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**Item No. 9.1.1**  
**HRM Grants Committee**  
**February 1, 2016**

**TO:** Chair and Members of Grants Committee

Original Signed

**SUBMITTED BY:**

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Amanda Whitewood, Director of Finance & ICT/CFO

**DATE:** January 11, 2016

**SUBJECT:** **Budget Transfers**

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**INFORMATION REPORT**

**ORIGIN**

January 4, 2016 – Clarification requested regarding the ability to transfer any balance remaining in a grant program's budget to another grant program.

**LEGISLATIVE AUTHORITY**

*HRM Charter* (2008) s.79 (1)(av) respecting Council's authority to award grants and contributions.

**BACKGROUND**

At their meeting of January 4, 2016, the Grants Committee received recommendation reports with respect to grant requests received pursuant to the *Grants to Volunteer Search & Rescue Organizations Program*, a discretionary grants program that provides operating, capital and project-specific grants to non-profit search and rescue organizations that provide support services to the Municipality under a Memorandum of Agreement. The question of internal budget transfers arose within the context of a capital grant request for \$29,980.26 towards the purchase of outerwear to be loaned to individual team members. Specifically, could any balance remaining under the *Community Grants Program* be used to increase the value of an award issued under the *Grants to Volunteer Search & Rescue Organizations Program*?

## **DISCUSSION**

Once established by Council the Approved Budget is not altered. In some cases individual line item budgets are exceeded while in other cases they are under-used. Management monitors these amounts on a regular basis by "projecting" revenue and expenditures to the end of the fiscal year. These projections are reported quarterly to the Audit & Finance Standing Committee. At year-end any remaining surplus must be transferred to reserves.

**Case-Specific Alternatives:** The Halifax Ground Search & Rescue Team requested \$29,980 and the recommended award was \$15,000 leaving a balance of \$5,500 in Account C801-8004. Alternatives that could be considered within the 2015-16 fiscal allocation for the *Grants to Volunteer Search & Rescue Organizations Program* include:

- a donation under the District Activity Fund (this Fund is not restricted to capital projects) or the District Capital Fund;
- a decrease in the value of the proposed operating to Halifax Ground Search & Rescue which would increase the fund available for capital grants;
- amend the proposed allocation of \$5,500 to Joint Emergency Measures teams (JEM) to \$0 in 2015-16 increase the balance remaining to \$11,000;
- an award granted upon a resolution of Council;
- do not amend either the proposed operating or capital grant to Halifax Search & Rescue and suggest that the team pursue corporate sponsorship;
- the applicant could make application to the 2016-17 *Grants to Volunteer Search & Rescue Organizations Program* but there would be no assurance of additional funding relative to other applications for capital funds.

Assuming that an allocation of \$5,500 for Joint Emergency Measures is unchanged there would be a balance of \$5,500 in Account C801-8004 from which the *Grants to Volunteer Search & Rescue Organizations Program* is funded.

## **FINANCIAL IMPLICATIONS**

None.

## **COMMUNITY ENGAGEMENT**

Not applicable.

## **ATTACHMENTS**

None.

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A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/index.php> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 902.490.4210, or Fax 902.490.4208.

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Report Approved by:

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