



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

Item No. 12.2.2
Audit & Finance Standing Committee
October 23, 2019

TO: Chair and Members of Audit & Finance Standing Committee

- Original Signed -

SUBMITTED BY:

Jane Fraser, Director, Finance, Asset Management & ICT/CFO
- Original Signed -

Jacques Dubé, Chief Administrative Officer

DATE: October 7, 2019

SUBJECT: First Quarter 2019/20 Financial Report

ORIGIN

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

- a report of the projected General Rate surplus/deficit by area;
- a report detailing District Capital expenditures in accordance with the District Capital Fund Policy approved by Council on July 31, 2007;
- a report detailing District Activity expenditures in accordance with the District Activity Policy approved by Council October 7, 2003;
- 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 detailing Hospitality expenses in accordance with Section 79A of the Halifax Regional Municipality Charter

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 79A (1), subject to subsections (2) to (4), the Municipality may only spend money for municipal purposes if (a) the expenditure is included in the Municipality's operating budget or capital budget or is otherwise authorized 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 ON PAGE 2

RECOMMENDATION

It is recommended that the Audit & Finance Standing Committee forward the First Quarter 2019/20 Financial Report to Regional Council for their information in the format as presented; and further recommend that the fourth quarter report be combined into a single report with the audited financial statements of the municipality to be presented to the Audit Committee.

BACKGROUND

Staff have been preparing and presenting the quarterly reports to the Audit and Finance Standing Committee since 2012. The purpose of the quarterly report is to present the municipality's projected financial position at year end to the Audit and Finance Standing Committee as well as the public.

In the past, the quarterly report has grown to contain a number of schedules and statements including the unaudited financial statements for the municipality. This resulted in a report that was upwards of 150 pages every quarter. While the information is of value to accountants and assists with preparation of the year-end financial statements, it can be viewed as being intimidating to non-financial users. Even those individuals that take the time to read the full report may be confused with the presentation of the material and have a difficult time is assessing the municipality's fiscal position.

Staff are recommending that the quarterly report be streamlined to contain relevant information to assist with communicating to the users the municipality's financial position. Staff are recommending the following schedules form the quarterly report to Audit and Finance Standing Committee:

1. Operating Results Projected to Year-end
2. Explanation of Projected Operating Results
3. Report of Expenditures in the Councillors' District Capital Funds
4. Report of Expenditures in the Councillors' District Activity Funds
5. Report of Changes in the Recreation Area Rate Accounts
6. HRM Reserve Fund Balance Projection
7. Aged Accounts Receivable
8. Capital Projection Summary
9. Hospitality Expenses Summary
10. Mayor, Councillors' and CAO Expense Summary

Staff is also recommending that the fourth quarter report (period ended March 31st) be deemed to be presented as part of the year-end audited financial statements presentation to the Audit Committee.

DISCUSSION

Operating Statement:

At June 30, 2019, HRM had projected a General Rate surplus of \$5,115,000.

The business units have a projected deficit of \$1.3m combined with a projected surplus of \$6.4m 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, increased investment income, and less than planned salary and compensation expenses, partially offset by decreased savings across business units and increased costs related to the renewal of winter snow and ice removal contracts. Of note, the costs arising from the impacts of Hurricane Dorian do not form part of the Q1 report. These costs will be included in the Q2 report expected to be delivered in December 2019.

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

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #3 and shows that \$2.0m of the \$3.0m budget has been spent or committed.

District Activity Funds:

The report of expenditures from Councillors' District Activity Funds is included as Attachment #4 and shows that \$21.1k of the \$72k budgeted has been spent.

Recreation Area Rate Accounts:

The details of the Recreation Area Rate Accounts are in Attachment #5. These Accounts began the year with a surplus of \$1.4m. \$0.2m in area rate revenue has been earned and \$0.1m has been spent, leaving a surplus of \$1.5m.

Reserves Statement:

The reserve balances at June 30, 2019 are \$283.2m. There are approximately \$204.9m of approved pending transfers out of reserves and pending revenue of \$65.9m resulting in projected available funds at March 31, 2020 of \$144.2m. This is an increase of \$28.0m from the 2019/20 Reserve Budget.

Aged Accounts Receivable:

The Aged Accounts Receivable schedule, included as Attachment #7, represents HRM's gross unconsolidated accounts receivable position which was \$44.4m as at June 30, 2019. The majority, 77%, of the aged receivables fall in the 0-1 year category.

Capital Projection Summary:

The Capital Projection Summary is included as Attachment #8. For the three-month period ended June 30, 2019 actual expenditures in these projects were \$19.4m. Project Managers are projecting to spend \$188.6m on these projects in Fiscal 2019/20.

Hospitality Expenses Summary:

The Hospitality Expenses Summary is included as Attachment #9. For the three-month period ended June 30, 2019 actual hospitality expenditures were \$12.8k. The Province of Nova Scotia has issued an update to the Financial Reporting and Accounting Manual (FRAM) that now requires these expenses to be reviewed and approved by the Audit & Finance Standing Committee on a quarterly basis.

Mayor, Councillors and CAO's Expenses:

The Mayor, Councillors and CAO's Expenses is included as Attachment #10. The report summarizes the expenses made by the municipality on behalf of or reimbursed to the Mayor, Councillor and CAO for the quarter. This reporting is a new requirement of the Province as laid out in the updated FRAM (Financial Reporting and Accounting Manual) and will be included in the quarterly report on a go-forward basis.

FINANCIAL IMPLICATIONS

Explained in the report.

RISK CONSIDERATION

N/A

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

Audit and Finance Standing Committee may choose not to approve the proposed recommended format changes. This is not recommended as the new format provides a level of information that is more concise while still offering Council the necessary insight into the financial status of the municipality.

ATTACHMENTS

- Attachment 1 - Halifax Regional Municipality Operating Results Projected to March 31, 2020.
- Attachment 2 - Explanations of Projected Operating Results
- Attachment 3 - Report of Expenditures in the Councillors' District Capital Funds to June 30, 2019.
- Attachment 4 - Report of Expenditures in the Councillors' District Activity Funds to June 30, 2019
- Attachment 5 - Report of Changes in the Recreation Area Rate Accounts to June 30, 2019.
- Attachment 6 - Halifax Regional Municipality Reserve Funds Projected to March 31, 2020.
- Attachment 7 - Accounts Receivable as at June 30, 2019.
- Attachment 8 - Capital Projection Summary Projected to March 31, 2020.
- Attachment 9 - Hospitality Expenses Summary to June 30, 2019
- Attachment 10 - Mayor, Councillors and CAO's Expense Summary to June 30, 2019

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

Report Prepared by: Dave Harley, Co-Acting Manager Financial Reporting, 902.490.4260

Attachment #1

Halifax Regional Municipality Operating Results Projected to March 31, 2020

Halifax Regional Municipality
Operating Results
For the Period from April 1, 2019 to June 30, 2019

| Business Unit & Fiscal Services | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|--|---------------|---------------------------|------------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|
| CAO | 4,492,100 | 4,492,100 | - | 1,153,430 | 25.7% | 3,338,670 | 1,252,059 |
| Corporate & Customer Services | 40,652,200 | 40,664,304 | (12,104) | 8,946,015 | 22.0% | 31,718,289 | 8,755,741 |
| Finance, Asset Management & ICT | 40,759,000 | 40,508,000 | 251,000 | 9,413,851 | 23.2% | 31,094,149 | 8,406,645 |
| Fire & Emergency | 72,213,000 | 72,213,000 | - | 18,126,148 | 25.1% | 54,086,852 | 17,550,285 |
| Fiscal | (444,572,800) | (451,019,200) | 6,446,400 | (106,661,062) | 23.6% | (344,358,138) | (110,242,919) |
| Halifax Regional Police | 89,294,500 | 89,294,500 | - | 22,474,046 | 25.2% | 66,820,454 | 22,073,217 |
| Halifax Transit | - | - | - | - | 0.0% | - | - |
| Human Resources / Diversity & Inclusion | 7,281,900 | 7,193,786 | 88,114 | 1,815,624 | 25.2% | 5,378,162 | 1,713,515 |
| Legal, Municipal Clerk & External Affairs | 9,952,000 | 9,949,900 | 2,100 | 2,441,826 | 24.5% | 7,508,074 | 2,332,852 |
| Library | 20,980,000 | 20,980,000 | - | 5,020,035 | 23.9% | 15,959,965 | 5,112,018 |
| Office of the Auditor General | 1,085,700 | 1,085,700 | - | 261,207 | 24.1% | 824,493 | 262,693 |
| Outside Police BU (RCMP) | 26,869,600 | 27,496,000 | (626,400) | 6,873,994 | 25.0% | 20,622,006 | 6,536,018 |
| Parks & Recreation | 29,357,800 | 29,204,694 | 153,106 | 7,782,851 | 26.6% | 21,421,843 | 7,657,090 |
| Planning & Development | 7,825,500 | 7,939,800 | (114,300) | 1,219,199 | 15.4% | 6,720,601 | 934,920 |
| Transportation & Public Works | 93,809,500 | 94,882,500 | (1,073,000) | 23,447,294 | 24.7% | 71,435,206 | 21,341,733 |
| Total | - | (5,114,916) | 5,114,916 | 2,314,458 | -45.2% | (7,429,374) | (6,314,132) |

Halifax Regional Municipality
Operating Results - Expenses
For the Period from April 1, 2019 to June 30, 2019

| Business Unit Expenses | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|--------------------|--------------------|-----------------------------|--------------------|------------------------|----------------------------|--------------------|
| CAO | 4,536,100 | 4,536,100 | - | 1,145,782 | 25.3% | 3,390,318 | 1,409,959 |
| Corporate & Customer Services | 41,631,800 | 41,740,004 | (108,204) | 9,198,153 | 22.0% | 32,541,851 | 9,021,326 |
| Finance, Asset Management & ICT | 46,114,900 | 45,865,700 | 249,200 | 10,719,760 | 23.4% | 35,145,940 | 9,745,065 |
| Fire & Emergency | 72,465,700 | 72,465,700 | - | 18,137,903 | 25.0% | 54,327,797 | 17,569,226 |
| Halifax Regional Police | 99,507,900 | 99,849,700 | (341,800) | 25,364,831 | 25.4% | 74,484,869 | 24,461,420 |
| Halifax Transit | 121,191,700 | 121,226,700 | (35,000) | 30,016,555 | 24.8% | 91,210,145 | 28,602,852 |
| Human Resources / Diversity & Inclusion | 7,446,700 | 7,358,586 | 88,114 | 1,815,624 | 24.7% | 5,542,962 | 1,734,960 |
| Legal, Municipal Clerk & External Affairs | 12,887,300 | 12,892,200 | (4,900) | 3,177,685 | 24.6% | 9,714,515 | 3,004,098 |
| Library | 27,178,300 | 27,178,300 | - | 6,515,169 | 24.0% | 20,663,131 | 6,799,828 |
| Office of the Auditor General | 1,085,700 | 1,085,700 | - | 261,207 | 24.1% | 824,493 | 262,693 |
| Outside Police BU (RCMP) | 26,869,600 | 27,496,000 | (626,400) | 6,873,994 | 25.0% | 20,622,006 | 6,536,018 |
| Parks & Recreation | 43,985,700 | 44,043,000 | (57,300) | 11,350,561 | 25.8% | 32,692,439 | 10,756,940 |
| Planning & Development | 22,659,200 | 22,835,000 | (175,800) | 4,967,447 | 21.8% | 17,867,553 | 4,836,246 |
| Transportation & Public Works | 101,477,500 | 102,625,600 | (1,148,100) | 25,316,788 | 24.7% | 77,308,812 | 23,119,958 |
| Total | 629,038,100 | 631,198,290 | (2,160,190) | 154,861,460 | 24.5% | 476,336,830 | 147,860,588 |

| 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 | 1,221,000 | 1,212,400 | 8,600 | 303,700 | 25.0% | 908,700 | 287,500 |
| Capital From Operating | 32,832,300 | 32,832,300 | - | 8,208,075 | 25.0% | 24,624,225 | 7,827,200 |
| Corrections Services | 6,824,600 | 6,824,600 | - | 1,706,100 | 25.0% | 5,118,500 | 1,681,100 |
| District Activity Fund | 72,000 | 72,000 | - | 21,094 | 29.3% | 50,906 | 19,001 |
| Fire Protection | 7,197,000 | 7,197,000 | - | 1,799,300 | 25.0% | 5,397,700 | 1,722,600 |
| Grants & Tax Concessions | 6,376,000 | 6,376,000 | - | 467,487 | 7.3% | 5,908,513 | 461,872 |
| Halifax Convention Centre | 7,168,000 | 7,168,000 | - | 3,718,596 | 51.9% | 3,449,404 | 2,857,450 |
| Insurance | 4,122,900 | 4,122,900 | - | 1,293,975 | 31.4% | 2,828,925 | 992,290 |
| Internship & Other LTD, Retirement & Benefits | 4,662,800 | 4,662,800 | - | 555,817 | 11.9% | 4,106,983 | 1,086,353 |
| Investment, Interest, Parking Meters and Misc. Revenue | 545,000 | 545,000 | - | 81,452 | 14.9% | 463,548 | 54,016 |
| Mandatory Education | 144,891,200 | 144,891,200 | - | 36,222,900 | 25.0% | 108,668,300 | 35,122,800 |
| Metro Housing Authority | 3,043,500 | 3,043,500 | - | 740,900 | 24.3% | 2,302,600 | 912,100 |
| MetroPark Parkade | 1,775,000 | 1,775,000 | - | 436,793 | 24.6% | 1,338,207 | 432,315 |
| Other Fiscal Services | 12,267,500 | 14,968,500 | (2,701,000) | 437,803 | 2.9% | 14,530,697 | 208,396 |
| Property Tax, Tax Agreements and HW Dividend | 3,860,000 | 3,860,000 | - | - | 0.0% | 3,860,000 | - |
| Property Valuation Services | 7,288,000 | 7,288,000 | - | 1,822,100 | 25.0% | 5,465,900 | 1,762,500 |
| Recoverable Debt | 9,806,100 | 9,806,100 | - | 711,810 | 7.3% | 9,094,290 | 399,926 |
| Stormwater Right of Way | 3,835,000 | 3,835,000 | - | 958,700 | 25.0% | 2,876,300 | 938,971 |
| Supplementary Education | 15,060,400 | 15,060,400 | - | 3,765,100 | 25.0% | 11,295,300 | 3,849,200 |
| Tax Supported Debt | 29,775,100 | 29,727,700 | 47,400 | 18,910,833 | 63.6% | 10,816,867 | 16,720,739 |
| Transfers to (from) Reserves | 21,286,900 | 21,286,900 | - | 5,321,725 | 25.0% | 15,965,175 | 4,552,972 |
| Valuation Allowance | 2,716,000 | 2,716,000 | - | 679,000 | 25.0% | 2,037,000 | 750,000 |
| Total | 326,626,300 | 329,271,300 | (2,645,000) | 88,163,259 | 26.8% | 241,108,041 | 82,639,302 |

| | | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------------|--------------------|
| Grand Total | 955,664,400 | 960,469,590 | (4,805,190) | 243,024,719 | 25.7% | 717,444,871 | 230,499,890 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------------|--------------------|

Halifax Regional Municipality
 Operating Results - Revenue
 For the Period from April 1, 2019 to June 30, 2019

| Business Unit Revenue | Budget | Current Projection | Projected Surplus/(Deficit) | Current YTD Actual | % Actual to Projection | Projected Budget Available | Prior YTD Actual |
|---|----------------------|----------------------|-----------------------------|---------------------|------------------------|----------------------------|---------------------|
| CAO | (44,000) | (44,000) | - | 7,648 | -17.4% | (51,648) | (157,900) |
| Corporate & Customer Services | (979,600) | (1,075,700) | 96,100 | (252,139) | 23.4% | (823,561) | (265,585) |
| Finance, Asset Management & ICT | (5,355,900) | (5,357,700) | 1,800 | (1,305,909) | 24.4% | (4,051,791) | (1,338,420) |
| Fire & Emergency | (252,700) | (252,700) | - | (11,755) | 4.7% | (240,945) | (18,941) |
| Halifax Regional Police | (10,213,400) | (10,555,200) | 341,800 | (2,890,786) | 27.4% | (7,664,414) | (2,388,203) |
| Halifax Transit | (121,191,700) | (121,226,700) | 35,000 | (30,016,555) | 24.8% | (91,210,145) | (28,602,852) |
| Human Resources / Diversity & Inclusion | (164,800) | (164,800) | - | - | 0.0% | (164,800) | (21,445) |
| Legal, Municipal Clerk & External Affairs | (2,935,300) | (2,942,300) | 7,000 | (735,860) | 25.0% | (2,206,440) | (671,246) |
| Library | (6,198,300) | (6,198,300) | - | (1,495,133) | 24.1% | (4,703,167) | (1,687,810) |
| Office of the Auditor General | - | - | - | - | 0.0% | - | - |
| Parks & Recreation | (14,627,900) | (14,838,306) | 210,406 | (3,567,710) | 24.0% | (11,270,596) | (3,099,850) |
| Planning & Development | (14,833,700) | (14,895,200) | 61,500 | (3,748,249) | 25.2% | (11,146,951) | (3,901,326) |
| Transportation & Public Works | (7,668,000) | (7,743,100) | 75,100 | (1,869,493) | 24.1% | (5,873,607) | (1,778,225) |
| Total | (184,465,300) | (185,294,006) | 828,706 | (45,885,940) | 24.8% | (139,408,066) | (43,931,801) |

| 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 | (1,221,000) | (1,212,400) | (8,600) | (303,700) | 25.0% | (908,700) | (287,500) |
| Corrections Services | (6,824,600) | (6,824,600) | - | (1,706,100) | 25.0% | (5,118,500) | (1,681,100) |
| Deed Transfer | (39,000,000) | (47,000,000) | 8,000,000 | (12,943,900) | 27.5% | (34,056,100) | (17,983,496) |
| Fire Protection | (7,197,000) | (7,197,000) | - | (1,799,300) | 25.0% | (5,397,700) | (1,722,600) |
| Grants & Tax Concessions | - | - | - | - | 0.0% | - | - |
| Grants in Lieu | (41,452,700) | (41,452,700) | - | (10,363,400) | 25.0% | (31,089,300) | (9,752,500) |
| HST Offset | (3,730,000) | (3,730,000) | - | (932,500) | 25.0% | (2,797,500) | (882,500) |
| Insurance | (500,000) | (500,000) | - | (110,124) | 22.0% | (389,876) | (59,250) |
| Investment, Interest, Parking Meters and Misc. Revenue | (10,490,000) | (11,590,000) | 1,100,000 | (3,120,577) | 26.9% | (8,469,423) | (2,925,837) |
| Mandatory Education | (144,891,200) | (144,891,200) | - | (36,222,900) | 25.0% | (108,668,300) | (35,122,800) |
| Metro Housing Authority | (3,043,500) | (3,043,500) | - | (760,900) | 25.0% | (2,282,600) | (912,100) |
| MetroPark Parkade | (2,200,000) | (2,200,000) | - | (644,837) | 29.3% | (1,555,163) | (581,446) |
| Other Fiscal Services | (265,000) | (265,000) | - | (59,700) | 22.5% | (205,300) | (73,796) |
| Property Tax, Tax Agreements and HW Dividend | (474,394,600) | (474,394,600) | - | (118,598,928) | 25.0% | (355,795,672) | (113,946,700) |
| Property Valuation Services | (7,288,000) | (7,288,000) | - | (1,822,100) | 25.0% | (5,465,900) | (1,762,500) |
| Recoverable Debt | (9,806,100) | (9,806,100) | - | (711,556) | 7.3% | (9,094,544) | (399,926) |
| Stormwater Right of Way | (3,835,000) | (3,835,000) | - | (958,700) | 25.0% | (2,876,300) | (938,971) |
| Supplementary Education | (15,060,400) | (15,060,400) | - | (3,765,100) | 25.0% | (11,295,300) | (3,849,200) |
| Total | (771,199,100) | (780,290,500) | 9,091,400 | (194,824,321) | 25.0% | (585,466,179) | (192,882,222) |
| Grand Total | (955,664,400) | (965,584,506) | 9,920,106 | (240,710,261) | 24.9% | (724,874,245) | (236,814,022) |

Attachment #2

Halifax Regional Municipality Explanations of Projected Operating Results

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2019

| BUSINESS UNIT VARIANCE ANALYSIS | Net Surplus / (Deficit) |
|---|------------------------------------|
| CAO - No change. | \$0 |
| Corporate and Customer Services - The projected deficit relates to the outsourcing of four janitorial vacancies (\$257.3k); increased costs for tire replacements and repairs (\$70k); unbudgeted purchase of equipment (\$55k); increased plumbing and maintenance costs at Alderney Gate (\$25k); and the net impact of other non-compensation adjustments (\$54.5k). This is partially offset by an increase in turnover, delays in filling positions and the outsourcing of four janitorial vacancies (\$369.7k) and an increase in revenue related to increased parking fees and revenue from commercial tenants (\$80k). | (\$12,100) |
| Finance, Asset Management & ICT - The projected surplus relates to compensation and benefits primarily due to delays in filling new and vacant positions (\$103.5k); an unbudgeted transfer from reserves to cover costs for the St. Andrews Community Center (\$106.1k); lower printing and reproduction costs due to a change in services and lower lease rates from Xerox (\$86k); and lower than estimated rental increases in for leased accommodations (\$60k). This is partially offset by increased renovation costs in corporate accommodations (\$52k); increased telecom costs (\$31k); and the net impact of other non-compensation adjustments (\$21.6k). | \$251,000 |
| Fire & Emergency - No change. | \$0 |
| Halifax Regional Police - The projected net zero change is driven by increase in revenues from Cadet class tuition (\$183.1k), additional extra duty assignments (\$75k), provincial 911 call handling cost recovery (\$47.6k), provincial funding for drug impaired driving recognition training (\$45.7k), increase in Port policing agreement (\$40.9k) and criminal record checks (\$30k); a credit adjustment issued for a rental facility for 2018 expenses (\$68.1k); and the net impact of other non-compensation adjustments (\$28.5k). This is offset by an increase in compensation and benefits largely due to increased overtime and extra duty assignments (\$385.3k); decreased secondment recoveries (\$84.1k); additional supplies and other costs for the Cadet class (\$49.5k). | \$0 |
| Halifax Transit - The projected net zero position is due to a decrease in compensation and benefits related to delayed implementation of the expanded service plan and delays in filling vacant positions (\$957k); and decreased expected fuel costs (182k). This is offset by an increase in maintenance costs due to aging equipment (\$230k); increased repair and replacement costs for tire damages (\$233k); higher than expected cost of parts for the maintenance of new ferries (\$43.4k); net impact of non-compensation adjustments (76.6k); and a projected carry forward to 2020/21 (\$556k). | \$0 |
| Human Resources/Office of Diversity & Inclusion - The projected surplus is due to compensation and benefits being lower due to delays in filling vacant positions (\$69.4k); and lower than expected costs for professional fees (\$25k). This is partially offset by the net impact of other non-compensation adjustments (\$6.3k). | \$88,100 |
| Legal, Municipal Clerk & External Affairs - The projected surplus relates to an unbudgeted grant from Young Canada Works (\$7k); partially offset by the net impact of non-compensation adjustments (\$4.9k). | \$2,100 |
| Library - No change. | \$0 |
| Office of the Auditor General - No change. | \$0 |
| Outside Police Services (RCMP) - The projected deficit is due to budgeted amount being lower than actual cost as per the Provincial Department of Justice; this is partially offset by funding budgeted in Fiscal Services (\$469k). | (\$626,400) |
| Parks & Recreation - The surplus reflects both expenditure restraint and revenue increases. The increase in revenue is due to unexpected and unbudgeted provincial grant for Public Safety (\$97.8k); increase in program registration and summer staff grant in North Preston Community Centre, Mosquodobout Harbour, Cole Harbour and Findlay programming (\$68.4k); recoveries higher than budget and increased program registration in Tallassee Prog, and Capt. William Spry Centre (\$73.5k); increase in cemeteries trust interest (\$22.6k); increase in revenue in Hort Hall due to lease fee and cottage rental (\$16.2k); increase in anticipated revenue and Volleyball NS funding (\$107.4k) and reduced maintenance expenses due to the sale of a property and accompanying agreement with Lockview ratepayers (\$12.2k). This is partially offset by unbudgeted North American Indigenous Games expenditures (\$12.9k); adjustment of wages for instructors and other temporary staff to reflect program offerings (\$167.3k); increase in goods and services, unbudgeted criminal check fees and increase in snow removal projection (\$34.3k) and net impact of miscellaneous non-compensation adjustments (\$30.5k). | \$153,100 |

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending June 30, 2019

| BUSINESS UNIT VARIANCE ANALYSIS | Net Surplus / (Deficit) |
|--|------------------------------------|
| Planning and Development - The projected deficit is primarily due to unrealized parking ticket revenue associated with the additional time required to recruit and train 7 compliance officers responsible for imposing parking fines (\$600k); and increased operating cost of operating the parking tickets payment system (\$27.5k). This deficit is partially offset by a higher than projected estimate of summary offence tickets (\$230k); increased building permit revenue (\$100k); decreased compensation and benefits primarily due to time associated with recruitment of 7 compliance officer positions (\$153.2k); and the net impact of other non-compensation adjustments (\$30k). | (\$114,300) |
| Transportation and Public Works - The projected deficit is primarily related to the new contracts for winter snow and ice control coming in higher than budgeted (\$1.2M). A reserve transfer has been approved to cover any remaining costs. There is an additional deficit related to the installation of side guards on vehicles (\$238.2k); which has been offset by a transfer from reserves to cover these costs (\$238.2k); increase in equipment costs related to existing vehicle breakdown and unexpected bucket truck rental costs for the urban forestry program (\$36k); and increase in compensation and benefits for an unbudgeted co-op position (\$13k). These deficits are partially offset by an unexpected insurance recovery for roof damages at the Ragged Lake facility (\$75.1k); lower than budgeted costs for the Road Safety Intersection review (\$45k); debt repayment costs lower than expected (\$30k); decrease in refuse contracts due to lower volume of refuse collected (\$20k); and the net impact of other non-compensation adjustments (\$5.9k). | (\$1,073,000) |
| TOTAL BUSINESS UNIT PROJECTED SURPLUS/(DEFICIT) | (\$1,331,500) |

| FISCAL SERVICES VARIANCE ANALYSIS | Net Surplus / (Deficit) |
|--|------------------------------------|
| Deed Transfer Tax - Increase in deed transfer taxes due to increased activity in the real estate market. | \$8,000,000 |
| Investment, Interest, Parking Meters and Misc. Revenue - Projected surplus due to new investment policy permitting allocation of funds to higher yield instruments. | \$1,100,000 |
| Other Fiscal Services - In 2019/20 Fiscal Services budgeted for an anticipated HRM-wide surplus of \$3m. In the 1st Quarter, that \$3m amount has been projected at zero, in favour of business units projecting their own individual surpluses/deficits. There is an additional deficit due to the signing of the agreement for the Lake Loon/Cherry Brook development grant (\$170k); partially offset by an additional amount budgeted for RCMP that partially offsets the expense in Outside Police (\$469k). | (\$2,701,000) |
| Tax Supported Debt - Projected surplus is due to no borrowing done for 2019 Spring Debenture issue resulting in savings on interest costs (\$148.9k). This is partially offset by debt for the Halifax Forum now being covered by the general rate (\$101.5k). | \$47,400 |
| TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT) | \$6,446,400 |
| TOTAL HALIFAX REGIONAL MUNICIPALITY PROJECTED SURPLUS/(DEFICIT) | \$5,114,900 |

Attachment #3

Report of Expenditures in the Councillors' District Capital Funds to June 30, 2019

Summary Councillors' District Capital Funds

April 1, 2019 to June 30, 2019

| | Budget | Actual Expenditures | Commitments | Total Actual Expenditures & Commitments | Available |
|--------------------------------|---------------------|---------------------|---------------------|---|-------------------|
| DISTRICT 1 - Steve Streach | 187,862.53 | 5,000.00 | 94,057.25 | 99,057.25 | 88,805.28 |
| DISTRICT 2 - David Hendsbee | 94,280.00 | 46,524.99 | 47,755.01 | 94,280.00 | - |
| DISTRICT 3 - Bill Karsten | 106,137.98 | 52,000.00 | 33,685.11 | 85,685.11 | 20,452.87 |
| DISTRICT 4 - Lorelei Nicoll | 281,117.16 | 6,284.56 | 190,149.84 | 196,434.40 | 84,682.76 |
| DISTRICT 5 - Sam Austin | 124,616.31 | 6,543.16 | 35,548.65 | 42,091.81 | 82,524.50 |
| DISTRICT 6 - Tony Mancini | 310,007.00 | 16,561.50 | 228,058.00 | 244,619.50 | 65,387.50 |
| DISTRICT 7 - Waye Mason | 233,350.69 | 77,050.69 | 65,312.00 | 142,362.69 | 90,988.00 |
| DISTRICT 8 - Lindell Smith | 259,132.51 | 6,318.92 | 160,486.09 | 166,805.01 | 92,327.50 |
| DISTRICT 9 - Shawn Cleary | 160,236.35 | 36,950.00 | 56,236.35 | 93,186.35 | 67,050.00 |
| DISTRICT 10 - Russell Walker | 219,436.45 | 2,456.00 | 138,259.82 | 140,715.82 | 78,720.63 |
| DISTRICT 11 - Steve Adams | 135,275.68 | 13,010.00 | 111,275.68 | 124,285.68 | 10,990.00 |
| DISTRICT 12 - Richard Zurawski | 383,855.59 | 24,779.00 | 235,093.80 | 259,872.80 | 123,982.79 |
| DISTRICT 13 - Matt Whitman | 94,863.74 | 71,144.42 | 10,000.00 | 81,144.42 | 13,719.32 |
| DISTRICT 14 - Lisa Blackburn | 131,007.60 | 65,801.32 | 33,007.60 | 98,808.92 | 32,198.68 |
| DISTRICT 15 - Steve Craig | 99,705.81 | 28,242.50 | 7,505.81 | 35,748.31 | 63,957.50 |
| DISTRICT 16 - Tim Outhit | 138,775.84 | 25,067.02 | 48,968.98 | 74,036.00 | 64,739.84 |
| Total | 2,959,661.24 | 483,734.08 | 1,495,399.99 | 1,979,134.07 | 980,527.17 |

Attachment #4

Report of Expenditures in the Councillors' District Activity Funds to June 30, 2019

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS**April 1, 2019 to June 30,2019**

| Orders | Budget | Actual Expenditures | Available |
|--------------------------------|------------------|----------------------------|------------------|
| DISTRICT 1 - Steve Streach | 4,500.00 | 800.00 | 3,700.00 |
| DISTRICT 2 - David Hendsbee | 4,500.00 | 1,700.00 | 2,800.00 |
| DISTRICT 3 - Bill Karsten | 4,500.00 | 1,042.00 | 3,458.00 |
| DISTRICT 4 - Lorelei Nicoll | 4,500.00 | 550.00 | 3,950.00 |
| DISTRICT 5 - Sam Austin | 4,500.00 | 1,255.00 | 3,245.00 |
| DISTRICT 6 - Tony Mancini | 4,500.00 | 1,974.50 | 2,525.50 |
| DISTRICT 7 - Waye Mason | 4,500.00 | 987.50 | 3,512.50 |
| DISTRICT 8 - Lindell Smith | 4,500.00 | 360.00 | 4,140.00 |
| DISTRICT 9 - Shawn Cleary | 4,500.00 | 1,350.00 | 3,150.00 |
| DISTRICT 10 - Russell Walker | 4,500.00 | 950.00 | 3,550.00 |
| DISTRICT 11 - Steve Adams | 4,500.00 | 1,218.28 | 3,281.72 |
| DISTRICT 12 - Richard Zurawski | 4,500.00 | 1,287.50 | 3,212.50 |
| DISTRICT 13 - Matt Whitman | 4,500.00 | 750.00 | 3,750.00 |
| DISTRICT 14 - Lisa Blackburn | 4,500.00 | 3,570.00 | 930.00 |
| DISTRICT 15 - Steve Craig | 4,500.00 | 949.00 | 3,551.00 |
| DISTRICT 16 - Tim Outhit | 4,500.00 | 2,350.00 | 2,150.00 |
| | | | |
| Total | 72,000.00 | 21,093.78 | 50,906.22 |

Attachment #5

Report of Changes in the Recreation Area Rate Accounts to June 30, 2019

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
First Quarter June 30, 2019

| Area Rated Recreation Account | Opening Deficit (Surplus) April 1, 2019 | Revenue April 1, 2019 to June 30, 2019 | Expenditures April 1, 2019 to June 30, 2019 | Current Year's Deficit (Surplus) June 30, 2019 | Accumulated Deficit (Surplus) June 30, 2019 |
|--|---|--|---|--|---|
| Frame Subdivision Homeowners Association | (1,944) | (900) | - | (900) | (2,844) |
| Sackville Heights Elementary School | (88,720) | (66,500) | 47,804 | (18,696) | (107,416) |
| Glen Arbour Homeowners Association | (1,523) | (5,400) | 57 | (5,343) | (6,866) |
| White Hills Residents Association | (82,211) | (6,900) | - | (6,900) | (89,111) |
| Lost Creek Community Association | (3,137) | - | - | - | (3,137) |
| Waterstone Neighbourhood Association | (40,161) | - | - | - | (40,161) |
| Ketch Harbour Residents Association | (1,549) | (2,600) | 8,146 | 5,546 | 3,997 |
| Mineville Community Association | (20,745) | (2,700) | 2,473 | (227) | (20,972) |
| Three Brooks Homeowners Association | 2,564 | (2,600) | - | (2,600) | (36) |
| Haliburton Highbury Homeowners Association | (113,888) | (12,900) | - | (12,900) | (126,788) |
| Highland Park Ratepayers Association | (47,452) | (2,300) | - | (2,300) | (49,752) |
| Kingswood Ratepayers Association | (204,604) | (16,300) | 3,984 | (12,316) | (216,920) |
| Prospect Road & Area Recreation Association | (101,937) | (22,700) | 252 | (22,448) | (124,385) |
| Westwood Hills Residents Association | (127,783) | (8,800) | 10,511 | 1,711 | (126,072) |
| Musquodoboit Harbour | (10,959) | (2,600) | - | (2,600) | (13,559) |
| Hammonds Plains Common Rate | (393,932) | - | 36,794 | 36,794 | (357,138) |
| Grand Lake/Oakfield Community Centre | (18,288) | (6,100) | 7,498 | 1,398 | (16,890) |
| Maplewood Subdivision | (151,021) | (4,600) | - | (4,600) | (155,621) |
| Silversides Residents Association | (28,966) | (4,100) | 9,532 | 5,432 | (23,534) |
| Fox Hollow at St Margaret's Bay Village Homeowners Association | (6,681) | (1,600) | 4,293 | 2,693 | (3,988) |
| Lakeview, Windsor Junction, Fall River Ratepayers Association | (7,282) | (50,900) | 2,710 | (48,190) | (55,472) |
| Totals | (1,450,220) | (220,500) | 134,054 | (86,446) | (1,536,666) |

Attachment #6

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2020**

Halifax Regional Municipality
Reserve Report
As of June 30, 2019

| | Opening Balance April 1, 2019 | Transfers Into Reserve | Transfers Out of Reserve | Current Balance June 30, 2019 | Projected Revenue (Contributions and/or Interest) | Pending Expenditures | Projected Net Available Balance March 31, 2020 | Budgeted Net Available Balance March 31, 2020 | Variance (Increase) Reduction | Unplanned |
|--|----------------------------------|---------------------------|-----------------------------|----------------------------------|---|-------------------------|--|---|-------------------------------------|---------------------|
| RISK RESERVES: | | | | | | | | | | |
| Q406 Insurance and Risk Reserve | (4,172,158) | (24,371) | - | (4,196,529) | (50,501) | - | (4,247,030) | (4,239,300) | (7,730) | (7,730) |
| Q411 Police on the Job Injury Reserve | (2,169,632) | (18,948) | - | (2,188,580) | (45,212) | - | (2,233,792) | (2,229,700) | (4,092) | (4,092) |
| Q416 Operating Stabilization Reserve | (8,819,195) | (57,667) | 64,600 | (8,812,262) | (123,627) | 193,800 | (8,742,089) | (8,725,600) | (16,489) | (16,489) |
| Q421 General Contingency Reserve | (29,087,483) | (169,217) | 1,664,626 | (27,592,074) | (195,556) | 24,572,514 | (3,215,116) | (6,736,600) | 3,521,484 | 3,521,484 |
| TOTAL RISK RESERVES | (44,248,468) | (270,203) | 1,729,226 | (42,789,445) | (414,896) | 24,766,314 | (18,438,027) | (21,931,200) | 3,493,173 | 3,493,173 |
| OBLIGATION RESERVES: | | | | | | | | | | |
| Q505 Landfill Closure and Post Closure Costs Reserve | (8,686,600) | (50,741) | - | (8,737,341) | (102,065) | 927,398 | (7,912,008) | (7,890,800) | (21,208) | (21,208) |
| Q511 Municipal Elections Reserves | (2,214,470) | (127,751) | 925 | (2,341,296) | (373,049) | 405,575 | (2,308,770) | (2,301,500) | (7,270) | (7,270) |
| Q521 Convention Centre Reserve | (3,811,001) | (1,823,152) | 1,857,585 | (3,776,568) | (5,415,831) | 6,217,415 | (2,974,984) | (3,326,800) | 351,816 | 351,816 |
| Q526 Capital Fund Reserve | (21,604,263) | (724,971) | 11,337 | (22,317,897) | (3,521,040) | 19,312,443 | (6,526,494) | (7,331,900) | 805,406 | 805,406 |
| Q531 Vehicle Fleet and Equipment Reserve | (1,956,086) | (84,253) | 3,825 | (2,036,514) | (151,413) | 761,539 | (1,426,388) | (1,421,100) | (5,288) | (5,288) |
| Q536 Central Library Recapitalization Reserve | (4,327,093) | (247,231) | - | (4,574,324) | (722,773) | - | (5,297,097) | (5,288,800) | (8,297) | (8,297) |
| Q541 Building Recapitalization and Replacement Reserve | (4,257,904) | (28,418) | 1,521 | (4,284,801) | (48,060) | 2,073,190 | (2,259,671) | (2,247,600) | (12,071) | (12,071) |
| Q546 Multi District Facilities Reserve | (6,099,505) | (242,262) | - | (6,341,767) | (917,084) | 7,997,582 | 738,731 | 764,300 | (25,569) | (25,569) |
| Q551 Transit Capital Reserve | (4,334,009) | (25,567) | - | (4,359,576) | (23,933) | 4,274,951 | (108,558) | (81,400) | (17,158) | (17,158) |
| Q556 Solid Waste Facilities Reserve | (16,270,427) | (487,552) | - | (16,757,979) | (1,113,760) | 6,995,429 | (10,876,310) | (10,723,500) | (152,810) | (152,810) |
| TOTAL OBLIGATION RESERVES | (73,561,358) | (3,841,898) | 1,875,193 | (75,528,063) | (12,389,008) | 48,965,523 | (38,951,548) | (39,859,100) | 907,551 | 907,551 |
| OPPORTUNITY RESERVES: | | | | | | | | | | |
| Q606 Strategic Capital Reserve | (15,663,105) | (1,597,279) | 8,934 | (17,251,450) | (4,631,103) | 28,690,196 | 6,807,643 | 6,846,400 | (38,757) | (38,757) |
| Q611 Parkland Development Reserve | (4,405,031) | (2,759,616) | - | (7,164,647) | (704,690) | 2,934,500 | (4,934,837) | (4,873,100) | (61,737) | (61,737) |
| Q616 Business/Industrial Park Expansion Reserve | (41,486,744) | (242,330) | 4,436 | (41,724,638) | (13,910,892) | 16,206,274 | (39,429,256) | (34,376,000) | (5,053,256) | (5,053,256) |
| Q621 Community and Events Reserve | (4,430,803) | (533,889) | 377,219 | (4,587,473) | (1,216,633) | 4,804,634 | (999,472) | (992,000) | (7,472) | (7,472) |
| Q626 Gas Tax Reserve | (9,549,169) | (32,939,259) | - | (42,488,428) | (19,109,521) | 33,244,659 | (28,353,290) | (922,000) | (27,431,290) | (27,431,290) |
| Q631 Debt Principal and Interest Repayment Reserve | (46,834,372) | (4,816,477) | - | (51,650,849) | (13,580,125) | 45,321,165 | (19,909,809) | (20,058,100) | 148,291 | 148,291 |
| TOTAL OPPORTUNITY RESERVES | (122,369,224) | (42,888,850) | 390,589 | (164,867,485) | (53,152,964) | 131,201,428 | (86,819,021) | (54,374,800) | (32,444,221) | (32,444,221) |
| SUMMARY: | | | | | | | | | | |
| Total Risk Reserves | (44,248,468) | (270,203) | 1,729,226 | (42,789,445) | (414,896) | 24,766,314 | (18,438,027) | (21,931,200) | 3,493,173 | 3,493,173 |
| Total Obligation Reserves | (73,561,358) | (3,841,898) | 1,875,193 | (75,528,063) | (12,389,008) | 48,965,523 | (38,951,548) | (39,859,100) | 907,551 | 907,551 |
| Total Opportunity Reserves | (122,369,224) | (42,888,850) | 390,589 | (164,867,485) | (53,152,964) | 131,201,428 | (86,819,021) | (54,374,800) | (32,444,221) | (32,444,221) |
| TOTAL RESERVES | (240,179,050) | (47,000,951) | 3,995,008 | (283,184,993) | (65,956,868) | 204,933,265 | (144,288,596) | (116,165,100) | (28,043,497) | (28,043,497) |

**Summary of Unbudgeted Reserve Transactions by Type
For the year ended March 31, 2020**

| | |
|---|---------------------|
| <u>Net decrease in property sale revenue:</u> | <u>(4,929,321)</u> |
| <u>Approved Council expenditures/pending Council approvals to increase withdrawals from reserves to fund capital projects and operating costs</u> | <u>(607,216)</u> |
| <u>Increase - Interest and rounding differential</u> | <u>(1,037,677)</u> |
| <u>Net increase in commitments from reserves to fund capital projects and operating costs:</u> | <u>(26,724,690)</u> |
| <u>Other council Pending/Approved Expenditures</u> | <u>5,255,407</u> |
| | <u>(28,043,497)</u> |

Parkland Development Reserve, Q611
April 1, 2019 - June 30, 2019

Revenue

Permit and Subdivision Revenue by District:

| | | |
|--|--------|---------|
| 01 Waverley - Fall River - Musquodoboit Valley | 1,600 | |
| 02 Preston - Chezzetcook - Eastern Shore | 14,078 | |
| 03 Dartmouth South - Eastern Passage | 21,180 | |
| 04 Cole Harbour - Westphal | 1,235 | |
| 05 Dartmouth Centre | 5,085 | |
| 06 Harbourview - Burnside - Dartmouth East | 40,860 | |
| 07 Halifax South Downtown | 37,760 | |
| 08 Halifax Peninsula North | - | |
| 09 Halifax West Armdale | 5,783 | |
| 10 Halifax - Bedford Basin West | - | |
| 11 Spryfield - Sambro Loop - Prospect Road | 2,500 | |
| 12 Timberlea - Beechville - Clayton Park - Wedgewood | 5,775 | |
| 13 Hammonds Plains - St. Margarets | 28,600 | |
| 14 Middle/Upper Sackville - Beaver Bank - Lucasville | 9,000 | |
| 15 Lower Sackville | - | |
| 16 Bedford - Wentworth | 48,720 | 222,175 |

| | | |
|------------------------------|--|------------------|
| Building permits | | 1,200 |
| Proceeds from sale of assets | | 2,500,000 |
| Interest on reserve balance | | 36,241 |
| Total Revenue | | 2,759,616 |

Expenditures

Transfers to fund capital projects:

| | |
|---------------------------|----------|
| | - |
| Total Expenditures | - |

| | |
|--|------------------|
| Increase (decrease) in reserve balance | 2,759,616 |
| Balance in reserve at beginning of the period | 4,405,031 |
| Closing balance in reserve at end of the period | 7,164,647 |

Less: Outstanding Commitments:

CP180004 Parkland Acquisition:

| | | |
|---|-------------|-------------|
| Specific amounts for properties approved from Council | (672,786) | |
| Approved but unallocated withdrawals | (2,258,541) | (2,931,327) |

CP000017 Parks, Sports Courts and Field Service Improvement:

| | | |
|----------------------------------|---------|---------|
| Baker Drive Parkland Development | (3,173) | (3,173) |
|----------------------------------|---------|---------|

| | |
|---|--------------------|
| Total outstanding commitments at the end of the period | (2,934,500) |
|---|--------------------|

| | |
|--|----------------|
| Projected revenue to March 31, 2019 | 704,690 |
|--|----------------|

| | |
|---|------------------|
| Projected net balance available in the reserve | 4,934,837 |
|---|------------------|

Attachment #7

Aged Accounts Receivable as at June 30, 2019

**Aged Accounts Receivable
June 30, 2019**

| | Total | 0 - 1 Yrs | 1 - 2 Yrs | 2 - 3 Yrs | 3 - 4 Yrs | 4 + Yrs | Interest | Adj's/Pmts |
|--|----------------------|----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|------------------------|
| Property Taxes & Capital Charges | | | | | | | | |
| Commercial Property Taxes | \$ 5,518,467 | \$ 9,288,998 | \$ 821,325 | \$ 195,252 | \$ 98,795 | \$ 4,190 | \$ 300,547 | \$ (5,190,639) |
| Residential Property Taxes | \$ 20,746,409 | \$ 21,655,021 | \$ 4,264,892 | \$ 1,142,274 | \$ 531,512 | \$ 1,403,632 | \$ 1,825,880 | \$ (10,076,804) |
| Residential/Commercial Mix Property Taxes | \$ 2,691,793 | \$ 1,864,791 | \$ 482,155 | \$ 200,052 | \$ 87,765 | \$ 137,816 | \$ 288,318 | \$ (369,104) |
| Resource Property Taxes | \$ 874,877 | \$ 261,594 | \$ 99,351 | \$ 50,750 | \$ 30,309 | \$ 265,419 | \$ 210,801 | \$ (43,345) |
| Total Property Taxes | \$ 29,831,546 | \$ 33,070,404 | \$ 5,667,723 | \$ 1,588,328 | \$ 748,381 | \$ 1,811,058 | \$ 2,625,546 | \$ (15,679,892) |
| Total Local Improvement Charges | \$ 8,562,177 | \$ 7,709,546 | \$ 180,150 | \$ 113,801 | \$ 71,143 | \$ 202,268 | \$ 285,478 | \$ (209) |
| Total Taxes & Capital Charges | \$ 38,393,723 | \$ 40,779,950 | \$ 5,847,873 | \$ 1,702,129 | \$ 819,524 | \$ 2,013,326 | \$ 2,911,024 | \$ (15,680,101) |
| Payments-in-Lieu of Taxes (PILT) | \$ 542,297 | \$ 542,572 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (275) |
| Total Property Taxes & PILTS | \$ 38,936,020 | \$ 41,322,522 | \$ 5,847,873 | \$ 1,702,129 | \$ 819,524 | \$ 2,013,326 | \$ 2,911,024 | \$ (15,680,376) |
| General Revenue (Non-Lienable) | | | | | | | | |
| Miscellaneous Billings & Recoveries | \$ 2,684,624 | \$ 4,616,633 | \$ 151,514 | \$ 932,030 | \$ 74,969 | \$ 118,318 | \$ 19,546 | \$ (3,228,386) |
| Rents | \$ 112,412 | \$ 125,939 | \$ 129 | \$ 2,760 | \$ - | \$ 6,037 | \$ 769 | \$ (23,222) |
| Agencies, Boards & Commissions (ABC'S) | \$ 2,625,624 | \$ 1,545,965 | \$ 497,251 | \$ 362,659 | \$ 122,465 | \$ 102,477 | \$ 5 | \$ (5,198) |
| Total | \$ 5,422,660 | \$ 6,288,537 | \$ 648,894 | \$ 1,297,449 | \$ 197,434 | \$ 226,832 | \$ 20,320 | \$ (3,256,806) |
| Total Aged Accounts Receivable, June 30, 2019 | \$ 44,358,684 | | | | | | | |

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

Attachment #8

Halifax Regional Municipality Capital Projection Summary Projected to March 31, 2020

Capital Projection Summary
For the Period Ending June 30, 2019

| Budget Category | Previous Years' Budget Remaining at March 31, 2019 | 2019/20 Capital Budget | Total Approved Capital Budget Available | Year-to-Date Actuals | Year-to-Date Commitments | YTD Actuals & Commitments | Projected Spending to March 31, 2020 | Projected Carry Forward to 2020/21 |
|------------------------|---|-----------------------------------|--|---------------------------------|-------------------------------------|--|---|---|
| Buildings | 25,203,171 | 30,345,000 | 55,548,171 | 3,826,840 | 20,590,459 | 24,417,299 | 39,092,294 | 16,455,877 |
| Business Tools | 19,544,185 | 18,106,950 | 37,651,135 | 1,225,086 | 14,692,845 | 15,917,930 | 19,080,922 | 18,570,213 |
| District Capital | 1,455,183 | 1,504,000 | 2,959,183 | 483,735 | 1,495,401 | 1,979,136 | 1,979,136 | 980,047 |
| Equipment & Fleet | 3,982,424 | 9,008,000 | 12,990,424 | 304,768 | 6,745,989 | 7,050,756 | 5,847,858 | 7,142,566 |
| Halifax Transit | 23,615,087 | 34,335,000 | 57,950,087 | 1,817,940 | 39,882,319 | 41,700,259 | 37,710,708 | 20,239,379 |
| Parks & Playgrounds | 9,500,632 | 15,010,000 | 24,510,632 | 8,290,021 | 9,458,047 | 17,748,067 | 10,324,000 | 14,186,632 |
| Roads & AT | 32,134,475 | 48,745,000 | 80,879,475 | 2,112,145 | 42,648,006 | 44,760,151 | 62,956,293 | 17,923,182 |
| Solid Waste | 6,252,288 | 2,240,000 | 8,492,288 | 417,060 | 224,954 | 642,014 | 4,643,860 | 3,848,428 |
| Traffic Improvements | 37,783,856 | 4,675,000 | 42,458,856 | 922,773 | 8,770,716 | 9,693,489 | 6,976,865 | 35,481,991 |
| Grand Total | 159,471,300 | 163,968,950 | 323,440,250 | 19,400,367 | 144,508,735 | 163,909,102 | 188,611,936 | 134,828,315 |

**Capital Projection Detail
For the Period Ending June 30, 2019**

| Budget Category | Project Number | Previous Years' | 2019/20 | Total Approved | Year-to-Date | Year-to-Date | YTD Actuals & | Project Status | Projected | Projected Carry |
|--|----------------|---------------------------------------|-------------------|-----------------------------|------------------|-------------------|-------------------|---------------------|-------------------------------|-----------------------|
| | | Budget Remaining at March 31, 2019 | Capital Budget | Capital Budget Available | Actuals | Commitments | Commitments | | Spending to March 31, 2020 | Forward to 2020/21 |
| Buildings | | | | | | | | | | |
| Accessibility - HRM Facilities | CB190006 | 322,346 | 500,000 | 822,346 | 43,712 | 169,317 | 213,030 | Design | 781,839 | 40,507 |
| Alderney Gate Recapitalization | CB190007 | 82,166 | 1,600,000 | 1,682,166 | 8,556 | 92,599 | 101,155 | Design | 60,000 | 1,622,166 |
| Bedford Outdoor Pool | CB000067 | 33,074 | - | 33,074 | - | 33,074 | 33,074 | Construction-75% | 33,074 | (0) |
| BMO Centre | CB000064 | 213,085 | 200,000 | 413,085 | 18,921 | 980 | 19,901 | Design | 413,085 | (0) |
| Captain William Spry Renovations | CB000023 | 81,438 | - | 81,438 | - | 80,176 | 80,176 | Design | 40,000 | 41,438 |
| Central Library Replacement | CB000086 | 216,305 | - | 216,305 | 120,190 | 18,081 | 138,270 | Design | 159,437 | 56,868 |
| Cole Harbour Place | CB000045 | 146,024 | 750,000 | 896,024 | 13,589 | 293,075 | 306,664 | Design | 896,024 | (0) |
| Corporate Accommodations | CB190011 | 911,738 | 1,300,000 | 2,211,738 | 87,293 | 161,974 | 249,266 | - | 900,000 | 1,311,738 |
| Corporate Accommodations - Alderney | CB000046 | 266,019 | - | 266,019 | 5,510 | 820 | 6,330 | - | - | 266,019 |
| Dartmouth North Community Centre | CB000075 | 572,078 | - | 572,078 | - | 76,107 | 76,107 | Design | 400,000 | 172,078 |
| Eastern Passage High School Enhancements | CB190012 | - | 630,000 | 630,000 | - | - | - | Complete | 630,000 | - |
| Emera Oval | CB180008 | 387,695 | - | 387,695 | - | 127,490 | 127,490 | Commissioning | 387,694 | 1 |
| Energy Efficiency Initiatives | CB190008 | 231,728 | 1,000,000 | 1,231,728 | - | 161,811 | 161,811 | - | 1,220,168 | 11,560 |
| Environmental Remediation/Bldg Demolition | CB190009 | 1,234,117 | 400,000 | 1,634,117 | - | 24,721 | 24,721 | Design | 1,350,426 | 283,691 |
| Eric Spicer | CB000069 | 30,384 | - | 30,384 | 2,379 | 1,041 | 3,420 | Construction-75% | 5,000 | 25,384 |
| Evergreen House | CB000051 | 2,915 | - | 2,915 | - | 2,843 | 2,843 | - | 2,915 | (0) |
| Fire Station 2, University Ave Recap | CB000052 | 1,538,422 | 500,000 | 2,038,422 | 1,669 | 259,944 | 261,613 | Design | 734,540 | 1,303,882 |
| Fire Station Functional Improvements | CB000088 | 250,000 | 525,000 | 775,000 | - | 34,693 | 34,693 | Design | 400,000 | 375,000 |
| Fire Station Land Acquisition | CB180006 | 835,627 | - | 835,627 | 10,372 | 2,524 | 12,895 | Land acquisition | 835,627 | 0 |
| Fire Station Replacements | CB000065 | - | 5,000,000 | 5,000,000 | 153,963 | 3,130,405 | 3,284,368 | Land acquisition | 3,228,500 | 1,771,500 |
| General Building Recapitalization | CB000090 | 751,530 | 1,200,000 | 1,951,530 | 67,770 | 429,274 | 497,044 | Design | 1,600,000 | 351,530 |
| Halifax City Hall/Grand Parade Restoration | CB180003 | 666,781 | 300,000 | 966,781 | 316,302 | 480,067 | 796,370 | Construction-75% | 966,781 | 0 |
| Halifax Forum Redevelopment | CB190013 | - | 400,000 | 400,000 | - | 27,004 | 27,004 | Design | 400,000 | - |
| Halifax North Memorial Public Library | CB190003 | - | 500,000 | 500,000 | - | - | - | - | 200,000 | 300,000 |
| HRM Depot Upgrades | CB180004 | 116,886 | 200,000 | 316,886 | 19,104 | 54,466 | 73,571 | - | 300,000 | 16,886 |
| Hubbards Recreation Centre | CB000043 | 31,724 | - | 31,724 | - | - | - | Construction-50% | 31,724 | (0) |
| Keshen Goodman Library Renovations | CB190010 | - | 500,000 | 500,000 | - | 28,314 | 28,314 | - | 300,000 | 200,000 |
| LeBrun Centre Renovations | CB190001 | - | 200,000 | 200,000 | 26,369 | - | 26,369 | Construction-50% | 200,000 | - |
| Library Masterplan Implementation | CB000077 | 146,418 | - | 146,418 | 1,408 | 7,321 | 8,729 | - | 146,418 | 0 |
| Mackintosh Depot Replacement | CB000089 | 511,466 | 2,250,000 | 2,761,466 | 1,364 | 513,105 | 514,469 | Design | 513,491 | 2,247,975 |
| Metropark Upgrades | CB000073 | 280,000 | 100,000 | 380,000 | 2,597 | - | 2,597 | Construction-50% | 380,000 | - |
| Multi-District Facilities Upgrades | CB180001 | 1,439,795 | 1,200,000 | 2,639,795 | 147,344 | 703,670 | 851,014 | Design | 1,360,000 | 1,279,795 |
| Power House Recapitalization | CB000032 | 1,567 | - | 1,567 | 854 | 171 | 1,025 | Complete | 713 | 854 |
| RBC Centre | CB180007 | 179,206 | 150,000 | 329,206 | 28,728 | 69,161 | 97,889 | Design | 296,486 | 32,720 |
| Regional Library Facility Upgrade | CBX01165 | 683,290 | - | 683,290 | 71,335 | 111,902 | 183,238 | - | 683,000 | 290 |
| Regional Park Washrooms | CB000010 | 35,709 | 400,000 | 435,709 | 18,247 | 13,567 | 31,815 | Design | 420,624 | 15,085 |
| Roof Recapitalization | CB180005 | 509,512 | 500,000 | 1,009,512 | 215,360 | 95,477 | 310,838 | - | 900,000 | 109,512 |
| Sackville Sports Stadium | CB000060 | 460,394 | - | 460,394 | 87,802 | 61,778 | 149,580 | Design | 431,780 | 28,614 |
| Sambro/Harrietsfield Fire station | CB000079 | 3,949,754 | 1,500,000 | 5,449,754 | 4,244 | 93,094 | 97,339 | Design | 2,510,000 | 2,939,754 |
| Scotiabank Centre | CB000028 | 567,618 | 4,540,000 | 5,107,618 | 455,253 | 2,820,446 | 3,275,699 | Construction-50% | 4,307,618 | 800,000 |
| Sheet Harbour Recreation Centre | CB000080 | 58,972 | - | 58,972 | 365 | - | 365 | Public consultation | 58,972 | (0) |
| Shubenacadie Canal Greenway Trail | CDG00493 | 189,517 | - | 189,517 | 145,110 | 0 | 145,111 | - | 189,517 | (0) |
| St. Andrew's Community Centre Renovations | CB000011 | 5,630,540 | 3,200,000 | 8,830,540 | 293,815 | 10,055,882 | 10,349,697 | Construction-25% | 8,139,142 | 691,398 |
| Upper Hammonds Plains Community Centre | CB000071 | 634 | - | 634 | - | 634 | 634 | - | - | 634 |
| Upper Sackville Recreation Centre | CB000061 | 79,784 | - | 79,784 | - | 8,927 | 8,927 | Design | 70,784 | 9,000 |
| Wharf Recapitalization | CB000087 | - | 300,000 | 300,000 | - | 195,658 | 195,658 | Design | 200,000 | 100,000 |
| Zatzman Sportsplex Revitalization | CB000006 | 1,556,915 | 500,000 | 2,056,915 | 1,457,316 | 148,863 | 1,606,179 | Commissioning | 2,006,915 | 50,000 |
| Buildings - Subtotal | | 25,203,171 | 30,345,000 | 55,548,171 | 3,826,840 | 20,590,459 | 24,417,299 | | 39,092,294 | 16,455,877 |
| Business Tools | | | | | | | | | | |
| 2020 Municipal Election eVoting | CI190002 | - | 391,500 | 391,500 | - | - | - | Procurement | 42,950 | 348,550 |
| Application Recapitalization | CI190009 | 951,099 | 200,000 | 1,151,099 | - | - | - | - | 1,129,503 | 21,596 |
| Business Intelligence Program | CI190010 | 459,957 | 350,000 | 809,957 | - | - | - | Design | 438,468 | 371,489 |
| Computer Aided Dispatch (CAD) | CI180002 | 34,254 | - | 34,254 | - | - | - | Cancelled | - | 34,254 |
| Contact Ctr Telephony Solution | CI990017 | 109,670 | - | 109,670 | - | 72,918 | 72,918 | Construction-75% | 104,034 | 5,636 |
| Corporate Scheduling | CI000015 | 1,479,665 | 965,000 | 2,444,665 | 29,587 | 1,126,693 | 1,156,281 | Design | 925,000 | 1,519,665 |

**Capital Projection Detail
For the Period Ending June 30, 2019**

| Budget Category | Project Number | Previous Years' | Total Approved | | Year-to-Date | Year-to-Date | YTD Actuals & | Project Status | Projected | Projected Carry |
|--|----------------|---------------------------------------|---------------------------|-----------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | | Budget Remaining at March 31, 2019 | 2019/20 Capital Budget | Capital Budget Available | | | | | Actuals | Commitments |
| Council Chamber's Technology Upgrade | CI990019 | 245,804 | - | 245,804 | 4,777 | 228,950 | 233,727 | Commissioning | 245,804 | (0) |
| CRM Software Replacement | CI990020 | 758,355 | 53,000 | 811,355 | 11,263 | - | 11,263 | Procurement | 61,262 | 750,093 |
| Data Mgmt and Process Review | CI990021 | 110,293 | - | 110,293 | - | - | - | Deferred | 110,293 | (0) |
| Enterprise Content & Records Mgmt | CI990018 | 589,468 | 500,000 | 1,089,468 | 95,445 | 362,112 | 457,557 | Design | 580,000 | 509,468 |
| HR Improvement Project | CI990032 | 546,440 | 1,500,000 | 2,046,440 | 15,330 | 1,253,317 | 1,268,647 | Procurement | 450,000 | 1,596,440 |
| HRFE AVL Devices | CI190004 | - | 200,000 | 200,000 | - | - | - | Deferred | 200,000 | - |
| HRFE Dispatch Projects | CI990027 | 281,872 | - | 281,872 | - | - | - | - | 281,872 | (0) |
| HRFE FDM Review/Enhancements | CI990028 | 623,448 | - | 623,448 | 4,531 | 121,026 | 125,557 | Design | 391,094 | 232,354 |
| HRP Records Management Optimization | CI990023 | 617,439 | 250,000 | 867,439 | 23,579 | - | 23,579 | Procurement | 380,000 | 487,439 |
| HRP Source Management | CI000016 | 402,393 | 125,000 | 527,393 | 8,492 | 234,056 | 242,548 | Procurement | 293,337 | 234,056 |
| ICT Business Tools | CI990004 | 896,963 | 300,000 | 1,196,963 | 164,716 | 394,332 | 559,047 | - | 830,418 | 366,545 |
| ICT Infrastructure Recapitalization | CI000004 | 221,080 | 1,875,000 | 2,096,080 | 120,391 | 10,224 | 130,615 | - | 2,096,080 | (0) |
| IT Service Management | CI990002 | 222,797 | 275,000 | 497,797 | - | - | - | - | 497,797 | 0 |
| iVos Implementation | CI190006 | - | 205,000 | 205,000 | - | - | - | Procurement | 105,000 | 100,000 |
| LIDAR Data Acquisition | CI000020 | 1,096,859 | - | 1,096,859 | 215,705 | 261,997 | 477,701 | - | - | 1,096,859 |
| Office 365 Migration | CI190007 | 182,560 | 150,000 | 332,560 | 10,575 | 91,985 | 102,560 | On hold | 172,560 | 160,000 |
| Parking Technology | CI990031 | 1,506,382 | 1,682,000 | 3,188,382 | 67,578 | 2,561,350 | 2,628,928 | Procurement | 3,000,000 | 188,382 |
| Permitting, Licensing, Compliance | CI990013 | 2,816,274 | 1,050,000 | 3,866,274 | 216,951 | 2,779,267 | 2,996,217 | Design | 3,278,378 | 587,896 |
| Personnel Accountability Management Rev. | CI000012 | 10,877 | - | 10,877 | - | 6 | 6 | Commissioning | - | 10,877 |
| Public WiFi | CI000021 | 521,889 | - | 521,889 | - | 108,473 | 108,473 | - | 521,889 | 0 |
| Recreation Services Software | CI000005 | 1,546,438 | 351,450 | 1,897,888 | 218,139 | 835,936 | 1,054,074 | Construction-50% | 1,222,547 | 675,341 |
| Revenue & Financial Accounting Mgmt | CI990009 | 2,480,917 | 4,500,000 | 6,980,917 | - | 3,193,638 | 3,193,638 | Procurement | 1,000,000 | 5,980,917 |
| Road Disruption Mgmt Solution | CI190008 | - | 284,000 | 284,000 | 232 | - | 232 | Construction-50% | 197,000 | 87,000 |
| SAP Optimization | CI190020 | 496,802 | 400,000 | 896,802 | 17,795 | 13,015 | 30,810 | Procurement | 250,000 | 646,802 |
| SAP Procurement | CI190001 | - | 2,500,000 | 2,500,000 | - | 1,042,860 | 1,042,860 | Procurement | 25,000 | 2,475,000 |
| Situational Awareness | CI990035 | 60,071 | - | 60,071 | - | 691 | 691 | On hold | 50,000 | 10,071 |
| Web Transformation | CI000001 | 274,121 | - | 274,121 | - | - | - | Design | 200,636 | 73,485 |
| Business Tools - Subtotal | | 19,544,185 | 18,106,950 | 37,651,135 | 1,225,086 | 14,692,845 | 15,917,930 | | 19,080,922 | 18,570,213 |
| District Capital | | | | | | | | | | |
| District 1 Project Funds | CCV02301 | 93,863 | 94,000 | 187,863 | 5,000 | 94,057 | 99,057 | - | 99,057 | 88,806 |
| District 2 Project Funds | CCV02302 | 260 | 94,000 | 94,260 | 46,525 | 47,755 | 94,280 | - | 94,280 | 0 |
| District 3 Project Funds | CCV02303 | 12,138 | 94,000 | 106,138 | 52,000 | 33,685 | 85,685 | - | 85,685 | 20,453 |
| District 4 Project Funds | CCV02304 | 187,117 | 94,000 | 281,117 | 6,285 | 190,150 | 196,435 | - | 196,435 | 84,682 |
| District 5 Project Funds | CCV02305 | 30,617 | 94,000 | 124,617 | 6,543 | 35,549 | 42,092 | - | 42,092 | 82,525 |
| District 6 Project Funds | CCV02306 | 216,007 | 94,000 | 310,007 | 16,562 | 228,058 | 244,620 | - | 244,620 | 65,387 |
| District 7 Project Funds | CCV02307 | 139,351 | 94,000 | 233,351 | 77,051 | 65,312 | 142,363 | - | 142,363 | 90,988 |
| District 8 Project Funds | CCV02308 | 165,132 | 94,000 | 259,132 | 6,319 | 160,486 | 166,805 | - | 166,805 | 92,327 |
| District 9 Project Funds | CCV02309 | 66,236 | 94,000 | 160,236 | 36,950 | 56,236 | 93,186 | - | 93,186 | 67,050 |
| District 10 Project Funds | CCV02310 | 125,437 | 94,000 | 219,437 | 2,456 | 138,260 | 140,716 | - | 140,716 | 78,721 |
| District 11 Project Funds | CCV02311 | 41,276 | 94,000 | 135,276 | 13,010 | 111,276 | 124,286 | - | 124,286 | 10,990 |
| District 12 Project Funds | CCV02312 | 289,854 | 94,000 | 383,854 | 24,779 | 235,094 | 259,873 | - | 259,873 | 123,981 |
| District 13 Project Funds | CCV02313 | 385 | 94,000 | 94,385 | 71,144 | 10,000 | 81,144 | - | 81,144 | 13,241 |
| District 14 Project Funds | CCV02314 | 37,008 | 94,000 | 131,008 | 65,801 | 33,008 | 98,809 | - | 98,809 | 32,199 |
| District 15 Project Funds | CCV02315 | 5,706 | 94,000 | 99,706 | 28,243 | 7,506 | 35,749 | - | 35,749 | 63,958 |
| District 16 Project Funds | CCV02316 | 44,776 | 94,000 | 138,776 | 25,067 | 48,969 | 74,036 | - | 74,036 | 64,740 |
| District Capital - Subtotal | | 1,455,183 | 1,504,000 | 2,959,183 | 483,735 | 1,495,401 | 1,979,136 | | 1,979,136 | 980,047 |
| Equipment & Fleet | | | | | | | | | | |
| Fire Apparatus Replacement | CE180002 | 92,073 | 3,780,000 | 3,872,073 | - | 3,076,127 | 3,076,127 | - | 526,000 | 3,346,073 |
| Fire Services Equipment Replacement | CE180004 | 485,422 | 1,130,000 | 1,615,422 | 158,867 | 113,965 | 272,832 | - | 1,406,200 | 209,222 |
| Fire Services Water Supply | CE190001 | 64,943 | 75,000 | 139,943 | - | - | - | - | 139,943 | - |
| Fire/Rescue Boat Replacement | CE190006 | - | 1,300,000 | 1,300,000 | - | 21,201 | 21,201 | - | - | 1,300,000 |
| Fleet Expansion | CE020002 | 22,987 | - | 22,987 | - | - | - | Complete | - | 22,987 |
| Fleet Vehicle Replacement | CE180001 | 1,308,737 | 2,167,000 | 3,475,737 | 145,900 | 2,223,038 | 2,368,938 | - | 2,519,797 | 955,940 |
| Ice Resurfacers Replacement | CE190005 | - | 106,000 | 106,000 | - | - | - | - | - | 106,000 |
| Police Fleet Replacement | CE180003 | 1,816,344 | - | 1,816,344 | - | 1,249,801 | 1,249,801 | - | 814,000 | 1,002,344 |

**Capital Projection Detail
For the Period Ending June 30, 2019**

| Budget Category | Project Number | Previous Years' | 2019/20 | Total Approved | Year-to-Date | Year-to-Date | YTD Actuals & | Project Status | Projected | Projected Carry |
|--|----------------|---------------------------------------|-------------------|-----------------------------|------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | | Budget Remaining at March 31, 2019 | Capital Budget | Capital Budget Available | | | | | Actuals | Commitments |
| Police Services Equipment Replacement | CE190002 | 191,918 | 250,000 | 441,918 | - | 61,857 | 61,857 | - | 441,918 | - |
| Police Vehicle Equipment | CE190004 | - | 200,000 | 200,000 | - | - | - | - | - | 200,000 |
| Equipment & Fleet - Subtotal | | 3,982,424 | 9,008,000 | 12,990,424 | 304,768 | 6,745,989 | 7,050,756 | | 5,847,858 | 7,142,566 |
| Halifax Transit | | | | | | | | | | |
| Access-A-Bus Expansion | CM180002 | 623,232 | - | 623,232 | - | 596,758 | 596,758 | Deferred | - | 623,232 |
| Access-A-Bus Replacement | CVD00430 | 152,250 | 580,000 | 732,250 | - | 95,442 | 95,442 | - | 580,000 | 152,250 |
| Burnside Transit Centre Roof Repairs | CB000082 | 1,555,111 | 2,800,000 | 4,355,111 | 816,632 | 1,757,945 | 2,574,578 | - | - | 4,355,111 |
| Bus Maintenance Equipment Replacement | CM000005 | 674,694 | - | 674,694 | - | 225,257 | 225,257 | Design | 449,437 | 225,257 |
| Bus Stop Accessibility/Improvements | CM190002 | 42,833 | 350,000 | 392,833 | - | 7,118 | 7,118 | - | 380,000 | 12,833 |
| Commuter Rail | CM000018 | 568,571 | - | 568,571 | - | 52,143 | 52,143 | On hold | - | 568,571 |
| Conventional Bus Replacement | CV020006 | 377,870 | 15,400,000 | 15,777,870 | 7,176 | 14,905,992 | 14,913,168 | Construction-75% | 14,905,992 | 871,878 |
| Ferry Refit | CM180007 | 95,265 | 288,000 | 383,265 | 57,656 | 9,239 | 66,896 | - | - | 383,265 |
| Ferry Replacement | CM180003 | 32,761 | - | 32,761 | - | - | - | Complete | - | 32,761 |
| Ferry Terminal Pontoon Rehabilitation | CBX01171 | 32,373 | - | 32,373 | - | 17,890 | 17,890 | Construction-75% | 30,000 | 2,373 |
| Fuel Systems Upgrade | CM000020 | 69,060 | - | 69,060 | - | 61,138 | 61,138 | - | - | 69,060 |
| Halifax Ferry Terminal | CB000039 | 529,043 | - | 529,043 | 92,404 | 145,871 | 238,275 | Construction-75% | 250,000 | 279,043 |
| MFTP Implementation | CM180008 | 381,662 | 7,601,000 | 7,982,662 | - | 7,699,535 | 7,699,535 | Construction-75% | 7,699,535 | 283,127 |
| Mid-Life Bus Rebuild | CM180004 | 42,202 | 176,000 | 218,202 | 199,105 | - | 199,105 | Construction-75% | 218,202 | (0) |
| Mumford Terminal Replacement | CB000014 | 20,960 | - | 20,960 | - | - | - | - | 20,960 | 0 |
| New Transit Technology | CM180005 | 11,619,003 | 500,000 | 12,119,003 | 410,298 | 12,169,183 | 12,579,482 | - | 6,050,000 | 6,069,003 |
| New/Expanded Transit Centre | CB000017 | 2,895,662 | - | 2,895,662 | 46,758 | - | 46,758 | - | 2,895,000 | 662 |
| Ragged Lake Transit Centre Expansion | CB000125 | 1,753,151 | - | 1,753,151 | 2,793 | 9,870 | 12,662 | Design | 500,000 | 1,253,151 |
| Sustainable Fuel Study | CM180001 | 139,962 | - | 139,962 | 17,667 | 5,702 | 23,368 | - | - | 139,962 |
| Transit Facility Investment Strategy | CB000016 | 35,572 | 500,000 | 535,572 | - | - | - | Design | 500,000 | 35,572 |
| Transit Priority Measures | CM000009 | 437,074 | 640,000 | 1,077,074 | - | 15,560 | 15,560 | Design | 900,000 | 177,074 |
| Transit Priority Measures Corridor | CM000014 | 1,127 | 3,500,000 | 3,501,127 | - | - | - | Land acquisition | 500,000 | 3,001,127 |
| Transit Security | CM180006 | 654,663 | - | 654,663 | 72,398 | 261,007 | 333,405 | - | - | 654,663 |
| Transit Strategy | CMU01095 | 192,671 | - | 192,671 | 29,579 | - | 29,579 | Design | 150,000 | 42,671 |
| Transit Support Vehicle Replacement | CV000004 | 67,396 | - | 67,396 | - | 67,264 | 67,264 | Construction-75% | 67,264 | 132 |
| Transit Terminal Upgrade & Expansion | CB180126 | 24,342 | - | 24,342 | 4,526 | 926 | 5,452 | - | 20,000 | 4,342 |
| Woodside Ferry Terminal Upgrades | CB000042 | 514,579 | 2,000,000 | 2,514,579 | 60,947 | 1,747,673 | 1,808,620 | Construction-25% | 1,594,318 | 920,261 |
| Wrights Cove Terminal | CR000007 | 81,995 | - | 81,995 | - | 30,805 | 30,805 | On hold | - | 81,995 |
| Halifax Transit - Subtotal | | 23,615,087 | 34,335,000 | 57,950,087 | 1,817,940 | 39,882,319 | 41,700,259 | | 37,710,708 | 20,239,379 |
| Parks & Playgrounds | | | | | | | | | | |
| Baker Drive Parkland Development | CP000017 | 3,173 | - | 3,173 | - | - | - | Complete | - | 3,173 |
| Beatley Park | CP000018 | 52,909 | 2,000,000 | 2,052,909 | 11,314 | 2,578,534 | 2,589,847 | Design | 1,550,000 | 502,909 |
| Cemetery Upgrades | CP000020 | 7,967 | - | 7,967 | - | 4,011 | 4,011 | Design | 4,000 | 3,967 |
| Cole Harbour Artificial Turf | CP110002 | 295,298 | - | 295,298 | 17,917 | - | 17,917 | Complete | 25,000 | 270,298 |
| Cornwallis Park Master Plan Implementation | CP000011 | 41,561 | - | 41,561 | - | 24,763 | 24,763 | Design | 10,000 | 31,561 |
| Cultural Spaces | CP190001 | - | 250,000 | 250,000 | - | - | - | Construction - 50% | 238,000 | 12,000 |
| Fort Needham Master Plan Implementation | CP000012 | 563,054 | - | 563,054 | - | - | - | Design | 100,000 | 463,054 |
| Halifax Common Upgrades | CP000013 | 710,043 | - | 710,043 | 66,410 | 64,635 | 131,045 | Design | 110,000 | 600,043 |
| Halifax Explosion Markers | CP000019 | 810 | - | 810 | - | - | - | Complete | - | 810 |
| HRM Public Art Commissions | COG01135 | 49,504 | - | 49,504 | - | - | - | - | - | 49,504 |
| Park Land Acquisition | CP180004 | 1,936,327 | 7,000,000 | 8,936,327 | 7,581,309 | 6,650 | 7,587,959 | - | - | 8,936,327 |
| Park Recapitalization | CP180001 | 1,421,070 | 2,620,000 | 4,041,070 | 267,391 | 2,023,067 | 2,290,458 | Construction - 50% | 2,432,000 | 1,609,070 |
| Point Pleasant Park Upgrades | CP000006 | 104,603 | - | 104,603 | - | 63,274 | 63,274 | Complete | - | 104,603 |
| Public Gardens Upgrades | CP190005 | 372,874 | - | 372,874 | - | 307,145 | 307,145 | Design | 260,000 | 112,874 |
| Regional Water Access/Beach Upgrades | CP180002 | 1,001,111 | 100,000 | 1,101,111 | 203,397 | 815,301 | 1,018,698 | Construction - 25% | 1,025,000 | 76,111 |
| Sports Fields/Courts - Renewal | CP180003 | 2,601,837 | 3,000,000 | 5,601,837 | 125,379 | 3,448,821 | 3,574,200 | Design | 4,430,000 | 1,171,837 |
| Sports/Ball Fields/Courts - New | CP180005 | 247,316 | 40,000 | 287,316 | 16,902 | 36,825 | 53,727 | Land Acquisition | 80,000 | 207,316 |
| Western Common Master Plan Implementation | CP000014 | 91,175 | - | 91,175 | - | 85,022 | 85,022 | Design | 60,000 | 31,175 |
| Parks & Playgrounds - Subtotal | | 9,500,632 | 15,010,000 | 24,510,632 | 8,290,021 | 9,458,047 | 17,748,067 | | 10,324,000 | 14,186,632 |
| Roads & AT | | | | | | | | | | |

**Capital Projection Detail
For the Period Ending June 30, 2019**

| Budget Category | Project Number | Previous Years' | 2019/20 | Total Approved | Year-to-Date | Year-to-Date | YTD Actuals & | Project Status | Projected | Projected Carry |
|---|----------------|---------------------------------------|--------------------|-----------------------------|-------------------|--------------------|--------------------|-------------------|-------------------------------|-----------------------|
| | | Budget Remaining at March 31, 2019 | Capital Budget | Capital Budget Available | Actuals | Commitments | Commitments | | Spending to March 31, 2020 | Forward to 2020/21 |
| AT - Strategic Projects | CR180001 | 4,183,158 | 7,548,000 | 11,731,158 | 188,383 | 4,067,455 | 4,255,838 | Construction-25% | 7,562,445 | 4,168,713 |
| Barrington Street Road & AT Improvements | CT190007 | 882,360 | 903,000 | 1,785,360 | - | 1,180,832 | 1,180,832 | Construction-25% | 903,000 | 882,360 |
| Bridges | CR180003 | 3,594,220 | 3,090,000 | 6,684,220 | 80,846 | 1,866,830 | 1,947,676 | Construction-25% | 4,204,000 | 2,480,220 |
| Macdonald Bridge Bikeway | CT000010 | 639,541 | 1,000,000 | 1,639,541 | 89,690 | 682,856 | 772,546 | Design | 400,000 | 1,239,541 |
| New Paving Streets - HRM Roads | CR180006 | 667,184 | 242,000 | 909,184 | - | 350,610 | 350,610 | Complete/Deferred | 498,000 | 411,184 |
| New Paving Subdivision - Provincial Roads | CR180007 | 490,000 | 270,000 | 760,000 | 201,657 | - | 201,657 | Design | 540,000 | 220,000 |
| Other Related Road Works | CR180004 | 1,800,831 | 2,000,000 | 3,800,831 | 154,788 | 1,301,146 | 1,455,935 | Construction-25% | 2,243,396 | 1,557,435 |
| Road Ops & Construction - SoGR | CR180005 | 448,877 | 4,000,000 | 4,448,877 | 210,378 | 1,164,007 | 1,374,385 | Construction-25% | 4,036,532 | 412,345 |
| Sidewalk Renewals | CR180002 | 2,984,197 | 2,715,000 | 5,699,197 | 36,599 | 3,625,427 | 3,662,026 | Construction-25% | 5,161,067 | 538,130 |
| St Paul's Church Wall Restoration | CR000008 | 10,187 | - | 10,187 | - | 7,502 | 7,502 | - | - | 0 |
| Storm Sewer Upgrades | CR000001 | 1,026,060 | - | 1,026,060 | 1,336 | 344,658 | 345,995 | Design | 922,666 | 103,394 |
| Street Recapitalization | CR000009 | 15,407,859 | 26,977,000 | 42,384,859 | 1,148,468 | 28,056,681 | 29,205,149 | Construction-25% | 36,475,000 | 5,909,859 |
| Roads & AT - Subtotal | | 32,134,475 | 48,745,000 | 80,879,475 | 2,112,145 | 42,648,006 | 44,760,151 | | 62,956,293 | 17,923,182 |
| Solid Waste | | | | | | | | | | |
| Burner Installation Hwy 101 Landfill | CWU01065 | 60,000 | - | 60,000 | - | - | - | - | 40,000 | 20,000 |
| Burnside Composting Facility Repairs | CW190005 | - | 500,000 | 500,000 | - | - | - | - | 500,000 | - |
| Composting/Anaerobic Digestion Plant | CW190003 | 481,272 | 1,000,000 | 1,481,272 | 88,411 | 13,517 | 101,927 | - | 800,000 | 681,272 |
| Dredging of Siltation Pond | CWU01092 | 360,000 | - | 360,000 | - | - | - | - | - | 360,000 |
| Environment Monitoring Site Work 101 Landfill | CW190004 | 485,398 | - | 485,398 | 20,484 | 106,899 | 127,383 | - | 467,383 | 18,015 |
| Materials Recovery Facility Purchase | CW000012 | 1,200,000 | - | 1,200,000 | - | - | - | - | 1,200,000 | - |
| Materials Recovery Facility Repairs | CW000007 | 308,704 | 280,000 | 588,704 | 308,165 | - | 308,165 | - | 528,165 | 60,539 |
| Miller Composting Purchase | CW000011 | 2,100,000 | - | 2,100,000 | - | - | - | - | - | 2,100,000 |
| New Era Recapitalization | CW000009 | 587,155 | 460,000 | 1,047,155 | - | 2,651 | 2,651 | - | 802,651 | 244,504 |
| New/Replacement Green Carts | CW190001 | 669,759 | - | 669,759 | - | 101,887 | 101,887 | - | 305,661 | 364,098 |
| Solid Waste - Subtotal | | 6,252,288 | 2,240,000 | 8,492,288 | 417,060 | 224,954 | 642,014 | | 4,643,860 | 3,848,428 |
| Traffic Improvements | | | | | | | | | | |
| Bedford Highway | CT190008 | - | 250,000 | 250,000 | - | - | - | - | - | 250,000 |
| Bedford West Road Oversizing | CTU01006 | 523,365 | - | 523,365 | 8,574 | 73,673 | 82,247 | - | 50,000 | 473,365 |
| Cogswell Interchange Redevelopment | CT000007 | 15,208,734 | 660,000 | 15,868,734 | 267,374 | 852,103 | 1,119,477 | - | - | 15,868,734 |
| Complete Streets | CT180008 | 646,436 | 350,000 | 996,436 | 9,807 | 483,903 | 493,710 | Design | 918,000 | 78,436 |
| Controller Cabinet & Detection | CT180004 | 837,812 | 200,000 | 1,037,812 | 125,756 | 98,930 | 224,686 | Construction-25% | 801,805 | 236,007 |
| Destination Signage Program | CTR00904 | 283,990 | 120,000 | 403,990 | - | - | - | Design | 400,000 | 3,990 |
| Downtown Dartmouth Infrastructure Renewal | CT190003 | - | 200,000 | 200,000 | 3,337 | - | 3,337 | - | 160,000 | 40,000 |
| Herring Cove Road | CT190005 | - | 250,000 | 250,000 | - | - | - | - | - | 250,000 |
| IMP Land Acquisition | CT190009 | - | 1,450,000 | 1,450,000 | - | 156,429 | 156,429 | - | - | 1,450,000 |
| LED Conversion of HRM Streetlights | CT000005 | 5,692,631 | - | 5,692,631 | 69,297 | 5,445,207 | 5,514,503 | - | - | 5,692,631 |
| North Park Corridor Improvements | CT000001 | 148,960 | - | 148,960 | 6,182 | 132,789 | 138,971 | - | - | 148,960 |
| Opticom Signalization System | CT190004 | 83,514 | - | 83,514 | - | - | - | - | - | 83,514 |
| Portland Street | CT190002 | - | 150,000 | 150,000 | - | - | - | - | - | 150,000 |
| Railway Crossing Improvements | CT000015 | 221,217 | 30,000 | 251,217 | - | - | - | Design | 250,000 | 1,217 |
| Road Corridor Land Acquisition | CT180006 | 410,189 | - | 410,189 | - | - | - | - | - | 410,189 |
| Road Oversizing - Bedford South CCC | CTX01126 | 235,671 | - | 235,671 | - | - | - | - | - | 235,671 |
| Road Safety Improvement | CT190006 | 524,633 | 215,000 | 739,633 | - | 100,000 | 100,000 | Construction-25% | 680,000 | 59,633 |
| Shearwater Connector - IMP | CT000016 | 56,440 | - | 56,440 | - | - | - | - | - | 56,440 |
| Street Lighting | CT180001 | 312,582 | 275,000 | 587,582 | 27,714 | 129,522 | 157,236 | Construction-25% | 515,000 | 72,582 |
| Streetscapes - Argyle/Grafton | CD000002 | 599,772 | - | 599,772 | 309 | 569,328 | 569,637 | Commissioning | 250,000 | 349,772 |
| Streetscapes - Spring Garden Rd | CD000001 | 10,058,913 | - | 10,058,913 | 40,111 | 154,344 | 194,455 | - | 694,000 | 9,364,913 |
| Traffic Signal Installation | CT180007 | 215,936 | 385,000 | 600,936 | 79,714 | 95,349 | 175,063 | Design | 395,000 | 205,936 |
| Traffic Signal Rehabilitation | CT180002 | 843,203 | 140,000 | 983,203 | 19,719 | 91,789 | 111,508 | Design | 983,203 | 0 |
| Traffic Signal Re-lamping | CT180003 | 715,749 | - | 715,749 | 264,880 | 237,989 | 502,869 | Construction-50% | 715,749 | 0 |
| Traffic Signals - Bedford West | CTX01127 | 164,108 | - | 164,108 | - | 149,361 | 149,361 | - | 164,108 | 0 |
| Traffic Improvements - Subtotal | | 37,783,856 | 4,675,000 | 42,458,856 | 922,773 | 8,770,716 | 9,693,489 | | 6,976,865 | 35,481,991 |
| Grand Total | | 159,471,300 | 163,968,950 | 323,440,250 | 19,400,367 | 144,508,735 | 163,909,102 | | 188,611,936 | 134,828,315 |

Attachment #9

Hospitality Expenses Summary At June 30, 2019

Hospitality Expenses April - June 2019

| Date | Courtesy Visit or Reception | Item(s) | Cost |
|--------|--|--|-----------|
| Apr-19 | Courtesy Visit, Irish Ambassadaor to Canada | Crystal Bowl | \$ 102 |
| Apr-19 | Courtesy Visit with Ambassador of France | Crystal Bowl | \$ 102 |
| Jun-19 | Gift for Special Olympic Athlete | HRM Book | \$ 18 |
| Jun-19 | Courtesy Visit (Kiwanis) | HRM Book | \$ 18 |
| Jun-19 | Retirement Gift | Amos Pewter - Photo Frame | \$ 83 |
| Jun-19 | Courtesy Visit - Ambassador of Indonesia | Crystal Bowl | \$ 102 |
| Jun-19 | Indigenous Day-Honor Song/Flag Raising | Honorarium | \$ 100 |
| Apr-19 | Chinese Culture and Art - Honorarium for Performance | Honorarium | \$ 100 |
| Apr-19 | Honorarium at Asian Heritage Month opening | Honorarium | \$ 100 |
| May-19 | Honorarium at Asian Heritage Month Closing | Honorarium | \$ 125 |
| May-19 | Honorarium at Asian Heritage Month Closing | Honorarium | \$ 125 |
| May-19 | Honorarium at Asian Heritage Month Closing | Honorarium | \$ 125 |
| Jun-19 | Indigenous Day Opening Prayer/Flag Raising - Christmas Tom | Honorarium | \$ 150 |
| May-19 | Honorarium for Performance May 25/19 | Honorarium | \$ 150 |
| May-19 | Chinese Culture and Art - Honorarium for Performance | Honorarium | \$ 150 |
| May-19 | Honorarium Performer Acadian Day | Honorarium | \$ 150 |
| May-19 | Asian Heritage Closing Ceremonies | Honorarium | \$ 150 |
| Apr-19 | Honorarium for performance Acadian Day | Honorarium | \$ 150 |
| Apr-19 | Honorarium Asian Heritage Month Opening | Honorarium | \$ 150 |
| Jun-19 | Catering for Asian Heritage Month Opening | Meals | \$ 428 |
| May-19 | Catering for African Heritage event | Meals | \$ 132 |
| May-19 | Deputy Mayor hosted the Young Women's Leadership Forum | Honorarium | \$ 465 |
| Jun-19 | Legal Committee Meetings and Events | Food and Beverage and Facility Rentals | \$ 5,829 |
| Apr-19 | Police Annual Volunteers Appreciation Dinner | Food and Beverage and Facility Rental | \$ 3,802 |
| | | | \$ 12,807 |

Attachment #10

**Mayor, Councillors and CAO's Expense Summary
At June 30, 2019**

Expenses for Reportable Individuals April - June 2019

| Name | Local Travel | Out of Town Travel | Development/ Training | Meals & Other Miscellaneous Expenses | Total |
|-----------------------------|---------------|--------------------|--------------------------|--|---------------|
| Mayor Mike Savage | 518 | 6,466 | 911 | 811 | 8,705 |
| Councillor Steve Streach | 2,678 | 2,397 | 1,229 | - | 6,304 |
| Councillor David Hendsbee | 2,346 | - | - | - | 2,346 |
| Councillor Bill Karsten | - | 2,678 | 911 | - | 3,589 |
| Councillor Lorelei Nicoll | 411 | 2,375 | 911 | - | 3,698 |
| Councillor Sam Austin | 14 | 2,368 | 911 | - | 3,293 |
| Deputy Mayor Tony Mancini | 809 | 1,458 | 911 | - | 3,179 |
| Councillor Wayne Mason | - | 422 | 317 | - | 740 |
| Councillor Lindell Smith | 36 | 410 | 317 | - | 763 |
| Councillor Shawn Cleary | - | - | - | - | - |
| Councillor Russell Walker | - | 2,754 | 1,229 | - | 3,982 |
| Councillor Steve Adams | 2,269 | - | - | - | 2,269 |
| Councillor Richard Zurawski | 930 | 2,126 | 911 | - | 3,968 |
| Councillor Matt Witman | 690 | 1,960 | 911 | - | 3,562 |
| Councillor Lisa Blackburn | 1,432 | 2,248 | 911 | - | 4,592 |
| Councillor Steve Craig | 432 | - | - | - | 432 |
| Councillor Tim Outhit | - | 2,430 | 911 | - | 3,342 |
| Jacques Dubé, CAO | 227 | 5,805 | - | 1,284 | 7,317 |
| Total | 12,792 | 35,899 | 11,293 | 2,095 | 62,079 |

Conference fees:

FCM Conference (May 30 - June 3, 2019) - \$911.26 Net HST

Nova Scotia Federation of Municipalities (May 8-10, 2019) \$317 Net HST