



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

Item No. 4
Halifax Regional Council
December 15, 2020

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed

Councillor Russell, Chair, Audit and Finance Standing Committee

DATE: November 26, 2020

SUBJECT: **Second Quarter 2020/21 Financial Report**

INFORMATION REPORT

ORIGIN

Audit and Finance Standing Committee November 25, 2020 meeting, Item No. 12.2.3

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 a staff report dated November 12, 2020 pertaining to the second quarter 2020/21 financial report at its November 26, 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 November 12, 2020.

FINANCIAL IMPLICATIONS

Financial implications are outlined in the attached staff report dated November 12, 2020.

COMMUNITY ENGAGEMENT

The agenda and reports of the Audit and Finance Standing Committee are posted on Halifax.ca, and draft minutes of the meeting will be made available on Halifax.ca within three business days.

ATTACHMENTS

Staff recommendation report dated November 12, 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: Simon Ross-Siegel, Legislative Assistant, Office of the Municipal Clerk, 902.490.6519



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

Item No. 12.2.3
Audit & Finance Standing Committee
November 25, 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: November 12, 2020

SUBJECT: Second Quarter 2020/21 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 Second Quarter 2020/21 Financial Report to Regional Council for their information.

DISCUSSION

Operating Statement:

At September 30, 2020, HRM had projected a General Rate deficit of \$7,233,000.

The business units are projecting a deficit of \$72K, while there is a projected deficit of \$7.2M in Fiscal Services.

The projected deficit is primarily due to a \$6M balloon payment to the Province of Nova Scotia for debt that was paid in full in the current year rather than refinancing and paying the principal and additional interest over the next 5 years in order to free up monies in future budget years. Additionally, there are projected shortfalls in parking station revenues, parking permits, and parking tickets as a result of impacts from the COVID-19 pandemic and the drop-in parking volumes in the downtown core. Additionally, insurance premiums and claim costs have increased due to market changes.

These costs have been partially offset by a one-time increased payment from DivertNS as well as decreased compensation and benefits costs in Police and Planning & Development and the cancellation of the 2020/21 Internship program due to COVID-19.

A detailed explanation of variances by business unit is included in Attachment #2.

District Capital Funds:

The report of expenditures from Councillors' District Capital Funds is included as Attachment #3 and shows that \$1.7M of the \$2.3M 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 \$49.3K 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. To date, \$838K in revenues have been recognized and \$567K has been spent, leaving a surplus of \$1.8M.

Reserves Statement:

The reserve balances at March 31, 2021 are projected to be \$220.7M, a \$13.5M increase over the budget of \$207.2M. The details are included in Attachment #6.

Aged Accounts Receivable:

The Aged Accounts Receivable schedule, included as Attachment #7, represents HRM's gross unconsolidated accounts receivable position which was \$420.4M as at September 30, 2020. The Aged A/R shows the amounts owing to HRM, broken into outstanding property taxes and general revenues, and groups them by length of time the amount is outstanding. The current receivables are largely the result of the most recent tax bill, which is due to be paid in October and so was largely uncollected at the end of Q2.

Capital Projection Summary:

The Capital Projection Summary is included as Attachment #8. For the six-month period ended September 30, 2020 actual expenditures in these projects were \$61.3M, while Project Managers are projecting to spend another \$133.3M on these projects in Fiscal 2020/21.

Hospitality Expenses Summary:

The quarterly Hospitality Expenses Summary is included as Attachment #9. For the six-month period ended September 30, 2020 actual hospitality expenditures were \$400 as the COVID-19 pandemic has curtailed spending in this area.

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.

FINANCIAL IMPLICATIONS

Explained in the report.

RISK CONSIDERATION

N/A

COMMUNITY ENGAGEMENT

N/A

ENVIRONMENTAL IMPLICATIONS

N/A

ALTERNATIVES

1. Audit and Finance Standing Committee may choose not to approve the proposed recommendation.

ATTACHMENTS

1. Halifax Regional Municipality Operating Results Projected to March 31, 2021.
2. Explanations of Projected Operating Results
3. Report of Expenditures in the Councillors' District Capital Funds to September 30, 2020.
4. Report of Expenditures in the Councillors' District Activity Funds to September 30, 2020.
5. Report of Changes in the Recreation Area Rate Accounts to September 30, 2020.
6. Halifax Regional Municipality Reserve Funds Projected to March 31, 2021.
7. Accounts Receivable as at September 30, 2020.
8. Capital Projection Summary Projected to March 31, 2021.
9. Quarterly Hospitality Expenses Summary, July 1, 2020 to September 30, 2020.
10. Mayor, Councillors' and CAO's Expense Summary, July 1, 2020 to September 30, 2020.

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, 902.497.4260

Attachment #1

**Halifax Regional Municipality
Operating Results Projected to March 31, 2021**

Halifax Regional Municipality
 Operating Results
 For the Period from April 1, 2020 to September 30, 2020

Business Unit & Fiscal Services	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	8,134,800	8,330,500	(195,700)	3,585,786	43.0%	4,744,714	3,728,448
Corporate & Customer Services	36,996,800	37,567,200	(570,400)	16,031,073	42.7%	21,536,127	18,180,673
Finance, Asset Management & ICT	37,041,100	37,312,560	(271,460)	20,573,736	55.1%	16,738,824	17,556,157
Fire & Emergency	71,006,000	71,112,500	(106,500)	34,055,182	47.9%	37,057,318	34,034,142
Fiscal	(473,760,400)	(466,598,700)	(7,161,700)	(637,975,050)	136.7%	171,376,350	(233,324,612)
Halifax Regional Police	86,275,100	85,316,500	958,600	39,266,168	46.0%	46,050,332	42,618,928
Halifax Transit	40,349,100	39,835,600	513,500	(5,036,218)	-12.6%	44,871,818	(3,984,288)
Human Resources	6,370,800	6,369,277	1,523	2,885,732	45.3%	3,483,545	3,105,122
Legal & Legislative Services	7,819,200	7,718,750	100,450	3,738,515	48.4%	3,980,235	3,424,080
Library	21,674,500	21,674,500	-	9,429,594	43.5%	12,244,906	9,668,208
Office of the Auditor General	1,074,900	1,074,900	-	457,927	42.6%	616,973	461,653
Outside Police BU (RCMP)	27,864,000	27,864,000	-	13,927,074	50.0%	13,936,926	13,747,988
Parks & Recreation	31,280,100	29,992,400	1,287,700	16,081,758	53.6%	13,910,642	17,342,925
Planning & Development	13,426,100	12,791,575	634,525	5,635,816	44.1%	7,155,759	5,598,377
Transportation & Public Works	84,447,900	86,871,800	(2,423,900)	31,878,047	36.7%	54,993,753	37,214,881
Total	-	7,233,362	(7,233,362)	(445,464,860)		452,698,222	(30,627,318)

Halifax Regional Municipality
Operating Results - Revenue
For the Period from April 1, 2020 to September 30, 2020

Business Unit Revenue	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	(3,249,700)	(3,350,200)	100,500	(3,128,464)	93.4%	(221,736)	(1,479,287)
Corporate & Customer Services	(70,000)	(98,100)	28,100	(34,880)	35.6%	(63,220)	(557,854)
Finance, Asset Management & ICT	(7,842,000)	(7,272,900)	(569,100)	(3,196,488)	44.0%	(4,076,412)	(4,016,457)
Fire & Emergency	(362,700)	(328,300)	(34,400)	(176,882)	53.9%	(151,418)	(54,317)
Halifax Regional Police	(10,481,900)	(10,676,800)	194,900	(5,514,271)	51.6%	(5,162,529)	(5,580,010)
Halifax Transit	(67,280,800)	(68,126,800)	846,000	(54,970,072)	80.7%	(13,156,728)	(60,562,659)
Human Resources	(80,000)	(80,000)	-	(40,000)	50.0%	(40,000)	(40,000)
Legal & Legislative Services	(399,200)	(419,200)	20,000	(225,810)	53.9%	(193,390)	(168,012)
Library	(5,988,700)	(5,713,800)	(274,900)	(2,767,144)	48.4%	(2,946,656)	(3,042,206)
Parks & Recreation	(7,550,100)	(8,921,500)	1,371,400	(1,335,702)	15.0%	(7,585,798)	(7,555,335)
Planning & Development	(7,265,300)	(7,238,535)	(26,765)	(3,723,359)	51.4%	(3,515,176)	(3,463,087)
Transportation & Public Works	(14,872,000)	(12,474,300)	(2,397,700)	(6,288,137)	50.4%	(6,186,163)	(6,723,709)
Total	(125,442,400)	(124,700,435)	(741,965)	(81,401,208)	65.3%	(43,299,227)	(93,242,934)

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	(1,245,300)	(1,245,300)	-	(1,241,727)	99.7%	(3,573)	(632,500)
Corrections Services	(6,618,400)	(6,618,400)	-	(6,693,936)	101.1%	75,536	(3,412,400)
Deed Transfer	(40,850,000)	(40,850,000)	-	(24,973,135)	61.1%	(15,876,865)	(32,177,488)
Fire Protection	(8,010,300)	(8,010,300)	-	(8,102,591)	101.2%	92,291	(3,598,500)
Grants in Lieu	(39,295,800)	(39,298,400)	2,600	(43,167,499)	109.8%	3,869,099	(20,726,500)
HST Offset	(3,463,000)	(3,562,900)	99,900	(3,562,902)	100.0%	2	(1,811,207)
Insurance	(500,000)	(1,100,000)	600,000	(153,266)	13.9%	(946,734)	(187,008)
Investment, Interest, Parking Stations and Misc. Revenue	(6,140,000)	(5,825,000)	(315,000)	(2,788,789)	47.9%	(3,036,211)	(5,650,734)
Mandatory Education	(150,712,000)	(150,712,000)	-	(150,333,311)	99.7%	(378,689)	(72,445,700)
Metro Housing Authority	(3,698,700)	(3,698,700)	-	(3,511,656)	94.9%	(187,044)	(1,521,800)
Other Fiscal Services	(265,000)	(165,000)	(100,000)	(47,990)	29.1%	(117,010)	(115,975)
Property Tax, Tax Agreements and HW Dividend	(527,960,600)	(528,172,900)	212,300	(525,085,513)	99.4%	(3,087,387)	(237,197,552)
Property Valuation Services	(7,197,400)	(7,197,400)	-	(7,265,459)	100.9%	68,059	(3,644,100)
Recoverable Debt	(15,591,200)	(23,210,300)	7,619,100	(18,299,678)	78.8%	(4,910,622)	(8,163,724)
Stormwater Right of Way	(3,835,000)	(3,835,000)	-	(471,937)	12.3%	(3,363,063)	(1,917,500)
Supplementary Education	(14,688,100)	(14,688,100)	-	(14,792,914)	100.7%	104,814	(7,530,300)
Total	(830,070,800)	(838,189,700)	8,118,900	(810,492,302)	96.7%	(27,697,398)	(400,732,988)

Grand Total	(955,513,200)	(962,890,135)	7,376,935	(891,893,509)	81.0%	(70,996,626)	(493,975,921)
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Halifax Regional Municipality
Operating Results - Expenses
For the Period from April 1, 2020 to September 30, 2020

Business Unit Expenses	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	11,384,500	11,680,700	(296,200)	6,714,249	57.5%	4,966,451	5,207,735
Corporate & Customer Services	37,066,800	37,665,300	(598,500)	16,065,953	42.7%	21,599,347	18,738,527
Finance, Asset Management & ICT	44,883,100	44,585,460	297,640	23,770,223	53.3%	20,815,237	21,572,614
Fire & Emergency	71,368,700	71,440,800	(72,100)	34,232,064	47.9%	37,208,736	34,088,459
Halifax Regional Police	96,757,000	95,993,300	763,700	44,780,439	46.6%	51,212,861	48,198,938
Halifax Transit	107,629,900	107,962,400	(332,500)	49,933,853	46.3%	58,028,547	56,578,372
Human Resources	6,450,800	6,449,277	1,523	2,925,732	45.4%	3,523,545	3,145,121
Legal & Legislative Services	8,218,400	8,137,950	80,450	3,964,325	48.7%	4,173,625	3,592,092
Library	27,663,200	27,388,300	274,900	12,196,738	44.5%	15,191,562	12,710,415
Office of the Auditor General	1,074,900	1,074,900	-	457,927	42.6%	616,973	461,653
Outside Police BU (RCMP)	27,864,000	27,864,000	-	13,927,074	50.0%	13,936,926	13,747,988
Parks & Recreation	38,830,200	38,913,900	(83,700)	17,417,459	44.8%	21,496,441	24,898,260
Planning & Development	20,691,400	20,030,110	661,290	9,359,175	46.7%	10,670,935	9,061,463
Transportation & Public Works	99,319,900	99,346,100	(26,200)	38,166,184	38.4%	61,179,916	43,938,591
Total	599,202,800	598,532,497	670,303	273,911,397	45.8%	324,621,100	295,940,227

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	1,245,300	1,245,300	-	(627,850)	-50.4%	1,873,150	632,500
Capital From Operating	19,750,000	19,750,000	-	19,750,000	100.0%	-	16,416,150
Corrections Services	6,618,400	6,618,400	-	3,234,625	48.9%	3,383,775	3,412,400
District Activity Fund	72,000	72,000	-	17,692	24.6%	54,308	33,155
Fire Protection	8,010,300	8,010,300	-	(1,160,270)	-14.5%	9,170,570	3,598,500
Grants & Tax Concessions	6,495,000	6,392,800	102,200	799,971	12.5%	5,592,829	5,234,387
Halifax Convention Centre	7,064,000	7,064,000	-	6,268,484	88.7%	795,516	3,409,429
Insurance	3,622,900	5,672,900	(2,050,000)	4,407,176	77.7%	1,265,724	2,202,189
Internship & Other LTD, Retirement & Benefits	4,400,100	3,605,100	795,000	702,898	19.5%	2,902,202	1,910,812
Investment, Interest, Parking Stations and Misc. Revenue	430,000	430,000	-	148,962	34.6%	281,038	168,256
Mandatory Education	150,712,000	150,712,000	-	74,698,486	49.6%	76,013,514	72,445,700
Metro Housing Authority	3,698,700	3,698,700	-	128,779	3.5%	3,569,921	1,521,800
Other Fiscal Services	(965,400)	(663,400)	(302,000)	1,103,947	-166.4%	(1,767,347)	2,107,396
Property Tax, Tax Agreements and HW Dividend	3,836,000	3,836,000	-	-	0.0%	3,836,000	1,856,913
Property Valuation Services	7,197,400	7,197,400	-	5,319,991	73.9%	1,877,409	3,644,100
Recoverable Debt	15,431,800	23,210,300	(7,778,500)	13,656,442	58.8%	9,553,858	8,163,724
Stormwater Right of Way	3,835,000	3,835,000	-	143,107	3.7%	3,691,893	1,917,500
Supplementary Education	14,688,100	14,688,100	-	7,472,768	50.9%	7,215,332	7,530,300
Tax Supported Debt	32,385,800	38,433,100	(6,047,300)	20,264,841	52.7%	18,168,259	19,201,716
Transfers to (from) Reserves	57,767,000	57,767,000	-	16,187,200	28.0%	41,579,800	10,643,450
Valuation Allowance	10,016,000	10,016,000	-	-	0.0%	10,016,000	1,358,000
Total	356,310,400	371,591,000	(15,280,600)	172,517,252	46.4%	199,073,748	167,408,376

Grand Total	955,513,200	970,123,497	(14,610,297)	446,428,649	46.1%	523,694,848	463,348,603
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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 September 30, 2020

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)
Office of the Auditor General	No changes	-
Total Auditor General		-
CAO	Projected surplus in revenue due to Mayor and Councillor donations to support the impact of COVID-19.	5,400
	Projected deficit in compensation and benefits primarily relates to unbudgeted positions required in the Diversity and Inclusion division.	(194,300)
	Projected net impact of immaterial non-compensation adjustments.	(6,800)
Total CAO		(195,700)
Halifax Regional Fire & Emergency	Projected decrease in recoveries from various programs.	(34,400)
	Projected increase in compensation due to promotional routines (\$581.0K) and other increases (\$62.0K) offset by decrease in estimate for Honorariums (\$419.5K).	(223,500)
	Projected increase in equipment and building due to requirements of COVID-19.	(242,900)
	Projected decrease in Training and Education due to restrictions of COVID-19.	178,500
	Projected net decrease in External Services, timing delayed to COVID-19.	86,500
	Projected net decrease in supplies and office due to delays in hiring and reduced requirements.	76,500
	Projected decrease in Other Goods and Services impacted by COVID-19 delays in recruitment, medical exams and advertising.	52,800
Total Halifax Regional Fire & Emergency		(106,500)
Finance, Asset Management & ICT	Projected decrease in compensation and benefits primarily relates to 2 Position Management Coordinator positions which have moved to Human Resources (\$177.5K), expected savings in overtime (\$38.4K) and a small increase in attrition and turnover from original estimates (\$10.2K).	226,100
	Projected decrease in parking rental revenue for Metro Park (\$431.0K) primarily due to lower than estimated volume of monthly parking rentals during peak season; this is partially offset by an estimated decrease in expenses (\$185.1K) which are partially based on percentage of revenue.	(245,900)
	Projected decrease in parking revenue due to lower than estimated collection in Bell and Sackville lots and delays in resuming collection for monthly parking until October combined with numerous cancellations.	(107,000)
	Projected decrease in false alarm fees based on downward trend in number of fees collected assumed to be associated with reduced number of people in office buildings, restaurants, etc.	(55,000)
	Projected increase in communications systems primarily related to increase in Telus SIPA contract costs and estimated increase in WAN/Internet service usage costs.	(34,500)
	Projected increase related to higher than estimated costs associated with council meeting technology.	(8,100)
	Projected increase in building costs primarily relates to savings in electricity and natural gas for lower occupancy rates during the first quarter not expected to be realized.	(39,000)
	Projected net impact of immaterial non-compensation adjustments.	(8,100)
Total Finance & Asset Management		(271,500)
Human Resources	Projected surplus from 3 Safety positions being moved to CCS (\$282.5K) partially offset by deficit in HR due to transfers from Police and Transit (\$149.8K) and Payroll (\$142.2K).	9,500
	Projected surplus for recruiting costs coming in under budget due to hiring freeze.	15,700
	Projected deficit due to March 2020 EFAP was not accrued in 2019 resulting in 13 months being paid in 2020.	(11,000)
	Projected deficit due to taxes paid on Corporate gift cards-Rewarding excellence.	(3,600)
	Projected deficit due to CPHR dues for CS staff not budgeted for.	(6,300)
	Net impact of immaterial non-compensation adjustments.	(2,800)
Total Human Resources		1,500
Legal & Legislative Services	Projected surplus in Compensation and benefits due to vacancy savings partially offset by special duties pay (\$22.0K) and Lawyers minimum raises over and above ISA (\$29.0K) and associated benefits (\$9.0K).	63,300
	Surplus due to additional Prosecutions Administrative support costs for term extension.	5,500
	Surplus due to reduced supply usage due to COVID-19 staff working from home partially offset by increased cleaning supplies.	7,450
	Surplus due to reduced training/conferences due to COVID-19 restrictions.	2,800
	Surplus due to reduced travel due to COVID-19 restrictions.	1,000
	Surplus due to \$5.0K in 2019 YCW grant revenue received in 2020 and \$15.0K COVID-19 archives grant received and not budgeted for.	20,000
	Immaterial non-compensation savings.	450
Total Legal & Legislative Services		100,500

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2020

BUSINESS UNIT VARIANCE ANALYSIS	Net Surplus / (Deficit)
Transportation & Public Works	
Projected surplus in Transfers from Other Gov't due to one-time payment from Divert NS as a result of 3-year smoothing formula for diversion credits (\$439.7K) and a revised forecast by Divert NS for 20/21 diversion credits (\$608.6K)	1,048,300
Projected deficit in Fee Revenues due to reduction in MRF marketing sales based on actuals to date and outlook for plastics markets (\$210.0K), reduction in commercial tip fee revenues based on actuals to date and revised forecast for remainder of the year due to COVID (\$178.0K).	(388,000)
Projected deficit in Fee Revenues due to decrease in enforcement and parking permits due to drop in parking volumes in the downtown core over last year and further delayed opening of customer service centres.	(2,661,500)
Projected deficit in Fee Revenues due to decrease in Summary Offence Ticket Revenue as a result of less people in the workplace, students attending remotely and decrease in events being held, due to COVID-19	(500,000)
Projected deficit in Fee Revenues due to fewer permits being issued during the first 6 months.	(22,300)
Projected surplus in Other Revenue due to unbudgeted donations for tree planting in Urban Forestry (\$28.3K), increase in bottle refund projections as more refundables in blue bags due to COVID-19 (\$75,0K), offset by bike week revenue not materialized as a result of COVID-19 (\$10.0K)	93,300
Projected surplus in Other Revenues due to purchase of equipment by a contractor for a signal installation at Almon/Gladstone (\$30.0K), anticipated cost sharing from DND for anti-whistling study (\$17.5K), offset by decrease in revenue received for recycled materials and the occasional sale of signs to other government agencies (\$15.0K).	32,500
Projected deficit in Compensation and Benefits due to vacancies not materializing as anticipated (\$198.1K) offset by a reduction in overtime expenses.	(177,000)
Projected surplus in Office Expenditures due to staff not being in the office because of COVID-19.	10,500
Projected surplus in External Services mainly due to contracted services at the Materials Recovery Facility trending lower than budgeted (\$210.0K), reduced commercial activity at Dartmouth and Ragged Lake Organics Facilities (\$413.7K), offset by increased volume upon reopening HSW depot in September (\$45.0K).	581,700
Projected surplus in External Services due to net effect of increase in unit price contract to paint centerline markings, offset by doing 50% of the work in house and small machine contract work costing less than anticipated due to fewer units painted.	25,000
Projected deficit in External Services mainly due to net effect of increased spending on tree planting due to unbudgeted donations (\$26.1K), offset by a reduction in general maintenance work (\$15.0K).	(11,100)
Projected deficit in Supplies which is mainly due to additional cleaning supplies due to COVID-19 protocols.	(21,700)
Projected deficit in Equipment & Communications, mainly due to projected rental of ribbon ploughs for the winter season (\$43.8K) and rental of a wood chipper in Urban Forestry due to the chipper truck being down (\$23K). This is offset by Weather Forecasting Services being incorrectly budgeted here, but spent from Other Goods & Services (\$15K) and a reduction in equipment purchase (\$15K).	(34,000)
Projected surplus in Vehicle Expense, mainly due to net effect of additional truck rental required due to COVID 19 , repurposing of funds to accommodate the purchase of COVID 19 supplies (PPE, cleaning/sanitizing equipment) and to enable rental of ribbon ploughs.	117,000
Projected deficit in Other Goods and Services due to unbudgeted payment to Department of Justice for outstanding payments for parking software system ("PTMS") which integrates the enforcement of HRM's parking tickets with the Province of Nova Scotia.	(520,000)
Projected deficit in Other Goods and Services mainly due to Weather Forecasting Services being incorrectly budgeted under Communications Systems (\$15K), and purchase of bins to support the organization of aggregate, facilitating better forecasting for replenishments (\$9.6K).	(26,400)
Projected deficit in Other Goods/Services due to remainder of expenditure for anti-whistling study which was budgeted in 2019/20 (\$18.5K), purchase of speed reader boards recovered from Councillors' discretionary funding (\$11.9K) (see (l)), and increase in memberships due to unanticipated costs related to two staff becoming EIT and P.Eng. Offset by reduction in conferences/workshops, training, local travel and meals due to COVID -19 (\$5.0K).	(12,500)
Projected surplus in Interdepartmental due to recoveries received for speed reader boards (\$11.9K - see (k)) and higher than anticipated recoveries for sign manufacturing (\$20.0K).	31,900
Projected net impact of immaterial non-compensation adjustments.	10,400
Total Transportation & Public Works	(2,423,900)

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2020

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)
Halifax Transit	Projected increase in fare revenue, primarily due to resuming fare collection one month earlier than the budgeted assumption.	700,000
	Projected decrease in compensation and benefits related to vacancy savings, partially offset by increased overtime.	411,700
	Projected increase related to area rate revenue being greater than the budgeted estimate.	300,000
	Projected increase in costs associated with facilities including security and various repairs and maintenance due to weather damage and aging infrastructure.	(147,300)
	Projected increase related to ferry service hours being greater than budgeted during the summer months.	(67,400)
	Projected increase in training and education.	(59,200)
	Projected increase due to requirements for cleaning supplies and personal protective equipment in response to COVID-19.	(162,100)
	Projected increase in ferry maintenance costs related to maintenance work completed while ferry service was reduced in response to COVID-19.	(100,000)
	Projected decrease in advertising revenue, partially offset by expected increase in warranty recoveries.	(154,000)
	Projected increase in commercial vehicle costs from unbudgeted repairs and increased need for outsourcing work due to vacant positions.	(280,600)
	Projected increase in costs for small tools and uniforms required for new employees.	(64,400)
	Projected decrease in tire costs due to reduced mileage during service reductions as a result of COVID-19 and decreased damages.	30,000
	Projected decrease in fuel and repair and maintenance related to resuming full transit service later than the budgeted assumption.	152,800
	Projected net impact of immaterial non-compensation adjustments.	(46,000)
Total Halifax Transit		513,500
Planning & Development	Projected Surplus in Compensation and benefits due to vacancy savings as a result of the hiring freeze due to COVID-19.	696,200
	Projected deficit in taxi license revenue as over 300 operators have chosen not to renew their licenses during COVID-19.	(68,000)
	Projected surplus in minor variance revenues and recovery from external parties.	41,200
	Projected deficit in office costs due to new employees needing mobile phones and software.	(7,800)
	Projected deficit in contract services due to adding 2 hours of service coverage for the NSSPCA above their contract.	(16,400)
	Projected deficit in vehicle repair and maintenance due to some unexpected vehicle costs.	(9,000)
	Projected net deficit of immaterial non-compensation adjustments.	(1,700)
	Total Planning & Development	
Parks & Recreation	Projected net Increase in revenue mainly due to facility bookings to end of fiscal and expected external grants. This is partially offset by decrease in other revenue due to COVID - 19.	15,100
	Projected surplus in compensation and benefits due to offset intern salary and reduction in casual wages.	8,600
	Projected deficit in external services due to increase in cost for janitorial services, new vehicle decal & building expenses for Youth Live, improvement in St. Andrew's parking lot and other overall increase in expenses.	(72,500)
	Increase in medical & first aid, cleaning supplies and personal protective equipment from response to Covid-19.	(95,000)
	Projected deficit in other goods and services due to increase in travel cost in response to COVID-19, increased requirement for fencing, increase in playground equipment due to park damage and other related expenses.	(70,700)
	Projected deficit in building cost in electricity due to irrigation light cost and increase in lighted fields, electrical cost due to ageing lights requiring repairs and water.	(52,500)
	Projected deficit in materials due to cost of additional hardware, topsoil for Point Pleasant park and cemeteries and an increase in seeds & plants replacements over the typical year.	(23,000)
	Projected deficit in interdepartmental due to charges for COVID-19 related increase in signage (print/reproduction) requirements and unbudgeted cost for other transfer charges due to COVID-19 guidelines.	(23,100)
	Projected surplus in transfers due to unbudgeted transfer from trust for cemeteries.	50,000
	Projected surplus in BMO Centre attributable to increase in arena bookings over budgeted and reduction in costs of contract services, electricity and other building costs.	849,600
	Projected surplus in RBC Centre attributable to increase in arena bookings over budgeted and reduction in the cost of electricity.	740,800
	Projected deficit in vehicle expenses due to increased requirement for vehicle rentals in response to COVID-19.	(24,300)
	Net impact of immaterial non-compensation adjustments.	(15,300)
Total Parks & Recreation		1,287,700

HALIFAX REGIONAL MUNICIPALITY
Explanation of Projected Surplus/(Deficit)
For the Period Ending September 30, 2020

BUSINESS UNIT VARIANCE ANALYSIS		Net Surplus / (Deficit)
Halifax Regional Police	Projected increase in revenue from Misc Recoveries, WCB payments, EHS, Back Check services offset by decrease in criminal records check and unexpected completion of secondment	194,900
	Projected decrease in Compensation and Benefits due to reduced requirement for court time and extra duty as a result of COVID-19 and greater than expected attrition and turnover	1,030,400
	Projected increase for Legal settlements and Contract services impacted by COVID-19 offset by reduction in requirement for Outside Policing.	(440,000)
	Projected increase in Cleaning supplies and PPE as a result of COVID-19	(80,000)
	Projected decrease in Travel, Training and immaterial non-compensation adjustments due to restrictions imposed by COVID-19.	253,300
Total Halifax Regional Police		958,600
Corporate & Customer Services	Projected deficit in Compensation and benefits due to transfer of Corp. Security from HR; plus approved Sr. Communications Advisor, and delay in closing 2 Customer Contact Ctr's.	(505,800)
	Projected surplus of Revenue recoveries - Covid-19 cleaning for the Province, and misc recoveries for Fleet	28,100
	Projected deficit in Equipment & Communications, mainly Mechanical equipment offset by costs related to Pool maintenance.	(117,400)
	Projected deficit in Building costs for increase in Safety Systems (preventative maintenance) offset by fuel and exterior building costs	(62,600)
	Projected surplus in Special Projects - reduced need for plexi-glass, and transfer of side-guard costs.	95,000
	Projected deficit in External contracts for the reopening of St. Andrew's centre (snow & refuse), offset by reduced contract services building maintenance.	(34,300)
	Net impact of immaterial non-compensation adjustments.	26,600
Total Corporate & Customer Services		(570,400)
Library	Projected deficit in Fine Fees revenue due to facility closures.	(107,600)
	Projected deficit in Parking rental revenue as staff expect 60% of PY revenue.	(12,100)
	Projected deficit in Facility rental revenue due to reduced demand/capacity.	(31,400)
	Projected surplus in Lease revenue due to a new lease starting Aug 1, 2020.	5,400
	Projected surplus in compensation due to vacancies.	299,700
	Projected facilities rental deficit due to reduced demand/capacity.	(4,000)
	Projected deficit in janitorial services, cleaning supplies and purchase of PPE.	(150,000)
Total Library		-
TOTAL BUSINESS UNIT VARIANCE		(71,700)

FISCAL SERVICES VARIANCE ANALYSIS		
Fiscal Services	Insurance - Insurance claims costs to date have been higher than budgeted (\$560.0K), insurance premiums have increased due to a hardening in the insurance market (\$875.0K) and other miscellaneous costs (\$15.0K).	(1,450,000)
	Internship & Other LTD, Retirement & Benefits - The projected surplus is primarily related to the 2020/21 Internship Program which has been cancelled due to COVID-19 and an over-budgeted amount for the Engineers in Training program.	795,000
	Investment, Interest, Parking Meters and Misc. Revenue - Estimated decrease in parking station revenue (\$300.0K) and elimination of NSF fees (\$15.0K).	(315,000)
	Other Fiscal Services - Increased costs due to COVID-19 related expenditures (\$395.0K); Record check recoveries lower primarily due to the affects of COVID-19 (\$100.0K); partially offset by an amount not required for museums grants (\$93.0K)	(402,000)
	Property Tax, Tax Agreements and HW Dividend - Projected surplus due to tax agreement revenues higher than budget for Heritage Gas (\$286.6K), Bell Aliant (\$61.1K), and other miscellaneous adjustments (\$27.0K). This is partially offset by Halifax Water's dividend lower than budgeted due to the rate base calculation being an estimate at budget.	212,300
	Tax Supported Debt - Balloon Payment to the Nova Scotia Municipal Finance Corporation will not be refinanced.	(6,047,300)
	Miscellaneous Adjustments - HRM's portion of the Nova Scotia Power HST Offset received from the Province of Nova Scotia was higher than anticipated (\$99.9K), the balance remaining in Community Grants after review of merit and eligibility of applications received (\$102.2K) and miscellaneous immaterial adjustments in Grants in Lieu (2.6K). This is partially offset by the interest in recoverable debt incorrectly adjusted in the budget (\$159.4K).	45,300
TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)		(7,161,700)
GRAND TOTAL		(7,233,400)

Attachment #3

**Report of Expenditures in the Councillors'
District Capital Funds to September 30, 2020**

Summary Councillors' District Capital Funds

April 1, 2020 to September 30, 2020

	Budget	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Available
DISTRICT 1 - Steve Streach	183,228.95	109,005.00	5,200.44	114,205.44	69,023.51
DISTRICT 2 - David Hendsbee	57,208.68	27,570.67	1,328.67	28,899.34	28,309.34
DISTRICT 3 - Bill Karsten	65,297.40	40,468.99	13,649.85	54,118.84	11,178.56
DISTRICT 4 - Lorelei Nicoll	296,632.20	31,431.10	223,153.47	254,584.57	42,047.63
DISTRICT 5 - Sam Austin	83,343.94	13,625.00	47,643.09	61,268.09	22,075.85
DISTRICT 6 - Tony Mancini	310,868.50	26,658.27	243,572.40	270,230.67	40,637.83
DISTRICT 7 - Waye Mason	121,145.00	8,625.00	74,020.00	82,645.00	38,500.00
DISTRICT 8 - Lindell Smith	231,300.59	2,625.00	160,486.09	163,111.09	68,189.50
DISTRICT 9 - Shawn Cleary	145,585.44	25,990.00	50,538.40	76,528.40	69,057.04
DISTRICT 10 - Russell Walker	206,403.86	38,457.84	130,457.16	168,915.00	37,488.86
DISTRICT 11 - Steve Adams	85,132.62	12,872.30	45,341.52	58,213.82	26,918.80
DISTRICT 12 - Richard Zurawski	261,886.92	5,625.00	214,761.92	220,386.92	41,500.00
DISTRICT 13 - Matt Whitman	57,794.32	11,785.00	19,589.08	31,374.08	26,420.24
DISTRICT 14 - Lisa Blackburn	53,171.36	24,312.50	15,807.57	40,120.07	13,051.29
DISTRICT 15 - Paul Russell	90,759.81	80,636.11	8,772.65	89,408.76	1,351.05
DISTRICT 16 - Tim Outhit	58,107.70	14,866.63	20,334.88	35,201.51	22,906.19
Total	2,307,867.29	474,554.41	1,274,657.19	1,749,211.60	558,655.69

Attachment #4

Report of Expenditures in the Councillors' District Activity Funds to September 30, 2020

SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS**Q2 - July 1, 2020 to September 30, 2020**

Orders	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Budget	Available
DISTRICT 1 - Steve Streach	400.00	1,800.00	2,200.00	4,500.00	2,300.00
DISTRICT 2 - David Hendsbee	1,250.00	1,800.00	3,050.00	4,500.00	1,450.00
DISTRICT 3 - Bill Karsten	1,075.00	1,800.00	2,875.00	4,500.00	1,625.00
DISTRICT 4 - Lorelei Nicoll	300.00	1,800.00	2,100.00	4,500.00	2,400.00
DISTRICT 5 - Sam Austin	2,160.69	1,800.00	3,960.69	4,500.00	539.31
DISTRICT 6 - Tony Mancini	1,040.69	3,459.31	4,500.00	4,500.00	-
DISTRICT 7 - Waye Mason	1,370.00	1,800.00	3,170.00	4,500.00	1,330.00
DISTRICT 8 - Lindell Smith	700.00	1,800.00	2,500.00	4,500.00	2,000.00
DISTRICT 9 - Shawn Cleary	1,020.00	1,800.00	2,820.00	4,500.00	1,680.00
DISTRICT 10 - Russell Walker	950.00	2,300.00	3,250.00	4,500.00	1,250.00
DISTRICT 11 - Steve Adams	1,943.00	1,800.00	3,743.00	4,500.00	757.00
DISTRICT 12 - Richard Zurawski	1,100.00	1,800.00	2,900.00	4,500.00	1,600.00
DISTRICT 13 - Matt Whitman	500.00	1,800.00	2,300.00	4,500.00	2,200.00
DISTRICT 14 - Lisa Blackburn	1,620.00	1,800.00	3,420.00	4,500.00	1,080.00
DISTRICT 15 - Paul Russell	1,950.00	1,800.00	3,750.00	4,500.00	750.00
DISTRICT 16 - Tim Outhit	950.00	1,800.00	2,750.00	4,500.00	1,750.00
Total	18,329.38	30,959.31	49,288.69	72,000.00	22,711.31

Attachment #5

Report of Changes in the Recreation Area Rate Accounts to September 30, 2020

Halifax Regional Municipality
Continuity Schedule of Recreation Area Rated Accounts
Second Quarter ended September 30, 2020

Area Rated Recreation Account	Opening Deficit (Surplus) April 1, 2020	Revenue April 1, 2020 to Sept 30, 2020	Expenditures April 1, 2020 to Sept 30, 2020	Current Year's Deficit (Surplus) Sept 30, 2020	Accumulated Deficit (Surplus) Sept 30, 2020
Frame Subdivision Homeowners Association	(4,448)	(3,825)	8,183	4,358	(90)
Sackville Heights Elementary School	(124,168)	(278,095)	65,663	(212,432)	(336,600)
Glen Harbour Homeowners Association	(2,074)	(21,385)	19,259	(2,126)	(4,200)
White Hills Residents Association	(65,951)	-	65,951	65,951	(0)
Lost Creek Community Association	(1,434)	-	-	-	(1,434)
Waterstone Neighbourhood Association	(40,161)	-	-	-	(40,161)
Ketch Harbour Residents Association	117	(14,486)	14,370	(116)	1
Mineville Community Association	(16,985)	(11,200)	22,737	11,537	(5,448)
Three Brooks Homeowners Association	(7,636)	(9,600)	5,568	(4,032)	(11,668)
Haliburton Highbury Homeowners Association	(140,927)	(53,515)	-	(53,515)	(194,442)
Highland Park Ratepayers Association	(61,977)	(10,118)	3,685	(6,433)	(68,410)
Kingswood Ratepayers Association	(262,799)	(67,600)	7,864	(59,736)	(322,535)
Prospect Road & Area Recreation Association	(107,745)	(95,881)	66	(95,815)	(203,560)
Westwood Hills Residents Association	(120,182)	-	3,528	3,528	(116,654)
Musquodoboit Harbour	(22,019)	(11,420)	33,421	22,001	(18)
Hammonds Plains Common Rate	(277,106)	-	-	-	(277,106)
Grand Lake/Oakfield Community Centre	(21,084)	(25,261)	26,152	891	(20,193)
Maplewood Subdivision	(153,721)	-	-	-	(153,721)
Silversides Residents Association	(29,346)	(16,300)	38,982	22,682	(6,664)
Fox Hollow at St Margaret's Bay Village Homeowners Association	(6,779)	(6,120)	6,800	680	(6,099)
Lakeview, Windsor Junction, Fall River Ratepayers Association	(31,503)	(213,716)	244,722	31,006	(497)
Totals	(1,497,929)	(838,522)	566,951	(271,571)	(1,769,500)

Attachment #6

**Halifax Regional Municipality Reserve Fund Balance
Projected to March 31, 2021**

Halifax Regional Municipality
Reserve Report
As of September 30, 2020

	Actuals 2020 /21				2021/22				2022/23				2023/24			
	SAP Actuals	Pending Expenditures	Pending Contribution	Projected Net Available Balances 20/21	Carry Forward	Budget 21/22	Interest	Projected Available Budget Mar.31/2022	Carry Forward	Budget 22/23	Interest	Projected Available Budget Mar.31/2023	Carry Forward	Budget 23/24	Interest	Projected Available Budget Mar.31/2024
RISK RESERVES:																
Q406 Insurance and Risk Reserve																
Q406 Opening / Carry Forward Balance	4,258,530				4,313,316	-	-		4,382,316	-	-		4,452,416	-	-	
Q406 Ending Balance	4,279,055	-	34,261	4,313,316	-	-	69,000	4,382,316	-	-	70,100	4,452,416	-	-	71,200	4,523,616
Q411 Police on the Job Injury Reserve																
Q411 Opening / Carry Forward Balance	2,243,774				1,783,268	-	-	-	1,837,168	-	-	-	1,891,968	-	-	-
Q411 Ending Balance	2,266,948	(512,000)	28,320	1,783,268	-	25,000	28,900	1,837,168	-	25,000	29,800	1,891,968	-	25,000	30,700	1,947,668
Q416 Operating Stabilization Reserve																
Q416 Opening / Carry Forward Balance	8,781,689				8,634,483	-	-	-	8,535,483	-	-	-	8,434,883	-	-	-
Q416 Ending Balance	8,694,671	(129,200)	69,012	8,634,483	-	(233,400)	134,400	8,535,483	-	(233,400)	132,800	8,434,883	-	(233,400)	131,200	8,332,683
Q421 General Contingency Reserve																
Q421 Opening / Carry Forward Balance	21,360,424				(8,154,480)	(125,000)	-	-	(8,411,980)	-	-	-	(12,478,480)	-	-	-
Q421 Ending Balance	20,158,532	(28,345,259)	32,247	(8,154,480)	-	(125,000)	(132,500)	(8,411,980)	-	(3,870,000)	(196,500)	(12,478,480)	-	-	(199,700)	(12,678,180)
TOTAL RISK RESERVES:	35,399,206	(28,986,459)	163,840	6,576,587	6,576,587	(333,400)	99,800	6,342,987	6,342,987	(4,078,400)	36,200	2,300,787	2,300,787	(208,400)	33,400	2,125,787

Halifax Regional Municipality
Reserve Report
As of September 30, 2020

	Actuals 2020 /21				2021/22				2022/23				2023/24			
	SAP Actuals	Pending Expenditures	Pending Contribution	Projected Net Available Balances 20/21	Carry Forward	Budget 21/22	Interest	Projected Available Budget Mar.31/2022	Carry Forward	Budget 22/23	Interest	Projected Available Budget Mar.31/2023	Carry Forward	Budget 23/24	Interest	Projected Available Budget Mar.31/2024
OBLIGATION RESERVE																
Q506 Landfill Closure Cost																
Q506 Opening / Carry Forward Balance	8,784,910				8,042,975	-	-	-	8,148,675	-	-	-	8,255,775	-	-	-
Q506 Ending Balance	8,808,511	(832,180)	66,644	8,042,975	-	(22,600)	128,300	8,148,675	-	(22,900)	130,000	8,255,775	-	(122,000)	130,100	8,263,875
Q511 Municipal Election Reserve																
Q511 Opening / Carry Forward Balance	2,517,495				708,623	-	-	-	1,481,923	-	-	-	2,267,623	-	-	-
Q511 Ending Balance	2,671,258	(2,432,310)	469,675	708,623	-	750,000	23,300	1,481,923	-	750,000	35,700	2,267,623	-	750,000	48,300	3,065,923
Q521 Convention Centre Reserve																
Q521 Opening / Carry Forward Balance	3,684,122				3,707,739	-	-	3,707,739	3,322,039	-	-	-	2,952,539	-	-	2,952,539
Q521 Ending Balance	5,090,947	(5,493,857)	4,110,649	3,707,739	-	(438,000)	52,300	3,322,039	-	(416,000)	46,500	2,952,539	-	(394,000)	40,900	2,599,439
Q526 Capital Funds Reserve																
Q526 Opening / Carry Forward Balance	41,020,383				44,601,645	-	-	-	34,105,645	-	-	-	22,164,899	-	-	-
Q526 Ending Balance	38,468,889	(10,278,224)	16,410,980	44,601,645	-	(11,033,100)	537,100	34,105,645	-	(12,289,846)	349,100	22,164,899	-	(372,250)	348,700	22,141,349
Q531 Fleet Vehicles & Equipment Reserve																
Q531 Opening / Carry Forward Balance	2,167,969				1,511,165	-	-	-	1,563,765	-	-	-	1,615,165	-	-	-
Q531 Ending Balance	2,036,467	(1,122,309)	597,006	1,511,165	-	28,000	24,600	1,563,765	-	26,000	25,400	1,615,165	-	100,000	27,400	1,742,565
Q536 Library Recapitalization Reserve																
Q536 Opening / Carry Forward Balance	5,319,457				6,324,680	-	-	-	7,390,080	-	-	-	8,491,780	-	-	-
Q536 Ending Balance	5,810,985	-	513,695	6,324,680	-	949,000	116,400	7,390,080	-	968,000	133,700	8,491,780	-	988,000	151,700	9,631,480
Q541 Building Recapitalization and Replacement Reserve																
Q541 Opening / Carry Forward Balance	4,281,639				835,656	-	-	-	(691,446)	-	-	-	(2,039,748)	-	-	-
Q541 Ending Balance	4,079,779	(3,273,098)	28,975	835,656	-	(1,516,202)	(10,900)	(691,446)	-	(1,316,202)	(32,100)	(2,039,748)	-	(716,202)	(44,100)	(2,800,050)
Q546 Multi-District Facilities Reserve																
Q546 Opening / Carry Forward Balance	7,444,982				17,373	-	-	-	(286,916)	-	-	-	30,695	-	-	-
Q546 Ending Balance	7,617,256	(8,769,746)	1,169,863	17,373	-	(299,789)	(4,500)	(286,916)	-	317,111	500	30,695	-	489,125	8,300	528,120
Q551 Transit Capital Reserve																
Q551 Opening / Carry Forward Balance	4,388,850				197,811	-	-	-	201,011	-	-	-	204,211	-	-	-
Q551 Ending Balance	4,410,419	(4,228,194)	15,586	197,811	-	-	3,200	201,011	-	-	3,200	204,211	-	-	3,300	207,511
Q556 Solid Waste Facilities Reserve																
Q556 Opening / Carry Forward Balance	16,354,117				10,690,820	506,700	-	11,197,520	11,376,720	772,400	-	12,149,120	12,343,520	855,000	-	13,198,520
Q556 Ending Balance	16,371,179	(6,287,587)	607,228	10,690,820	-	506,700	179,200	11,376,720	-	772,400	194,400	12,343,520	-	855,000	211,200	13,409,720
TOTAL OBLIGATION RESERVE:	95,365,690	(42,717,505)	23,990,301	76,638,486	76,638,486	(11,075,991)	1,049,000	66,611,495	66,611,495	(11,211,437)	886,400	56,286,458	56,286,458	1,577,673	925,800	58,789,931

Halifax Regional Municipality
Reserve Report
As of September 30, 2020

	Actuals 2020 /21				2021/22				2022/23				2023/24			
	SAP Actuals	Pending Expenditures	Pending Contribution	Projected Net Available Balances 20/21	Carry Forward	Budget 21/22	Interest	Projected Available Budget Mar.31/2022	Carry Forward	Budget 22/23	Interest	Projected Available Budget Mar.31/2023	Carry Forward	Budget 23/24	Interest	Projected Available Budget Mar.31/2024
OPPORTUNITY RESERVE																
Q606 Strategic Capital Reserve																
Q606 Opening / Carry Forward Balance	55,495,894				50,162,123	-	-	-	56,755,923	-	-	-	15,398,423	-	-	-
Q606 Ending Balance	59,043,163	(27,309,010)	18,427,970	50,162,123	-	5,700,000	893,800	56,755,923	-	(41,600,000)	242,500	15,398,423	-	(17,240,000)	(29,500)	(1,871,077)
Parkland Development Reserve																
Q611 Opening / Carry Forward Balance	6,680,379				6,521,977	250,000	-	-	6,880,377	250,000	-	-	7,244,477	250,000	-	-
Q611 Ending Balance	7,435,484	(997,047)	83,540	6,521,977	-	250,000	108,400	6,880,377	-	250,000	114,100	7,244,477	-	250,000	119,900	7,614,377
Business/Industrial Parks Expansion Reserve																
Q616 Opening / Carry Forward Balance	48,686,792				41,821,781	(1,254,700)	-	-	41,216,181	(1,255,300)	-	-	40,600,281	(253,500)	-	-
Q616 Ending Balance	53,148,430	(15,614,530)	4,287,881	41,821,781	-	(1,254,700)	649,100	41,216,181	-	(1,255,300)	639,400	40,600,281	-	(253,500)	645,500	40,992,281
Community and Events Reserve																
Q621 Opening / Carry Forward Balance	2,926,198				550,851	(40,800)	-	510,051	518,251	561,100	-	1,079,351	1,096,651	(2,900)	-	1,093,751
Q621 Ending Balance	3,601,135	(3,221,717)	171,433	550,851	-	(40,800)	8,200	518,251	-	561,100	17,300	1,096,651	-	(2,900)	17,500	1,111,251
Gas Tax Reserve																
Q626 Opening / Carry Forward Balance	28,821,515				1,487,132	(1,858,492)	-	(371,360)	(377,260)	(3,458,492)	-	(3,835,752)	(3,897,152)	976,574	-	(2,920,578)
Q626 Ending Balance	38,197,816	(36,844,625)	133,941	1,487,132	-	(1,858,492)	(5,900)	(377,260)	-	(3,458,492)	(61,400)	(3,897,152)	-	976,574	(46,700)	(2,967,278)
Debt Principal and Interest Repayment Reserve																
Q631 Opening / Carry Forward Balance	36,550,009				36,788,209	-	-	-	8,402,059	-	-	-	5,639,659	-	-	-
Q631 Ending Balance	53,973,314	(32,919,026)	15,733,921	36,788,209	-	(28,518,450)	132,300	8,402,059	-	(2,851,200)	88,800	5,639,659	-	6,723,800	197,800	12,561,259
Density Bonus Reserve																
Q640 Opening / Carry Forward Balance	-				-	-	-	-	-	-	-	-	-	-	-	-
Q640 Ending Balance	157,173	-	1,258	158,431	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPPORTUNITY RESERVE:	215,556,513	(116,905,954)	38,839,944	137,490,504	137,332,073	(25,722,442)	1,785,900	113,395,531	113,395,531	(48,353,892)	1,040,700	66,082,339	66,082,339	(9,546,026)	904,500	57,440,813
TOTAL RISK RESERVES:	35,399,206	(28,986,459)	163,840	6,576,587	6,576,587	(333,400)	99,800	6,342,987	6,342,987	(4,078,400)	36,200	2,300,787	2,300,787	(208,400)	33,400	2,125,787
TOTAL OBLIGATION RESERVE:	95,365,690	(42,717,505)	23,990,301	76,638,486	76,638,486	(11,075,991)	1,049,000	66,611,495	66,611,495	(11,211,437)	886,400	56,286,458	56,286,458	1,577,673	925,800	58,789,931
TOTAL OPPORTUNITY RESERVE:	215,556,513	(116,905,954)	38,839,944	137,490,504	137,332,073	(25,722,442)	1,785,900	113,395,531	113,395,531	(48,353,892)	1,040,700	66,082,339	66,082,339	(9,546,026)	904,500	57,440,813
TOTAL RESERVE	346,321,409	(188,609,918)	62,994,085	220,705,577	220,547,146	(37,131,833)	2,934,700	186,350,013	186,350,013	(63,643,729)	1,963,300	124,669,584	124,669,584	(8,176,753)	1,863,700	118,356,531

Attachment #7

Aged Accounts Receivable as at September 30, 2020

**Aged Accounts Receivable
September 30, 2020**

	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	\$ 142,219,968	\$ 140,564,370	\$ 1,090,039	\$ 195,632	\$ 73,453	\$ 62,752	\$ 405,296	\$ (171,575)
Residential Property Taxes	\$ 208,016,033	\$ 201,807,429	\$ 3,487,128	\$ 772,931	\$ 363,389	\$ 1,447,511	\$ 1,744,068	\$ (1,606,424)
Residential/Commercial Mix Property Taxes	\$ 19,657,358	\$ 19,142,167	\$ 319,193	\$ 101,218	\$ 22,572	\$ 20,709	\$ 127,040	\$ (75,540)
Resource Property Taxes	\$ 2,224,693	\$ 1,437,991	\$ 137,760	\$ 82,795	\$ 71,406	\$ 308,509	\$ 243,874	\$ (57,642)
Total Property Taxes	\$ 372,118,052	\$ 362,951,957	\$ 5,034,120	\$ 1,152,577	\$ 530,820	\$ 1,839,481	\$ 2,520,278	\$ (1,911,180)
Total Local Improvement Charges	\$ 11,191,422	\$ 10,473,384	\$ 146,128	\$ 88,389	\$ 50,437	\$ 185,770	\$ 249,960	\$ (2,646)
Total Taxes & Capital Charges	\$ 383,309,474	\$ 373,425,341	\$ 5,180,248	\$ 1,240,966	\$ 581,257	\$ 2,025,251	\$ 2,770,238	\$ (1,913,826)
Payments-in-Lieu of Taxes (PILT)	\$ 25,068,130	\$ 25,068,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (275)
Total Property Taxes & PILTS	\$ 408,377,604	\$ 398,493,746	\$ 5,180,248	\$ 1,240,966	\$ 581,257	\$ 2,025,251	\$ 2,770,238	\$ (1,914,101)

	Total	0-30 Days	31-60 Days	61-90 Days	91- 120 Days	120 + Days	Interest	Adj's/Pmts *
General Revenue (Non-Lienable)								
Miscellaneous Billings & Recoveries	\$ (79,669)	\$ 3,422,088	\$ 250,174	\$ 29,111	\$ 46,236	\$ 270,007	\$ 13,408	\$ (4,110,692)
Rents	\$ 154,907	\$ 62,664	\$ 14,818	\$ 8,396	\$ 90,470	\$ 10,617	\$ 3,106	\$ (35,164)
Agencies, Boards & Commissions (ABC'S)	\$ 11,978,458	\$ 7,636,574	\$ 665,254	\$ 105,604	\$ 436,387	\$ 3,144,924	\$ 25	\$ (10,310)
Total	\$ 12,053,696	\$ 11,121,326	\$ 930,247	\$ 143,111	\$ 573,093	\$ 3,425,548	\$ 16,538	\$ (4,156,166)

Total Aged Accounts Receivable September 30, 2020 \$ 420,431,300

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

Attachment #8

**Halifax Regional Municipality Capital Projection Summary
Projected to March 31, 2021**

**Capital Projection Summary
For the Period Ending September 30, 2020**

Budget Category	Budget				Expenditures			Projections	
	Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22
BUILDINGS/FACILITIES	38,096,950	40,255,000	600,000	78,951,950	15,621,843	21,455,791	37,077,635	28,629,443	34,700,663
BUSINESS SYSTEMS	36,663,009	14,702,000	-	51,365,009	4,815,678	19,521,760	24,337,438	18,428,483	28,120,848
DISTRICT CAPITAL FUNDS	1,553,867	754,000	-	2,307,867	474,554	1,274,657	1,749,212	509,863	1,323,450
OUTDOOR RECREATION	6,832,350	3,980,000	276,961	11,089,311	3,111,892	4,075,279	7,187,171	4,597,598	3,379,821
ROADS, ACTIVE TRANSPORTATION & BRIDGES	50,765,956	50,645,000	7,526,191	108,937,147	31,949,088	23,597,353	55,546,441	38,653,812	38,334,248
TRAFFIC & STREETLIGHTS	2,723,214	1,100,000	39,942	3,863,156	1,333,905	1,320,209	2,654,114	1,715,695	813,556
VEHICLES, VESSELS & EQUIPMENT	12,182,711	36,330,000	-	48,512,711	3,449,278	36,606,660	40,055,938	38,819,163	6,244,270
OTHER ASSETS	1,931,860	2,060,000	(31,768)	3,960,092	556,254	214,954	771,208	1,900,000	1,503,838
Grand Total	150,749,919	149,826,000	8,411,325	308,987,244	61,312,494	108,066,664	169,379,157	133,254,056	114,420,695

** 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, 2020**

BUILDINGS/FACILITIES	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Access-A-Bus Fueling Solution - BTC	CM200008	-	200,000	-	200,000	-	-	-	-	200,000	Design-Planning
Accessibility - HRM Facilities	CB190006	591,180	450,000	-	1,041,180	342,610	329,946	672,556	400,000	298,570	Work-in-Progress-25%
Alderney Gate Recapitalization	CB190007	1,597,355	-	-	1,597,355	170,436	441,178	611,615	925,961	500,958	
BMO Centre	CB200013	171,127	100,000	-	271,127	137,735	-	137,735	50,000	83,392	Work-in-Progress-50%
Burner Installation Hwy 101 Landfill	CWU01065	60,000	-	-	60,000	-	-	-	-	60,000	On hold
Burnside Composting Facility Repairs	CW190005	374,020	1,120,000	-	1,494,020	127,659	416,857	544,516	844,272	522,089	Work-in-Progress-25%
Burnside Transit Centre Roof Repairs	CB000082	2,173,239	-	-	2,173,239	103,988	1,305,040	1,409,028	1,575,000	494,251	Work-in-Progress-25%
Captain William Spry Renovations	CB000023	81,438	-	-	81,438	-	-	-	-	81,438	On hold
Central Liby Replacement-Spring Garden	CB000086	70,487	-	-	70,487	14,514	55,805	70,319	55,973	-	Closing out Project Account
Cole Harbour Place	CB000045	488,456	340,000	-	828,456	412,328	311,425	723,753	416,128	-	Work-in-Progress-25%
Composting/Anaerobic Digestion (AD) Plant	CW190003	1,023,251	1,000,000	-	2,023,251	287,397	139,033	426,430	513,000	1,222,854	Work-in-Progress-50%
Corporate Accommodations - Alderney	CB000046	258,090	-	-	258,090	-	820	820	-	258,090	
Corporate Accommodations	CB190011	1,949,599	2,000,000	-	3,949,599	1,082,512	262,221	1,344,734	1,650,000	1,217,087	Work-in-Progress-25%
Dartmouth North Community Centre	CB000075	557,170	-	-	557,170	38,850	21,089	59,938	368,785	149,535	
Emera Oval	CB180008	283,222	-	-	283,222	45,942	25,693	71,635	29,414	207,866	Work Complete
EMO Projects	CB200002	-	650,000	-	650,000	114,370	366,697	481,067	442,251	93,379	Work-in-Progress-50%
Energy Efficiency Initiatives	CB190008	535,567	2,000,000	-	2,535,567	451,320	772,787	1,224,107	1,834,247	250,000	Work-in-Progress-50%
Environmental Remediation/Bldg. Demo	CB190009	672,715	-	-	672,715	165,032	7,005	172,037	35,000	472,683	Design-Planning
Eric Spicer	CB000069	28,005	-	-	28,005	-	-	-	-	28,005	
Evergreen House	CB000051	72	-	-	72	-	-	-	-	72	
Ferry Terminal Pontoon Rehab	CM200002	10,478	225,000	-	235,478	-	49,963	49,963	230,000	5,478	Work-in-Progress-25%
Fire Station 2, University Ave Recap	CB000052	1,857,104	-	-	1,857,104	48,610	186,718	235,327	59,100	1,749,394	Design-Planning
Fire Station Functional Improvements	CB000088	648,592	400,000	-	1,048,592	79,367	152,990	232,356	648,502	320,724	Design-Planning
Fire Station Land Acquisition	CB180006	527,473	-	-	527,473	527,270	202	527,472	-	203	
Fire Station Replacements	CB200014	1,207,440	-	-	1,207,440	125,276	728,326	853,602	490,000	592,164	Design-Planning
Fuel Systems Upgrade	CM000020	31,137	-	-	31,137	2,290	9,903	12,192	-	28,848	Work Complete
General Building Recapitalization	CB200006	1,150,904	1,800,000	-	2,950,904	319,472	1,209,461	1,528,933	2,034,697	596,735	
Gordon R Snow Community Centre	CB200011	-	100,000	-	100,000	-	-	-	70,000	30,000	
Halifax City Hall/Grand Parade Restore	CB180003	88,808	-	-	88,808	21,979	45,096	67,075	65,685	1,144	
Halifax Ferry Terminal	CB000039	298,587	-	-	298,587	5,674	8,502	14,176	290,000	2,912	Work-in-Progress-50%
Halifax Forum Redevelopment	CB190013	355,574	-	-	355,574	87,629	63,812	151,441	200,036	67,910	Design-Planning
Halifax North Memorial Public Library	CB190003	500,000	500,000	-	1,000,000	7,119	-	7,119	65,000	927,881	Public consultation
HRM Depot Upgrades	CB200015	212,679	1,200,000	-	1,412,679	19,836	41,104	60,940	192,000	1,200,843	
Hubbards Recreation Centre	CB000043	31,724	-	-	31,724	-	-	-	-	31,724	
Keshen Goodman Library Renovations	CB190010	459,887	2,000,000	-	2,459,887	48,843	108,429	157,272	100,000	2,311,045	Design-Planning
LeBrun Centre Renovations	CB190001	463	250,000	-	250,463	-	-	-	175,463	75,000	Work-in-Progress-25%
Library Masterplan Implementation	CB000077	120,880	-	-	120,880	4,708	4,481	9,189	92,851	23,321	Work-in-Progress-25%
Mackintosh Depot Replacement	CB000089	2,297,221	6,500,000	-	8,797,221	116,111	172,780	288,890	600,000	8,081,110	
Materials Recovery Facility Purchase	CW000012	47,617	-	-	47,617	-	-	-	-	47,617	Closing out Project Account
Materials Recovery Facility Repairs	CW200002	280,539	510,000	-	790,539	256,459	280,539	536,998	530,308	3,772	Work-in-Progress-50%
Metropark Upgrades	CB000073	368,539	-	-	368,539	26,277	-	26,277	192,262	150,000	Work-in-Progress-25%
Multi-District Facilities-Upgrades	CB200001	1,497,380	2,200,000	-	3,697,380	1,258,069	289,652	1,547,721	1,230,000	1,209,311	Work-in-Progress-25%
Mumford Terminal Replacement	CB000014	20,960	-	-	20,960	-	-	-	20,960	-	
New Era Recapitalization	CW000009	1,047,155	-	-	1,047,155	-	2,651	2,651	253,000	794,155	Design-Planning
Ragged Lake Transit Centre Expansion	CB000125	1,750,359	3,500,000	-	5,250,359	15,883	53,613	69,495	-	5,234,476	Design-Planning
RBC Centre	CB200007	214,061	100,000	-	314,061	12,204	23,834	36,038	217,686	84,171	Design-Planning

BUILDINGS/FACILITIES	Project Number	Budget			Expenditures			Projections			
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Regional Library Facility Upgrades	CB200009	432,057	500,000	-	932,057	31,174	700,802	731,976	710,000	190,883	
Regional Park Washrooms	CB200010	378,721	500,000	-	878,721	86,800	301,021	387,821	291,921	500,000	Work-in-Progress-25%
Roof Recapitalization	CB200005	541,433	700,000	-	1,241,433	599,085	444,874	1,043,958	484,385	157,963	Work-in-Progress-25%
Sackville Sports Stadium	CB000060	141,785	-	-	141,785	-	140,329	140,329	15,000	126,785	
Sambro/Harrietsfield Fire Station	CB000079	4,684,349	-	-	4,684,349	2,521,374	2,048,933	4,570,307	2,140,000	22,976	Work-in-Progress-75%
Scotiabank Centre	CB200008	1,662,768	1,000,000	-	2,662,768	671,602	456,914	1,128,516	1,382,322	608,845	Work-in-Progress-50%
Sheet Harbour Recreation Centre	CB000080	58,607	-	600,000	658,607	6,666	62,743	69,409	88,607	563,334	
Shubenacadie Canal Greenway Trail	CDG00493	44,407	-	-	44,407	6,099	8,757	14,856	-	38,308	
South Peninsula School Gym Enhance	CB000084	-	460,000	-	460,000	-	-	-	460,000	-	
St Paul's Church Wall Restoration	CR000008	10,187	-	-	10,187	-	3,006	3,006	-	10,187	
St. Andrew's Community Centre Renos	CB000011	2,206,396	2,000,000	-	4,206,396	3,901,768	242,769	4,144,538	304,628	-	Commissioning
Transit Facility Investment Strategy	CB000016	390,962	600,000	-	990,962	14,354	45,458	59,812	400,000	576,608	Work-in-Progress-25%
Transit Strategy	CMU01095	80,227	-	-	80,227	7,021	-	7,021	-	73,205	Design-Planning
Transit Terminal Upgrade & Expansion	CB180126	14,445	-	-	14,445	-	926	926	-	14,445	Work Complete
Upper Sackville Rec. Ctr Facility	CB000061	73,193	-	-	73,193	63,717	-	63,717	-	9,475	
West Bedford Park & Ride	CM000010	-	50,000	-	50,000	-	38,064	38,064	50,000	-	Design-Planning
Wharf Recapitalization	CB000087	144,954	2,800,000	-	2,944,954	569,882	2,273,991	2,843,872	2,375,000	73	
Woodside Ferry Terminal Upgrade	CB000042	1,037,118	4,500,000	-	5,537,118	644,258	6,763,442	7,407,700	3,000,000	1,892,860	Work-in-Progress-50%
Zatzman Sportsplex Revitalization	CB000006	254,785	-	-	254,785	20,278	36,112	56,390	30,000	204,507	Commissioning
TOTAL BUILDINGS/FACILITIES		38,096,950	40,255,000	600,000	78,951,950	15,621,843	21,455,791	37,077,635	28,629,443	34,700,663	

** 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, 2020**

BUSINESS SYSTEMS	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
2020 Municipal Election e-Voting	CI190002	369,372	-	-	369,372	41,220	65,637	106,857	328,152	-	Work Complete
Application Recapitalization	CI190009	496,507	-	-	496,507	24,864	-	24,864	270,000	201,643	
Business Intelligence Program	CI190010	307,711	-	-	307,711	92,203	-	92,203	160,000	55,508	Work-in-Progress-50%
Contact Center Telephony Solution	CI990017	94,535	-	-	94,535	5,279	30,872	36,151	88,120	1,136	Commissioning
Council Chamber's Technology Upgrade	CI990019	70,496	-	-	70,496	56,686	9,565	66,251	8,800	5,010	Closing out Project Account
CRM Software Replacement	CI990020	650,092	-	-	650,092	-	-	-	50,000	600,092	Design-Planning
Cyber Security	CI200005	-	920,000	-	920,000	161,347	-	161,347	400,000	358,653	Work-in-Progress-25%
Data Management and Process Review	CI990021	110,293	-	-	110,293	-	-	-	110,293	-	Work-in-Progress-75%
Enterprise Content & Records Mgmt	CI990018	718,934	500,000	-	1,218,934	207,568	84,294	291,862	853,000	158,366	Design-Planning
Finance & HR Business Transformation	CI200002	13,243,622	7,893,000	-	21,136,622	929,781	3,491,526	4,421,307	8,504,113	11,702,728	Work-in-Progress-25%
HRFE AVL Devices	CI190004	199,959	25,000	-	224,959	-	-	-	100,000	124,959	On hold
HRFE Dispatch Projects	CI990027	281,872	-	-	281,872	7,446	-	7,446	80,000	194,426	Work-in-Progress-50%
HRFE FDM Review/Enhance	CI990028	30,908	-	-	30,908	-	-	-	15,000	15,908	On hold
HRP Cybersecurity Program	CI200006	-	278,000	-	278,000	-	125,143	125,143	278,000	-	Design-Planning
HRP Records Mgmt Optimization	CI990023	764,786	250,000	-	1,014,786	41,469	312,858	354,327	173,400	799,917	Work-in-Progress-25%
ICT Business Tools	CI200004	569,524	-	-	569,524	43,933	284,658	328,591	219,794	305,798	
ICT Infrastructure Recap	CI200003	405,019	1,617,000	-	2,022,019	295,943	-	295,943	1,250,000	476,077	Work-in-Progress-25%
IT Service Management	CI200001	143,088	-	-	143,088	30,953	-	30,953	112,136	-	Work-in-Progress-25%
LIDAR Data Acquisition	CI000020	703,951	-	-	703,951	65,591	33,172	98,763	1,000	637,360	Work Complete
New Transit Technology	CM180005	10,468,432	-	-	10,468,432	723,457	9,504,075	10,227,531	-	9,744,976	
Office 365 Migration	CI190007	60,143	-	-	60,143	1,439	37,178	38,617	35,000	23,704	On hold
Parking Technology	CI990031	2,783,770	650,000	-	3,433,770	688,603	2,129,489	2,818,093	2,591,213	153,954	Commissioning
Permitting, Licensing, Compliance (PLC)	CI990013	2,485,004	1,731,000	-	4,216,004	771,859	2,656,988	3,428,847	1,794,577	1,649,568	Work-in-Progress-50%
Public WiFi	CI000021	248,370	-	-	248,370	51,933	54,229	106,162	85,000	111,437	
Recreation Services Software	CI000005	728,115	795,000	-	1,523,115	530,547	558,288	1,088,835	590,000	402,569	Work-in-Progress-75%
Risk Management Information System	CI190006	150,000	-	-	150,000	4,307	16,228	20,535	34,980	110,713	Work-in-Progress-25%
Road Disruption Management Solution	CI190008	180,154	43,000	-	223,154	33,306	1,890	35,197	40,000	149,847	On hold
Situational Awareness	CI990035	60,071	-	-	60,071	-	691	691	20,000	40,071	Work-in-Progress-75%
Source Management	CI000016	89,166	-	-	89,166	-	88,238	88,238	89,166	-	On hold
Web Transformation	CI000001	249,115	-	-	249,115	5,944	36,739	42,684	146,739	96,431	Work-in-Progress-50%
TOTAL BUSINESS SYSTEMS		36,663,009	14,702,000	-	51,365,009	4,815,678	19,521,760	24,337,438	18,428,483	28,120,848	

** 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, 2020

DISTRICT CAPITAL FUNDS	Project Number	Budget				Expenditures			Projections	
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22
District 1 Project Funds	CCV02401	136,104	47,125	-	183,229	109,005	5,200	114,205	2,080	72,144
District 2 Project Funds	CCV02402	10,084	47,125	-	57,209	27,571	1,329	28,899	531	29,107
District 3 Project Funds	CCV02403	18,172	47,125	-	65,297	40,469	13,650	54,119	5,460	19,368
District 4 Project Funds	CCV02404	249,507	47,125	-	296,632	31,431	223,153	254,585	89,261	175,940
District 5 Project Funds	CCV02405	36,219	47,125	-	83,344	13,625	47,643	61,268	19,057	50,662
District 6 Project Funds	CCV02406	263,744	47,125	-	310,869	26,658	243,572	270,231	97,429	186,781
District 7 Project Funds	CCV02407	74,020	47,125	-	121,145	8,625	74,020	82,645	29,608	82,912
District 8 Project Funds	CCV02408	184,176	47,125	-	231,301	2,625	160,486	163,111	64,194	164,481
District 9 Project Funds	CCV02409	98,460	47,125	-	145,585	25,990	50,538	76,528	20,215	99,380
District 10 Project Funds	CCV02410	159,279	47,125	-	206,404	38,458	130,457	168,915	52,183	115,763
District 11 Project Funds	CCV02411	38,008	47,125	-	85,133	12,872	45,342	58,214	18,137	54,124
District 12 Project Funds	CCV02412	214,762	47,125	-	261,887	5,625	214,762	220,387	85,905	170,357
District 13 Project Funds	CCV02413	10,669	47,125	-	57,794	11,785	19,589	31,374	7,836	38,174
District 14 Project Funds	CCV02414	6,046	47,125	-	53,171	24,313	15,808	40,120	6,323	22,536
District 15 Project Funds	CCV02415	43,635	47,125	-	90,760	80,636	8,773	89,409	3,509	6,615
District 16 Project Funds	CCV02416	10,983	47,125	-	58,108	14,867	20,335	35,202	8,134	35,107
TOTAL DISTRICT CAPITAL FUNDS		1,553,867	754,000	-	2,307,867	474,554	1,274,657	1,749,212	509,863	1,323,450

** 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, 2020

OUTDOOR RECREATION	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Beazley Park	CP200006	801,945	600,000	-	1,401,945	1,261,348	130,689	1,392,037	140,598	-	Work-in-Progress-75%
Cemetery Upgrades	CP000020	3,956	-	-	3,956	-	-	-	-	3,956	Design-Planning
Cornwallis Park Master Plan Implementation	CP000011	107,654	-	-	107,654	2,115	18,670	20,785	-	105,539	Design-Planning
District 11 Community Integration Fund	CW200001	-	25,000	-	25,000	-	-	-	25,000	-	On hold
Fort Needham Master Plan Implementation	CP000012	43,918	-	-	43,918	16,128	27,790	43,918	-	27,790	Deferred
Halifax Common Upgrades	CP200002	560,557	600,000	-	1,160,557	26,320	24,323	50,642	200,000	934,238	Design-Planning
Off-Leash Dog Parks	CP200007	-	60,000	-	60,000	9,318	27,365	36,683	22,000	28,682	Design-Planning
Park Land Acquisition	CP200004	897,047	100,000	-	997,047	-	-	-	-	997,047	
Park Recapitalization	CP200001	2,096,972	660,000	337,831	3,094,803	615,723	1,517,447	2,133,170	1,950,000	529,081	Work-in-Progress-50%
Playing Fields and Courts - New	CP200005	1,422	-	-	1,422	1,422	-	1,422	-	-	Work Complete
Playing Fields and Courts - Renewal	CP200003	2,019,912	1,335,000	(60,870)	3,294,042	1,175,067	2,004,779	3,179,846	1,900,000	218,975	Work-in-Progress-50%
Point Pleasant Park Upgrades	CP190003	29,225	250,000	-	279,225	-	-	-	25,000	254,225	Design-Planning
Public Gardens Upgrades	CP190005	137,360	-	-	137,360	-	100,262	100,262	25,000	112,360	Design-Planning
Recreational Trails	CP190002	-	350,000	-	350,000	-	176,019	176,019	260,000	90,000	Work-in-Progress-25%
Regional Water Access/Beach Upgrades	CP180002	81,635	-	-	81,635	4,452	47,935	52,387	50,000	27,183	Design-Planning
Wilderness Park Development	CP000014	50,747	-	-	50,747	-	-	-	-	50,747	On hold
TOTAL OUTDOOR RECREATION		6,832,350	3,980,000	276,961	11,089,311	3,111,892	4,075,279	7,187,171	4,597,598	3,379,821	

** 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, 2020**

ROADS, ACTIVE TRANSPORTATION & BRIDGES	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Active Transportation - Strategic Projects	CR200001	5,066,315	3,480,000	(1,334,438)	7,211,876	3,131,656		3,131,656	3,855,221	225,000	Work-in-Progress-75%
Barrington Street & Active Transportation	CT190007	662,278	-	-	662,278	1,231		1,231	-	661,048	Work Complete
Bedford West Road Oversizing	CTU01006	407,708	-	-	407,708	-		-	100,000	307,708	Design-Planning
Bridges	CR200003	5,383,830	1,200,000	527,620	7,111,450	3,291,866		3,291,866	1,340,000	2,479,584	Work-in-Progress-50%
Bus Stop Accessibility/Improvements	CM190002	204,080	300,000	-	504,080	15,407		15,407	350,000	138,673	Work-in-Progress-75%
Cogswell Interchange Redevelopment	CT000007	724,474	-	-	724,474	230,147		230,147	197,000	297,327	Land acquisition
Downtown Dartmouth Infrastructure Renewal	CT190003	87,862	2,000,000	-	2,087,862	17,526		17,526	2,000,000	70,337	
Higher Order Transit Planning	CM000018	568,571	-	-	568,571	-		-	50,000	518,571	Design-Planning
IMP Land Acquisition	CT190009	1,778,906	1,820,000	-	3,598,906	1,331,113		1,331,113	2,267,793	-	Land acquisition
MacDonald Bridge Bikeway Connection	CT000010	544,671	-	-	544,671	77,670	467,002	544,671	467,002	-	Closing out Project Account
Major Strategic Multi Modal Corridor: Bayers Road	CT200002	3,453,455	200,000	1,463,433	5,116,888	824,168	6,735,186	7,559,354	2,300,000	1,992,720	Work-in-Progress-75%
Major Strategic Multi Modal Corridor: Bedford Highway	CT190008	250,000	-	-	250,000	-	-	-	100,000	150,000	Design-Planning
Major Strategic Multi Modal Corridor: Dutch Village Rd	CT200003	-	50,000	-	50,000	-	-	-	50,000	-	Design-Planning
Major Strategic Multi Modal Corridor: Herring Cove Road	CT190005	250,000	-	-	250,000	-	-	-	75,000	175,000	Design-Planning
Major Strategic Multi Modal Corridor: Portland Street	CT190002	150,000	-	-	150,000	-	150,000	150,000	150,000	-	Design-Planning
Major Strategic Multi Modal Corridor: Robie St & Young St	CT200006	-	2,275,000	-	2,275,000	258,340	2,016,395	2,274,736	2,016,660	-	Commissioning
Major Strategic Multi Modal Corridor: Windmill Rd	CT200005	-	100,000	-	100,000	-	-	-	75,000	25,000	Design-Planning
New Paving Streets - HRM Roads	CR180006	423,580	54,000	-	477,580	38,688	79,578	118,266	123,979	314,913	Work-in-Progress-75%
New Paving Subdivisions - Provincial Roads	CR180007	1,003,372	376,000	-	1,379,372	79,244	-	79,244	376,000	924,128	Work-in-Progress-75%
North Park Corridor Improvements	CT000001	12,479	-	-	12,479	-	12,090	12,090	12,479	-	Work Complete
Other Road Related Works	CR200004	1,375,454	1,685,000	-	3,060,454	520,192	876,516	1,396,708	1,485,000	1,055,262	Work-in-Progress-75%
Railway Crossing Improvements	CT000015	251,217	-	-	251,217	-	12,899	12,899	101,000	150,217	Work-in-Progress-25%
Regional Centre AAA Bikeways	CR200007	2,355,000	3,755,000	2,355,000	8,465,000	621,181	1,303,800	1,924,980	2,100,000	5,743,819	Work-in-Progress-50%
Road Ops & Construction - State of Good Repair	CR200005	255,484	3,000,000	-	3,255,484	2,074,272	276,664	2,350,936	1,181,211	-	Work-in-Progress-50%
Road Oversizing -Bedford South CCC	CTX01126	235,671	-	-	235,671	-	-	-	-	235,671	On hold
Shearwater Connector	CT000016	56,440	-	-	56,440	5,530	154	5,684	-	50,910	
Sidewalk Renewals	CR200002	892,045	2,500,000	-	3,392,045	1,073,284	416,794	1,490,077	1,480,000	838,762	Work-in-Progress-75%
Street Recapitalization	CR200006	12,332,777	25,500,000	4,514,577	42,347,354	17,979,312	9,667,224	27,646,536	14,635,000	9,733,041	Work-in-Progress-75%
Streetscape Renewal	CT200007	339	-	-	339	339	-	339	-	-	Deferred
Streetscapes - Argyle/Grafton	CD000002	458,042	-	-	458,042	13,594	430,740	444,334	-	444,448	Commissioning
Streetscapes - Spring Garden Rd	CD000001	9,817,949	-	-	9,817,949	52,487	508,926	561,413	460,000	9,305,461	Work-in-Progress-75%
Streetscaping	CT190001	-	400,000	-	400,000	-	218,072	218,072	300,000	100,000	Commissioning
Tactical Urbanism	CT200008	464,238	150,000	-	614,238	208,771	52,143	260,914	405,467	-	Commissioning
Transit Priority Measures	CM000009	799,719	-	-	799,719	102,029	365,140	467,169	300,000	397,690	Work Complete
Windsor Street Exchange	CT190010	500,000	1,800,000	-	2,300,000	1,043	8,030	9,073	300,000	1,998,957	Design-Planning
TOTALS ROADS, AT & BRIDGES		50,765,956	50,645,000	7,526,191	108,937,147	31,949,088	23,597,353	55,546,441	38,653,812	38,334,248	

** 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, 2020**

TRAFFIC & STREETLIGHTS	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Controller Cabinet & Detection	CT200004	539,065	-	-	539,065	125,554	-	125,554	413,500	11	Work-in-Progress-50%
Destination Signage Program	CTR00904	293,931	-	39,942	333,873	152,500	18,216	170,716	86,000	95,373	Work-in-Progress-75%
Opticom Signalization	CT190004	11,384	70,000	-	81,384	-	-	-	80,542	842	Work-in-Progress-75%
Road Safety Improvement	CT190006	278,544	1,030,000	-	1,308,544	424,091	1,139,109	1,563,201	884,453	-	Work-in-Progress-50%
Street Lighting	CT200001	285,050	-	-	285,050	100,232	94,003	194,235	184,500	318	Work-in-Progress-75%
Traffic Signal Installation	CT180007	343,046	-	-	343,046	257,465	66,747	324,212	66,700	18,881	Closing out Project Account
Traffic Signal Rehabilitation	CT180002	757,176	-	-	757,176	274,063	2,134	276,196	-	483,114	Closing out Project Account
Traffic Signal Re-lamping	CT180003	215,018	-	-	215,018	-	-	-	-	215,018	Closing out Project Account
TOTAL TRAFFIC & STREETLIGHTS		2,723,214	1,100,000	39,942	3,863,156	1,333,905	1,320,209	2,654,114	1,715,695	813,556	

** 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, 2020

VEHICLES, VESSELS & EQUIPMENT	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Access - A - Bus Expansion	CM180002	34,838	-	-	34,838	-	-	-	-	34,838	Work Complete
Access-A-Bus Replacement	CM200001	600,152	1,170,000	-	1,770,152	125,143	1,596,619	1,721,762	1,611,619	33,390	Work-in-Progress-50%
Bus Maintenance Equipment Replacement	CM200005	405,749	330,000	-	735,749	3,849	365,001	368,850	375,000	356,901	Design-Planning
Conventional Bus Replacement	CM200006	839,226	19,720,000	-	20,559,226	168,421	19,551,705	19,720,126	19,603,625	787,180	Work-in-Progress-50%
Ferry Overhaul and Capital Upgrades	CM200007	200,497	385,000	-	585,497	486,479	-	486,479	90,000	9,017	
Fire Fleet Replacement	CE200002	3,778,247	4,185,000	-	7,963,247	552,215	6,784,841	7,337,056	5,556,826	1,854,206	Work-in-Progress-75%
Fire Services Equipment Replacement	CE200004	1,048,826	1,130,000	-	2,178,826	449,636	8,296	457,932	1,266,600	462,590	Work-in-Progress-25%
Fire Services Water Supply	CE190001	76,422	90,000	-	166,422	14,736	-	14,736	90,000	61,686	Work Complete
Fire/Rescue Boat Replacement	CE190006	1,283,153	-	-	1,283,153	250,286	1,014,004	1,264,290	1,007,153	25,714	Work-in-Progress-25%
Fleet Expansion	CE020002	22,987	-	-	22,987	-	-	-	-	22,987	
Heavy Urban Search & Rescue Equipment	CE200005	-	355,000	-	355,000	-	-	-	255,000	100,000	Work-in-Progress-25%
Ice Resurfacer Replacement	CE190005	128,892	125,000	-	253,892	-	103,973	103,973	104,000	149,892	Work-in-Progress-50%
Mid-Life Bus Rebuild	CM200004	5,252	1,200,000	-	1,205,252	318,347	-	318,347	600,000	286,906	Work-in-Progress-25%
Moving Forward Together Plan Implementation	CM180008	266,768	3,470,000	-	3,736,768	-	3,252,889	3,252,889	3,285,000	451,768	Deferred
Municipal Fleet Replacement	CE200001	1,020,569	2,500,000	-	3,520,569	390,916	2,858,626	3,249,542	2,229,363	900,290	Work-in-Progress-75%
New/Replacement Green Carts	CW190001	434,177	-	-	434,177	165,502	140,160	305,662	240,000	28,675	Work-in-Progress-25%
Police Fleet Replacement	CE200003	1,481,736	800,000	182,840	2,464,576	455,518	814,935	1,270,453	1,640,637	368,421	Work-in-Progress-50%
Police Services Equipment Replacement	CE190002	16,128	420,000	-	436,128	51,788	36,087	87,875	334,340	50,000	Work-in-Progress-50%
Police Vehicle Equipment	CE190004	182,840	-	(182,840)	0	-	-	-	-	-	Closing out Project Account
Rural Depots	CW200003	-	340,000	-	340,000	-	-	-	340,000	-	Design-Planning
Transit Security	CM180006	356,252	-	-	356,252	16,442	79,524	95,966	80,000	259,810	Work Complete
Transit Support Vehicle Replacement	CM200003	-	110,000	-	110,000	-	-	-	110,000	-	Design-Planning
TOTAL VEHICLES, VESSELS & EQUIPMENT		12,182,711	36,330,000	-	48,512,711	3,449,278	36,606,660	40,055,938	38,819,163	6,244,270	

** 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, 2020**

OTHER ASSETS	Project Number	Budget				Expenditures			Projections		
		Budget Remaining at March 31, 2020	Budget 2020/21	Budget Increases/ (Decreases)**	Budget Available Sep 30, 2020	Year-to-Date Expenditures	Year-to-Date Commitments	YTD Expenditures and Commitments	Projected Spending to March 31, 2021	Projected Carry Forward to 2021/22	Project Status
Cultural Spaces	CP190001	356,299	100,000	-	456,299	11,260	82,891	94,150	90,000	355,039	Work-in-Progress-50%
Dredging of Siltation Pond	CWU01092	360,000	-	-	360,000	-	-	-	-	360,000	On hold
Environmental Monitoring Site Work 101 Landfill	CW190004	408,861	60,000	-	468,861	18,681	44,424	63,105	110,000	340,180	Design-Planning
HalifACT 2050 - Climate Action Plan	CB200012	-	1,000,000	-	1,000,000	-	86,741	86,741	800,000	200,000	Design-Planning
HRM Public Art Commissions	CDG01135	49,504	-	-	49,504	-	-	-	-	49,504	
Sandy Lake Wastewater Oversizing	CSX01346	1,115	-	-	1,115	-	-	-	-	1,115	
Storm Sewer Upgrades	CR000001	756,081	-	(31,768)	724,313	526,313	898	527,212	-	198,000	
Wastewater Oversizing	CT200009	-	900,000	-	900,000	-	-	-	900,000	-	
TOTAL OTHER ASSETS		1,931,860	2,060,000	(31,768)	3,960,092	556,254	214,954	771,208	1,900,000	1,503,838	

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

Attachment #9

**Hospitality Expenses Summary
April 1, 2020 to September 30, 2020**

Hospitality Expenses July - September 2020

Date	Courtesy Visit or Reception	Item(s)	Total	YTD Total
9/25/2020	Daffodil Garden opening	Smudging Ceremony Honorarium	300	
Total			300	393

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
April 1, 2020 to September 30, 2020**

Expenses for Reportable Individuals Jul - Sep 2020

Name	Local Travel	Out of Town Travel	Development/ Training	Meals & Other Miscellaneous Expenses	Total	YTD Total
Mayor Mike Savage	-	-	-	620	620	874
Councillor Steve Streach	-	-	-	-	-	-
Councillor David Hendsbee	584	-	-	-	584	1,612
Councillor Bill Karsten	-	-	-	-	-	-
Councillor Lorelei Nicoll	-	-	-	-	-	-
Councillor Sam Austin	-	-	-	-	-	-
Councillor Tony Mancini	-	-	-	-	-	-
Councillor Waye Mason	-	-	-	-	-	-
Councillor Lindell Smith	-	-	-	-	-	-
Councillor Shawn Cleary	-	-	-	-	-	-
Councillor Russell Walker	-	-	-	-	-	-
Councillor Steve Adams	3,368	-	-	-	3,368	7,003
Councillor Richard Zurawski	-	-	-	-	-	-
Councillor Matt Witman	471	-	-	-	471	775
Deputy Mayor Lisa Blackburn	-	-	-	-	-	-
Councillor Steve Craig	-	-	-	-	-	-
Councillor Paul Russell	-	-	-	-	-	-
Councillor Tim Outhit	-	-	-	-	-	-
Jacques Dubé, CAO	-	-	-	165	165	165
Total	4,423	-	-	785	5,208	10,431