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**Item No.13.1.3**  
**Audit & Finance Standing Committee**  
**February 25, 2026**

**TO:** Chair and Members of Audit & Finance Standing Committee

**SUBMITTED BY:** Brad Anguish, Acting Chief Administrative Officer

**DATE:** February 12, 2026

**SUBJECT:** **Third Quarter 2025/26 Financial Report**

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**ORIGIN**

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

- a report of the projected General Rate surplus/deficit by area;
- a report detailing District Capital expenditures in accordance with the District Capital Fund Policy approved by Council on July 31, 2007;
- a report detailing District Activity expenditures in accordance with the District Activity Policy approved by Council October 7, 2003;
- a report detailing Recreation Area Rate expenditures in accordance with the Recreation Area Report Policy approved by Council on May 14, 2002; and,

**EXECUTIVE SUMMARY**

This report provides an overview of the financial position and performance of the Halifax Regional Municipality (HRM) for the period ending December 31, 2025. It details the projected outcomes for the fiscal year and highlights areas of financial activity, variances, and projections.

**RECOMMENDATION**

It is recommended that the Audit & Finance Standing Committee forward the Third Quarter 2025/26 Financial Report to Regional Council for their information.

**DISCUSSION**

**Operating Statement:**

At December 31, 2025, HRM has projected a General Rate surplus of \$26,800.

The business units have a projected deficit of \$4.9M and Fiscal Services has a projected surplus of \$4.9M.

The projected surplus is primarily due to a decrease in fuel rates compared to budget, lower RCMP contract costs due to delays in filling new positions and savings in Fiscal that offset unbudgeted expenses and

contract costs within the business units. This is partially offset by an increase in compensation and benefits within the business units, a decrease in Police secondments and extra duty recoveries, a decrease in investment income, unbudgeted equipment purchases and repair costs and an increase in various contract costs.

To provide a better context of reported variances from each business unit the table below shows total budget, projected surplus/(deficit) and the projected surplus/(deficit) as a percentage of their total budget by business unit.

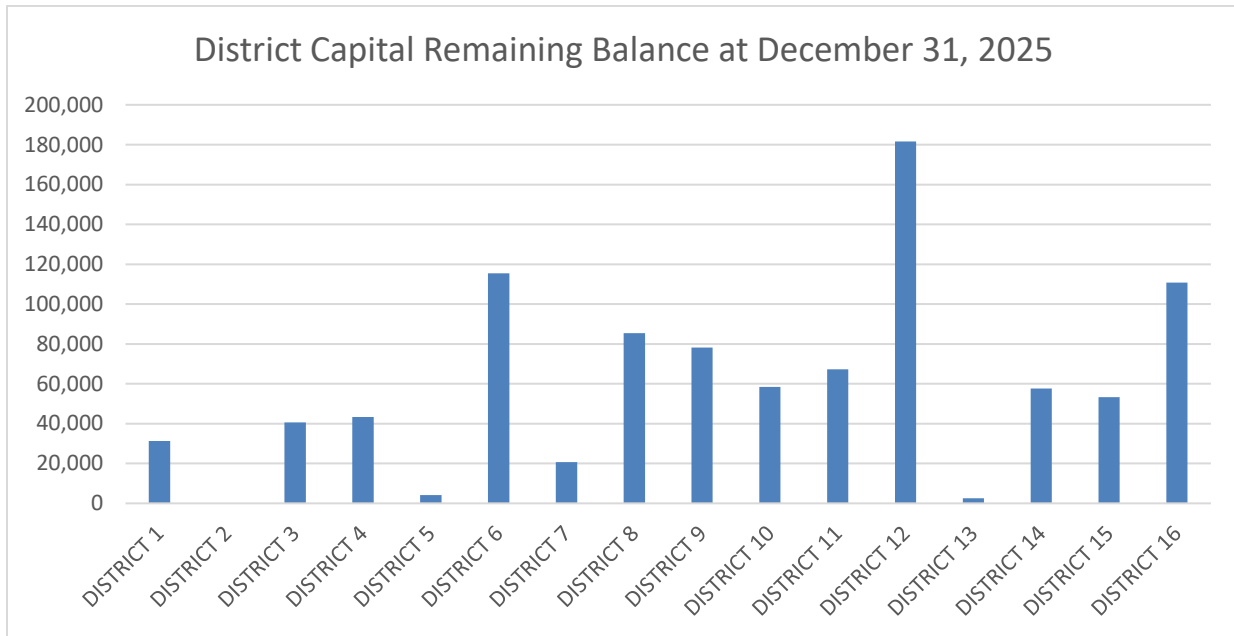
Business Unit & Fiscal Services	Budget	Projected Surplus/(Deficit)	Projected Surplus/(Deficit) as % of Budget
CAO	19,558,500	529,500	2.7%
Community Safety	15,957,800	25,000	0.2%
Finance & Asset Management	17,971,600	991,100	5.5%
Fire & Emergency	98,189,400	(2,522,100)	-2.6%
Fiscal	(689,347,600)	4,892,000	-0.7%
Halifax Regional Police	101,255,700	1,255,200	1.2%
Halifax Transit	63,462,600	(348,600)	-0.5%
Human Resources	11,755,100	965,074	8.2%
Information Technology	44,738,200	(183,400)	-0.4%
Legal & Legislative Services	7,207,300	(65,300)	-0.9%
Library	28,454,700	(884,800)	-3.1%
Mayors Office	972,300	(37,000)	-3.8%
Office of Major Projects	395,800	(105,500)	-26.7%
Office of the Auditor General	1,342,200	81,100	6.0%
Outside Police BU (RCMP)	40,127,800	(1,988,500)	-5.0%
Parks & Recreation	48,648,300	(3,435,800)	-7.1%
Planning & Development	7,654,700	556,800	7.3%
Property, Fleet & Environment	62,509,500	163,700	0.3%
Public Works	117,554,600	594,530	0.5%
Strategic Infrastructure & Transportation Planning	1,591,500	(456,200)	-28.7%
<b>Total</b>	<b>-</b>	<b>26,805</b>	

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 \$1.8M of the \$2.7M budget has been spent or committed.

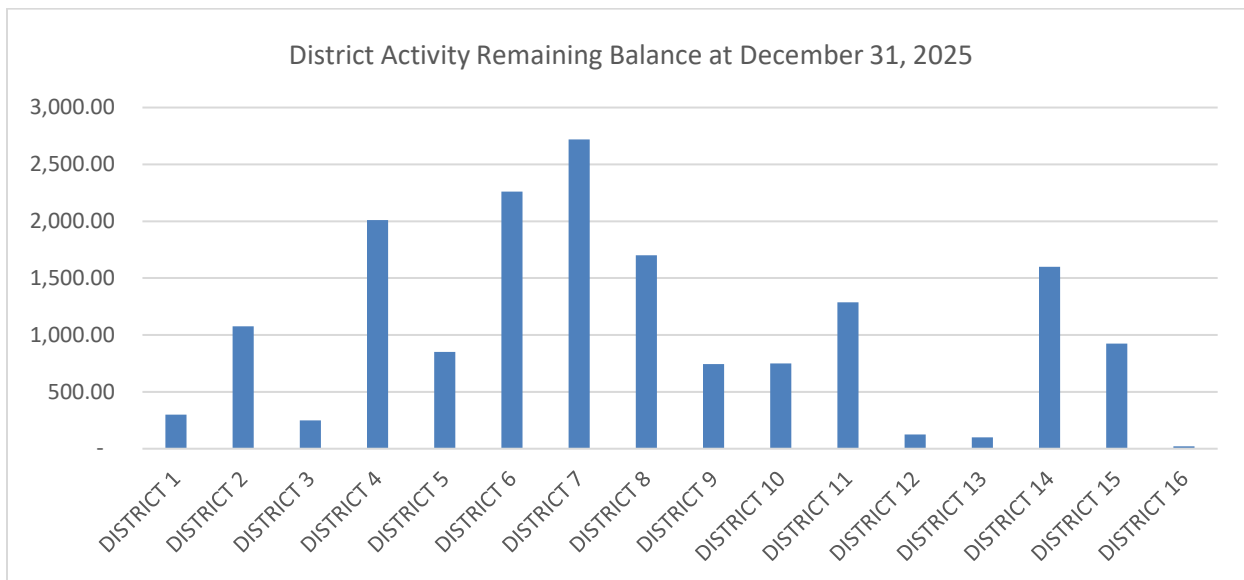
The chart below shows remaining balances at December 31<sup>st</sup> by district.



**District Activity Funds:**

The report of expenditures from Councillors' District Activity Funds is included as Attachment #4 and shows that \$55K of the \$72K budgeted has been committed or spent.

The chart below shows remaining balances at December 31<sup>st</sup> by district.



**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 \$1M. \$994K has been spent, against revenues of \$808K leaving a surplus of \$833K.

**Reserves Statement:**

The reserve balances at December 31, 2025 are \$518M, with projected closing balance at March 31, 2026 of \$353.2M. Of this balance, \$96.3M remains uncommitted. 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 \$94M at December 31, 2025.

**Capital Projection Summary:**

The Capital Projection Summary is included as Attachment #8. For the nine-month period ended December 31, 2025 actual expenditures in these projects were \$255.4M, and there is an additional projected spend \$109.3M on these projects in Fiscal 2025/26, resulting in a projected work in progress at year-end of \$343.1M.

**Mayor, Councillors and CAO's Expenses:**

The report, included as Attachment #9, summarizes the expenses made by the municipality on behalf of or reimbursed to the Mayor, Councillors and CAO for the quarter.

**Council Approvals:**

The report included as Attachment #10 summarizes all in year reports that have been approved by Council that have impacts not accounted for in the approved 25/26 budget but will influence the 26/27 budget.

**FINANCIAL IMPLICATIONS**

Explained in the report.

**RISK CONSIDERATION**

No risks identified.

**COMMUNITY ENGAGEMENT**

No community engagement required.

**ENVIRONMENTAL IMPLICATIONS**

No environmental implications were identified.

**ALTERNATIVES**

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

**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.

**ATTACHMENTS**

1. Halifax Regional Municipality Operating Results Projected to March 31, 2026.
2. Explanations of Projected Operating Results.
3. Report of Expenditures in the Councillors' District Capital Funds to December 31, 2025.
4. Report of Expenditures in the Councillors' District Activity Funds to December 31, 2025.
5. Report of Changes in the Recreation Area Rate Accounts to December 31, 2025.
6. Halifax Regional Municipality Reserve Funds Projected to March 31, 2026.
7. Accounts Receivable as at December 31, 2025.
8. Capital Projection Summary Projected to March 31, 2026.
9. Mayor, Councillors' and CAO's Expense Summary, October 1, 2025 to December 31, 2025.
10. Council Approvals April 1, 2025 to December 31, 2025.

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

Report Prepared by: Dave Harley, Director Accounting & Financial Reporting, Finance & Asset Management,  
902.497.4260

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# **Attachment #1**

**Halifax Regional Municipality  
Operating Results Projected to March 31, 2026**

Halifax Regional Municipality  
Operating Results  
For the Period from April 1, 2025 to December 31, 2025

Business Unit & Fiscal Services	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	19,558,500	19,029,000	529,500	15,062,226	79.2%	3,966,774	12,969,810
Community Safety	15,957,800	15,932,800	25,000	9,981,704	62.6%	5,951,096	9,417,272
Finance & Asset Management	17,971,600	16,980,500	991,100	13,360,161	78.7%	3,620,339	11,858,526
Fire & Emergency	98,189,400	100,711,500	(2,522,100)	75,272,193	74.7%	25,439,307	70,824,536
Fiscal	(689,347,600)	(694,239,600)	4,892,000	(456,044,203)	65.7%	(238,195,397)	(698,189,761)
Halifax Regional Police	101,255,700	100,000,500	1,255,200	71,985,494	72.0%	28,015,006	72,465,330
Halifax Transit	63,462,600	63,811,200	(348,600)	50,520,708	79.2%	13,290,492	47,453,717
Human Resources	11,755,100	10,790,025	965,074	8,000,463	74.1%	2,789,563	7,272,007
Information Technology	44,738,200	44,921,600	(183,400)	35,155,833	78.3%	9,765,767	29,605,328
Legal & Legislative Services	7,207,300	7,272,600	(65,300)	5,112,608	70.3%	2,159,992	4,956,668
Library	28,454,700	29,339,500	(884,800)	21,647,566	73.8%	7,691,934	17,515,763
Mayors Office	972,300	1,009,300	(37,000)	774,573	76.7%	234,727	662,986
Office of Major Projects	395,800	501,300	(105,500)	346,817	69.2%	154,483	186,193
Office of the Auditor General	1,342,200	1,261,100	81,100	916,536	72.7%	344,564	838,000
Outside Police BU (RCMP)	40,127,800	42,116,300	(1,988,500)	30,660,829	72.8%	11,455,471	28,799,966
Parks & Recreation	48,648,300	52,084,099	(3,435,800)	37,762,996	72.5%	14,321,103	36,526,256
Planning & Development	7,654,700	7,097,900	556,800	4,072,986	57.4%	3,024,914	1,829,110
Property, Fleet & Environment	62,509,500	62,345,800	163,700	40,680,183	65.2%	21,665,617	39,412,619
Public Works	117,554,600	116,960,070	594,530	69,287,239	59.2%	47,672,831	64,276,744
Strategic Infrastructure & Transportation Planning	1,591,500	2,047,700	(456,200)	1,612,000	78.7%	435,700	663,692
<b>Total</b>	<b>-</b>	<b>(26,805)</b>	<b>26,805</b>	<b>36,168,911</b>		<b>(36,195,716)</b>	<b>(240,655,238)</b>

Halifax Regional Municipality  
Operating Results - Revenue  
For the Period from April 1, 2025 to December 31, 2025

Business Unit Revenue	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	(4,270,100)	(4,463,900)	193,800	(3,009,713)	67.4%	(1,454,187)	(4,309,913)
Community Safety	(1,256,200)	(2,099,500)	843,300	(1,391,735)	66.3%	(707,765)	(947,082)
Finance & Asset Management	(4,790,300)	(5,564,700)	774,400	(3,294,714)	59.2%	(2,269,986)	(3,628,305)
Fire & Emergency	(1,068,700)	(2,702,200)	1,633,500	(2,436,404)	90.2%	(265,796)	(1,344,364)
Halifax Regional Police	(13,459,400)	(12,059,300)	(1,400,100)	(9,215,712)	76.4%	(2,843,588)	(10,045,085)
Halifax Transit	(84,395,400)	(85,719,800)	1,324,400	(57,407,664)	67.0%	(28,312,136)	(63,626,214)
Human Resources	(80,000)	(80,000)	-	(60,000)	75.0%	(20,000)	(60,000)
Information Technology	(8,600)	(26,700)	18,100	(9,580)	35.9%	(17,120)	(16,383)
Legal & Legislative Services	(310,200)	(365,600)	55,400	(251,464)	68.8%	(114,136)	(380,250)
Library	(6,206,300)	(6,462,500)	256,200	(4,904,944)	75.9%	(1,557,556)	(4,652,914)
Mayors Office	-	(12,500)	12,500	(12,500)	100.0%	-	(15,100)
Parks & Recreation	(17,632,300)	(22,746,900)	5,114,600	(18,733,867)	82.4%	(4,013,033)	(16,721,637)
Planning & Development	(21,769,900)	(23,837,900)	2,068,000	(17,106,439)	71.8%	(6,731,461)	(14,470,984)
Property, Fleet & Environment	(3,157,500)	(2,963,100)	(194,400)	(2,043,569)	69.0%	(919,531)	(1,608,680)
Public Works	(24,108,600)	(24,071,600)	(37,000)	(14,257,527)	59.2%	(9,814,073)	(14,648,089)
Strategic Infrastructure & Transportation Planning	(5,000)	(105,000)	100,000	(108,279)	103.1%	3,279	(865,398)
<b>Total</b>	<b>(182,518,500)</b>	<b>(193,281,200)</b>	<b>10,762,700</b>	<b>(134,244,112)</b>	<b>69.5%</b>	<b>(59,037,088)</b>	<b>(137,340,397)</b>

Fiscal Services Revenue	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Area Rates for Community, Private Organizations & Roads	(1,654,100)	(1,654,100)	-	(1,135,145)	68.6%	(518,955)	(1,716,979)
Corrections Services	-	-	-	-	0.0%	-	234
Deed Transfer	(70,000,000)	(70,000,000)	-	(59,190,343)	84.6%	(10,809,657)	(57,490,180)
Fire Protection	(11,963,100)	(11,963,100)	-	(7,900,850)	66.0%	(4,062,250)	(10,110,616)
Government Grants	(3,600,000)	(3,393,300)	(206,700)	(3,393,257)	100.0%	(43)	(3,341,949)
Grants in Lieu	(51,555,000)	(51,555,000)	-	(47,465,397)	92.1%	(4,089,603)	(49,749,236)
Insurance	(500,000)	(2,437,000)	1,937,000	(1,360,240)	55.8%	(1,076,760)	(789,420)
Investment, Interest and Misc. Revenue	(17,797,500)	(15,997,500)	(1,800,000)	(12,975,125)	81.1%	(3,022,375)	(20,364,739)
Mandatory Education	(213,213,800)	(213,213,800)	-	(142,441,838)	66.8%	(70,771,962)	(192,667,398)
Metro Housing Authority	-	-	-	-	0.0%	-	137
Other Fiscal Services	(415,000)	(415,000)	-	(175,674)	42.3%	(239,326)	(4,416,331)
Property Tax, Tax Agreements and HW Dividend	(746,539,400)	(745,183,900)	(1,355,500)	(503,281,660)	67.5%	(241,902,240)	(686,148,357)
Property Valuation Services	(7,977,400)	(7,977,400)	-	(5,351,649)	67.1%	(2,625,751)	(7,332,623)
Recoverable Debt	(6,006,700)	(2,156,700)	(3,850,000)	(1,460,090)	67.7%	(696,610)	(3,007,736)
Stormwater Right of Way	(6,521,500)	(6,521,500)	-	(4,260,049)	65.3%	(2,261,451)	(5,375,756)
Supplementary Education	(13,346,100)	(13,346,100)	-	(9,245,145)	69.3%	(4,100,955)	(13,722,961)
<b>Total</b>	<b>(1,151,089,600)</b>	<b>(1,145,814,400)</b>	<b>(5,275,200)</b>	<b>(799,636,461)</b>	<b>69.8%</b>	<b>(346,177,939)</b>	<b>(1,056,233,911)</b>
<b>Grand Total</b>	<b>(1,333,608,100)</b>	<b>(1,339,095,600)</b>	<b>5,487,500</b>	<b>(933,880,572)</b>	<b>69.6%</b>	<b>(405,215,028)</b>	<b>(1,193,574,308)</b>

Halifax Regional Municipality  
Operating Results - Expenses  
For the Period from April 1, 2025 to December 31, 2025

Business Unit Expenses	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
CAO	23,828,600	23,492,900	335,700	18,071,939	76.9%	5,420,961	17,279,723
Community Safety	17,214,000	18,032,300	(818,300)	11,373,439	63.1%	6,658,861	10,364,354
Finance & Asset Management	22,761,900	22,545,200	216,700	16,654,875	73.9%	5,890,325	15,486,831
Fire & Emergency	99,258,100	103,413,700	(4,155,600)	77,708,597	75.1%	25,705,103	72,168,900
Halifax Regional Police	114,715,100	112,059,800	2,655,300	81,201,206	72.5%	30,858,594	82,510,415
Halifax Transit	147,858,000	149,531,000	(1,673,000)	107,928,372	72.2%	41,602,628	111,079,932
Human Resources	11,835,100	10,870,025	965,074	8,060,463	74.2%	2,809,563	7,332,007
Information Technology	44,746,800	44,948,300	(201,500)	35,165,413	78.2%	9,782,887	29,621,711
Legal & Legislative Services	7,517,500	7,638,200	(120,700)	5,364,072	70.2%	2,274,128	5,336,917
Library	34,661,000	35,802,000	(1,141,000)	26,552,510	74.2%	9,249,490	22,168,677
Mayors Office	972,300	1,021,800	(49,500)	787,073	77.0%	234,727	678,086
Office of Major Projects	395,800	501,300	(105,500)	346,817	69.2%	154,483	186,193
Office of the Auditor General	1,342,200	1,261,100	81,100	916,536	72.7%	344,564	838,000
Outside Police BU (RCMP)	40,127,800	42,116,300	(1,988,500)	30,660,829	72.8%	11,455,471	28,799,966
Parks & Recreation	66,280,600	74,830,999	(8,550,400)	56,496,864	75.5%	18,334,136	53,247,893
Planning & Development	29,424,600	30,935,800	(1,511,200)	21,179,425	68.5%	9,756,375	16,300,094
Property, Fleet & Environment	65,667,000	65,308,900	358,100	42,723,752	65.4%	22,585,148	41,021,299
Public Works	141,663,200	141,031,670	631,530	83,544,765	59.2%	57,486,905	78,924,833
Strategic Infrastructure & Transportation Planning	1,596,500	2,152,700	(556,200)	1,720,279	79.9%	432,421	1,529,090
<b>Total</b>	<b>871,866,100</b>	<b>887,493,995</b>	<b>(15,627,896)</b>	<b>626,457,226</b>	<b>70.6%</b>	<b>261,036,769</b>	<b>594,874,920</b>

Fiscal Services Expenses	Budget	Current Projection	Projected Surplus/(Deficit)	Current YTD Actual	% Actual to Projection	Projected Budget Available	Prior YTD Actual
Area Rates for Community, Private Organizations & Roads	1,654,100	1,654,100	-	413,496	25.0%	1,240,604	612,497
Capital From Operating	66,033,000	66,033,000	-	66,033,000	100.0%	-	50,700,000
Corrections Services	-	-	-	-	0.0%	-	-
District Activity Fund	72,000	72,000	-	54,358	75.5%	17,642	45,793
Fire Protection	11,963,100	11,963,100	-	5,356,571	44.8%	6,606,529	7,393,135
Grants & Tax Concessions	11,929,000	10,831,900	1,097,100	10,390,933	95.9%	440,967	1,991,079
Halifax Convention Centre	7,564,000	7,564,000	-	5,673,000	75.0%	1,891,000	5,655,000
Insurance	7,382,900	8,947,900	(1,565,000)	6,028,859	67.4%	2,919,041	7,734,164
Investment, Interest and Misc. Revenue	835,000	835,000	-	517,090	61.9%	317,910	496,376
Mandatory Education	213,213,800	213,213,800	-	159,136,666	74.6%	54,077,135	162,132,062
Metro Housing Authority	-	-	-	-	0.0%	-	-
Other Fiscal Services	28,647,900	21,317,800	7,330,100	3,294,448	15.5%	18,023,352	13,458,018
Property Tax, Tax Agreements and HW Dividend	3,690,600	3,555,000	135,600	1,823,186	51.3%	1,731,814	1,838,737
Property Valuation Services	7,977,400	7,977,400	-	5,884,646	73.8%	2,092,754	7,511,905
Recoverable Debt	5,946,700	2,096,700	3,850,000	2,632	0.1%	2,094,068	742,459

Retirement, Benefits & Other LTD	3,380,000	3,180,000	200,000	969,427	30.5%	2,210,573	1,024,262
Stormwater Right of Way	6,521,500	6,521,500	-	4,934,731	75.7%	1,586,769	5,650,571
Supplementary Education	13,346,100	13,346,100	-	9,864,205	73.9%	3,481,895	11,006,202
Tax Supported Debt	42,324,900	42,184,000	140,900	42,109,742	99.8%	74,258	56,689,391
Transfers to (from) Reserves	28,260,000	28,260,000	-	21,195,000	75.0%	7,065,000	23,362,500
Valuation Allowance	2,000,000	2,000,000	-	-	0.0%	2,000,000	-
<b>Total</b>	<b>462,742,000</b>	<b>451,553,300</b>	<b>11,188,700</b>	<b>343,681,990</b>	<b>76.1%</b>	<b>107,871,310</b>	<b>358,044,150</b>
<b>Grand Total</b>	<b>1,334,608,100</b>	<b>1,339,047,295</b>	<b>(4,439,196)</b>	<b>970,139,216</b>	<b>73.3%</b>	<b>368,908,079</b>	<b>952,919,070</b>

# **Attachment #2**

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

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2025**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
<b>Office of the Auditor General</b>	Projected surplus in compensation and benefits due to a vacant position.	101,000
	Projected deficit in office related to office renovation.	(28,000)
	Net impact of immaterial non-compensation adjustment.	8,100
<b>Total Auditor General</b>		<b>81,100</b>
<b>CAO</b>	Projected surplus in revenue is mainly due to anticipated increase in the recovery from the Province for Xpass cards and bill back for secondments.	193,800
	Projected surplus in compensation and benefits primarily due to vacancies and other position adjustments.	743,900
	Projected deficit in office expenses is mainly due to increased Canada Post rates, higher mail volumes and increase in tax bill distribution.	(432,100)
	Net impact of immaterial non-compensation adjustment.	23,900
<b>Total CAO</b>		<b>529,500</b>
<b>Community Safety</b>	Projected surplus in fee revenues due to higher than expected volume of taxi and other licenses.	32,000
	Projected surplus in compensation and benefits due to vacant positions.	27,800
	Projected deficit in water distribution program costs due to transportation and overtime costs not eligible for reimbursement.	(21,800)
	Net impact of immaterial non-compensation adjustment.	(13,000)
<b>Total Community Safety</b>		<b>25,000</b>
<b>Halifax Regional Fire &amp; Emergency</b>	Projected surplus in revenue due to higher than budgeted recovery for on the job injury and long term disability.	697,100
	Projected deficit in compensation primarily driven by increased overtime and other compensation adjustments.	(1,277,300)
	Projected deficit in office due to increased and unbudgeted cost of courier/postage cost, co-pilot, and supplies expenses for all stations.	(58,500)
	Projected deficit in external services primarily due to unbudgeted legal fees, ESRI contracted to develop fire inspection by priority and risk GIS application that is part of the response to the Auditor General recommendation report and legal fees due to arbitration.	(189,000)
	Projected deficit in supplies due to higher than budgeted medical and first aid supplies, increase in the cost of cleaning, cost of replacing overalls, purchase of helmets, cost of articulate hoods and other supplies.	(331,500)
	Projected deficit related to water shortage resulting from dry weather; additional bulk water was purchased for distribution to various stations and facilities to ensure adequate supply of water for operational personnel.	(37,800)
	Projected deficit in equipment & communication due to ongoing fee for training ground septic tank pumping for portable washroom facility, purchase of spare apparatus, unbudgeted replacement of service equipment and increased repair & maintenance costs.	(874,700)
	Projected deficit in goods and services due to estimated cost of out of town travels till the end of the fiscal, facility rentals, unbudgeted training cost for fire inspector/prevention officers and increase in expenses on books/periodicals for publications and new International Fire Service Training Association training manuals to be acquired.	(407,800)
Net impact of immaterial non-compensation adjustment.	(42,600)	
<b>Total Halifax Regional Fire &amp; Emergency</b>		<b>(2,522,100)</b>
<b>Finance &amp; Asset Management</b>	Projected surplus in revenue due to an increase in external salt sales, an increase in false alarm revenue and tax certificates fees.	701,300
	Projected surplus in compensation and benefits due to higher than budgeted vacancies and delays in hiring.	587,500
	Projected deficit in external services mainly due to a legal settlement.	(101,700)
	Projected deficit in other goods and services related to expected dead stock write offs.	(258,700)
	Projected surplus in office due to printing and reproduction not required.	45,400
	Net impact of immaterial non-compensation adjustments.	17,300
<b>Total Finance &amp; Asset Management</b>		<b>991,100</b>
<b>Human Resources</b>	Projected surplus in compensation and benefits due to higher than budgeted vacant positions.	460,100
	Projected surplus in the Bridging the Gap program due to cohort ending in December and no planned new cohort starting in January.	407,100
	Projected surplus due to delays in implementing eLearning Library project.	55,000
	Projected surplus in recruiting and corporate training due to lower than budgeted spend.	31,000
	Net impact of immaterial non-compensation adjustments.	11,900
<b>Total Human Resources</b>		<b>965,100</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2025**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
<b>Information Technology</b>	Projected deficit in compensation and benefits due to lower than budgeted vacancies.	(640,700)
	Projected surplus in revenues mainly due to provincial funding for co-op student positions.	18,100
	Projected surplus in computer repair & maintenance mainly due to various support costs no longer being required.	206,900
	Projected surplus in printing, courier, and telephone services due to charges trending under budget, as well as delays in SIM card requirements for tablets in other business units.	275,700
	Projected surplus in computer software and licenses mainly due to HRP software requirements being less than budgeted, as well as budgeted equipment support costs no longer being required. This is partially offset by some software costs being slightly more than budgeted as well as an increase in the quantity of some licenses required.	160,500
	Projected surplus in contract services mainly due to various contractual increases being less than budgeted.	200,600
	Projected deficit in consulting fees mainly due to services rendered for contract cost savings and optimization, which is partially offset due to final costs for penetration testing being less than budgeted.	(168,700)
	Projected deficit related to Digital Evidence Management System technology being moved from HRP to IT. This is offset with a projected surplus in HRP. There is a net projected surplus for this technology due to lower than expected contract costs and a later than anticipated start date.	(227,300)
	Net impact of immaterial non-compensation adjustments.	(8,500)
<b>Total Information Technology</b>		<b>(183,400)</b>
<b>Legal &amp; Legislative Services</b>	Projected surplus in revenue due to anticipated recoveries from Halifax Water for compensation expense related to the Telephone Claims Officer position.	55,400
	Projected deficit in compensation and benefits related to salary increases, which is partially offset by vacancies.	(169,400)
	Projected surplus in external services is due to lower legal fees and real property disbursement expenses than anticipated.	71,500
	Net impact of immaterial non-compensation adjustments.	(22,800)
<b>Total Legal &amp; Legislative Services</b>		<b>(65,300)</b>
<b>Public Works</b>	Projected surplus in compensation and benefits primarily due to vacancies and positions transferred from Public Works to Strategic Infrastructure & Transportation Planning and the Major Projects Office; partially offset by staff transferred from Planning and Development to Public Works.	\$1,263,100
	Projected deficit due to new winter maintenance contract, a 30 per cent increase was budgeted, while the estimated amount is currently a 41 per cent increase.	(\$447,500)
	Projected deficit in traffic control, mainly around the asphalt crew. Traffic control costs have increased, and the need for traffic control has also increased. Recent changes to NSTIR's Temporary Workplace Traffic Control Manual have meant that jobs that historically were controlled in-house now require contractor assistance due to the quantity and type of signage and barricades and the complexity of the setup.	(\$1,059,800)
	Projected deficit due to rental of portable asphalt recycler to support the asphalt crews in the right of way.	(\$108,400)
	Projected net surplus due to change in operating model relating to EPR effective Dec 1, 2025.	\$374,400
	Projected surplus in revenue due to micromobility pilot with Bird Canada Scooters Inc. and parking station fee revenue based on trend.	\$418,900
	Projected surplus in various operating costs primarily due to projected reduction in winter towing costs and advertising and promotion.	\$229,600
	Net impact of immaterial non-compensation adjustments.	(\$75,800)
	<b>Total Public Works</b>	
<b>Halifax Transit</b>	Projected deficit in compensation and benefits primarily due to increased use of overtime related to operator vacancies.	(4,322,100)
	Projected surplus in fuel costs due to lower diesel and gasoline prices than budgeted.	4,032,000
	Projected deficit in repair and maintenance due to higher cost of sending vehicles out for repair due to delays in filling internal positions.	(1,366,000)
	Projected surplus in revenues mainly due to unbudgeted new student pass program revenue and increased fare revenues due to increased ridership.	1,324,400
	Net impact of immaterial non-compensation adjustments.	(16,900)
<b>Total Halifax Transit</b>		<b>(348,600)</b>
<b>Mayor's Office</b>	Projected deficit in compensation and benefits due to creation of a new position, position conversions, and wage model variances.	(37,000)
<b>Total Mayor's Office</b>		<b>(37,000)</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2025**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
<b>Planning &amp; Development</b>	Projected deficit in fee revenues due to lower than expected building permit activity, partially offset by slightly higher revenues from other permit categories including signs and encroachment, street opening, and development permits.	(1,486,800)
	Projected surplus in compensation and benefits is driven by higher than anticipated vacancies across the business unit, along with five positions that were transferred to other Business Units.	1,161,800
	Projected surplus in interdepartmental costs due to lower than expected Heritage grant payouts and Affordable Housing Grant Program grants to be funded through Housing Accelerator funding and reserve withdrawals instead of operating.	500,000
	Projected surplus in other goods & services is primarily attributable to lower than expected expenditures in special projects, research data acquisition, and signage across the business unit.	165,700
	Projected surplus in vehicle rental expense due to the use of corporate fleet vehicles, partially offset by higher than budgeted monthly parking costs.	90,000
	Projected surplus in consulting expenses is mainly driven by lower than anticipated spending in Regional & Community Planning, partially offset by increased POSSE consulting costs related to system enhancements.	75,300
	Projected decrease is primarily due to lower than projected office and interior building expenses for the Executive Director's office.	19,500
	Net impact of immaterial non-compensation adjustments.	31,300
<b>Total Planning &amp; Development</b>		<b>556,800</b>
<b>Parks &amp; Recreation</b>	Projected surplus in revenue is attributed to higher-than-anticipated recreation program volumes, additional summer grant funding, increased ice rental revenue, expected recoveries from the Shubie Campground, and higher sports court and ball field rental activity.	932,400
	Projected surplus in compensation and benefits is attributable to higher than budgeted vacancies and casual staffing costs coming in lower than budgeted, partially offset by deficits in the Parks and Regional Recreation groups.	416,500
	Projected shortfall in grant payment to Discover Halifax as it was under budgeted in error.	(717,900)
	Projected increases in various external contracts—including RBC and Green Foot Centre operations—as well as the need for additional port a potties, increased janitorial costs and additional field grooming/monitoring.	(3,643,070)
	Projected deficit due to an increase in uptake in the Affordable Access Program beyond what was budgeted.	(258,600)
	Projected increases due to higher electricity expenses in sport fields and parks and additional personal protective equipment and small equipment rentals are required.	(354,100)
	Projected increase in interest from cemetery trust, this amount was unbudgeted.	124,600
	Net impact of immaterial non-compensation adjustments.	64,370
<b>Total Parks &amp; Recreation</b>		<b>(3,435,800)</b>
<b>Office of Major Projects</b>	Projected deficit in compensation and benefits mainly due to two positions transferred to the Major Projects Office from Public Works partially offset by vacancy savings.	(156,000)
	Projected surplus in contract services due to planned office move not happening, which is partially offset by unbudgeted Cogswell District grand opening expenses.	33,000
	Net impact of immaterial non-compensation adjustments.	17,500
<b>Total Office of Major Projects</b>		<b>(105,500)</b>
<b>Strategic Infrastructure &amp; Transportation Planning</b>	Projected deficit in compensation and benefits due to position movements into SITP from other business units.	(717,600)
	Projected surplus in revenue related to grant funding for the Young District Infrastructure Plan and for Bike Parking Infrastructure.	100,000
	Projected surplus in consulting fees due to less required than budgeted.	175,000
	Projected deficit due to required software licenses being greater than budgeted.	(25,000)
	Projected deficit in membership dues mainly due to professional fees for positions moved to SITP and unbudgeted Travel Modeling Group membership.	(23,000)
	Net impact of immaterial non-compensation adjustments.	34,400
<b>Total Strategic Infrastructure &amp; Transportation Planning</b>		<b>(456,200)</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2025**

<b>BUSINESS UNIT VARIANCE ANALYSIS</b>		<b>Net Surplus / (Deficit)</b>
<b>Halifax Regional Police</b>	Projected net decrease in revenue due to secondments ending and decreases in Integrated Emergency Services call transfers, Workers Compensation Board recoveries and external extra duty jobs.	(1,400,100)
	Projected net decrease in compensation and benefits due to attrition and turnover factors.	2,193,300
	Projected increase in office due to audio visual technology upgrades at training facility.	(95,700)
	Projected net decrease in external services due to less external policing agency and real-time interpretation contract costs, offset by increase in legal costs and facility security access upgrades.	74,800
	Projected increase in supplies due to rising costs and use of patrol and personal protective supplies.	(55,500)
	Projected decrease in equipment and communication due to transfer of Digital Evidence Management Systems (DEMS) and body Worn Camera equipment, software, etc. to Information Technology and lower than budgeted requirements assisting with offsetting unexpected costs in other operating areas.	572,000
	Projected increase in building costs due to necessary space deficiencies/expansion in multiple divisions.	(200,000)
	Projected net decrease in other goods and services due to credit adjustments received pertaining to leased facility for operating and maintenance paid over and above expenses in previous year.	320,000
	Projected deficit in interdepartmental due to unexpected lower internal requirements for extra duty jobs.	(153,600)
<b>Total Halifax Regional Police</b>		<b>1,255,200</b>
<b>Properties, Fleet &amp; Environment</b>	Projected decrease in compensation and benefits due to vacancies.	300,900
	Projected decrease in revenue due to the loss of a lease in Aerotech Park	(82,000)
	Projected increase for consulting services for Gray's Arena.	(140,000)
	Projected decrease in external services due to delayed/cancelled environmental programs and lower security and computer software replacement costs	401,600
	Projected increase in equipment and communications due to a variety of emergency repairs and replacements in HRM owned buildings.	(663,000)
	Projected decrease in vehicle costs due to lower than budgeted fuel rates.	322,400
	Projected decrease in facilities rental due to a reduction in lease costs due to a later occupancy date and reduced travel.	173,900
	Projected increase in grants received for environmental programs	(205,200)
	Net impact of immaterial non-compensation adjustments.	55,100
<b>Total Properties, Fleet &amp; Environment</b>		<b>163,700</b>
<b>Outside Police (RCMP)</b>	Projected deficit due to increase in contract costs and number of officers under contract, this is entirely offset by a surplus in Fiscal services where the increase was budgeted for.	(1,988,500)
<b>Total Outside Police (RCMP)</b>		<b>(1,988,500)</b>
<b>Library</b>	Projected increase in revenue due to bridge funding from the Province Nova Scotia.	256,200
	Projected decrease in compensation and benefits due to lower than expected vacancies.	(1,000,000)
	Projected increase in consulting fees due to compensation review services.	(41,000)
	Projected increase in building costs due to facility failures.	(100,000)
<b>Total Library</b>		<b>(884,800)</b>
<b>TOTAL BUSINESS UNIT VARIANCE</b>		<b>(4,865,200)</b>

**HALIFAX REGIONAL MUNICIPALITY**  
**Explanation of Projected Surplus/(Deficit)**  
**For the Period Ending December 31, 2025**

**BUSINESS UNIT VARIANCE ANALYSIS** **Net Surplus / (Deficit)**

<b>FISCAL SERVICES VARIANCE ANALYSIS</b>		
<b>Fiscal Services</b>	Projected deficit due to final payment of HST offset grant being lower than budgeted.	(206,700)
	Deficit due to release of contingencies for HST savings, offset by realized savings in business units.	(1,000,000)
	Projected surplus due to lower payment of non-profit tax relief program than expected.	1,097,100
	Projected deficit in insurance costs (Annapolis litigation, consulting costs, handling fees, vehicle damages, medical expenses) offset by cost recovery from Halifax Water.	372,000
	Projected deficit in interest revenue due to lower cash balances, lower interest rates and higher than anticipated capital renewal.	(2,800,000)
	Projected surplus due to higher than anticipated summary offense ticket revenue.	1,000,000
	Projected surplus related to contingency releases that are offset by unbudgeted expenses in the business units and other contract adjustments.	4,238,600
	Projected surplus due to releasing funds intended for estimated increase in the RCMP contract costs, this is offset with a deficit in Outside Police.	3,070,000
	Projected deficit in tax agreements after final payment, mainly Halifax International Airport Authority.	(73,100)
	Deficit due to lower Halifax Water Dividend due to NSUARB decision.	(902,600)
	Deficit due to lower than expected Commercial and Residential Property Taxes due to appeals, partially offset by other tax adjustments.	(244,200)
	Projected surplus in debt services, mainly due to higher than anticipated recoverable debt.	140,900
	Projected surplus due to release of contingencies in retirement incentives, offset by higher benefits expected for long term disability employees.	200,000
	<b>TOTAL FISCAL SERVICES PROJECTED SURPLUS/(DEFICIT)</b>	<b>4,892,000</b>
<b>GRAND TOTAL</b>	<b>26,800</b>	

# **Attachment #3**

**Report of Expenditures in the Councillors'  
District Capital Funds to December 31, 2025**

## Summary Councillors' District Capital Funds

**April 1, 2025 to December 31, 2025**

	Current Year Budget	Budget Available as of April 1, 2025	Actual Expenditures	Commitments	Total Actual Expenditures & Commitments	Currently Available
DISTRICT 1 - Cathy Deagle-Gammon	94,000.00	105,827.15	71,390.74	3,084.82	74,475.56	31,351.59
DISTRICT 2 - David Hendsbee	94,000.00	96,276.77	87,554.91	8,721.86	96,276.77	0.00
DISTRICT 3 - Becky Kent	94,000.00	118,189.49	72,708.95	4,897.12	77,606.07	40,583.42
DISTRICT 4 - Trish Purdy	94,000.00	159,081.66	79,790.77	35,988.10	115,778.87	43,302.79
DISTRICT 5 - Sam Austin	94,000.00	105,887.54	90,280.23	11,532.60	101,812.83	4,074.71
DISTRICT 6 - Tony Mancini	94,000.00	274,501.30	70,447.09	88,545.35	158,992.44	115,508.86
DISTRICT 7 - Laura White	94,000.00	128,100.94	107,436.48	0.00	107,436.48	20,664.46
DISTRICT 8 - Virginia Hinch	94,000.00	307,019.36	203,795.14	17,791.98	221,587.12	85,432.24
DISTRICT 9 - Shawn Cleary	94,000.00	218,270.63	86,812.10	53,269.64	140,081.74	78,188.89
DISTRICT 10 - Kathryn Morse	94,000.00	193,865.91	76,029.62	59,374.23	135,403.85	58,462.06
DISTRICT 11 - Patti Cuttell	94,000.00	196,152.59	106,831.58	22,014.75	128,846.33	67,306.26
DISTRICT 12 - Janet Steele	94,000.00	288,055.34	91,183.95	15,188.84	106,372.79	181,682.55
DISTRICT 13 - Nancy Hartling	94,000.00	94,289.43	91,423.31	289.43	91,712.74	2,576.69
DISTRICT 14 - John A. Young	94,000.00	130,853.90	56,268.46	17,000.00	73,268.46	57,585.44
DISTRICT 15 - Billy Gillis	94,000.00	128,689.23	43,459.28	32,000.00	75,459.28	53,229.95
DISTRICT 16 - Jean St.Amand	94,000.00	162,581.63	30,184.00	21,640.85	51,824.85	110,756.78
<b>Total</b>	<b>1,504,000.00</b>	<b>2,707,642.87</b>	<b>1,365,596.61</b>	<b>391,339.57</b>	<b>1,756,936.18</b>	<b>950,706.69</b>

# **Attachment #4**

**Report of Expenditures in the Councillors'  
District Activity Funds to December 31, 2025**

**SUMMARY COUNCILLORS' DISTRICT ACTIVITY FUNDS****April 1,2025 to December 31,2025**

<b>Orders</b>	<b>Actual Expenditures</b>	<b>Commitments</b>	<b>Total Actual Expenditures &amp; Commitments</b>	<b>Budget</b>	<b>Available</b>
DISTRICT 1 - Cathy Deagle-Gammon	4,200.00	-	4,200.00	4,500.00	300.00
DISTRICT 2 - David Hendsbee	3,298.08	125.00	3,423.08	4,500.00	1,076.92
DISTRICT 3 - Becky Kent	3,950.00	300.00	4,250.00	4,500.00	250.00
DISTRICT 4 - Trish Purdy	2,488.21	-	2,488.21	4,500.00	2,011.79
DISTRICT 5 - Sam Austin	3,650.00	-	3,650.00	4,500.00	850.00
DISTRICT 6 - Tony Mancini	2,240.00	-	2,240.00	4,500.00	2,260.00
DISTRICT 7 - Laura White	1,750.00	31.25	1,781.25	4,500.00	2,718.75
DISTRICT 8 - Virginia Hinch	2,800.00	-	2,800.00	4,500.00	1,700.00
DISTRICT 9 - Shawn Cleary	3,725.00	31.25	3,756.25	4,500.00	743.75
DISTRICT 10 - Kathryn Morse	3,750.00	-	3,750.00	4,500.00	750.00
DISTRICT 11 - Patti Cuttell	3,214.00	-	3,214.00	4,500.00	1,286.00
DISTRICT 12 - Janet Steele	4,375.00	-	4,375.00	4,500.00	125.00
DISTRICT 13 - Nancy Hartling	4,400.00	-	4,400.00	4,500.00	100.00
DISTRICT 14 - John A.Young	2,900.00	-	2,900.00	4,500.00	1,600.00
DISTRICT 15 - Billy Gillis	3,575.00	-	3,575.00	4,500.00	925.00
DISTRICT 16 - Jean St- Amand	4,477.54	-	4,477.54	4,500.00	22.46
<b>Total</b>	<b>54,792.83</b>	<b>487.50</b>	<b>55,280.33</b>	<b>72,000.00</b>	<b>16,719.67</b>

# **Attachment #5**

**Report of Changes in the Recreation Area Rate Accounts  
to December 31, 2025**

Halifax Regional Municipality  
Continuity Schedule of Recreation Area Rated Accounts  
The 3rd Quarter ended December 31, 2025

C/Centre Area Rated Recreation Account		Opening Deficit (Surplus) 1-Apr-25	Revenue April 1, 2025 to 31-Dec-25	Expenditures April 1, 2025 to 31-Dec-25	Current Year's Deficit (Surplus) 31-Dec-25	Accumulated Deficit (Surplus) 31-Dec-25
C101	Frame Subdivision Homeowners Association	\$ -	\$ (2,828)	\$ 4,050	\$ 1,222	\$ 1,222
C105	Sackville Heights Elementary School	\$ (362,662)	\$ (218,570)	\$ 202,522	\$ (16,048)	\$ (378,710)
C107	Glen Arbour Homeowners Association	\$ (65)	\$ (16,867)	\$ 22,000	\$ 5,133	\$ 5,068
C108	White Hills Residents Association	\$ -	\$ -	\$ -	\$ -	\$ -
C111	Lost Creek Community Association	\$ (1,434)	\$ -	\$ -	\$ -	\$ (1,434)
C112	Waterstone Neighbourhood Association	\$ -	\$ -	\$ -	\$ -	\$ -
C114	Ketch Harbour Residents Association	\$ 1,051	\$ (10,366)	\$ 12,948	\$ 2,582	\$ 3,633
C115	Mineville Community Association	\$ -	\$ (8,461)	\$ 11,280	\$ 2,819	\$ 2,819
C117	Three Brooks Homeowners Association	\$ 480	\$ (7,810)	\$ 9,900	\$ 2,090	\$ 2,570
C120	Haliburton Highbury Homeowners Association	\$ (152,018)	\$ (51,513)	\$ 168,700	\$ 117,187	\$ (34,831)
C130	Highland Park Ratepayers Association	\$ (41,179)	\$ (10,207)	\$ -	\$ (10,207)	\$ (51,386)
C135	Kingswood Ratepayers Association	\$ (157,974)	\$ (50,671)	\$ 11,000	\$ (39,671)	\$ (197,645)
C140	Prospect Road & Area Recreation Association	\$ 587	\$ (105,523)	\$ 141,044	\$ 35,521	\$ 36,108
C145	Westwood Hills Residents Association	\$ 150	\$ (26,812)	\$ 35,700	\$ 8,888	\$ 9,038
C160	Musquodoboit Harbour	\$ (1)	\$ (13,543)	\$ -	\$ (13,543)	\$ (13,544)
C170	Hammonds Plains Common Rate	\$ (140,524)	\$ -	\$ -	\$ -	\$ (140,524)
C180	Grand Lake/Oakfield Community Centre	\$ (3,394)	\$ (28,719)	\$ 38,526	\$ 9,807	\$ 6,413
C190	Maplewood Subdivision	\$ (153,721)	\$ -	\$ -	\$ -	\$ (153,721)
C196	Silversides Residents Association	\$ 100	\$ (12,175)	\$ 16,200	\$ 4,025	\$ 4,125
C198	Fox Hollow at St Margaret's Bay Village Homeowners Association	\$ (60)	\$ (4,645)	\$ -	\$ (4,645)	\$ (4,705)
C200	Waverley Community Area Rate	\$ (35)	\$ (24,868)	\$ 33,100	\$ 8,232	\$ 8,197
C210	Lakeview, Windsor Junction, Fall River Ratepayers Association	\$ (8,910)	\$ (214,467)	\$ 287,485	\$ 73,018	\$ 64,108
<b>Totals</b>		<b>(1,019,610)</b>	<b>(808,045)</b>	<b>994,455</b>	<b>186,410</b>	<b>(833,199)</b>

# **Attachment #6**

**Halifax Regional Municipality Reserve Fund Balance  
Projected to March 31, 2026**

Reserve Number	Reserve	SAP Balances as of Dec 31, 2025	Current Commitments	Pending Contribution	Projected Closing Balance as of Dec 31, 2025	Projected Closing Balance 2026/27	Projected Closing Balance 2027/28	Projected Closing Balance 2028/29	Projected Closing Balance 2029/30
<b>Risk Reserve</b>									
Q416	Operating Stabilization Reserve	19,270,051	(1,636,303.33)	1,381,214	19,014,961	22,154,472	25,902,164	29,761,252	33,735,047
XXXX	Police Extraordinary Investigations R	-	-	-	0	2,059,448	2,120,663	2,183,698	2,248,606
<b>TOTAL RISK RESERVES:</b>		<b>19,270,051</b>	<b>(1,636,303)</b>	<b>1,381,214</b>	<b>19,014,961</b>	<b>24,213,920</b>	<b>28,022,827</b>	<b>31,944,949</b>	<b>35,983,653</b>
<b>Obligation Reserve</b>									
Q506	Landfill Closure Cost	26,513,944	(3,780,808)	429,993	23,163,130	26,475,161	28,050,878	29,663,133	31,313,014
Q511	Municipal Election Reserve	3,537,709	(1,530,371)	232,314	2,239,653	3,171,192	4,140,718	5,139,062	6,167,081
Q521	Convention Centre Reserve	12,870,610	(5,495,264)	2,208,928	9,584,274	10,788,185	12,024,278	13,297,112	14,607,780
Q536	Library Recapitalization Reserve	-	-	-	-	-	-	-	-
Q546	Multi-District Facilities Reserve	13,864,489	(8,770,390)	264,068	5,358,167	3,992,291	4,910,221	5,875,807	6,870,094
Q556	Solid Waste Facilities Reserve	18,909,207	(6,544,455)	108,388	12,473,140	10,022,448	8,750,026	5,215,579	5,442,688
Q566	Master Plan Reserve	2,593,669	(275,388)	17,955	2,336,237	-	-	-	-
Q616	Business/Industrial Parks Expansion F	57,219,045	(22,668,817)	7,717,644	42,267,871	86,780,959	99,546,466	124,985,290	105,274,132
Q621	Community and Events Reserve	8,711,176	(1,403,255)	903,001	8,210,922	6,397,594	7,684,413	9,009,480	10,373,934
<b>TOTAL OBLIGATION RESERVE:</b>		<b>144,219,849</b>	<b>(50,468,748)</b>	<b>11,882,292</b>	<b>105,633,393</b>	<b>147,627,833</b>	<b>165,107,000</b>	<b>193,185,464</b>	<b>180,048,723</b>
<b>Opportunity Reserve</b>									
Q666	SI Capital	217,425,035	(59,365,997)	7,606,119	165,665,157	204,980,728	242,005,043	280,438,785	320,426,822
Q667	SI Operating Reserve	7,944,944	(1,220,500)	304,369	7,028,813	0	0	0	0
Q611	Parkland Development Reserve	12,854,479	(1,906,814)	86,296	11,033,962	12,134,228	13,267,199	14,433,846	15,120,309
Q626	Gas Tax Reserve	36,106,884	(36,261,223)	7,433,385	7,279,046	8,858,063	9,534,909	10,231,874	18,878,431
Q640	Density Bonus Reserve	7,147,670	(4,347,439)	31,673	2,831,904	2,401,218	1,957,729	1,501,059	1,030,814
Q421	Options Reserve	23,433,270	(10,244,281)	425,219	13,614,208	17,709,548	18,697,160	19,714,127	20,761,324
Q526	Capital Funds Reserve	49,586,750	(28,658,516)	227,184	21,155,418	21,549,787	18,547,170	19,908,858	23,370,470
<b>TOTAL OPPORTUNITY RESERVE:</b>		<b>354,499,032</b>	<b>(142,004,769)</b>	<b>16,114,245</b>	<b>228,608,508</b>	<b>267,633,572</b>	<b>304,009,210</b>	<b>346,228,551</b>	<b>399,588,170</b>

Reserve Summary											
	Reserve	Opening Balance	Current Commitments	Pending Contribution	Projected Closing Balance 2025/26	Projected Closing Balance 2026/27	Projected Closing Balance 2027/28	Projected Closing Balance 2028/29	Projected Closing Balance 2029/30	Future Commitments	Projected Uncommitted (As of 2029/30)
	<b>TOTAL RISK RESERVES:</b>	19,270,051	(1,636,303)	1,381,214	19,014,961	24,213,920	28,022,827	31,944,949	35,983,653	-	35,983,653
	<b>TOTAL OBLIGATION RESERVE:</b>	144,219,849	(50,468,748)	11,882,292	105,633,393	147,627,833	165,107,000	193,185,464	180,048,723	180,048,723	-
	<b>TOTAL OPPORTUNITY RESERVE:</b>	354,499,032	(142,004,769)	16,114,245	228,608,508	267,633,572	304,009,210	346,228,551	399,588,170	339,305,253	60,282,917
	<b>TOTAL RESERVE</b>	<b>517,988,932</b>	<b>(194,109,820)</b>	<b>29,377,751</b>	<b>353,256,862</b>	<b>439,475,324</b>	<b>497,139,036</b>	<b>571,358,964</b>	<b>615,620,546</b>	<b>519,353,976</b>	<b>96,266,570</b>

# **Attachment #7**

**Aged Accounts Receivable as at December 31, 2025**

**Aged Accounts Receivable  
December 31, 2025**

	<b>Total</b>	<b>Current</b>	<b>0 - 1 Yrs</b>	<b>1 - 2 Yrs</b>	<b>2 - 3 Yrs</b>	<b>3 - 4 Yrs</b>	<b>4 + Yrs</b>	<b>Interest</b>
<b>Property Taxes &amp; Capital Charges</b>								
Commercial Property Taxes	\$ 11,385,997	\$822,627	\$2,669,095	\$973,343	\$278,921	\$165,483	\$319,866	\$6,156,662
Residential Property Taxes	\$ 39,375,992	\$4,996,574	\$9,733,014	\$2,359,218	\$333,568	\$94,702	\$691,490	\$21,167,426
Residential/Commercial Mix Property Taxes	\$ 2,192,629	\$337,776	\$528,015	\$183,815	\$4,452	\$0	\$0	\$1,138,571
Resource Property Taxes	\$ 2,934,829	\$161,211	\$586,090	\$126,848	\$52,079	-\$7,599	\$373,922	\$1,642,278
<b>Total Property Taxes</b>	<b>\$ 55,889,447</b>	<b>\$ 6,318,188</b>	<b>\$ 13,516,214</b>	<b>\$ 3,643,224</b>	<b>\$ 669,020</b>	<b>\$ 252,586</b>	<b>\$ 1,385,278</b>	<b>\$ 30,104,937</b>
Total Local Improvement Charges	\$ 8,872,789	\$ 8,232,471	\$ 261,607	\$ 70,061	\$ 36,218	\$ 26,153	\$ 47,344	\$ 198,935
<b>Total Taxes &amp; Capital Charges</b>	<b>\$ 64,762,236</b>	<b>\$ 14,550,659</b>	<b>\$ 13,777,821</b>	<b>\$ 3,713,285</b>	<b>\$ 705,238</b>	<b>\$ 278,739</b>	<b>\$ 1,432,622</b>	<b>\$ 30,303,872</b>
Payments-in-Lieu of Taxes (PILT)	\$ 14,286,614	\$ -	\$ 14,237,385	\$ 35,697	\$ 9,958	\$ 2,022	\$ -	\$ 1,552
<b>Total Property Taxes &amp; PILTS</b>	<b>\$ 79,048,850</b>	<b>\$ 14,550,659</b>	<b>\$ 28,015,206</b>	<b>\$ 3,748,982</b>	<b>\$ 715,196</b>	<b>\$ 280,761</b>	<b>\$ 1,432,622</b>	<b>\$ 30,305,424</b>

	<b>Total</b>	<b>Current</b>	<b>1-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91- 120 Days</b>	<b>120 + Days</b>	<b>Interest</b>
<b>General Revenue (Non-Lienable)</b>								
Miscellaneous Billings & Recoveries	\$5,773,842	\$ 2,474,064	\$ 530,491	\$ 1,515,110	\$ 46,444	\$ 91,941	\$ 917,262	\$ 198,530
Rents	\$544,224	\$ -	\$ 2,240	\$ 218,842	\$ -	\$ 96	\$ 216,687	\$ 106,359
Agencies, Boards & Commissions (ABC'S)	\$8,758,183	\$ 1,778,039	\$ 2,085,063	\$ 922,112	\$ 232,583	\$ 98,468	\$ 3,638,553	\$ 3,365
<b>Total</b>	<b>\$ 15,076,249</b>	<b>\$ 4,252,103</b>	<b>\$ 2,617,794</b>	<b>\$ 2,656,064</b>	<b>\$ 279,027</b>	<b>\$ 190,505</b>	<b>\$ 4,772,502</b>	<b>\$ 308,254</b>

**Total Aged Accounts Receivable, December 2025** \$ 94,125,099

# **Attachment #8**

**Halifax Regional Municipality Capital Projection Summary  
Projected to March 31, 2026**

**Capital Projection Summary**  
For the Third Quarter Ending December 31, 2025

Budget Category	Budget					Expenditures			Projections	
	Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Budget Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures & Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27
<b>BUILDINGS/FACILITIES</b>	87,935,828	51,013,675	63,885,000	2,270,935	154,091,763	60,942,625	81,360,753	142,303,378	31,082,367	61,567,969
<b>BUSINESS/INDUSTRIAL PARKS</b>	13,561,962	642,887	11,000,000	108,537	24,670,499	6,096,143	1,121,054	7,217,197	125,000	18,449,356
<b>BUSINESS SYSTEMS</b>	27,919,395	5,789,966	11,412,000	(1,539,862)	37,791,533	9,048,815	4,710,428	13,759,243	6,222,795	15,673,524
<b>DISTRICT CAPITAL FUNDS</b>	1,203,642	252,156	1,504,000	-	2,707,642	1,363,758	35,904	1,399,662	201,459	1,142,425
<b>OUTDOOR RECREATION</b>	15,315,885	11,632,113	13,875,000	(161,400)	29,029,485	17,802,857	8,934,275	26,737,132	2,848,469	8,378,159
<b>ROADS, ACTIVE TRANSPORTATION &amp; BRIDGES</b>	100,799,506	19,498,790	151,962,000	39,216,387	291,977,893	105,741,756	42,281,287	148,023,043	41,177,063	143,439,008
<b>TRAFFIC &amp; STREETLIGHTS</b>	3,005,673	1,419,584	6,505,000	(750,000)	8,760,673	4,222,509	1,170,921	5,393,430	1,296,837	3,241,327
<b>VEHICLES, VESSELS &amp; EQUIPMENT</b>	80,753,095	58,027,952	42,623,000	157,741	123,533,836	46,051,617	73,027,447	119,079,064	20,516,498	54,900,439
<b>OTHER ASSETS</b>	38,066,557	16,690,191	11,475,000	(736,535)	48,805,022	4,115,609	14,363,799	18,407,083	5,809,835	36,329,782
<b>GRAND TOTAL</b>	<b>368,561,543</b>	<b>164,967,315</b>	<b>314,241,000</b>	<b>38,565,803</b>	<b>721,368,346</b>	<b>255,385,689</b>	<b>227,005,868</b>	<b>482,319,232</b>	<b>109,280,323</b>	<b>343,121,989</b>

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

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

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

BUILDINGS/FACILITIES	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
Alderney Gate 4th Floor Reno	CB250001	-	-	5,600,000	(1,300,000)	4,300,000	1,095,392	2,602,292	3,697,684	2,204,608	750,000	Work-In-Progress 50%	31-May-26
Composting/Anaerobic Digestion (AD) Plant	CW190003	22,063	10,856	-	(22,063)	-	-	-	-	-	-	Project Closed	-
Corporate Accommodations	CB190011	3,147,446	5,126,034	2,700,000	-	5,847,446	2,358,548	1,536,234	3,894,782	1,688,898	1,800,000	Work-In-Progress 75%	Ongoing Program
CS - Operational & EMO Infra Resiliency	CB240001	1,762,531	586,747	-	-	1,762,531	99,465	732,655	832,120	450,000	1,213,066	Work-In-Progress 50%	Ongoing Program
Dartmouth North Community Centre	CB000075	10,034	-	-	-	10,034	-	10,022	10,022	-	-	Work Complete	-
Energy Efficiency Initiatives	CB190008	103,888	607	-	-	103,888	77,208	2,441	79,649	2,441	24,239	Work-In-Progress 50%	Ongoing Program
Ferry Terminal Pontoon Rehab	CM200002	870,148	-	400,000	-	1,270,148	613,351	239,904	853,255	283,904	372,893	Work-In-Progress 50%	Ongoing Program
Ferry Terminal Upgrades	CB250002	-	-	500,000	-	500,000	506,546	500,000	1,006,546	-	-	Design Planning	-
Halifax Ferry Terminal	CB000039	248	-	-	(248)	-	-	-	-	-	-	Project Closed	-
Horizon Recreation Centre	CB220003	1,213	-	-	(1,213)	-	-	-	-	-	-	Project Closed	-
HPL - Alderney Gate Library Renos	CB210004	173,409	-	-	-	173,409	-	54,725	54,725	55,000	118,409	Work-In-Progress 50%	-
HPL - Bedford/Mill Cove Library	CB190002	500,000	-	-	-	500,000	-	-	-	500,000	500,000	Design Planning	13-Feb-31
HPL - Halifax North Memorial Library Reno	CB190003	2,832,828	3,354,016	-	-	2,832,828	385,094	1,934,304	2,319,398	475,000	1,972,734	Design Planning	-
HPL - Regional Library Facility Upgrades	CB200009	1,182,226	657,550	350,000	-	1,532,226	690,390	170,410	860,800	95,000	746,836	Work-In-Progress 25%	Ongoing Program
Household Special Waste Facilities	CB250003	-	-	60,000	-	60,000	-	-	-	60,000	-	Design Planning	31-Mar-26
HRFE - Facility Recap	CB000088	2,875,662	1,367,962	1,500,000	(67,500)	4,308,162	636,848	3,466,310	4,103,158	425,000	3,246,314	Work-In-Progress 50%	Ongoing Program
HRFE - Fire Station 2 University Ave Recap	CB000052	332,600	582,431	-	-	332,600	228,908	61,309	290,217	55,111	48,581	Work Complete	-
HRFE - Fuel Depot Upgrades	CB250004	-	-	150,000	-	150,000	5,972	41,024	46,996	35,000	109,028	Design Planning	-
HRFE - Headquarters and Station 1	CB200014	21,882,006	10,894	5,000,000	-	26,882,006	19,482,388	12,699,484	32,181,872	6,000,000	1,399,618	Work-In-Progress 50%	-
HRFE - New Fire Training Facility	CB230028	250,000	-	-	-	250,000	-	-	-	50,000	200,000	Land Aquisition	-
HRFE - Sheet Harbour Fire Station	CB210018	10,845	9,944,169	9,000,000	4,500,000	13,510,845	851,807	15,155,218	16,007,025	5,450,000	7,209,038	Work-In-Progress 25%	31-Aug-27
HRP - Police Headquarters	CB000022	440,557	38,794	1,200,000	-	1,640,557	17,324	1,145,566	1,162,890	225,000	1,398,233	Design Planning	-
HT - Burnside Transit Centre Eco-Rebuild	CB230025	20,822,830	-	-	-	20,822,830	568	200,000	200,568	200,000	20,622,262	Design Planning	31-Mar-33
HT - Transit Facility Investment Strategy	CB000016	1,280,431	399,397	-	-	1,280,431	630,782	548,783	1,179,565	22,385	627,264	Work-In-Progress 75%	Ongoing Program
HT - Wrights Cove Terminal	CR000007	292,040	-	3,725,000	-	4,017,040	211,573	4,723,654	4,935,227	60,000	3,745,467	Design Planning	-
Keshen Goodman Library Renovations	CB190010	70,878	45,974	-	-	70,878	51,448	19,429	70,877	19,430	-	Work Complete	-
LeBrun Centre	CB190001	18,263	-	-	-	18,263	-	4,704	4,704	4,705	-	Work-In-Progress 75%	-
Materials Recovery Facility Repairs	CW200002	347,550	846	230,000	-	577,550	100,311	25,997	126,308	50,000	427,239	Work-In-Progress 75%	Ongoing Program
Mic Mac Terminal Expansion	CB250005	-	-	400,000	-	400,000	-	400,000	400,000	50,000	350,000	On Hold	-
New Organics Facility	CB230027	1,819,103	16	8,370,000	-	10,189,103	5,600,891	31,424	5,632,315	2,810,000	1,778,212	Work-In-Progress 50%	Ongoing Program
New/Expanded Transit Centre	CB000017	732,440	77,989	-	-	732,440	22,578	110,643	133,221	-	709,862	Design Planning	Ongoing Program
Organic Facilities Decommissioning	CB230029	620,001	-	3,125,000	-	3,745,001	484,958	1,422,154	1,907,112	1,532,599	1,727,444	Work-In-Progress 50%	Ongoing Program
PFE - Accessibility - HRM Facilities	CB190006	249,233	97,532	525,000	-	774,233	370,178	264,624	634,802	250,000	154,055	Work-In-Progress 50%	Ongoing Program
PFE - Alderney Gate Recapitalization	CB190007	1,537,895	888,776	925,000	-	2,462,895	633,034	1,514,352	2,147,386	650,000	1,179,861	Work-In-Progress 50%	Ongoing Program
PFE - Environmental Remed /Bldg. Demo	CB190009	315,513	31,272	-	-	315,513	121,595	39,416	161,011	20,850	173,068	Work-In-Progress 50%	Ongoing Program
PFE - Fleet Maintenance Facilities	CB250006	-	-	100,000	-	100,000	-	-	-	25,000	75,000	Land Aquisition	-
PFE - General Building Recapitalization	CB200006	1,341,672	496,941	875,000	111,797	2,328,469	1,563,370	537,643	2,101,013	550,000	215,099	Work-In-Progress 25%	Ongoing Program
PFE - Halifax City Hall/Grand Parade	CB180003	89,749	34,269	200,000	-	289,749	35,751	71,095	106,846	65,000	188,998	Work-In-Progress 25%	Ongoing Program
PFE - Heritage Facilities Recap	CB220002	1,073,710	63,169	150,000	-	1,223,710	297,193	401,665	698,858	400,000	526,517	Work-In-Progress 50%	Ongoing Program
PFE - HRM Depot Upgrades	CB200015	687,802	398,439	1,000,000	-	1,687,802	484,967	81,750	566,717	80,000	1,122,835	Work-In-Progress 50%	Ongoing Program
PFE - Metropark Upgrades	CB000073	196,410	-	50,000	-	246,410	198,324	-	198,324	12,000	36,086	Work-In-Progress 50%	Ongoing Program
PFE - Roof Recapitalization	CB200005	1,085,053	956,054	750,000	-	1,835,053	379,483	1,130,775	1,510,258	275,000	1,180,570	Work-In-Progress 25%	Ongoing Program
PR - BLT Recreation Centre Recap	CB210021	1,585,261	157,023	8,000,000	-	9,585,261	9,086,012	1,515,473	10,601,485	499,249	-	Work-In-Progress 75%	-
PR - Captain William Spry Renovations	CB000023	200,835	-	-	-	200,835	-	188,805	188,805	-	-	Deferred	-
PR - Cole Harbour Place	CB000045	592,595	267,206	-	-	592,595	423,722	73,902	497,624	32,500	136,373	Work-In-Progress 75%	Ongoing Program
PR - Cole Harbour Recreation Renovations	CB240002	993,739	65,327	-	-	993,739	604,815	8,537	613,352	8,500	380,424	Work-In-Progress 75%	-
PR - Community Rec Facilities Recap	CB210019	303,649	391,324	750,000	-	1,053,649	517,052	347,733	864,785	420,000	116,597	Work-In-Progress 50%	Ongoing Program
PR - East Dartmouth CC Renovation	CB220001	649,949	74,683	-	(490,000)	159,949	110,294	28,072	138,366	28,100	21,555	Work Complete	-
PR - Greenfoot Energy Centre	CB200013	289,483	120,613	-	-	289,483	109,349	179,236	288,585	20,000	160,134	Work-In-Progress 50%	Ongoing Program
PR - Halifax Common Pool Reconstruction	CB210020	1,575,207	1,514,129	-	200,000	1,775,207	1,360,642	413,611	1,774,253	400,000	14,565	Work Complete	-
PR - Halifax Forum Redevelopment	CB190013	2,220,131	13,532	-	-	2,220,131	1,564,473	3,228,463	4,792,396	655,658	-	Design Planning	-
PR - Multi-District Facilities-Upgrades	CB200001	1,643,594	1,024,704	2,000,000	-	3,643,594	1,000,788	953,881	1,954,669	2,200,000	442,806	Work-In-Progress 25%	Ongoing Program
PR - Multi-Use Rec Facility Spryfield	CB250007	-	-	500,000	-	500,000	-	149,438	149,438	100,000	400,000	Design Planning	-
PR - Prospect Rd Community Centre Upgrades	CB230030	308,731	8,572	-	25,000	333,731	186,473	99,557	286,030	95,000	52,258	Work-In-Progress 50%	-
PR - RBC Centre	CB200007	542,842	21,162	-	-	542,842	153,683	383,050	536,733	50,000	339,159	Work-In-Progress 50%	Ongoing Program
PR - Regional Park Washrooms	CB200010	166,295	-	-	-	166,295	31,535	21,816	53,351	20,000	114,760	Work-In-Progress 75%	Ongoing Program
PR - Sackville Sports Stadium	CB000060	2,307,174	471,911	-	-	2,307,174	227,894	462,030	689,924	27,000	2,052,280	Work-In-Progress 25%	Ongoing Program
PR - Scotiabank Centre	CB200008	2,364,495	6,032,140	5,250,000	-	7,614,495	6,271,950	1,485,398	7,757,348	1,335,000	7,545	Work-In-Progress 50%	Ongoing Program
PR - Sheet Harbour Rec Centre (ESLC)	CB000080	894,159	15,587,664	500,000	-	13,934,159	980,078	18,381,685	19,361,763	400,000	14,081	Work-In-Progress 25%	31-Aug-27
PR - St. Mary's Boat Club	CB240003	500,000	-	-	-	500,000	5,901	1,403,108	1,409,009	75,000	419,099	Design Planning	-
PR - WG Bengal Lancers Arena	CB230031	400,000	6,685	-	-	400,000	22,495	87,927	110,422	15,000	362,505	Design Planning	-
PW - Mackintosh Campus - Phase 2	CB220023	150,000	-	-	-	150,000	-	26,434	26,434	25,000	125,000	Design Planning	-
PW - Mackintosh Depot Replacement	CB000089	26,547	-	-	(26,547)	-	-	-	-	-	-	Project Closed	-
Ragged Lake Transit Centre Expansion	CB000125	40,375	-	-	-	40,375	18,119	8,184	26,303	-	-	Work Complete	-
Sambro/Harrietsfield Fire Station	CB000079	30,242	-	-	(30,242)	-	-	-	-	-	-	Project Closed	-
South Peninsula School Gym Enhancements	CB000084	460,000	-	-	-	460,000	-	-	-	-	460,000	Work Complete	-
Wharf Recapitalization	CB000087	659,154	86,269	-	(628,049)	31,105	31,105	-	31,105	-	-	Project Closed	-
Woodside Ferry Terminal Upgrades	CB000042	53,094	-	-	-	53,094	-	34,407	34,407	34,407	-	Work Complete	-
<b>TOTAL BUILDINGS/FACILITIES</b>		<b>87,935,828</b>	<b>51,013,675</b>	<b>63,885,000</b>	<b>2,270,935</b>	<b>154,091,763</b>	<b>60,942,625</b>	<b>81,360,753</b>	<b>142,303,378</b>	<b>31,082,367</b>	<b>61,567,969</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
 For the Third Quarter Ending December 31, 2025

BUSINESS/INDUSTRIAL PARKS	Project Number	Budget				Expenditures			Projections			
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status
Aerotech Business Park	CQ220001	1,000,000	-	-	-	1,000,000	-	-	-	-	1,000,000	Ongoing Program
Burnside & City of Lakes Industrial Park	CQ220002	10,936,913	599,188	11,000,000	108,537	22,045,450	6,063,932	655,443	6,719,375	125,000	15,856,518	Ongoing Program
Ragged Lake Business Park	CQ220003	1,625,049	43,699	-	-	1,625,049	32,211	465,611	497,822	-	1,592,838	Ongoing Program
<b>TOTAL BUSINESS/INDUSTRIAL PARKS</b>		<b>13,561,962</b>	<b>642,887</b>	<b>11,000,000</b>	<b>108,537</b>	<b>24,670,499</b>	<b>6,096,143</b>	<b>1,121,054</b>	<b>7,217,197</b>	<b>125,000</b>	<b>18,449,356</b>	

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

BUSINESS SYSTEMS	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
311 Contact Centre Telephony Accessibility Enhance.	CI250001	-	-	100,000	-	100,000	273	-	273	19,716	80,011	Design Planning	31-Dec-27
Access & Privacy Project	CI210011	44,900	-	-	-	44,900	-	34,245	34,245	-	-	Work-In-Progress 75%	31-Mar-26
Application Recapitalization	CI190009	507,185	16,680	-	-	507,185	56,601	280,316	336,917	340,000	110,584	Work-In-Progress 50%	Ongoing Program
Business Intelligence Program	CI190010	379,524	-	50,000	-	429,524	121,426	28,400	149,826	135,000	173,098	Work-In-Progress 75%	Ongoing Program
Collision Data Reporting	CI250011	-	-	250,000	-	250,000	-	250,000	250,000	50,000	125,000	Design Planning	31-Jul-26
Contact Center Telephony Solution	CI990017	83,383	-	-	(83,383)	-	-	-	-	-	-	Project Closed	-
Corporate Cashiering	CI240007	450,000	-	-	-	450,000	21,272	114,729	136,001	88,694	340,034	Design Planning	30-Nov-26
Corporate Scheduling	CI210019	2,068,969	1,095,632	1,750,000	-	3,818,969	1,595,035	1,102,272	2,697,307	721,253	1,502,681	-	-
Council Chamber Technology Refresh	CI240006	178,092	7,240	-	-	178,092	-	7,240	7,240	63,000	55,000	Work-In-Progress 75%	29-May-26
CRM Software Replacement	CI990020	650,092	-	-	(90,000)	560,092	-	-	-	80,000	480,092	Work-In-Progress 25%	31-Mar-27
Cyber Security	CI200005	121,915	-	-	-	121,915	-	-	-	121,915	-	-	Ongoing Program
Cyber Security Program (AG Recommendations)	CI240004	1,572,728	45,944	470,000	(35,000)	2,007,728	822,949	103,702	926,651	200,000	984,779	-	-
Digital Services	CI000001	668,957	100,206	-	-	668,957	82,671	51,258	133,929	130,000	456,286	Work-In-Progress 50%	Ongoing Program
E-Agenda Software	CI220001	200,000	15,356	-	-	200,000	33,621	10,093	43,714	67,000	-	Work-In-Progress 75%	27-Feb-26
Enterprise Content & Records Mgmt.	CI990018	649,293	373,837	-	-	649,293	18,187	31,649	49,836	60,375	289,625	-	-
Enterprise Project Mgmt & Land Acquisition	CI250002	-	-	500,000	-	500,000	-	-	-	149,133	350,867	Design Planning	31-Dec-26
ERP Roadmap Development	CI250003	-	-	250,000	-	250,000	-	-	-	50,000	200,000	-	-
Finance & HR Business Foundations	CI200002	8,226,627	288,040	-	-	8,226,627	1,022,465	747,764	1,770,229	245,271	4,500,000	-	-
Fixed Route Planning, Scheduling, & Operations	CM210013	609,083	461,197	-	-	609,083	315,543	224,360	539,903	-	293,540	-	-
Fleet Management Solution	CI240001	1,263,032	98,550	-	-	1,263,032	73,352	72,596	145,948	38,899	500,000	Work-In-Progress 50%	31-May-27
Fleet SAP Interface Upgrades	CI190003	1,005,000	-	-	(1,005,000)	-	-	-	-	-	-	Project Closed	-
Fuel Management Software Replacement	CI250004	-	-	500,000	-	500,000	-	-	-	2,000	98,000	Design Planning	31-Mar-28
GIS Service Management	CI230002	87,639	-	150,000	-	237,639	51,099	38,302	89,401	20,000	166,540	-	Ongoing Program
HRFE AVL Devices	CI190004	104,060	-	-	(104,060)	-	-	-	-	-	-	Project Closed	-
HRFE Dispatch Systems	CI990027	274,426	-	-	-	274,426	-	-	-	-	-	Closing Project Account	-
HRFE FDM Records Management Replacement	CI250005	-	-	200,000	200,000	400,000	-	-	-	-	-	Closing Project Account	-
HRFE Fire Department Management Review	CI990028	32,841	-	-	(32,841)	-	-	-	-	-	-	Project Closed	-
HRFE Intelligent Dispatching	CI190005	125,000	-	375,000	-	500,000	-	-	-	-	-	Closing Project Account	-
HRFE Mobile Data Terminal (MDT) Refresh	CI240005	84,541	-	-	-	84,541	-	-	-	-	50,000	-	-
HRFE Power & Backhaul Upgrades	CI210020	7,226	-	-	(7,226)	-	-	-	-	-	-	Project Closed	-
HRFE Station Alerting	CI210013	1,734,205	634,473	800,000	-	2,534,205	696,079	437,331	1,133,410	1,477,620	360,506	Construction	31-Dec-26
HRM Enterprise Service Management	CI240003	300,000	-	10,000	-	310,000	-	-	-	-	-	Closing Project Account	-
HRP Cybersecurity Program	CI200006	52,359	-	-	-	52,359	-	-	-	-	-	Closing Project Account	-
HRP Early Intervention Wellness Solution	CI250006	-	-	100,000	-	100,000	-	-	-	-	100,000	Design Planning	31-Dec-26
HRP Interview Room Recording System	CI210018	23,264	10,941	595,000	-	618,264	1,544	193,972	195,516	416,720	-	Work-In-Progress 50%	-
HRP Intranet Refresh	CI220002	350,000	-	-	-	350,000	-	-	-	-	350,000	-	31-Mar-27
HRP Records Mgmt. Optimization	CI990023	721,029	38,916	-	-	721,029	-	49,973	49,973	-	350,000	-	31-Mar-27
HRP Security Monitoring Video Surveillance	CI210016	7,767	-	20,000	-	27,767	17,643	3,097	20,740	10,124	-	-	-
IPTS SIM Card & Modem Replacement	CI250007	-	-	350,000	-	350,000	320,023	-	320,023	-	-	Closing Project Account	-
IT Business Tools	CI200004	267,326	113,295	-	-	267,326	13,908	1,701	15,609	179,493	73,925	-	Ongoing Program
IT Infrastructure Recap	CI200003	13,958	842,276	1,254,000	800,000	2,067,958	1,461,615	393,072	1,854,687	606,343	-	Work-In-Progress 75%	Ongoing Program
IT Service Management	CI200001	114,239	-	-	-	114,239	-	-	-	114,239	-	Work-In-Progress 50%	Ongoing Program
ITRON SIM Card Replacement	CI250008	-	-	800,000	-	800,000	-	-	-	-	800,000	Work-In-Progress 25%	30-Jun-26
Municipal Archives	CI210015	375,000	100,000	-	(375,000)	-	-	-	-	-	-	Project Closed	-
Paratransit Technology	CM210012	379,219	-	390,000	-	769,219	-	-	-	-	769,219	-	-
Parking Technology	CI990031	367,330	8,763	-	(367,330)	-	-	-	-	-	-	Project Closed	-
Permitting Licensing & Compliance-Ph 2.	CI230005	673	-	-	(673)	-	-	-	-	-	-	Project Closed	-
Permitting, Licensing, Compliance (PLC)	CI990013	170,829	-	-	(170,829)	-	-	-	-	-	-	Project Closed	-
Public Wi-Fi	CI000021	33,682	-	-	(33,682)	-	-	-	-	-	-	Project Closed	-
Recreation Services Software	CI000005	124,540	-	-	(124,540)	-	-	-	-	-	-	Project Closed	-
Recreation Software Transition Project	CI230001	799,057	262,541	48,000	-	847,057	509,933	62,430	572,363	6,000	-	Work Complete	23-Dec-25
Road Disruption Management Solution	CI190008	392,735	167,137	-	-	392,735	40,284	130,055	170,339	25,000	167,451	Work-In-Progress 25%	31-Mar-27
Salt Scale Solution	CI230003	405,579	319,154	-	-	405,579	162,785	150,514	313,299	80,000	50,000	Work-In-Progress 75%	-
Situational Awareness	CI990035	18,226	-	-	(18,226)	-	-	-	-	-	-	Project Closed	-
Source Management	CI000016	11,147	-	-	(11,147)	-	-	-	-	-	-	Project Closed	-
TMR2 Radio Replacement	CI250009	-	-	1,500,000	-	1,500,000	766,882	82,512	849,394	725,000	8,118	Construction	31-Dec-29
Transit Fare Management	CM210011	1,781,793	789,786	200,000	-	1,981,793	843,625	108,845	952,470	-	1,138,168	-	-
Transit Recording Solution Upgrade	CM210014	74,359	-	-	(74,359)	-	-	-	-	-	-	Project Closed	-
Transit Technology Program	CM210010	6,566	-	-	(6,566)	-	-	-	-	-	-	Project Closed	-
Transit Technology Solution Upgrades	CI250010	-	-	750,000	-	750,000	-	-	-	-	750,000	-	Ongoing Program
<b>TOTAL BUSINESS SYSTEMS</b>		<b>27,919,395</b>	<b>5,789,966</b>	<b>11,412,000</b>	<b>(1,539,862)</b>	<b>37,791,533</b>	<b>9,048,815</b>	<b>4,710,428</b>	<b>13,759,243</b>	<b>6,222,795</b>	<b>15,673,524</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

DISTRICT CAPITAL FUNDS	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
District 1 Project Funds	CCV02801, CCV02901	11,827	2,622	94,000	-	105,827	71,390	-	71,390	18,085	16,352	Work-In-Progress	Ongoing Program
District 2 Project Funds	CCV02802, CCV02902	2,277	500	94,000	-	96,277	87,555	4,445	92,000	4,277	4,445	Work-In-Progress	Ongoing Program
District 3 Project Funds	CCV02803, CCV02903	24,190	30,388	94,000	-	118,190	72,709	1,298	74,007	18,599	26,882	Work-In-Progress	Ongoing Program
District 4 Project Funds	CCV02804, CCV02904	65,082	3,902	94,000	-	159,082	78,285	519	78,804	26,631	54,166	Work-In-Progress	Ongoing Program
District 5 Project Funds	CCV02805, CCV02905	11,887	35,421	94,000	-	105,887	90,280	6,533	96,813	10,000	5,607	Work-In-Progress	Ongoing Program
District 6 Project Funds	CCV02806, CCV02906	180,501	47,300	94,000	-	274,501	70,447	15,579	86,026	15,000	189,054	Work-In-Progress	Ongoing Program
District 7 Project Funds	CCV02807, CCV02907	34,101	-	94,000	-	128,101	107,106	-	107,106	5,001	15,994	Work-In-Progress	Ongoing Program
District 8 Project Funds	CCV02808, CCV02908	213,019	-	94,000	-	307,019	203,795	-	203,795	20,000	83,224	Work-In-Progress	Ongoing Program
District 9 Project Funds	CCV02809, CCV02909	124,270	-	94,000	-	218,270	86,812	-	86,812	25,000	106,458	Work-In-Progress	Ongoing Program
District 10 Project Funds	CCV02810, CCV02910	99,866	55,405	94,000	-	193,866	76,029	-	76,029	13,000	104,837	Work-In-Progress	Ongoing Program
District 11 Project Funds	CCV02811, CCV02911	102,153	31,707	94,000	-	196,153	106,832	1,700	108,532	7,500	81,821	Work-In-Progress	Ongoing Program
District 12 Project Funds	CCV02812, CCV02912	194,055	456	94,000	-	288,055	91,184	3,774	94,958	20,000	176,871	Work-In-Progress	Ongoing Program
District 13 Project Funds	CCV02813, CCV02913	289	-	94,000	-	94,289	91,423	-	91,423	2,866	-	Work-In-Progress	Ongoing Program
District 14 Project Funds	CCV02814, CCV02914	36,854	7,000	94,000	-	130,854	56,268	-	56,268	8,500	66,086	Work-In-Progress	Ongoing Program
District 15 Project Funds	CCV02815, CCV02915	34,689	32,000	94,000	-	128,689	43,459	-	43,459	2,500	82,730	Work-In-Progress	Ongoing Program
District 16 Project Funds	CCV02816, CCV02916	68,582	5,454	94,000	-	162,582	30,184	2,056	32,240	4,500	127,898	Work-In-Progress	Ongoing Program
<b>TOTAL DISTRICT CAPITAL FUNDS</b>		<b>1,203,642</b>	<b>252,156</b>	<b>1,504,000</b>	<b>-</b>	<b>2,707,642</b>	<b>1,363,758</b>	<b>35,904</b>	<b>1,399,662</b>	<b>201,459</b>	<b>1,142,425</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

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

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

OUTDOOR RECREATION	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
Bedford Outdoor Pool	CB210017	157,791	-	-	-	157,791	7,779	7,177	14,956	7,000	143,012	Work-In-Progress 50%	
Cemetery Upgrades	CP000020	1,178,335	930,711	-	-	1,178,335	933,265	37,492	970,757	25,530	219,540	Work-In-Progress 50%	Ongoing Program
Halifax Common Upgrades	CP200002	244,703	-	-	-	244,703	114,215	99,665	213,880	68,576	61,912	Design Planning	Ongoing Program
Halifax Organics Mgmt Facility (Goodwood) - Community Integration Fund	CW200001	25,000	-	-	-	25,000	-	-	-	-	25,000	Design Planning	31-Dec-27
Lockview High School Park All Weather Field	CP240001	2,288,919	659,043	4,200,000	-	6,488,919	5,169,694	913,870	6,083,564	519,774	799,451	Work-In-Progress 75%	30-Sep-26
Park Development-New	CP210013	2,770,858	1,355,417	800,000	1,000,000	4,570,858	2,877,460	746,251	3,623,711	121,230	1,572,168	Design Planning	Ongoing Program
Park Land Acquisition	CP200004	2,103,458	45,131	-	-	2,103,458	196,743	50,874	247,617	635,874	1,270,841	Land Acquisition	Ongoing Program
Park Recapitalization	CP200001	3,921,834	7,880,711	8,200,000	(100,500)	12,021,334	7,923,680	6,154,107	14,077,787	958,451	3,139,203	Work-In-Progress 75%	Ongoing Program
Peace and Friendship Park Improvements	CP000011	332,571	4,818	-	(92,100)	240,471	-	1,043	1,043	-	240,471	Design Planning	31-Dec-27
Recreational Trails	CP190002	314,101	145,293	100,000	(180,000)	234,101	82,054	25,350	107,404	29,762	122,285	Design Planning	Ongoing Program
Regional /Wilderness Park Development	CP000014	1,076,409	56,946	150,000	(692,000)	534,409	224,497	155,731	380,228	236,630	73,282	Design Planning	Ongoing Program
Shoreline Improvements/Water Access	CP180002	901,906	554,043	425,000	(96,800)	1,230,106	273,470	742,715	1,016,185	245,642	710,994	Design Planning	Ongoing Program
<b>TOTAL OUTDOOR RECREATION</b>		<b>15,315,885</b>	<b>11,632,113</b>	<b>13,875,000</b>	<b>(161,400)</b>	<b>29,029,485</b>	<b>17,802,857</b>	<b>8,934,275</b>	<b>26,737,132</b>	<b>2,848,469</b>	<b>8,378,159</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

ROADS, ACTIVE TRANSPORTATION & BRIDGES	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
Active Transportation	CR200001	6,794,381	2,208,754	3,000,000	(400,000)	9,394,381	2,529,035	1,511,115	4,040,150	4,250,000	2,615,346	Work-In-Progress 75%	Ongoing Program
Bedford West Road Oversizing	CTU01006	209,617	-	-	-	209,617	-	70,253	70,253	-	209,617	-	Ongoing Program
Bridges	CR200003	4,298,184	1,598,794	2,900,000	(1,823,000)	5,375,184	2,503,430	382,482	2,885,912	645,246	2,226,508	Design Planning	Ongoing Program
Burnside Connection to Hwy 107	CT000013	6,608,560	-	6,217,000	-	12,825,560	4,171,440	-	4,171,440	-	8,654,120	-	Ongoing Program
Bus Stop Accessibility/Improvements	CM190002	1,061,194	1,020,392	600,000	-	1,661,194	1,207,357	219,647	1,427,004	5,050	448,787	Work-In-Progress 75%	Ongoing Program
Cogswell Interchange Redevelopment	CT000007	3,303,636	360,624	20,450,000	-	23,753,636	17,996,325	6,206,793	24,203,118	3,500,000	2,257,311	Construction	31-Oct-26
Community Planning Studies	CT250001	-	-	1,000,000	-	1,000,000	736	-	736	100,000	700,000	-	Ongoing Program
Dart. Infra Renewal-Patuo'on St	CT240001	3,991,970	-	-	-	3,991,970	-	3,635	3,635	-	3,991,970	-	Ongoing Program
Dartmouth Infra Renewal Sullivan Daylighting	CT190003	1,665,553	212,500	1,750,000	-	3,415,553	1,107	34,688	35,795	-	3,414,446	Construction	31-Aug-26
Downtown Dartmouth Waterfront Revitalization	CR240001	264,536	-	450,000	-	714,536	156,441	524,327	680,768	136,388	421,707	Work-In-Progress 50%	1-Dec-26
Moving Forward Together Plan Implementation	CM180008	363,411	490,772	-	-	363,411	351,897	10,363	362,260	-	-	Work Complete	Ongoing Program
Mumford Terminal Interim Accessibility Expansion	CB220004	134,825	129,817	50,000	-	184,825	64,498	70,326	134,824	-	120,327	Design Planning	Ongoing Program
New Paving Subdivisions - Provincial Roads	CR210007	2,203,076	-	250,000	(1,500,000)	953,076	151,631	-	151,631	-	801,445	Work-In-Progress 75%	Ongoing Program
Non-Accepted Streets Land Title Search	CR210012	389,190	-	-	-	389,190	-	-	-	50,000	339,190	Work-In-Progress 50%	Ongoing Program
Other Road Related Works	CR200004	3,381,071	95,353	1,475,000	(455,000)	4,401,071	591,574	799,109	1,390,683	150,000	3,659,497	Work-In-Progress 50%	Ongoing Program
Port Wallace Roadway Oversizing	CT220002	674,419	-	-	(424,000)	250,419	-	-	-	-	250,419	-	Ongoing Program
Railway Crossing Improvements	CT000015	211,153	-	-	-	211,153	-	-	-	-	211,153	Design Planning	Ongoing Program
Rainnie/Brunswick Complete Streets	CR210010	169,885	14,452	-	-	169,885	157,722	2,575	160,297	2,163	10,000	-	Ongoing Program
Rapid Transit Strategy Project Planning	CM000018	447,818	110,118	-	-	447,818	267,406	178,655	446,061	100,000	80,412	Work-In-Progress 75%	Ongoing Program
Regional Centre AAA Bikeways	CR200007	4,938,842	1,244,018	5,420,000	-	10,358,842	3,230,748	2,763,153	5,993,901	2,000,000	5,128,094	Construction	Ongoing Program
Road Oversizing - Bedford South CCC	CTX01126	235,671	-	-	-	235,671	-	-	-	-	235,671	-	Ongoing Program
Ross Road Realignment	CT000012	107,717	521	400,000	-	507,717	59,149	70,093	129,242	55,000	393,568	Design Planning	Ongoing Program
Shearwater Connector	CT000016	50,910	-	-	(50,910)	-	-	-	-	-	-	Project Closed	Ongoing Program
Shubenacadie Canal Greenway Trail	CDG00493	30,571	-	-	(30,571)	-	-	-	-	-	-	Project Closed	Ongoing Program
Sidewalk Renewals	CR200002	1,892,552	557,524	1,045,000	(447,000)	2,490,552	1,276,474	614,579	1,891,053	510,000	704,078	Work-In-Progress 75%	Ongoing Program
Strategic Mobility Corridor: Alderney Drive	CT250002	-	-	850,000	-	850,000	-	-	-	-	-	-	Ongoing Program
Strategic Mobility Corridor: Bayers Road	CT200002	553,178	91,933	-	-	553,178	157,587	14,457	172,044	12,200	383,391	Construction	Ongoing Program
Strategic Mobility Corridor: Bedford Highway	CT190008	119,188	186	750,000	(169,000)	700,188	-	186	186	-	700,188	-	Ongoing Program
Strategic Mobility Corridor: Dutch Village Rd	CT200003	9,483,573	16,176	500,000	1,900,000	11,883,573	6,400,531	4,025,379	10,425,910	2,060,000	3,423,042	Construction	Ongoing Program
Strategic Mobility Corridor: Herring Cove Road	CT190005	-	-	750,000	-	750,000	-	450,000	450,000	-	750,000	Design Planning	Ongoing Program
Strategic Mobility Corridor: Portland Street	CT190002	120,305	14,066	-	(106,200)	14,105	-	14,008	14,008	14,008	-	-	Ongoing Program
Strategic Mobility Corridor: Robie Street / Young Street	CT200006	259,451	-	1,400,000	(709,000)	950,451	160,945	296,636	457,581	-	789,506	Design Planning	Ongoing Program
Strategic Mobility Corridors: Land Acquisition	CT190009	14,053,586	62,369	25,000,000	47,500,000	86,553,586	1,047,996	186,493	1,234,489	5,000,000	80,505,590	-	Ongoing Program
Strategic Mobility Corridors: Planning & Functional Design	CT220001	2,258,620	455,319	500,000	-	2,758,620	512,849	904,054	1,416,903	480,000	1,750,000	-	Ongoing Program
Street Recapitalization	CR200006	25,796,116	9,997,890	52,355,000	(4,068,932)	74,082,184	53,183,501	10,249,335	63,432,836	10,700,000	10,198,683	Work-In-Progress 75%	Ongoing Program
Streetscape Renewal	CT200007	83,210	-	-	(20,936)	62,274	62,274	-	62,274	-	-	-	Ongoing Program
Streetscapes - Argyle/Grafton	CD000002	7,355	-	-	-	7,355	5,801	1,518	7,319	1,519	-	-	Ongoing Program
Streetscapes - Spring Garden Rd	CD000001	231,142	1,258	-	-	231,142	1,258	12,140	13,398	12,500	217,384	-	Ongoing Program
Streetscaping	CT190001	982,556	520,271	850,000	20,936	1,853,492	829,590	322,803	1,152,393	583,902	440,000	Work-In-Progress 50%	Ongoing Program
Subdivision Egress Roads	CT250003	-	-	1,500,000	-	1,500,000	-	420,808	420,808	440,000	1,060,000	Design Planning	Ongoing Program
Tactical Urbanism	CT200008	407,842	7,490	100,000	-	507,842	40,764	81,924	122,688	-	467,078	-	Ongoing Program
Transit Priority Measures	CM000009	369,087	-	-	-	369,087	-	165,000	165,000	369,087	-	-	Ongoing Program
Transit Terminal Rehabilitation/Upgrades	CT250004	-	-	300,000	-	300,000	300,000	-	300,000	-	-	Design Planning	Ongoing Program
West Bedford Park & Ride	CM200009	561,447	-	-	-	561,447	18,062	-	18,062	-	-	Closing Project Account	Ongoing Program
Windsor Street Exchange	CT190010	2,084,108	288,195	22,100,000	-	24,184,108	8,303,628	11,674,753	19,978,381	10,000,000	5,880,480	Construction	29-Jun-29
<b>TOTAL ROADS, ACTIVE TRANSPORTATION &amp; BRIDGES</b>		<b>100,799,506</b>	<b>19,498,790</b>	<b>151,962,000</b>	<b>39,216,387</b>	<b>291,977,893</b>	<b>105,741,756</b>	<b>42,281,287</b>	<b>148,023,043</b>	<b>41,177,063</b>	<b>143,439,008</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

TRAFFIC & STREETLIGHTS	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
Controller Cabinet & Detection	CT200004	54,907	-	350,000	-	404,907	115,375	142,073	257,448	173,532	116,000	Work-In-Progress 50%	Ongoing Program
Destination Signage Program	CTR00904	141,368	-	200,000	-	341,368	-	7,219	7,219	-	341,368	Design Planning	Ongoing Program
Opticom Signalization	CT190004	146,872	-	75,000	-	221,872	-	-	-	-	221,872	-	Ongoing Program
Road Safety Improvement	CT190006	2,063,379	1,399,192	5,630,000	(750,000)	6,943,379	4,031,410	948,080	4,979,490	751,119	2,160,850	Work-In-Progress 75%	Ongoing Program
Street Lighting	CT200001	148,941	20,392	250,000	-	398,941	-	20,308	20,308	108,941	290,000	Work-In-Progress 50%	Ongoing Program
Traffic Signal Re-lamping	CT180003	450,206	-	-	-	450,206	75,724	53,241	128,965	263,245	111,237	Work-In-Progress 50%	Ongoing Program
<b>TOTAL TRAFFIC &amp; STREETLIGHTS</b>		<b>3,005,673</b>	<b>1,419,584</b>	<b>6,505,000</b>	<b>(750,000)</b>	<b>8,760,673</b>	<b>4,222,509</b>	<b>1,170,921</b>	<b>5,393,430</b>	<b>1,296,837</b>	<b>3,241,327</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

VEHICLES, VESSELS & EQUIPMENT	Project Number	Budget				Expenditures			Projections			
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status
Access-A-Bus Expansion Vehicles	CV250001	-	-	1,125,000	-	1,125,000	-	-	-	1,125,000	-	Ongoing Program
Access-A-Bus Replacement	CM200001	4,821,769	4,050,678	1,180,000	-	6,001,769	2,365,930	686,684	3,052,614	1,257,660	2,378,179	Work-In-Progress 25%
Bus Maintenance Equipment Replacement	CM200005	497,217	362,068	420,000	-	917,217	373,054	384,940	757,994	384,940	159,223	Ongoing Program
Computer Table Replacement in Police Vehicles	CE240004	6,443	6,570	-	-	6,443	-	-	-	6,443	-	Work-In-Progress 75%
Electric Bus Procurement	CV210011	24,754,052	6,698,801	-	(75,766)	24,678,286	9,425,398	2,057,691	11,483,089	1,280,701	13,972,187	Work-In-Progress 75%
Emergency Back-Up Radio System	CE250001	-	-	110,000	-	110,000	-	-	-	-	110,000	Design Planning
Ferry and Terminal Security Capital Upgrades	CV210007	463,418	-	-	(463,418)	-	-	-	-	-	-	Project Closed
Ferry Overhaul and Capital Upgrades	CM200007	187,550	164,059	1,050,000	-	1,237,550	629,032	487,199	1,116,231	487,199	121,319	Work-In-Progress 50%
Fire Fleet Expansion	CV220015	652,914	627,914	-	(32,907)	620,007	620,007	-	620,007	-	-	Project Closed
Fire Fleet Expansion	CV240003	1,898,904	2,914,143	1,250,000	32,907	3,181,811	2,884,599	1,651,924	4,536,523	143,700	150,000	Work-In-Progress 75%
Fire Fleet Replacement	CE200002	4,830,318	2,511,657	-	(796,914)	4,033,404	2,470,604	1,562,801	4,033,405	-	1,562,800	Ongoing Program
Fire Fleet Replacement	CV240004	8,828,314	30,178,422	-	-	8,828,314	8,794,177	35,602,568	44,396,745	34,000	-	Ongoing Program
Fire Light Fleet Expansion	CV250002	-	-	328,000	-	328,000	-	285,134	285,134	228,000	100,000	Work-In-Progress 50%
Fire Light Fleet Replacement	CV250003	-	-	2,280,000	-	2,280,000	6,431	1,286,099	1,292,530	500,000	1,770,000	Work-In-Progress 50%
Fire Services Equipment Replacement	CE200004	258,660	288,684	1,600,000	-	1,858,660	1,282,630	566,261	1,848,891	576,030	-	Work-In-Progress 75%
Fire Services Water Supply	CE190001	100,464	-	350,000	-	450,464	-	-	-	50,000	400,464	Land Aquisition
Flood 2023 # Vehicles/Equipment	CN230001	1,135,291	-	-	(1,135,291)	-	-	-	-	-	-	Project Closed
Forensic Firearms Laboratory	CE250004	-	-	-	660,000	660,000	49,845	228,068	277,913	610,156	-	Work-In-Progress 75%
Heavy Urban Search & Rescue Equipment	CE200005	769,103	217,223	348,000	-	1,117,103	221,036	75,998	297,034	117,500	-	Work-In-Progress 75%
HRFE Breathing Apparatus	CE230001	103,495	-	-	-	103,495	-	-	-	-	103,495	Ongoing Program
HRP Integrated Emergency Services Console/Desk Unit Refres	CE220001	400,686	124,074	240,000	-	640,686	7,580	243,334	250,914	243,334	389,772	Ongoing Program
Ice Resurfacer Replacement	CE190005	70,379	-	180,000	-	250,379	-	153,708	153,708	-	250,000	Ongoing Program
Mid Life Ferry Rebuild	CV240007	39,333	35,843	500,000	-	539,333	27,575	458,268	485,843	511,758	-	Ongoing Program
Mid-Life Bus Rebuild	CM200004	4,761	-	3,480,000	-	3,484,761	1,293,889	1,388,175	2,682,064	2,190,873	-	Ongoing Program
Mill Cove Ferry Service	CV210013	14,559,383	554,053	-	-	14,559,383	1,271,696	3,602,211	4,873,907	1,688,733	11,598,954	Design Planning
Municipal Fleet Expansion	CV240001	1,198,993	1,309,275	2,602,000	-	3,800,993	902,203	2,376,530	3,278,733	2,220,000	670,000	Work-In-Progress 75%
Municipal Fleet Replacement	CE200001	442,167	-	-	(443,090)	(923)	(923)	-	(923)	-	-	Project Closed
Municipal Fleet Replacement	CV240002	5,624,484	4,172,551	12,630,000	443,090	18,697,574	8,609,812	10,754,424	19,364,236	3,000,000	7,080,000	Work-In-Progress 50%
New/Replacement Green Carts	CW190001	641,718	123,030	370,000	-	1,011,718	306,310	86,684	392,994	245,048	460,360	Work-In-Progress 50%
Operator Safety Barriers	CV230001	283,101	18,112	-	(283,101)	-	-	-	-	-	-	Project Closed
Police Fleet Expansion	CV240005	41,956	275,059	1,165,000	-	1,206,956	76,054	1,016,528	1,092,582	400,000	730,000	Ongoing Program
Police Fleet Expansion In-Vehicle Technology	CE250002	-	-	60,000	-	60,000	-	-	-	-	60,000	Deferred
Police Fleet Replacement	CE200003	126,977	-	-	(126,977)	-	-	-	-	-	-	Project Closed
Police Fleet Replacement	CV240006	1,556,903	494,473	4,755,000	-	6,311,903	713,810	2,302,304	3,016,114	1,100,000	4,460,000	Work-In-Progress 50%
Police Services Equipment Replacement	CE190002	614,824	449,818	1,635,000	-	2,249,824	718,573	294,663	1,013,236	731,251	-	Work-In-Progress 75%
Printer Replacement in Police Vehicles	CE240003	18,772	181,228	-	-	18,772	-	-	-	18,772	-	Work-In-Progress 75%
Print Shop Equipment	CE250003	-	360,000	360,000	(26,857)	333,143	333,143	-	333,143	-	-	Project Closed
Rural Depots	CW200003	475,404	686	-	-	475,404	33,513	244,154	277,667	275,000	166,891	Construction
Security Equipment Replacements	CE240006	118,016	68,916	300,000	463,417	881,433	290,429	99,619	390,048	77,000	90,431	Ongoing Program
Structural Fire Training Prop	CE240005	997,268	827,478	2,000,000	1,500,000	4,497,268	11,372	3,978,970	3,990,342	-	4,485,896	Construction
TMR Radio Replacement	CE240001	2,043,344	504,519	-	-	2,043,344	376,940	167,724	544,664	203,982	1,462,422	Work-In-Progress 75%
Transit Radio Communications Refresh	CE240007	500,000	29	-	-	500,000	19,644	6,966	26,610	-	480,356	Ongoing Program
Transit Security	CM180006	618	-	-	(618)	-	-	-	-	-	-	Project Closed
Alternative Transit Fuel Projects	CV210014	69,620	5,736	-	443,266	512,886	-	492,743	492,743	492,744	20,142	Work-In-Progress 25%
Transit Strategy	CMU01095	27,462	-	-	-	27,462	27,462	-	27,462	-	-	Project Closed
Transit Support Vehicle Expansion	CV220016	138,030	-	-	-	138,030	-	-	-	-	138,030	Ongoing Program
Transit Support Vehicle Replacement	CM200003	263,379	27,901	225,000	-	488,379	21,113	316,674	337,787	316,674	150,592	Ongoing Program
Wildland Urban Interface Initiatives	CE240002	1,187,605	474,952	2,080,000	-	3,267,605	1,888,679	168,401	2,057,080	-	1,378,926	Ongoing Program
<b>TOTAL VEHICLES, VESSELS &amp; EQUIPMENT</b>		<b>80,753,095</b>	<b>58,027,952</b>	<b>42,623,000</b>	<b>157,741</b>	<b>123,533,836</b>	<b>46,051,617</b>	<b>73,027,447</b>	<b>119,079,064</b>	<b>20,516,498</b>	<b>54,900,439</b>	

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

Capital Projection Summary  
For the Third Quarter Ending December 31, 2025

OTHER ASSETS	Project Number	Budget				Expenditures			Projections				
		Budget Remaining at March 31, 2025	Commitments at March 31, 2025	Budget 2025/26	Budget Increases/ (Decreases)**	Available at December 31, 2025	2025/26 Year-to-Date Expenditures	Year-to-Date Commitments*	YTD Expenditures and Commitments	Projected Spending Jan 2026-Mar 2026	Projected Work to Progress into 2026/27	Project Status	Estimated Project Completion Date
Cultural Assets	CP190001	628,168	70,968	-	-	628,168	101,410	278,340	379,750	121,467	405,291	Design Planning	Ongoing Program
Environmental Monitoring Site Work 101 Landfill	CW190004	3,996,880	17	-	-	3,996,880	280,768	1,527,855	1,808,623	1,057,813	2,658,299	Work-In-Progress 25%	Ongoing Program
HalifACT - Critical Infrastructure Projects	C2230600	9,971,457	2,991,232	350,000	(83,088)	10,238,369	502,945	695,468	1,198,413	374,424	9,361,000	Ongoing Program	Ongoing Program
HalifACT - Fleet Electrification	C2230300	5,419,475	2,570,336	-	-	5,419,475	442,614	5,847,743	6,290,357	666,861	2,560,000	Work-In-Progress 25%	Ongoing Program
HalifACT - Flood Inglis/Barrington	C2230601	-	-	-	83,088	83,088	-	72,325	-	83,089	-	-	-
HalifACT - Municipal Building Retrofits	C2230100	9,935,597	5,932,677	5,000,000	-	14,935,597	1,478,344	5,156,680	6,635,024	1,500,000	11,957,253	Work-In-Progress 25%	Ongoing Program
HalifACT - Public Charging Infrastructure	C2230200	3,285,099	3,854,050	-	-	3,285,099	660,450	229,595	890,045	217,149	2,407,500	Construction	Ongoing Program
HalifACT - Shore Rd Resilience Improvements	C2230400	523,201	63,981	4,825,000	-	5,348,201	58,616	122,861	181,477	179,000	5,110,585	Ongoing Program	Ongoing Program
HalifACT - Small Projects Bundle	C2230700	2,392,746	1,136,453	500,000	(786,535)	2,106,211	518,179	399,454	917,633	125,032	1,463,000	Ongoing Program	Ongoing Program
ISO 50001 # Energy Management System	C2230101	464,137	70,476	-	-	464,137	29,606	33,478	63,084	35,000	399,531	Work-In-Progress 50%	Ongoing Program
Urban Forest Management Plan Implementation	CA250001	-	-	-	50,000	50,000	42,677	-	42,677	-	7,323	Work-In-Progress 25%	Ongoing Program
Wastewater Oversizing	CT200009	1,449,797	-	800,000	-	2,249,797	-	-	-	1,450,000	-	On Hold	Ongoing Program
<b>TOTAL OTHER ASSETS</b>		<b>38,066,557</b>	<b>16,690,191</b>	<b>11,475,000</b>	<b>(736,535)</b>	<b>48,805,022</b>	<b>4,115,609</b>	<b>14,363,799</b>	<b>18,407,083</b>	<b>5,809,835</b>	<b>36,329,782</b>		

\* Commitments include Purchase Orders and Purchase Requisitions only. Funds reservations are excluded.

# **Attachment #9**

**Mayor, Councillors and CAO's Expense Summary  
October 1, 2025 to December 31, 2025**

## Expenses for Reportable Individuals October to December 2025

Name	Local Travel	Out of Town Travel	Development/ Training	Meals & Other Miscellaneous Expenses	Total	YTD Total
Mayor Andy Fillmore					-	5,861
Councillor Cathy Deagle-Gammon	1,518	3,514			5,033	12,895
Councillor David Hendsbee	3,739				3,739	8,437
Councillor Becky Kent	527	1,381			1,908	3,610
Councillor Trish Purdy			172		172	3,194
Councillor Sam Austin	364				364	3,493
Councillor Tony Mancini	734				734	6,600
Councillor Laura White	59	665	582		1,306	4,355
Councillor Virginia Hinch	177				177	906
Councillor Shawn Cleary					-	4,548
Councillor Kathryn Morse		127	516		643	4,129
Deputy Mayor Patty Cuttell	796	2,915			3,711	8,032
Councillor Janet Steele	338				338	3,167
Councillor Nancy Hartling	2,948				2,948	7,063
Councillor John A. Young	1,040				1,040	7,039
Councillor Billy Gillis	975			43	1,018	6,903
Councillor Jean St-Amand					-	4,651
CAO Cathie O'Toole	64				64	2,305
<b>Total</b>	<b>13,279</b>	<b>8,602</b>	<b>1,270</b>	<b>43</b>	<b>23,194</b>	<b>97,189</b>

# **Attachment #10**

**Council Reports Approved with Financial Impact  
April 1, 2025 to December 31, 2025**

Council Approvals April 1 - December 31, 2025.

Item No.	Business Unit	Council Date	Report Title	26/27 Reserve Impact	26/27 Operating Cost	26/27 Capital Cost	Notes
1	Transit/Community Safety	8-Apr-25	Transit Support for Persons Experiencing Homelessness	\$ -	\$ 99,000	\$ -	Estimated reduction in fare revenue if participants would otherwise purchase fare products, which is expected to be rare so revenue reduction likely much lower.
2	Human Resources	29-Apr-25	Review Council Policies	\$ -	\$ 4,017	\$ -	Proposed amendments increase the annual cost of remuneration for the mayor.
3	Finance & Asset Management	13-May-25	Supplementary Report – Proposed Amendments to Administrative Order 10	\$ -	\$ (105,000)	\$ -	Recommended option of \$425K maximum capped value will provide estimated savings of \$105K.
4	Community Safety	27-May-25	One-time Withdrawal from the Options Reserve Q421 for Year 10 (2025/26) Funding for the Halifax Mobile Food Market	\$ 175,500	\$ -	\$ -	One-time withdrawal to fund year 10 of mobile food market.
5	Transit	10-Jun-25	Student Transit Pass Pilot Program Status Update	\$ -	\$ 10,000	\$ -	Expand the student transit pass pilot program to homeschooled students with the cost of the expansion to be borne by the Municipality.
6	Property, Fleet & Environment	24-Jun-25	Land Leases - multiple locations: Block HC-2 Wood Avenue, Halifax (PID 40268534), Block BO Victory Lane, Halifax (PID 00127928); and Block L Imo Lane, Halifax (PID 00035675)	\$ -	\$ 167,000	\$ -	Operating grant provided for 5-year term for existing co-operative housing use.
7	Finance & Asset Management	8-Jul-25	Sustainable Funding and HRM's Reserves	\$ (15,000,000)	\$ 15,000,000	\$ -	Proposed increase to annual reserve contributions aim to strengthen HRM's financial stability by increasing funding for key reserves that are currently below recommended levels.
8	Community Safety	9-Sep-25	Drought Monitoring and Water Delivery	\$ 200,000	\$ -	\$ -	Expected recovery from the Province is \$160K for eligible costs, water supplied above Provincial limits, delivery and additional staff support costs are not reimbursable. Any funds received from reimbursement will be deposited back into the reserve.
9	Public Works	5-Aug-25	Amendments to Streets By-Law S-300	\$ -	\$ 215,000	\$ -	Estimated reduction in annual revenue to ensure fees are evidence-based and applied consistently to all applicants.
10	Public Works	5-Aug-25	Award - RFP 2025-0230 - Winter Maintenance of Streets and Sidewalks WSZ2 (Sackville, Beaver Bank, Fall River, Windsor Junction, and Surrounding Areas)	\$ -	\$ 612,100	\$ -	Increase in winter maintenance contract above what was budgeted.
11	Parks & Recreation	28-Oct-25	Phase 2 Regional Museum Strategy	\$ -	\$ 149,700	\$ -	Cultural Developer Collections position (\$99.7K) and 3-year contribution agreement for ANSM and CNSA (\$50K). Referred to Budget Committee and approved as service enhancement.
12	Finance & Asset Management	18-Nov-25	Service Review Framework	\$ 350,000	\$ -	\$ -	Unbudgeted reserve withdrawal from Options Reserve for consulting.
13	Halifax Regional Fire & Emergenc	2-Dec-25	Budget Increase to Accts CE240005 - Structural Fire Training Prop			\$ 1,500,000	Increase in debt financing to fund project increase.
14	Parks & Recreation	2-Dec-25	Orenda Canoe Club Request for HRM Funding	\$ 50,000			Unbudgeted reserve withdrawal for grant funding.
15	Parks & Recreation	2-Dec-25	Less Than Market Value Lease Spencer House Seniors Centre		\$ 53,460		Total operating grant over term of lease estimated at \$568,574.79
				\$ (14,224,500)	\$ 16,205,277	\$ 1,500,000	

#### Links

- 1 [Transit Support For People Experiencing Homelessness - April 8/25 Regional Council | Halifax.ca](#)
- 2 [Proposed Amendments to Administrative Order 17, Respecting Remuneration for Members of Council - Apr 29/25 Regional Council | Halifax.ca](#)
- 3 [Supplementary Report – Proposed Amendments to Administrative Order 10, Respecting Partial Tax Exemption for Residential Taxation - May 13/25 Regional Council | Halifax.ca](#)
- 4 [One-time Withdrawal from the Options Reserve Q421 for Year 10 \(2025/26\) Funding for the Halifax Mobile Food Market - May 27/25 Regional Council | Halifax.ca](#)
- 5 [Student Transit Pass Pilot Program Status Update - June 10/25 Regional Council | Halifax.ca](#)
- 6 [Less than Market Value Land Lease - Block HC-2 Wood Avenue, Halifax, Block BO Victory Lane, Halifax; and Block L Imo Lane, Halifax - June 24/25 Regional Council | Halifax.ca](#)
- 7 [Proposed Amendments to Administrative Order 2014-015-ADM, Respecting Reserve Funding Strategies - Sustainable Funding and HRM's Reserves - July 8/25 Regional Council | Halifax.ca](#)
- 8 [Drought Monitoring and Water Delivery - Sept 9/25 Regional Council | Halifax.ca](#)
- 9 [Second Reading Proposed By-law S-317, Respecting Streets - Proposed Amendment to AO 15, Respecting License, Permit and Processing Fees - Aug 5/25 Regional Council | Halifax.ca](#)
- 10 [Award - Request for Proposal 2025-0230 – Winter Maintenance of Streets and Sidewalks WS72 – Sackville, Beaver Bank, Fall River, Windsor Junction, and Surrounding Areas - Aug 5/25 Regional Council | Halifax.ca](#)
- 11 [Phase 2 Regional Museum Strategy - Oct 28/25 Regional Council | Halifax.ca](#)
- 12 [Service Review Framework - Nov 18/25 Regional Council | Halifax.ca](#)
- 13 [Increase to Project No. CBE240005 - Structural Fire Training Prop - Dec 2/25 Regional Council | Halifax.ca](#)
- 14 [Orenda Canoe Club Request for HRM Funding - Dec 2/25 Regional Council | Halifax.ca](#)
- 15 [Less Than Market Value Lease Agreement: Spencer House Seniors Centre, 5596 Morris Street Halifax, NS - Dec 2/25 Regional Council | Halifax.ca](#)

Report does not include In Camera items.