



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

**Item No. 12.2.1**  
**Audit & Finance Standing Committee**  
**February 20, 2019**

**TO:** Chair and Members of Audit & Finance Standing Committee

Original Signed

**SUBMITTED BY:**

\_\_\_\_\_  
Jane Fraser, Director, Finance, Asset Management & ICT/CFO

Original Signed

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Jacques Dubé, Chief Administrative Officer

**DATE:** February 8, 2019

**SUBJECT:** Third Quarter 2018/19 Financial Report

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**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 Third Quarter 2018/19 Financial Report to Regional Council for their information.

## **DISCUSSION**

### **OPERATING STATEMENT:**

At December 31, 2018, HRM had projected a General Rate surplus of \$15,228,000.

The business units have a projected surplus of \$3.7m combined with a projected surplus of \$11.5m 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, increased equipment costs 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 December 31, 2018 are included as Attachment #2.

### **Project Statement:**

The Project Statement as at December 31, 2018 is included as Attachment #3 to this report. The current gross budget for active projects is \$641.7m. The actual expenditures as at December 31, 2018 were \$358.7m and commitments were \$88.9m, resulting in total actuals and commitments of \$447.6m, leaving an available balance of \$194.1m.

### **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 \$43.0k of the \$69k budgeted has been spent.

### **Recreation Area Rate Accounts:**

The details of the Recreation Area Rate Accounts are in Attachment #6. These Accounts began the year with a surplus of \$1.8m. \$0.7m in area rate revenue has been earned and \$0.9m has been spent, leaving a surplus of \$1.6m.

### **Reserves Statement:**

The reserve balances at December 31, 2018 are \$216.5m. There are approximately \$129.8m of approved pending transfers out of reserves and pending revenue of \$23.4m resulting in projected available funds at March 31, 2019 of \$110.1m. This is a decrease of \$45.6m from the 2018/19 Reserve Budget. The net decrease can be attributed to the following significant decreases (increases) to the budgeted reserve balances:

Summary of Unbudgeted Reserve Transactions by Type  
 As at December 31, 2018

	Decrease (Increase) in Projected Reserve Balance
Decreased property sale revenue:	
Increased unbudgeted land sale for Industrial Land Sale, Burnside (\$2.0M)	
Decreased 18/19 projected land sales (\$38.0M) (Bloomfield, St Pats High, St. Pats Alexandra, Red Cross)	35,963,010
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, Hospice Society, The LINK and Senior Snow Removal Program.	5,628,400
Increase in budgeted interest	(883,800)
Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs:	
Increased to reflect commitment to fund the LED Project offset by decreased commitments for capital project.	8,279,675
Other revenue includes items such as lease revenue, non-development penalties, vehicle sales and gas tax funding:	
Increased due to projected revenue for vehicle insurance funds (\$99k), revenue from easements (\$183k), Nova Centre tax revenue (\$2.6m), increased marketing levy (\$318k), solid waste capital cost contributions (\$466k), RBC Centre naming rights (\$100k); offset by decreased revenue due to reduction of anticipated LED savings (\$300k), RBC Centre contributions (\$75k) and Weir field rental revenue (\$20k).	(3,390,561)
<b>Total decrease (increase) in projected reserve balances</b>	<b><u>45,596,724</u></b>

Further reserve details 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 December 31, 2018.

**Changes to Cost Sharing for Projects:**

For the nine-month period ended December 31, 2018, HRM received cost sharing for 40 projects totalling \$7.1m. Complete details of the amounts received and the associated projects are included in Attachment #9.

**Aged Accounts Receivable:**

The Aged Accounts Receivable schedule, included as Attachment #10, represents HRM's gross unconsolidated accounts receivable position which was \$47.6m as at December 31, 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 nine-month period ended December 31, 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 nine-month period ended December 31, 2018 actual expenditures in these projects were \$119.6m. Project Managers are projecting to spend \$165.0m 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 December 31, 2018.
3. Halifax Regional Municipality Project Statement as at December 31, 2018.
4. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2018.
5. Report of Expenditures in the Councillors' District Activity Funds to December 31, 2018.
6. Report of Changes in the Recreation Area Rate Accounts to December 31, 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 December 31, 2018.

9. Changes to Cost Sharing for Projects Approved by Council, Directors, DCAO or CAO to December 31, 2018.
10. Aged Accounts Receivable as at December 31, 2018.
11. Assessment Appeals Summary as at December 31, 2018.
12. Miscellaneous Trust Funds Unaudited Financial Statements for December 31, 2018.
13. Capital Projection Summary Projected to March 31, 2019.

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

Report Prepared by:       Louis de Montbrun, Manager – Financial Reporting, 902.476.0585  
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# **Attachment #1**

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

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2018**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<b>CAO</b> - The projected surplus is related to various non-compensation adjustments.	\$42,100
<b>Corporate and Customer Services</b> - The projected deficit relates to an increase in overtime to fill vacant positions (\$193.2k); higher than budgeted fuel rate (\$303k); an increase in fleet vehicle expenses due to increased hourly cost of outside servicing, increased parts and labour costs and replacement of tires on aging fire apparatus (\$873.9k); an increase in janitorial contract costs and additional services required at some locations (\$327.4k); increased plumbing and mechanical equipment costs due to pool repair and shutdown costs, out sourcing due to hiring delays and mechanical failures due to aging infrastructure (\$816.8k). This is partially offset by a decrease in compensation and benefits due to delays in filling positions and ongoing review of vacancy requirements within Municipal facilities (\$1.8m); decrease in heating and electricity costs due to savings from natural gas conversion, lighting retrofit and winterization of surplus properties (\$405.4k) and the net impact of miscellaneous adjustments (\$44.3k).	(\$264,600)
<b>Finance, Asset Management &amp; ICT</b> - The projected surplus relates to compensation and benefits primarily due to attrition and turnover (\$1.6m); surplus in information technology due to multiple projects not coming online this fiscal year as planned (\$870k) and lower than expected software and licensing costs (\$320k); increase in corporate real estate primarily due to increased revenue for land leases and a net surplus primarily due to leased accommodations (\$172.7k); and the net impact of other non-compensation adjustments (\$63.5k). This is partially offset by reduced false alarm revenue due to a decrease in calls (\$155k); increased costs for various consulting initiatives in accounting and fiscal policy (\$70.9k); and increased administrative costs primarily related to membership fees (\$36k) .	\$2,764,300
<b>Fire &amp; Emergency</b> - The nil effect of projection primarily relates to savings in the Operations Division from reduced rate of compensation for new fire fighters and reduction in On the Job Injury premiums (\$1.4m); decrease in overtime costs due to an effective attendance support process and better alignment of training to limit overtime (\$2.5m); savings in Operations Support Division due to delays in filling positions (\$524.8k). This is partially offset by an increase in overtime due to testing of hoses, ladders and equipment and fittings for career and volunteer recruits (\$91.1k); costs incurred to second operations personnel to conduct recruit training (\$250.7k); a decrease in revenue primarily due to reduced reimbursement from the Province as a result of fewer wildfires and recoveries for on the job injury lower than expected (\$181.1k); increase in clothing/uniform and funding for personal protective equipment requirements for career and volunteer firefighters (\$1.4m); unbudgeted costs for 40 Mobile Data Terminals and increase in repair costs of existing equipment (\$564.7k); an increase in building costs due to repairs required at fire stations and increase in funding for the reconfiguration of Emergency Management Office space (\$303.2k); increase in equipment purchase due to extreme conditions, wear and tear (\$1.1m); increase in training materials/courses (\$93.6k); books/periodicals (\$221k); public education (\$55.4k); unbudgeted facility fees for lease of space at Meagher's Grant fire station (\$17.4k) and new facilities at Station 50 for Halifax Amateur Radio Club (\$42.2k); and the net impact of miscellaneous adjustments (\$28.8k).	\$0
<b>Halifax Regional Police</b> - The projected surplus primarily relates to an increase in recoveries from officer secondments (\$188k), provincial 911 call handling cost recovery (\$112.8k), extra duty assignments (\$50k) and criminal record checks (\$15k); 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); less joint investigative policing costs (\$247k); expected net savings from Cadet class program for 18/19 (\$63.7k); and decrease in compensation and benefits due to delays in filling vacant positions and unpaid leaves (\$902.8k). This is partially offset by an increase in operational shared resources overtime requirements (\$433.4k), an increase in overtime requirements as a result of Integrated Emergency Services vacancies (\$283k) and an increase in court time (\$15k); an increase in leased facility related costs as a result of the recent relocation of the Criminal Investigation Division (\$125k); unforeseen legal fees (\$105k); an increase in uniform and patrol equipment costs related to hiring of new officers and contractual increases with suppliers (\$66k); recruitment costs for new Chief of Police and Chief Information Security Officer (\$50k); increased advertising and promotional costs of several campaigns (\$45k); and other miscellaneous non-compensation related deficits (\$24.8k).	\$432,100

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2018**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<p><b>Halifax Transit</b> - The surplus is due to a decrease in compensation and benefits related to an over-accrual in prior years and budgeted compensation costs pertaining to raises, contractual agreements and step increases, recruitment challenges, training limitations restricting the number of operators attending training sessions, turnover and delays in filling other positions (\$5.9m); a decrease in software costs due to delayed start for new technology programs (\$175k), fewer advertising and promotional costs than expected (\$100k) and the net impact of miscellaneous adjustments (\$17.5k). This is offset by an increase in overtime to cover vacant positions (\$1.5m); a decrease in revenue due to shortfall in area rate revenue due to appeals (\$151.1k); lower than estimated fare revenue (\$250.4k); an increase in diesel fuel rate (\$2.5m); an increase in janitorial contract costs (\$135.4k); anticipated snow removal costs higher than budget (\$143k); an increase in vehicle expense costs primarily due to additional replacement tires required for the winter season and higher than estimated tire damage costs (\$220k) and a projected carry forward to 2019/20 (\$700k) .</p>	\$592,600
<p><b>Human Resources/Office of Diversity &amp; Inclusion</b> - The projected surplus is due to unbudgeted funding from the Federal and Provincial Governments, Nova Scotia Power and Halifax Partnership for the Local Immigration Project (\$78.6k) and compensation and benefits being lower due to delays in filling vacant positions (\$118.9k). This is partially offset by unbudgeted costs for Leadership Team Service Integration and 360 Assessment projects (\$16.8k) and the net impact of other non-compensation adjustments (\$64.5k).</p>	\$116,200
<p><b>Legal, Municipal Clerk &amp; External Affairs</b> - The projected surplus relates to the recoveries from the Province due to staff secondment (\$73.1k); unbudgeted court awarded costs (\$17.3k); license fee charged to HRWC (\$7k); grants for Young Canada Works (\$15k); tax sales and other miscellaneous revenue (\$27.4k); surplus in external services due to lower litigation and prosecution costs than anticipated (\$27.1k); surplus due to payment and projected billings for legal services work on litigation case file from insurance (\$117k); surplus in other goods and services due to lower costs than anticipated (\$9k) and various non-compensation adjustments (\$6.5k). 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 (\$83.5k).</p>	\$215,900
<p><b>Library</b> - The library is projecting a break-even position. The projected savings is primarily related to compensation and benefits due to vacancies, and the delay in filling positions (\$385.4k); savings in equipment and communications due to adjustment in spending in order to offset overages in other areas such as building costs (\$103.5k). This savings is completely offset by increased costs in external services due to software renewals, increase in information technology contracts and significant increase in Employee Assistance Program usage costs (\$105.7k); increase in building maintenance costs and required repairs for Keshen Goodman, Halifax North and Woodlawn Libraries (\$189.3k) and training and education costs higher than anticipated (\$50k); and the net impact of miscellaneous non-compensation adjustments (\$143.9k).</p>	\$0
<p><b>Office of the Auditor General</b> - The projected surplus is primarily due to savings in compensation and benefits due to miscellaneous benefit adjustments (\$7.5k) and the net impact of non-compensation adjustments (\$4.8k).</p>	\$12,300
<p><b>Outside Police Services (RCMP)</b> - 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.</p>	(\$164,500)
<p><b>Parks &amp; Recreation</b> - The projected deficit is primarily due to revenue shortfall in the RBC (\$397.6k) and BMO (\$96.5k) Centres; unbudgeted expenses for the North American Indigenous Games (\$98.6k); compensation and benefits resulting from not meeting vacancy management budget (\$98.7k); decline in sponsorship revenue in Culture and Events (\$305k); reduction in revenue as a result of the pool closure in Sackville Sports Stadium due to renovations and building maintenance (\$171.2k); and deficit in Colby Outdoor Pool as responsibility transferred to HRM after the approval of 18/19 budget (\$26.8k). This deficit is partially offset by an increase in revenue at Lebrun Centre due to increased ice rental contracts (\$197.3k); surplus in revenue at Lakeside, St. Andrew's, Chocolate Lake and Citadel Centres (\$121.8k); savings in utilities from the delay of Don Bayer project to 19/20; increase in recovery from Halifax Regional Centre for Education for grass cutting (\$68.9k); reduction in requirement for extra duty police costs at special events (\$167.4k); and net impact of miscellaneous non-compensation adjustments (\$250k).</p>	(\$389,000)



**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2018**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<p><b>Planning and Development</b> - The projected deficit primarily relates to unrealized subdivision, planning applications and miscellaneous revenue due to the delay of the fee rationalization project. This project is now in progress and the consultant is to provide an interim report by end of Feb. 2019 (\$375.1k); lower fines fee revenue due to longer than anticipated recruitment for compliance officer positions and less parking violations than anticipated (\$1.3m); and marriage license revenue moved to the Province of Nova Scotia (\$38k). These are partially offset by a projected surplus in animal license revenue due to higher than anticipated participation in the lifetime option plan (\$100k); an increase in summary offence ticket revenue is higher than anticipated (\$100k); an increase in building permit activity based on the average of the past three years (\$369.4k); savings in compensation and benefits due to attrition and turnover, delays in filling positions and savings in NSUPE benefits costs (\$160.7k); unbudgeted funding from reserve for Regional Household Study (\$156.5k); unbudgeted cost sharing for Integrated Mobility Plan studies (\$215k); unbudgeted funding from the Federal Government for seconded position and union recoveries (\$108k); surplus in research data acquisition due to the project delayed until 19/20 (\$60k); and the net impact of various non-compensation adjustments identified in order to offset the projected deficit (\$170.8k).</p>	(\$262,700)
<p><b>Transportation and Public Works</b> - The projected surplus is primarily related to a higher than estimated diversion credit from DivertNS (\$200k); an increase in revenues primarily from the sale of recyclables and materials (\$329k); miscellaneous revenues primarily from developers for street light fees, inspections of Halifax Water infrastructure and union recoveries for employee staff time (\$113k); a reduction in tonnage at the Otter Lake facility (\$200k); reduced spending in road operations to cover other operating pressures and deficits (\$300k); reduced administration costs due to consulting for various projects being lower than anticipated and less than expected training, conferences and related out of town travel (\$204k); decrease in snow equipment retainers (\$95k); a decrease in compensation and benefits due to attrition and turnover (\$99.5k); line painting costs lower than anticipated (\$85k); a reduced contribution to reserves due to the reduction in street lighting maintenance savings (\$300k); and the net impact of various non-compensation adjustments (\$86.7k). This is partially offset by a deficit related to snow and ice as the budget for salt de-icing is not adequate to cover an average winter (\$490k); streetlighting maintenance due to ornamental lighting, underground wiring and LED node repairs was not included in the budget (\$300k); decision to install side guards on solid waste collection fleet (\$250k); unbudgeted costs for the installation of smoking stations, receptacles and signage (\$200k); and additional funding for the YMCA Senior Snow Removal Program as approved by Council (\$200k).</p>	\$572,200
<b>TOTAL BUSINESS UNIT PROJECTED SURPLUS/(DEFICIT)</b>	<b>\$3,666,900</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2018**

<b>FISCAL SERVICES VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<b>Deed Transfer Tax</b> - Increase in deed transfer taxes due to an unanticipated high value commercial transaction and increased activity in the real estate market.	\$10,900,000
<b>Grants &amp; Tax Concession</b> - Projected surplus due to fewer applications received than was budgeted for tax relief for low income and non-profit organizations.	\$568,500
<b>Grants in Lieu</b> - Projected deficit due to miscellaneous Federal grants in lieu adjustments.	(\$408,200)
<b>Halifax Convention Centre</b> - Change results from increased transfers to the Halifax Convention Centre Reserve resulting from increased property taxes billed to the Nova Centre. This is partially offset in Property Tax, Tax Agreements and Halifax Water Dividend section below.	(\$2,566,300)
<b>Investment, Interest, Parking Meters and Misc. Revenue</b> - 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 (\$2m); partially offset by bank charges being redirected from Tax Supported Debt (\$545k), and net miscellaneous adjustments (\$100k).	\$1,756,300
<b>Other Fiscal Services</b> - Projected deficit primarily for the Dartmouth Sportsplex (\$1.6m) and Scotiabank Centre (\$700k) due to their projected deficits for the year, and other miscellaneous net costs (\$210.4k); partially offset by an additional amount budgeted for RCMP that is not required (\$614.5k), prior year accruals for compensation contracts not required (\$401k) and other contingencies not required (\$1.2m).	(\$294,900)
<b>Property Tax, Tax Agreements and Halifax Water Dividend</b> - Projected surplus in revenue is primarily due to an increase in property taxes billed for the Nova Centre.	\$1,944,200
<b>Tax Supported Debt</b> - Projected surplus is due to bank charges being redirected to 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
<b>Valuation Allowance</b> - Increase in valuation allowance primarily related to the estimated writeoff of receivables for the St. Margaret's Centre and the Dartmouth Sportsplex.	(\$1,170,000)
<b>Miscellaneous Adjustments</b> - Projected surplus is due to an increase in Metro Park revenues due to construction in the downtown core (\$235k) and other various miscellaneous adjustments (\$112.2k).	\$347,200
<b>TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)</b>	<b>\$11,561,100</b>
<b>TOTAL HALIFAX REGIONAL MUNICIPALITY PROJECTED SURPLUS/(DEFICIT)</b>	<b>\$15,228,000</b>

Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 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	4,408,600	42,100	3,309,735	75.1%	1,098,865	3,346,654
Corporate & Customer Services	40,154,100	40,418,726	(264,626)	27,825,182	68.8%	12,593,544	26,850,088
Finance, Asset Management & ICT	39,521,200	36,756,925	2,764,275	26,176,580	71.2%	10,580,345	24,090,784
Fire & Emergency	71,702,500	71,702,500	-	50,590,142	70.6%	21,112,358	46,280,619
Fiscal	(436,031,900)	(447,593,000)	11,561,100	(333,785,057)	74.6%	(113,807,943)	(306,884,840)
Halifax Regional Police	85,987,800	85,555,700	432,100	63,880,639	74.7%	21,675,061	56,037,942
Halifax Transit	-	(592,550)	592,550	-	0.0%	(592,550)	(0)
Human Resources / Diversity & Inclusion	6,828,400	6,712,215	116,185	4,906,447	73.1%	1,805,768	4,646,793
Legal, Municipal Clerk & External Affairs	9,423,300	9,207,400	215,900	6,637,137	72.1%	2,570,263	6,632,097
Library	20,929,600	20,929,600	-	15,208,034	72.7%	5,721,566	14,981,013
Office of the Auditor General	1,019,600	1,007,300	12,300	738,921	73.4%	268,379	642,368
Outside Police BU (RCMP)	26,204,600	26,369,100	(164,500)	19,608,054	74.4%	6,761,046	19,484,700
Parks & Recreation	28,321,600	28,710,581	(388,981)	23,143,370	80.6%	5,567,211	21,725,350
Planning & Development	8,102,500	8,365,162	(262,662)	4,589,561	54.9%	3,775,601	3,816,793
Transportation & Public Works	93,386,000	92,813,800	572,200	62,343,088	67.2%	30,470,712	59,970,484
<b>Total</b>	<b>-</b>	<b>(15,227,941)</b>	<b>15,227,941</b>	<b>(24,828,167)</b>		<b>9,600,226</b>	<b>(18,379,155)</b>

Halifax Regional Municipality  
 Operating Results - Expenses  
 For the Period from April 1, 2018 to December 31, 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	5,176,400	(487,200)	4,052,930	78.3%	1,123,470	3,381,118
Corporate & Customer Services	41,133,700	41,494,751	(361,051)	28,630,313	69.0%	12,864,438	27,671,791
Finance, Asset Management & ICT	44,688,700	41,874,612	2,814,088	29,962,469	71.6%	11,912,144	27,865,163
Fire & Emergency	71,955,200	71,769,800	185,400	50,650,306	70.6%	21,119,494	46,672,796
Halifax Regional Police	95,579,500	96,186,000	(606,500)	71,595,430	74.4%	24,590,570	63,404,376
Halifax Transit	115,612,600	114,788,550	824,050	86,900,997	75.7%	27,887,553	85,799,195
Human Resources / Diversity & Inclusion	6,908,400	6,872,215	36,185	4,972,892	72.4%	1,899,323	4,804,386
Legal, Municipal Clerk & External Affairs	12,324,100	12,248,000	76,100	8,929,614	72.9%	3,318,386	8,724,433
Library	27,042,900	26,992,200	50,700	19,813,584	73.4%	7,178,616	19,580,801
Office of the Auditor General	1,019,600	1,007,300	12,300	738,921	73.4%	268,379	642,368
Outside Police BU (RCMP)	26,204,600	26,369,100	(164,500)	19,608,054	74.4%	6,761,046	19,484,700
Parks & Recreation	42,972,300	45,462,029	(2,489,729)	34,838,296	76.6%	10,623,733	33,293,939
Planning & Development	20,759,600	20,367,497	392,103	14,150,548	69.5%	6,216,949	13,569,120
Transportation & Public Works	100,323,700	100,393,700	(70,000)	68,453,956	68.2%	31,939,744	67,110,487
<b>Total</b>	<b>611,214,100</b>	<b>611,002,155</b>	<b>211,945</b>	<b>443,298,309</b>	<b>72.6%</b>	<b>167,703,845</b>	<b>422,004,673</b>

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	-	914,300	75.1%	303,900	922,550
Capital From Operating	31,310,000	31,310,000	-	23,482,400	75.0%	7,827,600	20,741,000
Corrections Services	6,723,900	6,723,900	-	5,043,000	75.0%	1,680,900	5,121,600
District Activity Fund	72,000	72,000	-	43,027	59.8%	28,973	56,905
Fire Protection	6,890,000	6,890,000	-	5,221,793	75.8%	1,668,207	5,081,500
Grants & Tax Concessions	6,270,000	5,701,500	568,500	5,659,945	99.3%	41,555	5,444,114
Halifax Convention Centre	3,941,000	6,507,300	(2,566,300)	4,043,616	62.1%	2,463,684	6,304,600
Insurance	4,064,900	4,113,100	(48,200)	3,423,508	83.2%	689,592	3,036,736
Internship & Other LTD, Retirement & Benefits	4,682,000	4,536,000	146,000	3,444,767	75.9%	1,091,233	3,498,616
Investment, Interest, Parking Meters and Misc. Revenue	-	545,000	(545,000)	260,231	47.7%	284,769	(26,178)
Mandatory Education	140,490,800	140,490,800	-	105,368,100	75.0%	35,122,700	101,582,800
Metro Housing Authority	3,648,100	3,648,100	-	2,736,100	75.0%	912,000	2,789,100
MetroPark Parkade	1,775,000	1,730,000	45,000	1,301,512	75.2%	428,488	1,663,113
Other Fiscal Services	7,070,800	7,303,600	(232,800)	2,460,074	33.7%	4,843,526	8,879,967
Property Valuation Services	7,049,500	7,049,500	-	5,287,200	75.0%	1,762,300	5,172,400
Recoverable Debt	10,622,100	10,622,100	-	9,044,505	85.1%	1,577,595	9,311,104
Stormwater Right of Way	3,756,000	3,756,000	-	2,816,977	75.0%	939,023	2,741,260
Supplementary Education	15,396,500	15,396,500	-	11,547,500	75.0%	3,849,000	11,736,500
Tax Supported Debt	31,487,600	31,003,300	484,300	31,348,945	101.1%	(345,645)	32,698,977
Transfers to (from) Reserves	18,148,200	18,148,200	-	13,616,472	75.0%	4,531,728	16,561,750
Valuation Allowance	3,000,000	4,170,000	(1,170,000)	2,569,461	61.6%	1,600,539	4,263,314
<b>Total</b>	<b>307,616,600</b>	<b>310,935,100</b>	<b>(3,318,500)</b>	<b>239,633,433</b>	<b>77.1%</b>	<b>71,301,667</b>	<b>247,581,729</b>
<b>Grand Total</b>	<b>918,830,700</b>	<b>921,937,255</b>	<b>(3,106,555)</b>	<b>682,931,743</b>	<b>74.8%</b>	<b>239,005,512</b>	<b>669,586,402</b>

Halifax Regional Municipality  
 Operating Results - Revenue  
 For the Period from April 1, 2018 to December 31, 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)	(767,800)	529,300	(743,196)	96.8%	(24,604)	(34,464)
Corporate & Customer Services	(979,600)	(1,076,025)	96,425	(805,131)	74.8%	(270,894)	(821,704)
Finance, Asset Management & ICT	(5,167,500)	(5,117,687)	(49,813)	(3,785,889)	74.0%	(1,331,798)	(3,774,379)
Fire & Emergency	(252,700)	(67,300)	(185,400)	(60,164)	89.4%	(7,136)	(392,176)
Halifax Regional Police	(9,591,700)	(10,630,300)	1,038,600	(7,714,791)	72.6%	(2,915,509)	(7,366,434)
Halifax Transit	(115,612,600)	(115,381,100)	(231,500)	(86,900,997)	75.3%	(28,480,103)	(85,799,195)
Human Resources / Diversity & Inclusion	(80,000)	(160,000)	80,000	(66,445)	41.5%	(93,555)	(157,593)
Legal, Municipal Clerk & External Affairs	(2,900,800)	(3,040,600)	139,800	(2,292,476)	75.4%	(748,124)	(2,092,336)
Library	(6,113,300)	(6,062,600)	(50,700)	(4,605,551)	76.0%	(1,457,049)	(4,599,788)
Office of the Auditor General	-	-	-	-	0.0%	-	-
Parks & Recreation	(14,650,700)	(16,751,448)	2,100,748	(11,694,926)	69.8%	(5,056,522)	(11,568,588)
Planning & Development	(12,657,100)	(12,002,335)	(654,765)	(9,560,987)	79.7%	(2,441,348)	(9,752,327)
Transportation & Public Works	(6,937,700)	(7,579,900)	642,200	(6,110,869)	80.6%	(1,469,031)	(7,140,003)
<b>Total</b>	<b>(175,182,200)</b>	<b>(178,637,095)</b>	<b>3,454,895</b>	<b>(134,341,421)</b>	<b>75.2%</b>	<b>(44,295,674)</b>	<b>(133,498,988)</b>

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)	-	(914,300)	75.1%	(303,900)	(922,550)
Corrections Services	(6,723,900)	(6,723,900)	-	(5,043,000)	75.0%	(1,680,900)	(5,121,600)
Deed Transfer	(37,000,000)	(47,900,000)	10,900,000	(40,247,709)	84.0%	(7,652,291)	(35,153,190)
Fire Protection	(6,890,000)	(6,890,000)	-	(5,221,793)	75.8%	(1,668,207)	(5,081,500)
Grants & Tax Concessions	-	-	-	-	0.0%	-	-
Grants in Lieu	(39,010,000)	(38,601,800)	(408,200)	(29,269,000)	75.8%	(9,332,800)	(29,060,500)
HST Offset	(3,530,000)	(3,456,200)	(73,800)	(2,592,192)	75.0%	(864,008)	(2,720,852)
Insurance	(442,000)	(530,200)	88,200	(474,824)	89.6%	(55,376)	(527,672)
Investment, Interest, Parking Meters and Misc. Revenue	(9,848,200)	(12,149,500)	2,301,300	(8,991,623)	74.0%	(3,157,877)	(7,517,209)
Mandatory Education	(140,490,800)	(140,490,800)	-	(105,368,100)	75.0%	(35,122,700)	(101,582,800)
Metro Housing Authority	(3,648,100)	(3,648,100)	-	(2,736,100)	75.0%	(912,000)	(2,789,100)
MetroPark Parkade	(2,200,000)	(2,390,000)	190,000	(1,830,436)	76.6%	(559,564)	(1,731,636)
Other Fiscal Services	(327,800)	(265,700)	(62,100)	(195,731)	73.7%	(69,969)	(1,069,556)
Property Tax, Tax Agreements and HW Dividend	(455,495,400)	(457,439,600)	1,944,200	(341,837,500)	74.7%	(115,602,100)	(332,227,900)
Property Valuation Services	(7,049,500)	(7,049,500)	-	(5,287,200)	75.0%	(1,762,300)	(5,172,400)
Recoverable Debt	(10,622,100)	(10,622,100)	-	(9,044,505)	85.1%	(1,577,595)	(9,310,344)
Stormwater Right of Way	(3,756,000)	(3,756,000)	-	(2,816,977)	75.0%	(939,023)	(2,741,260)
Supplementary Education	(15,396,500)	(15,396,500)	-	(11,547,500)	75.0%	(3,849,000)	(11,736,500)
<b>Total</b>	<b>(743,648,500)</b>	<b>(758,528,100)</b>	<b>14,879,600</b>	<b>(573,418,490)</b>	<b>75.6%</b>	<b>(185,109,610)</b>	<b>(554,466,569)</b>
<b>Grand Total</b>	<b>(918,830,700)</b>	<b>(937,165,195)</b>	<b>18,334,495</b>	<b>(707,759,911)</b>	<b>75.4%</b>	<b>(229,405,284)</b>	<b>(687,965,557)</b>

<b>918,830,700</b>	<b>921,937,255</b>	<b>(3,106,555)</b>	<b>682,931,743</b>	<b>74.8%</b>	<b>239,005,512</b>	<b>669,586,402</b>
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Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 2018

Business Unit Revenue & Expense Breakdown							
	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actuals	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO							
Revenue	(238,500)	(767,800)	529,300	(743,196)	96.8%	(24,604)	(34,464)
Expense	4,689,200	5,176,400	(487,200)	4,052,930	78.3%	1,123,470	3,381,118
<b>CAO Total</b>	<b>4,450,700</b>	<b>4,408,600</b>	<b>42,100</b>	<b>3,309,735</b>	<b>75.1%</b>	<b>1,098,865</b>	<b>3,346,654</b>
Corporate & Customer Services							
Revenue	(979,600)	(1,076,025)	96,425	(805,131)	74.8%	(270,894)	(821,704)
Expense	41,133,700	41,494,751	(361,051)	28,630,313	69.0%	12,864,438	27,671,791
<b>Corporate &amp; Customer Services Total</b>	<b>40,154,100</b>	<b>40,418,726</b>	<b>(264,626)</b>	<b>27,825,182</b>	<b>68.8%</b>	<b>12,593,544</b>	<b>26,850,088</b>
Finance, Asset Management & ICT							
Revenue	(5,167,500)	(5,117,687)	(49,813)	(3,785,889)	74.0%	(1,331,798)	(3,774,379)
Expense	44,688,700	41,874,612	2,814,088	29,962,469	71.6%	11,912,144	27,865,163
<b>Finance, Asset Management &amp; ICT Total</b>	<b>39,521,200</b>	<b>36,756,925</b>	<b>2,764,275</b>	<b>26,176,580</b>	<b>71.2%</b>	<b>10,580,346</b>	<b>24,090,784</b>
Fire & Emergency							
Revenue	(252,700)	(67,300)	(185,400)	(60,164)	89.4%	(7,136)	(392,176)
Expense	71,955,200	71,769,800	185,400	50,650,306	70.6%	21,119,494	46,672,796
<b>Fire &amp; Emergency Total</b>	<b>71,702,500</b>	<b>71,702,500</b>	<b>0</b>	<b>50,590,142</b>	<b>70.6%</b>	<b>21,112,358</b>	<b>46,280,619</b>
Halifax Regional Police							
Revenue	(9,591,700)	(10,630,300)	1,038,600	(7,714,791)	72.6%	(2,915,509)	(7,366,434)
Expense	95,579,500	96,186,000	(606,500)	71,595,430	74.4%	24,590,570	63,404,376
<b>Halifax Regional Police Total</b>	<b>85,987,800</b>	<b>85,555,700</b>	<b>432,100</b>	<b>63,880,639</b>	<b>74.7%</b>	<b>21,675,061</b>	<b>56,037,942</b>
Halifax Transit							
Revenue	(115,612,600)	(115,381,100)	(231,500)	(86,900,997)	75.3%	(28,480,103)	(85,799,195)
Expense	115,612,600	114,788,550	824,050	86,900,997	75.7%	27,887,553	85,799,195
<b>Halifax Transit Total</b>	<b>-</b>	<b>(592,550)</b>	<b>592,550</b>	<b>-</b>	<b>0.0%</b>	<b>(592,550)</b>	<b>0</b>
Human Resources / Diversity & Inclusion							
Revenue	(80,000)	(160,000)	80,000	(66,445)	41.5%	(93,555)	(157,593)
Expense	6,908,400	6,872,215	36,185	4,972,892	72.4%	1,899,323	4,804,386
<b>Human Resources / Diversity &amp; Inclusion Total</b>	<b>6,828,400</b>	<b>6,712,215</b>	<b>116,185</b>	<b>4,906,447</b>	<b>73.1%</b>	<b>1,805,768</b>	<b>4,646,793</b>
Legal, Municipal Clerk & External Affairs							
Revenue	(2,900,800)	(3,040,600)	139,800	(2,292,476)	75.4%	(748,124)	(2,092,336)
Expense	12,324,100	12,248,000	76,100	8,929,614	72.9%	3,318,386	8,724,433
<b>Legal, Municipal Clerk &amp; External Affairs Total</b>	<b>9,423,300</b>	<b>9,207,400</b>	<b>215,900</b>	<b>6,637,137</b>	<b>72.1%</b>	<b>2,570,263</b>	<b>6,632,097</b>
Library							
Revenue	(6,113,300)	(6,062,600)	(50,700)	(4,605,551)	76.0%	(1,457,049)	(4,599,788)
Expense	27,042,900	26,992,200	50,700	19,813,584	73.4%	7,178,616	19,580,801
<b>Library Total</b>	<b>20,929,600</b>	<b>20,929,600</b>	<b>-</b>	<b>15,208,034</b>	<b>72.7%</b>	<b>5,721,566</b>	<b>14,981,013</b>
Office of the Auditor General							
Revenue	-	-	-	-	0.0%	-	-
Expense	1,019,600	1,007,300	12,300	738,921	73.4%	268,379	642,368
<b>Office of the Auditor General Total</b>	<b>1,019,600</b>	<b>1,007,300</b>	<b>12,300</b>	<b>738,921</b>	<b>73.4%</b>	<b>268,379</b>	<b>642,368</b>

Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 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)	19,608,054	74.4%	6,761,046	19,484,700
<b>Outside Police BU (RCMP) Total</b>	<b>26,204,600</b>	<b>26,369,100</b>	<b>(164,500)</b>	<b>19,608,054</b>	<b>74.4%</b>	<b>6,761,046</b>	<b>19,484,700</b>
Parks & Recreation							
Revenue	(14,650,700)	(16,751,448)	2,100,748	(11,694,926)	69.8%	(5,056,522)	(11,568,588)
Expense	42,972,300	45,462,029	(2,489,729)	34,838,296	76.6%	10,623,733	33,293,939
<b>Parks &amp; Recreation Total</b>	<b>28,321,600</b>	<b>28,710,581</b>	<b>(388,981)</b>	<b>23,143,370</b>	<b>80.6%</b>	<b>5,567,211</b>	<b>21,725,350</b>
Planning & Development							
Revenue	(12,657,100)	(12,002,335)	(654,765)	(9,560,987)	79.7%	(2,441,348)	(9,752,327)
Expense	20,759,600	20,367,497	392,103	14,150,548	69.5%	6,216,949	13,569,120
<b>Planning &amp; Development Total</b>	<b>8,102,500</b>	<b>8,365,162</b>	<b>(262,662)</b>	<b>4,589,561</b>	<b>54.9%</b>	<b>3,775,601</b>	<b>3,816,793</b>
Transportation & Public Works							
Revenue	(6,937,700)	(7,579,900)	642,200	(6,110,869)	80.6%	(1,469,031)	(7,140,003)
Expense	100,323,700	100,393,700	(70,000)	68,453,956	68.2%	31,939,744	67,110,487
<b>Transportation &amp; Public Works Total</b>	<b>93,386,000</b>	<b>92,813,800</b>	<b>572,200</b>	<b>62,343,088</b>	<b>67.2%</b>	<b>30,470,713</b>	<b>59,970,484</b>
<b>Grand Total</b>	<b>436,031,900</b>	<b>432,365,060</b>	<b>3,666,840</b>	<b>308,956,888</b>	<b>71.5%</b>	<b>123,408,171</b>	<b>288,505,685</b>

Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 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)	-	(914,300)	75.1%	(303,900)	(922,550)
Expense	1,218,200	1,218,200	-	914,300	75.1%	303,900	922,550
<b>Area Rates for Community, Private Organizations &amp; Roads Total</b>	-	-	-	-	0.0%	-	-
Capital From Operating							
Expense	31,310,000	31,310,000	-	23,482,400	75.0%	7,827,600	20,741,000
<b>Capital From Operating Total</b>	<b>31,310,000</b>	<b>31,310,000</b>	<b>-</b>	<b>23,482,400</b>	<b>75.0%</b>	<b>7,827,600</b>	<b>20,741,000</b>
Corrections Services							
Revenue	(6,723,900)	(6,723,900)	-	(5,043,000)	75.0%	(1,680,900)	(5,121,600)
Expense	6,723,900	6,723,900	-	5,043,000	75.0%	1,680,900	5,121,600
<b>Corrections Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Deed Transfer							
Revenue	(37,000,000)	(47,900,000)	10,900,000	(40,247,709)	84.0%	(7,652,291)	(35,153,190)
<b>Deed Transfer Total</b>	<b>(37,000,000)</b>	<b>(47,900,000)</b>	<b>10,900,000</b>	<b>(40,247,709)</b>	<b>84.0%</b>	<b>(7,652,291)</b>	<b>(35,153,190)</b>
District Activity Fund							
Expense	72,000	72,000	-	43,027	59.8%	28,973	56,905
<b>District Activity Fund Total</b>	<b>72,000</b>	<b>72,000</b>	<b>-</b>	<b>43,027</b>	<b>59.8%</b>	<b>28,973</b>	<b>56,905</b>
Fire Protection							
Revenue	(6,890,000)	(6,890,000)	-	(5,221,793)	75.8%	(1,668,207)	(5,081,500)
Expense	6,890,000	6,890,000	-	5,221,793	75.8%	1,668,207	5,081,500
<b>Fire Protection Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Grants & Tax Concessions							
Revenue	-	-	-	-	0.0%	-	-
Expense	6,270,000	5,701,500	568,500	5,659,945	99.3%	41,555	5,444,114
<b>Grants &amp; Tax Concessions Total</b>	<b>6,270,000</b>	<b>5,701,500</b>	<b>568,500</b>	<b>5,659,945</b>	<b>99.3%</b>	<b>41,555</b>	<b>5,444,114</b>
Grants in Lieu							
Revenue	(39,010,000)	(38,601,800)	(408,200)	(29,269,000)	75.8%	(9,332,800)	(29,060,500)
<b>Grants in Lieu Total</b>	<b>(39,010,000)</b>	<b>(38,601,800)</b>	<b>(408,200)</b>	<b>(29,269,000)</b>	<b>75.8%</b>	<b>(9,332,800)</b>	<b>(29,060,500)</b>
Halifax Convention Centre							
Expense	3,941,000	6,507,300	(2,566,300)	4,043,616	62.1%	2,463,684	6,304,600
<b>Halifax Convention Centre Total</b>	<b>3,941,000</b>	<b>6,507,300</b>	<b>(2,566,300)</b>	<b>4,043,616</b>	<b>62.1%</b>	<b>2,463,684</b>	<b>6,304,600</b>
HST Offset							
Revenue	(3,530,000)	(3,456,200)	(73,800)	(2,592,192)	75.0%	(864,008)	(2,720,852)
<b>HST Offset Total</b>	<b>(3,530,000)</b>	<b>(3,456,200)</b>	<b>(73,800)</b>	<b>(2,592,192)</b>	<b>75.0%</b>	<b>(864,008)</b>	<b>(2,720,852)</b>
Insurance							
Revenue	(442,000)	(530,200)	88,200	(474,824)	89.6%	(55,376)	(527,672)
Expense	4,064,900	4,113,100	(48,200)	3,423,508	83.2%	689,592	3,036,736
<b>Insurance Total</b>	<b>3,622,900</b>	<b>3,582,900</b>	<b>40,000</b>	<b>2,948,683</b>	<b>82.3%</b>	<b>634,217</b>	<b>2,509,064</b>
Internship & Other LTD, Retirement & Benefits							
Expense	4,682,000	4,536,000	146,000	3,444,767	75.9%	1,091,233	3,498,616
<b>Internship &amp; Other LTD, Retirement &amp; Benefits Total</b>	<b>4,682,000</b>	<b>4,536,000</b>	<b>146,000</b>	<b>3,444,767</b>	<b>75.9%</b>	<b>1,091,233</b>	<b>3,498,616</b>



Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 2018

Fiscal Services Revenue & Expense Breakdown							
	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Investment, Interest, Parking Meters and Misc. Revenue							
Revenue	(9,848,200)	(12,149,500)	2,301,300	(8,991,623)	74.0%	(3,157,877)	(7,517,209)
Expense	-	545,000	(545,000)	260,231	47.7%	284,769	(26,178)
<b>Investment, Interest, Parking Meters and Misc. Revenue Total</b>	<b>(9,848,200)</b>	<b>(11,604,500)</b>	<b>1,756,300</b>	<b>(8,731,392)</b>	<b>75.2%</b>	<b>(2,873,108)</b>	<b>(7,543,387)</b>
Mandatory Education							
Revenue	(140,490,800)	(140,490,800)	-	(105,368,100)	75.0%	(35,122,700)	(101,582,800)
Expense	140,490,800	140,490,800	-	105,368,100	75.0%	35,122,700	101,582,800
<b>Mandatory Education Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Metro Housing Authority							
Revenue	(3,648,100)	(3,648,100)	-	(2,736,100)	75.0%	(912,000)	(2,789,100)
Expense	3,648,100	3,648,100	-	2,736,100	75.0%	912,000	2,789,100
<b>Metro Housing Authority Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
MetroPark Parkade							
Revenue	(2,200,000)	(2,390,000)	190,000	(1,830,436)	76.6%	(559,564)	(1,731,636)
Expense	1,775,000	1,730,000	45,000	1,301,512	75.2%	428,488	1,663,113
<b>MetroPark Parkade Total</b>	<b>(425,000)</b>	<b>(660,000)</b>	<b>235,000</b>	<b>(528,924)</b>	<b>80.1%</b>	<b>(131,076)</b>	<b>(68,523)</b>
Other Fiscal Services							
Revenue	(327,800)	(265,700)	(62,100)	(195,731)	73.7%	(69,969)	(1,069,556)
Expense	7,070,800	7,303,600	(232,800)	2,460,074	33.7%	4,843,526	8,879,967
<b>Other Fiscal Services Total</b>	<b>6,743,000</b>	<b>7,037,900</b>	<b>(294,900)</b>	<b>2,264,343</b>	<b>32.2%</b>	<b>4,773,557</b>	<b>7,810,411</b>
Property Tax, Tax Agreements and HW Dividend							
Revenue	(455,495,400)	(457,439,600)	1,944,200	(341,837,500)	74.7%	(115,602,100)	(332,227,900)
<b>Property Tax, Tax Agreements and HW Dividend Total</b>	<b>(455,495,400)</b>	<b>(457,439,600)</b>	<b>1,944,200</b>	<b>(341,837,500)</b>	<b>74.7%</b>	<b>(115,602,100)</b>	<b>(332,227,900)</b>
Property Valuation Services							
Revenue	(7,049,500)	(7,049,500)	-	(5,287,200)	75.0%	(1,762,300)	(5,172,400)
Expense	7,049,500	7,049,500	-	5,287,200	75.0%	1,762,300	5,172,400
<b>Property Valuation Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Recoverable Debt							
Revenue	(10,622,100)	(10,622,100)	-	(9,044,505)	85.1%	(1,577,595)	(9,310,344)
Expense	10,622,100	10,622,100	-	9,044,505	85.1%	1,577,595	9,311,104
<b>Recoverable Debt Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>760</b>
Stormwater Right of Way							
Revenue	(3,756,000)	(3,756,000)	-	(2,816,977)	75.0%	(939,023)	(2,741,260)
Expense	3,756,000	3,756,000	-	2,816,977	75.0%	939,023	2,741,260
<b>Stormwater Right of Way Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Supplementary Education							
Revenue	(15,396,500)	(15,396,500)	-	(11,547,500)	75.0%	(3,849,000)	(11,736,500)
Expense	15,396,500	15,396,500	-	11,547,500	75.0%	3,849,000	11,736,500
<b>Supplementary Education Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Tax Supported Debt							
Expense	31,487,600	31,003,300	484,300	31,348,945	101.1%	(345,645)	32,698,977
<b>Tax Supported Debt Total</b>	<b>31,487,600</b>	<b>31,003,300</b>	<b>484,300</b>	<b>31,348,945</b>	<b>101.1%</b>	<b>(345,645)</b>	<b>32,698,977</b>

Halifax Regional Municipality  
 Operating Results  
 For the Period from April 1, 2018 to December 31, 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	-	13,616,472	75.0%	4,531,728	16,561,750
<b>Transfers to (from) Reserves Total</b>	<b>18,148,200</b>	<b>18,148,200</b>	<b>-</b>	<b>13,616,472</b>	<b>75.0%</b>	<b>4,531,728</b>	<b>16,561,750</b>
Valuation Allowance							
Expense	3,000,000	4,170,000	(1,170,000)	2,569,461	61.6%	1,600,539	4,263,314
<b>Valuation Allowance Total</b>	<b>3,000,000</b>	<b>4,170,000</b>	<b>(1,170,000)</b>	<b>2,569,461</b>	<b>61.6%</b>	<b>1,600,539</b>	<b>4,263,314</b>
<b>Grand Total</b>	<b>(436,031,900)</b>	<b>(447,593,000)</b>	<b>11,561,100</b>	<b>(333,785,057)</b>	<b>74.6%</b>	<b>(113,807,943)</b>	<b>(306,884,840)</b>

## **Attachment #2**

**Halifax Regional Municipality Unaudited Consolidated Financial  
Statements for December 31, 2018**

Unaudited Consolidated Financial Statements of the

**HALIFAX REGIONAL MUNICIPALITY**

Nine Months Ended December 31, 2018

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Financial Statements

Nine Months Ended December 31, 2018

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# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Consolidated Statement of Financial Position

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

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
<b>Financial assets</b>			
Cash and short-term deposits (note 2)	\$ 365,257	\$ 317,294	\$ 187,292
Taxes receivable (note 3)	40,077	41,854	31,116
Accounts receivable (note 4)	67,440	84,698	53,669
Loans, deposits and advances	433	717	690
Land held for resale	55,400	55,459	54,541
Investments (note 5)	51,912	61,642	75,802
Investment in the Halifax Regional Water Commission (note 6)	180,384	168,183	167,662
	<u>760,903</u>	<u>729,847</u>	<u>570,772</u>
<b>Financial liabilities</b>			
Accounts payable and accrued liabilities (note 7)	124,176	126,030	106,900
Deferred revenue	202,376	200,022	59,001
Employee future benefits (note 9)	60,179	57,043	58,204
Solid waste management facilities liabilities (note 10)	3,425	11,256	3,184
Long-term debt (note 11)	176,115	180,084	180,062
	<u>566,271</u>	<u>574,435</u>	<u>407,351</u>
Net financial assets	194,632	155,412	163,421
<b>Non-financial assets</b>			
Tangible capital assets (note 14)	1,888,647	1,875,811	1,864,541
Inventory and prepaid expenses	15,970	14,734	12,300
	<u>1,904,617</u>	<u>1,890,545</u>	<u>1,876,841</u>
Accumulated surplus (note 15)	<u>\$ 2,099,249</u>	<u>\$ 2,045,957</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 nine months ended December 31, 2018 and December 31, 2017 and the year ended March 31, 2018  
(In thousands of dollars)

	Year to Date Budget	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
<b>Revenue</b>				
Taxation	\$ 564,202	\$ 575,153	\$ 557,905	\$ 736,207
Taxation from other governments	29,893	29,903	29,694	38,569
User fees and charges	83,220	84,840	86,327	113,648
Government grants	32,661	39,496	54,667	74,824
Development levies	1,162	1,825	3,615	4,039
Investment income (note 5)	3,635	5,862	3,423	4,670
Penalties, fines and interest	9,674	8,614	9,389	11,647
Land sales, contributions and other revenue	14,205	15,084	21,752	27,243
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	12,750	12,722	18,901	21,783
Grant in lieu of tax from the Halifax Regional Water Commission (note 6)	3,857	3,750	3,585	4,774
<b>Total revenue</b>	<b>755,259</b>	<b>777,249</b>	<b>789,258</b>	<b>1,037,404</b>
<b>Expenses</b>				
General government services	91,541	84,061	80,847	110,887
Protective services	171,970	168,743	166,719	220,608
Transportation services	206,246	195,965	190,635	271,770
Environmental services	32,510	32,749	31,309	41,076
Recreation and cultural services	98,623	98,112	99,192	131,611
Planning and development services	22,749	21,814	20,907	26,249
Educational services	116,829	116,818	113,540	151,386
<b>Total expenses</b>	<b>740,468</b>	<b>718,262</b>	<b>703,149</b>	<b>953,587</b>
<b>Surplus</b>	<b>14,791</b>	<b>58,987</b>	<b>86,109</b>	<b>83,817</b>
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)	-	-	1,653	(1,750)
<b>Accumulated surplus, end of period</b>	<b>\$ 2,055,053</b>	<b>\$ 2,099,249</b>	<b>\$ 2,045,957</b>	<b>\$ 2,040,262</b>

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 nine months ended December 31, 2018 and December 31, 2017 and the year ended March 31, 2018  
(In thousands of dollars)

	Year to Date Budget	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Surplus	\$ 14,791	\$ 58,987	\$ 86,109	\$ 83,817
Acquisition of tangible capital assets and contributed tangible capital assets	(101,663)	(130,492)	(166,468)	(191,834)
Amortization of tangible capital assets	105,711	105,711	101,146	137,664
Loss (gain) on disposal of tangible capital assets	-	(935)	39	106
Proceeds on disposal of tangible capital assets	-	1,610	35	86
	18,839	34,881	20,861	29,839
Acquisition of inventories of supplies and prepaid expenses	-	(25,605)	(23,435)	(37,176)
Consumption of inventories of supplies and use of prepaid expenses	-	21,935	21,936	38,111
Remeasurement gain (loss) from investment in Halifax Regional Water Commission (note 6)	-	-	1,653	(1,750)
	-	(3,670)	154	(815)
Net change in net financial assets	18,839	31,211	21,015	29,024
Net financial assets, beginning of period	163,421	163,421	134,397	134,397
Net financial assets, end of period	\$ 182,260	\$ 194,632	\$ 155,412	\$ 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 nine months ended December 31, 2018 and December 31, 2017 and the year ended March 31, 2018  
(In thousands of dollars)

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Cash provided by (used in):			
<b>Operating activities</b>			
Annual surplus	\$ 58,987	\$ 86,109	\$ 83,817
Items not involving cash:			
Amortization of tangible capital assets	105,711	101,146	137,664
Loss (gain) on disposal of tangible capital assets	(935)	39	106
Contributed tangible capital assets	(8,217)	(16,401)	(15,949)
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss)	(12,722)	(18,901)	(21,783)
	142,824	151,992	183,855
Change in non-cash assets and liabilities:			
Increase in taxes receivable	(8,961)	(12,086)	(1,348)
Increase in accounts receivable	(13,771)	(47,734)	(16,705)
Decrease (increase) in loans, deposits and advances	257	(154)	(127)
Increase in land held for resale	(859)	(3,640)	(2,722)
Decrease (increase) in inventory and prepaid expenses	(3,670)	(1,499)	935
Increase in accounts payable and accrued liabilities	17,276	19,263	133
Increase (decrease) in deferred revenue	143,375	137,355	(3,666)
Increase in employee future benefits	1,975	1,540	2,701
Increase (decrease) in solid waste management facilities liabilities	241	97	(7,975)
Net change in cash from operating activities	278,687	245,134	155,081
<b>Capital activities</b>			
Proceeds on disposal of tangible capital assets	1,610	35	86
Acquisition of tangible capital assets	(122,275)	(150,067)	(175,885)
Net change in cash from capital activities	(120,665)	(150,032)	(175,799)
<b>Investing activities</b>			
Decrease (increase) in investments	23,890	3,364	(10,796)
Net change in cash from investing activities	23,890	3,364	(10,796)
<b>Financing activities</b>			
Long-term debt issued	31,021	19,351	19,351
Long-term debt redeemed	(41,468)	(42,420)	(42,442)
Net debt recovered from the Halifax Regional Water Commission	6,500	6,566	6,566
Net change in cash from financing activities	(3,947)	(16,503)	(16,525)
Net change in cash and short-term deposits	177,965	81,963	(48,039)
Cash and short-term deposits, beginning of period	187,292	235,331	235,331
Cash and short-term deposits, end of period	\$ 365,257	\$ 317,294	\$ 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 December 31, 2018  
(In thousands of dollars)

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### 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 (Formerly Dartmouth 4-Pad)
- 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 December 31, 2018  
(In thousands of dollars)

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### 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 December 31, 2018  
(In thousands of dollars)

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### 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 December 31, 2018

(In thousands of dollars)

### 1. Significant accounting policies (continued):

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

<b>Asset</b>	<b>Useful Life – Years</b>
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 December 31, 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:

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Halifax Regional Municipality	\$ 356,248	\$ 310,284	\$ 178,356
Recreation facilities, commissions, cultural and other facilities and the Halifax Regional Library	9,009	7,010	8,936
<b>Total</b>	<b>\$ 365,257</b>	<b>\$ 317,294</b>	<b>\$ 187,292</b>

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:

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Taxes receivable	\$ 43,897	\$ 48,092	\$ 34,829
Allowance	(3,820)	(6,238)	(3,713)
<b>Total</b>	<b>\$ 40,077</b>	<b>\$ 41,854</b>	<b>\$ 31,116</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018  
(In thousands of dollars)

### 4. Accounts receivable:

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Federal government	\$ 13,828	\$ 26,840	\$ 32,023
Provincial government	28,467	43,362	9,298
Other receivables	25,730	25,074	23,888
Allowance	(585)	(10,578)	(11,540)
<b>Total</b>	<b>\$ 67,440</b>	<b>\$ 84,698</b>	<b>\$ 53,669</b>

### 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 December 31, 2018.

Bonds of Provincial governments and their guarantees matured on December 18, 2018. HRM is not holding investment bonds as of December 31, 2018. The weighted average yield on market value of these bonds was 1.90% at time of maturity (December 31, 2017 - 1.12%, March 31, 2018 - 2.20%).

	Dec. 31, 2018		Dec. 31, 2017		March 31, 2018	
	Cost	Market value	Cost	Market value	Cost	Market value
Money market instruments	\$ 51,912	\$ 52,090	\$ 51,625	\$ 52,083	\$ 65,782	\$ 66,056
Bonds of Federal and Provincial governments and their guarantees	-	-	10,017	10,088	10,020	10,050
<b>Total</b>	<b>\$ 51,912</b>	<b>\$ 52,090</b>	<b>\$ 61,642</b>	<b>\$ 62,171</b>	<b>\$ 75,802</b>	<b>\$ 76,106</b>

The investment income earned on money market instruments is \$5,797 (December 31, 2017 - \$3,238, March 31, 2018 - \$4,429) and on bonds of Federal and Provincial governments and their guarantees is \$65 (December 31, 2017 - \$185, March 31, 2018 - \$241).

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 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:

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
<b>Financial position</b>			
Current assets	\$ 101,791	\$ 78,746	\$ 93,333
Capital assets	1,244,723	1,217,685	1,242,055
<b>Total assets</b>	<b>1,346,514</b>	<b>1,296,431</b>	<b>1,335,388</b>
Current liabilities	61,446	57,027	63,989
Long-term liabilities	1,104,684	1,071,221	1,103,737
<b>Total liabilities</b>	<b>1,166,130</b>	<b>1,128,248</b>	<b>1,167,726</b>
<b>Net assets</b>	<b>\$ 180,384</b>	<b>\$ 168,183</b>	<b>\$ 167,662</b>
<b>Results of operations</b>			
Revenues	\$ 105,181	\$ 105,304	\$ 138,145
Operating expenses	(98,249)	(93,752)	(124,815)
Financing expenses	(5,773)	(6,147)	(8,086)
Other income	15,457	17,225	21,505
Regulatory deferral account amortization	(144)	(144)	(192)
Net income before grant in lieu of tax	16,472	22,486	26,557
Grant in lieu of tax	(3,750)	(3,585)	(4,774)
Increase in investment before remeasurement gain (loss)	12,722	18,901	21,783
Investment, beginning of period	167,662	147,629	147,629
Change in investment through remeasurement gain (loss)	-	1,653	(1,750)
<b>Investment, end of period</b>	<b>\$ 180,384</b>	<b>\$ 168,183</b>	<b>\$ 167,662</b>

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

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
<b>Revenues</b>			
Grant in lieu of tax	\$ 3,750	\$ 3,585	\$ 4,774
<b>Expenses</b>			
Stormwater charge	\$ 2,876	\$ 2,885	\$ 3,847
Fire protection charge	\$ 5,320	\$ 5,592	\$ 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 December 31, 2018  
(In thousands of dollars)

### 7. Accounts payable and accrued liabilities:

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Trade accounts payable	\$ 36,776	\$ 43,589	\$ 44,483
Federal government	11,476	4,435	9,256
Provincial government	6,521	8,031	10,677
Salaries and wages payable	6,885	6,587	5,828
Accrued liabilities	61,919	62,717	34,709
Accrued interest	599	671	1,947
<b>Total</b>	<b>\$ 124,176</b>	<b>\$ 126,030</b>	<b>\$ 106,900</b>

### 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 \$25,877 for the period ending December 31, 2018 (December 31, 2017 - \$26,405, 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)
<b>Estimated funding surplus (deficit)</b>	<b>\$ (114,612)</b>	<b>\$ 13,644</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 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
<b>Accrued benefit obligation, end of year</b>	<b>\$ 59,860</b>	<b>\$ 64,613</b>
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 December 31, 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 December 31, 2018 is estimated to include the following components:

	Dec. 31, 2018	Dec. 31, 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	1,975	1,540	-
Benefit liability	\$ 60,179	\$ 57,043	\$ 58,204

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

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

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

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018

(In thousands of dollars)

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### 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 3.31% (December 31, 2017 - 2.84%, March 31, 2018 - 2.84%) and a forecasted inflation rate of 1.68% (December 31, 2017 - 2.10%, March 31, 2018 - 2.16%).

#### Otter Lake Landfill:

The site's design consists of nine cell phases with an expected total capacity of 5,158,956 tonnes (December 31, 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.

#### 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.

#### 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 December 31, 2018  
(In thousands of dollars)

## 10. Solid waste management facilities liabilities (continued):

				Dec. 31, 2018
	Sackville	Otter Lake	Mengoni	Total
Estimated present value of closure and post closure costs	\$ 19,340	\$ 36,145	\$ 2,543	\$ 58,028
Less: expenses incurred	18,079	34,195	2,329	54,603
	1,261	1,950	214	3,425
Reserve fund				8,657
Excess of available reserves over liability				\$ (5,232)

  

				Dec. 31, 2017
	Sackville	Otter Lake	Mengoni	Total
Estimated present value of closure and post closure costs	\$ 19,698	\$ 36,075	\$ 2,492	\$ 58,265
Less: expenses incurred	18,002	26,686	2,321	47,009
	1,696	9,389	171	11,256
Reserve fund				16,079
Excess of available reserves over liability				\$ (4,823)

  

				March 31, 2018
	Sackville	Otter Lake	Mengoni	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 December 31, 2018  
(In thousands of dollars)

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### 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 December 31, 2018 are as follows:

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2019/20	32,931
2020/21	34,793
2021/22	22,824
2022/23	20,397
2023/24	17,957
Thereafter	47,213
	\$ 176,115

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### 12. Miscellaneous Trust Funds:

Miscellaneous Trust Funds administered by the Municipality are reported on separately. The total trust assets under administration at December 31, 2018 are \$7,355 (December 31, 2017 - \$7,384, March 31, 2018 - \$7,409).

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 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:

2019/20	\$	5,694
2020/21		4,700
2021/22		2,630
2022/23		2,306
2023/24		2,061
Total	\$	17,391

- (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:

2019/20	\$	7,718
2020/21		7,419
2021/22		7,152
2022/23		5,186
2023/24		3,373
Total	\$	30,848

- (c) The Municipality has entered into several long-term contracts for waste resources operations with aggregate annual payments of approximately \$37,688 (December 31, 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 December 31, 2018  
(In thousands of dollars)

### 14. Tangible capital assets:

Cost	Balance at March 31, 2018	Additions (Net of Transfers)	Disposals	Balance at Dec. 31, 2018
Land	\$ 285,988	\$ 1,370	\$ (6)	\$ 287,352
Land improvements	267,578	1,523	-	269,101
Buildings	606,780	2,656	(589)	608,847
Vehicles	260,420	9,312	(1,891)	267,841
Machinery and equipment	103,921	3,029	-	106,950
Roads and infrastructure	1,978,983	7,998	-	1,986,981
Dams	480	-	-	480
Ferries	39,209	-	(7,599)	31,610
Leasehold improvements	3,030	-	-	3,030
Assets under construction	43,588	104,604	-	148,192
<b>Total</b>	<b>\$ 3,589,977</b>	<b>\$ 130,492</b>	<b>\$ (10,085)</b>	<b>\$ 3,710,384</b>

  

Accumulated amortization	Balance at March 31, 2018	Disposals	Amortization Expense	Balance at Dec. 31, 2018
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	196,055	-	3,808	199,863
Buildings	267,214	(365)	16,952	283,801
Vehicles	157,197	(1,709)	12,168	167,656
Machinery and equipment	47,626	-	13,384	61,010
Roads and infrastructure	1,037,877	-	58,562	1,096,439
Dams	480	-	-	480
Ferries	17,362	(7,336)	708	10,734
Leasehold improvements	1,625	-	129	1,754
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 1,725,436</b>	<b>\$ (9,410)</b>	<b>\$ 105,711</b>	<b>\$ 1,821,737</b>

  

	Net book value March 31, 2018	Net book value Dec. 31, 2018
Land	\$ 285,988	\$ 287,352
Land improvements	71,523	69,238
Buildings	339,566	325,046
Vehicles	103,223	100,185
Machinery and equipment	56,295	45,940
Roads and infrastructure	941,106	890,542
Dams	-	-
Ferries	21,847	20,876
Leasehold improvements	1,405	1,276
Assets under construction	43,588	148,192
<b>Total</b>	<b>\$ 1,864,541</b>	<b>\$ 1,888,647</b>



# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018  
(In thousands of dollars)

### 14. Tangible capital assets:

Cost	Balance at March 31, 2017	Additions (Net of Transfers)	Disposals	Balance at Dec. 31, 2017
Land	\$ 280,069	\$ 367	\$ (22)	\$ 280,414
Land improvements	257,943	5,009	-	262,952
Buildings	553,779	42,322	-	596,101
Vehicles	233,627	25,981	(332)	259,276
Machinery and equipment	95,208	6,805	-	102,013
Roads and infrastructure	1,907,547	31,334	-	1,938,881
Dams	480	-	-	480
Ferries	32,643	3,571	-	36,214
Leasehold improvements	3,030	-	-	3,030
Assets under construction	46,802	51,079	-	97,881
<b>Total</b>	<b>\$ 3,411,128</b>	<b>\$ 166,468</b>	<b>\$ (354)</b>	<b>\$ 3,577,242</b>

Accumulated amortization	Balance at March 31, 2017	Disposals	Amortization Expense	Balance at Dec. 31, 2017
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	191,486	-	3,415	194,901
Buildings	246,805	-	15,307	262,112
Vehicles	144,239	(280)	10,643	154,602
Machinery and equipment	35,095	-	12,717	47,812
Roads and infrastructure	965,096	-	57,851	1,022,947
Dams	480	-	-	480
Ferries	15,911	-	1,084	16,995
Leasehold improvements	1,453	-	129	1,582
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 1,600,565</b>	<b>\$ (280)</b>	<b>\$ 101,146</b>	<b>\$ 1,701,431</b>

	Net book value March 31, 2017	Net book value Dec. 31, 2017
Land	\$ 280,069	\$ 280,414
Land improvements	66,457	68,051
Buildings	306,974	333,989
Vehicles	89,388	104,674
Machinery and equipment	60,113	54,201
Roads and infrastructure	942,451	915,934
Dams	-	-
Ferries	16,732	19,219
Leasehold improvements	1,577	1,448
Assets under construction	46,802	97,881
<b>Total</b>	<b>\$ 1,810,563</b>	<b>\$ 1,875,811</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 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
<b>Total</b>	<b>\$ 3,411,128</b>	<b>\$ 191,834</b>	<b>\$ (12,985)</b>	<b>\$ 3,589,977</b>

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	-	-	-	-
<b>Total</b>	<b>\$ 1,600,565</b>	<b>\$ (12,793)</b>	<b>\$ 137,664</b>	<b>\$ 1,725,436</b>

	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
<b>Total</b>	<b>\$ 1,810,563</b>	<b>\$ 1,864,541</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018

(In thousands of dollars)

### 14. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$148,192 (December 31, 2017 - \$97,881, 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 \$8,217 (December 31, 2017 - \$16,401, March 31, 2018 - \$15,949) and is comprised of roads and infrastructure in the amount of \$7,007 (December 31, 2017 - \$16,401, March 31, 2018 - \$15,931), land and land improvements having a value of \$1,210 (December 31, 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 (December 31, 2017 - \$nil, March 31, 2018 - \$nil).

(f) Roads and infrastructure:

Roads and infrastructure at December 31, 2018 have a net book value of \$890,542 (December 31, 2017 - \$915,934, March 31, 2018 - \$941,106) and are comprised of: road beds - \$264,595 (December 31, 2017 - \$275,556, March 31, 2018 - \$271,049), road surfaces - \$260,874 (December 31, 2017 - \$278,416, March 31, 2018 - \$287,615), infrastructure - \$351,318 (December 31, 2017 - \$347,903, March 31, 2018 - \$368,459) and bridges - \$13,755 (December 31, 2017 - \$14,059, March 31, 2018 - \$13,983).

(g) Buildings:

Buildings at December 31, 2018 have a net book value of \$325,046 (December 31, 2017 - \$333,989, March 31, 2018 - \$339,566) and are comprised of: structure and electrical - \$117,102 (December 31, 2017 - \$118,533, March 31, 2018 - \$120,320), mechanical, roof, exterior architecture, and site work - \$163,486 (December 31, 2017 - \$170,489, March 31, 2018 - \$172,315), and interior architecture - \$44,458 (December 31, 2017 - \$44,967, March 31, 2018 - \$46,931).

(h) Land Improvements:

Land improvements at December 31, 2018 have a net book value of \$69,238 (December 31, 2017 - \$68,051, March 31, 2018 - \$71,523) and are comprised of: bridges, docks, seawalls, and wharves - \$17,559 (December 31, 2017 - \$17,403, March 31, 2018 - \$18,081), sports fields and skateparks - \$21,546 (December 31, 2017 - \$21,370, March 31, 2018 - \$22,359), playground and other land improvements - \$25,850 (December 31, 2017 - \$24,266, March 31, 2018 - \$26,161), and trails - \$4,283 (December 31, 2017 - \$5,012, March 31, 2018 - \$4,922).

# HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018  
(In thousands of dollars)

## 15. Accumulated surplus:

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

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
<b>Surplus</b>			
Invested in tangible capital assets	\$ 1,712,532	\$ 1,695,727	\$ 1,684,479
Other	10,061	6,847	9,124
Equity in Halifax Regional Water Commission (note 6)	180,384	168,183	167,662
Funded by reserves			
Landfill closure costs	(3,425)	(11,256)	(3,184)
Unfunded			
Employee future benefits, accrued interest and other	(16,830)	(15,698)	(17,364)
<b>Total surplus</b>	<b>1,882,722</b>	<b>1,843,803</b>	<b>1,840,717</b>
<b>Risk reserves set aside by Council</b>			
Insurance and risk	4,149	4,072	4,089
Police officer on the job injury	2,151	1,987	2,102
Operating stabilization	8,829	8,895	8,875
General contingency	11,430	2,198	12,233
<b>Total risk reserves set aside by Council</b>	<b>26,559</b>	<b>17,152</b>	<b>27,299</b>
<b>Obligation reserves set aside by Council</b>			
Landfill closure and post closure costs	8,657	16,079	8,583
Municipal election	1,403	965	1,073
Convention centre	6,854	6,148	7,633
Capital fund	15,094	14,861	14,756
Fleet vehicles and equipment	2,204	2,053	2,375
Central Library recapitalization	4,087	3,155	3,382
Building recapitalization and replacement	4,027	4,130	4,196
Multi-District facilities	2,523	1,958	7,252
Transit capital	4,861	9,464	4,858
Solid waste facilities	15,861	14,382	14,724
<b>Total obligation reserves set aside by Council</b>	<b>65,571</b>	<b>73,195</b>	<b>68,832</b>
<b>Opportunity reserves set aside by Council</b>			
Strategic capital	15,691	24,833	20,738
Parkland development	3,515	6,658	3,805
Business/Industrial parks expansion	36,982	29,392	33,571
Community and events	5,277	4,009	4,825
Gas tax	19,969	19,065	9,077
Debt principal and interest repayment	42,963	27,850	31,398
<b>Total opportunity reserves set aside by Council</b>	<b>124,397</b>	<b>111,807</b>	<b>103,414</b>
<b>Total accumulated surplus</b>	<b>\$ 2,099,249</b>	<b>\$ 2,045,957</b>	<b>\$ 2,040,262</b>

# HALIFAX REGIONAL MUNICIPALITY

## Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018  
(In thousands of dollars)

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### 16. Contingent liabilities:

- (a) As of December 31, 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 20.7% at December 31, 2018 (December 31, 2017 - 21.1%, March 31, 2018 - 21.5%). As at December 31, 2018, total outstanding debt is \$211,955 (December 31, 2017 - \$217,870, March 31, 2018 - \$214,413), with maturity dates ranging from 2019 to 2029. The Municipality is responsible for outstanding debt of \$40,000 (December 31, 2017 - \$45,500, 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 December 31, 2018

(In thousands of dollars)

### 18. Amounts contributed for provincially mandated services:

	Year to Date Budget	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
School boards	\$ 116,828	\$ 116,818	\$ 113,540	\$ 151,386
Assessment services	5,315	5,333	5,237	6,893
Social housing	2,670	2,239	2,562	3,518
Correctional services	5,064	5,028	5,014	6,685
<b>Total</b>	<b>\$ 129,877</b>	<b>\$ 129,418</b>	<b>\$ 126,353</b>	<b>\$ 168,482</b>

(a) School boards:

The Municipality is required to provide a mandatory contribution in the amount of \$105,244 (December 31, 2017 - \$101,617, March 31, 2018 - \$135,490) and supplementary contributions of \$11,574 (December 31, 2017 - \$11,923, 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 December 31, 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
<b>Revenue</b>		
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	30,400	30,800
Restricted area rate surpluses	1,863	3,331
Proceeds from sale of assets deposited to reserves	2,412	3,384
Interest on reserves	2,847	2,120
Development levies in reserves	1,138	1,250
Other reserve revenue	5,287	1,810
Tangible capital asset related adjustments	6,984	16,813
Increase in investment of the Halifax Regional Water Commission before remeasurement gain (loss)	22,000	24,000
	<u>72,931</u>	<u>83,508</u>
<b>Total revenue</b>	<u>\$ 1,015,533</u>	<u>\$ 1,026,888</u>

# HALIFAX REGIONAL MUNICIPALITY

Notes to Unaudited Consolidated Financial Statements

As at December 31, 2018  
(In thousands of dollars)

## 19. Budget data (continued):

	2019	2018
<b>Expenses</b>		
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	241	97
Principal and interest payments made on behalf of Halifax Regional Water Commission	(8,776)	(9,164)
Long-term debt redeemed	(34,883)	(36,792)
	<u>(103,186)</u>	<u>(113,762)</u>
Add:		
Expenses from agencies, boards and commissions	31,000	30,400
Cost of lots sold in business parks	778	2,500
Application of restricted area rate surpluses	1,863	3,331
Tangible capital assets adjustments including amortization	143,952	151,726
	<u>177,593</u>	<u>187,957</u>
<b>Total expenses</b>	<u>993,260</u>	<u>969,930</u>
<b>Annual surplus</b>	<u>\$ 22,273</u>	<u>\$ 56,958</u>

## 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 December 31, 2018  
(In thousands of dollars)

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## 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 Unaudited Consolidated Schedules of Segment Disclosure (see pages 33, 34 and 35).

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Schedule of Remuneration of Members of Council and Chief Administrative Officer

As at December 31, 2018  
(In thousands of dollars)

	Dec. 31, 2018	Dec. 31, 2017	March 31, 2018
Council members:			
M. Savage, Mayor	\$ 136	\$ 132	\$ 177
S. Adams	66	64	86
S. Austin	66	64	86
L. Blackburn	66	64	86
S. Cleary	66	64	86
S. Craig	66	69	91
D. Hendsbee	66	64	86
B. Karsten	66	64	86
T. Mancini	67	64	86
W. Mason	71	65	89
L. Nicoll	66	64	86
T. Outhit	66	64	86
L. Smith	66	64	86
S. Streach	66	64	86
R. Walker	66	64	86
M. Whitman	66	64	86
R. Zurawski	66	64	86
Chief Administrative Officer:			
J. Dubé	206	203	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 December 31, 2018  
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2018	Issued	Redeemed	Balance Dec. 31, 2018
<b>Municipal Finance Corporation:</b>							
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	-	1,209	8,467
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	-	650	650
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	-	2,673	5,345
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	-	1,102	3,304
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	-	960	3,840
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	-	367	1,835
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	-	2,028	12,168
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	-	1,013	7,093
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	-	1,111	9,999
18-A-1	10	2.06/3.2995	2028	-	19,567	-	19,567
18-B-1	10	2.49/3.389	2028	-	11,454	-	11,454
				220,512	31,021	40,999	210,534
<b>Federation of Canadian Municipalities:</b>							
FCM	20	2.0	2032	3,000	-	200	2,800
GMIF12028	10	1.75	2025	2,033	-	254	1,779
<b>Misc.:</b>							
5% stock Permanent		5.0	-	2	-	-	2
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	15	-	15	-
				225,562	31,021	41,468	215,115
<b>Less: Long-term debt recoverable from the Halifax Regional Water Commission:</b>							
14-B-1	10	1.20/3.19	2024	(7,000)	-	(1,000)	(6,000)
24-HBR-1	20	2.84/5.94	2024	(38,500)	-	(5,500)	(33,000)
				(45,500)	-	(6,500)	(39,000)
<b>Long-term debt</b>				<b>\$ 180,062</b>	<b>\$ 31,021</b>	<b>\$ 34,968</b>	<b>\$ 176,115</b>

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Consolidated Schedule of Long-term Debt

As at December 31, 2018  
(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2017	Issued	Redeemed	Balance Dec. 31, 2017
<b>Municipal Finance Corporation:</b>							
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	-	2,673	8,017
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	-	1,102	4,405
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	41,901	220,510
<b>Federation of Canadian Municipalities:</b>							
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
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	104	-	65	39
				248,653	19,351	42,420	225,584
<b>Less: Long-term debt recoverable from the Halifax Regional</b>							
<b>Water Commission:</b>							
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)
<b>Long-term debt</b>				<b>\$ 196,587</b>	<b>\$ 19,351</b>	<b>\$ 35,854</b>	<b>\$ 180,084</b>

# HALIFAX REGIONAL MUNICIPALITY

## Unaudited Consolidated Schedule of Long-term Debt

As at December 31, 2018

(In thousands of dollars)

	Term (years)	Interest rate - %	Matures	Balance March 31, 2017	Issued	Redeemed	Balance March 31, 2018
<b>Municipal Finance Corporation:</b>							
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
<b>Federation of Canadian Municipalities:</b>							
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
<b>Sackville Landfill Trust:</b>							
Acadia School	20	7.0	2018	104	-	89	15
				248,653	19,351	42,442	225,562
<b>Less: Long-term debt recoverable from the Halifax Regional</b>							
<b>Water Commission:</b>							
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)
<b>Long-term debt</b>				<b>\$ 196,587</b>	<b>\$ 19,351</b>	<b>\$ 35,876</b>	<b>\$ 180,062</b>

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at December 31, 2018  
(In thousands of dollars)

Nine months ended December 31, 2018	General		Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	2018 Total
	Government Services								
<b>Revenue</b>	\$								
Taxation	399,924	\$	5,028	53,383	\$	-	\$	116,818	\$
Taxation from other governments	29,903								29,903
User fees and charges	4,799		9,563	30,443	3,816	31,273	4,946	-	84,840
Government grants	3,435		2,850	27,279	2,082	3,850	-	-	39,496
Development levies	-		-	150	1,023	652	-	-	1,825
Investment income	5,862		-	-	-	-	-	-	5,862
Penalties, fines and interest	4,599		3,833	-	-	182	-	-	8,614
Land sales, contributions and other revenue	4,027		-	5,797	-	636	4,624	-	15,084
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	12,722		-	-	-	-	-	-	12,722
Grant in lieu of tax from the Halifax Regional Water Commission	3,750		-	-	-	-	-	-	3,750
<b>Total revenue</b>	469,021		21,274	117,052	6,921	36,593	9,570	116,818	777,249
<b>Expenses</b>									
Salaries, wages and benefits	38,403		120,828	74,547	1,869	46,171	8,308		290,126
Interest on long-term debt	621		180	2,148	100	1,023	27		4,099
Materials, goods, supplies and utilities	10,422		4,516	17,418	54	9,649	129		42,188
Contracted services	6,918		22,357	14,948	28,239	7,634	983		81,079
Other operating expenses	3,968		12,582	12,050	480	18,950	1,356		49,386
External transfers and grants	8,118		5,169	3,124	-	1,477	10,967	116,818	145,673
Amortization	15,611		3,111	71,730	2,007	13,208	44		105,711
<b>Total expenses</b>	84,061		168,743	195,965	32,749	98,112	21,814	116,818	718,262
<b>Surplus (deficit) end of period</b>	\$	384,960	\$	(147,469)	\$	(78,913)	\$	(61,519)	\$
									(12,244)
									\$
									58,987

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at December 31, 2018  
(In thousands of dollars)

Nine months ended December 31, 2017	General Government Services					2017 Total		
	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services		Planning and Development Services	Educational Services
<b>Revenue</b>								
Taxation	\$ 378,880	\$ 5,014	\$ 60,471	\$ -	\$ -	\$ -	\$ 113,540	\$ 557,905
Taxation from other governments	29,694	-	-	-	-	-	-	29,694
User fees and charges	4,996	9,631	29,305	3,896	33,517	4,982	-	86,327
Government grants	2,721	2,850	41,249	3,098	4,749	-	-	54,667
Development levies	-	-	1,244	722	1,649	-	-	3,615
Investment income	3,423	-	-	-	-	-	-	3,423
Penalties, fines and interest	4,388	4,767	-	-	234	-	-	9,389
Land sales, contributions and other revenue	4,143	55	16,401	-	503	650	-	21,752
Increase in investment in the Halifax Regional Water Commission before remeasurement gain (loss) (note 6)	18,901	-	-	-	-	-	-	18,901
Grant in lieu of tax from the Halifax Regional Water Commission	3,585	-	-	-	-	-	-	3,585
<b>Total revenue</b>	<b>450,731</b>	<b>22,317</b>	<b>148,670</b>	<b>7,716</b>	<b>40,652</b>	<b>5,632</b>	<b>113,540</b>	<b>789,258</b>
<b>Expenses</b>								
Salaries, wages and benefits	34,696	119,074	72,719	1,743	45,117	9,125	-	282,474
Interest on long-term debt	740	208	2,235	158	1,084	29	-	4,434
Materials, goods, supplies and utilities	9,856	4,443	14,652	72	9,900	262	-	39,185
Contracted services	6,455	22,230	16,624	27,855	7,844	1,023	-	82,031
Other operating expenses	5,711	12,568	11,649	177	20,755	1,766	-	52,626
External transfers and grants	8,364	5,154	3,080	-	3,147	7,988	113,540	141,253
Amortization	15,025	3,042	69,676	1,304	11,365	734	-	101,146
<b>Total expenses</b>	<b>80,847</b>	<b>166,719</b>	<b>190,635</b>	<b>31,309</b>	<b>99,192</b>	<b>20,907</b>	<b>113,540</b>	<b>703,149</b>
<b>Annual surplus (deficit)</b>	<b>\$ 369,884</b>	<b>\$ (144,402)</b>	<b>\$ (41,965)</b>	<b>\$ (23,593)</b>	<b>\$ (58,540)</b>	<b>\$ (15,275)</b>	<b>\$ -</b>	<b>\$ 86,109</b>

# HALIFAX REGIONAL MUNICIPALITY

Unaudited Consolidated Schedule of Segment Disclosure

As at December 31, 2018  
(In thousands of dollars)

	General Government Services	Protective Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development Services	Educational Services	2018 Total
<b>Revenue</b>								
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	21,783	-	-	-	-	-	-	21,783
Grant in lieu of tax from the Halifax Regional Water Commission	4,774	-	-	-	-	-	-	4,774
<b>Total revenue</b>	<b>590,675</b>	<b>29,127</b>	<b>192,269</b>	<b>9,925</b>	<b>52,712</b>	<b>11,310</b>	<b>151,386</b>	<b>1,037,404</b>
<b>Expenses</b>								
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	-	183,079
Amortization	20,751	4,079	94,967	2,672	15,152	43	-	137,664
<b>Total expenses</b>	<b>110,887</b>	<b>220,608</b>	<b>271,770</b>	<b>41,076</b>	<b>131,611</b>	<b>26,249</b>	<b>151,386</b>	<b>953,587</b>
<b>Annual surplus (deficit)</b>	<b>\$ 479,788</b>	<b>\$ (191,481)</b>	<b>\$ (79,501)</b>	<b>\$ (31,151)</b>	<b>\$ (78,899)</b>	<b>\$ (14,939)</b>	<b>\$ -</b>	<b>\$ 83,817</b>



# **Attachment #3**

**Halifax Regional Municipality Project Statement  
as at December 31, 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
<b>ACTIVE</b>										
BUILDINGS	79,410,245	24,420,000	103,830,245	6,000,000	1,695,860	111,526,105	75,928,474	18,178,902	94,107,376	17,418,730
BUSINESS TOOLS	38,685,975	12,529,300	51,215,275	12,990,200	(554,000)	63,651,475	28,651,360	9,821,798	38,473,158	25,178,317
COMMUNITY DEVELOPMENT	14,232,700	-	14,232,700	-	-	14,232,700	3,609,056	1,518	3,610,574	10,622,126
DISTRICT CAPITAL	1,563,126	1,504,000	3,067,126	-	-	3,067,126	1,247,425	1,123,050	2,370,476	696,650
EQUIPMENT & FLEET	13,126,966	6,900,000	20,026,966	-	(2,122,600)	17,904,366	11,339,763	4,594,644	15,934,408	1,969,958
HALIFAX TRANSIT	83,262,540	21,157,000	104,419,540	7,300,000	(964,829)	110,754,711	72,720,468	19,585,841	92,306,309	18,448,402
INDUSTRIAL PARKS	21,330,538	-	21,330,538	-	-	21,330,538	1,723,665	883,176	2,606,841	18,723,697
PARKS & PLAYGROUNDS	21,092,425	10,208,500	31,300,925	-	(199,774)	31,101,151	18,984,954	5,661,311	24,646,264	6,454,886
SOLID WASTE	6,684,554	4,450,000	11,134,554	-	(1,238,000)	9,896,554	3,500,295	516,296	4,016,590	5,879,963
TRAFFIC IMPROVEMENTS	116,119,296	2,680,000	118,799,296	43,000,000	45,000	161,844,296	80,615,054	10,082,437	90,697,490	71,146,806
ROADS & ACTIVE TRANSPORTATION	46,019,441	44,335,000	90,354,441	-	6,024,304	96,378,745	60,355,879	18,450,447	78,806,326	17,572,420
<b>ACTIVE Total</b>	<b>441,527,805</b>	<b>128,183,800</b>	<b>569,711,605</b>	<b>69,290,200</b>	<b>2,685,961</b>	<b>641,687,766</b>	<b>358,676,392</b>	<b>88,899,418</b>	<b>447,575,812</b>	<b>194,111,954</b>
<b>Closed Current Year Total</b>										
BUILDINGS	26,479,932	100,000	26,579,932	-	(2,781,709)	23,798,223	23,798,223	-	23,798,223	-
BUSINESS TOOLS	325,000	-	325,000	-	(325,000)	-	-	-	-	-
HALIFAX TRANSIT	1,898,723	-	1,898,723	-	(543,205)	1,355,518	1,355,518	-	1,355,518	-
PARKS & PLAYGROUNDS	3,726,991	-	3,726,991	-	(418,464)	3,308,526	3,308,526	-	3,308,526	-
SOLID WASTE	1,189,383	300,000	1,489,383	-	(1,305,005)	184,377	184,377	-	184,377	-
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	-
<b>Closed Current Year Total</b>	<b>38,832,103</b>	<b>400,000</b>	<b>39,232,103</b>	<b>-</b>	<b>(8,343,845)</b>	<b>30,888,258</b>	<b>30,888,258</b>	<b>-</b>	<b>30,888,258</b>	<b>-</b>
<b>Grand Total</b>	<b>480,359,907</b>	<b>128,583,800</b>	<b>608,943,707</b>	<b>69,290,200</b>	<b>(5,657,884)</b>	<b>672,576,024</b>	<b>389,564,650</b>	<b>88,899,418</b>	<b>478,464,070</b>	<b>194,111,954</b>

\* 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
<b>ACTIVE</b>										
CB000006 - Darmouth Sportsplex Revitalization	21,250,000	6,975,000	28,225,000	-	(252)	28,224,748	25,584,377	1,381,631	26,966,008	1,258,740
CB000010 - Regional Park Washrooms	1,669,999	-	1,669,999	-	-	1,669,999	1,598,249	51,126	1,649,375	20,624
CB000011 - St. Andrews Community Ctr. Renovation	950,000	2,800,000	3,750,000	5,200,000	1,950,000	10,900,000	494,113	9,649,144	10,143,258	756,742
CB000023 - Captain William Spry Renovations	1,000,000	-	1,000,000	-	(855,000)	145,000	62,948	80,790	143,738	1,262
CB000028 - ScotiaBank Centre	8,635,000	2,850,000	11,485,000	-	-	11,485,000	10,071,492	1,352,959	11,424,452	60,548
CB000032 - Power House Recapitalization	1,115,000	250,000	1,365,000	-	-	1,365,000	1,361,702	692	1,362,394	2,606
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	4,693,986	98,744	4,792,730	802,270
CB000046 - Corporate Accommodations-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	648,088	727,591	1,375,679	624,321
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
CB000060 - Sackville Sports Stadium	1,280,000	540,000	1,820,000	-	-	1,820,000	1,215,474	192,896	1,408,370	411,630
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	663,392	21,523	684,915	213,085
CB000067 - Bedford Outdoor Pool	100,000	-	100,000	-	-	100,000	66,926	-	66,926	33,074
CB000069 - Eric Spicer	1,700,000	-	1,700,000	-	-	1,700,000	1,662,999	3,420	1,666,419	33,581
CB000071 - Upper Hammonds Plains Community Centre	165,000	-	165,000	-	-	165,000	128,500	36,500	165,000	-
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
CB000075 - Dartmouth North Community Centre Upgrade	1,000,000	600,000	1,600,000	-	(250)	1,599,750	1,027,672	76,107	1,103,779	495,971
CB000077 - Library Masterplan Implementation	500,000	-	500,000	-	-	500,000	349,984	34,780	384,764	115,236
CB000079 - Sambro/Harrietsfield Fire Station	2,500,000	1,500,000	4,000,000	50,000	-	4,050,000	34,325	77,782	112,107	3,937,893
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	350,634	133,041	483,675	88,947
CB000088 - Fire Station Functional Improvements	-	250,000	250,000	-	-	250,000	-	-	-	250,000
CB000089 - Mackintosh Depot Replacement	-	750,000	750,000	-	-	750,000	77,014	662,693	739,707	10,293
CB000090 - General Building Recapitalization	936,071	500,000	1,436,071	-	143,488	1,579,560	530,885	385,322	916,207	663,353
CB180001 - Multi District Facilities Upgrades	972,637	1,980,000	2,952,637	-	-	2,952,637	1,588,763	430,436	2,019,199	933,438
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	357,117	1,003,480	1,360,597	12,851
CB180004 - HRM Depot Upgrades	-	125,000	125,000	-	413,641	538,641	43,803	333,318	377,121	161,520
CB180005 - Roof Recapitalization	941,748	-	941,748	-	-	941,748	410,304	220,166	630,471	311,278
CB180006 - Fire Station Land Acquisition	947,628	-	947,628	-	-	947,628	112,001	2,524	114,525	833,104
CB180007 - Dartmouth Multi-Pad	378,084	100,000	478,084	-	-	478,084	291,599	68,291	359,890	118,195
CB180008 - Emera Oval	655,356	-	655,356	-	-	655,356	10,617	113,386	124,003	531,352
CBX01154 - Accessibility - HRM Facilities	2,681,032	500,000	3,181,032	-	-	3,181,032	2,755,275	143,918	2,899,193	281,839
CBX01157 - Alderney Gate Recapitalization Bundle	5,109,717	150,000	5,259,717	-	-	5,259,717	5,130,010	100,861	5,230,870	28,847
CBX01161 - Energy Efficiency Upgrades	4,362,603	-	4,362,603	-	-	4,362,603	3,993,245	190,558	4,183,804	178,799
CBX01162 - Environmental Remediation Building Demo.	5,978,845	250,000	6,228,845	-	-	6,228,845	4,953,420	155,570	5,108,990	1,119,855
CBX01165 - Reg. Library-Facility Upgrades (Bundle)	997,755	1,200,000	2,197,755	-	-	2,197,755	1,359,206	213,502	1,572,708	625,047
CDG00493 - Shubenacadie Canal Greenway Trail	3,044,700	-	3,044,700	-	-	3,044,700	2,847,739	152,280	3,000,019	44,681
<b>ACTIVE Total</b>	<b>79,410,245</b>	<b>24,420,000</b>	<b>103,830,245</b>	<b>6,000,000</b>	<b>1,695,860</b>	<b>111,526,105</b>	<b>75,928,474</b>	<b>18,178,902</b>	<b>94,107,376</b>	<b>17,418,730</b>

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
<b>Closed in Current Year</b>										
CB000025 - Corporate Records Renovation	600,000	-	600,000	-	(154,849)	445,151	445,151	-	445,151	-
CB000050 - East Preston Recreation Centre	240,000	-	240,000	-	(13,351)	226,649	226,649	-	226,649	-
CB000058 - Musquodoboit HRB Village Plaza	1,080,000	-	1,080,000	-	(4,510)	1,075,490	1,075,490	-	1,075,490	-
CB000065 - Fire Station Replacements	2,000,000	-	2,000,000	-	(2,000,000)	-	-	-	-	-
CB000068 - Tallahassee Recreation Centre Upgrades	310,000	-	310,000	-	(17,365)	292,635	292,635	-	292,635	-
CB000074 - Commons Pavilion & Pool	70,000	-	70,000	-	(13,568)	56,432	56,432	-	56,432	-
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	-
CBX01170 - HRM Depot Upgrades	4,765,238	-	4,765,238	-	(413,641)	4,351,597	4,351,597	-	4,351,597	-
CBX01268 - Consulting Buildings	2,114,746	100,000	2,214,746	-	(143,488)	2,071,258	2,071,258	-	2,071,258	-
CBX01282 - Porter's Lake Community Centre	4,035,000	-	4,035,000	-	(2,395)	4,032,605	4,032,605	-	4,032,605	-
CBX01334 - Bedford Community Centre	9,300,000	-	9,300,000	-	(18,541)	9,281,459	9,281,459	-	9,281,459	-
<b>Closed in Current Year Total</b>	<b>26,479,932</b>	<b>100,000</b>	<b>26,579,932</b>	<b>-</b>	<b>(2,781,709)</b>	<b>23,798,223</b>	<b>23,798,223</b>	<b>-</b>	<b>23,798,223</b>	<b>-</b>
<b>Grand Total</b>	<b>105,890,177</b>	<b>24,520,000</b>	<b>130,410,177</b>	<b>6,000,000</b>	<b>(1,085,849)</b>	<b>135,324,329</b>	<b>99,726,697</b>	<b>18,178,902</b>	<b>117,905,599</b>	<b>17,418,730</b>

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
<b>ACTIVE</b>										
C1000001 - Web Transformation Program	3,350,000	-	3,350,000	-	(554,000)	2,796,000	2,481,364	-	2,481,364	314,636
C1000002 - Application Recapitalization	6,295,000	800,000	7,095,000	-	-	7,095,000	6,071,894	309,299	6,381,193	713,807
C1000004 - ICT Infrastructure Recapitalization	4,280,000	800,000	5,080,000	-	-	5,080,000	4,675,132	119,616	4,794,748	285,252
C1000005 - Recreation Services Software	2,795,000	1,950,000	4,745,000	-	-	4,745,000	2,838,555	618,923	3,457,478	1,287,522
C1000012 - Personnel Accountability Management Rev.	100,000	-	100,000	-	-	100,000	49,126	35,842	84,968	15,032
C1000015 - Rostering	900,000	795,000	1,695,000	2,495,000	-	4,190,000	173,777	417,800	591,578	3,598,422
C1000016 - Source Management	450,000	-	450,000	-	-	450,000	-	435,874	435,874	14,126
C1000020 - LIDAR Data Acquisition	2,400,000	-	2,400,000	-	-	2,400,000	1,130,004	596,514	1,726,517	673,483
C1000021 - Public WiFi	945,000	-	945,000	-	-	945,000	423,111	-	423,111	521,889
C1180001 - Enterprise Asset Management (EAM)	774,908	-	774,908	-	-	774,908	86,399	66,320	152,718	622,189
C1180002 - Computer Aided Dispatch (CAD)	34,254	-	34,254	-	-	34,254	-	-	-	34,254
C1990001 - Business Intelligence (BI) Program	1,644,000	-	1,644,000	-	-	1,644,000	1,170,532	-	1,170,532	473,468
C1990002 - IT Service Management	510,000	125,000	635,000	-	-	635,000	412,203	-	412,203	222,797
C1990004 - ICT Business Tools	2,735,000	240,000	2,975,000	-	-	2,975,000	2,003,047	337,273	2,340,320	634,680
C1990009 - Revenue Management Solution	750,000	2,065,000	2,815,000	1,500,000	-	4,315,000	64,451	313,825	378,275	3,936,725
C1990013 - Permitting Licensing & Compliance Soluti	2,057,000	2,618,300	4,675,300	2,855,200	-	7,530,500	1,551,044	2,813,668	4,364,711	3,165,789
C1990017 - Contact Center Telephony Solution	740,000	-	740,000	-	-	740,000	629,216	27,481	656,697	83,303
C1990018 - Enterprise Content Management Program	150,000	500,000	650,000	1,500,000	-	2,150,000	-	517,169	517,169	1,632,831
C1990019 - Council Chamber's Technology Upgrade	690,000	-	690,000	-	-	690,000	355,774	318,292	674,066	15,934
C1990020 - CRM Software Replacement	550,000	476,000	1,026,000	2,000,000	-	3,026,000	249,343	-	249,343	2,776,657
C1990021 - Data Management and Process Review	190,000	-	190,000	-	-	190,000	79,707	-	79,707	110,293
C1990023 - HRP Records Management System Optimizati	655,000	200,000	855,000	-	-	855,000	223,414	-	223,414	631,586
C1990027 - HRFE Dispatch Project	960,000	-	960,000	-	-	960,000	678,128	-	678,128	281,872
C1990028 - HRFE Fire Department Management Review	640,000	150,000	790,000	-	-	790,000	166,552	9,925	176,477	613,523
C1990031 - Parking Technology	778,000	1,560,000	2,338,000	2,640,000	-	4,978,000	741,961	2,845,552	3,587,512	1,390,488
C1990032 - Corporate Time Entry/Payroll Optimization	670,000	-	670,000	-	-	670,000	79,849	-	79,849	590,151
C1990035 - Situational Awareness	638,000	-	638,000	-	-	638,000	576,725	7,079	583,804	54,196
C1N00200 - SAP Optimization	1,804,813	250,000	2,054,813	-	-	2,054,813	1,540,053	31,348	1,571,401	483,412
C1V00726 - Lidar Mapping	200,000	-	200,000	-	-	200,000	200,000	-	200,000	-
<b>ACTIVE Total</b>	<b>38,685,975</b>	<b>12,529,300</b>	<b>51,215,275</b>	<b>12,990,200</b>	<b>(554,000)</b>	<b>63,651,475</b>	<b>28,651,360</b>	<b>9,821,798</b>	<b>38,473,158</b>	<b>25,178,317</b>
<b>Closed in Current Year</b>										
C1000006 - Accident Reporting Business Intelligenc	200,000	-	200,000	-	(200,000)	-	-	-	-	-
C1000018 - Corporate Vehicle Fuel Management	125,000	-	125,000	-	(125,000)	-	-	-	-	-
<b>Closed in Current Year Total</b>	<b>325,000</b>	<b>-</b>	<b>325,000</b>	<b>-</b>	<b>(325,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>39,010,975</b>	<b>12,529,300</b>	<b>51,540,275</b>	<b>12,990,200</b>	<b>(879,000)</b>	<b>63,651,475</b>	<b>28,651,360</b>	<b>9,821,798</b>	<b>38,473,158</b>	<b>25,178,317</b>

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
<b>ACTIVE</b>										
CD990005 - Solar City Phase 2	13,112,700	-	13,112,700	-	-	13,112,700	3,263,560	1,518	3,265,078	9,847,622
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
<b>ACTIVE Total</b>	<b>14,232,700</b>	<b>-</b>	<b>14,232,700</b>	<b>-</b>	<b>-</b>	<b>14,232,700</b>	<b>3,609,056</b>	<b>1,518</b>	<b>3,610,574</b>	<b>10,622,126</b>
<b>Grand Total</b>	<b>14,232,700</b>	<b>-</b>	<b>14,232,700</b>	<b>-</b>	<b>-</b>	<b>14,232,700</b>	<b>3,609,056</b>	<b>1,518</b>	<b>3,610,574</b>	<b>10,622,126</b>

District Capital Funds	Total Budget	Actuals Expenditures	Commitments	Total Actual & Commitments	Available
<b>ACTIVE</b>					
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	26,658	1,576	28,234	-
CCV02104 - District 4 Project Funds	152,666	15,101	133,293	148,394	4,272
CCV02105 - District 5 Project Funds	38,301	5,585	30,000	35,585	2,716
CCV02106 - District 6 Project Funds	197,682	14,496	140,433	154,929	42,753
CCV02107 - District 7 Project Funds	129,999	30,000	99,999	129,999	-
CCV02108 - District 8 Project Funds	143,338	-	58,965	58,965	84,373
CCV02109 - District 9 Project Funds	104,807	18,583	74,398	92,981	11,826
CCV02110 - District 10 Project Funds	197,419	126,904	50,000	176,904	20,515
CCV02111 - District 11 Project Funds	120,537	5,079	73,308	78,387	42,149
CCV02112 - District 12 Project Funds	266,121	3,444	262,677	266,121	-
CCV02113 - District 13 Project Funds	5,385	-	5,000	5,000	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	27,158	17,174	44,332	42,384
CCV02201 - District 1 Project Funds	94,000	33,746	508	34,254	59,746
CCV02202 - District 2 Project Funds	94,000	91,650	280	91,930	2,070
CCV02203 - District 3 Project Funds	94,000	78,730	12,282	91,012	2,988
CCV02204 - District 4 Project Funds	94,000	44,448	-	44,448	49,552
CCV02205 - District 5 Project Funds	94,000	72,092	11,560	83,652	10,348
CCV02206 - District 6 Project Funds	94,000	33,410	7,324	40,734	53,266
CCV02207 - District 7 Project Funds	94,000	54,648	10,000	64,648	29,352
CCV02208 - District 8 Project Funds	94,000	60,406	720	61,126	32,874
CCV02209 - District 9 Project Funds	94,000	44,755	-	44,755	49,245
CCV02210 - District 10 Project Funds	94,000	23,178	2,800	25,978	68,022
CCV02211 - District 11 Project Funds	94,000	92,443	-	92,443	1,557
CCV02212 - District 12 Project Funds	94,000	48,322	-	48,322	45,679
CCV02213 - District 13 Project Funds	94,000	85,044	-	85,044	8,956
CCV02214 - District 14 Project Funds	94,000	70,342	100	70,442	23,558
CCV02215 - District 15 Project Funds	94,000	39,871	50,000	89,871	4,129
CCV02216 - District 16 Project Funds	94,000	71,148	20,000	91,148	2,852
<b>ACTIVE Total</b>	<b>3,067,126</b>	<b>1,247,425</b>	<b>1,123,050</b>	<b>2,370,476</b>	<b>696,650</b>
<b>Grand Total</b>	<b>3,067,126</b>	<b>1,247,425</b>	<b>1,123,050</b>	<b>2,370,476</b>	<b>696,650</b>

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
<b>ACTIVE</b>										
CE010002 - Fire Services Water Supply	550,000	-	550,000	-	-	550,000	485,057	1,948	487,006	62,994
CE010004 - Fire Apparatus Fleet Expansion	1,400,000	-	1,400,000	-	367,400	1,767,400	1,385,540	-	1,385,540	381,860
CE020001 - Police Services Replacement Equipment	2,017,700	460,000	2,477,700	-	-	2,477,700	2,031,768	224,883	2,256,651	221,049
CE020002 - Fleet Expansion	365,000	135,000	500,000	-	-	500,000	477,013	521	477,535	22,465
CE180001 - Fleet Vehicle Replacement	2,079,337	1,300,000	3,379,337	-	-	3,379,337	1,716,407	1,639,220	3,355,627	23,710
CE180002 - Fire Apparatus Replacement	3,860,170	2,455,000	6,315,170	-	(2,490,000)	3,825,170	2,691,129	1,046,567	3,737,696	87,474
CE180003 - Police Fleet	1,476,756	1,000,000	2,476,756	-	-	2,476,756	66,606	1,384,201	1,450,807	1,025,949
CE180004 - Fire Services Equipment Replacement	329,003	1,250,000	1,579,003	-	-	1,579,003	1,302,802	163,805	1,466,607	112,395
CVK01207 - Police Vehicle Equipment	200,000	175,000	375,000	-	-	375,000	359,256	13,249	372,505	2,495
CVU01207 - Ice Resurfacer Replacement	849,000	125,000	974,000	-	-	974,000	824,184	120,250	944,434	29,566
<b>ACTIVE Total</b>	<b>13,126,966</b>	<b>6,900,000</b>	<b>20,026,966</b>	-	<b>(2,122,600)</b>	<b>17,904,366</b>	<b>11,339,763</b>	<b>4,594,644</b>	<b>15,934,408</b>	<b>1,969,958</b>
<b>Grand Total</b>	<b>13,126,966</b>	<b>6,900,000</b>	<b>20,026,966</b>	-	<b>(2,122,600)</b>	<b>17,904,366</b>	<b>11,339,763</b>	<b>4,594,644</b>	<b>15,934,408</b>	<b>1,969,958</b>



Halifax Transit	Budget					Expenditures			Available	
	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
<b>ACTIVE</b>										
CB0000014 - Mumford Terminal Replacement	300,000	-	300,000	-	-	300,000	257,633	-	257,633	42,367
CB0000016 - Transit Facility Investment Strategy	250,000	-	250,000	-	-	250,000	90,364	124,064	214,428	35,572
CB0000017 - New/Expanded Transit Centre	3,100,000	-	3,100,000	-	-	3,100,000	174,215	31,755	205,971	2,894,029
CB0000039 - Halifax Ferry Terminal	1,230,000	100,000	1,330,000	-	-	1,330,000	752,264	334,261	1,086,526	243,475
CB0000042 - Woodside Ferry Terminal Recapitalization	1,500,000	-	1,500,000	-	(470,000)	1,030,000	410,083	553,224	963,306	66,694
CB0000082 - Burnside Transit Centre Roof Repairs	500,000	2,000,000	2,500,000	-	-	2,500,000	370,796	1,427,766	1,798,562	701,438
CB0000125 - Ragged Lake Transit Centre Expansion	-	2,000,000	2,000,000	-	-	2,000,000	186,302	58,085	244,387	1,755,613
CB1800126 - 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	6,230,863	507,877	6,738,740	67,044
CM0000005 - Bus Maintenance Equipment Replacement	900,000	625,000	1,525,000	-	-	1,525,000	850,306	338,930	1,189,236	335,764
CM0000008 - Scotia Square Facility	150,000	-	150,000	-	-	150,000	68,034	-	68,034	81,966
CM0000009 - Transit Priority Measures	1,300,000	350,000	1,650,000	-	100,000	1,750,000	1,313,512	370,476	1,683,988	66,012
CM0000011 - Electric Bus Pilot	1,000,000	-	1,000,000	-	-	1,000,000	-	-	-	1,000,000
CM0000012 - Bus Stop Improvements	478,139	235,000	713,139	-	(29,930)	683,209	644,588	14,005	658,593	24,616
CM0000014 - Transit Priority Measure Corridors Study	250,000	-	250,000	-	-	250,000	156,528	92,345	248,873	1,127
CM0000015 - Bus Rapid Transit Study	200,000	-	200,000	-	(415)	199,585	199,171	-	199,171	415
CM0000016 - PTIF Bus Replacement	29,792,756	-	29,792,756	-	-	29,792,756	29,270,813	-	29,270,813	521,943
CM0000018 - Commuter Rail	225,000	500,000	725,000	-	-	725,000	156,429	52,143	208,572	516,428
CM0000020 - Fuel Systems Upgrade	165,000	-	165,000	-	-	165,000	85,139	70,885	156,024	8,976
CM1800001 - Sustainable Fuel Study	-	200,000	200,000	-	-	200,000	-	83,406	83,406	116,594
CM1800002 - Access - A - Bus Expansion	185,232	100,000	285,232	-	338,000	623,232	5,376,247	40,526	5,416,773	26,474
CM1800003 - Ferry Replacement	5,466,512	-	5,466,512	-	-	5,466,512	608,086	596,758	1,204,844	49,739
CM1800004 - Mid-life Bus Rebuild	185,000	685,000	870,000	-	-	870,000	-	-	-	261,914
CM1800005 - New Transit Technology	11,469,562	4,100,000	15,569,562	7,300,000	-	22,869,562	3,056,627	11,479,660	14,536,288	8,333,274
CM1800006 - Transit Security	3,417,043	-	3,417,043	-	-	3,417,043	45,175	3,057,276	3,102,451	314,592
CM1800007 - Ferry Refit	312,404	-	312,404	-	-	312,404	-	-	-	312,404
CM1800008 - Conventional Bus Expansion	5,014,104	900,000	5,914,104	-	(902,804)	5,011,300	4,987,924	-	4,987,924	23,377
CMU01095 - Transit Strategy	815,100	250,000	1,065,100	-	-	1,065,100	872,429	2	872,431	192,669
CR0000007 - Wrights Cove Terminal	282,485	-	282,485	-	-	282,485	155,360	87,894	243,254	39,231
CV0000004 - Transit Support Vehicle Replacement	329,200	90,000	419,200	-	-	419,200	351,804	64,657	416,461	2,739
CV0200006 - Conventional Bus Replacement	180,260	9,022,000	9,202,260	-	338,319	9,540,580	9,206,405	-	9,206,405	334,174
CVD000430 - 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
<b>ACTIVE Total</b>	<b>83,262,540</b>	<b>21,157,000</b>	<b>104,419,540</b>	<b>7,300,000</b>	<b>(964,829)</b>	<b>110,754,711</b>	<b>72,720,468</b>	<b>19,585,841</b>	<b>92,306,309</b>	<b>18,448,402</b>
<b>Closed in Current Year</b>										
CM0200002 - Metro X Bus Replacement	439,016	-	439,016	-	(438,319)	697	697	-	697	-
CM0200006 - Emission Reduction- Public Transit Buses	1,459,707	-	1,459,707	-	(104,885)	1,354,821	1,354,821	-	1,354,821	-
<b>Closed in Current Year Total</b>	<b>1,898,723</b>	<b>-</b>	<b>1,898,723</b>	<b>-</b>	<b>(543,205)</b>	<b>1,355,518</b>	<b>1,355,518</b>	<b>-</b>	<b>1,355,518</b>	<b>-</b>
<b>Grand Total</b>	<b>85,161,263</b>	<b>21,157,000</b>	<b>106,318,263</b>	<b>7,300,000</b>	<b>(1,508,034)</b>	<b>112,110,229</b>	<b>74,075,987</b>	<b>19,585,841</b>	<b>93,661,827</b>	<b>18,448,402</b>

	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
<b>ACTIVE</b>										
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	100,595	845,962	946,557	8,426,283
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	-	27,162	27,162	24,937
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
<b>ACTIVE Total</b>	<b>21,330,538</b>	-	<b>21,330,538</b>	-	-	<b>21,330,538</b>	<b>1,723,665</b>	<b>883,176</b>	<b>2,606,841</b>	<b>18,723,697</b>
<b>Grand Total</b>	<b>21,330,538</b>	-	<b>21,330,538</b>	-	-	<b>21,330,538</b>	<b>1,723,665</b>	<b>883,176</b>	<b>2,606,841</b>	<b>18,723,697</b>

Particulars	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
<b>ACTIVE</b>										
CD990003 - Cultural Spaces	750,000	250,000	1,000,000	-	25,000	1,025,000	591,286	236,277	827,564	197,436
CP000006 - Point Pleasant Park Upgrades	925,000	-	925,000	-	-	925,000	820,397	96,867	917,264	7,736
CP000011 - Cornwallis Park Master Plan Implementation	1,105,000	-	1,105,000	-	(50,000)	1,055,000	965,682	64,045	1,029,727	25,273
CP000012 - Fort Needham Master Plan Implementation	3,825,000	-	3,825,000	-	(232,238)	3,592,762	3,020,959	12,325	3,033,284	559,478
CP000013 - Halifax Common Upgrades	1,915,290	-	1,915,290	-	-	1,915,290	1,194,014	59,312	1,253,326	661,964
CP000014 - Western Common Master Plan Impl.	1,000,000	50,000	1,050,000	-	-	1,050,000	52,842	12,011	64,853	85,147
CP000017 - Baker Drive Parkland Development	1,000,000	-	1,000,000	-	-	1,000,000	995,799	-	995,799	4,201
CP000018 - Beazley Field Complex	587,290	-	587,290	-	(78,536)	508,754	203,220	302,951	506,171	2,583
CP000019 - Halifax Explosion Markers	450,000	-	450,000	-	-	450,000	449,190	-	449,190	810
CP000020 - Cemetery Upgrades	-	50,000	50,000	-	(30,000)	20,000	6,418	9,627	16,044	3,956
CP110002 - Cole Harbour Artificial Turf	4,200,000	-	4,200,000	-	-	4,200,000	3,895,200	16,926	3,912,126	287,874
CP180001 - Park Recapitalization	1,198,103	3,185,000	4,383,103	-	266,000	4,649,103	2,778,972	1,141,797	3,920,769	728,333
CP180002 - Regional Water Access/Beach Upgrades	633,394	500,000	1,133,394	-	-	1,133,394	62,256	921,401	983,658	149,736
CP180003 - Sport Fields/Courts-State of Good Repair	1,198,209	2,850,000	4,048,209	-	100,000	4,148,209	1,146,411	2,456,748	3,603,158	545,051
CP180004 - Park Land Acquisition	418,134	2,500,000	2,918,134	-	-	2,918,134	234,303	7,699	242,002	2,676,132
CP180005 - Sports/Ball Fields/Courts-New	357,586	223,500	581,086	-	-	581,086	190,089	163,665	353,754	227,332
CPX01193 - Public Gardens Upgrades	2,429,420	600,000	3,029,420	-	(200,000)	2,829,420	2,377,914	159,661	2,537,575	291,845
<b>ACTIVE Total</b>	<b>21,092,425</b>	<b>10,208,500</b>	<b>31,300,925</b>	<b>-</b>	<b>(199,774)</b>	<b>31,101,151</b>	<b>18,984,954</b>	<b>5,661,311</b>	<b>24,646,264</b>	<b>6,454,886</b>
<b>Closed in Current Year</b>										
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	-
<b>Closed in Current Year Total</b>	<b>3,726,991</b>	<b>-</b>	<b>3,726,991</b>	<b>-</b>	<b>(418,464)</b>	<b>3,308,526</b>	<b>3,308,526</b>	<b>-</b>	<b>3,308,526</b>	<b>-</b>
<b>Grand Total</b>	<b>24,819,415</b>	<b>10,208,500</b>	<b>35,027,915</b>	<b>-</b>	<b>(618,238)</b>	<b>34,409,677</b>	<b>22,293,480</b>	<b>5,661,311</b>	<b>27,954,791</b>	<b>6,454,886</b>

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
<b>ACTIVE</b>										
CW0000001 - Green Carts for New Residents/Replacement	2,235,000	400,000	2,635,000	-	(250,000)	2,385,000	1,613,353	101,887	1,715,241	669,759
CW0000003 - Rural Depots	677,554	-	677,554	-	(279,000)	398,554	398,117	-	398,117	437
CW0000004 - Composting/Anaerobic Digestion Plant	750,000	250,000	1,000,000	-	-	1,000,000	431,082	66,533	497,614	502,386
CW0000007 - Materials Recovery Facility Repairs	245,000	50,000	295,000	-	-	295,000	32,296	208,572	240,868	54,132
CW0000009 - New Era Recapitalization	500,000	350,000	850,000	-	-	850,000	262,845	11,873	274,718	575,282
CW0000011 - Miller Composting Purchase	-	2,100,000	2,100,000	-	-	2,100,000	-	-	-	2,100,000
CW0000012 - Materials Recovery Facility Purchase	-	1,200,000	1,200,000	-	-	1,200,000	-	-	-	1,200,000
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	-	(709,000)	1,248,000	762,602	127,431	890,033	357,967
<b>ACTIVE Total</b>	<b>6,684,554</b>	<b>4,450,000</b>	<b>11,134,554</b>	-	<b>(1,238,000)</b>	<b>9,896,554</b>	<b>3,500,295</b>	<b>516,296</b>	<b>4,016,590</b>	<b>5,879,963</b>
<b>Closed in Current Year</b>										
CW0000013 - Leachate Forcemain	1,189,383	300,000	300,000	-	(300,000)	-	-	-	-	-
CWU00967 - Land Acquis Otter Lake	1,189,383	300,000	1,189,383	-	(1,005,005)	184,377	184,377	-	184,377	-
<b>Closed in Current Year Total</b>	<b>7,873,936</b>	<b>4,750,000</b>	<b>12,623,936</b>	-	<b>(2,543,005)</b>	<b>10,080,931</b>	<b>3,684,672</b>	<b>516,296</b>	<b>4,200,968</b>	<b>5,879,963</b>
<b>Grand Total</b>										

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
<b>ACTIVE</b>										
CD000001 - Downtown Streetscapes-Spring Garden Road	10,396,775	-	10,396,775	-	-	10,396,775	271,362	324,963	596,324	9,800,451
CD000002 - Downtown Streetscapes - Argyll/Grafton	6,786,010	-	6,786,010	-	-	6,786,010	6,159,934	589,672	6,749,606	36,404
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	12,087,970	143,755	12,231,725	24,538
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	3,338,247	1,741,947	5,080,194	56,669,806
CT000015 - Railway Crossing Improvements	250,000	-	250,000	-	-	250,000	28,783	-	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	406,612	101,522	508,134	234,872
CT180002 - Traffic Signal Rehabilitation	717,443	700,000	1,417,443	-	-	1,417,443	448,494	159,522	608,016	809,427
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	114,577	217,940	332,517	771,805
CT180005 - Road Safety Improvement Program	947,870	150,000	1,097,870	-	-	1,097,870	409,048	216,569	625,617	472,254
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	109,262	539,276	648,538	48,847
CT180008 - Complete Streets	772,807	-	772,807	-	-	772,807	87,353	525,332	612,685	160,122
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	-	5,324,317	310,461
CTX01127 - Traffic Signals - Bedford West CCC	250,000	-	250,000	-	-	250,000	81,171	6,608	87,780	162,220
<b>ACTIVE Total</b>	<b>116,119,296</b>	<b>2,680,000</b>	<b>118,799,296</b>	<b>43,000,000</b>	<b>45,000</b>	<b>161,844,296</b>	<b>80,615,054</b>	<b>10,082,437</b>	<b>90,697,490</b>	<b>71,146,806</b>
<b>Closed in Current Year</b>										
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)	-	-	-	-	-
<b>Closed in Current Year Total</b>	<b>3,979,838</b>	<b>-</b>	<b>3,979,838</b>	<b>-</b>	<b>(2,041,706)</b>	<b>1,938,132</b>	<b>1,938,132</b>	<b>-</b>	<b>1,938,132</b>	<b>-</b>
<b>Grand Total</b>	<b>120,099,133</b>	<b>2,680,000</b>	<b>122,779,133</b>	<b>43,000,000</b>	<b>(1,996,706)</b>	<b>163,782,427</b>	<b>82,553,185</b>	<b>10,082,437</b>	<b>92,635,622</b>	<b>71,146,806</b>

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
<b>ACTIVE</b>										
CR000001 - Storm Sewer Upgrades	5,500,976	-	5,500,976	-	-	5,500,976	4,464,478	113,832	4,578,310	922,666
CR000008 - St Paul's Church Wall Restoration	500,000	-	500,000	-	150,000	650,000	497,184	18,540	515,724	134,276
CR000009 - Street Recapitalization	12,169,914	27,295,000	39,464,914	-	5,097,309	44,562,223	27,915,423	11,480,722	39,396,145	5,166,078
CR180001 - Active Transportation Strategic Projects	6,180,450	4,100,000	10,280,450	-	20,000	10,300,450	4,817,221	2,576,168	7,393,389	2,907,061
CR180002 - Sidewalk Renewals	2,810,134	2,750,000	5,560,134	-	-	5,560,134	2,488,240	1,113,518	3,601,758	1,958,376
CR180003 - Bridges	1,468,050	2,500,000	3,968,050	-	-	3,968,050	320,704	432,460	753,164	3,214,886
CR180004 - Other Road Related Works	2,085,653	2,250,000	4,335,653	-	-	4,335,653	2,205,358	1,156,580	3,361,939	973,715
CR180005 - Road Operations & Construction-Repair	221,541	4,000,000	4,221,541	-	-	4,221,541	3,412,875	326,811	3,739,685	481,856
CR180006 - New Paving Streets-HRM Owned Roads	-	650,000	650,000	-	756,995	1,406,995	707,910	574,567	1,282,478	124,518
CR180007 - New Paving Subdivision Streets-Province	-	490,000	490,000	-	-	490,000	161	-	161	489,839
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	47,666	652,333	699,999	1
CTU01006 - Bedford West Road Oversizing	11,681,508	-	11,681,508	-	-	11,681,508	11,158,143	4,916	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
<b>ACTIVE Total</b>	<b>46,019,441</b>	<b>44,335,000</b>	<b>90,354,441</b>	-	<b>6,024,304</b>	<b>96,378,745</b>	<b>60,355,879</b>	<b>18,450,447</b>	<b>78,806,326</b>	<b>17,572,420</b>
Closed in Current Year										
CTU01287 - Margeson Drive	1,232,237	-	1,232,237	-	(928,756)	303,481	303,481	-	303,481	-
<b>Closed in Current Year Total</b>	<b>1,232,237</b>	<b>-</b>	<b>1,232,237</b>	<b>-</b>	<b>(928,756)</b>	<b>303,481</b>	<b>303,481</b>	<b>-</b>	<b>303,481</b>	<b>-</b>
<b>Grand Total</b>	<b>47,251,678</b>	<b>44,335,000</b>	<b>91,586,678</b>	<b>-</b>	<b>5,095,548</b>	<b>96,682,226</b>	<b>60,659,360</b>	<b>18,450,447</b>	<b>79,109,807</b>	<b>17,572,420</b>

## **Attachment #4**

**Report of Expenditures in the Councilors'  
District Capital Funds to December 31, 2018**

## Summary Councillors' District Capital Funds

**April 1, 2018 to December 31, 2018**

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Steve Streach	149,025.36	52,662.83	35,532.93	88,195.76	60,829.60
DISTRICT 2 - David Hendsbee	96,635.39	94,285.37	280.00	94,565.37	2,070.02
DISTRICT 3 - Bill Karsten	122,233.88	105,387.14	13,858.36	119,245.50	2,988.38
DISTRICT 4 - Lorelei Nicoll	246,666.33	59,549.17	133,293.34	192,842.51	53,823.82
DISTRICT 5 - Sam Austin	132,300.89	77,677.33	41,559.90	119,237.23	13,063.66
DISTRICT 6 - Tony Mancini	291,682.25	47,905.32	147,757.72	195,663.04	96,019.21
DISTRICT 7 - Waye Mason	223,998.69	84,648.00	109,998.69	194,646.69	29,352.00
DISTRICT 8 - Lindell Smith	237,338.07	60,405.56	59,685.06	120,090.62	117,247.45
DISTRICT 9 - Shawn Cleary	198,806.98	63,338.39	74,397.81	137,736.20	61,070.78
DISTRICT 10 - Russell Walker	291,418.98	150,082.53	52,800.00	202,882.53	88,536.45
DISTRICT 11 - Steve Adams	214,536.75	97,522.07	73,308.38	170,830.45	43,706.30
DISTRICT 12 - Richard Zurawski	360,121.34	51,765.75	262,677.09	314,442.84	45,678.50
DISTRICT 13 - Matt Whitman	99,385.29	85,043.73	5,000.00	90,043.73	9,341.56
DISTRICT 14 - Lisa Blackburn	123,733.04	78,975.44	21,200.01	100,175.45	23,557.59
DISTRICT 15 - Steve Craig	98,526.16	39,870.85	54,526.16	94,397.01	4,129.15
DISTRICT 16 - Tim Outhit	180,716.44	98,306.00	37,174.30	135,480.30	45,236.14
<b>Total</b>	<b>3,067,125.84</b>	<b>1,247,425.48</b>	<b>1,123,049.75</b>	<b>2,370,475.23</b>	<b>696,650.61</b>



## 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				
	<b>Description of Expenditures</b>					
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 - facility upgrades			4,000.00	4,000.00	
15-Mar-17	Musquodoboit Fellowship Club - floor replacement			9,000.00	9,000.00	
27-Sep-17	Pleasant Valley Ball Field - top soil for 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 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				
	<b>Description of Expenditures</b>					
28-Feb-18	Atlantic View Elementary Playground Committee Project		5,000.00	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	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 - washroom upgrades, 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 Rider Cooperative Ltd. - 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 Bill Karsten

District 3

Date	CCV02103/CCV02203	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
	CCV02203 Budget 2018/19	94,000.00				
	CCV02103 Funds Carried Forward	28,233.88				
	<b>Description of Expenditures</b>					
9-Mar-18	Birches Park - gazebo project		41,174.53	8,825.07	49,999.60	
3-May-18	Hartlen Point - playground		25,764.08	33.29	25,797.37	
8-May-18	Tallahassee Community School - supply and install playground equipment		5,000.51		5,000.51	
17-May-18	Dartmouth FC Tier 1 Soccer Club/United DFC Soccer Club - purchase of soccer uniforms		2,500.00		2,500.00	
18-May-18	Silver Sands Park - park upgrade		5,000.00		5,000.00	
19-Jun-18	Nova Multifest Society - website development and strategic plan		2,666.67		2,666.67	
20-Jun-18	Pride rainbow crosswalk - painting		800.00		800.00	
18-Jul-18	Cole Harbour Citizens on Patrol Association - purchase of safety equipment		1,731.35		1,731.35	
8-Aug-18	Maritime Race Weekend Association - two wooden pre - fabricated libraries, mounting poles, paint and varnish		2,350.00		2,350.00	
27-Sep-18	Dartmouth Curling Club - new equipment		2,000.00		2,000.00	
31-Oct-18	Cancer Survivors Park Project			5,000.00	5,000.00	
19-Dec-18	Fisherman's Cove Development Association - feasibility study / survey to determine replacement of docks at Fisherman's Cove		3,900.00		3,900.00	
19-Dec-18	Fisherman's Cove Development Association - purchase and installation of two heat pumps at Fisherman's Cove		10,000.00		10,000.00	

# District Capital Funds

Councillor Bill Karsten

District 3

Date	CCV02103/CCV02203	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
21-Dec-18	Dartmouth Heritage Museum Society - contribution to construction of multi - purpose support building		2,500.00		2,500.00	
	<b>Total</b>	<b>122,233.88</b>	<b>105,387.14</b>	<b>13,858.36</b>	<b>119,245.50</b>	<b>2,988.38</b>

## 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				
	<b>Description of Expenditures</b>					
19-Jun-15	Caldwell Road/Lodge Court - public art installation			2,808.59	2,808.59	
31-Dec-15	Caldwell Road/Lodge Court - landscaping project			27,676.36	27,676.36	
29-Jan-16	Participatory Budget - community projects			5,900.00	5,900.00	
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	
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	
26-Oct-17	Cole Harbour Westphal - tree planting			6,000.00	6,000.00	
21-Feb-18	Cole Harbour Place - planters		11,817.13	399.96	12,217.09	
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 - street 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	
28-May-18	Acoma Family Centre - pump and water line for community garden		1,907.85		1,907.85	

# District Capital Funds

Councillor Lorelei Nicoll

District 4

Date	CCV02104/CCV02204	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
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	Lodge Court - tree planting		1,336.48		1,336.48	
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	
5-Oct-18	Dartmouth Kennel Club - floor mats		1,000.00		1,000.00	
31-Oct-18	Cole Harbour Road - removal of street banners		2,687.82		2,687.82	
31-Oct-18	Cole Harbour and Area Business Association - Christmas light		300.00		300.00	
21-Dec-18	Dartmouth Heritage Museum Society - contribution to construction of multi - purpose support building		1,500.00		1,500.00	
	<b>Total</b>	<b>246,666.33</b>	<b>59,549.17</b>	<b>133,293.34</b>	<b>192,842.51</b>	<b>53,823.82</b>



## 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				
	<b>Description of Expenditures</b>					
21-Mar-17	Penhorn Lake Trail recapitalization			30,000.00	30,000.00	
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	
12-Jun-18	Back to the Sea Society - construction material for pump house enclosure		2,000.00		2,000.00	
19-Jun-18	Nova Multifest Society - website development and strategic plan		2,666.67		2,666.67	
22-Jun-18	Shubenacadie Canal commission - install interpretive signage at Lock One and King's Wharf Bridge		3,000.00		3,000.00	
30-Jun-18	Cancer Survivor Park			10,000.00	10,000.00	
30-Jun-18	Dartmouth Curling Club - 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	
23-Aug-18	Furness Park - bench and tree			1,200.11	1,200.11	
31-Aug-18	Silver's Hill - purchase of bulbs for planting		422.36	359.79	782.15	
5-Oct-18	Dartmouth Kennel Club - floor mats		1,250.00		1,250.00	

## District Capital Funds

Councillor Sam Austin

District 5

Date	CCV02105/CCV02205	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
12-Oct-18	Downtown Dartmouth Business Commission - street banners and replacement light for downtown		5,000.00		5,000.00	
31-Oct-18	Moir Garden - step improvements		367.08		367.08	
31-Oct-18	Crichton Park Critters - two portable pickleball nets and carrying bag		500.00		500.00	
22-Nov-18	MacPhee Centre for Creative Learning Society - digital piano and lighting equipment		4,715.00		4,715.00	
22-Nov-18	North Woodside Community Centre Park - improvements		9,000.00		9,000.00	
22-Nov-18	Back to the Sea Society - location feasibility study for proposed collect and release aquarium		10,000.00		10,000.00	
22-Nov-18	Senobe Aquatic Club - boat trailer		5,000.00		5,000.00	
22-Nov-18	Mic Mac Amateur Aquatic Club - replacement of exterior lighting to LED lighting		2,000.00		2,000.00	
22-Nov-18	St. George's Tennis Club - replacement of court light		1,000.00		1,000.00	
22-Nov-18	Dartmouth Lawn Bowls Club - replacement of outdated lawn bowling equipment		1,000.00		1,000.00	
22-Nov-18	Dartmouth Heritage Museum Society - historic landscape plan and garden infrastructure		1,000.00		1,000.00	
4-Dec-18	Dartmouth Dragon Boat Association - new dock for Graham's Grove Park		3,185.00		3,185.00	
4-Dec-18	Banook Canoe Club - replacement of fire escape stairwell and expired weight room equipment		5,000.00		5,000.00	
4-Dec-18	Back to Our Roots Urban Garden - signage for the farm		3,100.00		3,100.00	
21-Dec-18	Dartmouth Heritage Museum Society - contribution to construction of multi - purpose support building		2,500.00		2,500.00	
	<b>Total</b>	<b>132,300.89</b>	<b>77,677.33</b>	<b>41,559.90</b>	<b>119,237.23</b>	<b>13,063.66</b>

## 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				
	<b>Description of Expenditures</b>					
12-Mar-15	Contribution towards an outdoor synthetic rink			28,668.40	28,668.40	
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-Feb-17	Two Community signs		6,633.20	5,966.80	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			1,643.37	1,643.37	
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	
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 hive boxes.			5,000.00	5,000.00	
23-Mar-18	Easter Seals Nova Scotia - 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	

## District Capital Funds

Councillor Tony Mancini

District 6

Date	CCV02106/CCV02206	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
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	
1-Oct-18	Tree planting		1,704.03		1,704.03	
5-Oct-18	Shubenacadie Canal Commission - supply and install trail sign for Port Wallace entrance to Shubie Park		1,500.00		1,500.00	
5-Oct-18	Dartmouth Kennel Club - floor mats		1,250.00		1,250.00	
31-Oct-18	Shubenacadie Canal Commission - accessible kayak launch project			5,083.75	5,083.75	
9-Nov-18	East Dartmouth Community Centre - Christmas tree and lights		450.00		450.00	
22-Nov-18	Mic Mac Amateur Aquatic Club - replacement of exterior lighting to LED lighting		2,000.00		2,000.00	
22-Nov-18	Dartmouth North Public Library - new lights for annual Festival of Lights			340.50	340.50	
21-Dec-18	Dartmouth Heritage Museum Society - contribution to construction of multi - purpose support building		2,500.00		2,500.00	
	<b>Total</b>	<b>291,682.25</b>	<b>47,905.32</b>	<b>147,757.72</b>	<b>195,663.04</b>	<b>96,019.21</b>

## District Capital Funds

Deputy Mayor Wayne 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				
	<b>Description of Expenditures</b>					
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 at Emera 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	
17-Dec-18	Spencer House Seniors' Centre - replacement sign for centre		598.00		598.00	
	<b>Total</b>	<b>223,998.69</b>	<b>84,648.00</b>	<b>109,998.69</b>	<b>194,646.69</b>	<b>29,352.00</b>

## 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				
	<b>Description of Expenditures</b>					
20-Mar-14	Active Transportation Initiatives			5,555.60	5,555.60	
13-Jul-16	Community Garden Project			1,471.44	1,471.44	
11-Aug-16	Warrington Park - purchase of gym equipment			9,256.28	9,256.28	
30-Sep-16	Emera Oval - recreational equipment			6,620.36	6,620.36	
27-Mar-17	HRM owned community playground upgrades			36,061.38	36,061.38	
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 for North End		6,500.00		6,500.00	
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	

## District Capital Funds

Councillor Lindell Smith

District 8

Date	CCV02108/CCV02208	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
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	
<b>Total</b>		<b>237,338.07</b>	<b>60,405.56</b>	<b>59,685.06</b>	<b>120,090.62</b>	<b>117,247.45</b>

## 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				
	<b>Description of Expenditures</b>					
26-Jun-15	Springvale trail connection pathway			8,000.00	8,000.00	
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	
20-Sep-16	Stuart Graham Drive - retaining wall			12,420.77	12,420.77	
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		9,823.48	5,176.52	15,000.00	
27-Mar-18	Saunders Park - outdoor workout equipment		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	





## 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				
	<b>Description of Expenditures</b>					
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 - supply and installation of LED pylon sign		30,307.15		30,307.15	
6-Mar-17	Indian Festival Club of Nova Scotia - audio visual equipment, warmers, chafer and pots		22,856.30		22,856.30	
2-May-18	Clayton Park Junior High School - 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 and shovels		525.00		525.00	
4-May-18	Rainbow Art Crosswalk Program - pride 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	
19-Oct-18	Centennial Arena - ice equipment repairs		6,854.00		6,854.00	

## District Capital Funds

Councillor Russell Walker  
District 10

Date	CCV02110/CCV02210	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
24-Oct-18	Maskwa Aquatic Club - purchase of two C2 canoes and one K1 kayak		14,238.00		14,238.00	
28-Nov-18	Fairview United Family Resource Centre - heat pumps		17,079.00		17,079.00	
17-Dec-18	Fairview Community Association - lights for Christmas tree at Titus Park		413.66		413.66	
	<b>Total</b>	<b>291,418.98</b>	<b>150,082.53</b>	<b>52,800.00</b>	<b>202,882.53</b>	<b>88,536.45</b>

## 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				
	<b>Description of Expenditures</b>					
30-Aug-13	Terence Bay Fire Hall - upgrades			25,000.00	25,000.00	
30-Aug-16	Herring Cove Junior High field - port - a - pottie, cage and pad			3,500.00	3,500.00	
30-Jan-17	Terence Bay River Park - slide teeter-totter			4,129.83	4,129.83	
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	
16-Nov-17	William King Accessible Playground			15,000.00	15,000.00	
28-Nov-17	Terence Bay River Park - two benches		1,387.00		1,387.00	
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	

## District Capital Funds

Councillor Steve Adams

District 11

Date	CCV02111/CCV02211	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
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	
24-Oct-18	The Graystone Society for Family and Community - furniture for the new community centre		2,692.09		2,692.09	
24-Oct-18	Central Spryfield Elementary Parent Teacher Association - outdoor landscaping improvements		1,000.00		1,000.00	
17-Dec-18	Spryfield Business Commission - Christmas tree, wreath, flowers and training room chairs		3,927.13		3,927.13	
	<b>Total</b>	<b>214,536.75</b>	<b>97,522.07</b>	<b>73,308.38</b>	<b>170,830.45</b>	<b>43,706.30</b>

## 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				
	<b>Description of Expenditures</b>					
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 of old sign		1,321.50		1,321.50	
22-Jun-18	Beechville Lakeside Timberlea Community Garden Association - replacement of shed and water tank		5,000.00		5,000.00	
28-Jun-18	Beechville Lakeside Timberlea Today Association - purchase of pop up tents, stage upgrades, 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	
24-Oct-18	Beechville Lakeside Timberlea Rails to Trails Association - grading and gravel		3,000.00		3,000.00	
	<b>Total</b>	<b>360,121.34</b>	<b>51,765.75</b>	<b>262,677.09</b>	<b>314,442.84</b>	<b>45,678.50</b>

## 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				
	<b>Description of Expenditures</b>					
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, canvas for art and installation of 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 Plains 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, monitor, computers, printers and office furniture		5,709.50		5,709.50	
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	



## District Capital Funds

Councillor Matt Whitman

District 13

Date	CCV02113/CCV02213	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
6-Jul-18	Hammonds Plains Minor Baseball Association - upgrades to building and storage area		2,500.00		2,500.00	
6-Jul-18	The Tantallon Centennial Athletic Club - 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	
21-Dec-18	Westwood Hills Residents' Association - ladder for dock		1,049.98		1,049.98	
	<b>Total</b>	<b>99,385.29</b>	<b>85,043.73</b>	<b>5,000.00</b>	<b>90,043.73</b>	<b>9,341.56</b>

## 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				
	<b>Description of Expenditures</b>					
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 and 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 - furniture for lounge, kitchen supplies and upgrades		20,000.00		20,000.00	
15-Aug-18	Millwood Place Residents' Association - floating shelves, TV, DVD player and popcorn machine		1,400.00		1,400.00	
2-Oct-18	Harold T. Barret School Advisory Council - 4 external security cameras		5,000.00		5,000.00	
	<b>Total</b>	<b>123,733.04</b>	<b>78,975.44</b>	<b>21,200.01</b>	<b>100,175.45</b>	<b>23,557.59</b>

## 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				
	<b>Description of Expenditures</b>					
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 / lift		5,000.00		5,000.00	
3-May-18	Salvation Army Sackville Corps - fridge, coffee urns and 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			50,000.00	50,000.00	
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 Rainbow crossings - painting		800.00		800.00	
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	
	<b>Total</b>	<b>98,526.16</b>	<b>39,870.85</b>	<b>54,526.16</b>	<b>94,397.01</b>	<b>4,129.15</b>

## 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				
	<b>Description of Expenditures</b>					
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	
3-May-18	Dewolf Park Mural - upgrade		2,642.61		2,642.61	
8-May-18	Bedford Beavers Swim Team - upgrade railing, patio, new siding and paint		10,000.00		10,000.00	
17-May-18	Little Fishers Club Society - rods and reels		1,751.68		1,751.68	
24-May-18	Bedford Days and Canada Day - banners		2,648.86		2,648.86	
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		1,199.29		1,199.29	
12-Jul-18	Sunnyside Elementary Home and School Association - picnic tables		7,000.00		7,000.00	



# **Attachment #5**

**Report of Expenditures in the Councillors'  
District Activity Funds to December 31, 2018**

**SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS**

**April 1, 2018 to December 31, 2018**

Orders	Budget	Actual Expenditures	Available
DISTRICT 1 - Steve Streach	4,312.50	2,725.00	1,587.50
DISTRICT 2 - David Hendsbee	4,312.50	2,975.00	1,337.50
DISTRICT 3 - Bill Karsten	4,312.50	2,675.00	1,637.50
DISTRICT 4 - Lorelei Nicoll	4,312.50	2,600.00	1,712.50
DISTRICT 5 - Sam Austin	4,312.50	3,895.00	417.50
DISTRICT 6 - Tony Mancini	4,312.50	3,950.00	362.50
DISTRICT 7 - Wayne Mason	4,312.50	1,210.00	3,102.50
DISTRICT 8 - Lindell Smith	4,312.50	1,675.00	2,637.50
DISTRICT 9 - Shawn Cleary	4,312.50	1,360.00	2,952.50
DISTRICT 10 - Russell Walker	4,312.50	1,900.00	2,412.50
DISTRICT 11 - Steve Adams	4,312.50	2,021.70	2,290.80
DISTRICT 12 - Richard Zurawski	4,312.50	1,600.00	2,712.50
DISTRICT 13 - Matt Whitman	4,312.50	3,671.00	641.50
DISTRICT 14 - Lisa Blackburn	4,312.50	3,962.50	350.00
DISTRICT 15 - Steve Craig	4,312.50	4,006.50	306.00
DISTRICT 16 - Tim Outhit	4,312.50	2,800.00	1,512.50
<b>Total</b>	<b>69,000.00</b>	<b>43,026.70</b>	<b>25,973.30</b>









### District Activity Funds

Councillor Lorelei Nicoll  
District 4 - AD300004

Date	Payee	Budget	Actual Expenditures	Available
	Approved 18/19 budget	4,312.50		
12-Apr-18	The Club Inclusion		100.00	
12-Apr-18	Eastside Wolves Basketball		100.00	
14-Jun-18	2018 Lacrosse Nova Scotia Female Bantam Team - national team		100.00	
19-Jun-18	Westphal Cole Harbour and Area Firefighters' Association		100.00	
26-Jun-18	Give to Live Association		200.00	
11-Jul-18	Family Ministry Team		100.00	
18-Jul-18	Colby Sailfish Parent Association		100.00	
24-Jul-18	Lake Loon Cherry Brook Senior Citizens Club		200.00	
27-Sep-18	Cherry Brook United Baptist Church		100.00	
30-Sep-18	Metro East Inferno Atom AA - hockey team		100.00	
5-Oct-18	Cole Harbour Bel Ayr Association - PeeWee Bantam - hockey team		100.00	
21-Nov-18	Halifax County Senior's Council Zone 15		50.00	
22-Nov-18	Cole Harbour Rural Heritage Society		600.00	
4-Dec-18	Cole Harbour Place Levee		650.00	
		<b>4,312.50</b>	<b>2,600.00</b>	<b>1,712.50</b>







**District Activity Funds**  
**Councillors Lindell Smith**  
**District 8 - AD300008**

Date	Payee	Budget	Actual Expenditures	Available
	Approved 18/19 budget	4,312.50		
16-Apr-18	Strive to Reach Association		150.00	
17-May-18	Veith House - breakfast program		100.00	
17-May-18	North End Community Circle		200.00	
14-Jun-18	2018 Lacrosse Nova Scotia Female Bantam Team - national team		50.00	
19-Jun-18	Nova Scotia 16U Girls Baseball - baseball team		50.00	
5-Jul-18	Halifax Cheer Elite		50.00	
11-Jul-18	Africville Heritage Trust		200.00	
31-Oct-18	Gordon B Isnor Activity Club		150.00	
7-Nov-18	St. George's Youth Net		150.00	
7-Nov-18	Citadel High School Athletics		50.00	
4-Dec-18	Mulgrave Park Caring and Learning Centre		150.00	
4-Dec-18	Veith House - tree lighting		150.00	
4-Dec-18	Direction 180		75.00	
14-Dec-18	Sunrise Social Committee		150.00	
		4,312.50	1,675.00	2,637.50



**District Activity Funds**

Councillors Shawn Cleary  
District 9 - AD300009

Date	Payee	Budget	Actual Expenditures	Available
	Approved 18/19 budget	4,312.50		
30-Apr-18	Fleming Frog Soccer - soccer team		200.00	
14-Jun-18	Stoneridge Community - annual BBQ		100.00	
20-Jun-18	Halifax Cheer Elite		150.00	
20-Jun-18	Westend Family Initiative Society		150.00	
26-Jun-18	New Players Choral Society		200.00	
22-Aug-18	Springvale Elementary School Parent Teacher Association		60.00	
22-Aug-18	Spryfield Business Commission		150.00	
12-Sep-18	Williams Lake Conservation Company		200.00	
7-Nov-18	Citadel High School Athletics		50.00	
4-Dec-18	Halifax Sledge Grinders Hockey Association - hockey team		100.00	
		4,312.50	1,360.00	2,952.50

### District Activity Funds

Councillor Russell Walker  
District 10 - AD300010

Date	Payee	Budget	Actual Expenditures	Available
	Approved 18/19 budget	4,312.50		
12-Apr-18	Phoenix Youth Programs		100.00	
17-May-18	Ecole Grosvenor - Wentworth Park School Parent Teacher Group		200.00	
30-May-18	Lacrosse Nova Scotia Bantam Girls Provincial		100.00	
31-Jul-18	Red Bear Healing Home Society		100.00	
27-Sep-18	Fairview Community Association		500.00	
3-Oct-18	Nova Central Ringette - ringette team		100.00	
4-Oct-18	Macdonald Laurier Manor Social Club		300.00	
4-Dec-18	Halifax West Ecumenical Food Bank		500.00	
		4,312.50	1,900.00	2,412.50



**District Activity Funds**  
 Councillors Richard Zurawski  
 District 12 - AD300012

<b>Date</b>	<b>Payee</b>	<b>Budget</b>	<b>Actual Expenditures</b>	<b>Available</b>
	Approved 18/19 budget	4,312.50		
16-Apr-18	Beechville Lakeside Timberlea Sr. Elementary School		250.00	
30-Apr-18	Beechville Lakeside Timberlea Rails to Trails Association		250.00	
13-Jun-18	Park West School Parent Teacher Association		200.00	
31-Jul-18	Red Bear Healing Home Society		300.00	
24-Aug-18	In My Own Voice Art Association		250.00	
31-Oct-18	Korean War Veterans Association of Nova Scotia		300.00	
21-Nov-18	Halifax County Senior's Council Zone 15		50.00	
		<b>4,312.50</b>	<b>1,600.00</b>	<b>2,712.50</b>













# **Attachment #6**

**Report of Changes in the Recreation Area Rate Accounts  
to December 31, 2018**

Halifax Regional Municipality  
Continuity Schedule of Recreation Area Rated Accounts  
Third Quarter December 31, 2018

Area Rated Recreation Account	Opening	Revenue	Expenditures	Current Year's	Accumulated
	Deficit (Surplus) April 1, 2018	April 1, 2018 to Dec 31, 2018	April 1, 2018 to Dec 31, 2018	Deficit (Surplus) Dec 31, 2018	Deficit (Surplus) Dec 31, 2018
Frame Subdivision Homeowners Association	(1,466)	(2,800)	2,827	27	(1,439)
Sackville Heights Elementary School	(80,742)	(199,400)	127,527	(71,873)	(152,615)
Glen Arbour Homeowners Association	6,645	(16,100)	13,087	(3,013)	3,632
White Hills Residents Association	(175,891)	(20,700)	130,546	109,846	(66,045)
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)	(7,900)	10,312	2,412	1,019
Mineville Community Association	(21,897)	(8,100)	12,027	3,927	(17,970)
Three Brooks Homeowners Association	76	(7,700)	-	(7,700)	(7,624)
Haliburton Highbury Homeowners Association	(159,183)	(38,600)	20,327	(18,273)	(177,456)
Highland Park Ratepayers Association	(44,023)	(7,000)	5,914	(1,086)	(45,109)
Kingswood Ratepayers Association	(339,269)	(48,800)	100,695	51,895	(287,374)
Prospect Road & Area Recreation Association	(118,030)	(68,000)	52,156	(15,844)	(133,874)
Westwood Hills Residents Association	(123,621)	(26,300)	25,229	(1,071)	(124,692)
Musquodoboit Harbour	(39,337)	(8,000)	39,000	31,000	(8,337)
Hammonds Plains Common Rate	(393,932)	-	-	-	(393,932)
Grand Lake/Oakfield Community Centre	(16,141)	(18,100)	21,887	3,787	(12,354)
Maplewood Subdivision	(140,552)	(13,800)	7,881	(5,919)	(146,471)
Silversides Residents Association	(18,030)	(12,300)	5,364	(6,936)	(24,966)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(1,745)	(4,700)	1,222	(3,478)	(5,223)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(108,015)	(152,600)	294,672	142,072	34,057
<b>Totals</b>	<b>(1,849,154)</b>	<b>(660,900)</b>	<b>873,804</b>	<b>212,904</b>	<b>(1,636,250)</b>

**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	(2,800.00)		Area Rate Revenue
6603	Grounds & Landscaping	1,018.25	Frame Subdivision Homeowners Association	Expense Reimbursement
6605	Municipal Taxes	40.16	Frame Subdivision Homeowners Association	Expense Reimbursement
6701	Equipment Purchase	745.45	Frame Subdivision Homeowners Association	Expense Reimbursement
6933	Community Events	523.06	Frame Subdivision Homeowners Association	Expense Reimbursement
8001	Transfer Outside Agency	500.00	Frame Subdivision Homeowners Association	Expense Reimbursement

Balance of Activity to December 31, 2018

26.92

9000 Prior Yr. (Surplus)/Deficit (1,466.36)  
**(Surplus)/Deficit at December 31, 2018 (1,439.44)**

**Sackville Heights Community Centre**

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	(178,200.00)		Area Rate Revenue
4202	Area Rate Commercial	(20,900.00)		Area Rate Revenue
4206	Area Rate Resource	(300.00)		Area Rate Revenue
6001	Salaries - Regular	80,343.90	Sackville Heights Community & Cultural Centre	Monthly Payroll
6201	Telephone	1,857.23	Eastlink/Bell Aliant	Telephone Expense
6202	Courier/Postage	196.88	Unique Delivery Service	Delivery Service
6304	Janitorial Services	387.95	Sackville Heights Community & Cultural Centre	HRM Work Order
6308	Snow Removal	4,849.31	HRM Internal Work Order	Snow Removal
6312	Refuse Collection	943.21	Sackville Heights Community & Cultural Centre	Expense Reimbursement
6407	Cleaning/Sanitary Supplies	2,616.51	Sackville Heights Community & Cultural Centre	HRM Work Order
6602	Electrical	359.68	Sackville Heights Community & Cultural Centre	HRM Work Order
6606	Heating Fuel	9,916.42	Sackville Heights Community & Cultural Centre	HRM Work Order
6607	Electricity	10,956.37	Sackville Heights Community & Cultural Centre	HRM Work Order
6608	Water	2,359.60	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	3,409.87	Sackville Heights Community & Cultural Centre	HRM Work Order
6707	Plumbing & Heating	1,521.12	Sackville Heights Community & Cultural Centre	HRM Work Order
6708	Mechanical Equipment	2,843.28	Sackville Heights Community & Cultural Centre	HRM Work Order
9200	Work Order Wages and Benefits	1,690.66	Sackville Heights Community & Cultural Centre	HRM Work Order
9210	HR Cats OT Wage/Benefits	1,149.59	Sackville Heights Community & Cultural Centre	HRM Work Order Labour Cost for Miscellaneous Repairs

Balance of Activity to December 31, 2018

(71,872.83)

9000 Prior Yr. (Surplus)/Deficit (80,742.48)  
**(Surplus)/Deficit at December 31, 2018 (152,615.31)**

**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	(16,100.00)		Area Rate Revenue
6205	Printing & Reproduction	21.75		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	10,142.37	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
6933	Community Events	1,389.50	Glen Arbour Homeowners Association	Expense Reimbursement
6941	Playground Equipment	475.32	Glen Arbour Homeowners Association	Expense Reimbursement
8017	Bank Charges	22.50	Glen Arbour Homeowners Association	Expense Reimbursement
Balance of Activity to December 31, 2018				
9000	Prior Yr. (Surplus)/Deficit	6,644.81		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>3,631.86</b>		

**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	(20,700.00)		Area Rate Revenue
8024	Transfer to/from Capital	26,214.37		Tomahawk Run Park
8024	Transfer to/from Capital	6,335.37	Cost Sharing CP18000001 Park Recapitalization	Tomahawk Run Park
8024	Transfer to/from Capital	42,468.64	Cost Sharing CP18000001 Park Recapitalization	Tomahawk Run Park
8024	Transfer to/from Capital	55,527.38	Cost Sharing CP18000001 Park Recapitalization	Tomahawk Run Park
Balance of Activity to December 31, 2018				
9000	Prior Yr. (Surplus)/Deficit	(175,891.25)		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(66,045.49)</b>		

**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	1,189.10		Area Rate Revenue
6399	Contract Services	1,942.03	Lost Creek Community Association	Expense Reimbursement
6933	Community Events		Lost Creek Community Association	Expense Reimbursement
Balance of Activity to December 31, 2018				
9000	Prior Yr. (Surplus)/Deficit	(32,444.93)		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(29,313.80)</b>		

**Waterstone Neighbourhood Association**

Cost Center: C112

Fiscal Year: 2018/19

GL# GL Description

Provide funding for the development of recreational amenities for the community within 2021-2022

Amount Vendor

Description

Balance of Activity to December 31, 2018

9000 Prior Yr. (Surplus)/Deficit (40,160.56)  
 (Surplus)/Deficit at December 31, 2018 (40,160.56)

**Ketch Harbour Residents Association**

Cost Center: C114

Fiscal Year: 2018/19

GL# GL Description

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

Amount Vendor

Description

4201	Area Rate Residential	(7,900.00)			Area Rate Revenue
6204	Computer S/W & License	227.35	Ketch Harbour Residents Association		Expense Reimbursement
6207	Office Supplies	27.03	Ketch Harbour Residents Association		Expense Reimbursement
6304	Janitorial Services	640.00	Ketch Harbour Residents Association		Expense Reimbursement
6308	Snow Removal	400.00	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	1,744.81	Ketch Harbour Residents Association		Expense Reimbursement
6611	Building - Interior	300.58	Ketch Harbour Residents Association		Expense Reimbursement
6699	Other Building Costs	1,115.11	Ketch Harbour Residents Association		Expense Reimbursement
6910	Signage	200.00	Ketch Harbour Residents Association		Expense Reimbursement
6933	Community Events	184.00	Ketch Harbour Residents Association		Expense Reimbursement
8003	Insurance Policy/Premium	3,778.00	Ketch Harbour Residents Association		Expense Reimbursement
8017	Bank Charges	61.99	Ketch Harbour Residents Association		Expense Reimbursement

Balance of Activity to December 31, 2018

9000 Prior Yr. (Surplus)/Deficit (1,393.08)  
 (Surplus)/Deficit at December 31, 2018 1,018.44

**Mineville Community Association**

Cost Center: C115

Fiscal Year: 2018/19

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(8,100.00)		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
6205	Printing & Production	28.75	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
6399	Contract Services	107.98	Mineville Community Association	Expense Reimbursement
6399	Contract Services	87.14	Mineville Community Association	Expense Reimbursement
6405	Photo Supp & Equip	6.33	Mineville Community Association	Expense Reimbursement
6603	Grounds & Landscaping	1,406.65	Mineville Community Association	Expense Reimbursement
6610	Building - Exterior	208.57	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	717.95	Eastlink	Internet Service
6905	Training & Education	284.99	Mineville Community Association	Expense Reimbursement
6906	Licenses & Agreement	238.15	Mineville Community Association	Expense Reimbursement
6910	Signage	235.97	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
6933	Community Events	309.96	Mineville Community Association	Expense Reimbursement
6999	Other Goods & Services	1,596.34	Mineville Community Association	Expense Reimbursement
8003	Insurance Policy/Premium	300.00	Mineville Community Association	Expense Reimbursement
	Balance of Activity to December 31, 2018	3,927.40		
9000	Prior Yr. (Surplus)/Deficit	(21,896.96)		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(17,969.56)</b>		

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

**Three Brooks Homeowners Association**

Cost Center: C117

Fiscal Year: 2018/19

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(7,700.00)		Area Rate Revenue
	Balance of Activity to December 31, 2018	(7,700.00)		
9000	Prior Yr. (Surplus)/Deficit	75.98		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(7,624.02)</b>		

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

**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	(38,600.00)		Area Rate Revenue
6301	Professional Fees	397.50	Haliburton Hills Association	Expense Reimbursement
6603	Grounds & Landscaping	350.00	Haliburton Hills Association	Expense Reimbursement
6607	Electricity	185.80	Haliburton Hills Association	Expense Reimbursement
6911	Facilities Rental	442.72	Haliburton Hills Association	Expense Reimbursement
6912	Advertising/Promotion	85.66	Haliburton Hills Association	Expense Reimbursement
6928	Committee Expense	397.56	Haliburton Hills Association	Expense Reimbursement
6933	Community Events	6,746.57	Haliburton Hills Association	Expense Reimbursement
8003	Transf Outside Agency	1,400.00	Haliburton Hills Association	Expense Reimbursement
8003	Insurance Policy/Premium	825.00	Haliburton Hills Association	Expense Reimbursement
8017	Bank Charges	71.50	Haliburton Hills Association	Expense Reimbursement
8024	Transfer to/fr Capital	9,425.06	Haliburton Area Funding CP1800001 Park Recapitalization	Aubrey's and Haliburton Park

Balance of Activity to December 31, 2018 (18,272.63)

Prior Yr. (Surplus)/Deficit (159,182.55)

**(Surplus)/Deficit at December 31, 2018 (177,455.18)**

**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	(7,000.00)		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
6933	Community Events	370.22	Audio Cine. Firms Inc.	Movie Night
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 December 31, 2018 (1,086.13)

Prior Yr. (Surplus)/Deficit (44,023.33)

**(Surplus)/Deficit at December 31, 2018 (45,109.46)**



**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	(48,800.00)		Area Rate Revenue
6299	Other Office Expense	89.91	Jim Kochanoff	Website Hosting
6911	Facilities Rental	375.00	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 Vydykhan	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	Longlake and Ballfield
8024	Transfer to/fr Capital	35,742.45	Capital Project CP180001 Playground	Longlake and Ballfield
	Balance of Activity to December 31, 2018	51,894.95		

9000	Prior Yr. (Surplus)/Deficit	(339,269.23)
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(287,374.28)</b>

**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	(66,800.00)		Area Rate Revenue
4206	Area Rate Resource	(1,200.00)		Area Rate Revenue
6299	Other Office Expense	129.36	Kelly Carlton	Ink for Printer
6399	Contract Services	5,035.64	Royal Environmental Inc.	Summer Rentals of washrooms
6399	Contract Services	1,610.00	Atlantic Wharf Builders	Installation of Ramp and Float
6607	Electricity	1,928.93	Nova Scotia Power	Power Expense
8001	Transfer Outside Agency	200.00	Melvin, Cara	Grant
8001	Transfer Outside Agency	200.00	Bradbury, Kelly	Grant
8001	Transfer Outside Agency	200.00	Locke, Sonya	Grant
8001	Transfer Outside Agency	200.00	Rhonda, Dea	Grant
8001	Transfer Outside Agency	200.00	Malloy, Stewart	Grant
8001	Transfer Outside Agency	200.00	Mae, Jeddrey	Grant
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	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
8001	Transfer Outside Agency	200.00	Batchider, Pearce	Grant
8001	Transfer Outside Agency	200.00	Batchider, Drew	Grant
8001	Transfer Outside Agency	1,380.00	Chebucto Minor Hockey Association	Grant
	Balance of Activity to December 31, 2018	(15,843.62)		

9000	Prior Yr. (Surplus)/Deficit	(118,030.49)
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(133,874.11)</b>

**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	(26,300.00)		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	5,888.00	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
8003	Insurance Pol/Prem	1,449.00	Westwood Hills Residents Association	Expense Reimbursement

Balance of Activity to December 31, 2018 - 1,070.72

9000 Prior Yr. (Surplus)/Deficit (123,620.73)  
**(Surplus)/Deficit at December 31, 2018 (124,691.45)**

**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	(7,600.00)		Area Rate Revenue
4206	Area Rate Resources	(400.00)		Area Rate Revenue
8001	Transfer Outside Agency	7,000.00	Porter's Lake Baseball Association	Grant to Purchase Rec & Field Equipment
8001	Transfer Outside Agency	25,000.00	Musquodoboit Harbour & Area Rate	Streetscape Beautification
8001	Transfer Outside Agency	5,000.00	Eastern Shore Minor Hockey	Grant
8001	Transfer Outside Agency	2,000.00	Musquodoboit Harbour & Area Rate	Waste Water Testing

Balance of Activity to December 31, 2018 31,000.00

9000 Prior Yr. (Surplus)/Deficit (39,337.17)  
**(Surplus)/Deficit at December 31, 2018 (8,337.17)**

**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
9000	Balance of Activity to December 31, 2018	-		
9000	Prior Yr. (Surplus)/Deficit	(393,932.38)		
	<b>(Surplus)/Deficit at December 31, 2018</b>	<b>(393,932.38)</b>		

**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	(17,900.00)		Area Rate Revenue
4206	Area Rate Resource	(200.00)		Area Rate Revenue
6201	Telephone	203.97		Expense Reimbursement
6299	Other Office Expense	167.89	Grand Lake Oakfield Community Center	Expense Reimbursement
6407	Cleaning/Sani Supplies	149.27	Grand Lake Oakfield Community Center	Expense Reimbursement
6602	Electrical	1,897.50	Grand Lake Oakfield Community Center	Expense Reimbursement
6603	Grounds & Landscaping	6,106.93	Grand Lake Oakfield Community Center	Expense Reimbursement
6607	Electricity	100.38	Nova Scotia Power	Power Expense
6610	Building Exterior	1,574.78	Grand Lake Oakfield Community Center	Expense Reimbursement
6611	Building Interior	7,985.00	Grand Lake Oakfield Community Center	Expense Reimbursement
6699	Other Building Costs	235.58	Grand Lake Oakfield Community Center	Expense Reimbursement
6906	Licenses & Agreement	31.15	Grand Lake Oakfield Community Center	Expense Reimbursement
6933	Community Events	635.96	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 December 31, 2018				3,786.94
9000	Prior Yr. (Surplus)/Deficit	(16,140.64)		
		<b>(Surplus)/Deficit at December 31, 2018</b>		<b>(12,353.70)</b>

**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	(13,800.00)		Area Rate Revenue
6399	Contract Services	45.00	Bill Woodburn	Reimbursement for Wreath
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 December 31, 2018				(5,918.93)
9000	Prior Yr. (Surplus)/Deficit	(140,551.97)		
		<b>(Surplus)/Deficit at December 31, 2018</b>		<b>(146,470.90)</b>

**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	(12,300.00)		Area Rate Revenue
6603	Grounds & Landscaping	4,298.77	Silversides Residents Association	Expense Reimbursement
6906	Licenses & Agreement	62.30	Silversides Residents Association	Expense Reimbursement
8003	Insurance Policy/Premium	1,003.00	Silversides Residents Association	Expense Reimbursement

Balance of Activity to December 31, 2018

(6,935.93)

Prior Yr. (Surplus)/Deficit

(18,030.24)

**(Surplus)/Deficit at December 31, 2018**

**(24,966.17)**

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

Cost Center: C198

Fiscal Year: 2018/19

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(4,700.00)		Area Rate Revenue
6399	Contract Services	80.91	MacDonald and Cavicchi	Reimbursement for Tree Lighting
6603	Grounds & Landscaping	245.95	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6906	Licenses & Agreement	31.15	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6933	Community Events	18.99	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6933	Community Events	518.65	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6933	Community Events	90.00	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6933	Community Events	228.40	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement
6933	Community Events	8.25	Fox Hollow at St Margaret's Bay Village Homeowners Association	Expense Reimbursement

Balance of Activity to December 31, 2018

(3,477.70)

Prior Yr. (Surplus)/Deficit

(1,745.42)

**(Surplus)/Deficit at December 31, 2018**

**(5,223.12)**

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

Cost Center: C210  
Fiscal Year: 2018/19

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

GL#	GL Description	Amount	Vendor	Description
4201	Area Rate Residential	(152,300.00)		Area Rate Revenue
4206	Area Rate Resource	(300.00)		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	1,323.78	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
8001	Transfer Outside Agency	18,000.00	Lakeview Homeowners Association	Grant November Motion
8001	Transfer Outside Agency	20,000.00	LWF Minor Baseball	Grant November Motion
8001	Transfer Outside Agency	23,451.72	Windsor Junction Community Ctr	Grant November Motion
8003	Insurance Policy/Premium	750.00	Caldwell Roach	Insurance

Balance of Activity to December 31, 2018 142,071.89

9000 Prior Yr. (Surplus)/Deficit (108,015.16)  
**(Surplus)/Deficit at December 31, 2018 34,056.73**

# **Attachment #7**

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

Halifax Regional Municipality  
Reserve Report  
As at December 31, 2018

Reserves	Opening Balance as of April 1, 2018	Transfers Into Reserve	Transfers Out of Reserve	Current Balance, December 31, 2018	Projected Revenue (Contribution and/or Interest)	Projected Expenditures	Projected Net Available Balance March 31, 2019	Budgeted Net Available Balance March 31, 2019	Variance (Increase) Reduction
<b>RISK RESERVES:</b>									
Q406 Insurance and Risk Reserve	(4,089,284)	(59,921)	-	(4,149,205)	(16,578)	-	(4,165,783)	(4,155,000)	(10,783)
Q411 Police on the Job Injury Reserve	(2,101,740)	(49,718)	-	(2,151,458)	(14,862)	-	(2,166,320)	(2,160,700)	(5,620)
Q416 Operating Stabilization Reserve	(8,875,373)	(147,349)	193,800	(8,828,922)	(41,369)	64,600	(8,805,691)	(8,782,700)	(22,991)
Q421 General Contingency Reserve	(12,233,201)	(175,314)	978,787	(11,429,728)	(36,578)	4,678,266	(6,788,040)	(9,822,900)	3,034,860
<b>TOTAL RISK RESERVES</b>	<b>(27,299,598)</b>	<b>(432,302)</b>	<b>1,172,587</b>	<b>(26,559,313)</b>	<b>(109,387)</b>	<b>4,742,866</b>	<b>(21,925,834)</b>	<b>(24,921,300)</b>	<b>2,995,466</b>
<b>OBLIGATION RESERVES:</b>									
Q506 Landfill Closure and Post Closure Costs Reserve	(8,583,270)	(125,310)	51,142	(8,657,438)	(32,190)	927,398	(7,762,230)	(7,019,100)	(743,130)
Q511 Municipal Elections Reserves	(1,072,963)	(329,614)	-	(1,402,577)	(109,603)	15,000	(1,497,180)	(1,508,900)	11,720
Q521 Convention Centre Reserve	(7,633,063)	(3,255,568)	4,035,214	(6,853,417)	(3,583,792)	3,454,786	(6,982,423)	(4,176,000)	(2,806,423)
Q526 Capital Fund Reserve	(14,756,442)	(1,587,548)	1,250,037	(15,093,953)	(1,731,386)	13,681,247	(3,144,092)	(7,232,500)	4,088,408
Q531 Vehicle Fleet and Equipment Reserve	(2,375,317)	(257,740)	428,921	(2,204,136)	(82,774)	1,167,722	(1,119,189)	(1,375,300)	256,112
Q536 Central Library Recapitalization Reserve	(3,381,613)	(705,320)	-	(4,086,933)	(233,656)	-	(4,320,589)	(4,310,500)	(10,089)
Q541 Building Recapitalization and Replacement Reserve	(4,195,615)	(69,054)	237,299	(4,027,270)	(19,036)	374,710	(3,671,596)	(3,653,300)	(18,296)
Q546 Multi District Facilities Reserve	(7,251,596)	(742,784)	5,471,230	(2,523,150)	(360,150)	3,236,723	353,423	323,100	30,323
Q551 Transit Capital Reserve	(4,858,110)	(70,685)	67,626	(4,861,169)	(6,893)	4,706,017	(162,045)	(121,100)	(40,945)
Q556 Solid Waste Facilities Reserve	(14,723,638)	(1,627,244)	490,015	(15,860,867)	(221,002)	4,815,042	(11,266,827)	(9,048,900)	(2,217,927)
<b>TOTAL OBLIGATION RESERVES</b>	<b>(68,831,527)</b>	<b>(8,770,867)</b>	<b>12,031,484</b>	<b>(65,570,910)</b>	<b>(6,380,482)</b>	<b>32,378,644</b>	<b>(39,572,748)</b>	<b>(38,122,500)</b>	<b>(1,450,247)</b>
<b>OPPORTUNITY RESERVES:</b>									
Q606 Strategic Capital Reserve	(20,738,271)	(6,157,482)	11,205,009	(15,690,744)	(1,558,356)	29,203,427	11,954,327	(23,676,900)	35,631,227
Q611 Parkland Development Reserve	(3,805,293)	(706,027)	995,799	(3,515,521)	(111,516)	2,262,741	(1,364,296)	(1,336,200)	(28,096)
Q616 Business/Industrial Park Expansion Reserve	(33,571,058)	(5,145,546)	1,734,995	(36,981,609)	(4,565,949)	16,262,257	(25,285,301)	(23,018,100)	(2,267,201)
Q621 Community and Events Reserve	(4,824,928)	(1,765,939)	1,314,087	(5,276,780)	(295,779)	4,211,471	(1,361,088)	(615,900)	(745,188)
Q626 Gas Tax Reserve	(9,077,036)	(19,968,907)	9,077,035	(19,968,908)	(6,700,704)	25,668,865	(1,000,747)	(945,760)	(54,987)
Q631 Debt Principal and Interest Repayment Reserve	(31,397,639)	(11,565,613)	-	(42,963,252)	(3,640,336)	15,092,859	(31,510,729)	(43,025,500)	11,514,771
<b>TOTAL OPPORTUNITY RESERVES</b>	<b>(103,414,225)</b>	<b>(45,309,514)</b>	<b>24,326,925</b>	<b>(124,396,814)</b>	<b>(16,872,640)</b>	<b>92,701,620</b>	<b>(48,567,834)</b>	<b>(92,618,360)</b>	<b>44,050,526</b>
<b>SUMMARY:</b>									
Total Risk Reserves	(27,299,598)	(432,302)	1,172,587	(26,559,313)	(109,387)	4,742,866	(21,925,834)	(24,921,300)	2,995,466
Total Obligation Reserves	(68,831,527)	(8,770,867)	12,031,484	(65,570,910)	(6,380,482)	32,378,644	(39,572,748)	(38,122,500)	(1,450,247)
Total Opportunity Reserves	(103,414,225)	(45,309,514)	24,326,925	(124,396,814)	(16,872,640)	92,701,620	(48,567,834)	(92,618,360)	44,050,526
<b>TOTAL RESERVES</b>	<b>(199,545,350)</b>	<b>(54,512,683)</b>	<b>37,530,996</b>	<b>(216,527,037)</b>	<b>(23,362,509)</b>	<b>129,823,130</b>	<b>(110,066,416)</b>	<b>(155,662,160)</b>	<b>45,595,745</b>

**Summary of Unbudgeted Reserve Transactions by Type  
As at December 31, 2018**

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

Decrease property sale revenue:

Increased unbudgeted land sale for Industrial Land Sale, Burnside (\$2.0M)	
Decrease 18/19 projected land sales (\$38.0M) (Bloomfield, St Pats High, St. Pats Alexandra, Red Cross)	35,963,010

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, Hospice Society, The LINK and Senior Snow Removal Program.	5,628,400
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Increase in budgeted interest	(883,802)
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Adjustments to commitments reflect decreases in transfers from reserves to fund capital projects or operating costs:

Decrease commitments for capital project. Increased commitment for LED project as previously commitment was not listed in reserves, but is included as debt funding. This aligns the commitment on the reserve to repay the principle and interest of the debt to be incurred per the reserve business case, and planned funding of the project.	8,278,698
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Other revenue includes items such as lease revenue, non-development penalties, vehicle sales and gas tax funding:

Increase due to reduction of anticipated LED savings (\$300k), BMO Centre (\$75k) and Weir field rental revenue (\$20k) offset with increased projected revenue for vehicle insurance funds (\$99k), revenue from easements (\$183k), convention centre tax revenue (\$2.6m), increased marketing levy (\$318k), solid waste capital cost contributions (\$466k), RBC Centre naming rights (\$100k)	(3,390,561)
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<b>Total decrease (Increase) in projected reserve balances</b>	<b><u>45,595,745</u></b>
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**Parkland Development Reserve, Q611**  
**April 1, 2018 - December 31, 2018**

**Revenue**

Permit and Subdivision Revenue by District:

01 Waverley - Fall River - Musquodoboit Valley	20,790	
02 Preston - Chezzetcook - Eastern Shore	103,315	
03 Dartmouth South - Eastern Passage	34,780	
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	-	
11 Spryfield - Sambro Loop - Prospect Road	93,165	
12 Timberlea - Beechville - Clayton Park - Wedgewood	-	
13 Hammonds Plains - St. Margarets	38,555	
14 Middle/Upper Sackville - Beaver Bank - Lucasville	40,803	
15 Lower Sackville	7,275	
16 Bedford - Wentworth	4,575	643,446

Building permits		8,800
Proceeds from sale of assets		-
Interest on reserve balance		53,781
<b>Total Revenue</b>		<b>706,027</b>

**Expenditures**

Transfers to fund capital projects:

CP000017 Baker Drive Parkland Development		995,799
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<b>Total Expenditures</b>		<b>995,799</b>
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Increase (decrease) in reserve balance		(289,772)
Balance in reserve at beginning of the period		3,805,293
<b>Closing balance in reserve at end of the period</b>		<b>3,515,521</b>

Less: Outstanding Commitments:

CP180004 Parkland Acquisition:

Specific amounts for properties approved from Council	2,000,000	
Approved but unallocated withdrawals	258,541	2,258,541

CP000017 Parks, Sports Courts and Field Service Improvement:

Baker Drive Parkland Development	4,200	4,200
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<b>Total outstanding commitments at the end of the period</b>		<b>2,262,741</b>
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<b>Add: Projected Revenue to March 31, 2019</b>		<b>111,516</b>
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<b>Net balance available in the reserve</b>		<b>1,364,296</b>
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# **Attachment #8**

**Capital Reserve Pool (CRESPOOL) Details of Amounts  
Transferred In and Out to December 31, 2018**

Capital Reserve Pool (CRESPPOOL)  
 To: December 31, 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)	
<b>Total transfers</b>					-	(3,053,544)	(3,053,544)
<b>Closing balance December 31, 2018</b>							<u>(1,633,769)</u>

<b>Summary:</b>	
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: December 2018	<u>(1,633,769)</u>

# **Attachment #9**

**Changes to Cost Sharing for Projects Approved by Council,  
Directors, DCAO or CAO to December 31, 2018**

Cost Sharing Report

For Period April 1, 2018 - December 31, 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 (Leads 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 Replacement 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 Halifax Regional Centre for Education	\$ 20,000	Budget increase to project CP180001 - Park Recapitalization - funds will be used for Tallahassee Community School Playground replacement/enhancement.
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	\$ 555,783	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	\$ 12,050	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	\$ 266,293	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	\$ 226,010	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.

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 The Federation of Canadian Municipalities	\$ 25,000 \$ 125,000	Budget increase to project CD99003, Cultural Spaces - funds will be used for a marker to Africville as part of the interpretative framework. Funds will be put towards the cost of the Bedford Highway Functional Plan.
Award - RFP 18-344, Bedford Highway Functional Plan	26-Sep-18	CAO	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 Bissett Lake Trail.
Award - Unit Price Tender No. 18-235, Street Recapitalization - Allan Street and Monastery Lane	9-Oct-18	CAO	HRWC	\$ 107,336	Budget increase to project CR000009, Street Recapitalization - work will consist of removal of existing pavement and replacing with new asphalt pavement, renewing of concrete curb and sidewalk where indicated, catch basin installations and associated reinstatement such as sodding and driveway tie-ins.
Award - Unit Price Tender No. 18-258, Street Recapitalization - New Sidewalk & Sanitary Lateral Replacement - Athorpe Drive	24-Oct-18	CAO	HRWC	\$ 102,694	Budget increase to project CR000009, Street Recapitalization - funds will be used for removal and replacement of existing asphalt pavement, removal and installation of concrete curb and gutter, new sidewalk, replacement of existing manholes, sewer and lateral services.
Case H00464 - Request for additional financial assistance for St. Paul's Church, 1749 Argyle Street, Halifax	30-Oct-18	Council	Parks Canada National Cost Sharing Program for Heritage Places	\$ 75,000	Budget increase to project CR000008, St. Paul's Church Wall Restoration - scope of work will include restoration of additional portions of the ironstone wall and cast iron fencing.
Halifax Water Cost Sharing Agreement - Fees for Consultant Design Services: Wanda Lane, Tobin Drive and Roland Court - Street Recapitalization, Bridge Upgrades & New Sidewalks	7-Nov-18	CAO	HRWC	\$ 51,801	Budget increases to projects CR180003, Bridges (\$30,000) and CR180004, Other Road Related Works (\$21,801) - the balance of funds will be used to implement the remaining 2018/19 Bridges and Other Road Related Works projects approved by Council.
			<b>Total</b>	<b>\$ 7,107,450</b>	

# **Attachment #10**

**Aged Accounts Receivable as at December 31, 2018**



**Aged Accounts Receivable  
December 31, 2018**

	Total	0 - 1 Yrs	1 - 2 Yrs	2 - 3 Yrs	3 - 4 Yrs	4 + Yrs	Interest	Adj's/Pmts
<b>Property Taxes &amp; Capital Charges</b>								
Commercial Property Taxes	\$ 4,145,417	\$ 7,425,817	\$ 1,429,587	\$ 278,251	\$ 71,555	\$ 2,044	\$ 453,315	\$ (5,515,151)
Residential Property Taxes	\$ 20,146,278	\$ 20,830,096	\$ 4,753,697	\$ 1,329,162	\$ 432,048	\$ 1,389,527	\$ 1,816,811	\$ (10,405,063)
Residential/Commercial Mix Property Taxes	\$ 2,291,515	\$ 1,491,791	\$ 517,531	\$ 151,530	\$ 93,597	\$ 102,911	\$ 262,368	\$ (328,213)
Resource Property Taxes	\$ 882,180	\$ 272,472	\$ 110,983	\$ 48,820	\$ 25,102	\$ 259,556	\$ 207,247	\$ (42,000)
<b>Total Property Taxes</b>	<b>\$ 27,465,390</b>	<b>\$ 30,020,176</b>	<b>\$ 6,811,799</b>	<b>\$ 1,807,763</b>	<b>\$ 622,301</b>	<b>\$ 1,754,038</b>	<b>\$ 2,739,740</b>	<b>\$ (16,290,427)</b>
Total Local Improvement Charges	\$ 7,770,303	\$ 6,963,088	\$ 174,406	\$ 105,287	\$ 56,362	\$ 190,499	\$ 281,560	\$ (899)
<b>Total Taxes &amp; Capital Charges</b>	<b>\$ 35,235,693</b>	<b>\$ 36,983,264</b>	<b>\$ 6,986,205</b>	<b>\$ 1,913,050</b>	<b>\$ 678,663</b>	<b>\$ 1,944,537</b>	<b>\$ 3,021,300</b>	<b>\$ (16,291,326)</b>
Payments-in-Lieu of Taxes (PILT)	\$ 125,637	\$ 125,908	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ (275)
<b>Total Property Taxes &amp; PILTS</b>	<b>\$ 35,361,330</b>	<b>\$ 37,109,172</b>	<b>\$ 6,986,205</b>	<b>\$ 1,913,050</b>	<b>\$ 678,663</b>	<b>\$ 1,944,537</b>	<b>\$ 3,021,305</b>	<b>\$ (16,291,601)</b>

	Total	0-30 Days	31-60 Days	61-90 Days	91-120 Days	120 + Days	Interest	Adj's/Pmts
<b>General Revenue (Non-Lienable)</b>								
Miscellaneous Billings & Recoveries	\$ 2,551,551	\$ 5,103,380	\$ 88,829	\$ 67,838	\$ 137,802	\$ 168,930	\$ 16,849	\$ (3,032,077)
Rents	\$ 127,145	\$ 123,508	\$ -	\$ -	\$ -	\$ 6,037	\$ 477	\$ (2,877)
Agencies, Boards & Commissions (ABC'S)	\$ 9,538,351	\$ 1,286,294	\$ 256,407	\$ 220,843	\$ 163,760	\$ 7,611,062	\$ -	\$ (15)
<b>Total</b>	<b>\$ 12,217,047</b>	<b>\$ 6,513,182</b>	<b>\$ 345,236</b>	<b>\$ 288,681</b>	<b>\$ 301,562</b>	<b>\$ 7,786,030</b>	<b>\$ 17,325</b>	<b>\$ (3,034,969)</b>

**Total Aged Accounts Receivable, December 31, 2018**

**\$ 47,578,377**

\* Adj's/Pmts are primarily tax prepayments and prepaid site inspections fees.

# **Attachment #11**

**Assessment Appeals Summary  
as at December 31, 2018**

HRM Appeals Summary Fiscal 2018-19  
December 31, 2018

	Residential	Apartments	Commercial	Totals
Total Taxable Value Under Appeal	\$ 894,162,300 17%	\$ 1,989,638,200 39%	\$ 2,283,877,900 44%	\$ 5,167,678,400 100%
Total # of Appeals				3,557
Total Taxable Value Completed	\$ 768,019,600 86%	\$ 1,592,928,000 80%	\$ 1,788,687,500 78%	\$ 4,149,635,100 80%
Total Taxable Value Outstanding Still Under Appeal	\$ 126,142,700 14%	\$ 396,710,200 20%	\$ 495,190,400 22%	\$ 1,018,043,300 20%
Net Value Amended	\$ (52,968,400) (6.90%)	\$ (57,303,500) (3.60%)	\$ (106,212,400) (5.94%)	\$ (216,484,300) (5.22%)
Appeal Loss Ratio				
Tax Rate	\$ 0.6735	\$ 0.6735	\$ 2.9255	
Total Property Tax Revenue Loss due to Appeals	\$ (356,742)	\$ (385,939)	\$ (3,107,244)	\$ (3,849,925)
Budget for Appeal Losses	\$ (250,000)	\$ (365,000)	\$ (3,200,000)	\$ (3,815,000)
<b>Variance: surplus (deficit)</b>	<b>\$ (106,742)</b>	<b>\$ (20,939)</b>	<b>\$ 92,756</b>	<b>\$ (34,925)</b>
Potential loss if outstanding appeals processed at current loss ratio	\$ (58,593)	\$ (96,116)	\$ (860,227)	\$ (1,014,936)

# **Attachment #12**

**Miscellaneous Trust Funds Unaudited Financial  
Statements for December 31, 2018**

Unaudited Financial Statements of the

**HALIFAX REGIONAL MUNICIPALITY**  
MISCELLANEOUS TRUST FUNDS

Period ended December 31, 2018

# HALIFAX REGIONAL MUNICIPALITY

## MISCELLANEOUS TRUST FUNDS

### Unaudited Statement of Financial Position

December 31, 2018, with comparative figures for December 31, 2017 and March 31, 2018

	December 31, 2018	December 31, 2017	March 31, 2018
<b>Assets</b>			
Cash	\$ 7,348,861	\$ 7,339,028	\$ 7,387,679
Accounts receivable (note 2)	-	38,096	15,371
Due from Halifax Regional Municipality	109	109	-
Investments (note 3)	6,410	6,410	6,410
	<u>\$ 7,355,380</u>	<u>\$ 7,383,643</u>	<u>\$ 7,409,460</u>
<b>Liabilities and Funds Equity</b>			
Funds equity (schedule)	7,355,380	7,383,643	7,409,460
	<u>\$ 7,355,380</u>	<u>\$ 7,383,643</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 December 31, 2018, with comparative figures for December 31, 2017 and March 31, 2018

	December 31, 2018	December 31, 2017	March 31, 2018
<b>Income</b>			
Investment income	\$ 120,126	\$ 79,614	\$ 114,508
Capital contributions received during the period	6,677	12,241	16,451
Tax sales	140,014	684,994	785,669
	<hr/> 266,817	<hr/> 776,849	<hr/> 916,628
<b>Expenditures</b>			
Transfer to Halifax Regional Municipality	102,121	69,131	102,889
Net transactions with Trustors	218,776	493,483	573,687
	<hr/> 320,897	<hr/> 562,614	<hr/> 676,576
<hr/>			
Excess of income over expenditures (expenditures over income)	(54,080)	214,235	240,052
Funds equity, beginning of the period	7,409,460	7,169,408	7,169,408
Funds equity, end of the period	<hr/> \$ 7,355,380	<hr/> \$ 7,383,643	<hr/> \$ 7,409,460

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 December 31, 2018, with comparative figures for December 31, 2017 and March 31, 2018

	December 31, 2018	December 31, 2017	March 31, 2018
Excess of income over expenditures (expenditures over income)	\$ (54,080)	\$ 214,235	\$ 240,052
Decrease in accounts receivable	15,371	65,842	88,567
Increase in due from Halifax Regional Municipality	(109)	(109)	-
Increase (decrease) in cash	(38,818)	279,968	328,619
Cash, beginning of the period	7,387,679	7,059,060	7,059,060
Cash, end of the period	\$ 7,348,861	\$ 7,339,028	\$ 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 December 31, 2018, with comparative figures for December 31, 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 (December 31, 2017 - \$38,096 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 (December 31, 2017 - \$65,842 and March 31, 2018 - \$88,567) and interest payments of \$135 (December 31, 2017 - \$3,935 and March 31, 2018 - \$4,469).

#### 3. Investments:

	December 31, 2018	December 31, 2017	March 31, 2018
Shares, cost	\$ 6,410	\$ 6,410	\$ 6,410
Shares, market values	\$ 359,614	\$ 405,579	\$ 392,394

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

	Balance March 31, 2018	Income	Transfer to Halifax Regional Municipality	Expenditures of Trustors	Capital Contributions	Balance December 31, 2018	Balance December 31, 2017
J.L. Dillman Park Maintenance	\$ 166,875	\$ 2,515	\$ -	\$ -	\$ -	\$ 169,390	\$ 166,165
Tax sales	2,985,111	182,579	(42,561)	(213,176)	-	2,911,953	2,964,141
J.D. Shatford Memorial	60,000	899	(899)	-	-	60,000	60,000
Sackville Landfill	850,863	12,562	(135)	(5,500)	-	857,790	848,050
Camphill Cemetery Trust	140,620	2,114	(2,114)	-	900	141,520	140,170
Camphill Cemetery Perpetual Care	566,179	8,476	(8,476)	-	-	566,179	566,179
Camphill Cemetery Fence	12,063	181	(181)	-	-	12,063	12,063
Fairview Cemetery Trust	2,363,288	46,833	(46,833)	-	5,277	2,368,565	2,363,527
Fairview Cemetery Maintenance	45,000	675	(675)	-	-	45,000	45,000
Titanic Trust	167,811	2,534	-	-	500	170,845	166,848
Commons Commutation	16,491	247	(247)	-	-	16,491	16,491
Harbour Championship	9,866	146	-	(100)	-	9,912	9,824
Other	25,293	379	-	-	-	25,672	25,185
	\$ 7,409,460	\$ 260,140	\$ (102,121)	\$ (218,776)	\$ 6,677	\$ 7,355,380	\$ 7,383,643

# **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	51,624,888	24,520,000	22,027,257	18,178,902	40,206,158	29,502,761	22,122,127
Business Tools	27,932,286	12,529,300	5,922,371	9,821,798	15,744,169	9,341,553	18,590,732
Community & Property Development	12,751,601	-	2,127,957	1,518	2,129,475	2,128,572	10,623,029
District Capital Funds	3,067,126	1,504,000	1,247,425	1,123,050	2,370,475	3,067,126	-
Equipment & Fleet	14,343,702	6,900,000	7,779,099	4,594,644	12,373,744	10,881,671	3,462,031
Halifax Transit	55,707,694	21,157,000	24,973,451	19,585,841	44,559,292	35,062,684	20,645,009
Industrial Parks	21,330,538	-	1,723,665	883,176	2,606,841	2,248,070	19,082,468
Parks & Playgrounds	20,084,102	10,208,500	7,967,905	5,661,311	13,629,216	10,940,303	9,143,800
Roads & Active Transportation	76,242,045	44,335,000	40,978,215	18,445,531	59,423,746	53,680,568	22,561,477
Solid Waste	6,945,822	4,750,000	549,563	516,296	1,065,859	1,545,000	5,400,822
Traffic Improvements	43,328,127	2,680,000	4,339,849	10,087,352	14,427,201	6,565,530	36,762,597
<b>Grand Total</b>	<b>333,357,930</b>	<b>128,583,800</b>	<b>119,636,757</b>	<b>88,899,418</b>	<b>208,536,175</b>	<b>164,963,838</b>	<b>168,394,092</b>

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
<b>Discrete</b>									
<b>Buildings</b>									
Bedford Community Centre	CBX01334	9,281,459	19,774	-	19,774	-	19,774	19,774	-
Bedford Outdoor Pool	CB000067	100,000	33,074	-	-	-	-	33,074	-
BMO Centre	CB000064	898,000	380,661	250,000	146,053	21,523	167,576	167,576	213,085
Captain William Spry Renovations	CB000023	145,000	87,594	-	5,542	80,790	86,332	5,542	82,052
Central Liby Replacemnt-Spring Garden Rd	CB000086	572,622	439,437	-	217,448	133,041	350,490	280,000	159,437
Chocolate Lake Community Centre	CB000072	220,000	71,910	-	70,133	-	70,133	70,133	1,777
Commons Pavillion & Pool	CB000074	56,432	-	-	-	-	-	-	-
Corporate Accommodations - Alderney	CB000046	920,000	266,019	-	-	820	820	820	265,200
Corporate Records Renovation	CB000025	445,151	13,380	-	13,380	-	13,380	13,380	-
Dartmouth Multi-Pad	CB180007	478,084	450,756	100,000	264,270	68,291	332,561	304,270	146,486
Dartmouth North Community Centre Upgrades	CB000075	1,599,750	646,630	600,000	74,553	76,107	150,660	100,000	546,630
East Preston Recreation Centre	CB000050	226,649	5,339	-	5,339	-	5,339	5,339	-
Emera Oval	CB180008	655,356	655,356	-	10,617	113,386	124,003	123,011	532,345
Eric Spicer	CB000069	1,700,000	158,186	-	121,185	3,420	124,606	130,951	27,236
Evergreen House	CB000051	100,000	97,982	-	25,008	72,902	97,910	72	72
Fire Station 2, University Ave Recapitalization	CB000052	2,000,000	1,593,897	1,000,000	41,917	6,051	47,968	41,917	1,551,980
Fire Station Functional Improvements	CB000088	250,000	250,000	-	-	-	-	-	250,000
Fire Station Replacements	CB000065	-	-	-	-	-	-	-	-
Halifax City Hall & Grand Parade Restoration	CB180003	1,373,447	1,373,447	200,000	357,117	1,003,480	1,360,597	557,117	816,330
Hubbards Recreation Centre	CB000043	75,000	31,724	-	-	-	-	-	31,724
Leasehold Improvements 7071 Bayers Rd	CB180002	194,233	194,233	-	-	-	-	194,233	-
Library Masterplan Implementation	CB000077	500,000	328,092	-	178,076	34,780	212,855	212,855	115,236
Mackintosh Depot Replacement	CB000089	750,000	750,000	750,000	77,014	662,693	739,707	575,000	175,000
Musquodoboit Recreation Facility	CB000058	1,075,490	24,552	-	24,552	-	24,552	24,552	-
Porter's Lake Community Centre	CBX01282	4,032,605	-	-	-	-	-	-	-
Power House Recapitalization	CB000032	1,365,000	544,738	250,000	541,440	692	542,132	544,738	-
Regional Park Washrooms	CB000010	1,669,999	120,000	-	48,250	51,126	99,376	99,376	20,624
Sackville Sports Stadium	CB000060	1,820,000	820,470	540,000	215,944	192,896	408,840	388,690	431,780
Scotiabank Centre	CB000028	11,485,000	3,498,933	2,850,000	2,085,425	1,352,959	3,438,385	2,685,425	813,508
Sheet Harbour Rec Centre	CB000080	100,000	100,000	100,000	36,872	4,097	40,969	40,969	59,031
Shubenacadie Canal Greenway Trail	CDG00493	3,044,700	232,880	-	35,919	152,280	188,198	232,880	-
Tallahassee Recreation Centre Upgrades	CB000068	292,635	9,160	-	9,160	-	9,160	9,160	-
Upper Hammonds Plains Community Centre	CB000071	165,000	36,500	-	-	36,500	36,500	36,500	-
Upper Sackville Recreation Centre Facility	CB000061	105,000	79,784	-	-	-	-	9,000	70,784
<b>Business Tools</b>									
Accident Reporting BI and RMV	CI000006	-	-	-	-	-	-	-	-
Contact Center Telephony Solution	CI990017	740,000	129,966	-	19,182	27,481	46,663	25,932	104,034
Coporate Vehicle Fuel Management	CI000018	-	-	-	-	-	-	-	-
Council Chambers Technology Upgrade	CI990019	690,000	676,938	-	342,713	318,292	661,004	676,938	-
Data Management and Process Review	CI990021	190,000	110,293	-	-	-	-	-	-
HRFE Dispatch Project	CI990027	960,000	340,101	-	58,229	-	58,229	58,229	110,293
HRFE Fire Data Management (FDM) Review & Enhancements	CI990028	790,000	623,448	150,000	-	9,925	9,925	21,900	281,872
HRP Records Management System Optimization	CI990023	855,000	671,782	200,000	40,196	-	40,196	64,196	601,548
LIDAR Data Acquisition	CI000020	2,400,000	2,256,429	-	986,433	596,514	1,582,947	1,345,871	910,558
Personnel Accountability Management Review	CI000012	100,000	50,874	-	-	35,842	35,842	-	15,032
Public WiFi	CI000021	945,000	521,889	-	-	-	-	-	521,889

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
Situational Awareness	C19900035	638,000	114,461	-	53,185	7,079	60,264	74,460	40,000
Source Management	C10000016	450,000	450,000	-	-	435,874	435,874	435,874	14,126
Web Transformation	C10000001	2,796,000	345,004	-	30,368	-	30,368	69,368	275,636
<b>Community &amp; Property Development</b>									
Sandy Lake Wastewater Oversizing	CSX01346	725,000	725,000	-	-	-	-	-	725,000
Solar City Phase 2	CD9900005	13,112,700	11,973,525	-	2,124,384	1,518	2,125,902	2,125,000	9,848,525
<b>Halifax Transit</b>									
Burnside Transit Centre Roof Repairs	CB0000082	2,500,000	2,500,000	2,000,000	370,796	1,427,766	1,798,562	1,621,153	878,847
Bus Rapid Transit Study	CM0000015	199,585	70,869	-	70,454	-	70,454	70,454	415
Bus Stop Accessibility & Improvements	CM0000012	683,209	234,121	235,000	195,500	14,005	209,505	234,121	-
Commuter Rail	CM0000018	725,000	725,000	500,000	156,429	52,143	208,572	208,572	516,428
Electric Bus Pilot	CM0000011	1,000,000	1,000,000	-	-	-	-	-	1,000,000
Ferry Replacement	CM1800003	5,466,512	4,873,747	-	4,783,483	40,526	4,824,009	4,792,499	81,248
Fuel Systems Upgrade	CM0000020	165,000	165,000	-	85,139	70,885	156,024	165,000	-
Halifax Ferry Terminal	CB0000039	1,330,000	723,792	100,000	146,056	334,261	480,317	445,000	278,792
Metro X Bus Replacement	CM0200002	697	-	-	-	-	-	-	399
Mumford Terminal Replacement	CB0000014	300,000	107,399	-	65,032	-	65,032	107,000	2,884,029
New/Expanded Transit Centre	CB0000017	3,100,000	2,993,410	-	67,626	31,755	99,381	109,381	1,537,095
Ragged Lake Transit Centre Expansion	CB0000125	2,000,000	2,000,000	2,000,000	186,302	58,085	244,387	462,905	81,966
Scotia Square Facility	CM0000008	150,000	84,122	-	2,156	-	2,156	2,156	116,594
Sustainable Fuel Study	CM1800001	200,000	200,000	200,000	-	83,406	83,406	83,406	35,572
Transit Facility Investment Strategy	CB0000016	250,000	250,000	-	90,364	124,064	214,428	214,428	1,127
Transit Priority Measure Corridors Study	CM0000014	250,000	140,639	-	47,167	92,345	139,512	139,512	24,342
Transit Terminal Upgrade & Expansion	CB180126	24,775	24,342	-	-	926	926	926	494,318
Woodside Ferry Terminal Recapitalization	CB0000042	1,030,000	694,318	-	553,224	627,625	627,625	200,000	150,000
Wrights Cove Terminal	CR0000007	282,485	179,472	-	52,347	87,894	140,240	150,000	29,472
<b>Industrial Parks</b>									
Aerotech Repositioning & Development	CO3000742	60,036	60,036	-	-	-	-	-	60,036
Aerotech Repositioning & Dvlmnt	CO0000007	73,645	73,645	-	-	1,812	1,812	-	73,645
Burnside and City of Lakes Development	CO0000008	9,372,840	9,372,840	-	100,595	845,962	946,557	500,000	8,872,840
Burnside Phase 1-2-3-4-5 Development	CO3000741	488,142	488,142	-	-	-	-	-	488,142
Ragged Lake Development	CO0000006	567,747	567,747	-	-	-	-	75,000	492,747
Washmill Underpass & Extension	CO3000748	16,938	16,938	-	2,500	-	2,500	2,500	14,438
<b>Parks &amp; Playgrounds</b>									
Baker Drive Parkland Development	CP0000017	1,000,000	1,000,000	-	995,799	-	995,799	1,000,000	-
Beazley Field	CP0000018	508,754	309,293	-	302,951	-	306,711	305,000	4,293
Cole Harbour Turf	CP1100002	4,200,000	475,317	-	170,518	16,926	187,443	220,000	255,317
Cornwallis Park Master Plan Implementation Phase 1	CP0000011	1,055,000	445,872	-	356,554	64,045	420,599	420,000	25,872
Fort Needham Master Plan Implementation	CP0000012	3,592,762	825,009	-	253,206	12,325	265,531	270,000	555,009
Halifax Common Upgrades	CP0000013	1,915,290	947,181	-	225,905	59,312	285,217	300,000	647,181
Halifax Explosion Markers	CP0000019	450,000	285,810	-	285,000	-	285,000	285,000	810
Western Common Master Plan Implementation	CP0000014	150,000	103,613	50,000	6,455	12,011	18,466	14,000	89,613
<b>Roads &amp; Active Transportation</b>									
Macdonald Bridge Bikeway Connection	CT0000010	700,000	700,000	300,000	47,666	652,333	699,999	70,000	630,000
St. Paul's Church Wall Restoration	CR0000008	650,000	304,062	-	151,247	18,540	169,787	152,000	152,062
Storm Sewer Upgrades	CR0000001	5,500,976	1,104,469	-	67,971	113,832	181,803	181,803	922,666
<b>Solid Waste</b>									
Composting Plant	CW0000004	1,000,000	863,564	250,000	294,646	66,533	361,178	820,000	43,564

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
Leachate Forcemain	CW0000013	-	-	300,000	-	-	-	-	-
Materials Recovery Facility Purchase	CW0000012	1,200,000	1,200,000	1,200,000	-	-	-	-	1,200,000
Miller Composting Purchase	CW0000011	2,100,000	2,100,000	2,100,000	-	-	-	-	2,100,000
Traffic Improvements									
Downtown Streetscapes - Argyle/Grafton	CD0000002	6,786,010	677,376	-	51,300	589,672	640,972	91,000	586,376
Downtown Streetscapes - Spring Garden Road	CD0000001	10,396,775	10,396,775	-	271,362	324,963	596,324	336,000	10,060,775
Herring Cove Road Widening	CTX01116	-	-	-	-	-	-	-	-
LED Streetlight Conversion	CT0000005	55,093,343	5,900,025	-	207,394	5,513,767	5,721,161	483,000	5,417,025
MacLennan Drive	CTU01365	-	-	-	-	-	-	-	-
Margesson Drive	CTU01287	303,481	-	-	-	-	-	-	-
North Park Corridor Improvements	CT0000001	12,256,263	434,294	-	266,001	143,755	409,756	404,294	30,000
Ross Road Re-alignment	CT0000012	-	-	-	-	-	-	-	-
Shearwater Connector	CT0000016	100,000	100,000	100,000	36,172	-	36,172	36,172	63,828
<b>Grand Total</b>		<b>212,283,578</b>	<b>88,022,458</b>	<b>16,575,000</b>	<b>18,466,981</b>	<b>17,210,379</b>	<b>35,677,360</b>	<b>26,909,158</b>	<b>61,113,299</b>

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
<b>Bundled</b>								
<b>Buildings</b>								
Accessibility - HRM Facilities	CBX01154	770,826	500,000	345,069	143,918	488,987	488,987	281,839
Alderney Gate Recapitalization Bundle	CBX01157	1,302,009	150,000	1,173,302	100,861	1,273,162	1,235,512	66,498
Consulting Buildings	CBX01268	103,693	100,000	103,693	-	103,693	103,693	-
Corporate Accommodations	CB0000047	1,977,182	-	625,270	727,591	1,352,861	1,026,657	950,526
Energy Efficiency Projects	CBX01161	458,801	-	89,443	190,558	280,002	276,247	182,554
Environmental Remediation Building Demo.	CBX01162	1,540,456	250,000	265,030	155,570	420,601	490,030	1,050,426
Fire Station Land Acquisition	CB1800006	947,628	-	112,001	2,524	114,525	112,001	835,627
General Building Recapitalization	CBX01165	1,509,470	500,000	460,795	385,322	846,117	802,135	707,335
HRM Depot Upgrades (Bundle)	CB1800004	538,641	125,000	43,803	333,318	377,121	375,011	163,631
HRM Depot Upgrades (Bundle)	CBX01170	755,740	-	755,740	-	755,740	755,740	-
HRM Heritage Buildings Upgrades (Bundle)	CBX01168	10,449	-	10,449	-	10,449	10,449	-
Metropark Upgrades	CB0000073	280,000	100,000	-	-	-	-	280,000
Multi District Facilities Upgrades	CB1800001	2,695,724	1,980,000	1,331,851	430,436	1,762,286	1,681,851	1,013,874
Reg. Library-Facility Upgrades (Bundle)	CBX01165	1,207,118	1,200,000	368,569	213,502	582,071	443,569	763,549
Roof Recapitalization	CB1800005	938,665	-	407,221	220,166	627,387	627,387	311,278
Roof Recapitalization	CBX01272	-	-	-	-	-	-	-
<b>Business Tools</b>								
Application Recapitalization	CI0000002	1,489,503	800,000	466,397	309,299	775,696	560,000	929,503
Business Intelligence (BI) Program	CI9900001	538,705	-	65,237	-	65,237	90,237	448,468
Computer Aided Dispatch (CAD)	CI1800002	34,254	-	-	-	-	-	34,254
ICT Business Tools	CI9900004	1,074,631	240,000	102,679	337,273	439,951	544,213	530,418
ICT Infrastructure Recapitalization	CI0000004	1,569,131	800,000	1,164,263	119,616	1,283,879	1,261,131	308,000
ICT Service Management	CI9900002	226,436	125,000	3,639	-	3,639	3,639	222,797
SAP Optimization	CI0002000	566,632	250,000	51,872	31,348	83,220	56,372	510,260
<b>Community &amp; Property Development</b>								
HRM Public Art Commissions	CDG01135	53,076	-	3,572	-	3,572	3,572	49,504
<b>District Capital Funds</b>								
District 1 Project Funds	CCV02101	55,025	-	18,916	35,025	53,942	55,025	-
District 1 Project Funds	CCV02201	94,000	94,000	33,746	508	34,254	94,000	-
District 2 Project Funds	CCV02102	2,635	-	2,635	-	2,635	2,635	-
District 2 Project Funds	CCV02202	94,000	94,000	91,650	280	91,930	94,000	-
District 3 Project Funds	CCV02103	28,234	-	26,658	1,576	28,233	28,234	-
District 3 Project Funds	CCV02203	94,000	94,000	78,730	12,282	91,012	94,000	-
District 4 Project Funds	CCV02104	152,666	-	15,101	133,293	148,394	152,666	-
District 4 Project Funds	CCV02204	94,000	94,000	44,448	-	44,448	94,000	-
District 5 Project Funds	CCV02105	38,301	-	5,585	30,000	35,585	38,301	-
District 5 Project Funds	CCV02205	94,000	94,000	72,092	11,560	83,652	94,000	-
District 6 Project Funds	CCV02106	197,682	-	14,496	140,433	154,929	197,682	-
District 6 Project Funds	CCV02206	94,000	94,000	33,410	7,324	40,734	94,000	-
District 7 Project Funds	CCV02107	129,999	-	30,000	99,999	129,999	129,999	-
District 7 Project Funds	CCV02207	94,000	94,000	54,648	10,000	64,648	94,000	-
District 8 Project Funds	CCV02108	143,338	-	-	58,965	58,965	143,338	-





Capital Projection Detail  
For Period Ending March 31, 2019

Budget Category	Project Number	Budget Available to Spend at April 1, 2018 (with Adj.)	2018/19 Capital Budget	Actuals YTD	Commitments	Actuals & Commitments	Projected Spending to March 31, 2019	Projected Carry Forward
<b>Business Parks Sign Renewal &amp; Maint.</b>								
Development Consulting	CO000009	27,017	-	-	837	837	-	27,017
Development Consulting	CO000010	52,099	-	-	27,162	27,162	-	52,099
Industrial Land Acquisition	CO3000746	157,806	-	-	2,425	2,425	50,000	107,806
Lot Grading:Burnside & Bayers Lake	CO2000012	4,391,926	-	-	4,732	4,732	-	4,391,926
Lot Inventory Repurchase	CO2000409	22,852	-	-	-	-	-	22,852
Park Sign Renewal & Maintenance	CO0000011	5,989,541	-	1,620,570	-	1,620,570	1,620,570	4,368,971
	CO3000745	109,948	-	-	246	246	-	109,948
<b>Parks &amp; Playgrounds</b>								
Cemetery Upgrades	CP0000020	20,000	50,000	6,418	9,627	16,044	12,000	8,000
Cultural Structures & Places	CD9900003	529,299	250,000	95,585	236,277	331,863	230,000	299,299
Park Land Acquisition	CP1800004	2,918,134	2,500,000	234,303	7,699	242,002	234,303	2,683,831
Point Pleasant Park Upgrades	CP0000006	846,428	-	741,825	96,867	838,692	750,000	96,428
Point Pleasant Park Upgrades	CPU000930	-	-	-	-	-	-	-
Public Gardens Upgrades	CPX01193	899,566	600,000	448,060	159,661	607,722	540,000	359,566
Regional Water Access/Beach Upgrades	CP1800002	1,129,663	500,000	58,526	921,401	979,927	200,000	929,663
Sport Fields/Courts-State of Good Repair	CP1800003	4,141,049	2,850,000	1,139,251	2,456,748	3,595,998	2,100,000	2,041,049
Sports/Ball Fields/Courts-New	CP1800005	581,086	223,500	190,089	163,665	353,754	360,000	221,086
Land Buy-back Spring Street	CP0000015	-	-	-	-	-	-	-
Park Recapitalization	CP1800001	4,626,782	3,185,000	2,756,652	1,141,797	3,898,448	3,700,000	926,782
<b>Roads &amp; Active Transportation</b>								
Active Transportation Strategic Projects	CR1800001	10,105,320	4,100,000	4,622,091	2,576,168	7,198,259	7,049,275	3,056,045
Bridge Repairs - Various Locations	CR1800003	3,802,039	2,500,000	154,693	432,460	587,153	560,463	3,241,576
Municipal Ops-State of Good Repair	CR1800005	4,221,541	4,000,000	3,412,875	326,811	3,739,685	4,221,000	541
New Paving of HRM Owned Streets	CR1800006	1,406,995	650,000	707,910	574,567	1,282,478	1,040,995	366,000
New Paving Subdivision St. Outside Core	CR1800007	490,000	490,000	161	-	161	490,000	-
New Paving Subdivision St. Outside Core	CR9900001	820,000	-	374,971	-	374,971	820,000	-
Other Related Roadworks (D&C)	CR1800004	4,286,165	2,250,000	2,155,871	1,156,580	3,312,451	3,499,769	786,396
Sidewalk Renewals	CR1800002	4,668,286	2,750,000	1,596,392	1,113,518	2,709,910	2,077,219	2,591,067
Street Recapitalization	CR0000009	44,333,167	27,295,000	27,686,367	11,480,722	39,167,089	33,518,044	10,815,123
<b>Solid Waste</b>								
Additional Green Carts For New Residents	CW0000001	975,422	400,000	203,775	101,887	305,662	306,000	669,422
Burner Installation Hwy101 Landfill	CWU01065	60,000	-	-	-	-	-	60,000
Dredging of Siltation Pond	CWU01092	360,000	-	-	-	-	-	360,000
Environmental Monitoring,101 Landfill	CWU01353	536,540	100,000	51,142	127,431	178,573	206,000	330,540
Land Acquisition Otter Lake	CWU00967	-	-	-	-	-	-	-
Materials Recovery Facility Repairs	CW0000007	262,704	50,000	-	208,572	208,572	210,000	52,704
New Era Recapitalization	CW0000009	587,155	350,000	-	11,873	11,873	3,000	584,155
Refuse Trailer Rural Depot	CW0000003	437	-	-	-	-	-	437
<b>Traffic Improvements</b>								
Complete Streets	CT1800008	772,807	-	87,353	525,332	612,685	152,000	620,807
Controller Cabinet/Replacement Program	CT1800004	1,080,050	300,000	90,305	217,940	308,245	478,245	601,805
Destination Signage Program	CTR000904	283,990	-	-	-	-	-	283,990
Intersection Improvement Projects	CT1800005	1,097,870	150,000	409,048	216,569	625,617	632,870	465,000
Opticom Signalization System	CEJ01220	134,395	80,000	50,881	1,564	52,445	52,000	82,395

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
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
Road Corridor Land Acquisition	CTU00897	611,909	-	301,448	-	301,448	305,000	306,909
Road Oversizing - Bedford South CCC	CTX01126	235,671	-	-	-	-	-	235,671
Road Oversizing Bedford West CCC	CTU01006	573,903	-	50,538	4,916	55,454	51,000	522,903
Street Lighting	CT180001	623,297	330,000	286,904	101,522	388,425	383,297	240,000
Traffic Signal Installation	CT180007	697,385	400,000	109,262	539,276	648,538	687,385	10,000
Traffic Signal Rehabilitation	CT180002	1,413,292	700,000	444,343	159,522	603,864	493,000	920,292
Traffic Signal Relamping Program	CT180003	1,247,075	520,000	531,326	-	531,326	531,326	715,749
Traffic Signals - Bedford West CCC	CTX01127	181,101	-	12,273	6,608	18,881	15,000	166,101
Transportation Demand Management Program	CTR00908	984	-	984	-	984	984	-
<b>Grand Total</b>		<b>174,279,632</b>	<b>85,219,500</b>	<b>83,605,399</b>	<b>39,666,875</b>	<b>123,272,275</b>	<b>113,577,950</b>	<b>60,701,682</b>

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
<b>Multi Year</b>									
<b>Buildings</b>									
Cole Harbour Place	CB000045	5,595,000	1,576,355	1,450,000	1,425,342	98,744	1,524,085	1,524,085	52,270
Dartmouth Sportsplex Revitalization	CB000006	28,224,748	12,176,400	6,975,000	9,536,029	1,381,631	10,917,660	12,176,400	-
Sambro/Harrietsfield Fire Station	CB000079	4,050,000	3,998,521	1,500,000	32,846	77,782	110,628	52,000	3,946,521
St. Andrews Community Ctr. Renovation	CB000011	10,900,000	5,522,702	2,800,000	316,816	9,649,144	9,965,960	316,816	5,205,887
<b>Business Tools</b>									
Corporate Scheduling	CI000015	4,190,000	1,600,130	795,000	78,907	417,800	496,707	278,907	1,321,223
CRM Software Replacement	CI990020	3,026,000	985,093	476,000	208,436	-	208,436	236,786	748,307
Enterprise Asset Management	CI180001	774,908	825,050	-	136,541	66,320	202,861	151,018	674,032
Enterprise Content Management Program	CI990018	2,150,000	650,000	500,000	-	517,169	517,169	30,500	619,500
HR Employee and Manager Self Service (ESS/MSS)	CI990032	670,000	591,300	-	1,149	-	1,149	46,149	545,151
Parking Technology	CI990031	4,978,000	1,979,854	1,560,000	383,815	2,845,552	3,229,366	495,000	1,484,854
Permitting, Licensing, and Compliance Replacement Solution	CI990013	7,530,500	3,781,341	2,618,300	657,085	2,813,668	3,470,753	1,198,131	2,583,210
Recreation Services Software	CI000005	4,745,000	2,948,604	1,950,000	1,042,159	618,923	1,661,082	1,545,974	1,402,630
Revenue Management Solution	CI990009	4,315,000	2,780,436	2,065,000	29,886	313,825	343,711	34,886	2,745,550
<b>Halifax Transit</b>									
Transit Technology Implementation	CM180005	22,869,562	15,098,222	4,100,000	2,585,288	11,479,660	14,064,948	4,960,000	10,138,222
<b>Traffic Improvements</b>									
Cogswell Interchange Redevelopment	CT000007	61,750,000	16,541,832	-	1,130,079	1,741,947	2,872,026	1,430,079	15,111,753
<b>Grand Total</b>		<b>165,768,718</b>	<b>71,055,841</b>	<b>26,789,300</b>	<b>17,564,377</b>	<b>32,022,164</b>	<b>49,586,541</b>	<b>24,476,730</b>	<b>46,579,110</b>