



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

**Item No. 3**  
**Halifax Regional Council**  
**November 12, 2019**

**TO:** Mayor Savage and Members of Halifax Regional Council

Original Signed

**SUBMITTED BY:** \_\_\_\_\_  
Councillor Russell Walker, Chair, Audit and Finance Standing Committee

**DATE:** October 24, 2019

**SUBJECT:** First Quarter 2019/20 Financial Report

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### **INFORMATION REPORT**

#### **ORIGIN**

Audit and Finance Standing Committee October 23, 2019 meeting, Item 12.2.2.

#### **LEGISLATIVE AUTHORITY**

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

#### **BACKGROUND**

Quarterly Financial Reports are provided to the Audit and Finance Standing Committee prior to being forwarded to Halifax Regional Council. The First Quarter 2019/2020 Financial Report was before the Audit and Finance Standing Committee October 23, 2019.

For further information please refer to the attached staff report dated October 7, 2019.

#### **DISCUSSION**

The Audit and Finance Standing Committee considered the staff report dated October 7, 2019 and passed a motion to forward it to Halifax Regional Council as information.

### **FINANCIAL IMPLICATIONS**

As outlined in the attached staff report dated October 7, 2019.

### **COMMUNITY ENGAGEMENT**

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

### **ATTACHMENTS**

Staff report dated October 7, 2019

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A copy of this report can be obtained online at [halifax.ca](http://halifax.ca) or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Robyn Dean, Legislative Assistant, Office of the Municipal Clerk, 902.490.6520

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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

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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;
- 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 31<sup>st</sup>) 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

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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: Dave Harley, Co-Acting Manager Financial Reporting, 902.490.4260

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# **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**

<b>Business Unit &amp; Fiscal Services</b>	<b>Budget</b>	<b>Current Projection</b>	<b>Projected Surplus/(Deficit)</b>	<b>Current YTD Actual</b>	<b>% Actual to Projection</b>	<b>Projected Budget Available</b>	<b>Prior YTD Actual</b>
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
<b>Total</b>	<b>-</b>	<b>(5,114,916)</b>	<b>5,114,916</b>	<b>2,314,458</b>	<b>-45.2%</b>	<b>(7,429,374)</b>	<b>(6,314,132)</b>



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
<b>Total</b>	<b>629,038,100</b>	<b>631,198,290</b>	<b>(2,160,190)</b>	<b>154,861,460</b>	<b>24.5%</b>	<b>476,336,830</b>	<b>147,860,588</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	1,221,000	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
<b>Total</b>	<b>326,626,300</b>	<b>329,271,300</b>	<b>(2,645,000)</b>	<b>88,163,259</b>	<b>26.8%</b>	<b>241,108,041</b>	<b>82,639,302</b>

<b>Grand Total</b>	<b>955,664,400</b>	<b>960,469,590</b>	<b>(4,805,190)</b>	<b>243,024,719</b>	<b>25.7%</b>	<b>717,444,871</b>	<b>230,499,890</b>
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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)
<b>Total</b>	<b>(184,465,300)</b>	<b>(185,294,006)</b>	<b>828,706</b>	<b>(45,885,940)</b>	<b>24.8%</b>	<b>(139,408,066)</b>	<b>(43,931,801)</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	(1,221,000)	(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)
<b>Total</b>	<b>(771,199,100)</b>	<b>(780,290,500)</b>	<b>9,091,400</b>	<b>(194,824,321)</b>	<b>25.0%</b>	<b>(585,466,179)</b>	<b>(192,882,222)</b>
<b>Grand Total</b>	<b>(955,664,400)</b>	<b>(965,584,506)</b>	<b>9,920,106</b>	<b>(240,710,261)</b>	<b>24.9%</b>	<b>(724,874,245)</b>	<b>(236,814,022)</b>

# **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**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<b>CAO - No change.</b>	\$0
<b>Corporate and Customer Services</b> - 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)
<b>Finance, Asset Management &amp; ICT</b> - 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
<b>Fire &amp; Emergency - No change.</b>	\$0
<b>Halifax Regional Police</b> - 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
<b>Halifax Transit</b> - 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
<b>Human Resources/Office of Diversity &amp; Inclusion</b> - 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
<b>Legal, Municipal Clerk &amp; External Affairs</b> - 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
<b>Library - No change.</b>	\$0
<b>Office of the Auditor General - No change.</b>	\$0
<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 partially offset by funding budgeted in Fiscal Services (\$469k).	(\$626,400)
<b>Parks &amp; Recreation</b> - 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**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<b>Planning and Development</b> - 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)
<b>Transportation and Public Works</b> - 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)
<b>TOTAL BUSINESS UNIT PROJECTED SURPLUS/(DEFICIT)</b>	<b>(\$1,331,500)</b>

<b>FISCAL SERVICES VARIANCE ANALYSIS</b>	<b>Net Surplus / (Deficit)</b>
<b>Deed Transfer Tax</b> - Increase in deed transfer taxes due to increased activity in the real estate market.	\$8,000,000
<b>Investment, Interest, Parking Meters and Misc. Revenue</b> - Projected surplus due to new investment policy permitting allocation of funds to higher yield instruments.	\$1,100,000
<b>Other Fiscal Services</b> - 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)
<b>Tax Supported Debt</b> - 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
<b>TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)</b>	<b>\$6,446,400</b>
<b>TOTAL HALIFAX REGIONAL MUNICIPALITY PROJECTED SURPLUS/(DEFICIT)</b>	<b>\$5,114,900</b>

# **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
<b>Total</b>	<b>2,959,661.24</b>	<b>483,734.08</b>	<b>1,495,399.99</b>	<b>1,979,134.07</b>	<b>980,527.17</b>

# **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**

<b>Orders</b>	<b>Budget</b>	<b>Actual Expenditures</b>	<b>Available</b>
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
<b>Total</b>	<b>72,000.00</b>	<b>21,093.78</b>	<b>50,906.22</b>

# **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**

<b>Area Rated Recreation Account</b>	<b>Opening Deficit (Surplus) April 1, 2019</b>	<b>Revenue April 1, 2019 to June 30, 2019</b>	<b>Expenditures April 1, 2019 to June 30, 2019</b>	<b>Current Year's Deficit (Surplus) June 30, 2019</b>	<b>Accumulated Deficit (Surplus) June 30, 2019</b>
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)
<b>Totals</b>	<b>(1,450,220)</b>	<b>(220,500)</b>	<b>134,054</b>	<b>(86,446)</b>	<b>(1,536,666)</b>

# **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
<b>RISK RESERVES:</b>										
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
<b>TOTAL RISK RESERVES</b>	<b>(44,248,468)</b>	<b>(270,203)</b>	<b>1,729,226</b>	<b>(42,789,445)</b>	<b>(414,896)</b>	<b>24,766,314</b>	<b>(18,438,027)</b>	<b>(21,931,200)</b>	<b>3,493,173</b>	<b>3,493,173</b>
<b>OBLIGATION RESERVES:</b>										
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)
<b>TOTAL OBLIGATION RESERVES</b>	<b>(73,561,358)</b>	<b>(3,841,898)</b>	<b>1,875,193</b>	<b>(75,528,063)</b>	<b>(12,389,008)</b>	<b>48,965,523</b>	<b>(38,951,548)</b>	<b>(39,859,100)</b>	<b>907,551</b>	<b>907,551</b>
<b>OPPORTUNITY RESERVES:</b>										
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
<b>TOTAL OPPORTUNITY RESERVES</b>	<b>(122,369,224)</b>	<b>(42,888,850)</b>	<b>390,589</b>	<b>(164,867,485)</b>	<b>(53,152,964)</b>	<b>131,201,428</b>	<b>(86,819,021)</b>	<b>(54,374,800)</b>	<b>(32,444,221)</b>	<b>(32,444,221)</b>
<b>SUMMARY:</b>										
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)
<b>TOTAL RESERVES</b>	<b>(240,179,050)</b>	<b>(47,000,951)</b>	<b>3,995,008</b>	<b>(283,184,993)</b>	<b>(65,956,868)</b>	<b>204,933,265</b>	<b>(144,288,596)</b>	<b>(116,165,100)</b>	<b>(28,043,497)</b>	<b>(28,043,497)</b>

**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
<b>Total Revenue</b>		<b>2,759,616</b>

**Expenditures**

Transfers to fund capital projects:

		-
<b>Total Expenditures</b>		<b>-</b>

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

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)
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<b>Total outstanding commitments at the end of the period</b>		<b>(2,934,500)</b>
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Projected revenue to March 31, 2019		704,690
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<b>Projected net balance available in the reserve</b>		<b>4,934,837</b>
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# **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
<b>Property Taxes &amp; Capital Charges</b>								
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)
<b>Total Property Taxes</b>	<b>\$ 29,831,546</b>	<b>\$ 33,070,404</b>	<b>\$ 5,667,723</b>	<b>\$ 1,588,328</b>	<b>\$ 748,381</b>	<b>\$ 1,811,058</b>	<b>\$ 2,625,546</b>	<b>\$ (15,679,892)</b>
Total Local Improvement Charges	\$ 8,562,177	\$ 7,709,546	\$ 180,150	\$ 113,801	\$ 71,143	\$ 202,268	\$ 285,478	\$ (209)
<b>Total Taxes &amp; Capital Charges</b>	<b>\$ 38,393,723</b>	<b>\$ 40,779,950</b>	<b>\$ 5,847,873</b>	<b>\$ 1,702,129</b>	<b>\$ 819,524</b>	<b>\$ 2,013,326</b>	<b>\$ 2,911,024</b>	<b>\$ (15,680,101)</b>
Payments-in-Lieu of Taxes (PILT)	\$ 542,297	\$ 542,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (275)
<b>Total Property Taxes &amp; PILTS</b>	<b>\$ 38,936,020</b>	<b>\$ 41,322,522</b>	<b>\$ 5,847,873</b>	<b>\$ 1,702,129</b>	<b>\$ 819,524</b>	<b>\$ 2,013,326</b>	<b>\$ 2,911,024</b>	<b>\$ (15,680,376)</b>
<b>General Revenue (Non-Lienable)</b>								
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)
<b>Total</b>	<b>\$ 5,422,660</b>	<b>\$ 6,288,537</b>	<b>\$ 648,894</b>	<b>\$ 1,297,449</b>	<b>\$ 197,434</b>	<b>\$ 226,832</b>	<b>\$ 20,320</b>	<b>\$ (3,256,806)</b>
<b>Total Aged Accounts Receivable, June 30, 2019</b>	<b>\$ 44,358,684</b>							

\* 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**

<b>Budget Category</b>	<b>Previous Years' Budget Remaining at March 31, 2019</b>	<b>2019/20 Capital Budget</b>	<b>Total Approved Capital Budget Available</b>	<b>Year-to-Date Actuals</b>	<b>Year-to-Date Commitments</b>	<b>YTD Actuals &amp; Commitments</b>	<b>Projected Spending to March 31, 2020</b>	<b>Projected Carry Forward to 2020/21</b>
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
<b>Grand Total</b>	<b>159,471,300</b>	<b>163,968,950</b>	<b>323,440,250</b>	<b>19,400,367</b>	<b>144,508,735</b>	<b>163,909,102</b>	<b>188,611,936</b>	<b>134,828,315</b>

**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
<b>Buildings</b>										
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
<b>Buildings - Subtotal</b>		<b>25,203,171</b>	<b>30,345,000</b>	<b>55,548,171</b>	<b>3,826,840</b>	<b>20,590,459</b>	<b>24,417,299</b>		<b>39,092,294</b>	<b>16,455,877</b>
<b>Business Tools</b>										
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'	2019/20	Total Approved	Year-to-Date	Year-to-Date	YTD Actuals &	Project Status	Projected	Projected Carry
		Budget Remaining at	Capital Budget	Capital Budget					Actuals	Commitments
		March 31, 2019		Available					31, 2020	2020/21
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	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
<b>Business Tools - Subtotal</b>		<b>19,544,185</b>	<b>18,106,950</b>	<b>37,651,135</b>	<b>1,225,086</b>	<b>14,692,845</b>	<b>15,917,930</b>		<b>19,080,922</b>	<b>18,570,213</b>
<b>District Capital</b>										
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
<b>District Capital - Subtotal</b>		<b>1,455,183</b>	<b>1,504,000</b>	<b>2,959,183</b>	<b>483,735</b>	<b>1,495,401</b>	<b>1,979,136</b>		<b>1,979,136</b>	<b>980,047</b>
<b>Equipment &amp; Fleet</b>										
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
<b>Equipment &amp; Fleet - Subtotal</b>		<b>3,982,424</b>	<b>9,008,000</b>	<b>12,990,424</b>	<b>304,768</b>	<b>6,745,989</b>	<b>7,050,756</b>		<b>5,847,858</b>	<b>7,142,566</b>
<b>Halifax Transit</b>										
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
<b>Halifax Transit - Subtotal</b>		<b>23,615,087</b>	<b>34,335,000</b>	<b>57,950,087</b>	<b>1,817,940</b>	<b>39,882,319</b>	<b>41,700,259</b>		<b>37,710,708</b>	<b>20,239,379</b>
<b>Parks &amp; Playgrounds</b>										
Baker Drive Parkland Development	CP000017	3,173	-	3,173	-	-	-	Complete	-	3,173
Beazley 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
<b>Parks &amp; Playgrounds - Subtotal</b>		<b>9,500,632</b>	<b>15,010,000</b>	<b>24,510,632</b>	<b>8,290,021</b>	<b>9,458,047</b>	<b>17,748,067</b>		<b>10,324,000</b>	<b>14,186,632</b>
<b>Roads &amp; AT</b>										

**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
<b>Roads &amp; AT - Subtotal</b>		<b>32,134,475</b>	<b>48,745,000</b>	<b>80,879,475</b>	<b>2,112,145</b>	<b>42,648,006</b>	<b>44,760,151</b>		<b>62,956,293</b>	<b>17,923,182</b>
<b>Solid Waste</b>										
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
<b>Solid Waste - Subtotal</b>		<b>6,252,288</b>	<b>2,240,000</b>	<b>8,492,288</b>	<b>417,060</b>	<b>224,954</b>	<b>642,014</b>		<b>4,643,860</b>	<b>3,848,428</b>
<b>Traffic Improvements</b>										
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
<b>Traffic Improvements - Subtotal</b>		<b>37,783,856</b>	<b>4,675,000</b>	<b>42,458,856</b>	<b>922,773</b>	<b>8,770,716</b>	<b>9,693,489</b>		<b>6,976,865</b>	<b>35,481,991</b>
<b>Grand Total</b>		<b>159,471,300</b>	<b>163,968,950</b>	<b>323,440,250</b>	<b>19,400,367</b>	<b>144,508,735</b>	<b>163,909,102</b>		<b>188,611,936</b>	<b>134,828,315</b>

# **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
<b>Total</b>	<b>12,792</b>	<b>35,899</b>	<b>11,293</b>	<b>2,095</b>	<b>62,079</b>

**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