



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

Item No. 12.2.3
Audit & Finance Standing Committee
November 20, 2019

TO: Chair and Members of Audit & Finance Standing Committee

- Original Signed -

SUBMITTED BY:

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

- Original Signed -

Jacques Dubé, Chief Administrative Officer

DATE: November 12, 2019

SUBJECT: Second 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 Second Quarter 2019/20 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At September 30, 2019, HRM had projected a General Rate surplus of \$7,891,100.

The business units have a projected deficit of \$1.7m combined with a projected surplus of \$9.6m 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, increased costs related to the renewal of winter snow and ice removal contracts, and the projected total costs of uninsured damage as a result of Hurricane Dorian (\$3.1m).

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 \$2.3m 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 \$35k of the \$72k budgeted has been committed or 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 \$1.5m. \$0.4m in area rate revenue has been earned and \$0.5m has been spent, leaving a surplus of \$1.4m.

Reserves Statement:

The reserve balances at September 30, 2019 are \$270.8m. There are approximately \$170.9m of approved pending transfers out of reserves and pending revenue of \$43.5m resulting in projected available funds at March 31, 2020 of \$143.4m. This is an increase of \$27.2m 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 \$391.3m as at September 30, 2019. The majority 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 six-month period ended September 30, 2019 actual expenditures in these projects were \$57.8m. Project Managers are projecting to spend \$192.3m on these projects in Fiscal 2019/20.

Hospitality Expenses Summary:

The quarterly Hospitality Expenses Summary is included as Attachment #9. For the three-month period ended September 30, 2019 actual hospitality expenditures were \$12.2k. 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 report, included as Attachment #10, 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 recommendation.

ATTACHMENTS

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

Business Unit	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actuals	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	4,492,100	4,424,300	67,800	2,148,004	48.6%	2,276,296	2,181,329
Corporate & Customer Services	40,652,200	40,470,773	181,427	18,180,673	44.9%	22,290,100	17,573,303
Finance, Asset Management & ICT	40,759,000	40,048,481	710,519	18,005,888	45.0%	22,042,593	17,076,991
Fire & Emergency	72,213,000	71,679,700	533,300	34,034,142	47.5%	37,645,558	31,881,326
Fiscal	(444,572,800)	(454,132,000)	9,559,200	(233,774,343)	51.5%	(220,357,657)	(223,540,571)
Halifax Regional Police	89,294,500	88,970,500	324,000	42,618,928	47.9%	46,351,572	40,941,963
Halifax Transit	-	(218,150)	218,150	(3,984,288)	1826.4%	3,766,138	-
Human Resources / Diversity & Inclusion	7,281,900	7,310,821	(28,921)	3,471,888	47.5%	3,838,933	3,152,966
Legal, Municipal Clerk & External Affairs	9,952,000	9,765,144	186,856	4,627,476	47.4%	5,137,669	4,375,702
Library	20,980,000	20,980,000	-	9,668,208	46.1%	11,311,792	10,150,504
Office of the Auditor General	1,085,700	1,085,700	-	461,653	42.5%	624,047	484,610
Outside Police BU (RCMP)	26,869,600	27,496,000	(626,400)	13,747,988	50.0%	13,748,012	13,072,035
Parks & Recreation	29,357,800	29,973,100	(615,300)	17,353,207	57.9%	12,619,893	15,730,530
Planning & Development	7,825,500	9,346,550	(1,521,050)	3,280,101	35.1%	6,066,449	2,513,614
Transportation & Public Works	93,809,500	94,907,940	(1,098,440)	39,533,157	41.7%	55,374,783	38,074,029
Total	-	(7,891,141)	7,891,141	(30,627,318)		22,736,177	(26,331,668)

Revenue & Expense Breakdown	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Revenue							
Tax Revenue	(535,102,200)	(550,115,200)	15,013,000	(280,973,578)	51.1%	(269,141,622)	(268,840,949)
Area Rate Revenue	(235,739,100)	(235,793,000)	53,900	(117,871,000)	50.0%	(117,922,000)	(114,705,600)
Tax Agreements	(11,491,300)	(11,884,300)	393,000	(5,745,900)	48.3%	(6,138,400)	(6,226,700)
Payments in Lieu of taxes	(41,593,400)	(39,858,600)	(1,734,800)	(20,796,900)	52.2%	(19,061,700)	(19,575,400)
Transfers from other Gov'ts	(15,652,000)	(15,664,400)	12,400	(7,823,873)	49.9%	(7,840,527)	(8,316,452)
Interest Revenue	(8,205,700)	(9,500,000)	1,294,300	(4,507,292)	47.4%	(4,992,708)	(4,335,556)
Fee Revenues	(76,982,800)	(74,988,500)	(1,994,300)	(36,928,312)	49.2%	(38,060,188)	(36,747,929)
Other Revenue	(30,897,900)	(34,285,084)	3,387,184	(19,329,066)	56.4%	(14,956,018)	(18,960,283)
Revenue Total	(955,664,400)	(972,089,084)	16,424,684	(493,975,921)	50.8%	(478,113,162)	(477,708,868)
Expense							
Compensation and Benefits	403,274,000	399,613,932	3,660,068	192,733,628	48.2%	206,880,304	182,842,634
Office Expenditures	10,972,000	11,341,385	(369,385)	5,096,571	44.9%	6,244,814	4,816,685
External Services	117,834,400	121,281,640	(3,447,240)	49,766,021	41.0%	71,515,619	48,779,612
Supplies	3,629,050	3,997,560	(368,510)	1,841,558	46.1%	2,156,002	2,181,075
Materials	3,809,900	3,797,989	11,911	1,188,139	31.3%	2,609,850	1,379,410
Building Costs	19,302,600	20,384,598	(1,081,998)	8,602,603	42.2%	11,781,995	8,427,310
Equipment & Communications	8,235,600	10,068,161	(1,832,561)	3,914,093	38.9%	6,154,068	4,084,217
Vehicle Expense	29,367,500	29,764,600	(397,100)	13,993,570	47.0%	15,771,030	13,791,871
Other Goods & Services	29,898,350	32,106,466	(2,208,116)	9,555,172	29.8%	22,551,294	10,372,724
Interdepartmental	428,100	(187,488)	615,588	(160,801)	85.8%	(26,686)	(120,986)
Debt Service	46,480,600	46,410,700	69,900	30,646,211	66.0%	15,764,489	31,526,342
Other Fiscal	282,432,300	285,618,400	(3,186,100)	146,171,839	51.2%	139,446,561	143,296,306
Expense Total	955,664,400	964,197,943	(8,533,543)	463,348,603	48.1%	500,849,340	451,377,200
Total	-	(7,891,141)	7,891,141	(30,627,318)		22,736,177	(26,331,668)

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

Revenue	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	(44,000)	(44,000)	-	(13,445)	30.6%	(30,556)	(656,810)
Corporate & Customer Services	(979,600)	(1,085,784)	106,184	(557,854)	51.4%	(527,930)	(553,277)
Finance, Asset Management & ICT	(5,355,900)	(5,432,700)	76,800	(2,667,266)	49.1%	(2,765,434)	(2,553,298)
Fire & Emergency	(252,700)	(975,800)	723,100	(54,317)	5.6%	(921,483)	(30,933)
Halifax Regional Police	(10,213,400)	(10,867,400)	654,000	(5,580,010)	51.3%	(5,287,390)	(5,097,672)
Halifax Transit	(121,191,700)	(121,278,100)	86,400	(60,562,659)	49.9%	(60,715,441)	(57,651,688)
Human Resources / Diversity & Inclusion	(164,800)	(183,900)	19,100	(62,775)	34.1%	(121,125)	(71,958)
Legal, Municipal Clerk & External Affairs	(2,935,300)	(3,010,300)	75,000	(1,523,329)	50.6%	(1,486,971)	(1,503,364)
Library	(6,198,300)	(6,198,300)	-	(3,042,206)	49.1%	(3,156,094)	(3,032,575)
Office of the Auditor General	-	-	-	-	0.0%	-	-
Parks & Recreation	(14,627,900)	(15,673,200)	1,045,300	(7,643,085)	48.8%	(8,030,115)	(7,730,986)
Planning & Development	(14,833,700)	(13,307,000)	(1,526,700)	(6,500,419)	48.8%	(6,806,581)	(6,682,408)
Transportation & Public Works	(7,668,000)	(7,394,000)	(274,000)	(3,707,677)	50.1%	(3,686,323)	(3,877,596)
Total	(184,465,300)	(185,450,484)	985,184	(91,915,043)	49.6%	(93,535,441)	(89,442,564)

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)	(1,221,000)	-	(611,200)	50.1%	(609,800)	(609,800)
Citadel Settlement	-	-	-	-	0.0%	-	-
Corrections Services	(6,824,600)	(6,824,600)	-	(3,412,400)	50.0%	(3,412,200)	(3,362,000)
Deed Transfer	(39,000,000)	(53,000,000)	14,000,000	(32,177,488)	60.7%	(20,822,512)	(31,385,684)
Fire Protection	(7,197,000)	(7,197,000)	-	(3,598,500)	50.0%	(3,598,500)	(3,445,000)
Grants & Tax Concessions	-	-	-	-	0.0%	-	-
Grants in Lieu	(41,452,700)	(39,717,900)	(1,734,800)	(20,726,500)	52.2%	(18,991,400)	(19,505,000)
HST Offset	(3,730,000)	(3,622,500)	(107,500)	(1,811,207)	50.0%	(1,811,293)	(1,728,092)
Insurance	(500,000)	(800,000)	300,000	(187,008)	23.4%	(612,992)	(210,610)
Investment, Interest, Parking Meters and Misc. Revenue	(10,490,000)	(11,640,000)	1,150,000	(5,650,734)	48.5%	(5,989,266)	(5,841,133)
Mandatory Education	(144,891,200)	(144,891,200)	-	(72,445,700)	50.0%	(72,445,500)	(70,245,500)
Metro Housing Authority	(3,043,500)	(3,043,500)	-	(1,521,800)	50.0%	(1,521,700)	(1,824,100)
MetroPark Parkade	(2,200,000)	(2,500,000)	300,000	(1,349,191)	54.0%	(1,150,809)	(1,245,984)
Other Fiscal Services	(265,000)	(265,000)	-	(115,975)	43.8%	(149,025)	(149,636)
Property Tax, Tax Agreements and HW Dividend	(474,394,600)	(474,723,300)	328,700	(237,197,552)	50.0%	(237,525,748)	(227,892,100)
Property Valuation Services	(7,288,000)	(7,288,000)	-	(3,644,100)	50.0%	(3,643,900)	(3,524,800)
Recoverable Debt	(9,806,100)	(11,009,200)	1,203,100	(8,163,724)	74.2%	(2,845,476)	(7,511,224)
Stormwater Right of Way	(3,835,000)	(3,835,000)	-	(1,917,500)	50.0%	(1,917,500)	(2,087,340)
Supplementary Education	(15,060,400)	(15,060,400)	-	(7,530,300)	50.0%	(7,530,100)	(7,698,300)
Total	(771,199,100)	(786,638,600)	15,439,500	(402,060,879)	51.1%	(384,577,721)	(388,266,304)

Total	(955,664,400)	(972,089,084)	16,424,684	(493,975,921)	50.3%	(478,113,162)	(477,708,868)
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Halifax Regional Municipality
Operating Results - Expenses
For the Period from April 1, 2019 to September 30, 2019

Expense	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	4,536,100	4,468,300	67,800	2,161,448	48.4%	2,306,852	2,838,139
Corporate & Customer Services	41,631,800	41,556,557	75,243	18,738,527	45.1%	22,818,031	18,126,580
Finance, Asset Management & ICT	46,114,900	45,481,181	633,719	20,673,154	45.5%	24,808,026	19,630,289
Fire & Emergency	72,465,700	72,655,500	(189,800)	34,088,459	46.9%	38,567,041	31,912,259
Halifax Regional Police	99,507,900	99,837,900	(330,000)	48,198,938	48.3%	51,638,962	46,039,635
Halifax Transit	121,191,700	121,059,950	131,750	56,578,372	46.7%	64,481,578	57,651,688
Human Resources / Diversity & Inclusion	7,446,700	7,494,721	(48,021)	3,534,663	47.2%	3,960,058	3,224,924
Legal, Municipal Clerk & External Affairs	12,887,300	12,775,444	111,856	6,150,805	48.1%	6,624,639	5,879,067
Library	27,178,300	27,178,300	-	12,710,415	46.8%	14,467,885	13,183,078
Office of the Auditor General	1,085,700	1,085,700	-	461,653	42.5%	624,047	484,610
Outside Police BU (RCMP)	26,869,600	27,496,000	(626,400)	13,747,988	50.0%	13,748,012	13,072,035
Parks & Recreation	43,985,700	45,646,300	(1,660,600)	24,996,292	54.8%	20,650,008	23,461,516
Planning & Development	22,659,200	22,653,550	5,650	9,780,520	43.2%	12,873,030	9,196,022
Transportation & Public Works	101,477,500	102,301,940	(824,440)	43,240,834	42.3%	59,061,106	41,951,625
Total	629,038,100	631,691,343	(2,653,243)	295,062,068	46.7%	336,629,275	286,651,467

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	1,221,000	-	611,200	50.1%	609,800	609,800
Capital From Operating	32,832,300	32,832,300	-	16,416,150	50.0%	16,416,150	15,654,800
Corrections Services	6,824,600	6,824,600	-	3,412,400	50.0%	3,412,200	3,362,000
District Activity Fund	72,000	72,000	-	33,155	46.0%	38,845	31,537
Fire Protection	7,197,000	7,197,000	-	3,598,500	50.0%	3,598,500	3,445,000
Grants & Tax Concessions	6,376,000	6,376,000	-	5,234,387	82.1%	1,141,613	5,057,740
Halifax Convention Centre	7,168,000	6,818,900	349,100	3,409,429	50.0%	3,409,472	5,715,302
Insurance	4,122,900	4,422,900	(300,000)	2,202,189	49.8%	2,220,711	2,117,018
Internship & Other LTD, Retirement & Benefits	4,662,800	4,062,800	600,000	1,910,812	47.0%	2,151,988	2,301,639
Investment, Interest, Parking Meters and Misc. Revenue	545,000	377,000	168,000	168,256	44.6%	208,744	153,493
Mandatory Education	144,891,200	144,891,200	-	72,445,700	50.0%	72,445,500	70,245,500
Metro Housing Authority	3,043,500	3,043,500	-	1,521,800	50.0%	1,521,700	1,824,100
MetroPark Parkade	1,775,000	2,075,000	(300,000)	899,460	43.3%	1,175,540	877,445
Other Fiscal Services	12,267,500	17,538,100	(5,270,600)	2,107,396	12.0%	15,430,704	2,250,239
Property Tax, Tax Agreements and HW Dividend	3,860,000	3,831,100	28,900	1,856,913	48.5%	1,974,187	-
Property Valuation Services	7,288,000	7,288,000	-	3,644,100	50.0%	3,643,900	3,495,272
Recoverable Debt	9,806,100	11,009,200	(1,203,100)	8,163,724	74.2%	2,845,476	7,511,224
Stormwater Right of Way	3,835,000	3,835,000	-	1,917,500	50.0%	1,917,500	2,087,340
Supplementary Education	15,060,400	15,060,400	-	7,530,300	50.0%	7,530,100	7,698,300
Tax Supported Debt	29,775,100	29,727,700	47,400	19,201,716	64.6%	10,525,984	19,703,261
Transfers to (from) Reserves	21,286,900	21,286,900	-	10,643,450	50.0%	10,643,450	9,084,722
Valuation Allowance	2,716,000	2,716,000	-	1,358,000	50.0%	1,358,000	1,500,000
Total	326,626,300	332,506,600	(5,880,300)	168,286,536	50.6%	164,220,064	164,725,733
Total	955,664,400	964,197,943	(8,533,543)	463,348,603	48.7%	500,849,340	451,377,200

Attachment #2

Halifax Regional Municipality Explanations of Projected Operating Results

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

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q1 Projection
Auditor General	No change.	-	-
Total Auditor General		-	-
CAO	The projected surplus relates to compensation and benefits due to attrition and turnover primarily caused by vacant positions.	66,800	66,800
	Net impact of other non-compensation adjustments.	1,000	1,000
Total CAO		67,800	67,800
Halifax Regional Fire & Emergency	The projected surplus relates to compensation and benefits primarily due to delays in filling new and vacant positions.	1,853,600	1,853,600
	Projected net impact of unbudgeted Heavy Urban Search and Rescue Program.	(269,500)	(269,500)
	Projected net deficit in supplies for recruits to comply with IAFF collective agreement.	(219,300)	(219,300)
	Projected deficit in equipment and communications due to need to repair and replace damaged equipment.	(212,600)	(212,600)
	Projected deficit in other goods and services due to increased requirement and cost for training recruits and officers.	(191,200)	(191,200)
	Projected deficit in building cost due to the increasing requirement to maintain and repair facilities as fire stations age well as the increased useage of supplies at training grounds.	(131,900)	(131,900)
	Projected deficit in external services due to professional fees for psychological services much higher than expected mainly because of post-traumatic stress disorder	(100,000)	(100,000)
	Projected deficit in revenue due to less than expected cost recoveries	(78,500)	(78,500)
	Projected deficit in other goods and services due mainly to large volume of medicals for drivers and recruits.	(40,000)	(40,000)
	Net impact of other non-compensation adjustments	(34,600)	(34,600)
	Projected net deficit in external services due to forecast increase in cost of snow removal (\$80.0k) offset by a reduction in professional services (\$49.7k).	(30,300)	(30,300)
	Projected deficit in other fiscal due to new volunteer firefighter insurance service, employee assistance program and post traumatic stress disorder insurance effective July 2019 not budgeted for.	(12,400)	(12,400)
Total Halifax Regional Fire & Emergency		533,300	533,300
Finance & Asset Management	The projected surplus relates to compensation and benefits primarily due to delays in filling new and vacant positions.	618,100	514,600
	Unbudgeted expenses for the 2020 North American Indigenous Games.	(102,200)	(102,200)
	Unbudgeted transfer from reserves to cover costs for the St. Andrews Community Center.	106,100	-
	Lower printing and reproduction costs due to a change in services, reduced print volume and lower lease rates from Xerox.	106,100	20,100
	Increase in replacement of all in one machines to offset peak replacement.	(100,000)	(100,000)
	Decreased contract services costs due to Parking Technology Project not occurring until next year; partially offset by an increase in software license pricing and volume.	155,500	155,500
	Increased operational utilization of mobile services.	(31,000)	-
	Operational cost reductions across leased portfolio, estimated rental increases lower than estimated.	119,700	59,700
	Increase in Adobe license pricing and some operational license growth.	(74,300)	(74,300)
	Increase in renovation costs within corporate accommodations.	(50,000)	2,000
	Net impact of other non-compensation adjustments	(37,500)	(15,900)
Total Finance & Asset Management		710,500	459,500
Human Resources/ Diversity & Inclusion	New unbudgeted Diversity & Inclusion Advisor position for Fire	(40,000)	(109,400)
	Unbudgeted self identification survey	(33,200)	(33,200)
	Higher than budgeted grant related expenditures	(30,400)	(30,400)
	Recovery of grant revenue from 2019/20	19,100	19,100
	Lower than expected costs for professional fees	17,500	(7,500)
	Net impact of other compensation adjustments	38,100	44,400
Total Human Resources / Diversity & Inclusion		(28,900)	(117,000)
Legal, Municipal Clerk & External Affairs	Insurance recoveries and lower then anticipated costs for litigation work	112,700	112,700
	Secondment recoveries for the Province	40,000	40,000
	Decrease in compensation and benefits due to vacancies	66,400	66,400
	Net impact of other non-compensation adjustments	(32,200)	(34,300)
Total Legal, Municipal Clerk & External Affairs		186,900	184,800

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

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q1 Projection
Transportation & Public Works	Decrease in compensation and benefits due to vacancies, offset by an unbudgeted co-op position and increased overtime	47,000	60,000
	Decrease in recycling revenue due to marketing of recyclables lower than anticipated.	(500,000)	(500,000)
	Increase in RRFB grants received due to change in projection for diversion credit rate and paint product care stewardship program	112,000	112,000
	Increase in bottle return revenue, based on revenue received to date, and grant revenue for funding of cart study	70,000	70,000
	Decrease in number of street opening permits or different types of permits issued.	(50,000)	(50,000)
	New contracts for winter snow and ice control coming in higher than budgeted	(1,209,400)	(9,400)
	Decrease in Contracted Services due to lower than expected increase to AVL contract costs, reduction in the volume of waste collected, fewer fence repairs required, and externally contracted graffiti clean-up due to work performed in-house	115,000	95,000
	Review of Winter Works standards offset by transfer from Fiscal Services		
	Decrease in hardware costs for designated smoking areas due to use of excess items in inventory from prior year.	37,100	37,100
	Increase in Contract Services for Household Special Waste services contract, and additional costs for cart study	(96,000)	(96,000)
	Purchase of sideguards for Solid Waste trucks, offset by transfer from Reserve	-	-
	Insurance funds recovery for roof damages at the Ragged Lake facility	75,100	-
	Insurance funds recovery for damaged infrastructure in intersections	21,200	21,200
	Traffic light repairs trending lower than expected.	200,000	200,000
	Costs for Road Intersection Safety Review lower than expected	45,000	-
	Purchase of paint machine to respond to emergencies and replacement plotter for sign manufacturing facility	(13,000)	(13,000)
	Debt repayment costs lower than expected	30,000	-
	Net impact of other non-compensation adjustments	17,600	47,700
Total Transportation & Public Works		(1,098,400)	(25,400)
Halifax Transit	Decrease in compensation and benefits related to the expanded service plan having not yet occurred, and delays in filling vacant positions	1,163,400	206,400
	Decrease in expected fuel costs	410,100	228,100
	Increase in maintenance costs due to aging equipment	(210,000)	20,000
	Increased repair and replacement costs for tire damages	(180,000)	53,000
	Increase in need for engine repairs	(226,500)	(226,500)
	Increase in expected revenue related to higher than expected recoveries and area rate revenue	132,900	132,900
	Increase to vehicle repair and maintenance primarily related to ferry refit.	(418,400)	(375,000)
	Increase in costs associated with facilities including janitorial requirements, facility rentals, and various repairs and maintenance	(285,400)	(285,400)
	Decrease in fare revenue related to expanded service plan having not yet occurred	(46,500)	(46,500)
	Net impact non-compensation adjustments	(121,400)	511,200
Total Halifax Transit		218,200	218,200
Planning & Development	Unrealized parking ticket revenue associated with the additional time required to recruit and train 7 compliance officers responsible for imposing parking fines	(1,550,000)	(950,000)
	Increased building permit revenue due to increase in volume and occurrence more high value permits	100,000	-
	Decreased revenues in subdivision permit fees due to delay in AO15 amendments to increase fees	(366,100)	(366,100)
	Increase in revenues due to increased volume of animal licenses, Taxi licenses and Development fees	80,000	80,000
	Decreased revenues in planning application fees due to delay in AO15 amendments to increase fees	(320,500)	(320,500)
	Higher than projected estimate of summary offence ticket revenue consistent with last fiscal year	230,000	-
	Increase in external recoveries due to a seconded position that was extended, a successful application for federal funding and contracted remedies that are recovered.	299,900	299,900
	Decreased compensation and benefits primarily due to time associated with recruitment of 7 compliance officer positions	317,500	164,300
	Increased in office supplies mainly due to the parking tickets payment system which is under phones	(41,150)	(13,650)
	Increase in consulting fees due to the climate change study which will be offset by a fiscal transfer (\$207k), a flood plain study which will be offset by federal funding (\$350k) and one-time engineering study (\$48k).	(594,200)	(594,200)
	Increased deficit in other goods and services due to conference and advertising activity related to climate change action plan.	(75,832)	(75,832)
	Increase in internal transfers due to recovery of study funds from fiscal for climate change action plan	274,082	274,082
	Increase in fiscal due to a reserve transfer to fund flood plain study which is cost shared with federal funding	150,000	150,000
	Net impact of other non-compensation adjustments	(24,900)	(54,900)
Total Planning & Development		(1,521,200)	(1,406,900)

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

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q1 Projection
Parks & Recreation	Unbudgeted provincial grant for Community Mobilization Project.	97,800	-
	Unbudgeted wages for North American Indigenous Games staff.	(1,145,300)	(1,145,300)
	Unbudgeted office expenses for North American Indigenous Games.	(40,200)	(27,300)
	Projected recoveries from North American Indigenous Games.	846,100	846,100
	Adjustment of wages for instructors, other temporary staff (casual) to reflect program offerings and a term position funded from province grant for community mobilization project.	(253,900)	(86,600)
	Increase in compensation and benefits due to required overtime reserves.	(10,200)	(10,200)
		225,000	225,000
	Projected decrease in RBC financial position at end of Q2. Majority of revenue expected in Q3 & Q4. Ongoing expenses not yet offset by anticipated revenue due to time of year.	(293,700)	(293,700)
	Projected decrease in BMO financial position at end of Q2. Majority of revenue expected in Q3 & Q4. Ongoing expenses not yet offset by anticipated revenue due to time of year.	(201,400)	(201,400)
	Projected increase in revenue due to increase in leisure & sporting programs registration, summer staff grant, and facility bookings in recreation programming.	199,000	57,100
	Projected increase in revenue for Parks due to reallocation of revenue and increase in lease revenue.	153,700	137,500
	Projected decrease in revenue for program support services due to reduction and reallocation of revenue to Parks.	(10,400)	(10,400)
	Increase in external services due increase in contract services, cost to install security cameras and criminal record checks.	(48,100)	(13,800)
	Projected deficit in Sports field West due largely to increase requirement on Wanderer's site for enhanced maintenance.	(21,300)	(21,300)
	Increase in other goods and services due to additional requirement for training and other expenses.	(70,000)	(70,000)
	Projected increase in building costs due to electrical repairs.	(12,100)	(12,100)
	Net impact of other non-compensation adjustments.	(30,300)	(142,000)
Total Parks & Recreation		(615,300)	(768,400)
Halifax Regional Police	Increase in revenues from Cadet class tuition	183,100	-
	Increase in recoveries from secondments	182,200	266,300
	Additional extra duty assignments	75,000	-
	Increase revenue from criminal record checks	68,700	38,700
	Increase in Provincial 911 call handling cost recovery	47,600	-
	Provincial funding for drug impaired driving recognition training	45,700	-
	Increase in misc. cost recoveries	10,800	10,800
	Net reduction in Other Goods & Services primarily due to landlord adjustment for Operating Costs and Taxes	43,600	(24,500)
	Increase in Port policing agreement	40,900	-
	Net Increase in compensation due to extended work assignments and overtime	(265,700)	119,600
	Increase in external services for legal services	(38,100)	(38,100)
	Increase in equipment due to enhanced requirements for Digital Forensic Unit	(35,800)	(35,800)
	Increase in supplies for Cadet Program	(25,000)	24,500
	Net increase in non-compensation expenses	(9,000)	(37,500)
Total Halifax Regional Police		324,000	324,000
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)	-
Total Outside Police Services (RCMP)		(626,400)	-
Corporate & Customer Services	Increase in turnover, delays in filling positions, removing two redundant positions at 311, and the outsourcing of four janitorial vacancies	1,069,900	700,200
	Increase in revenue related to Print Shop, Fleet recoveries, and increased parking fees and revenue from commercial tenants.	106,200	26,200
	Projected deficit related to unexpected plumbing and maintenance costs at Alderney facility (\$25k), Sackville Sports Stadium splashpad repairs (\$45k), St. Mary's Boat Club repairs (\$23k), repairs at various locations (\$73k), and unbudgeted costs expected to take place during winter months (\$284k).	(450,000)	(425,000)
	Projected deficit in Janitorial services offset by savings in compensation and benefits, due to outsourcing of four janitorial vacancies	(281,500)	(24,200)
	Projected deficit in Mechanical Equipment due to unexpected mechanical replacements of oil tanks and pads at Chocolate Lake Community Centre and Chrichton Center (\$20k), natural gas boilers at Caledonia greenhouses (\$15k), NO2 sensors at MacIntosh (\$15k), new Air Handling Unit/ductworks for new Northbrook training centre (\$12k), and a variety of failed equipment at various facilities (\$41k).	(102,300)	(47,300)
	Projected deficit for paint requirements, predominantly for pools; and various driveway and walkway repairs	(125,000)	(125,000)
	Net impact of miscellaneous adjustments	(35,900)	88,600
Total Corporate & Customer Services		181,400	193,500
Library	Surplus in compensation due to attrition and realignment of positions	500,000	500,000
	Increase in building maintenance costs	(100,000)	(100,000)
	Additional programming	(200,000)	(200,000)
	Increased spending on books and periodicals for the collection	(200,000)	(200,000)
Total Library		-	-
TOTAL BUSINESS UNIT VARIANCE		(1,668,100)	(336,600)

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

FISCAL SERVICES VARIANCE ANALYSIS				
Fiscal Services	Deed Transfer Tax - Increase in deed transfer taxes due to increased activity in the real estate market.		14,000,000	6,000,000
	Grants in Lieu - Projected deficit due to Federal PILT change in assumption from budget (\$284k), new tax agreement for the Halifax Port Authority (\$1.3m), and other miscellaneous adjustments (\$150.8k).		(1,734,800)	(1,734,800)
	Halifax Convention Centre - Projected surplus is due to the area rate portion of the Nova Centre taxes originally budgeted in the HCC cost centre that are transferred to reserves will be transferred from the actual area rate cost centres where the revenue was budgeted and posted. These area rate cost centres will carry forward the deficit as a result of this change.		349,100	349,100
	Internship & Other LTD, Retirement & Benefits - Projected surplus for employee future benefit costs due to amount projected by Actuary less than what was budgeted.		600,000	600,000
	Investment, Interest, Parking Meters and Misc. Revenue - Projected surplus due to new investment policy permitting allocation of funds to higher yield instruments (\$1.1m) and net miscellaneous adjustments (\$318k).		1,318,000	218,000
	Other Fiscal Services - In 2019/20 Fiscal Services budgeted for an anticipated HRM-wide surplus of \$3m. 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 estimated uninsured storm damage from Hurricane Dorian (\$3.1m); the signing of the agreement for the Lake Loon/Cherry Brook development grant (\$170k); funding for the Navigator Street Outreach and the Navigator Suburban/Rural Pilot Programs (\$110k) and net miscellaneous costs (\$48k). This is partially offset by prior year accruals for the 2018/19 deficits for the Multi-District Facilities being more than what was required (\$688.4k); additional amount budgeted for RCMP that partially offsets the expense in Outside Police (\$469k).		(5,270,600)	(2,569,600)
	Property Tax, Tax Agreements and HW Dividend - Projected surplus due to tax agreement revenues higher than budget for Nova Scotia Power (\$213.2k), Heritage Gas (\$177.8k), Irving Oil (\$134.5k). This is partially offset by a decrease in tax agreement revenue for Bell Aliant (\$89.6k), reduced water dividend due to rate base calculation being lower than budget (\$68.5k) and other miscellaneous adjustments (\$9.8k).		357,600	310,200
	Miscellaneous Adjustments - HRM's portion of the Nova Scotia Power HST Offset received from the Province of Nova Scotia was less than anticipated (\$107.5k); partially offset by miscellaneous adjustments to Tax Supported Debt (\$47.4k).		(60,100)	(60,100)
TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)			9,559,200	3,112,800
GRAND TOTAL			\$7,891,100	\$2,776,200

Attachment #3

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

Summary Councillors' District Capital Funds

April 1, 2019 to September 30, 2019

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Steve Streach	187,862.53	11,200.00	89,057.25	100,257.25	87,605.28
DISTRICT 2 - David Hendsbee	94,280.00	63,185.47	30,255.01	93,440.48	839.52
DISTRICT 3 - Bill Karsten	106,137.98	79,065.58	25,490.96	104,556.54	1,581.44
DISTRICT 4 - Lorelei Nicoll	281,117.16	29,109.96	174,324.44	203,434.40	77,682.76
DISTRICT 5 - Sam Austin	124,616.31	31,321.29	35,559.44	66,880.73	57,735.58
DISTRICT 6 - Tony Mancini	310,007.00	31,061.50	226,058.00	257,119.50	52,887.50
DISTRICT 7 - Waye Mason	233,350.69	80,050.69	65,312.00	145,362.69	87,988.00
DISTRICT 8 - Lindell Smith	259,132.51	68,714.92	160,486.09	229,201.01	29,931.50
DISTRICT 9 - Shawn Cleary	160,236.35	37,471.43	55,714.92	93,186.35	67,050.00
DISTRICT 10 - Russell Walker	219,436.45	34,918.86	131,196.96	166,115.82	53,320.63
DISTRICT 11 - Steve Adams	135,275.68	43,854.67	89,191.28	133,045.95	2,229.73
DISTRICT 12 - Richard Zurawski	383,855.59	94,146.89	235,093.80	329,240.69	54,614.90
DISTRICT 13 - Matt Whitman	94,863.74	84,194.42	10,000.00	94,194.42	669.32
DISTRICT 14 - Lisa Blackburn	131,007.60	95,304.04	26,664.79	121,968.83	9,038.77
DISTRICT 15 - Steve Craig	99,705.81	28,763.93	7,505.81	36,269.74	63,436.07
DISTRICT 16 - Tim Outhit	138,775.84	55,806.14	55,055.53	110,861.67	27,914.17
Total	2,959,661.24	868,169.79	1,416,966.28	2,285,136.07	674,525.17

Attachment #4

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

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS

April 1, 2019 to September 30, 2019

Orders	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Budget	Available
DISTRICT 1 - Steve Streach	1,400.00	-	1,400.00	4,500.00	3,100.00
DISTRICT 2 - David Hendsbee	2,480.00	-	2,480.00	4,500.00	2,020.00
DISTRICT 3 - Bill Karsten	2,292.00	-	2,292.00	4,500.00	2,208.00
DISTRICT 4 - Lorelei Nicoll	1,306.00	-	1,306.00	4,500.00	3,194.00
DISTRICT 5 - Sam Austin	2,555.00	-	2,555.00	4,500.00	1,945.00
DISTRICT 6 - Tony Mancini	2,874.50	1,300.00	4,174.50	4,500.00	325.50
DISTRICT 7 - Waye Mason	1,912.50	-	1,912.50	4,500.00	2,587.50
DISTRICT 8 - Lindell Smith	1,110.00	-	1,110.00	4,500.00	3,390.00
DISTRICT 9 - Shawn Cleary	2,100.00	-	2,100.00	4,500.00	2,400.00
DISTRICT 10 - Russell Walker	1,400.00	-	1,400.00	4,500.00	3,100.00
DISTRICT 11 - Steve Adams	1,468.28	-	1,468.28	4,500.00	3,031.72
DISTRICT 12 - Richard Zurawski	1,887.50	-	1,887.50	4,500.00	2,612.50
DISTRICT 13 - Matt Whitman	2,000.00	-	2,000.00	4,500.00	2,500.00
DISTRICT 14 - Lisa Blackburn	4,120.00	-	4,120.00	4,500.00	380.00
DISTRICT 15 - Steve Craig	949.00	-	949.00	4,500.00	3,551.00
DISTRICT 16 - Tim Outhit	3,850.00	-	3,850.00	4,500.00	650.00
Total	33,704.78	1,300.00	35,004.78	72,000.00	36,995.22

Attachment #5

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

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Second Quarter September 30, 2019

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2019	Revenue April 1, 2019 to Sept 30, 2019	Expenditures April 1, 2019 to Sept 30, 2019	Current Year's Deficit (Surplus) Sept 30, 2019	Accumulated Deficit (Surplus) Sept 30, 2019
Frame Subdivision Homeowners Association	(1,944)	(1,900)	266	(1,634)	(3,578)
Sackville Heights Elementary School	(88,720)	(137,300)	83,354	(53,946)	(142,666)
Glen Arbour Homeowners Association	(1,523)	(10,700)	6,718	(3,982)	(5,505)
White Hills Residents Association	(82,211)	(13,800)	41,110	27,310	(54,901)
Lost Creek Community Association	(3,137)	-	300	300	(2,837)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Ketch Harbour Residents Association	(1,549)	(5,300)	8,146	2,846	1,297
Mineville Community Association	(20,745)	(5,600)	8,206	2,606	(18,139)
Three Brooks Homeowners Association	2,572	(5,100)	-	(5,100)	(2,528)
Haliburton Highbury Homeowners Association	(113,888)	(26,500)	13,826	(12,674)	(126,562)
Highland Park Ratepayers Association	(47,452)	(4,900)	-	(4,900)	(52,352)
Kingswood Ratepayers Association	(204,604)	(33,800)	5,651	(28,149)	(232,753)
Prospect Road & Area Recreation Association	(101,937)	(46,900)	50,097	3,197	(98,740)
Westwood Hills Residents Association	(127,783)	(17,700)	39,491	21,791	(105,992)
Musquodoboit Harbour	(10,959)	(5,600)	-	(5,600)	(16,559)
Hammonds Plains Common Rate	(393,932)	-	36,794	36,794	(357,138)
Grand Lake/Oakfield Community Centre	(18,288)	(12,500)	7,528	(4,972)	(23,260)
Maplewood Subdivision	(151,021)	(1,900)	980	(920)	(151,941)
Silversides Residents Association	(28,966)	(8,200)	14,133	5,933	(23,033)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(6,681)	(3,100)	5,489	2,389	(4,292)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(7,282)	(104,500)	178,792	74,292	67,010
Totals	(1,450,212)	(445,300)	500,881	55,581	(1,394,631)

Attachment #6

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

Halifax Regional Municipality
Reserve Report
As of September 30, 2019

	Opening Balance April 1, 2019	Transfers Into Reserve	Transfers Out of Reserve	Current Balance September 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
RISK RESERVES:									
Q406 Insurance and Risk Reserve	(4,172,158)	(47,831)	-	(4,219,989)	(33,788)	-	(4,253,777)	(4,239,300)	(14,477)
Q411 Police on the Job Injury Reserve	(2,169,632)	(37,454)	272	(2,206,814)	(30,227)	-	(2,237,041)	(2,229,700)	(7,341)
Q416 Operating Stabilization Reserve	(8,819,195)	(112,966)	129,200	(8,802,961)	(82,437)	129,200	(8,756,198)	(8,725,600)	(30,598)
Q421 General Contingency Reserve	(29,087,483)	(292,289)	7,872,646	(21,507,126)	(102,822)	18,459,656	(3,150,292)	(6,736,600)	3,586,308
							-		
TOTAL RISK RESERVES	(44,248,468)	(490,540)	8,002,118	(36,736,890)	(249,274)	18,588,856	(18,397,308)	(21,931,200)	3,533,892
OBLIGATION RESERVES:									
Q506 Landfill Closure and Post Closure Costs Reserve	(8,686,600)	(99,430)	43,782	(8,742,248)	(66,961)	883,616	(7,925,593)	(7,890,800)	(34,793)
Q511 Municipal Elections Reserves	(2,214,470)	(255,572)	36,916	(2,433,126)	(247,788)	619,584	(2,061,330)	(2,301,500)	240,170
Q521 Convention Centre Reserve	(3,811,001)	(4,005,039)	3,854,545	(3,961,495)	(3,612,776)	4,220,455	(3,353,816)	(3,326,800)	(27,016)
Q526 Capital Fund Reserve	(21,604,263)	(1,316,152)	1,576,789	(21,343,626)	(1,542,100)	17,746,991	(5,138,735)	(7,331,900)	2,193,165
Q531 Vehicle Fleet and Equipment Reserve	(1,956,086)	(115,814)	25,837	(2,046,063)	(129,112)	744,240	(1,430,935)	(1,421,100)	(9,835)
Q536 Central Library Recapitalization Reserve	(4,327,093)	(494,720)	-	(4,821,813)	(482,869)	-	(5,304,682)	(5,288,800)	(15,882)
Q541 Building Recapitalization and Replacement Reserve	(4,257,904)	(55,891)	10,382	(4,303,413)	(31,579)	2,064,328	(2,270,664)	(2,247,600)	(23,064)
Q546 Multi District Facilities Reserve	(6,099,505)	2,000,607	113,793	(3,985,105)	(3,500,960)	7,883,789	397,724	764,300	(366,576)
Q551 Transit Capital Reserve	(4,334,009)	(49,344)	46,758	(4,336,595)	(14,995)	4,228,194	(123,396)	(91,400)	(31,996)
Q556 Solid Waste Facilities Reserve	(16,270,427)	(972,754)	352,429	(16,890,752)	(651,909)	6,643,001	(10,899,660)	(10,723,500)	(176,160)
TOTAL OBLIGATION RESERVES	(73,561,358)	(5,364,109)	6,061,231	(72,864,236)	(10,281,049)	45,034,198	(38,111,087)	(39,859,100)	1,748,013
OPPORTUNITY RESERVES:									
Q606 Strategic Capital Reserve	(15,663,105)	(3,186,807)	2,288,854	(16,561,058)	(3,086,705)	26,410,275	6,762,512	6,846,400	(83,888)
Q611 Parkland Development Reserve	(4,405,031)	(2,933,099)	1,754,838	(5,583,292)	(645,525)	316,544	(5,912,273)	(4,873,100)	(1,039,173)
Q616 Business/Industrial Park Expansion Reserve	(41,486,744)	(6,375,005)	321,770	(47,539,979)	(7,041,366)	15,888,940	(38,692,405)	(34,376,000)	(4,316,405)
Q621 Community and Events Reserve	(4,430,803)	(1,224,768)	1,113,400	(4,542,171)	(539,706)	4,093,453	(988,424)	(992,000)	3,576
Q626 Gas Tax Reserve	(9,549,169)	(39,397,488)	18,401,925	(30,544,732)	(12,525,985)	14,842,733	(28,227,984)	(922,000)	(27,305,984)
Q631 Debt Principal and Interest Repayment Reserve	(46,834,372)	(9,546,332)	-	(56,380,704)	(9,115,952)	45,683,585	(19,813,071)	(20,058,100)	245,029
TOTAL OPPORTUNITY RESERVES	(122,369,224)	(62,663,499)	23,880,787	(161,151,936)	(32,955,239)	107,235,531	(86,871,645)	(54,374,800)	(32,496,845)
SUMMARY:									
Total Risk Reserves	(44,248,468)	(490,540)	8,002,118	(36,736,890)	(249,274)	18,588,856	(18,397,308)	(21,931,200)	3,533,892
Total Obligation Reserves	(73,561,358)	(5,364,109)	6,061,231	(72,864,236)	(10,281,049)	45,034,198	(38,111,087)	(39,859,100)	1,748,013
Total Opportunity Reserves	(122,369,224)	(62,663,499)	23,880,787	(161,151,936)	(32,955,239)	107,235,531	(86,871,645)	(54,374,800)	(32,496,845)
TOTAL RESERVES	(240,179,050)	(68,518,148)	37,944,136	(270,753,062)	(43,485,562)	170,858,584	(143,380,040)	(116,165,100)	(27,214,940)

Summary of Unbudgeted Reserve Transactions by Type
For the period ended September 30, 2019

Net increase in property sale revenue:	(2,652,701)
<hr/>	
Approved Council expenditures/pending Council approvals to increase withdrawals from reserves to fund capital projects and operating costs:	5,615,569
<hr/>	
Increase - Interest and rounding differential	(1,528,535)
<hr/>	
Adjustment to Commitments:	(1,277,642)
<hr/>	
Other Revenue:	(27,371,631)
<hr/>	
	<u>(27,214,940)</u>

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

Revenue

Permit and Subdivision Revenue by District:

01 Waverley - Fall River - Musquodoboit Valley	6,675	
02 Preston - Chezzetcook - Eastern Shore	20,143	
03 Dartmouth South - Eastern Passage	21,180	
04 Cole Harbour - Westphal	3,855	
05 Dartmouth Centre	5,085	
06 Harbourview - Burnside - Dartmouth East	50,830	
07 Halifax South Downtown	37,760	
08 Halifax Peninsula North	-	
09 Halifax West Armdale	5,783	
10 Halifax - Bedford Basin West	6,500	
11 Spryfield - Sambro Loop - Prospect Road	24,440	
12 Timberlea - Beechville - Clayton Park - Wedgewood	-	
13 Hammonds Plains - St. Margarets	65,275	
14 Middle/Upper Sackville - Beaver Bank - Lucasville	67,745	
15 Lower Sackville	-	
16 Bedford - Wentworth	48,720	363,990

Building permits	1,900	
Proceeds from sale of assets	2,500,000	
Interest on reserve balance	67,209	
Total Revenue	2,933,099	

Expenditures

Transfers to fund capital projects:	1,754,838	
	-	
Total Expenditures	1,754,838	

Increase (decrease) in reserve balance	1,178,261	
Balance in reserve at beginning of the period	4,405,031	
Closing balance in reserve at end of the period	5,583,292	

Less: Outstanding Commitments:

CP180004 Parkland Acquisition:

Specific amounts for properties approved from Council	-	
Approved but unallocated withdrawals	(313,370)	(313,370)

CP000017 Parks, Sports Courts and Field Service Improvement:

Baker Drive Parkland Development	(3,173)	(3,173)
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Total outstanding commitments at the end of the period	(316,544)	
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Projected revenue to March 31, 2020	645,525	
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Projected net balance available in the reserve, March 31, 2020	5,912,273	
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Attachment #7

Aged Accounts Receivable as at September 30, 2019

**Aged Accounts Receivable
September 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	\$ 130,114,724	\$ 129,099,144	\$ 610,054	\$ 164,658	\$ 70,827	\$ 22,678	\$ 317,544	\$ (170,181)
Residential Property Taxes	\$ 204,195,125	\$ 197,879,824	\$ 3,163,188	\$ 815,862	\$ 409,150	\$ 1,349,244	\$ 1,829,311	\$ (1,251,454)
Residential/Commercial Mix Property Taxes	\$ 17,989,403	\$ 17,485,959	\$ 292,925	\$ 59,125	\$ 25,243	\$ 20,301	\$ 129,899	\$ (24,049)
Resource Property Taxes	\$ 2,328,988	\$ 1,265,960	\$ 178,774	\$ 135,950	\$ 82,049	\$ 373,656	\$ 334,662	\$ (42,063)
Total Property Taxes	\$ 354,628,240	\$ 345,730,887	\$ 4,244,941	\$ 1,175,595	\$ 587,269	\$ 1,765,879	\$ 2,611,416	\$ (1,487,747)
Total Local Improvement Charges	\$ 8,882,737	\$ 8,101,549	\$ 177,962	\$ 98,168	\$ 56,166	\$ 194,106	\$ 255,333	\$ (547)
Total Taxes & Capital Charges	\$ 363,510,977	\$ 353,832,436	\$ 4,422,903	\$ 1,273,763	\$ 643,435	\$ 1,959,985	\$ 2,866,749	\$ (1,488,294)
Payments-in-Lieu of Taxes (PILT)	\$ 22,353,262	\$ 22,353,537					\$ -	\$ (275)
Total Property Taxes & PILTS	\$ 385,864,239	\$ 376,185,973	\$ 4,422,903	\$ 1,273,763	\$ 643,435	\$ 1,959,985	\$ 2,866,749	\$ (1,488,569)
General Revenue (Non-Lienable)								
Miscellaneous Billings & Recoveries	\$ 2,465,823	\$ 4,901,352	\$ 109,149	\$ 255,632	\$ 2,934	\$ 1,120,049	\$ 24,799	\$ (3,948,092)
Rents	\$ 134,263	\$ 124,783	\$ -	\$ -	\$ 249	\$ 8,797	\$ 724	\$ (290)
Agencies, Boards & Commissions (ABC'S)	\$ 2,837,205	\$ 1,207,587	\$ 644,795	\$ 200,231	\$ 717,162	\$ 67,425	\$ 5	\$ -
Total	\$ 5,437,291	\$ 6,233,722	\$ 753,944	\$ 455,863	\$ 720,345	\$ 1,196,271	\$ 25,528	\$ (3,948,382)
Total Aged Accounts Receivable	\$ 391,301,530							

* 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 September 30, 2019

Budget Category	Budget				Expenditures			Projections	
	Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21
BUILDINGS	24,074,300	30,345,000	1,103,783	55,523,083	11,931,034	22,734,473	34,665,508	35,798,346	19,724,738
BUSINESS TOOLS	19,544,184	18,106,950	-	37,651,134	2,816,513	8,138,394	10,954,907	20,120,172	17,530,963
DISTRICT CAPITAL	1,455,661	1,504,000	-	2,959,661	868,170	1,416,966	2,285,136	2,285,136	674,525
EQUIPMENT & FLEET	4,045,682	9,008,000	87,625	13,141,306	1,170,147	8,487,336	9,657,483	6,470,469	6,670,837
HALIFAX TRANSIT	23,560,254	34,335,000	54,833	57,950,087	3,775,221	38,565,387	42,340,609	36,230,833	21,719,254
PARKS & PLAYGROUNDS	8,788,628	15,010,000	755,552	24,554,180	11,139,749	7,886,260	19,026,010	19,397,328	5,156,852
ROADS & ACTIVE TRANSPORTATION	30,211,475	48,745,000	4,896,566	83,853,041	23,455,544	38,673,958	62,129,501	60,876,880	22,976,161
SOLID WASTE	5,766,891	2,240,000	485,398	8,492,288	632,411	1,344,379	1,976,790	3,509,584	4,982,704
TRAFFIC IMPROVEMENTS	31,598,637	4,675,000	993,703	37,267,340	2,015,987	3,888,813	5,904,800	7,571,454	29,695,886
Grand Total	149,045,713	163,968,950	8,377,459	321,392,122	57,804,777	131,135,968	188,940,744	192,260,201	129,131,921

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Buildings	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Accessibility - HRM Facilities	CB190006	-	500,000	322,346	822,346	83,179	259,611	342,790	720,000	102,346	Design
Alderney Gate Recapitalization	CB190007	-	1,600,000	82,166	1,682,166	21,229	148,731	169,960	180,000	1,502,166	Design
BMO Centre	CB000064	213,085	200,000	-	413,085	113,793	95,392	209,185	300,000	113,085	Design
Captain William Spry Renovations	CB000023	81,438	-	-	81,438	-	80,176	80,176	-	81,438	Design
Central Liby Replacement-Spring Garden	CB000086	216,305	-	-	216,305	145,818	23,181	168,999	216,305	-	Design
Cole Harbour Place	CB000045	146,024	750,000	-	896,024	132,358	199,848	332,206	650,000	246,024	Design
Corporate Accommodations	CB190011	-	1,300,000	911,738	2,211,738	198,644	56,218	254,862	1,225,000	986,738	Deferred
Corporate Accommodations-Alderney Campus	CB000046	266,019	-	-	266,019	5,510	820	6,330	-	266,019	-
Dartmouth North Community Centre Upgrade	CB000075	572,078	-	-	572,078	907	75,200	76,107	300,000	272,078	Design
Eastern Passage High School Enhancements	CB190012	-	630,000	-	630,000	-	-	-	630,000	-	Design
Emera Oval	CB180008	640,796	-	(253,101)	387,695	17,775	109,715	127,490	387,695	-	Design
Energy Efficiency Upgrades	CB190008	220,168	1,000,000	11,560	1,231,728	212,800	712,563	925,364	1,220,168	11,560	Complete
Environmental Remediation Building Demo	CB190009	1,234,117	400,000	-	1,634,117	772,713	103,818	876,532	1,300,000	334,117	Construction-50%
Eric Spicer	CB000069	30,384	-	-	30,384	2,379	1,041	3,420	30,384	-	Construction-75%
Evergreen House	CB000051	2,915	-	-	2,915	-	2,843	2,843	2,915	-	-
Fire Station 2, University Ave. Recap.	CB000052	1,538,422	500,000	-	2,038,422	3,046	406,318	409,364	440,000	1,598,422	Design
Fire Station Functional Improvements	CB000088	250,000	525,000	-	775,000	63,823	53,768	117,591	400,000	375,000	Design
Fire Station Land Acquisition	CB180006	835,627	-	-	835,627	10,372	824,468	834,840	835,627	-	Land Acquisition
Fire Station Replacements	CB000065	-	5,000,000	-	5,000,000	3,161,962	-	3,161,962	3,228,500	1,771,500	Land Acquisition
General Building Recapitalization	CB000090	751,530	1,200,000	-	1,951,530	373,625	360,512	734,137	1,600,000	351,530	Design
Halifax Forum Redevelopment	CB190013	-	400,000	-	400,000	-	27,004	27,004	400,000	-	Design
Halifax North Memorial Public Library	CB190003	-	500,000	-	500,000	-	-	-	200,000	300,000	-
HFX City Hall & Grand Parade Restoration	CB180003	666,781	300,000	-	966,781	650,393	283,245	933,637	890,000	76,781	Construction-75%
HRM Depot Upgrades	CB180004	116,886	200,000	-	316,886	58,242	42,406	100,647	200,000	116,886	-
Hubbards Recreation Centre	CB000043	31,724	-	-	31,724	-	-	-	31,724	-	Construction-50%
Keshan Goodman Library Renovations	CB190010	-	500,000	-	500,000	25,562	4,693	30,255	100,000	400,000	-
LeBrun Centre	CB190001	-	200,000	-	200,000	141,152	-	141,152	200,000	-	Construction-50%
Library Masterplan Implementation	CB000077	146,418	-	-	146,418	4,046	4,682	8,729	46,000	100,418	-
Mackintosh Depot Replacement	CB000089	511,466	2,250,000	-	2,761,466	39,996	527,227	567,223	555,000	2,206,466	Design
Metro Park Upgrades	CB000073	280,000	100,000	-	380,000	2,597	-	2,597	380,000	-	Construction-50%
Multi District Facilities Upgrades	CB180001	1,439,795	1,200,000	-	2,639,795	676,348	379,989	1,056,337	1,360,000	1,279,795	Construction-25%
RBC Centre	CB180007	179,206	150,000	-	329,206	35,278	87,608	122,886	130,000	199,206	Design
Reg. Library-Facility Upgrades (Bundle)	CBX01165	683,290	-	-	683,290	156,850	40,598	197,448	283,000	400,290	-
Regional Park Washrooms	CB000010	35,709	400,000	-	435,709	24,571	18,000	42,571	360,000	75,709	Design
Roof Recapitalization	CB180005	509,512	500,000	-	1,009,512	246,518	722,060	968,578	900,000	109,512	Design
Sackville Sports Stadium	CB000060	460,394	-	-	460,394	139,845	139,174	279,019	340,000	120,394	Design
Sambro/Harrietsfield Fire Station	CB000079	3,949,754	1,500,000	-	5,449,754	41,349	5,002,399	5,043,748	1,000,000	4,449,754	Design
Scotiabank Centre	CB000028	567,618	4,540,000	-	5,107,618	1,830,197	1,826,422	3,656,619	4,200,000	907,618	Construction-50%
Sheet Harbour Rec Centre	CB000080	58,972	-	-	58,972	365	-	365	-	58,972	Public Consultation
Shubenacadie Canal Greenway Trail	CDG00493	189,517	-	-	189,517	145,110	0	145,111	170,000	19,517	Complete
St Paul's Church Wall Restoration	CR000008	31,113	-	(20,926)	10,187	-	7,502	7,502	10,187	-	Complete
St. Andrews Community Ctr. Renovation	CB000011	5,630,540	3,200,000	-	8,830,540	771,496	9,745,934	10,517,431	8,139,142	691,398	Construction-25%
Upper Sackville Rec. Ctr Facility	CB000061	79,784	-	-	79,784	-	78,927	78,927	79,784	-	Design
Wharf Recapitalization	CB000087	-	300,000	-	300,000	19,723	185,186	204,908	150,000	150,000	Design

Buildings	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Zatzman Sportsplex Revitalization	CB000006	1,506,915	500,000	50,000	2,056,915	1,601,463	97,195	1,698,658	2,006,915	50,000	Commissioning
Grand Total		24,074,300	30,345,000	1,103,783	55,523,083	11,931,034	22,734,473	34,665,509	35,798,346	19,724,738	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Business Tools	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
2020 Municipal Election-eVoting	CI190002	-	391,500	-	391,500	-	-	-	42,950	348,550	Procurement
Application Recapitalization	CI190009	951,099	200,000	-	1,151,099	211,203	457,545	668,748	1,129,503	21,596	Construction-75%
Business Intelligence Program	CI190010	459,957	350,000	-	809,957	20,599	66,378	86,977	438,468	371,489	Design
Computer Aided Dispatch (CAD)	CI180002	34,254	-	-	34,254	-	-	-	-	34,254	-
Contact Center Telephony Solution	CI990017	109,670	-	-	109,670	997	70,786	71,784	84,700	24,970	Construction-75%
Corporate Scheduling	CI000015	1,479,665	965,000	-	2,444,665	151,888	20,650	172,538	925,000	1,519,665	Design
Corporate Time Entry/Payroll Optimization	CI990032	546,440	1,500,000	-	2,046,440	38,227	-	38,227	960,000	1,086,440	Procurement
Council Chamber's Technology Upgrade	CI990019	245,804	-	-	245,804	163,680	70,047	233,727	245,804	-	Commissioning
CRM Software Replacement	CI990020	758,355	53,000	-	811,355	11,263	-	11,263	61,262	750,093	Procurement
Data Management and Process Review	CI990021	110,293	-	-	110,293	-	-	-	110,293	-	Deferred
Enterprise Content Management Program	CI990018	589,468	500,000	-	1,089,468	235,439	222,119	457,557	580,000	509,468	Design
HRFE AVL Devices	CI190004	-	200,000	-	200,000	-	-	-	200,000	-	Deferred
HRFE Dispatch Project	CI990027	281,872	-	-	281,872	-	-	-	281,872	-	Procurement
HRFE Fire Department Management Review	CI990028	623,448	-	-	623,448	25,753	99,804	125,557	391,094	232,354	Design
HRP Records Management System Optimization	CI990023	617,439	250,000	-	867,439	35,840	-	35,840	380,000	487,439	Procurement
ICT Business Tools	CI990004	896,963	300,000	-	1,196,963	263,354	397,354	660,708	830,418	366,545	-
ICT Infrastructure Recapitalization	CI000004	221,080	1,875,000	-	2,096,080	215,062	1,664	216,726	2,096,080	-	-
IT Service Management	CI990002	222,797	275,000	-	497,797	38,021	-	38,021	497,797	-	Design
iVos Implementation	CI190006	-	205,000	-	205,000	-	205,000	205,000	105,000	100,000	Procurement
LIDAR Data Acquisition	CI000020	1,096,859	-	-	1,096,859	344,848	145,937	490,785	-	1,096,859	-
Office 365 Migration	CI190007	182,560	150,000	-	332,560	10,575	91,985	102,560	172,560	160,000	On hold
Parking Technology	CI990031	1,506,382	1,682,000	-	3,188,382	91,644	2,543,778	2,635,422	3,000,000	188,382	Design
Permitting Licensing & Compliance Solution	CI990013	2,816,274	1,050,000	-	3,866,274	397,799	2,714,933	3,112,732	3,254,777	611,497	Design
Personnel Accountability Management Rev.	CI000012	10,877	-	-	10,877	-	6	6	-	10,877	Commissioning
Public WiFi	CI000021	521,889	-	-	521,889	1,501	106,162	107,663	106,162	415,727	-
Recreation Services Software	CI000005	1,546,438	351,450	-	1,897,888	531,589	642,904	1,174,493	1,245,459	652,429	Construction-75%
Revenue Management Solution	CI990009	2,480,917	4,500,000	-	6,980,917	-	-	-	1,280,000	5,700,917	Procurement
Road Disruption Mgmt Solution	CI190008	-	284,000	-	284,000	437	-	437	197,000	87,000	Construction-50%
SAP Optimization	CI000200	496,802	400,000	-	896,802	18,302	46,595	64,897	320,000	576,802	Procurement
SAP: Procurement	CI190001	-	2,500,000	-	2,500,000	-	-	-	640,000	1,860,000	Procurement
Situational Awareness	CI990035	60,071	-	-	60,071	-	691	691	50,000	10,071	-
Source Management	CI000016	402,393	125,000	-	527,393	8,492	234,056	242,548	293,337	234,056	Procurement
Web Transformation Program	CI000001	274,121	-	-	274,121	-	-	-	200,636	73,485	Design
Grand Total		19,544,185	18,106,950	-	37,651,135	2,816,514	8,138,394	10,954,908	20,120,172	17,530,963	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

District Capital Funds	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
District 1 Project Funds	CCV02301	93,863	94,000	-	187,863	11,200	89,057	100,257	100,257	87,605	-
District 2 Project Funds	CCV02302	280	94,000	-	94,280	63,185	30,255	93,440	93,440	840	-
District 3 Project Funds	CCV02303	12,138	94,000	-	106,138	79,066	25,491	104,557	104,557	1,581	-
District 4 Project Funds	CCV02304	187,117	94,000	-	281,117	29,110	174,324	203,434	203,434	77,683	-
District 5 Project Funds	CCV02305	30,616	94,000	-	124,616	31,321	35,559	66,881	66,881	57,736	-
District 6 Project Funds	CCV02306	216,007	94,000	-	310,007	31,062	226,058	257,120	257,120	52,888	-
District 7 Project Funds	CCV02307	139,351	94,000	-	233,351	80,051	65,312	145,363	145,363	87,988	-
District 8 Project Funds	CCV02308	165,133	94,000	-	259,133	68,715	160,486	229,201	229,201	29,932	-
District 9 Project Funds	CCV02309	66,236	94,000	-	160,236	37,471	55,715	93,186	93,186	67,050	-
District 10 Project Funds	CCV02310	125,436	94,000	-	219,436	34,919	131,197	166,116	166,116	53,321	-
District 11 Project Funds	CCV02311	41,276	94,000	-	135,276	43,855	89,191	133,046	133,046	2,230	-
District 12 Project Funds	CCV02312	289,856	94,000	-	383,856	94,147	235,094	329,241	329,241	54,615	-
District 13 Project Funds	CCV02313	864	94,000	-	94,864	84,194	10,000	94,194	94,194	669	-
District 14 Project Funds	CCV02314	37,008	94,000	-	131,008	95,304	26,665	121,969	121,969	9,039	-
District 15 Project Funds	CCV02315	5,706	94,000	-	99,706	28,764	7,506	36,270	36,270	63,436	-
District 16 Project Funds	CCV02316	44,776	94,000	-	138,776	55,806	55,056	110,862	110,862	27,914	-
Grand Total		1,455,661	1,504,000	-	2,959,661	868,170	1,416,966	2,285,136	2,285,136	674,525	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Equipment & Fleet	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Fire Apparatus Replacement	CE180002	92,073	3,780,000	-	3,872,073	14,007	2,979,708	2,993,715	592,000	3,280,073	Procurement
Fire Services Equipment Replacement	CE180004	485,422	1,130,000	-	1,615,422	276,626	13,846	290,472	1,406,200	209,222	Procurement
Fire Services Water Supply	CE190001	64,943	75,000	-	139,943	21,902	1,932	23,834	139,943	-	Construction-75%
Fire/Rescue Boat Replacement	CE190006	-	1,300,000	-	1,300,000	2,984	1,168,347	1,171,332	-	1,300,000	Procurement
Fleet Expansion	CE020002	22,987	-	-	22,987	-	-	-	-	22,987	Complete
Fleet Vehicle Replacement	CE180001	1,222,179	2,167,000	86,558	3,475,737	370,978	3,073,081	3,444,059	2,558,000	917,737	Design
Ice Resurfacers Replacement	CE190005	149,816	106,000	-	255,816	120,250	-	120,250	130,408	125,408	-
Police Fleet	CE180003	1,816,344	-	-	1,816,344	188,220	1,013,482	1,201,702	1,002,000	814,344	-
Police Services Replacement Equipment	CE190002	191,918	250,000	-	441,918	159,568	236,941	396,508	441,918	-	Design
Police Vehicle Equipment	CE190004	-	200,000	1,067	201,067	15,614	-	15,614	200,000	1,067	Complete
Grand Total		4,045,682	9,008,000	87,625	13,141,306	1,170,148	8,487,337	9,657,485	6,470,469	6,670,838	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Halifax Transit	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Access - A - Bus Expansion	CM180002	623,232	-	-	623,232	605,974	306	606,280	606,280	16,952	-
Access-A-Bus Replacement	CVD00430	152,250	580,000	-	732,250	100,996	102	101,098	580,000	152,250	Design
Burnside Transit Centre Roof Repairs	CB000082	1,555,111	2,800,000	-	4,355,111	1,129,634	1,252,392	2,382,026	1,900,000	2,455,111	-
Bus Maintenance Equipment Replacement	CM000005	674,694	-	-	674,694	-	229,222	229,222	582,222	92,472	Design
Bus Stop Improvements	CM190002	-	350,000	42,833	392,833	-	192,846	192,846	380,000	12,833	-
Commuter Rail	CM000018	568,571	-	-	568,571	-	52,143	52,143	-	568,571	On Hold
Conventional Bus Replacement	CV020006	777,870	15,400,000	(400,000)	15,777,870	149,860	14,763,308	14,913,168	14,905,992	871,878	Commissioning
Ferry Refit	CM180007	95,265	288,000	-	383,265	58,338	59,261	117,599	-	383,265	-
Ferry Replacement	CM180003	32,761	-	-	32,761	-	-	-	-	32,761	Complete
Ferry Term. Pontoon Rehabilitation	CBX01171	32,373	-	-	32,373	14,861	7,034	21,895	22,000	10,373	Commissioning
Fuel Systems Upgrade	CM000020	69,060	-	-	69,060	-	67,153	67,153	69,060	-	On Hold
Halifax Ferry Terminal	CB000039	529,043	-	-	529,043	228,340	14,207	242,547	315,000	214,043	Complete
MFTP Implementation Bus Expansion	CM180008	(18,338)	7,601,000	400,000	7,982,662	-	7,699,535	7,699,535	7,699,535	283,127	Construction-75%
Mid-life Bus Rebuild	CM180004	42,202	176,000	-	218,202	199,105	-	199,105	218,202	-	Construction-75%
Mumford Terminal Replacement	CB000014	20,960	-	-	20,960	-	-	-	20,960	-	Deferred
New Transit Technology	CM180005	11,619,003	500,000	-	12,119,003	686,221	11,894,750	12,580,972	6,050,000	6,069,003	Construction-50%
New/Expanded Transit Centre	CB000017	2,895,662	-	-	2,895,662	46,758	-	46,758	-	2,895,662	On Hold
Ragged Lake Transit Centre Expansion	CB000125	1,753,151	-	-	1,753,151	2,793	22,518	25,311	50,000	1,703,151	Design
Sustainable Fuel Study	CM180001	139,962	-	-	139,962	28,063	-	28,063	-	139,962	-
Transit Facility Investment Strategy	CB000016	35,572	500,000	-	535,572	-	12,958	12,958	500,000	35,572	Design
Transit Priority Measure Corridors Study	CM000014	1,127	3,500,000	-	3,501,127	-	-	-	100,000	3,401,127	Land Acquisition
Transit Priority Measures	CM000009	437,074	640,000	-	1,077,074	8,666	320,204	328,870	450,000	627,074	Design
Transit Security	CM180006	654,663	-	-	654,663	259,331	79,524	338,855	-	654,663	-
Transit Strategy	CMU01095	192,671	-	-	192,671	29,579	-	29,579	100,000	92,671	Design
Transit Support Vehicle Replacement	CV000004	67,396	-	-	67,396	67,264	-	67,264	67,264	132	Construction-75%
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	154,911	1,864,648	2,019,559	1,594,318	920,261	Construction-25%
Wrights Cove Terminal	CRO00007	69,995	-	12,000	81,995	-	32,351	32,351	-	81,995	On Hold
Grand Total		23,560,254	34,335,000	54,833	57,950,087	3,775,221	38,565,387	42,340,609	36,230,833	21,719,254	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Parks & Playgrounds	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Baker Drive Parkland Development	CP000017	3,173	-	-	3,173	-	-	-	-	3,173	Complete
Beazley Field Complex	CP000018	52,909	2,000,000	-	2,052,909	40,549	2,565,834	2,606,383	1,500,000	552,909	Construction-25%
Cemetery Upgrades	CP000020	7,967	-	-	7,967	-	4,011	4,011	4,000	3,967	Design
Cole Harbour Artificial Turf	CP110002	295,298	-	(252,381)	42,917	17,917	-	17,917	25,000	17,917	Complete
Cornwallis Park Master Plan Implement.	CP000011	41,561	-	(7,568)	33,993	6,015	18,848	24,863	-	33,993	Design
Cultural Spaces	CP190001	378,496	250,000	-	628,496	148,165	75,877	224,042	238,000	390,496	Construction-50%
Fort Needham Master Plan Implementation	CP000012	563,054	-	-	563,054	-	-	-	20,000	543,054	Design
Halifax Common Upgrades	CP000013	710,043	-	-	710,043	122,011	17,324	139,335	140,000	570,043	Design
Halifax Explosion Markers	CP000019	810	-	-	810	-	-	-	-	810	Complete
HRM Public Art Commissions	CDG01135	49,504	-	-	49,504	-	-	-	-	49,504	-
Park Land Acquisition	CP180004	931,327	7,000,000	1,005,000	8,936,327	7,617,956	2,635	7,620,591	8,936,327	-	-
Park Recapitalization	CP180001	1,335,570	2,620,000	35,500	3,991,070	1,088,527	1,554,394	2,642,922	2,487,000	1,504,070	Construction-75%
Point Pleasant Park Upgrades	CP000006	104,603	-	(25,000)	79,603	50,378	-	50,378	50,000	29,603	Complete
Public Gardens Upgrades	CP190005	372,874	-	-	372,874	(920)	307,145	306,225	277,000	95,874	Construction-50%
Regional Water Access/Beach Upgrades	CP180002	1,001,111	100,000	-	1,101,111	1,004,108	20,483	1,024,591	1,070,000	31,111	Commissioning
Sport Fields/Courts-Renewal	CP180003	2,601,837	3,000,000	-	5,601,837	1,019,530	3,233,009	4,252,538	4,510,000	1,091,837	Commissioning
Sports/Ball Fields/Courts-New	CP180005	247,316	40,000	-	287,316	16,902	36,825	53,727	80,000	207,316	Land Acquisition
Western Common Master Plan Impl.	CP000014	91,175	-	-	91,175	8,610	49,876	58,487	60,000	31,175	Design
Grand Total		8,788,628	15,010,000	755,552	24,554,180	11,139,749	7,886,260	19,026,010	19,397,327	5,156,853	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Roads & Active Transportation	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Active Transportation Strategic Projects	CR180001	4,183,158	7,548,000	-	11,731,158	1,567,965	6,294,077	7,862,042	6,544,447	5,186,712	Construction-25%
Barrington Street & Active Transportation	CT190007	-	903,000	915,174	1,818,174	921,381	259,840	1,181,221	903,000	915,174	Construction-25%
Bridges	CR180003	3,594,220	3,090,000	13,625	6,697,845	222,246	2,631,010	2,853,256	3,382,373	3,315,472	Construction-50%
MacDonald Bridge Bikeway Connection	CT000010	639,541	1,000,000	-	1,639,541	132,983	641,586	774,569	400,000	1,239,541	Design/Deferred
New Paving Streets-HRM Owned Roads	CR180006	667,184	242,000	-	909,184	383,272	212,341	595,613	445,000	464,184	Complete/Deferred
New Paving Subdivision Streets-Province	CR180007	490,000	270,000	445,029	1,205,029	201,657	-	201,657	270,000	935,029	Design
Other Road Related Works	CR180004	1,800,831	2,000,000	-	3,800,831	566,469	1,530,787	2,097,256	2,345,746	1,455,086	Construction-25%
Road Operations & Construction-Repair	CR180005	448,877	4,000,000	-	4,448,877	1,993,583	835,832	2,829,416	4,270,010	178,867	Construction-75%
Sidewalk Renewals	CR180002	2,984,197	2,715,000	-	5,699,197	2,304,167	2,597,230	4,901,397	4,927,740	771,457	Construction-25%
Storm Sewer Upgrades	CR000001	1,026,060	-	-	1,026,060	85,296	680,126	765,422	922,666	103,394	Construction-25%
Street Recapitalization	CR000009	14,377,406	26,977,000	3,522,738	44,877,145	15,076,525	22,991,128	38,067,653	36,465,898	8,411,247	Construction-75%
Grand Total		30,211,475	48,745,000	4,896,566	83,853,041	23,455,544	38,673,958	62,129,501	60,876,880	22,976,161	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

Capital Projection Summary
For the Period Ending September 30, 2019

Solid Waste	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Burner Installation Hwy101 Landfill	CWU01065	60,000	-	-	60,000	-	-	-	-	60,000	-
Burnside Composting Facility Repairs	CW190005	-	500,000	-	500,000	-	-	-	496,000	4,000	-
Composting/Anaerobic Digestion Plant	CW190003	481,272	1,000,000	-	1,481,272	210,383	6,049	216,433	701,341	779,931	-
Dredging of Siltation Pond	CWU01092	360,000	-	-	360,000	-	-	-	-	360,000	-
Environmental Monitoring 101 Landfill	CW190004	-	-	485,398	485,398	43,782	83,601	127,383	197,383	288,015	-
Materials Recovery Facility Purchase	CW000012	1,200,000	-	-	1,200,000	-	1,118,383	1,118,383	1,118,383	81,617	-
Materials Recovery Facility Repairs	CW000007	308,704	280,000	-	588,704	308,165	-	308,165	588,165	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	102,651	944,504	-
New/Replacement Green Carts	CW190001	669,759	-	-	669,759	70,080	133,695	203,775	305,661	364,098	-
Grand Total		5,766,891	2,240,000	485,398	8,492,288	632,411	1,344,379	1,976,790	3,509,584	4,982,704	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

**Capital Projection Summary
For the Period Ending September 30, 2019**

Traffic Improvements	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2019	Year-to-Date Actual Expenditures	Year-to-Date Commitments	YTD Actual Expenditures and Commitments	Projected Spending to March 31, 2020	Projected Carry Forward to 2020/21	Project Status
Bedford Highway	CT190008	-	250,000	-	250,000	-	-	-	-	250,000	On Hold
Bedford West Road Oversizing	CTU01006	523,365	-	-	523,365	14,266	75,179	89,445	50,000	473,365	-
Cogswell Interchange Redevelopment	CT000007	15,208,734	660,000	-	15,868,734	569,206	647,740	1,216,946	-	15,868,734	-
Complete Streets	CT180008	646,436	350,000	-	996,436	29,955	494,762	524,717	758,426	238,010	Land acquisition
Controller Cabinet & Detection Program	CT180004	837,812	200,000	-	1,037,812	224,686	222,766	447,452	771,805	266,007	Construction-25%
Destination Signage Program	CTR00904	283,990	120,000	-	403,990	-	-	-	100,000	303,990	Design
Downtown Dart Infrastructure Renewal	CT190003	-	200,000	-	200,000	39,159	109,991	149,150	160,000	40,000	Design
Downtown Streetscapes - Argyle/Grafton	CD000002	599,772	-	-	599,772	1,143	569,326	570,469	250,000	349,772	Commissioning
Downtown Streetscapes-Spring Garden Road	CD000001	10,058,913	-	-	10,058,913	144,964	72,867	217,831	694,000	9,364,913	-
Herring Cove Road	CT190005	-	250,000	-	250,000	-	-	-	-	250,000	On Hold
IMP Land Acquisition	CT190009	-	1,450,000	410,189	1,860,189	584	165,815	166,399	1,560,000	300,189	Land Acquisition
North Park Corridor Improvements	CT000001	148,960	-	-	148,960	12,364	126,607	138,971	-	148,960	-
Opticom Signalization System	CT190004	-	-	83,514	83,514	-	72,130	72,130	-	83,514	-
Portland Street	CT190002	-	150,000	-	150,000	-	-	-	-	150,000	On Hold
Railway Crossing Improvements	CT000015	221,217	30,000	-	251,217	-	-	-	-	251,217	-
Road Oversizing -Bedford South CCC	CTX01126	235,671	-	-	235,671	-	-	-	-	235,671	-
Road Safety Improvement Program	CT190006	524,633	215,000	-	739,633	99,417	522,004	621,421	730,000	9,633	Construction-75%
Sandy Lake Wastewater Oversizing	CSX01346	1,115	-	-	1,115	-	-	-	1,115	-	-
Shearwater Connector - IMP	CT000016	56,440	-	-	56,440	-	-	-	-	56,440	-
Street Lighting	CT180001	312,582	275,000	-	587,582	45,455	197,405	242,860	540,000	47,582	Construction-50%
Traffic Signal Installation	CT180007	215,936	385,000	-	600,936	175,045	410,027	585,072	500,000	100,936	Construction-25%
Traffic Signal Rehabilitation	CT180002	843,203	140,000	-	983,203	123,082	86,624	209,705	787,000	196,203	Design
Traffic Signal Re-Lamping Program	CT180003	715,749	-	-	715,749	500,731	2,138	502,869	505,000	210,749	Construction-75%
Traffic Signals - Bedford West CCC	CTX01127	164,108	-	-	164,108	35,928	113,433	149,361	164,108	-	-
Windsor Street Exchange	CT190010	-	-	500,000	500,000	-	-	-	-	500,000	-
Grand Total		31,598,637	4,675,000	993,703	37,267,340	2,015,987	3,888,813	5,904,800	7,571,454	29,695,885	

* Variance from Q1 due to closed projects.

** Budget adjustments are made up of Council, CAO and Director reports along with reductions requested by the Project Manager.

Attachment #9

**Hospitality Expenses Summary
July 1, 2019 to September 30, 2019**

Hospitality Expenses July - September 2019

Date	Courtesy Visit or Reception	Item(s)	Cost with Net HST only
	D&I Team Meeting with CAO		
1-Jul-19	Accessibility Consultant	Meals	32
2-Jul-19	Retirement Party	Crystal Bowl	93
	D&I Team Meeting with CAO		
2-Jul-19	Accessibility Consultant	Meals	50
	Somali Student Association Graduates		
4-Jul-19	Reception	Catering - ToGo Hollis St.	139
	Somali Student Association Graduate		
4-Jul-19	Reception	Tea/Coffee - Starbucks	42
5-Jul-19	Grand Daughter of Mayor Peter Martin	HRM Book	19
18-Jul-19	Retirement Party	HRM Book	19
18-Jul-19	Senator Oh Courtesy Visit	HRM Book	19
23-Jul-19	Courtesy Visit, Axis Capital	HRM Book	19
	Climate Action Key Internal Stakeholders		
1-Aug-19	Meeting 2	Catering	310
14-Aug-19	Halifax County Exhib.	Crystal Bowl	93
27-Aug-19	M5 New International Employees	HRM Books x2	37
30-Aug-19	Courtesy Visit	HRM Book	19
5-Sep-19	Courtesy Visit, Ambassador of Belgium	HRM Book	19
12-Sep-19	Retirement Gift	Crystal Bowl	93
17-Sep-19	Cruise ship arriving visit - Captain	HRM Book	19
18-Sep-19	Courtesy Visit, Consul Gen. France	HRM Book	19
27-Sep-19	Community Mobilization Retreat*	Accommodation, Transportation, Food, Facilitation	11,098
10-Oct-19	Courtesy Visit, Consul Gen. Lebanon	HRM Book	19
			12,155

*Funded by NS Department of Justice Grant to Public Safety Office - Gun and Gang Violence Action Fund

Hospitality expenses are:

Expenses incurred while hosting individuals from outside the municipal government for reasons of diplomacy, protocol, business development or promotional advocacy.

Examples include: gifts, receptions, ceremonies, conferences, performances or other group events.

Attachment #10

**Mayor, Councillors and CAO's Expense Summary
July 1, 2019 to September 30, 2019**

Expenses for Reportable Individuals July - Sept 2019

Name	Local Travel	Out of Town Travel	Development/ Training	Meals & Other Miscellaneous Expenses	Total
Mayor Mike Savage	791	-	-	560	1,351
Councillor Steve Streach	1,804	-	-	-	1,804
Councillor David Hendsbee	2,620	-	-	-	2,620
Councillor Bill Karsten	-	-	-	-	-
Councillor Lorelei Nicoll	375	1,469	947	-	2,792
Councillor Sam Austin	-	-	-	-	-
Deputy Mayor Tony Mancini	265	762	-	-	1,027
Councillor Wayne Mason	-	-	-	-	-
Councillor Lindell Smith	-	1,864	-	-	1,864
Councillor Shawn Cleary	-	-	-	-	-
Councillor Russell Walker	-	598	-	-	598
Councillor Steve Adams	2,098	-	-	-	2,098
Councillor Richard Zurawski	734	-	-	-	734
Councillor Matt Witman	911	-	-	-	911
Councillor Lisa Blackburn	1,417	-	-	-	1,417
Councillor Steve Craig	-	-	-	-	-
Councillor Tim Outhit	-	-	-	-	-
Jacques Dubé, CAO	102	2,435	1,034	232	3,803
Total	11,117	7,127	1,981	793	21,018