



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

Item No. 4
Halifax Regional Council
February 25, 2020

TO: Mayor Savage and Members of Halifax Regional Council

Original Signed

SUBMITTED BY: _____
Councillor Russell Walker, Chair, Audit and Finance Standing Committee

DATE: February 19, 2020

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

INFORMATION REPORT

ORIGIN

February 19, 2020 meeting of Audit and Finance Standing Committee, Item No. 12.2.2.

LEGISLATIVE AUTHORITY

Administrative Order One, Schedule 2, Audit and Finance Standing Committee, Terms of Reference, section 1 Purpose states:

'(1) The purpose of the Audit and Finance Standing Committee is to provide advice to the Council on matters relating to audit and finance.

(2) The other purposes of the Committee are to:

(a) fulfill the requirements as outlined in Section 48 of the *HRM Charter*; and

(b) assist the Council in meeting its responsibilities by ensuring the adequacy and effectiveness of financial reporting, risk management and internal controls.'

Additionally, section 4(f) Finance and Risk Management states:

'That the Audit and Finance Standing Committee shall:

(f) review as required, any other policies, procedures, forecasts, reports or process as agreed to mutually by the CAO and the Committee.'

BACKGROUND/DISCUSSION

The Audit and Finance Standing Committee received and revised a staff report dated February 10, 2020 pertaining to the 2019/2020 third quarter financial reporting at its February 19, 2020 meeting and approved a motion to forward the report to Halifax Regional Council for information.

For further information please refer to the attached staff report dated February 19, 2020.

FINANCIAL IMPLICATIONS

Financial implications are outlined in the attached staff report dated February 10, 2020.

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 recommendation report dated February 10, 2020

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

Report Prepared by: Robyn Dean, Legislative Assistant, Office of the Municipal Clerk, 902.490.6521



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

Item No. 12.2.2
Audit & Finance Standing Committee
February 19, 2020

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: February 10, 2020

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

DISCUSSION

Operating Statement:

At December 31, 2019, HRM had projected a General Rate surplus of \$16,218,800.

The business units have a projected surplus of \$3.8m combined with a projected surplus of \$12.4m 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, 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 \$2.4m 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 \$46k 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 \$1.45m. \$0.7m in area rate revenue has been earned and \$0.6m has been spent, leaving a surplus of \$1.5m.

Reserves Statement:

The reserve balances at December 31, 2019 are \$249.7m. There are approximately \$127.0m of approved pending transfers out of reserves and pending revenue of \$60.5m resulting in projected available funds at March 31, 2020 of \$116.2m.

Aged Accounts Receivable:

The Aged Accounts Receivable schedule, included as Attachment #7, represents HRM's gross unconsolidated accounts receivable position which was \$44.0m as at December 31, 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 December 31, 2019 actual expenditures in these projects were \$123.1m. Project Managers are projecting to spend \$175.0m 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 December 31, 2019 actual hospitality expenditures were \$28.4k. 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 December 31, 2019
4. Report of Expenditures in the Councillors' District Activity Funds to December 31, 2019
5. Report of Changes in the Recreation Area Rate Accounts to December 31, 2019
6. Halifax Regional Municipality Reserve Funds Projected to March 31, 2020
7. Accounts Receivable as at December 31, 2019
8. Capital Projection Summary Projected to March 31, 2020
9. Quarterly Hospitality Expenses Summary, October 1, 2019 to December 31, 2019
10. Mayor, Councillors' and CAO's Expense Summary, October 1, 2019 to December 31, 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, Manager Accounting & 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 December 31, 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	4,374,200	117,900	3,121,763	71.4%	1,252,437	3,290,131
Corporate & Customer Services	40,652,200	40,744,200	(92,000)	28,631,702	70.3%	12,112,498	27,825,182
Finance, Asset Management & ICT	40,759,000	39,307,235	1,451,765	28,683,519	73.0%	10,623,716	26,176,580
Fire & Emergency	72,213,000	71,617,600	595,400	52,531,810	73.4%	19,085,790	50,590,142
Fiscal	(444,572,800)	(456,994,400)	12,421,600	(347,730,273)	76.1%	(109,264,127)	(333,785,057)
Halifax Regional Police	89,294,500	88,925,600	368,900	65,159,839	73.3%	23,765,761	63,900,243
Halifax Transit	-	(2,524,500)	2,524,500	(4,235,011)	167.8%	1,710,511	1,189
Human Resources / Diversity & Inclusion	7,281,900	7,206,450	75,450	5,173,744	71.8%	2,032,706	4,906,447
Legal, Municipal Clerk & External Affairs	9,952,000	9,492,250	459,750	7,145,166	75.3%	2,347,084	6,637,137
Library	20,980,000	20,980,000	-	14,812,842	70.6%	6,167,158	15,208,034
Office of the Auditor General	1,085,700	957,880	127,820	715,176	74.7%	242,704	738,921
Outside Police BU (RCMP)	26,869,600	27,496,000	(626,400)	20,621,982	75.0%	6,874,018	19,608,054
Parks & Recreation	29,357,800	29,585,600	(227,800)	24,465,009	82.7%	5,120,591	23,143,370
Planning & Development	7,825,500	7,837,632	(12,132)	4,982,536	63.6%	2,855,096	4,589,561
Transportation & Public Works	93,809,500	94,775,500	(966,000)	66,384,874	70.0%	28,390,626	62,343,088
Total	-	(16,218,753)	16,218,753	(29,535,324)		13,316,571	(24,826,979)

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)	(552,709,000)	17,606,800	(418,166,805)	75.7%	(134,542,195)	(396,474,073)
Area Rate Revenue	(235,739,100)	(235,793,000)	53,900	(176,845,900)	75.0%	(58,947,100)	(172,112,093)
Tax Agreements	(11,491,300)	(11,884,300)	393,000	(8,913,200)	75.0%	(2,971,100)	(9,339,400)
Payments in Lieu of taxes	(41,593,400)	(38,430,600)	(3,162,800)	(29,894,300)	77.8%	(8,536,300)	(29,374,700)
Transfers from other Gov'ts	(15,652,000)	(15,656,500)	4,500	(10,020,569)	64.0%	(5,635,931)	(12,284,167)
Interest Revenue	(8,205,700)	(10,240,000)	2,034,300	(7,060,450)	68.9%	(3,179,550)	(6,968,442)
Fee Revenues	(76,982,800)	(76,640,600)	(342,200)	(56,641,839)	73.9%	(19,998,761)	(54,449,048)
Other Revenue	(30,897,900)	(35,134,445)	4,236,545	(27,270,026)	77.6%	(7,864,419)	(26,757,988)
Revenue Total	(955,664,400)	(976,488,445)	20,824,045	(734,813,089)	75.3%	(241,675,356)	(707,759,911)
Expense							
Compensation and Benefits	403,274,000	396,846,580	6,427,420	292,804,449	73.8%	104,042,131	279,330,540
Office Expenditures	10,972,000	11,235,942	(263,942)	8,760,525	78.0%	2,475,417	7,163,539
External Services	117,834,400	120,968,535	(3,134,135)	81,622,409	67.5%	39,346,126	78,038,723
Supplies	3,629,050	4,303,886	(674,836)	3,138,132	72.9%	1,165,754	3,090,964
Materials	3,809,900	3,624,650	185,250	1,912,977	52.8%	1,711,673	2,428,571
Building Costs	19,302,600	20,503,300	(1,200,700)	13,408,561	65.4%	7,094,739	13,586,903
Equipment & Communications	8,235,600	10,428,407	(2,192,807)	6,362,968	61.0%	4,065,439	6,233,254
Vehicle Expense	29,367,500	30,318,850	(951,350)	21,587,399	71.2%	8,731,451	20,841,214
Other Goods & Services	29,898,350	31,662,912	(1,764,562)	16,159,866	51.0%	15,503,046	15,697,894
Interdepartmental	428,100	(582,670)	1,010,770	(196,706)	33.8%	(385,964)	(174,022)
Debt Service	46,480,600	46,410,700	69,900	45,575,203	98.2%	835,497	48,140,320
Other Fiscal	282,432,300	284,548,600	(2,116,300)	214,141,981	75.3%	70,406,619	208,555,031
Expense Total	955,664,400	960,269,693	(4,605,292)	705,277,765	73.4%	254,991,927	682,932,932
Total	-	(16,218,753)	16,218,753	(29,535,324)		13,316,571	(24,826,979)

Halifax Regional Municipality
Operating Results - Revenue
For the Period from April 1, 2019 to December 31, 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)	-	(24,891)	56.6%	(19,109)	(743,196)
Corporate & Customer Services	(979,600)	(1,006,400)	26,800	(801,038)	79.6%	(205,362)	(805,131)
Finance, Asset Management & ICT	(5,355,900)	(5,651,445)	295,545	(3,992,535)	70.6%	(1,658,910)	(3,785,889)
Fire & Emergency	(252,700)	(868,500)	615,800	(229,938)	26.5%	(638,562)	(60,164)
Halifax Regional Police	(10,213,400)	(10,908,900)	695,500	(8,315,129)	76.2%	(2,593,771)	(7,714,791)
Halifax Transit	(121,191,700)	(122,696,400)	1,504,700	(91,902,181)	74.9%	(30,794,219)	(86,900,997)
Human Resources / Diversity & Inclusion	(164,800)	(183,900)	19,100	(132,993)	72.3%	(50,907)	(66,445)
Legal, Municipal Clerk & External Affairs	(2,935,300)	(3,041,600)	106,300	(2,295,983)	75.5%	(745,617)	(2,292,476)
Library	(6,198,300)	(6,198,300)	-	(4,542,564)	73.3%	(1,655,736)	(4,605,551)
Office of the Auditor General	-	-	-	-	0.0%	-	-
Parks & Recreation	(14,627,900)	(16,452,100)	1,824,200	(12,043,765)	73.2%	(4,408,335)	(11,694,926)
Planning & Development	(14,833,700)	(14,086,100)	(747,600)	(10,059,974)	71.4%	(4,026,126)	(9,560,987)
Transportation & Public Works	(7,668,000)	(7,290,000)	(378,000)	(3,544,584)	48.6%	(3,745,416)	(6,110,869)
Total	(184,465,300)	(188,427,645)	3,962,345	(137,885,575)	73.2%	(50,542,070)	(134,341,421)

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)	-	(916,600)	75.1%	(304,400)	(914,300)
Citadel Settlement	-	-	-	-	0.0%	-	-
Corrections Services	(6,824,600)	(6,824,600)	-	(5,118,500)	75.0%	(1,706,100)	(5,043,000)
Deed Transfer	(39,000,000)	(55,000,000)	16,000,000	(44,641,283)	81.2%	(10,358,717)	(40,247,709)
Fire Protection	(7,197,000)	(7,197,000)	-	(5,397,800)	75.0%	(1,799,200)	(5,221,793)
Grants & Tax Concessions	-	-	-	-	0.0%	-	-
Grants in Lieu	(41,452,700)	(38,289,900)	(3,162,800)	(29,788,600)	77.8%	(8,501,300)	(29,269,000)
HST Offset	(3,730,000)	(3,622,500)	(107,500)	(2,716,907)	75.0%	(905,593)	(2,592,192)
Insurance	(500,000)	(860,000)	360,000	(398,076)	46.3%	(461,924)	(474,824)
Investment, Interest, Parking Meters and Misc. Revenue	(10,490,000)	(12,391,100)	1,901,100	(8,774,545)	70.8%	(3,616,555)	(8,991,623)
Mandatory Education	(144,891,200)	(144,891,200)	-	(108,668,400)	75.0%	(36,222,800)	(105,368,100)
Metro Housing Authority	(3,043,500)	(3,043,500)	-	(2,282,600)	75.0%	(760,900)	(2,736,100)
MetroPark Parkade	(2,200,000)	(2,500,000)	300,000	(1,967,704)	78.7%	(532,296)	(1,830,436)
Other Fiscal Services	(265,000)	329,700	(594,700)	(171,165)	-51.9%	500,865	(195,731)
Property Tax, Tax Agreements and HW Dividend	(474,394,600)	(474,723,300)	328,700	(356,094,076)	75.0%	(118,629,224)	(341,837,500)
Property Valuation Services	(7,288,000)	(7,288,000)	-	(5,466,000)	75.0%	(1,822,000)	(5,287,200)
Recoverable Debt	(9,806,100)	(11,643,000)	1,836,900	(10,353,535)	88.9%	(1,289,465)	(9,044,505)
Stormwater Right of Way	(3,835,000)	(3,835,000)	-	(2,876,323)	75.0%	(958,677)	(2,816,977)
Supplementary Education	(15,060,400)	(15,060,400)	-	(11,295,400)	75.0%	(3,765,000)	(11,547,500)
Total	(771,199,100)	(788,060,800)	16,861,700	(596,927,515)	75.7%	(191,133,285)	(573,418,490)

Total	(955,664,400)	(976,488,445)	20,824,045	(734,813,089)	74.5%	(241,675,356)	(707,759,911)
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Halifax Regional Municipality
Operating Results - Expenses
For the Period from April 1, 2019 to December 31, 2019

Expense	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	4,536,100	4,418,200	117,900	3,146,654	71.2%	1,271,546	4,033,326
Corporate & Customer Services	41,631,800	41,750,600	(118,800)	29,432,739	70.5%	12,317,861	28,630,313
Finance, Asset Management & ICT	46,114,900	44,958,680	1,156,220	32,676,054	72.7%	12,282,626	29,962,469
Fire & Emergency	72,465,700	72,486,100	(20,400)	52,761,748	72.8%	19,724,352	50,650,306
Halifax Regional Police	99,507,900	99,834,500	(326,600)	73,474,968	73.6%	26,359,532	71,615,034
Halifax Transit	121,191,700	120,171,900	1,019,800	87,667,169	73.0%	32,504,731	86,902,186
Human Resources / Diversity & Inclusion	7,446,700	7,390,350	56,350	5,306,737	71.8%	2,083,613	4,972,892
Legal, Municipal Clerk & External Affairs	12,887,300	12,533,850	353,450	9,441,148	75.3%	3,092,702	8,929,614
Library	27,178,300	27,178,300	-	19,355,406	71.2%	7,822,894	19,813,584
Office of the Auditor General	1,085,700	957,880	127,820	715,176	74.7%	242,704	738,921
Outside Police BU (RCMP)	26,869,600	27,496,000	(626,400)	20,621,982	75.0%	6,874,018	19,608,054
Parks & Recreation	43,985,700	46,037,700	(2,052,000)	36,508,774	79.3%	9,528,926	34,838,296
Planning & Development	22,659,200	21,923,732	735,468	15,042,511	68.6%	6,881,221	14,150,548
Transportation & Public Works	101,477,500	102,065,500	(588,000)	69,929,458	68.5%	32,136,042	68,453,956
Total	629,038,100	629,203,293	(165,192)	456,080,524	72.5%	173,122,769	443,299,498

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	-	916,600	75.1%	304,400	914,300
Capital From Operating	32,832,300	32,832,300	-	24,624,225	75.0%	8,208,075	23,482,400
Corrections Services	6,824,600	6,824,600	-	5,118,500	75.0%	1,706,100	5,043,000
District Activity Fund	72,000	72,000	-	45,358	63.0%	26,642	43,027
Fire Protection	7,197,000	7,197,000	-	5,397,800	75.0%	1,799,200	5,221,793
Grants & Tax Concessions	6,376,000	6,376,000	-	5,659,421	88.8%	716,579	5,659,945
Halifax Convention Centre	7,168,000	6,818,900	349,100	5,344,860	78.4%	1,474,040	4,043,616
Insurance	4,122,900	4,543,900	(421,000)	4,045,029	89.0%	498,871	3,423,508
Internship & Other LTD, Retirement & Benefits	4,662,800	4,062,800	600,000	3,219,212	79.2%	843,588	3,444,767
Investment, Interest, Parking Meters and Misc. Revenue	545,000	377,000	168,000	248,556	65.9%	128,444	260,231
Mandatory Education	144,891,200	144,891,200	-	108,668,400	75.0%	36,222,800	105,368,100
Metro Housing Authority	3,043,500	3,043,500	-	2,282,600	75.0%	760,900	2,736,100
MetroPark Parkade	1,775,000	2,075,000	(300,000)	1,323,859	63.8%	751,141	1,301,512
Other Fiscal Services	12,267,500	16,739,100	(4,471,600)	4,716,397	28.2%	12,022,703	2,460,074
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	-	5,466,000	75.0%	1,822,000	5,287,200
Recoverable Debt	9,806,100	11,643,000	(1,836,900)	10,353,535	88.9%	1,289,465	9,044,505
Stormwater Right of Way	3,835,000	3,835,000	-	2,876,323	75.0%	958,677	2,816,977
Supplementary Education	15,060,400	15,060,400	-	11,295,400	75.0%	3,765,000	11,547,500
Tax Supported Debt	29,775,100	29,727,700	47,400	29,887,341	100.5%	(159,641)	31,348,945
Transfers to (from) Reserves	21,286,900	21,286,900	-	15,965,175	75.0%	5,321,725	13,616,472
Valuation Allowance	2,716,000	1,320,000	1,396,000	(114,263)	-8.7%	1,434,263	2,569,461
Total	326,626,300	331,066,400	(4,440,100)	249,197,241	75.3%	81,869,159	239,633,433

Total	955,664,400	960,269,693	(4,605,292)	705,277,765	73.9%	254,991,927	682,932,932
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Attachment #2

**Halifax Regional Municipality
Explanations of Projected Operating Results**

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2019

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q2 Projection
Office of the Auditor General	Projected surplus in compensation and benefits due to vacancy savings and savings in downward review of a FTE position.	104,700	104,700
	Projected surplus in training & education due to lesser flexibility in schedule to attend training resulting from fewer staff and the training provider did not match with current year needs.	7,700	7,700
	Net impact of miscellaneous non-compensation adjustments.	15,400	15,400
Total Auditor General		127,800	127,800
CAO	The projected surplus relates to compensation and benefits due to attrition and turnover and vacant positions.	108,600	41,800
	Net impact of other non-compensation adjustments.	9,300	8,300
Total CAO		117,900	50,100
Halifax Regional Fire & Emergency	The projected surplus relates to compensation and benefits primarily due to delays in filling new and vacant positions.	1,974,100	120,500
	Projected net impact of unbudgeted Heavy Urban Search and Rescue Program.	(222,000)	47,500
	Projected net deficit in supplies for uniforms to comply with IAFF collective agreement.	(245,800)	(26,500)
	Projected deficit in equipment and communications due to need to repair and replace damaged equipment.	(353,700)	(141,100)
	Projected deficit in other goods and services due to increased requirement and cost for training recruits and officers.	(141,200)	50,000
	Projected deficit in building cost due to the increasing requirement to maintain and repair facilities as fire stations age well as the increased usage of supplies at training grounds.	(148,700)	(16,800)
	Projected deficit in professional fees for psychological services much higher than expected mainly because of post-traumatic stress disorder.	(90,000)	10,000
	Projected decrease in revenue due to less than expected cost recoveries.	(60,200)	28,300
	Projected deficit in other goods and services due mainly to large volume of medicals for drivers and recruits.	(43,000)	(3,000)
	Net impact of other non-compensation adjustments.	(20,600)	14,000
	Projected net deficit in external services due to forecast increase in snow removal, legal fees and other contracted services.	(66,900)	(36,600)
	Projected surplus in other fiscal due to revised estimate for new volunteer firefighter insurance service, employee assistance program and post traumatic stress disorder insurance effective July 2019 not budgeted for.	3,400	15,800
Total Halifax Regional Fire & Emergency		595,400	62,100
Finance, Asset Management & ICT	Projected decrease in compensation and benefits primarily due to delays in filling new and vacant positions.	1,255,900	637,800
	Unbudgeted expenses for the 2020 North American Indigenous Games.	(60,400)	41,800
	Unbudgeted transfer from reserves to cover costs for the St. Andrews Community Center.	106,100	-
	Projected decrease in printing and reproduction costs due to a change in services, reduced print volume and lower lease rates from Xerox.	191,100	85,000
	Projected increase in replacement of all in one machines to offset peak replacement and additional requirements related to Windows 7 to Windows 10 migration.	(322,500)	(222,500)
	Projected increase in revenue for markup on salt charged to high volume external vendors; this is a new activity this year related to new snow agreements that enable vendors to buy salt from HRM.	240,000	240,000
	Projected decrease in contract services costs due to Parking Technology Project not occurring until next year; partially offset by added costs for Program Health Checks project auditing, ServiceNow application with KPMG, Report Centre work to be completed prior year and miscellaneous increases.	104,600	(50,900)
	Operational cost reductions across leased portfolio, estimated rental increases lower than estimated.	125,200	5,500
	Projected increase in software costs related to additional security functionality for Netwrix contract and the net impact of license price increases and operational growth across multiple vendors.	(150,200)	(75,900)
	Increase in renovation costs within corporate accommodations.	(60,500)	(500)
	Net impact of other non-compensation adjustments.	12,500	81,000
Total Finance & Asset Management		1,451,800	741,300
Human Resources/ Diversity & Inclusion	Projected decrease in compensation and benefits turnover and delay in filling positions; partially offset by overstaffs and other position adjustments.	57,800	97,800
	Unbudgeted self identification survey.	(33,200)	-
	Higher than budgeted grant related expenditures.	(30,400)	-
	Recovery of grant revenue from 2019/20.	19,100	-
	IBM contract costs have moved to ICT.	57,400	57,400
	Net impact of non-compensation adjustments.	4,800	(50,800)
Total Human Resources / Diversity & Inclusion		75,500	104,400
Legal, Municipal Clerk & External Affairs	Insurance recoveries and lower than anticipated costs for litigation work.	219,800	107,100
	Increase in revenue due to secondment recoveries for the Province and an unbudgeted grant from Young Canada Works.	62,700	22,700
	Decrease in compensation and benefits due to vacancies.	192,000	125,600
	Increase in costs related to membership dues and legal books.	(25,200)	(29,200)
	Net impact of other non-compensation adjustments.	10,400	42,600
Total Legal, Municipal Clerk & External Affairs		459,700	272,800

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2019

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q2 Projection	
Transportation & Public Works	Increase in compensation and benefits due to inability to meet vacancy management target and increased overtime.	(50,800)	(97,800)	
	Decrease in recycling revenue due to marketing of recyclables lower than anticipated.	(630,000)	(130,000)	
	Increase in RRFB grants received due to change in projection for diversion credit rate and paint product care stewardship program.	112,000	-	
	Increase in bottle return revenue, based on revenue received to date, grant revenue for funding of cart study and other miscellaneous adjustments.	98,100	28,100	
	Decrease in number of street opening permits or different types of permits issued, partially offset by increased revenue for signs and encroachments (\$10k).	(68,300)	(18,300)	
	Increase in new contracts for winter snow and ice control coming in higher than budgeted, including added routes.	(1,241,800)	(32,400)	
	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	-	
	Review of Winter Works standards offset by transfer from Fiscal Services (\$166.6k)	-	-	
	Decreased spending on asphalt due to a different way of it being procured, other materials trending lower than budgeted and decreased spending on streets & roads contracts due to timing of hurricane Dorian.	253,900	253,900	
	Decrease in hardware costs for designated smoking areas due to use of excess items in inventory from prior year.	55,600	18,500	
	Increase in Contract Services for Household Special Waste services contract, and additional costs for cart study.	(96,000)	-	
	Increase in revenues received due to unbudgeted donations for tree planting; recoveries from Halifax Water for sinkhole inspections relating to HW infrastructure damage; recoveries in the EMA and other miscellaneous revenues.	86,100	86,100	
	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	-	
	Projected shortfall in UFMP due to increased costs for cyclical pruning.	(133,800)	(133,800)	
	Traffic light repairs trending lower than expected.	300,000	100,000	
	Vandalism costs trending lower than expected.	52,900	-	
	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)	-	
	Debt repayment costs lower than expected.	22,500	(7,500)	
	Net impact of other non-compensation adjustments.	30,300	12,700	
	Total Transportation & Public Works		(966,000)	132,400
	Halifax Transit	Decrease in compensation and benefits resulting from vacancies due to recruitment challenges for mechanics and scheduling of operator training; changes to the implementation of expanded service plan to support continuous improvement; and pay scale variances resulting from retirements.	2,247,300	1,083,900
		Increase in fare revenue related to increased ridership and new fare strategy.	1,267,500	1,267,500
		Decrease in expected fuel costs.	398,100	(12,000)
		Increase in maintenance costs due to aging equipment.	(225,900)	(15,900)
Increased repair and replacement costs for tires.		(340,000)	(160,000)	
Increase in need for engine repairs.		(226,500)	-	
Increase in expected revenue related to higher than expected insurance recoveries, advertising revenue, and area rate revenue.		324,900	192,000	
Increase to vehicle repairs and maintenance primarily related to ferry refit.		(436,000)	(17,600)	
Increase in costs associated with facilities including janitorial requirements and various repairs and maintenance.		(253,100)	32,300	
Increase related to facility rentals and office relocation expenses.		(82,600)	(82,600)	
Increase in uniform costs being higher than budgeted due to a new contract.		(99,900)	(99,900)	
Increase in computer software costs mainly related to vehicle location systems.		(71,800)	(71,800)	
Net impact non-compensation adjustments.		22,500	143,900	
Total Halifax Transit		2,524,500	2,306,300	
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)	-	
	Increased building permit revenue due to increase in volume and occurrence more high value permits.	506,500	406,500	
	Decreased revenues in subdivision permit fees due to delay in AO15 amendments to increase fees.	(338,400)	27,700	
	Increase in revenues due to increased volume of animal licenses, Taxi licenses and Development fees.	89,500	9,500	
	Decreased revenues in planning application fees due to delay in AO15 amendments to increase fees.	(81,500)	239,000	
	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.	396,300	96,400	
	Decreased compensation and benefits primarily due to time associated with recruitment of 7 compliance officer positions plus other vacancies.	851,800	534,300	
	Increased in office supplies mainly due to the parking tickets payment system which is under phones.	(23,950)	17,200	
	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 (\$240k) and one-time engineering study (\$48k).	(539,000)	55,200	

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2019

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q2 Projection
	Increased deficit in other goods and services due to conference and advertising activity related to climate change action plan.	55,300	131,132
	Increase in internal transfers due to recovery of study funds from fiscal for climate change action plan.	271,000	(3,082)
	Increase in fiscal due to a reserve transfer to fund flood plain study which is cost shared with federal funding.	131,100	(18,900)
	Net impact of other non-compensation adjustments.	(10,750)	14,150
Total Planning & Development		(12,100)	1,509,100
Parks & Recreation	Unbudgeted provincial grant for Community Mobilization Project.	97,800	-
	Unbudgeted wages for North American Indigenous Games 2020 staff.	(1,080,300)	65,000
	Unbudgeted office expenses for North American Indigenous Games.	(40,200)	-
	Projected recoveries from North American Indigenous Games.	846,100	-
	Projected decrease in compensation and benefit costs as a result of vacancy management including retirements. Also a general alignment of forecast to anticipated spend to end of fiscal.	179,900	433,800
	Increase in compensation and benefits due to required overtime.	(23,800)	(13,600)
	Projected surplus in cultural development to offset budget expense which will come from reserves.	225,000	-
	Projected deficit in RBC Centre attributable to both a shortfall in expected revenue and an increase in costs of other expenses.	(276,600)	17,100
	Projected deficit in BMO Centre attributable to increase in costs of contract services, communication system, cost of sales and other expenses.	(128,700)	72,700
	Projected increase in Recreation Programming revenue due to increase in leisure & sporting programs registration, summer staff grant, and facility bookings in recreation programming.	209,400	10,400
	Projected increase in revenue for Parks due to reallocation of revenue from other divisions and estimated increase in lease revenue.	176,400	22,700
	Projected decrease in revenue for Regional Recreation primarily due to revenue revision to reflect current year trend and exclusion of previous year Canada 150 and Halifax Explosion grant which was included in the current year budget in error.	(220,400)	(210,000)
	Increase in external services due increase in contract services, cost to install security cameras, access to doors and criminal record checks.	(93,100)	(45,000)
	Projected deficit in Sports field West due largely to increased requirements for enhanced maintenance on sportsfields.	(69,300)	(48,000)
	Increase in other goods and services due to additional training, recruitment and other expenses.	(103,900)	(33,900)
	Projected increase in building costs due to electrical repairs and score clock repairs at various locations.	(37,800)	(25,700)
	Projected increase in expenses at both Chocolate Lake Centre due to the purchase of equipment (\$13k), and Youth Live for clothing and uniform costs (\$10.4k).	(23,400)	(23,400)
	Projected decrease in extra duty charges to offset expenses realized in other divisions.	130,000	130,000
	Net impact of other non-compensation adjustments.	5,100	35,400
Total Parks & Recreation		(227,800)	387,500
Halifax Regional Police	Increase in revenues from Cadet class tuition.	183,100	-
	Increase in recoveries from secondments.	89,700	(92,500)
	Additional extra duty assignments.	100,000	25,000
	Increase revenue from criminal record checks.	68,700	-
	Increase in Provincial 911 call handling cost recovery.	92,100	44,500
	Provincial funding for drug impaired driving recognition training.	45,700	-
	Increase in misc. cost recoveries.	53,400	42,600
	Net reduction in Other Goods & Services primarily due to landlord adjustment for Operating Costs and Taxes.	24,100	(19,500)
	Increase in Port policing revenues - unbudgeted agreement.	40,900	-
	Net Increase in compensation due to extended work assignments and overtime.	(75,500)	190,200
	Increase in external services for legal services.	(263,100)	(225,000)
	Projected savings in equipment and communication fur to decrease in operational requirements.	14,200	50,000
	Increase in supplies for Cadet Program.	(42,400)	(17,400)
	Projected surplus in office due to reduced costs for phones, furniture/equipment and supplies.	45,500	45,500
	Net increase in non-compensation expenses.	(7,500)	1,500
Total Halifax Regional Police		368,900	44,900
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)	-

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending December 31, 2019

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)	Change from Q2 Projection
Corporate & Customer Services	Increase in turnover, delays in filling positions, removing two redundant positions at 311, and the outsourcing of four janitorial vacancies.	1,183,200	113,300
	Increase in revenue related to Print Shop and Fleet recoveries, offset by (\$97k) commercial tenant lease tax.	26,800	(79,400)
	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), water feature purchase and drain repair for Colby Pool (\$22k), Public Gardens fountain (\$4k), repairs at various locations (\$73k), and unbudgeted costs expected to take place during winter months. Also, underbudgeted for predicted repairs.	(608,300)	(158,300)
	Projected deficit in Janitorial services offset by savings in compensation and benefits, due to outsourcing of four janitorial vacancies.	(275,100)	6,400
	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 (\$28k), NO2 sensors at MacIntosh (\$15k), new Air Handling Unit/ductwork for new Northbrook training centre (\$12k), FS #11 replace oil tanks (\$10k), replace 500 gal fuel tank at Cowie (\$8k), FS #60 Heat pump repairs (\$15k), Public Gardens greenhouse 1 Vent motor repair (\$6k), replace HVAC valves and actuators at HPD (\$8k) and a variety of failed equipment at various facilities (\$158k).	(280,000)	(177,700)
	Projected deficit due to an increase for vehicle R&M requirements (\$54k side-guards) (\$287k) and increased (unplanned) commercial work for engine rebuilds, transmission replacements, and accident repairs (\$147k), offset by a reduction in tire replacement (\$64k) due to the majority of replacements occurring in 18/19 and reduced requirement for fire apparatus over 10 years old.	(362,500)	(362,500)
	Projected surplus in Special Projects - sideguard work done in-house and more cost-effective. Down to one install/week for busy winter season. Plus fuel site work being covered by capital.	202,000	202,000
	Projected deficit for Materials, mainly for paint requirements, offset by savings in Chemicals with improved processes.	(21,800)	103,200
	Net impact of miscellaneous adjustments.	43,700	79,600
Total Corporate & Customer Services		(92,000)	(273,400)
Library	Surplus in compensation due to attrition and realignment of positions.	500,000	-
	Projected increase in building maintenance costs.	(100,000)	-
	Projected increase for additional programming.	(200,000)	-
	Increased spending on books and periodicals for the collection.	(200,000)	-
Total Library		-	-
TOTAL BUSINESS UNIT VARIANCE		3,797,200	5,465,300

FISCAL SERVICES VARIANCE ANALYSIS			
Fiscal Services			-
	Deed Transfer Tax - Increase in deed transfer taxes due to increased activity in the real estate market.	16,000,000	2,000,000
	Grants in Lieu - Projected deficit related to Federal PILT, items that were originally included in the budget, such as wharves, jetties, etc., are not eligible for PILT (\$1.7m), new tax agreement for the Halifax Port Authority (\$1.3m), and other miscellaneous adjustments (\$162.8k).	(3,162,800)	(1,428,000)
	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	-
	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	-
	Investment, Interest, Parking Meters and Misc. Revenue - Projected surplus related to new investment policy permitting allocation of funds to higher yield instruments, higher rate of return, and higher cash balances than budgeted (\$1.8m); bank charges less than anticipated due to the delay in implementation of technology projects (Parking/Permitting and Licensing) as well as MDF's that would have generated higher on-line credit card fees (\$100k); and miscellaneous revenues including gain on US funds, interest on tax sale surplus and fees for non-development in business parks (\$169.1k).	2,069,100	751,100
	Other Fiscal Services - In 2018/19 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 a projected deficit for uninsured storm damage from Hurricane Dorian (\$3.1m) and an amount owing to Alderney Gate tenants for an overpayment on their leasing costs from prior years (\$564.7k) and net miscellaneous costs (\$34k). 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); Barrington Heritage Incentive Program tax credits that will not be paid out this fiscal year (\$475k).	(5,066,300)	204,300
	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	-
	Valuation Allowance - Projected surplus is due to prior year appeals being lower than originally budgeted.	1,396,000	1,396,000
	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); net insurance claim expenses (\$61k); partially offset by miscellaneous adjustments to Tax Supported Debt (\$47.4k).	(121,100)	(61,000)
TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)		12,421,600	2,862,400
GRAND TOTAL		\$16,218,800	\$8,327,700

Attachment #3

**Report of Expenditures in the Councillors'
District Capital Funds to December 31, 2019**

Summary Councillors' District Capital Funds

April 1, 2019 to December 31, 2019

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Steve Streach	187,862.53	39,733.23	5,200.44	44,933.67	142,928.86
DISTRICT 2 - David Hendsbee	94,280.00	80,356.80	8,755.01	89,111.81	5,168.19
DISTRICT 3 - Bill Karsten	106,137.98	82,065.58	21,581.44	103,647.02	2,490.96
DISTRICT 4 - Lorelei Nicoll	281,117.16	31,609.96	177,555.22	209,165.18	71,951.98
DISTRICT 5 - Sam Austin	124,616.31	59,025.37	23,986.49	83,011.86	41,604.45
DISTRICT 6 - Tony Mancini	310,007.00	36,763.50	226,058.00	262,821.50	47,185.50
DISTRICT 7 - Waye Mason	233,350.69	100,050.69	123,512.00	223,562.69	9,788.00
DISTRICT 8 - Lindell Smith	259,132.51	68,714.92	165,948.09	234,663.01	24,469.50
DISTRICT 9 - Shawn Cleary	160,236.35	40,642.88	55,714.92	96,357.80	63,878.55
DISTRICT 10 - Russell Walker	219,436.45	34,918.86	135,221.96	170,140.82	49,295.63
DISTRICT 11 - Steve Adams	135,275.68	59,506.47	57,946.93	117,453.40	17,822.28
DISTRICT 12 - Richard Zurawski	383,855.59	125,477.77	258,377.82	383,855.59	-
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	124,161.24	6,607.59	130,768.83	238.77
DISTRICT 15 - Paul Russell	99,705.81	29,478.93	9,325.98	38,804.91	60,900.90
DISTRICT 16 - Tim Outhit	138,775.84	71,741.47	66,055.53	137,797.00	978.84
Total	2,959,661.24	1,068,442.09	1,351,847.42	2,420,289.51	539,371.73

Attachment #4

**Report of Expenditures in the Councillors'
District Activity Funds to December 31, 2019**

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS**April 1, 2019 to December 31, 2019**

Orders	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Budget	Available
DISTRICT 1 - Steve Streach	2,450.00	-	2,450.00	4,500.00	2,050.00
DISTRICT 2 - David Hendsbee	2,830.00	-	2,830.00	4,500.00	1,670.00
DISTRICT 3 - Bill Karsten	3,192.00	-	3,192.00	4,500.00	1,308.00
DISTRICT 4 - Lorelei Nicoll	3,106.00	-	3,106.00	4,500.00	1,394.00
DISTRICT 5 - Sam Austin	3,405.00	-	3,405.00	4,500.00	1,095.00
DISTRICT 6 - Tony Mancini	3,324.50	800.00	4,124.50	4,500.00	375.50
DISTRICT 7 - Waye Mason	2,262.50	-	2,262.50	4,500.00	2,237.50
DISTRICT 8 - Lindell Smith	1,560.00	-	1,560.00	4,500.00	2,940.00
DISTRICT 9 - Shawn Cleary	2,950.00	-	2,950.00	4,500.00	1,550.00
DISTRICT 10 - Russell Walker	2,650.00	-	2,650.00	4,500.00	1,850.00
DISTRICT 11 - Steve Adams	2,697.94	-	2,697.94	4,500.00	1,802.06
DISTRICT 12 - Richard Zurawski	2,087.50	-	2,087.50	4,500.00	2,412.50
DISTRICT 13 - Matt Whitman	2,760.00	-	2,760.00	4,500.00	1,740.00
DISTRICT 14 - Lisa Blackburn	4,500.00	-	4,500.00	4,500.00	-
DISTRICT 15 - Paul Russell	1,399.00	-	1,399.00	4,500.00	3,101.00
DISTRICT 16 - Tim Outhit	4,300.00	-	4,300.00	4,500.00	200.00
Total	45,474.44	800.00	46,274.44	72,000.00	25,725.56

Attachment #5

**Report of Changes in the Recreation Area Rate Accounts
to December 31, 2019**

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rate Accounts
Third Quarter December 31, 2019

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2019	Revenue April 1, 2019 to Dec 31, 2019	Expenditures April 1, 2019 to Dec 31, 2019	Current Year's Deficit (Surplus) April 1 to Dec 31, 2019	Accumulated Deficit (Surplus) Dec 31, 2019
Frame Subdivision Homeowners Association	(1,943.94)	(2,800.00)	266.15	(2,533.85)	(4,477.79)
Sackville Heights Elementary School	(88,720.13)	(206,000.00)	136,607.74	(69,392.26)	(158,112.39)
Glen Arbour Homeowners Association	(1,523.14)	(16,000.00)	9,489.94	(6,510.06)	(8,033.20)
White Hills Residents Association	(82,210.91)	(20,700.00)	41,109.54	20,409.54	(61,801.37)
Lost Creek Community Association	(3,137.15)	-	1,703.00	1,703.00	(1,434.15)
Waterstone Neighbourhood Association	(40,160.56)	-	-	-	(40,160.56)
Ketch Harbour Residents Association	(1,548.75)	(7,900.00)	8,145.81	245.81	(1,302.94)
Mineville Community Association	(20,745.24)	(8,400.00)	12,530.59	4,130.59	(16,614.65)
Three Brooks Homeowners Association	2,572.02	(7,700.00)	-	(7,700.00)	(5,127.98)
Haliburton Highbury Homeowners Association	(113,888.09)	(39,700.00)	24,678.80	(15,021.20)	(128,909.29)
Highland Park Ratepayers Association	(47,452.32)	(7,400.00)	-	(7,400.00)	(54,852.32)
Kingswood Ratepayers Association	(204,603.96)	(50,700.00)	7,215.50	(43,484.50)	(248,088.46)
Prospect Road & Area Recreation Association	(101,937.14)	(70,200.00)	61,961.76	(8,238.24)	(110,175.38)
Westwood Hills Residents Association	(127,783.44)	(26,500.00)	41,917.21	15,417.21	(112,366.23)
Musquodoboit Harbour	(10,958.57)	(8,300.00)	-	(8,300.00)	(19,258.57)
Hammonds Plains Common Rate	(393,932.38)	-	36,794.25	36,794.25	(357,138.13)
Grand Lake/Oakfield Community Centre	(18,287.87)	(18,800.00)	22,106.59	3,306.59	(14,981.28)
Maplewood Subdivision	(151,020.90)	(2,800.00)	979.51	(1,820.49)	(152,841.39)
Silversides Residents Association	(28,966.17)	(12,200.00)	15,567.47	3,367.47	(25,598.70)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(6,681.29)	(4,700.00)	6,082.23	1,382.23	(5,299.06)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(7,281.63)	(156,700.00)	178,651.56	21,951.56	14,669.93
Totals	(1,450,211.56)	(667,500.00)	605,807.65	(61,692.35)	(1,511,903.91)

Attachment #6

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

Halifax Regional Municipality
Reserve Report
As of December 31, 2019

	Opening Balance April 1, 2019	Transfers Into Reserve	Transfers Out of Reserve	Current Balance December 31, 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)	(64,106)	-	(4,236,264)	(16,925)	-	(4,253,189)	(4,239,300)	(13,889)
Q411 Police on the Job Injury Reserve	(2,169,632)	(56,171)	-	(2,225,803)	(14,478)	512,000	(1,728,281)	(2,229,700)	501,419
Q416 Operating Stabilization Reserve	(8,819,195)	(168,628)	193,800	(8,794,023)	(41,230)	64,600	(8,770,653)	(8,725,600)	(45,053)
Q421 General Contingency Reserve	(29,087,483)	(386,741)	12,850,239	(16,623,985)	(35,073)	11,473,856	(5,185,202)	(6,736,600)	1,551,398
TOTAL RISK RESERVES	(44,248,468)	(675,646)	13,044,039	(31,880,075)	(107,706)	12,050,456	(19,937,325)	(21,931,200)	1,993,875
OBLIGATION RESERVES:									
Q506 Landfill Closure and Post Closure Costs Reserve	(8,686,600)	(148,688)	60,122	(8,775,166)	(33,670)	867,276	(7,941,560)	(7,890,800)	(50,760)
Q511 Municipal Elections Reserves	(2,214,470)	(383,452)	160,690	(2,437,232)	(123,844)	495,810	(2,065,266)	(2,301,500)	236,234
Q521 Convention Centre Reserve	(3,811,001)	(5,999,200)	5,880,938	(3,929,263)	(1,626,501)	2,267,642	(3,288,122)	(3,326,800)	38,678
Q526 Capital Fund Reserve	(21,604,263)	(1,809,329)	6,079,197	(17,334,395)	(293,654)	13,244,583	(4,383,466)	(7,331,900)	2,948,434
Q531 Vehicle Fleet and Equipment Reserve	(1,956,086)	(223,989)	164,672	(2,015,403)	(30,696)	611,052	(1,435,047)	(1,421,100)	(13,947)
Q536 Central Library Recapitalization Reserve	(4,327,093)	(743,836)	-	(5,070,929)	(241,949)	-	(5,312,878)	(5,288,800)	(24,078)
Q541 Building Recapitalization and Replacement Reserve	(4,257,904)	(83,691)	59,541	(4,282,054)	(14,724)	2,015,169	(2,281,609)	(2,247,600)	(34,009)
Q546 Multi District Facilities Reserve	(6,099,505)	(5,064,574)	3,676,393	(7,487,686)	(258,799)	7,790,382	43,897	764,300	(720,403)
Q551 Transit Capital Reserve	(4,334,009)	(73,793)	46,758	(4,361,044)	(6,167)	4,228,194	(139,017)	(91,400)	(47,617)
Q556 Solid Waste Facilities Reserve	(16,270,427)	(1,510,870)	1,593,014	(16,188,283)	(131,297)	5,402,415	(10,917,165)	(10,723,500)	(193,665)
TOTAL OBLIGATION RESERVES	(73,561,358)	(16,041,422)	17,721,325	(71,881,455)	(2,761,301)	36,922,523	(37,720,233)	(39,859,100)	2,138,867
OPPORTUNITY RESERVES:									
Q606 Strategic Capital Reserve	(15,663,105)	(4,784,043)	2,687,013	(17,760,135)	(40,314,626)	26,012,116	(32,062,645)	6,846,400	(38,909,045)
Q611 Parkland Development Reserve	(4,405,031)	(3,286,903)	1,168,537	(6,523,397)	(305,602)	902,845	(5,926,154)	(4,873,100)	(1,053,054)
Q616 Business/Industrial Park Expansion Reserve	(41,486,744)	(6,642,284)	465,116	(47,663,912)	(6,483,775)	15,745,594	(38,402,093)	(34,376,000)	(4,026,093)
Q621 Community and Events Reserve	(4,430,803)	(1,717,842)	2,080,097	(4,068,548)	(59,013)	3,126,756	(1,000,805)	(992,000)	(8,805)
Q626 Gas Tax Reserve	(9,549,169)	(45,844,468)	26,872,164	(28,521,473)	(6,082,926)	6,372,495	(28,231,904)	(922,000)	(27,309,904)
Q631 Debt Principal and Interest Repayment Reserve	(46,834,372)	(14,359,071)	19,785,585	(41,407,858)	(4,423,855)	25,898,000	(19,933,713)	(20,058,100)	124,387
TOTAL OPPORTUNITY RESERVES	(122,369,224)	(76,634,611)	53,058,512	(145,945,323)	(57,669,797)	78,057,806	(125,557,314)	(54,374,800)	(71,182,514)
SUMMARY:									
Total Risk Reserves	(44,248,468)	(675,646)	13,044,039	(31,880,075)	(107,706)	12,050,456	(19,937,325)	(21,931,200)	1,993,875
Total Obligation Reserves	(73,561,358)	(16,041,422)	17,721,325	(71,881,455)	(2,761,301)	36,922,523	(37,720,233)	(39,859,100)	2,138,867
Total Opportunity Reserves	(122,369,224)	(76,634,611)	53,058,512	(145,945,323)	(57,669,797)	78,057,806	(125,557,314)	(54,374,800)	(71,182,514)
TOTAL RESERVES	(240,179,050)	(93,351,679)	83,823,876	(249,706,853)	(60,538,804)	127,030,785	(183,214,872)	(116,165,100)	(67,049,772)

Summary of Unbudgeted Reserve Transactions by Type
For the period ended December 31, 2019

Net increase in property sale revenue:	(40,067,556)
<hr/>	
Approved Council expenditures/pending Council approvals to increase withdrawals from reserves to fund capital projects and operating costs:	3,607,362
<hr/>	
Increase - Interest and rounding differential	(2,075,676)
<hr/>	
Adjustment to Commitments:	(692,334)
<hr/>	
Other Revenue:	(27,821,568)
<hr/>	
	<u>(67,049,773)</u>

Parkland Development Reserve, Q611
April 1, 2019 - December 31, 2019

Revenue

Permit and Subdivision Revenue by District:

01 Waverley - Fall River - Musquodoboit Valley	14,110	
02 Preston - Chezzetcook - Eastern Shore	34,013	
03 Dartmouth South - Eastern Passage	194,260	
04 Cole Harbour - Westphal	3,855	
05 Dartmouth Centre	5,085	
06 Harbourview - Burnside - Dartmouth East	123,400	
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	53,704	
12 Timberlea - Beechville - Clayton Park - Wedgewood	-	
13 Hammonds Plains - St. Margarets	70,375	
14 Middle/Upper Sackville - Beaver Bank - Lucasville	67,745	
15 Lower Sackville	7,575	
16 Bedford - Wentworth	57,510	681,674

Building permits	3,700	
Proceeds from sale of assets	2,500,000	
Interest on reserve balance	101,530	
Total Revenue	3,286,903	

Expenditures

Transfers to fund capital projects:	1,168,537	
	-	
Total Expenditures	1,168,537	

Increase (decrease) in reserve balance	2,118,366	
Balance in reserve at beginning of the period	4,405,031	
Closing balance in reserve at end of the period	6,523,397	

Less: Outstanding Commitments:

CP180004 Parkland Acquisition:

Specific amounts for properties approved from Council	-	
Approved but unallocated withdrawals	(899,672)	(899,672)

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	(902,845)	
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Projected revenue to March 31, 2020	305,602	
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Projected net balance available in the reserve, March 31, 2020	5,926,154	
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Attachment #7

Aged Accounts Receivable as at December 31, 2019

**Aged Accounts Receivable
December 31, 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	\$ 3,898,185	\$ 6,472,713	\$ 1,072,676	\$ 188,133	\$ 73,155	\$ 40,173	\$ 362,434	\$ (4,311,099)
Residential Property Taxes	\$ 17,251,719	\$ 20,509,025	\$ 3,807,450	\$ 943,675	\$ 382,465	\$ 1,370,091	\$ 1,706,534	\$ (11,467,521)
Residential/Commercial Mix Property Taxes	\$ 1,990,541	\$ 1,784,114	\$ 304,810	\$ 71,737	\$ 22,935	\$ 21,436	\$ 100,440	\$ (314,931)
Resource Property Taxes	\$ 1,512,580	\$ 427,655	\$ 134,022	\$ 196,359	\$ 74,039	\$ 404,992	\$ 345,619	\$ (70,106)
Total Property Taxes	\$ 24,653,025	\$ 29,193,507	\$ 5,318,958	\$ 1,399,904	\$ 552,594	\$ 1,836,692	\$ 2,515,027	\$ (16,163,657)
Total Local Improvement Charges	\$ 9,311,897	\$ 8,539,314	\$ 173,560	\$ 104,472	\$ 60,335	\$ 192,086	\$ 242,652	\$ (522)
Total Taxes & Capital Charges	\$ 33,964,922	\$ 37,732,821	\$ 5,492,518	\$ 1,504,376	\$ 612,929	\$ 2,028,778	\$ 2,757,679	\$ (16,164,179)
Payments-in-Lieu of Taxes (PILT)	\$ 6,438,533	\$ 6,438,285	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -
Total Property Taxes & PILTS	\$ 40,403,455	\$ 44,171,106	\$ 5,492,766	\$ 1,504,376	\$ 612,929	\$ 2,028,778	\$ 2,757,679	\$ (16,164,179)
General Revenue (Non-Lienable)								
Miscellaneous Billings & Recoveries	\$ 1,551,093	\$ 4,859,173	\$ 59,025	\$ 215,159	\$ 41,037	\$ 1,168,799	\$ 15,577	\$ (4,807,677)
Rents	\$ 125,291	\$ 122,306	\$ 1,029	\$ -	\$ -	\$ 6,037	\$ 568	\$ (4,649)
Agencies, Boards & Commissions (ABC'S)	\$ 1,903,338	\$ 471,607	\$ 579,828	\$ 119,532	\$ 121,292	\$ 669,494	\$ 2	\$ (58,417)
Total	\$ 3,579,722	\$ 5,453,086	\$ 639,882	\$ 334,691	\$ 162,329	\$ 1,844,330	\$ 16,147	\$ (4,870,743)
Total Aged Accounts Receivable, December 31, 2019	\$ 43,983,177							

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

Attachment #8

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

Capital Projection Summary
For the Period Ending December 31, 2019

Budget Category	Budget				Expenditures			Projections	
	Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	29,715,000	1,103,783	54,893,083	18,376,622	21,147,525	39,524,147	32,023,835	22,869,248
BUSINESS TOOLS	19,533,307	18,106,950	-	37,640,257	4,673,139	17,042,211	21,715,350	15,358,709	22,281,548
DISTRICT CAPITAL	1,455,661	1,504,000	-	2,959,661	1,068,442	1,351,847	2,420,289	2,420,289	539,372
EQUIPMENT & FLEET	3,895,865	9,008,000	117,191	13,021,056	2,238,860	10,104,468	12,343,328	5,302,469	7,718,587
HALIFAX TRANSIT	23,387,531	34,335,000	54,833	57,777,364	28,231,545	14,341,581	42,573,126	36,457,949	21,319,415
PARKS & PLAYGROUNDS	8,788,628	15,010,000	811,712	24,610,341	14,626,216	4,903,806	19,530,023	18,464,337	6,146,004
ROADS & ACTIVE TRANSPORTATION	30,211,475	48,745,000	5,304,558	84,261,034	49,119,367	15,001,515	64,120,883	57,359,176	26,901,857
SOLID WASTE	5,766,891	2,240,000	485,398	8,492,288	1,979,367	447,005	2,426,372	2,767,244	5,725,044
TRAFFIC IMPROVEMENTS	31,074,004	4,675,000	902,435	36,651,439	2,792,436	3,848,602	6,641,038	4,820,170	31,831,269
Grand Total	148,187,664	163,338,950	8,779,910	320,306,524	123,105,995	88,188,561	211,294,555	174,974,178	145,332,345

* Variance from Q2 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 December 31, 2019

Buildings	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	148,932	275,454	424,386	470,000	352,346	Design
Alderney Gate Recapitalization	CB190007	-	1,600,000	82,166	1,682,166	69,890	130,046	199,935	60,000	1,622,166	Design
BMO Centre	CB000064	213,085	200,000	-	413,085	207,200	33,828	241,028	330,000	83,085	Design
Captain William Spry Renovations	CB000023	81,438	-	-	81,438	-	38	38	-	81,438	Design
Central Liby Replacement-Spring Garden	CB000086	216,305	-	-	216,305	145,818	22,662	168,480	180,305	36,000	Design
Cole Harbour Place	CB000045	146,024	750,000	-	896,024	257,837	297,372	555,209	500,000	396,024	Design
Corporate Accommodations	CB190011	-	1,300,000	911,738	2,211,738	240,642	1,011,078	1,251,720	585,000	1,626,738	Construction 25%
Corporate Accommodatons-Alderney Campus	CB000046	266,019	-	-	266,019	5,510	3,239	8,749	-	266,019	-
Dartmouth North Community Centre Upgrade	CB000075	572,078	-	-	572,078	4,192	71,915	76,107	50,000	522,078	Design
Emera Oval	CB180008	640,796	-	(253,101)	387,695	17,775	114,177	131,952	387,695	-	Design
Energy Efficiency Upgrades	CB190008	220,168	1,000,000	11,560	1,231,729	393,455	634,434	1,027,888	1,126,000	105,729	-
Environmental Remediation Building Demo	CB190009	1,234,117	400,000	-	1,634,116	840,878	280,614	1,121,494	1,150,000	484,116	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	-	Complete
Fire Station 2, University Ave. Recap.	CB000052	1,538,422	500,000	-	2,038,422	7,294	401,820	409,114	330,000	1,708,422	Design
Fire Station Functional Improvements	CB000088	250,000	525,000	-	775,000	118,772	47,485	166,257	120,000	655,000	Design
Fire Station Land Acquisition	CB180006	835,627	-	-	835,627	10,501	824,468	834,970	835,627	-	Land Acquisition
Fire Station Replacements	CB000065	-	5,000,000	-	5,000,000	3,164,427	976,809	4,141,236	3,228,500	1,771,500	Land Acquisition
General Building Recapitalization	CB000090	751,530	1,200,000	-	1,951,530	448,997	389,829	838,826	1,600,000	351,530	Design
Halifax Forum Redevelopment	CB190013	-	400,000	-	400,000	3,834	32,290	36,123	100,000	300,000	Construction 25%
Halifax North Memorial Public Library	CB190003	-	500,000	-	500,000	-	-	-	-	500,000	Design
HFX City Hall & Grand Parade Restoration	CB180003	666,781	300,000	-	966,781	844,743	99,347	944,090	890,000	76,781	Construction 75%
HRM Depot Upgrades	CB180004	116,886	200,000	-	316,886	89,607	27,501	117,109	105,000	211,886	-
Hubbards Recreation Centre	CB000043	31,724	-	-	31,724	-	-	-	31,724	-	Construction-50%
Keshan Goodman Library Renovations	CB190010	-	500,000	-	500,000	30,255	-	30,255	50,000	450,000	-
LeBrun Centre	CB190001	-	200,000	-	200,000	199,537	-	199,537	200,000	-	Construction-50%
Library Masterplan Implementation	CB000077	146,418	-	-	146,418	13,363	106,013	119,376	97,000	49,418	-
Mackintosh Depot Replacement	CB000089	511,466	2,250,000	-	2,761,466	318,486	242,854	561,340	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	761,995	758,387	1,520,382	1,358,874	1,280,921	Design
Reg. Library-Facility Upgrades (Bundle)	CBX01165	683,290	-	-	683,290	206,136	138,846	344,982	283,000	400,290	-
Regional Park Washrooms	CB000010	35,709	400,000	-	435,709	30,672	55,903	86,575	225,000	210,709	Design
Roof Recapitalization	CB180005	509,512	500,000	-	1,009,512	304,030	687,708	991,739	900,000	109,512	-
Sackville Sports Stadium	CB000060	460,394	-	-	460,394	221,054	102,764	323,818	340,000	120,394	Design
Sambro/Harrietsfield Fire Station	CB000079	3,949,754	1,500,000	-	5,449,754	49,399	4,994,349	5,043,748	800,000	4,649,754	Design
Scotiabank Centre	CB000028	567,618	4,540,000	-	5,107,618	3,246,583	1,383,497	4,630,079	4,200,000	907,618	Construction-50%
Sheet Harbour Rec Centre	CB000080	58,972	-	-	58,972	365	-	365	10,000	48,972	Public Consultation
Shubenacadie Canal Greenway Trail	CDG00493	189,517	-	-	189,517	145,110	-	145,110	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	3,795,069	6,756,136	10,551,205	8,139,142	691,398	Construction-25%
Upper Sackville Rec. Ctr Facility	CB000061	79,784	-	-	79,784	6,591	57,503	64,094	55,567	24,217	Construction-25%
Wharf Recapitalization	CB000087	-	300,000	-	300,000	131,142	79,064	210,206	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 Dec 31, 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	1,796,654	61,234	1,857,887	1,856,915	200,000	Commissioning
RBC Centre	CB180007	179,206	150,000	-	329,206	92,057	40,318	132,375	130,000	199,206	Design
Grand Total		24,074,300	29,715,000	1,103,782	54,893,083	18,376,622	21,147,526	39,524,147	32,023,835	22,869,248	

* Variance from Q2 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 December 31, 2019**

Business Tools	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	16,790	-	16,790	42,950	348,550	Procurement
Application Recapitalization	CI190009	951,099	200,000	-	1,151,099	243,059	407,259	650,317	492,503	658,596	Construction-75%
Business Intelligence Program	CI190010	459,957	350,000	-	809,957	71,910	38,690	110,600	249,957	560,000	Design
Computer Aided Dispatch (CAD)	CI180002	34,254	-	-	34,254	-	-	-	-	34,254	Complete
Contact Center Telephony Solution	CI990017	109,670	-	-	109,670	6,218	18,565	24,783	84,700	24,970	Construction-75%
Corporate Scheduling	CI000015	1,479,665	965,000	-	2,444,665	374,430	1,522,151	1,896,581	348,500	2,096,165	Design
CorporateTime Entry/Payroll Optimization	CI990032	546,440	1,500,000	-	2,046,440	67,459	1,233,169	1,300,627	440,300	1,606,140	Procurement
Council Chamber's Technology Upgrade	CI990019	245,804	-	-	245,804	165,922	74,460	240,382	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	315,784	138,330	454,114	580,000	509,468	Design
HRFE AVL Devices	CI190004	-	200,000	-	200,000	41	-	41	25,000	175,000	Deferred
HRFE Dispatch Project	CI990027	281,872	-	-	281,872	-	7,446	7,446	60,000	221,872	Procurement
HRFE Fire Department Management Review	CI990028	623,448	-	-	623,448	47,607	77,950	125,557	80,000	543,448	Design
HRP Records Management System Optimizati	CI990023	617,439	250,000	-	867,439	67,282	-	67,282	87,800	779,639	Procurement
ICT Business Tools	CI990004	896,963	300,000	-	1,196,963	357,493	183,397	540,890	830,000	366,963	-
ICT Infrastructure Recapitalization	CI000004	221,080	1,875,000	-	2,096,080	397,705	1,172,256	1,569,961	1,813,000	283,080	-
IT Service Management	CI990002	222,797	275,000	-	497,797	45,046	-	45,046	296,000	201,797	-
iVos Implementation	CI190006	-	205,000	-	205,000	-	205,000	205,000	82,000	123,000	Procurement
LIDAR Data Acquisition	CI000020	1,096,859	-	-	1,096,859	392,908	97,877	490,785	565,997	530,862	Construction-75%
Office 365 Migration	CI190007	182,560	150,000	-	332,560	14,677	192,288	206,965	132,000	200,560	Design
Parking Technology	CI990031	1,506,382	1,682,000	-	3,188,382	208,051	2,408,018	2,616,069	555,000	2,633,382	Design
Permitting Licensing & Compliance Soluti	CI990013	2,816,274	1,050,000	-	3,866,274	821,093	3,197,676	4,018,769	2,765,268	1,101,006	Design
Public WiFi	CI000021	521,889	-	-	521,889	6,536	106,162	112,698	106,162	415,727	-
Recreation Services Software	CI000005	1,546,438	351,450	-	1,897,888	760,387	1,106,433	1,866,820	1,293,849	604,039	Construction-75%
Revenue Management Solution	CI990009	2,480,917	4,500,000	-	6,980,917	82,632	3,190,109	3,272,741	2,524,200	4,456,717	Procurement
Road Disruption Mgmt Solution	CI190008	-	284,000	-	284,000	65,521	61,750	127,271	120,000	164,000	Construction-50%
SAP Optimization	CIN00200	496,802	400,000	-	896,802	92,965	120,115	213,080	350,450	546,352	Procurement
SAP: Procurement	CI190001	-	2,500,000	-	2,500,000	26,864	1,042,860	1,069,724	290,200	2,209,800	Procurement
Situational Awareness	CI990035	60,071	-	-	60,071	-	691	691	50,000	10,071	On Hold
Source Management	CI000016	402,393	125,000	-	527,393	8,492	439,561	448,052	526,393	1,000	Procurement
Web Transformation Program	CI000001	274,121	-	-	274,121	5,006	-	5,006	149,121	125,000	Design
Grand Total		19,533,308	18,106,950	-	37,640,258	4,673,139	17,042,211	21,715,349	15,358,709	22,281,549	

* Variance from Q2 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 December 31, 2019

District Capital Funds	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	39,733	5,200	44,934	44,934	142,929	-
District 2 Project Funds	CCV02302	280	94,000	-	94,280	80,357	8,755	89,112	89,112	5,168	-
District 3 Project Funds	CCV02303	12,138	94,000	-	106,138	82,066	21,581	103,647	103,647	2,491	-
District 4 Project Funds	CCV02304	187,117	94,000	-	281,117	31,610	177,555	209,165	209,165	71,952	-
District 5 Project Funds	CCV02305	30,616	94,000	-	124,616	59,025	23,986	83,012	83,012	41,604	-
District 6 Project Funds	CCV02306	216,007	94,000	-	310,007	36,764	226,058	262,822	262,822	47,186	-
District 7 Project Funds	CCV02307	139,351	94,000	-	233,351	100,051	123,512	223,563	223,563	9,788	-
District 8 Project Funds	CCV02308	165,133	94,000	-	259,133	68,715	165,948	234,663	234,663	24,470	-
District 9 Project Funds	CCV02309	66,236	94,000	-	160,236	40,643	55,715	96,358	96,358	63,879	-
District 10 Project Funds	CCV02310	125,436	94,000	-	219,436	34,919	135,222	170,141	170,141	49,296	-
District 11 Project Funds	CCV02311	41,276	94,000	-	135,276	59,506	57,947	117,453	117,453	17,822	-
District 12 Project Funds	CCV02312	289,856	94,000	-	383,856	125,478	258,378	383,856	383,856	-	-
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	124,161	6,608	130,769	130,769	239	-
District 15 Project Funds	CCV02315	5,706	94,000	-	99,706	29,479	9,326	38,805	38,805	60,901	-
District 16 Project Funds	CCV02316	44,776	94,000	-	138,776	71,741	66,056	137,797	137,797	979	-
Grand Total		1,455,661	1,504,000	-	2,959,661	1,068,442	1,351,847	2,420,290	2,420,290	539,372	

* Variance from Q2 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 December 31, 2019**

Equipment & Fleet	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	17,360	5,245,360	5,262,719	91,000	3,781,073	Procurement
Fire Services Equipment Replacement	CE180004	485,422	1,130,000	-	1,615,422	333,025	11,161	344,186	1,406,200	209,222	Procurement
Fire Services Water Supply	CE190001	64,943	75,000	-	139,942	28,261	1,932	30,193	139,943	-	Construction-75%
Fire/Rescue Boat Replacement	CE190006	-	1,300,000	-	1,300,000	16,847	1,160,004	1,176,851	-	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	1,128,585	2,248,616	3,377,201	2,579,000	896,737	Procurement
Ice Resurfacers Replacement	CE190005	-	106,000	29,566	135,566	-	110,596	110,596	130,408	5,158	Procurement
Police Fleet	CE180003	1,816,344	-	-	1,816,344	334,608	1,253,950	1,588,558	494,000	1,322,344	Procurement
Police Services Replacement Equipment	CE190002	191,918	250,000	-	441,918	361,948	72,848	434,797	441,918	-	-
Police Vehicle Equipment	CE190004	-	200,000	1,067	201,067	18,226	-	18,226	20,000	181,067	-
Grand Total		3,895,866	9,008,000	117,191	13,021,057	2,238,860	10,104,468	12,343,328	5,302,469	7,718,588	

* Variance from Q2 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 December 31, 2019

Halifax Transit	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	583,567	306	583,873	584,000	39,232	Commissioning
Access-A-Bus Replacement	CVD00430	152,250	580,000	-	732,250	97,261	102	97,363	732,250	-	Complete/Procurement
Burnside Transit Centre Roof Repairs	CB000082	1,555,111	2,800,000	-	4,355,111	1,475,563	741,168	2,216,731	1,900,000	2,455,111	Procurement
Bus Maintenance Equipment Replacement	CM000005	674,694	-	-	674,694	229,222	40,230	269,451	630,000	44,694	Design
Bus Stop Improvements	CM190002	-	350,000	42,833	392,833	115,320	97,635	212,954	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	14,938,645	5,871	14,944,515	14,939,000	838,870	Commissioning
Ferry Refit	CM180007	95,265	288,000	-	383,265	109,787	44,789	154,575	-	383,265	-
Ferry Term. Pontoon Rehabilitation	CBX01171	32,373	-	-	32,373	21,895	-	21,895	22,000	10,373	Construction-75%
Fuel Systems Upgrade	CM000020	69,060	-	-	69,060	36,776	8,983	45,759	69,060	-	On Hold
Halifax Ferry Terminal	CB000039	529,043	-	-	529,043	230,456	12,091	242,547	315,000	214,043	Construction-75%
MFTP Implementation Bus Expansion	CM180008	(18,338)	7,601,000	400,000	7,982,662	7,715,895	3	7,715,898	7,715,895	266,768	Construction-75%
Mid-life Bus Rebuild	CM180004	42,202	176,000	-	218,202	212,950	-	212,950	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	1,123,354	11,457,617	12,580,971	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
Transit Facility Investment Strategy	CB000016	35,572	500,000	-	535,572	9,257	14,756	24,013	500,000	35,572	Design
Transit Priority Measure Corridors Study	CM000014	1,127	3,500,000	-	3,501,127	487	119,878	120,365	100,000	3,401,127	Land Acquisition
Transit Priority Measures	CM000009	437,074	640,000	-	1,077,074	258,258	73,068	331,326	450,000	627,074	Construction-25%
Transit Security	CM180006	654,663	-	-	654,663	259,331	81,505	340,836	-	654,663	-
Transit Strategy	CMU01095	192,671	-	-	192,671	29,579	61,868	91,447	100,000	92,671	Design
Transit Support Vehicle Replacement	CV000004	67,396	-	-	67,396	67,264	-	67,264	67,264	132	Commissioning
Transit Terminal Upgrade & Expansion	CB180126	24,342	-	-	24,342	4,839	926	5,765	20,000	4,342	-
Wrights Cove Terminal	CR000007	69,995	-	12,000	81,995	1,545	30,805	32,351	-	81,995	On Hold
Woodside Ferry Terminal Upgrades	CB000042	514,579	2,000,000	-	2,514,579	660,745	1,475,318	2,136,063	1,594,318	920,261	Construction 25%
Grand Total		23,387,531	34,335,000	54,833	57,777,364	28,231,545	14,341,581	42,573,126	36,457,949	21,319,415	

* Variance from Q2 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 December 31, 2019**

Parks & Playgrounds	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	402,562	2,204,414	2,606,976	1,250,000	802,909	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	25,859	-	25,859	-	42,917	Complete
Cornwallis Park Master Plan Implement.	CP000011	41,561	-	(7,568)	33,993	6,015	18,670	24,685	-	33,993	Design
Cultural Spaces	CP190001	378,496	250,000	-	628,496	255,147	30,189	285,336	343,000	285,496	Construction-25%
Fort Needham Master Plan Implementation	CP000012	563,054	-	-	563,054	-	61,529	61,529	14,000	549,054	Design
Halifax Common Upgrades	CP000013	710,043	-	-	710,043	149,098	2,116	151,214	158,000	552,043	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	1,005,010	8,936,337	8,039,390	-	8,039,390	8,936,337	-	-
Park Recapitalization	CP180001	1,335,570	2,620,000	131,158	4,086,728	1,932,007	1,177,197	3,109,204	2,382,000	1,704,728	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	(732)	339,103	338,371	252,000	120,874	Construction-75%
Regional Water Access/Beach Upgrades	CP180002	1,001,111	100,000	-	1,101,111	1,019,475	-	1,019,475	1,020,000	81,111	Complete
Sports/Ball Fields/Courts-New	CP180005	247,316	40,000	-	287,316	16,902	4,831	21,733	100,000	187,316	Land Acquisition
Western Common Master Plan Impl.	CP000014	91,175	-	-	91,175	36,455	25,887	62,342	50,000	41,175	Design
Sport Fields/Courts-Renewal	CP180003	2,601,837	3,000,000	(39,507)	5,562,330	2,689,649	1,039,870	3,729,519	3,905,000	1,657,330	Complete 50%
Grand Total		8,788,628	15,010,000	811,712	24,610,340	14,626,217	4,903,806	19,530,023	18,464,337	6,146,004	

* Variance from Q2 due to closed projects.

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Capital Projection Summary
For the Period Ending December 31, 2019

Roads & Active Transportation	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	6,000	11,737,158	4,205,028	4,406,351	8,611,379	6,045,000	5,692,158	Construction-50%
Barrington Street & Active Transportation	CT190007	-	903,000	915,174	1,818,174	923,561	259,840	1,183,401	903,000	915,174	Construction-25%
Bridges	CR180003	3,594,220	3,090,000	13,625	6,697,845	805,226	2,015,881	2,821,108	2,880,000	3,817,845	Construction-50%
MacDonald Bridge Bikeway Connection	CT000010	639,541	1,000,000	-	1,639,541	163,108	605,026	768,134	400,000	1,239,541	Design/Deferred
New Paving Streets-HRM Owned Roads	CR180006	667,184	242,000	-	909,184	405,064	198,806	603,870	513,000	396,184	Complete/Deferred
New Paving Subdivision Streets-Province	CR180007	490,000	270,000	445,029	1,205,029	201,657	-	201,657	202,000	1,003,029	Cancelled
Other Road Related Works	CR180004	1,800,831	2,000,000	-	3,800,831	1,863,024	445,553	2,308,577	2,479,000	1,321,831	Construction-25%
Road Operations & Construction-Repair	CR180005	448,877	4,000,000	-	4,448,877	3,572,649	113,588	3,686,237	4,020,176	428,701	Construction-75%
Sidewalk Renewals	CR180002	2,984,197	2,715,000	-	5,699,197	4,616,530	438,731	5,055,261	4,736,000	963,197	Construction-75%
Storm Sewer Upgrades	CR000001	1,026,060	-	-	1,026,060	221,882	543,540	765,422	480,000	546,060	Construction-25%
Street Recapitalization	CR000009	14,377,406	26,977,000	3,924,731	45,279,137	32,141,639	5,974,198	38,115,837	34,701,000	10,578,137	Construction-75%
Grand Total		30,211,475	48,745,000	5,304,558	84,261,034	49,119,367	15,001,515	64,120,883	57,359,176	26,901,857	

* Variance from Q2 due to closed projects.

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Capital Projection Summary
For the Period Ending December 31, 2019

Solid Waste	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	61,821	-	61,821	191,000	309,000	-
Composting/Anaerobic Digestion Plant	CW190003	481,272	1,000,000	-	1,481,272	300,414	201,892	502,306	664,000	817,272	-
Dredging of Siltation Pond	CWU01092	360,000	-	-	360,000	-	-	-	-	360,000	-
Environmental Monitoring 101 Landfill	CW190004	-	-	485,398	485,398	60,122	67,261	127,383	177,383	308,015	-
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	308,165	280,539	-
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	2,651	1,044,504	-
New/Replacement Green Carts	CW190001	669,759	-	-	669,759	130,462	175,200	305,662	305,662	364,097	-
Grand Total		5,766,891	2,240,000	485,398	8,492,288	1,979,367	447,005	2,426,372	2,767,244	5,725,044	

* Variance from Q2 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 December 31, 2019**

Traffic Improvements	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2019*	Budget 2019/20	Budget Increases/ (Decreases)**	Budget Available Dec 31, 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	15,743	73,702	89,445	15,743	507,622	-
Cogswell Interchange Redevelopment	CT000007	15,208,734	660,000	-	15,868,734	706,353	595,146	1,301,498	858,000	15,010,734	-
Complete Streets	CT180008	646,436	350,000	-	996,436	111,924	457,736	569,660	505,760	490,676	Land acquisition
Controller Cabinet & Detection Program	CT180004	837,812	200,000	-	1,037,812	246,404	186,084	432,488	433,000	604,812	Design
Destination Signage Program	CTR00904	283,990	120,000	-	403,990	-	104,286	104,286	-	403,990	Design
Downtown Dart Infrastructure Renewal	CT190003	-	200,000	-	200,000	99,550	49,700	149,250	150,000	50,000	Design
Downtown Streetscapes - Argyle/Grafton	CD000002	599,772	-	-	599,772	21,479	552,031	573,510	32,000	567,772	Commissioning
Downtown Streetscapes-Spring Garden Road	CD000001	10,058,913	-	-	10,058,913	177,645	565,395	743,040	271,000	9,787,913	Design
Herring Cove Road	CT190005	-	250,000	-	250,000	-	-	-	-	250,000	On Hold
IMP Land Acquisition	CT190009	-	1,450,000	410,189	1,860,189	21,442	144,958	166,399	800,000	1,060,189	Land Acquisition
North Park Corridor Improvements	CT000001	148,960	-	-	148,960	12,964	6,500	19,464	12,479	136,481	-
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	-	215,000	408,733	623,733	323,778	264,360	588,138	439,678	184,055	Construction-50%
Sandy Lake Wastewater Oversizing	CSX01346	1,115	-	-	1,115	-	-	-	1,115	-	-
Shearwater Connector - IMP	CT000016	56,440	-	-	56,440	-	5,684	5,684	5,700	50,740	-
Street Lighting	CT180001	312,582	275,000	-	587,582	58,444	75,878	134,321	59,000	528,582	Construction-25%
Traffic Signal Installation	CT180007	215,936	385,000	-	600,936	257,890	324,609	582,499	258,000	342,936	Construction-25%
Traffic Signal Rehabilitation	CT180002	843,203	140,000	-	983,203	130,032	329,102	459,134	266,000	717,203	Construction-25%
Traffic Signal Re-Lamping Program	CT180003	715,749	-	-	715,749	500,731	-	500,731	501,000	214,749	Complete
Traffic Signals - Bedford West CCC	CTX01127	164,108	-	-	164,108	35,928	113,433	149,361	128,181	35,927	-
Grand Total		31,074,004	4,675,000	902,435	36,651,440	2,792,436	3,848,602	6,641,038	4,820,170	31,831,269	

* Variance from Q2 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
October 1, 2019 to December 31, 2019**

Hospitality Expenses October - December 2019

Date	Courtesy Visit or Reception	Item(s)	Total	YTD Total
	Gina Mae Catering - Hosting of Anti-Black Racism Forum with Senator Wanda Thomas			
3-Oct-19	Bernard	Meals	403	
10-Oct-19	Consul Gen. Lebanon - Courtesy Visit	HRM Book	19	
2-Nov-19	Ambassador of Cuba - 60 Conference	Crystal Bowl	93	
	Gina Mae Catering - Beechville industrial sign removal and reinstallation event			
11-Nov-19		Meals	1,072	
25-Nov-19	Ambassador of Switzerland - Courtesy Visit	Crystal Bowl	93	
10-Dec-19	Boston Tree Send-off at Parade Square	Catering	920	
22-Oct-19	Spring Garden Public Art Peer Jury	Coffee	10	
	Hotel Conference Venue & Catering - Atlantica			
29-Nov-19	2019 Volunteer Awards		19,407	
	Presenter Fee - The People's			
19-Nov-19	2019 Volunteer Awards	Counselling	500	
	Presenter Fee - Chauvin Resource			
13-Nov-19	2019 Volunteer Awards	Development	500	
22-Oct-19	2019 Volunteer Awards	Presenter Fee - Joe Michael	460	
30-Nov-19	2019 Volunteer Awards	Freeman Audio Visual	4,883	
	Total		28,359	53,321

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
October 1, 2019 to December 31, 2019**

Expenses for Reportable Individuals Oct - Dec 2019

Name	Local Travel	Out of Town Travel	Development/ Training	Meals & Other Miscellaneous Expenses	Total	YTD Total
Mayor Mike Savage	588	3,279	-	938	4,805	14,861
Councillor Steve Streach	2,045	-	-	62	2,107	10,215
Councillor David Hendsbee	1,880	-	-	-	1,880	6,845
Councillor Bill Karsten	-	-	-	-	-	3,589
Councillor Lorelei Nicoll	383	504	-	-	887	7,376
Councillor Sam Austin	-	-	-	-	-	3,293.05
Deputy Mayor Tony Mancini	155	1,181	461	-	1,796	6,002
Councillor Wayne Mason	-	-	-	-	-	740
Councillor Lindell Smith	100	-	-	-	100	2,727
Councillor Shawn Cleary	-	-	-	-	-	-
Councillor Russell Walker	-	1,504	-	-	1,504	6,084
Councillor Steve Adams	3,911	-	-	-	3,911	8,278
Councillor Richard Zurawski	1,708	100	-	-	1,808	6,510
Councillor Matt Witman	1,040	-	-	-	1,040	5,513
Councillor Lisa Blackburn	1,598	-	-	-	1,598	7,607
Councillor Steve Craig	-	-	-	-	-	432
Councillor Paul Russell	740	-	-	-	740	740
Councillor Tim Outhit	-	-	-	-	-	3,342
Jacques Dubé, CAO	25	1,617	566	1,194	3,402	14,521
Total	14,174	8,184	1,026	2,194	25,578	108,675