900.00	
9-Aug-18	Fire Station 63 - electrical upgrades		500.00		500.00	
13-Aug-18	Sambro and Area Community Association - James MacPhee Memorial Ball Field upgrade		6,000.00		6,000.00	
28-Sep-18	Resource Opportunity Centre - baseball nets		2,300.00		2,300.00	
28-Sep-18	New Life Community Church - outdoor play space for community		2,500.00		2,500.00	
28-Sep-18	St. Paul's Anglican Church - furnace		3,735.59		3,735.59	
28-Sep-18	St. Paul's Family Resource Institute (St. Paul's United Church) - commercial stove for community event		5,000.00		5,000.00	
	Total		214,536.75	119,149.74	209,052.59	5,484.16

District Capital Funds

Councillor Richard Zurawski

District 12

Date	CCV02112/CCV02212	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	CCV02112/CCV02212	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	
12-Jul-18	Beechville Baptist Church - tables, chairs and kitchen appliances for community event		5,000.00		5,000.00	
12-Jul-18	Beechville Days Committee - tables and chairs		5,000.00		5,000.00	
20-Aug-18	Northwood Foundation - bridge, gazebo and fountain for William E. Frank Live More Park		5,000.00		5,000.00	
14-Sep-18	The Marguerite Centre Society of Nova Scotia - repair to damaged basement		15,000.00		15,000.00	
	Total	360,121.34	48,765.75	262,677.09	311,442.84	48,678.50

District Capital Funds

Councillor Matt Whitman

District 13

Date	CCV02113/CCV02213	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 - resurfacing of 11.31km of trail		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, monitor, computers, printers and office furniture		5,709.50		5,709.50	

District Capital Funds

Councillor Matt Whitman

District 13

Date	CCV02113/CCV02213	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	
6-Jul-18	The Neighborhood Association of Upland Park - create memorial garden at the cenotaph park		5,000.00		5,000.00	
6-Jul-18	Sheldrake Lake Homeowners' Association - repair to shed, bulletin board, plants and garden items		2,470.00		2,470.00	
6-Jul-18	Hammonds Plains Minor Baseball Association - upgrades to building to accommodate the need for a larger canteen and storage area		2,500.00		2,500.00	
6-Jul-18	The Tantalum Centennial Athletic Club - purchase and installation of chain link dugout fence		6,894.25		6,894.25	
18-Jul-18	Nova Multifest Society - feather flags for Multifest		1,500.00		1,500.00	
18-Jul-18	St. Margaret's Bay Community Transportation Society - purchase of accessible bus		5,000.00		5,000.00	
27-Jul-18	Hubbards Heritage Society - rebuilding of cenotaph		2,500.00		2,500.00	
28-Sep-18	Hubbards Radio Society - two heat pumps		4,900.00		4,900.00	
	Total	99,385.29	83,993.75	5,385.29	89,379.04	10,006.25

District Capital Funds

Councillor Lisa Blackburn

District 14

Date	CCV02114/CCV02214	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		400.00	600.00	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	Salvation Army Sackville Corps - fridge, coffee urns, flooring for warming centre		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	
22-Jun-18	Springfield Lake Recreation Association - Easter Bunny costume and accessories for annual breakfast		500.00		500.00	

District Capital Funds

Councillor Lisa Blackburn

District 14

Date	CCV02114/CCV02214	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
13-Jul-18	Sackville River Association - timber carriers and tools		1,000.00		1,000.00	
13-Jul-18	Royal Canadian Legion Bedford Branch 95 - 3 laptop computers		1,000.00		1,000.00	
25-Jul-18	Beacon House Interfaith Society - walk in freezer		5,000.00		5,000.00	
26-Jul-18	Northwood Foundation - bridge, gazebo and fountain for William E. Frank Live More Park		5,000.00		5,000.00	
31-Jul-18	Springfield Lake Recreation Association - chairs, bar fridge, furniture for lounge, microwave / vent, computer and kitchen supplies / upgrades		20,000.00		20,000.00	
15-Aug-18	Millwood Place Resident's Association - floating shelves, TV, DVD player and popcorn machine		1,400.00		1,400.00	
	Total	123,733.04	73,975.44	21,200.01	95,175.45	28,557.59

District Capital Funds

Councillor Steve Craig

District 15

Date	CCV02115/CCV02215	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02215 Budget 2018/19	94,000.00				
	CCV02115 Funds Carried Forward	4,526.16				
	Description of Expenditures					
9-Feb-17	Benches for Sackville Trails - Bedford/Sackville greenway			1,141.58	1,141.58	
21-Mar-17	Acadia Park Capital Upgrades			3,384.58	3,384.58	
3-May-18	Knox United Church - elevator		5,000.00		5,000.00	
3-May-18	Salvation Army Sackville Corps - fridge, coffee urns, flooring for warming centre		2,350.85		2,350.85	
9-May-18	Direction 180 - purchase of new furniture		540.00		540.00	
16-May-18	Sackawa Canoe Club - for new building			25,000.00	25,000.00	
17-May-18	Sackville Lions Club - washroom accessibility project		10,000.00		10,000.00	
17-May-18	Rotary Club of Sackville and Area - Canada 150 mosaic tile project for Acadia Park		5,000.00		5,000.00	
22-Jun-18	Nova Multifest Society - tents, outdoor banners and flags		2,500.00		2,500.00	
13-Jul-18	Fultz Corner Restoration Society - two oil tanks		3,680.00		3,680.00	
17-Jul-18	Pride crosswalk - painting		800.00		800.00	
24-Jul-18	Acadia Centre - dynamic sign			24,129.15	24,129.15	
25-Jul-18	Beacon House Interfaith Society - walk in freezer		5,000.00		5,000.00	
31-Jul-18	Northwood Foundation - bridge, gazebo and fountain for William E. Frank Live More Park		5,000.00		5,000.00	
	Total	98,526.16	39,870.85	53,655.31	93,526.16	5,000.00

District Capital Funds

Councillor Tim Outhit

District 16

Date	CCV02116/CCV02216	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	CCV02116/CCV02216	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	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	CCV02116/CCV02216	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 Road, Bedford - landscaping			1,350.00	1,350.00	
12-Jul-18	Sunnyside Elementary Home and School Association - picnic tables		7,000.00		7,000.00	
17-Jul-18	Bedford Day banners - installation of summer banners		5,297.73	602.27	5,900.00	
18-Jul-18	Paper Mill Lake - rails on stairs		2,867.87		2,867.87	
19-Jul-18	The Crosswalk Safety Society of Nova Scotia - crosswalk flags		200.00		200.00	
25-Jul-18	Beacon House Interfaith Society - walk in freezer		2,000.00		2,000.00	
26-Jul-18	Northwood Foundation - bridge, gazebo and fountain for William E. Frank Live More Park		5,000.00		5,000.00	
27-Jul-18	Bedford West Shotokan Karate Association - marital art mats		7,500.00		7,500.00	
10-Sep-18	Bedford Lions Club - audio system, projector and screen		4,676.60		4,676.60	
14-Sep-18	Torrington Residents Association - landscaping		2,500.00		2,500.00	
	Total		180,716.44	104,817.24	177,766.11	2,950.33

Attachment #5

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

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

Orders	Budget	Actual Expenditures	Available
DISTRICT 1 - Steve Streach	4,312.50	1,950.00	2,362.50
DISTRICT 2 - David Hendsbee	4,312.50	2,300.00	2,012.50
DISTRICT 3 - Bill Karsten	4,312.50	2,125.00	2,187.50
DISTRICT 4 - Lorelei Nicoll	4,312.50	1,100.00	3,212.50
DISTRICT 5 - Sam Austin	4,312.50	3,155.00	1,157.50
DISTRICT 6 - Tony Mancini	4,312.50	3,750.00	562.50
DISTRICT 7 - Waye Mason	4,312.50	1,160.00	3,152.50
DISTRICT 8 - Lindell Smith	4,312.50	800.00	3,512.50
DISTRICT 9 - Shawn Cleary	4,312.50	1,210.00	3,102.50
DISTRICT 10 - Russell Walker	4,312.50	1,000.00	3,312.50
DISTRICT 11 - Steve Adams	4,312.50	1,821.70	2,490.80
DISTRICT 12 - Richard Zurawski	4,312.50	1,250.00	3,062.50
DISTRICT 13 - Matt Whitman	4,312.50	2,521.00	1,791.50
DISTRICT 14 - Lisa Blackburn	4,312.50	3,087.50	1,225.00
DISTRICT 15 - Steve Craig	4,312.50	2,656.50	1,656.00
DISTRICT 16 - Tim Outhit	4,312.50	1,650.00	2,662.50
Total	69,000.00	31,536.70	37,463.30

Attachment #6

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

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Second Quarter September 30, 2018

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2018	Revenue April 1, 2018 to Sept 30, 2018	Expenditures April 1, 2018 to Sept 30, 2018	Current Year's Deficit (Surplus) Sept 30, 2018	Accumulated Deficit (Surplus) Sept 30, 2018
Frame Subdivision Homeowners Association	(1,466)	(1,900)	1,411	(489)	(1,955)
Sackville Heights Elementary School	(80,742)	(133,000)	106,269	(26,731)	(107,473)
Glen Arbour Homeowners Association	6,645	(10,800)	9,588	(1,212)	5,433
White Hills Residents Association	(175,891)	(13,800)	26,214	12,414	(163,477)
Lost Creek Community Association	(32,445)	-	3,131	3,131	(29,314)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Ketch Harbour Residents Association	(1,393)	(5,300)	8,008	2,708	1,315
Mineville Community Association	(21,897)	(5,400)	9,074	3,674	(18,223)
Three Brooks Homeowners Association	76	(5,100)	-	(5,100)	(5,024)
Haliburton Highbury Homeowners Association	(159,183)	(25,800)	-	(25,800)	(184,983)
Highland Park Ratepayers Association	(44,023)	(4,700)	5,544	844	(43,179)
Kingswood Ratepayers Association	(339,269)	(32,500)	64,848	32,348	(306,921)
Prospect Road & Area Recreation Association	(118,030)	(45,400)	47,938	2,538	(115,492)
Westwood Hills Residents Association	(123,621)	(17,500)	20,836	3,336	(120,285)
Musquodoboit Harbour	(39,337)	(5,400)	39,000	33,600	(5,737)
Hammonds Plains Common Rate	(393,932)	-	-	-	(393,932)
Grand Lake/Oakfield Community Centre	(16,141)	(12,100)	9,416	(2,684)	(18,825)
Maplewood Subdivision	(140,552)	(9,200)	7,836	(1,364)	(141,916)
Silversides Residents Association	(18,030)	(8,200)	4,883	(3,317)	(21,347)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(1,745)	(3,100)	1,141	(1,959)	(3,704)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(108,015)	(101,700)	232,807	131,107	23,092
Totals	(1,849,154)	(440,900)	597,944	157,044	(1,692,110)

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	(1,900.00)		Area Rate Revenue
6603	Grounds & Landscaping	996.40	Frame Subdivision Homeowners Association	Expense Reimbursement
6933	Community Events	414.23	Frame Subdivision Homeowners Association	Expense Reimbursement
Balance of Activity to September 30, 2018		(489.37)		
9000	Prior Yr. (Surplus)/Deficit	(1,466.36)		
	(Surplus)/Deficit at September 30, 2018	(1,955.73)		

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	(118,800.00)		Area Rate Revenue
4202	Area Rate Commercial	(14,000.00)		Area Rate Revenue
4206	Area Rate Resource	(200.00)		Area Rate Revenue
6001	Salaries - Regular	53,562.60	Sackville Heights Community & Cultural Centre	Monthly Payroll
6201	Telephone	1,254.69	Eastlink/Bell Aliant	Telephone Expense
6202	Courier/Postage	129.62	Unique Delivery Service	Delivery Service
6304	Janitorial Services	275.32	Sackville Heights Community & Cultural Centre	HRM Work Order
6308	Snow Removal	1,616.44	HRM Internal Work Order	Snow Removal
6312	Refuse Collection	646.50	Sackville Heights Community & Cultural Centre	Expense Reimbursement
6407	Cleaning/Sanitary Supplies	1,334.85	Sackville Heights Community & Cultural Centre	HRM Work Order
6606	Heating Fuel	3,584.43	Sackville Heights Community & Cultural Centre	HRM Work Order
6607	Electricity	8,255.61	Sackville Heights Community & Cultural Centre	HRM Work Order
6608	Water	1,224.21	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	3,018.79	Sackville Heights Community & Cultural Centre	HRM Work Order
6708	Mechanical Equipment	2,676.48	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	1,553.46	Sackville Heights Community & Cultural Centre	HRM Work Order Labour Cost for Miscellaneous Repairs
9210	HR Cats OT Wage/Benefits	655.47	Sackville Heights Community & Cultural Centre	Monthly Payroll
Balance of Activity to September 30, 2018		(26,731.40)		
9000	Prior Yr. (Surplus)/Deficit	(80,742.48)		
	(Surplus)/Deficit at September 30, 2018	(107,473.88)		

Glen Arbour Homeowners Association

Provides 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	(10,800.00)		Area Rate Revenue
6205	Printing & Reproduction	21.75	Glen Arbour Homeowners Association	Expense Reimbursement
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	8,042.37	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
6941	Playground Equipment	475.32	Glen Arbour Homeowners Association	Expense Reimbursement
8017	Bank Charges	12.50	Glen Arbour Homeowners Association	Expense Reimbursement
Balance of Activity to September 30, 2018		(1,212.45)		
9000	Prior Yr. (Surplus)/Deficit	6,644.81		
	(Surplus)/Deficit at September 30, 2018	<u>5,432.36</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	(13,800.00)		Area Rate Revenue
8024	Transfer to/from Capital	26,214.37	Cost Sharing CP1800001 Park Recapitalization	Tomahawk Run Park
Balance of Activity to September 30, 2018		12,414.37		
9000	Prior Yr. (Surplus)/Deficit	(175,891.25)		
	(Surplus)/Deficit at September 30, 2018	<u>(163,476.88)</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			Area Rate Revenue
6399	Contract Services	1,189.10	Lost Creek Community Association	Expense Reimbursement
6933	Community Events	1,942.03	Lost Creek Community Association	Expense Reimbursement
Balance of Activity to September 30, 2018		3,131.13		
9000	Prior Yr. (Surplus)/Deficit	(32,444.93)		
	(Surplus)/Deficit at September 30, 2018	<u>(29,313.80)</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 September 30, 2018	-		
9000	Prior Yr. (Surplus)/Deficit	(40,160.56)		
	(Surplus)/Deficit at September 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	(5,300.00)		Area Rate Revenue
6207	Office Supplies	17.25	Ketch Harbour Residents Association	Expense Reimbursement
6304	Janitorial Services	340.00	Ketch Harbour Residents Association	Expense Reimbursement
6603	Grounds & Landscaping	750.00	Ketch Harbour Residents Association	Expense Reimbursement
6605	Municipal Taxes	882.65	Ketch Harbour Residents Association	Expense Reimbursement
6607	Electricity	1,134.25	Ketch Harbour Residents Association	Expense Reimbursement
6611	Building - Interior	300.58	Ketch Harbour Residents Association	Expense Reimbursement
6699	Other Building Costs	1,009.66	Ketch Harbour Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	3,528.00	Ketch Harbour Residents Association	Expense Reimbursement
8017	Bank Charges	46.04	Ketch Harbour Residents Association	Expense Reimbursement
	Balance of Activity to September 30, 2018	2,708.43		
9000	Prior Yr. (Surplus)/Deficit	(1,393.08)		
	(Surplus)/Deficit at September 30, 2018	<u>1,315.35</u>		

Mineville Community Association

Cost Center: C115

Fiscal Year: 2018/19

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,400.00)		Area Rate Revenue
6001	Salaries - Regular	174.24	Mineville Community Association	Expense Reimbursement
6202	Courier/Postage	50.85	Mineville Community Association	Expense Reimbursement
6203	Office Furn/Equipment	604.20	Mineville Community Association	Expense Reimbursement
6207	Office Supplies	89.40	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
6399	Contract Services	769.97	Mineville Community Association	Expense Reimbursement
6399	Contract Services	43.88	Mineville Community Association	Expense Reimbursement
6405	Photo Supp & Equip	6.33	Mineville Community Association	Expense Reimbursement
6603	Grounds & Landscaping	1,346.31	Mineville Community Association	Expense Reimbursement
6610	Building - Exterior	70.35	Mineville Community Association	Expense Reimbursement
6611	Building - Interior	973.39	Mineville Community Association	Expense Reimbursement
6699	Other Building Cost	70.68	Mineville Community Association	Expense Reimbursement
6711	Communication System	489.71	Eastlink	Internet Service
6905	Training & Education	284.99	Mineville Community Association	Expense Reimbursement
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
6933	Community Events	3,057.05	Mineville Community Association	Expense Reimbursement
8003	Insurance Policy/Premium	300.00	Mineville Community Association	Expense Reimbursement
Balance of Activity to September 30, 2018		3,673.68		
9000	Prior Yr. (Surplus)/Deficit	(21,896.96)		
(Surplus)/Deficit at September 30, 2018		<u>(18,223.28)</u>		

Three Brooks Homeowners Association

Cost Center: C117

Fiscal Year: 2018/19

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,100.00)		Area Rate Revenue
Balance of Activity to September 30, 2018		(5,100.00)		
9000	Prior Yr. (Surplus)/Deficit	75.98		
(Surplus)/Deficit at September 30, 2018		<u>(5,024.02)</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	(25,800.00)		Area Rate Revenue
	Balance of Activity to September 30, 2018	(25,800.00)		
9000	Prior Yr. (Surplus)/Deficit	(159,182.55)		
	(Surplus)/Deficit at September 30, 2018	<u>(184,982.55)</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	(4,700.00)		Area Rate Revenue
6399	Contract Services	258.75	Highland Park Ratepayers Association	Stephanie Adams
6906	Licenses & Agreement	92.90	Highland Park Ratepayers Association	Registry of Joint Stock
6911	Facilities Rental	115.00	Highland Park Ratepayers Association	Expense Reimbursement
6928	Committee Expense	458.45	Highland Park Ratepayers Association	Expense Reimbursement
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
6933	Community Events	1,236.25	Dimensions	Outdoor Movie Screening
6933	Community Events	1,235.65	Highland Park Ratepayers Association	Expense Reimbursement
8003	Transf Outside Agency	221.90	Highland Park Ratepayers Association	Expense Reimbursement
8003	Insurance Policy/Premium	396.00	Bay Insurance	Insurance
	Balance of Activity to September 30, 2018	843.65		
9000	Prior Yr. (Surplus)/Deficit	(44,023.33)		
	(Surplus)/Deficit at September 30, 2018	<u>(43,179.68)</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	(32,500.00)		Area Rate Revenue
6299	Other Office Expense	59.94	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
6933	Community Events	2,829.00	Oleg Vvdykhan	Expenses for Movie Night Event
8003	Insurance Pol/Prem	2,503.00	Marsh Canada Limited	Insurance
8024	Transfer to/fr Capital	43,808.10	Capital Project CP180001 Playground	Play Power Canada
8024	Transfer to/fr Capital	12,847.49	Capital Project CP180003 Playground	Repairs of Ballfield
Balance of Activity to September 30, 2018		32,347.53		
9000	Prior Yr. (Surplus)/Deficit	(339,269.23)		
	(Surplus)/Deficit at September 30, 2018	(306,921.70)		

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	(44,600.00)		Area Rate Revenue
4206	Area Rate Resource	(800.00)		Area Rate Revenue
6399	Contract Services	3,647.38	Royal Environmental Inc.	Summer Rentals of washrooms
6399	Contract Services	805.00	Atlantic Wharf Builders	Installation of Ramp and Float
6607	Electricity	1,412.77	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
8001	Transfer Outside Agency	15,000.00	Prospect Road Community Centre	Operational Grant
8001	Transfer Outside Agency	8,050.00	Safety Minded ATV Association	Grant
8001	Transfer Outside Agency	5,178.45	Prospect Road Community Centre	2018 Grant
8001	Transfer Outside Agency	1,644.00	Village Green	Flag Pole
8001	Transfer Outside Agency	200.00	NS Mercury Basketball	Grant
8001	Transfer Outside Agency	200.00	Baseball Nova Scotia	Grant
8001	Transfer Outside Agency	200.00	Verge, Melissa	Grant Youth
8001	Transfer Outside Agency	200.00	Batchider, Pearce	Grant Youth
8001	Transfer Outside Agency	200.00	Batchider, Drew	Grant Youth
Balance of Activity to September 30, 2018		2,537.60		
9000	Prior Yr. (Surplus)/Deficit	(118,030.49)		
	(Surplus)/Deficit at September 30, 2018	(115,492.89)		

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	(17,500.00)		Area Rate Revenue
6204	Computer S/W & License	1,298.36	Westwood Hills Residents Association	Expense Reimbursement
6312	Refuse Collection	345.00	Westwood Hills Residents Association	Expense Reimbursement
6399	Contract Services	12,510.85	Westwood Hills Residents Association	Expense Reimbursement
6603	Grounds & Landscaping	2,944.00	Westwood Hills Residents Association	Expense Reimbursement
6905	Training & Education	167.49	Westwood Hills Residents Association	Expense Reimbursement
6911	Facilities Rental	1,330.50	Westwood Hills Residents Association	Expense Reimbursement
6928	Committee Expense	541.28	Westwood Hills Residents Association	Expense Reimbursement
6933	Community Events	1,698.80	Westwood Hills Residents Association	Expense Reimbursement
Balance of Activity to September 30, 2018		3,336.28		
9000	Prior Yr. (Surplus)/Deficit	(123,620.73)		
	(Surplus)/Deficit at September 30, 2018	(120,284.45)		

Musquodoboit Harbour

Provide funds for the community playgrounds and recreation projects

Cost Center: C160

Fiscal Year: 2018/19

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(5,100.00)		Area Rate Revenue
4206	Area Rate Resources	(300.00)		Area Rate Revenue
8001	Transf Outside Agency	7,000.00	Porter's Lake Baseball Association	Grant to Purchase Rec & Field Equipment
8001	Transf Outside Agency	25,000.00	Musquodoboit Harbour & Area Rate	Streetcape Beautification
8001	Transf Outside Agency	5,000.00	Eastern Shore Minor Hockey	Grant
8001	Transf Outside Agency	2,000.00	Musquodoboit Harbour & Area Rate	Waste Water Testing
Balance of Activity to September 30, 2018		33,600.00		
9000	Prior Yr. (Surplus)/Deficit	(39,337.17)		
	(Surplus)/Deficit at September 30, 2018	(5,737.17)		

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 September 30, 2018		-		
9000	Prior Yr. (Surplus)/Deficit	(393,932.38)		
	(Surplus)/Deficit at September 30, 2018	(393,932.38)		

Grand Lake / Oakfield Community Centre

Cost Center: C180

Fiscal Year: 2018/19

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(12,000.00)		Area Rate Revenue
4206	Area Rate Resource	(100.00)		Area Rate Revenue
6201	Telephone	114.33	Grand Lake Oakfield Community Center	Expense Reimbursement
6603	Grounds & Landscaping	6,106.93	Grand Lake Oakfield Community Center	Expense Reimbursement
6607	Electricity	72.04	Nova Scotia Power	Power Expense
6933	Community Events	323.76	Grand Lake Oakfield Community Center	Expense Reimbursement
8010	Other Interest	365.03	Halifax Regional Municipality	Loan Interest
8012	Principal on Debenture	2,433.50	Halifax Regional Municipality	Principal on Debenture
Balance of Activity to September 30, 2018		(2,684.41)		
9000	Prior Yr. (Surplus)/Deficit	(16,140.64)		
	(Surplus)/Deficit at September 30, 2018	<u>(18,825.05)</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	(9,200.00)		Area Rate Revenue
6906	Licenses & Agreement	31.15	Lefebvre, Renay	Registry of Joint Stock
6933	Community Events	6,779.01	Lefebvre, Renay	Expense Reimbursement
6933	Community Events	550.79	Douglas, Andrea	Expense Reimbursement
6933	Community Events	225.00	Skinner, Kelli	Expense Reimbursement
6933	Community Events	136.68	Gale, Carol	Expense Reimbursement
6933	Community Events	113.44	Woodburn, Bill	Expense Reimbursement
Balance of Activity to September 30, 2018		(1,363.93)		
9000	Prior Yr. (Surplus)/Deficit	(140,551.97)		
	(Surplus)/Deficit at September 30, 2018	<u>(141,915.90)</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	(8,200.00)		Area Rate Revenue
6603	Grounds & Landscaping	3,848.77	Silversides Residents Association	Expense Reimbursement
6906	Licenses & Agreement	31.15	Silversides Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	1,003.00	Silversides Residents Association	Expense Reimbursement
Balance of Activity to September 30, 2018		(3,317.08)		
9000	Prior Yr. (Surplus)/Deficit	(18,030.24)		
	(Surplus)/Deficit at September 30, 2018	<u>(21,347.32)</u>		

**Fox Hollow at St Margaret's Bay Village
Homeowners Association**

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

Cost Center: C198
Fiscal Year: 2018/19

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(3,100.00)		Area Rate Revenue
6603	Grounds & Landscaping	245.95	St. Marg/Fox Hollow Area Rate Association	Subdivision Beautification Landscaping
6906	Licenses & Agreement	31.15	St. Marg/Fox Hollow Area Rate Association	Expense Reimbursement
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 September 30, 2018		(1,958.61)		
9000	Prior Yr. (Surplus)/Deficit	(1,745.42)		
(Surplus)/Deficit at September 30, 2018		<u>(3,704.03)</u>		

**Lakeview, Windsor Junction, Fall River
Ratepayers Association**

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

Cost Center: C210
Fiscal Year: 2018/19

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(101,500.00)		Area Rate Revenue
4206	Area Rate Resource	(200.00)		Area Rate Revenue
6205	Printing & Reproduction	143.75	Dasc Industries	Booklets for AGM
6301	Professional Fees	1,437.50	Collins Barrow	Financial Statements March 31, 2018
6310	Outside Personnel	150,240.00	Windsor Junction Community Ctr	Payroll for Summer Programs
6310	Outside Personnel	16,000.00	Lakeview Homeowners Association	Payroll for Summer Programs
6607	Electricity	1,134.24	LWF Recreation Ctr	NS Power
6704	Equipment Rental	190.90	Lakeview Homeowners Association	Rental Canada Postal Box
6912	Advertising & Promotion	910.80	Advocate Media Inc.	Advertising
8001	Transfer Outside Agency	15,000.00	LWF Minor Baseball	Grant Replacement of lights Dan Franklin 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 Replacement Roof Repairs
8001	Transfer Outside Agency	7,000.00	Keloose Festival	Grant for Community Event
8001	Transfer Outside Agency	5,000.00	Friendly Group Seniors	Grant for Bus Trip
8003	Insurance Policy/Premium	750.00	Caldwell Roach	Insurance
Balance of Activity to September 30, 2018		131,107.19		
9000	Prior Yr. (Surplus)/Deficit	(108,015.16)		
(Surplus)/Deficit at September 30, 2018		<u>23,092.03</u>		

Attachment #7

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

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

**Decrease (Increase) In
Projected Reserve Balance**

Decrease property sale revenue:

Increased unbudgeted land sale for Industrial Land Sale, Burnside (\$3.1M)	
Increased unbudgeted land sales for Parkland (\$2.5M)	
Decrease 18/19 projected land sales (\$6.4M)	792,157

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, Fire Apparatus, St. Paul's Church, Smoking By-law, St. Andrews Community Centre, YMCA, National Disaster Mitigation	4,842,400
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Increase in budgeted interest (426,150)

Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs:

Decrease commitments for capital projects	(197,687)
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Other revenue includes items such as lease revenue, non development penalties, vehicle sales, gas tax funding and transfers from other reserves:

Decrease due to reduction of anticipated LED savings (\$300k) and BMO Contribution (\$75k) offset with increased projected revenue for vehicles sales (\$69k) and increased revenue from easements (\$183k)	124,309
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Total decrease (increase) in projected reserve balances 5,135,029

Halifax Regional Municipality
Reserve Report
As at September 30, 2018

Reserves	Opening Balance as of April 1, 2018	Transfers Into Reserve	Transfers Out of Reserve	Current Balance, September 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)	(37,664)	-	(4,126,948)	(33,043)	-	(4,159,991)	(4,155,000)	(4,991)
Q411 Police on the Job Injury Reserve	(2,101,740)	(31,938)	-	(2,133,678)	(29,642)	-	(2,163,320)	(2,160,700)	(2,620)
Q416 Operating Stabilization Reserve	(8,875,373)	(93,637)	129,200	(8,839,810)	(82,732)	129,200	(8,793,342)	(8,782,700)	(10,642)
Q421 General Contingency Reserve	(12,233,201)	(85,793)	604,084	(11,714,910)	(75,949)	4,285,469	(7,505,390)	(9,822,900)	2,317,510
							-		
TOTAL RISK RESERVES	(27,299,598)	(249,032)	733,284	(26,815,346)	(221,366)	4,414,669	(22,622,043)	(24,921,300)	2,299,257
OBLIGATION RESERVES:									
Q506 Landfill Closure and Post Closure Costs Reserve	(8,583,270)	(78,869)	38,460	(8,623,679)	(61,347)	1,649,080	(7,035,946)	(7,019,100)	(16,846)
Q511 Municipal Elections Reserves	(1,072,963)	(218,522)	-	(1,291,485)	(218,762)	15,000	(1,495,247)	(1,508,900)	13,653
Q521 Convention Centre Reserve	(7,633,063)	(2,051,846)	-	(9,684,909)	(2,022,293)	7,490,000	(4,217,202)	(4,176,000)	(41,202)
Q526 Capital Fund Reserve	(14,756,442)	(2,298,096)	550,666	(16,503,872)	(3,763,841)	14,415,618	(5,852,095)	(7,232,500)	1,380,405
Q531 Vehicle Fleet and Equipment Reserve	(2,375,317)	(190,463)	50,881	(2,514,899)	(144,354)	1,545,762	(1,113,491)	(1,375,300)	261,809
Q536 Central Library Recapitalization Reserve	(3,381,613)	(467,026)	-	(3,848,639)	(466,337)	-	(4,314,976)	(4,310,500)	(4,476)
Q541 Building Recapitalization and Replacement Reserve	(4,195,515)	(44,008)	237,299	(4,002,224)	(31,460)	374,710	(3,658,974)	(3,653,300)	(5,674)
Q546 Multi District Facilities Reserve	(7,251,596)	(357,763)	5,432,795	(2,176,564)	(639,758)	3,275,158	458,836	323,100	135,736
Q551 Transit Capital Reserve	(4,858,110)	(44,609)	36,309	(4,866,410)	(16,862)	4,737,334	(145,938)	(121,100)	(24,838)
Q556 Solid Waste Facilities Reserve	(14,723,638)	(1,103,574)	258,547	(15,568,665)	(235,935)	6,706,978	(9,097,622)	(9,048,900)	(48,722)
TOTAL OBLIGATION RESERVES	(68,831,527)	(6,854,776)	6,604,957	(69,081,346)	(7,600,949)	40,209,640	(36,472,655)	(38,122,500)	1,649,845
OPPORTUNITY RESERVES:									
Q606 Strategic Capital Reserve	(20,738,271)	(4,569,307)	7,757,325	(17,550,253)	(35,052,156)	32,651,111	(19,951,298)	(23,676,900)	3,725,602
Q611 Parkland Development Reserve	(3,805,293)	(590,303)	853,752	(3,541,844)	(2,764,795)	2,404,789	(3,901,850)	(1,336,200)	(2,565,650)
Q616 Business/Industrial Park Expansion Reserve	(33,571,058)	(4,947,058)	1,671,675	(36,846,441)	(2,689,067)	16,325,576	(23,209,932)	(23,018,100)	(191,832)
Q621 Community and Events Reserve	(4,824,928)	(1,230,846)	905,532	(5,150,242)	(518,978)	5,027,948	(641,272)	(615,900)	(25,372)
Q626 Gas Tax Reserve	(9,077,036)	(13,330,745)	9,077,035	(13,330,746)	(13,324,646)	25,668,865	(986,527)	(945,760)	(40,767)
Q631 Debt Principal and Interest Repayment Reserve	(31,397,639)	(7,709,398)	-	(39,107,037)	(7,420,102)	3,785,585	(42,741,554)	(43,025,500)	283,946
TOTAL OPPORTUNITY RESERVES	(103,414,225)	(32,377,657)	20,265,319	(115,526,563)	(61,769,744)	85,863,874	(91,432,433)	(92,618,360)	1,185,927
SUMMARY:									
Total Risk Reserves	(27,299,598)	(249,032)	733,284	(26,815,346)	(221,366)	4,414,669	(22,622,043)	(24,921,300)	2,299,257
Total Obligation Reserves	(68,831,527)	(6,854,776)	6,604,957	(69,081,346)	(7,600,949)	40,209,640	(36,472,655)	(38,122,500)	1,649,845
Total Opportunity Reserves	(103,414,225)	(32,377,657)	20,265,319	(115,526,563)	(61,769,744)	85,863,874	(91,432,433)	(92,618,360)	1,185,927
TOTAL RESERVES	(199,545,350)	(39,481,465)	27,603,560	(211,423,255)	(69,592,059)	130,488,183	(150,527,131)	(155,662,160)	5,135,029

Parkland Development Reserve, Q611
April 1, 2018 - September 30, 2018

Revenue

Permit and Subdivision Revenue by District:

01 Waverley - Fall River - Musquodoboit Valley	15,595	
02 Preston - Chezzetcook - Eastern Shore	88,070	
03 Dartmouth South - Eastern Passage	28,130	
04 Cole Harbour - Westphal	51,280	
05 Dartmouth Centre	12,460	
06 Harbourview - Burnside - Dartmouth East	121,285	
07 Halifax South Downtown	41,855	
08 Halifax Peninsula North	8,000	
09 Halifax West Armdale	65,308	
10 Halifax - Bedford Basin West	4,495	
11 Spryfield - Sambro Loop - Prospect Road	58,515	
12 Timberlea - Beechville - Clayton Park - Wedgewood	-	
13 Hammonds Plains - St. Margarets	22,880	
14 Middle/Upper Sackville - Beaver Bank - Lucasville	21,085	
15 Lower Sackville	3,750	
16 Bedford - Wentworth	4,575	547,283

Building permits		7,900
Proceeds from sale of assets		-
Interest on reserve balance		35,120
Total Revenue		590,303

Expenditures

Transfers to fund capital projects:

CP000017 Baker Drive Parkland Development	853,752	
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Total Expenditures		853,752
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Increase (decrease) in reserve balance		(263,449)
Balance in reserve at beginning of the period		3,805,293
Closing balance in reserve at end of the period		3,541,844

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	146,248	146,248
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Total outstanding commitments at the end of the period		2,404,789
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Balance in the reserve net of outstanding commitments		1,137,055
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Attachment #8

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

Capital Reserve Pool (CRESPOOL)

To: September 30, 2018

Date	Project	Name	Budget Year	Purpose	Transferred In	Transferred Out	Balance
April 1st, 2017	Crespool	Balance forward April 1, 2018					1,419,775
August 9, 2018	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 September 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: September 2018	<u>(1,633,769)</u>

Attachment #9

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

Cost Sharing Report

For Period April 1, 2018 - September 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.
Award - Unit Price Tender No. 18-206, Street Recapitalization - Chalamont Dr., Northwood Rd., Timberlane Terr.	4-Jul-18	CAO	HRWC	\$ 58,111	Budget increase to project CCR000009 - New Paving Streets HRM Owned - renewal of Chalamont Dr. and Northwood Rd. & Timberlane Terr.
Award - Request for Proposal No. P18-094, Tallahassee Community School Playground Development	10-Jul-18	Director	Province of Nova Scotia Recreation Facility Grant	\$ 20,000	Budget increase to project CP180001 - Park Recapitalization - funds will be used for Tallahassee Community School Playground replacement/enhancement.
			Halifax Regional Centre for Education	\$ 10,000	
HRWC Cost Sharing Agreement - Fees for Topographic Survey Services, Kearney Lake Road Wastewater Sewer Upgrades, Pavement and Resurfacing	17-Jul-18	CAO	HRWC	\$ 9,851	Budget increase to project CR000009 - Street Recapitalization - to cover costs for topographic survey associated with this project, staffing costs and overhead.
Award - Request for Proposal No. P18-037, Kinsmen Park Playground Replacement	17-Jul-18	CAO	Province of Nova Scotia Recreation Facility Grant	\$ 67,000	Budget increase to project CP180001 - Park Recapitalization - funds will be used for replacement/enhancement to Kinsmen Park Playground in Sackville.

Project Number and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Award - Unit Price Tender No. 18-239, Street Recapitalization and Watermain Renewal - Woodcrest Ave., Frances Cr., Ursula Cr.	23-Jul-18	CAO	HRWC	\$ 344,960	Budget increase to project CR000009 - Street Recapitalization & Watermain Renewal - renewal of Woodcrest Ave., Frances Cr. & Ursula Cr.
Award - Request for Proposal No. P18-076, Catherine Furness Park Improvements	25-Jul-18	Director	Province of Nova Scotia Recreation Facility Grant	\$ 20,000	Budget increase to project CP180001 - Park Recapitalization - funds will be used for Catherine Furness Park improvements.
Award - Unit Price Tender No. 18-229, Street Recapitalization & Watermain Renewal - Sumac Ln., Laurel Ln., Laurentide Dr., Cedarbrae Ln.	26-Jul-18	CAO	HRWC	\$ 419,038	Budget increase to project CR000009 - Street Recapitalization & Watermain Renewal - renewal of Sumac Ln., Laurel Ln., Laurentide Dr. & Cedarbrae Ln.
Award - Unit Price Tender No. 18-208, Street Recapitalization - Windgate Dr. & Charleswood Dr.	10-Aug-18	CAO	HRWC	\$ 23,221	Budget increase to project CR000009 - Street Recapitalization - includes full depth asphalt removal, milling existing asphalt, paving of the street including installation of new concrete curb and gutter on both sides of Charleswood Dr., gravel shoulder on Windgate Dr. and all reinstatement of any damage to driveways and utilities.
Award - Unit Price Tender No. 18-213, Pavement Renewal White Birch Drive - West Region	10-Aug-18	CAO	HRWC	\$ 78,931	Budget increase to project CR000009 - Pavement Renewal - renewal of White Birch Drive, West Region.
Complete Streets Detail - Gottingen Transit Priority Corridor	14-Aug-18	Council	Nova Scotia Department of Energy	\$ 100,000	Nova Scotia Department of Energy confirmed this project as a recipient of \$100,000 in funding to support pedestrian realm improvements in association with the transit priority corridor.
Award - Unit Price Tender No. 18-211, Street Recapitalization - Cockburn Dr., Cockburn Cr., Mayfair Ave. & Steeves Cr.	15-Aug-18	CAO	HRWC	\$ 149,334	Budget increase to project CR000009 - Street Recapitalization - includes full depth asphalt removal, paving including replacement of existing asphalt curb with new curb and gutter. Work also includes replacement of selected catchbasins and some sewer pipe repair as identified by HRWC.
Award - Tender No. 18-254, Pavement Resurfacing and Sidewalk Renewal - Kearney Lake Road and Dunbrack Street, West Region	20-Aug-18	CAO	NSTIR	\$ 164,005	Budget increase to project CR000009 - Street Recapitalization - funds will be used for pavement resurfacing on Kearney Lake Road between the Highway 102 access ramps that is within the Province's right of way.
Award - Unit Price Tender No. 18-265, Street Recapitalization - Clarence Street	30-Aug-18	CAO	HRWC	\$ 18,582	Budget increase to project CR000009 - Street Recapitalization - HRWC work includes cross culvert on Clarence Street.
Award - Request for Quotation No. 18-347, Birches Park Gazebo	30-Aug-18	Director	Province of Nova Scotia Recreation Facility Grant	\$ 15,000	Budget increase to project CP180001 - Park Recapitalization - funds will be used towards the Birches Park Gazebo.
Award - Tender 18-092, North Preston Basketball Facility	4-Sep-18	CAO	Province of Nova Scotia Recreation Facility Grant	\$ 100,000	Budget increase to project CP180003 - Sports Fields/Courts - funds will be used towards a new high-end outdoor basketball facility at the North Preston Community Centre. The new court will replace the existing court which is at the end of its service life.
Award - 18-255 Doyle Street - Street Reconstruction and Storm Sewer	4-Sep-18	CAO	HRWC	\$ 250,000	Budget increase to project CR000009 - Street Recapitalization - funds will be used for the street reconstruction and storm sewer upgrades of Doyle Street from Hammonds Plains Road to Landsburg Road.
Award - Unit Price Tender No. 18-250, Street Recapitalization, Sidewalk Renewal & Active Transportation - Vernon St., Linden St., Garden St., Cherry St.	13-Sep-18	CAO	HRWC	\$ 305,783	Budget increase to project CR000009 - Street Recapitalization - renewal of Vernon St., Linden St. and Garden St.
Award - Unit Price Tender No. 18-268, Street Recapitalization - Elmridge Dr., Stayner Dr. - Proposed Pavement Renewal	13-Sep-18	CAO	HRWC	\$ 12,050	Budget increase to project CR000009 - Street Recapitalization - funds will be used for pavement and storm sewer renewal.
Award - Unit Price Tender No. 18-236, Street Recapitalization - Coburg Rd., Spring Garden Rd.	14-Sep-18	CAO	HRWC	\$ 266,293	Budget increase to project CR000009 - Street Recapitalization - funds will be used for removal and replacement of asphalt, sidewalk and curb replacement and spot repair to Coburg Rd. Spring Garden Rd. includes mill and overlay with spot repairs to sidewalk and curb.
				\$ 226,010	

Project Number and Name	Date	Approved by	Cost Sharing Partner	Amount	Explanation
Award - Unit Price Tender No. 18-243, Street Recapitalization, Watermain Renewal, Sewer Repairs - Coronation Ave.	14-Sep-18	CAO	HRWC	\$ 770,857	Budget increase to project CR000009 - Street Recapitalization, Watermain Renewal, Sewer Repairs - renewal of Coronation Ave. between Gesner St. and Hillcrest St.
Approval to increase capital project due to cost sharing funds received regarding Africville Interpretive Framework Project	18-Sep-18	Director	Nova Scotia Department of Municipal Affairs	\$ 25,000	Budget increase to project CD99003, Cultural Spaces - funds will be used for a marker to Africville as part of the interpretative framework.
Award - RFP 18-344, Bedford Highway Functional Plan	26-Sep-18	CAO	The Federation of Canadian Municipalities	\$ 125,000	Funds will be put towards the cost of the Bedford Highway Functional Plan.
			Nova Scotia Department of Energy's Connect2 Program	\$ 46,628	
CR180001 Budget Increase - Contribution from Trans Canada Trails for Bissett Lake Greenway - Phase 3	30-Sep-18	Director	Trans Canada Trails	\$ 20,000	Budget increase to project CR180001 - Active Transportation - Strategic Projects - funds will be used for any unforeseen incidentals for Phase 3 of the Bisset Lake Trail.
			Total	\$ 6,770,619	

Attachment #10

Aged Accounts Receivable as at September 30, 2018

**Aged Accounts Receivable
September 30, 2018**

Property Taxes & Capital Charges

	Total	0 - 1 Yrs	1 - 2 Yrs	2 - 3 Yrs	3 - 4 Yrs	4 + Yrs	Interest	Adj's/Overs
Commercial Property Taxes	\$ 113,166,922	\$ 111,893,923	\$ 993,738	\$ 154,499	\$ 48,888	\$ 5,716	\$ 367,019	\$ (296,861)
Residential Property Taxes	\$ 198,296,151	\$ 191,574,091	\$ 3,401,880	\$ 1,028,513	\$ 420,059	\$ 1,281,168	\$ 1,712,119	\$ (1,121,679)
Residential/Commercial Mix Property Taxes	\$ 16,922,465	\$ 16,064,988	\$ 369,697	\$ 132,678	\$ 75,883	\$ 86,222	\$ 239,366	\$ (46,369)
Resource Property Taxes	\$ 1,591,924	\$ 1,009,268	\$ 85,608	\$ 40,837	\$ 24,587	\$ 253,566	\$ 199,968	\$ (21,910)
Total Property Taxes	\$ 329,977,462	\$ 320,542,270	\$ 4,850,923	\$ 1,356,527	\$ 569,417	\$ 1,626,672	\$ 2,518,472	\$ (1,486,819)
Total Local Improvement Charges	\$ 7,305,894	\$ 6,528,510	\$ 165,449	\$ 95,620	\$ 52,357	\$ 190,212	\$ 273,763	\$ (17)
Total Taxes & Capital Charges	\$ 337,283,356	\$ 327,070,780	\$ 5,016,372	\$ 1,452,147	\$ 621,774	\$ 1,816,884	\$ 2,792,235	\$ (1,486,836)
Payments-in-Lieu of Taxes (PILT)	\$ 29,110,201	\$ 20,261,481	\$ 1,006,424	\$ 1,038,685	\$ 417,298	\$ 6,388,776	\$ 27	\$ (2,490)
Total Property Taxes & PILTS	\$ 366,393,557	\$ 347,332,261	\$ 6,022,796	\$ 2,490,832	\$ 1,039,072	\$ 8,205,660	\$ 2,792,262	\$ (1,489,326)

General Revenue (Non-Lienable)

	Total	0-30 Days	31-60 Days	61-90 Days	91- 120 Days	120 + Days	Interest	Adj's/Overs
Miscellaneous Billings & Recoveries	\$ 3,749,675	\$ 6,074,180	\$ 13,923	\$ 40,210	\$ 3,864	\$ 264,277	\$ 21,868	\$ (2,668,646)
Rents	\$ 119,373	\$ 112,658	\$ 510	\$ 54	\$ -	\$ 7,887	\$ 635	\$ (2,371)
Agencies, Boards & Commissions (ABC'S)	\$ 9,185,375	\$ 1,663,059	\$ 164,375	\$ 145,618	\$ 218,851	\$ 7,082,226	\$ 4	\$ (88,759)
Total	\$ 13,054,423	\$ 7,849,897	\$ 178,808	\$ 185,882	\$ 222,715	\$ 7,354,389	\$ 22,507	\$ (2,759,775)

Total Aged Accounts Receivable, September 30, 2018

\$ 379,447,980

Attachment #11

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

HRM Appeals Summary Fiscal 2017-18
September 30, 2018

	Residential	Apartments	Commercial	Totals
Total Taxable Value Under Appeal	\$ 895,271,700 17%	\$ 1,986,234,300 39%	\$ 2,276,506,900 44%	\$ 5,158,012,900 100%
Total # of Appeals				3,520
Total Taxable Value Completed	\$ 651,596,300 73%	\$ 1,618,271,900 81%	\$ 1,932,931,000 85%	\$ 4,202,799,200 81%
Total Taxable Value Outstanding	\$ 243,675,400 27%	\$ 367,962,400 19%	\$ 343,575,900 15%	\$ 955,213,700 19%
Net Value Amended	\$ (26,040,000)	\$ (44,352,500)	\$ (87,713,300)	\$ (158,105,800)
Appeal Loss Ratio	(4.00%)	(2.74%)	(4.54%)	(3.76%)
Tax Rate (per \$100)	\$ 0.6735	\$ 0.6735	\$ 2.9255	
Total Property Tax Revenue Loss due to Appeals	\$ (175,379)	\$ (298,714)	\$ (2,566,053)	\$ (3,040,146)
Budget for Appeal Losses	\$ (250,000)	\$ (365,000)	\$ (3,200,000)	\$ (3,815,000)
Variance: surplus (deficit)	\$ 74,621	\$ 66,286	\$ 633,947	\$ 774,854

Attachment #12

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

Unaudited Financial Statements of the

HALIFAX REGIONAL MUNICIPALITY
MISCELLANEOUS TRUST FUNDS

Period ended September 30, 2018

HALIFAX REGIONAL MUNICIPALITY

MISCELLANEOUS TRUST FUNDS Unaudited Statement of Financial Position

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

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Assets			
Cash	\$ 7,355,212	\$ 7,497,547	\$ 7,387,679
Accounts receivable (note 2)	-	60,428	15,371
Due from Halifax Regional Municipality	600	500	-
Investments (note 3)	6,410	6,410	6,410
	<u>\$ 7,362,222</u>	<u>\$ 7,564,885</u>	<u>\$ 7,409,460</u>
Liabilities and Funds Equity			
Accounts payable	600	500	-
Funds equity (schedule)	7,361,622	7,564,385	7,409,460
	<u>\$ 7,362,222</u>	<u>\$ 7,564,885</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 Sept. 30, 2018, with comparative figures for Sept. 30, 2017 and March 31, 2018

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Income			
Investment income	\$ 75,310	\$ 48,023	\$ 114,508
Capital contributions received during the period	4,828	10,583	16,451
Tax sales	129,615	482,515	785,669
	<u>209,753</u>	<u>541,121</u>	<u>916,628</u>
Expenditures			
Transfer to Halifax Regional Municipality	64,126	41,804	102,889
Net transactions with Trustors	193,465	104,340	573,687
	<u>257,591</u>	<u>146,144</u>	<u>676,576</u>
Excess of income over expenditures (expenditures over income)	(47,838)	394,977	240,052
Funds equity, beginning of the period	7,409,460	7,169,408	7,169,408
Funds equity, end of the period	<u>\$ 7,361,622</u>	<u>\$ 7,564,385</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 Sept. 30, 2018, with comparative figures for Sept. 30, 2017 and March 31, 2018

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Excess of income over expenditures (expenditures over income)	\$ (47,838) \$	394,977 \$	240,052
Decrease in accounts receivable	15,371	43,510	88,567
Increase in due from Halifax Regional Municipality	(600)	(500)	-
Increase in accounts payable	600	500	-
Increase (decrease) in cash	(32,467)	438,487	328,619
Cash, beginning of the period	7,387,679	7,059,060	7,059,060
Cash, end of the period	\$ 7,355,212 \$	7,497,547 \$	7,387,679

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 Sept. 30, 2018, with comparative figures for Sept. 30, 2017 and March 31, 2018

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Excess of income over expenditures (expenditures over income)	\$ (47,838)	\$ 394,977	\$ 240,052
Decrease in accounts receivable	15,371	43,510	88,567
Increase in due from Halifax Regional Municipality	(600)	(500)	-
Increase in accounts payable	600	500	-
Increase (decrease) in cash	(32,467)	438,487	328,619
Cash, beginning of the period	7,387,679	7,059,060	7,059,060
Cash, end of the period	\$ 7,355,212	\$ 7,497,547	\$ 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 Sept. 30, 2018, with comparative figures for Sept. 30, 2017 and March 31, 2018

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, NIL (Sept. 30, 2017 - \$60,428 and March 31, 2018 - \$15,371) was due from an entity controlled by the Halifax Regional Municipality. During the year, the entity made principal payments of \$15,371 (Sept. 30, 2017 - \$43,510 and March 31, 2018 - \$88,567) and interest payments of \$135 (Sept. 30, 2017 - \$3,008 and March 31, 2018 - \$4,469).

3. Investments:

	Sept. 30, 2018	Sept. 30, 2017	March 31, 2018
Shares, cost	\$ 6,410	\$ 6,410	\$ 6,410
	\$ 6,410	\$ 6,410	\$ 6,410
Shares, market values	\$ 429,569	\$ 380,742	\$ 392,394
	\$ 429,569	\$ 380,742	\$ 392,394

The market value shown for investments represents the estimated value of the shares as at Sept. 30, 2018. 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 Sept. 30, 2018, with comparative figures for Sept. 30, 2017 and March 31, 2018

	Balance March 31, 2018	Income	Transfer to Halifax Regional Municipality	Expenditures of Trustors	Capital Contributions	Balance Sept. 30, 2018	Balance Sept. 30, 2017
J.L. Dillman Park Maintenance	\$ 166,875	\$ 1,566	\$ -	\$ -	\$ -	\$ 168,441	\$ 165,077
Tax sales	2,985,115	156,065	(26,450)	(188,865)	-	2,925,865	2,701,722
J.D. Shatford Memorial	60,000	561	(561)	-	-	60,000	60,000
Sackville Landfill	850,863	7,846	(135)	(4,500)	-	854,074	937,351
Camphill Cemetery Trust	140,620	1,318	(1,318)	-	675	141,295	139,495
Camphill Cemetery Perpetual Care	566,179	5,294	(5,294)	-	-	566,179	566,179
Camphill Cemetery Fence	12,063	113	(113)	-	-	12,063	12,063
Fairview Cemetery Trust	2,363,288	29,680	(29,680)	-	3,653	2,366,941	2,358,835
Fairview Cemetery Maintenance	45,000	421	(421)	-	-	45,000	45,000
Titanic Trust	167,811	1,578	-	-	500	169,889	165,257
Commons Commutation	16,491	154	(154)	-	-	16,491	16,491
Harbour Championship	9,864	92	-	(100)	-	9,856	9,859
Other	25,291	237	-	-	-	25,528	25,020
	\$ 7,409,460	\$ 204,925	\$ (64,126)	\$ (193,465)	\$ 4,828	\$ 7,361,622	\$ 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	51,849,466	24,520,000	14,656,102	12,412,260	27,068,363	32,372,104	19,477,362
Business Tools	27,932,286	12,529,300	2,764,247	12,912,085	15,676,332	12,503,641	15,428,644
Community & Property Development	12,751,601	-	1,143,870	1,518	1,145,388	1,143,870	11,607,731
District Capital Funds	3,067,126	1,504,000	931,681	1,515,472	2,447,153	3,067,126	-
Equipment & Fleet	14,343,702	6,900,000	3,498,039	7,230,637	10,728,675	10,441,518	3,902,184
Halifax Transit	55,738,511	21,157,000	12,571,420	30,395,526	42,966,947	36,382,574	19,355,937
Industrial Parks	21,330,538	-	1,658,638	324,165	1,982,803	2,248,070	19,082,468
Parks & Playgrounds	20,596,140	10,208,500	5,013,066	7,133,623	12,146,689	10,608,472	9,987,668
Roads & Active Transportation	75,969,351	44,335,000	19,767,455	36,012,110	55,779,566	56,411,623	19,557,728
Solid Waste	9,488,827	4,750,000	322,476	321,309	643,785	2,505,399	6,983,428
Traffic Improvements	43,328,127	2,680,000	2,990,257	10,899,553	13,889,810	7,118,991	36,209,137
Grand Total	336,395,674	128,583,800	65,317,251	119,158,259	184,475,510	174,803,388	161,592,286

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
Discrete									
Buildings									
Bedford Community Centre	CBX01334	9,300,000	38,315	-	19,306	520	19,827	22,000	16,315
Bedford Outdoor Pool	CB000067	100,000	33,074	-	-	-	-	33,074	-
BMO Centre	CB000064	898,000	380,661	250,000	18,550	112,915	131,465	200,000	180,661
Captain William Spry Renovations	CB000023	145,000	87,594	-	5,542	80,790	86,332	6,000	81,594
Central Liby Replacemnt-Spring Garden Rd	CB000086	572,622	439,437	-	16,704	349,047	365,751	360,000	79,437
Chocolate Lake Community Centre	CB000072	220,000	71,910	-	70,133	-	70,133	70,133	1,777
Commons Pavillon & Pool	CB000074	70,000	13,568	-	-	-	-	-	13,568
Corporate Accommodations - Alderney	CB000046	920,000	266,019	-	-	820	820	-	266,019
Corporate Records Renovation	CB000025	600,000	168,229	-	13,380	1,526	14,907	15,000	153,229
Dartmouth Multi-Pad	CB180007	478,084	450,756	100,000	205,181	117,345	322,527	350,000	100,756
Dartmouth North Community Centre Upgrades	CB000075	1,599,750	646,630	600,000	69,860	80,800	150,660	80,800	565,830
East Preston Recreation Centre	CB000050	240,000	18,690	-	5,339	1,177	6,516	7,500	11,190
Emera Oval	CB180008	655,356	655,356	-	6,359	113,386	119,745	180,000	475,356
Eric Spicer	CB000069	1,700,000	158,186	-	118,902	5,703	124,605	158,186	-
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	41,917	6,051	47,968	150,000	1,443,897
Fire Station Functional Improvements	CB000088	250,000	250,000	250,000	-	-	-	30,000	220,000
Fire Station Replacements	CB000065	-	-	-	-	-	-	-	-
Halifax City Hall & Grand Parade Restoration	CB180003	1,373,447	1,373,447	200,000	313,091	99,049	412,139	750,000	623,447
Hubbards Recreation Centre	CB000043	75,000	31,724	-	-	-	-	-	31,724
Library Masterplan Implementation	CB000077	500,000	328,092	-	105,724	61,533	167,257	170,000	158,092
Mackintosh Depot Replacement	CB000089	750,000	750,000	750,000	-	696,580	696,580	600,000	150,000
Musquodoboit Recreation Facility	CB000058	1,080,000	29,062	-	24,552	3,149	27,701	28,000	1,062
Porter's Lake Community Centre	CBX01282	4,035,000	2,395	-	-	-	-	-	2,395
Power House Recapitalization	CB000032	1,365,000	544,738	250,000	398,593	137,344	535,937	544,738	-
Regional Park Washrooms	CB000010	1,669,999	120,000	-	15,194	50,884	66,078	100,000	20,000
Sackville Sports Stadium	CB000060	1,820,000	820,470	540,000	183,030	223,824	406,854	420,000	400,470
Scotiabank Centre	CB000028	11,485,000	3,498,933	2,850,000	1,039,005	1,523,967	2,562,972	3,348,000	150,933
Sheet Harbour Rec Centre	CB000080	100,000	100,000	100,000	36,872	4,097	40,969	45,000	55,000
Shubenacadie Canal Greenway Trail	CDG00493	3,044,700	232,880	-	17,594	165,814	183,409	232,880	-
Tallahassee Recreation Centre Upgrades	CB000068	310,000	26,525	-	9,160	-	9,160	12,000	14,525
Upper Hammonds Plains Community Centre	CB000071	165,000	36,500	-	-	36,213	36,213	36,500	-
Upper Sackville Recreation Centre Facility	CB000061	105,000	79,784	-	-	-	-	-	79,784
Leasehold Improvements 7071 Bayers Rd	CB180002	194,233	194,233	-	-	-	-	-	194,233
Business Tools									
Accident Reporting BI and RMV	CI000006	-	-	-	-	-	-	-	-
Contact Center Telephony Solution	CI990017	740,000	129,966	-	17,716	28,948	46,663	17,716	112,251
Coporate Vehicle Fuel Management	CI000018	-	-	-	-	-	-	-	-
Council Chambers Technology Upgrade	CI990019	690,000	676,938	-	1,601	638,515	640,116	676,938	-
Data Management and Process Review	CI990021	190,000	110,293	-	-	-	-	80,000	30,293
HRFE Dispatch Project	CI990027	960,000	340,101	-	58,229	-	58,229	280,000	60,101
HRFE Fire Data Management (FDM) Review & Enhancements	CI990028	790,000	623,448	150,000	-	9,925	9,925	225,530	397,918
HRP Records Management System Optimization	CI990023	855,000	671,782	200,000	18,246	-	18,246	295,000	376,782
LIDAR Data Acquisition	CI000020	2,400,000	2,256,429	-	663,575	1,555,835	2,219,409	1,345,871	910,558
Personnel Accountability Management Review	CI000012	100,000	50,874	-	-	27,466	27,466	10,000	40,874
Public WiFi	CI000021	945,000	521,889	-	-	-	-	-	521,889
Situational Awareness	CI990035	638,000	114,461	-	45,027	15,238	60,264	114,461	-

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
Source Management	CI000016	450,000	450,000	-	-	375,430	375,430	450,000	-
Web Transformation	CI000001	2,796,000	345,004	-	30,368	-	30,368	30,368	314,636
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	-	1,140,298	1,518	1,141,816	1,140,298	10,833,227
Halifax Transit									
Burnside Transit Centre Roof Repairs	CB000082	2,500,000	2,500,000	2,000,000	24,826	1,439,434	1,464,260	1,621,153	878,847
Bus Rapid Transit Study	CM000015	200,000	71,284	-	70,454	-	70,454	70,454	829
Commuter Rail	CM000018	725,000	725,000	500,000	156,429	52,143	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	-	4,282,836	509,662	4,792,498	4,792,499	81,248
Fuel Systems Upgrade	CM000020	165,000	165,000	-	91,224	16	91,240	165,000	-
Halifax Ferry Terminal	CB000039	1,330,000	724,264	100,000	112,754	352,984	465,738	724,264	-
Metro X Bus Replacement	CM020002	339,016	338,319	-	-	-	-	-	338,319
Mumford Terminal Replacement	CB000014	300,000	107,399	-	65,032	-	65,032	65,032	42,367
New/Expanded Transit Centre	CB000017	3,100,000	2,993,410	-	36,309	56,294	92,603	400,000	2,593,410
Ragged Lake Transit Centre Expansion	CB000125	2,000,000	2,000,000	2,000,000	20,672	195,505	216,177	300,000	1,700,000
Scotia Square Facility	CM000008	150,000	84,122	-	2,156	4,433	6,589	2,156	81,966
Sustainable Fuel Study	CM180001	200,000	200,000	200,000	-	200,000	200,000	200,000	-
Transit Facility Investment Strategy	CB000016	250,000	250,000	-	90,364	124,064	214,428	250,000	-
Transit Priority Measure Corridors Study	CM000014	250,000	140,639	-	24,302	114,324	138,626	114,324	26,315
Transit Terminal Upgrade & Expansion	CB180126	24,775	24,342	-	-	926	926	-	24,342
Woodside Ferry Terminal Recapitalization	CB000042	1,030,000	694,318	-	55,402	629,616	685,018	250,000	444,318
Wrights Cove Terminal	CR000007	282,485	179,472	-	14,006	135,088	149,094	179,472	-
Bus Stop Accessibility & Improvements	CM000012	713,139	264,051	235,000	75,390	45,231	120,621	264,051	-
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	-	35,568	309,617	345,185	500,000	8,872,840
Burnside Phase 1-2-3-4-5 Development	CQ300741	488,142	488,142	-	-	-	-	-	488,142
Ragged Lake Development	CQ000006	567,747	567,747	-	-	-	-	75,000	492,747
Washmill Underpass & Extension	CQ300748	16,938	16,938	-	2,500	-	2,500	2,500	14,438
Parks & Playgrounds									
Baker Drive Parkland Development	CP000017	1,000,000	1,000,000	-	853,752	146,247	999,999	1,000,000	-
Beazley Field	CP000018	508,754	309,293	-	3,759	245,336	249,095	300,000	9,293
Cole Harbour Turf	CP110002	4,200,000	475,317	-	155,043	21,787	176,830	160,000	315,317
Cornwallis Park Master Plan Implementation Phase 1	CP000011	1,105,000	495,872	-	258,985	87,762	346,747	400,000	95,872
Fort Needham Master Plan Implementation	CP000012	3,825,000	1,057,247	-	223,950	15,477	239,427	275,000	782,247
Halifax Common Upgrades	CP000013	1,915,290	947,181	-	185,490	94,060	279,550	250,000	697,181
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	65,000	38,613
Roads & Active Transportation									
Macdonald Bridge Bikeway Connection	CT000010	700,000	700,000	300,000	18,630	318,245	336,875	700,000	-
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	-	15,148	166,655	181,803	15,148	1,089,322
Solid Waste									
Composting Plant	CW000004	1,000,000	863,564	250,000	182,128	34,471	216,599	816,639	46,925
Leachate Forcemain	CW000013	300,000	300,000	300,000	-	-	-	-	300,000
Materials Recovery Facility Purchase	CW000012	1,200,000	1,200,000	1,200,000	-	-	-	1,200,000	-

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
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	-	12,730	624,975	637,705	150,000	527,376
Downtown Streetscapes - Spring Garden Road	CD000001	10,396,775	10,396,775	-	88,821	438,833	527,654	360,731	10,036,044
Herring Cove Road Widening	CTX01116	-	-	-	-	-	-	-	-
LED Streetlight Conversion	CT000005	55,093,343	5,900,025	-	207,394	5,513,767	5,721,161	250,000	5,650,025
MacLennan Drive	CTU01365	-	-	-	-	-	-	-	-
Margeson Drive	CTU01287	303,481	-	-	-	-	-	-	-
North Park Corridor Improvements	CT000001	12,256,263	434,294	-	264,468	148,885	413,353	264,468	169,826
Ross Road Re-alignment	CT000012	-	-	-	-	-	-	-	-
Shearwater Connector	CT000016	100,000	100,000	100,000	-	36,172	36,172	-	100,000
Grand Total		213,309,058	89,048,410	16,575,000	12,797,381	18,669,958	31,467,339	29,544,499	59,503,911

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	292,832	153,573	446,405	550,000	220,826
Alderney Gate Recapitalization Bundle	CBX01157	1,302,009	150,000	692,571	503,557	1,196,128	1,302,009	-
Consulting Buildings	CBX01268	247,181	100,000	59,501	125,507	185,008	190,000	57,181
Corporate Accommodations	CB000047	1,977,182	-	30,276	562,010	592,286	500,000	1,477,182
Energy Efficiency Projects	CBX01161	458,801	-	27,884	75,888	103,772	458,801	-
Environmental Remediation Building Demo.	CBX01162	1,540,456	250,000	197,278	153,640	350,918	1,200,000	340,456
Fire Station Land Acquisition	CB180006	947,628	-	105,780	1,611	107,392	147,000	800,628
General Building Recapitalization	CB000090	1,365,982	500,000	289,736	431,293	721,028	960,000	405,982
HRM Depot Upgrades (Bundle)	CB180004	125,000	125,000	26,015	20,408	46,423	50,000	75,000
	CBX01170	1,169,382	-	461,341	600,363	1,061,705	1,150,000	19,382
HRM Heritage Buildings Upgrades (Bundle)	CBX01168	10,449	-	10,449	-	10,449	10,449	-
Metropark Upgrades	CB000073	280,000	100,000	-	-	-	280,000	-
Multi District Facilities Upgrades	CB180001	2,695,724	1,980,000	1,113,620	570,665	1,684,284	2,000,000	695,724
Reg. Library-Facility Upgrades (Bundle)	CBX01165	1,207,118	1,200,000	136,771	227,857	364,628	500,000	707,118
Roof Recapitalization	CB180005	938,665	-	56,734	560,799	617,532	650,000	288,665
	CBX01272	-	-	-	-	-	-	-
Business Tools								
Application Recapitalization	CI000002	1,489,503	800,000	298,615	449,017	747,631	750,000	739,503
Business Intelligence (BI) Program	CI990001	538,705	-	50,964	9,152	60,116	150,000	388,705
Computer Aided Dispatch (CAD)	CI180002	34,254	-	-	-	-	-	34,254
ICT Business Tools	CI990004	1,074,631	240,000	75,807	466,840	542,646	876,393	198,238
ICT Infrastructure Recapitalization	CI000004	1,569,131	800,000	63,468	1,158,684	1,222,153	1,569,131	-
ICT Service Management	CI990002	226,436	125,000	3,639	-	3,639	3,639	222,797
SAP Optimization	CIN00200	566,632	250,000	13,766	69,454	83,220	83,220	483,412
Community & Property Development								
HRM Public Art Commissions	CDG01135	53,076	-	3,572	-	3,572	3,572	49,504
District Capital Funds								
District 1 Project Funds	CCV02101	55,025	-	18,916	35,025	53,942	55,025	-
	CCV02201	94,000	94,000	29,906	508	30,413	94,000	-
District 2 Project Funds	CCV02102	2,635	-	-	2,635	2,635	2,635	-
	CCV02202	94,000	94,000	74,835	18,565	93,400	94,000	-
District 3 Project Funds	CCV02103	28,234	-	-	28,233	28,233	28,234	-
	CCV02203	94,000	94,000	17,048	52,564	69,612	94,000	-
District 4 Project Funds	CCV02104	152,666	-	15,101	134,366	149,467	152,666	-
	CCV02204	94,000	94,000	38,960	454	39,414	94,000	-
District 5 Project Funds	CCV02105	38,301	-	-	38,301	38,301	38,301	-
	CCV02205	94,000	94,000	22,638	15,982	38,620	94,000	-
District 6 Project Funds	CCV02106	197,682	-	7,000	190,682	197,682	197,682	-
	CCV02206	94,000	94,000	24,006	1,900	25,906	94,000	-
District 7 Project Funds	CCV02107	129,999	-	-	129,999	129,999	129,999	-
	CCV02207	94,000	94,000	54,050	10,000	64,050	94,000	-
District 8 Project Funds	CCV02108	143,338	-	-	143,078	143,078	143,338	-
	CCV02208	94,000	94,000	60,406	720	61,126	94,000	-

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 9 Project Funds	CCV02109	104,807	-	8,000	91,807	99,807	104,807	-
	CCV02209	94,000	94,000	39,860	968	40,828	94,000	-
District 10 Project Funds	CCV02110	197,419	-	88,733	50,000	138,733	197,419	-
	CCV02210	94,000	94,000	22,764	2,800	25,564	94,000	-
District 11 Project Funds	CCV02111	120,537	-	1,387	119,150	120,537	120,537	-
	CCV02211	94,000	94,000	88,516	-	88,516	94,000	-
District 12 Project Funds	CCV02112	266,121	-	3,444	262,677	266,121	266,121	-
	CCV02212	94,000	94,000	45,322	-	45,322	94,000	-
District 13 Project Funds	CCV02113	5,385	-	-	5,385	5,385	5,385	-
	CCV02213	94,000	94,000	83,994	-	83,994	94,000	-
District 14 Project Funds	CCV02114	29,733	-	8,633	21,100	29,733	29,733	-
	CCV02214	94,000	94,000	65,342	100	65,442	94,000	-
District 15 Project Funds	CCV02115	4,526	-	-	4,526	4,526	4,526	-
	CCV02215	94,000	94,000	39,871	49,129	89,000	94,000	-
District 16 Project Funds	CCV02116	86,716	-	3,000	81,756	84,756	86,716	-
	CCV02216	94,000	94,000	69,949	23,061	93,010	94,000	-
Equipment & Fleet								
Fire Apparatus Fleet Expansion	CE010004	1,766,278	-	1,383,124	-	1,383,124	1,766,278	-
Fire Apparatus Replacement	CE180002	3,823,100	2,455,000	40,494	3,656,668	3,697,162	3,797,162	25,938
Fire Services Equipment Replacement	CE180004	1,324,407	1,250,000	695,269	153,385	848,654	900,000	424,407
Fire Services Rural Water Supply	CE010002	156,972	-	90,081	-	90,081	90,081	66,891
Fleet Expansion	CE020002	322,076	135,000	42,062	250,645	292,706	322,076	-
Fleet Vehicle Replacement	CE180001	3,373,653	1,300,000	842,169	2,222,626	3,064,794	2,078,856	1,294,797
Ice Resurfacers Replacement	CVU01207	256,330	125,000	106,514	-	106,514	106,514	149,816
Police Fleet	CE180003	2,444,918	1,000,000	25,266	737,266	762,532	794,652	1,650,266
Police Services Replacement Equipment	CE020001	573,550	460,000	75,341	210,048	285,389	283,502	290,048
Police Vehicle Equipment	CVK01207	302,418	175,000	197,718	-	197,718	302,397	21
Halifax Transit								
Access-A-Bus Expansion	CM180002	623,232	100,000	-	596,758	596,758	623,232	-
Access-A-Bus Replacement	CVD00430	253,246	-	-	198,919	198,919	198,919	54,327
Bus Maintenance Equipment Replacement	CM000005	911,047	625,000	231,202	231,203	462,405	231,203	679,844
Conventional Bus Expansion	CM180008	5,011,300	900,000	4,893,149	-	4,893,149	4,983,149	28,151
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	-	-	-	-	-	-	-
Ferry Term. Pontoon Protection (Bundle)	CBX01171	708,976	-	7,895	692,850	700,745	700,000	8,976
Midlife Bus Rebuild	CM180004	723,187	685,000	227,319	-	227,319	685,000	38,187
PTIF Bus Replacement	CM000016	521,943	-	-	-	-	-	521,943
Transit Priority Measures	CM000009	1,244,536	350,000	311,497	595,245	906,742	750,000	494,536
Transit Security	CM180006	3,401,565	-	19,372	3,072,817	3,092,190	3,173,852	227,713
Transit Strategy	CMU01095	262,201	250,000	-	69,532	69,532	-	262,201
Transit Support Vehicle Replacement	CV000004	129,024	90,000	30,789	93,201	123,991	123,991	5,033
Ferry Refit	CM180007	312,404	-	-	-	-	123,991	188,413
Industrial Parks								
Business Parks Sign Renewal & Maint.	CQ000009	27,017	-	-	837	837	-	27,017
Development Consulting	CQ000010	52,099	-	-	4,495	4,495	-	52,099

Capital Projection Detail
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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
Development Consulting	CQ300746	157,806	-	-	2,425	2,425	50,000	107,806
Industrial Land Acquisition	CQ000012	4,391,926	-	-	4,732	4,732	-	4,391,926
Lot Grading:Burnside & Bayers Lake	CQ200409	22,852	-	-	-	-	-	22,852
Lot Inventory Repurchase	CQ000011	5,989,541	-	1,620,570	-	1,620,570	1,620,570	4,368,971
Park Sign Renewal & Maintenance	CQ300745	109,948	-	-	246	246	-	109,948
Parks & Playgrounds								
Cemetery Upgrades	CP000020	50,000	50,000	6,418	9,627	16,044	16,044	33,956
Cultural Structures & Places	CD990003	529,299	250,000	82,531	68,090	150,621	250,000	279,299
Park Land Acquisition	CP180004	2,918,134	2,500,000	127,979	3,436	131,415	131,000	2,787,134
Point Pleasant Park Upgrades	CP000006	846,428	-	74,674	760,472	835,146	846,428	-
	CPU00930	-	-	-	-	-	-	-
Public Gardens Upgrades	CPX01193	1,099,566	600,000	304,719	237,786	542,505	550,000	549,566
Regional Water Access/Beach Upgrades	CP180002	1,129,663	500,000	58,526	1,021,401	1,079,927	300,000	829,663
Sport Fields/Courts-State of Good Repair	CP180003	4,140,849	2,850,000	672,829	2,216,556	2,889,385	1,800,000	2,340,849
Sports/Ball Fields/Courts-New	CP180005	581,086	223,500	61,746	296,713	358,459	380,000	201,086
Land Buy-back Spring Street	CP000015	-	-	-	-	-	-	-
Park Recapitalization	CP180001	4,626,782	3,185,000	1,655,644	1,907,279	3,562,923	3,600,000	1,026,782
Roads & Active Transportation								
Active Transportation Strategic Projects	CR180001	10,085,320	4,100,000	2,513,320	4,065,725	6,579,046	7,758,000	2,327,320
Bridge Repairs - Various Locations	CR180003	3,802,039	2,500,000	94,785	487,833	582,618	560,463	3,241,576
Municipal Ops-State of Good Repair	CR180005	4,221,541	4,000,000	1,868,283	1,229,295	3,097,579	4,000,000	221,541
New Paving of HRM Owned Streets	CR180006	1,406,995	650,000	121,995	712,580	834,575	1,406,995	-
New Paving Subdivision St. Outside Core	CR180007	490,000	490,000	-	-	-	354,000	136,000
	CR990001	820,000	-	374,971	-	374,971	374,971	445,029
Other Related Roadworks (D&C)	CR180004	4,286,165	2,250,000	881,869	1,469,465	2,351,333	3,412,175	873,990
Sidewalk Renewals	CR180002	4,668,286	2,750,000	496,388	2,063,702	2,560,091	2,143,414	2,524,872
Street Recapitalization	CR000009	44,230,472	27,295,000	13,236,281	25,492,375	38,728,656	35,532,394	8,698,078
Solid Waste								
Additional Green Carts For New Residents	CW000001	1,225,422	400,000	101,887	136,928	238,815	101,887	1,123,534
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	38,460	138,037	176,497	175,000	1,070,540
Land Acquisition Otter Lake	CWI00967	1,005,005	-	-	-	-	-	1,005,005
Materials Recovery Facility Repairs	CW000007	262,704	50,000	-	-	-	200,000	62,704
New Era Recapitalization	CW000009	587,155	350,000	-	11,873	11,873	11,873	575,282
Refuse Trailer Rural Depot	CW000003	279,437	-	-	-	-	-	279,437
Traffic Improvements								
Complete Streets	CT180008	772,807	-	49,097	549,374	598,472	238,965	533,842
Controller Cabinet/Replacement Program	CT180004	1,080,050	300,000	34,010	143,394	177,404	600,000	480,050
Destination Signage Program	CTR00904	283,990	-	-	-	-	100,000	183,990
Intersection Improvement Projects	CT180005	1,097,870	150,000	150,660	468,055	618,715	630,000	467,870
Opticom Signalization System	CEJ01220	134,395	80,000	50,881	1,564	52,445	52,000	82,395
Railway Crossing Improvements	CT000015	224,095	-	-	2,878	2,878	2,878	221,217
Road Corridor Land Acquisition	CT180006	100,000	100,000	-	-	-	-	100,000
	CTU00897	611,909	-	301,448	4,260	305,708	305,000	306,909

Capital Projection Detail
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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
Road Oversizing -Bedford South CCC	CTX01126	235,671	-	-	-	-	-	235,671
Road Oversizing Bedford West CCC	CTU01006	573,903	-	22,565	32,889	55,454	26,965	546,938
Street Lighting	CT180001	623,297	330,000	237,148	124,491	361,639	550,000	73,297
Traffic Signal Installation	CT180007	697,385	400,000	107,571	578,134	685,705	687,000	10,385
Traffic Signal Rehabilitation	CT180002	1,413,292	700,000	295,245	186,996	482,241	900,000	513,292
Traffic Signal Relamping Program	CT180003	1,247,075	520,000	531,326	-	531,326	1,200,000	47,075
Traffic Signals - Bedford West CCC	CTX01127	181,101	-	-	18,881	18,881	-	181,101
Transportation Demand Management Program	CTR00908	984	-	984	-	984	984	-
Grand Total		176,291,423	85,219,500	40,336,373	74,092,040	114,428,413	118,557,463	57,733,960

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	1,576,355	1,450,000	1,318,606	255,616	1,574,222	1,541,087	35,268
Dartmouth Sportsplex Revitalization	CB000006	28,224,748	12,176,400	6,975,000	6,810,975	3,825,073	10,636,048	12,176,400	-
Sambro/Harrietsfield Fire Station	CB000079	4,050,000	3,998,521	1,500,000	11,250	58,564	69,814	58,565	3,939,956
St. Andrews Community Ctr. Renovation	CB000011	10,900,000	5,522,702	2,800,000	255,489	340,398	595,887	600,000	4,922,702
Business Tools									
Corporate Scheduling	CI000015	4,190,000	1,600,130	795,000	32,471	381,946	414,417	730,000	870,130
CRM Software Replacement	CI990020	3,026,000	985,093	476,000	96,465	111,972	208,436	208,436	776,657
Enterprise Asset Management	CI180001	774,908	825,050	-	136,414	66,320	202,733	150,885	674,165
Enterprise Content Management Program	CI990018	2,150,000	650,000	500,000	-	156,429	156,429	361,200	288,800
HR Employee and Manager Self Service (ESS/MSS)	CI990032	670,000	591,300	-	1,149	-	1,149	591,300	-
Parking Technology	CI990031	4,978,000	1,979,854	1,560,000	251,544	2,960,284	3,211,828	268,000	1,711,854
Permitting , Licensing, and Compliance Replacement Solution	CI990013	7,530,500	3,781,341	2,618,300	185,849	3,125,277	3,311,126	1,282,226	2,499,115
Recreation Services Software	CI000005	4,745,000	2,948,604	1,950,000	708,349	991,531	1,699,880	1,513,328	1,435,276
Revenue Management Solution	CI990009	4,315,000	2,780,436	2,065,000	10,988	313,825	324,813	440,000	2,340,436
Halifax Transit									
Transit Technology Implementation	CM180005	22,869,562	15,098,222	4,100,000	1,728,041	11,783,022	13,511,063	5,980,000	9,118,222
Traffic Improvements									
Cogswell Interchange Redevelopment	CT000007	61,750,000	16,541,832	-	635,909	2,026,003	2,661,912	800,000	15,741,832
Grand Total		165,768,718	71,055,841	26,789,300	12,183,497	26,396,261	38,579,758	26,701,427	44,354,414