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Item No. 11.1.11
Halifax Regional Council
July 5, 2011

TO: Mayor Kelly and Members of Halifax Regional Council

Original signed by 

SUBMITTED BY: _____

Richard Butts, Chief Administrative Officer

Original Signed by 

Mike Labrecque, Deputy Chief Administrative Officer, Operations

DATE: June 13, 2011

SUBJECT: **2011-12 Operating Budget Allocations**

ORIGIN

Regional Council approved the 2011-12 Operating and Project Budget on April 28, 2011.

RECOMMENDATION

It is recommended that Halifax Regional Council approve the attached changes to revenue and expenditure allocations to various cost centers and cost elements as outlined in Appendix "A" to this report.

BACKGROUND

In preparing the annual budget, a thorough analysis of all expenditures and revenues are carried out prior to presentation of the proposed budget to HRM Council. The budget presented to HRM Council is allocated by cost centers and cost elements throughout the organization.

All approved budget expenditures and revenues are then allocated to cost centers and cost elements in our financial accounting system, based on the amounts approved by HRM Council. Once the budget is approved, only changes approved by HRM Council may be made to these allocations.

In the current budget, several changes are being recommended:

- (1) Reallocate \$4.7 million in fleet charges to individual business units as per HRM's costing systems;
- (2) Update Fire Protection and Supplementary Education Area Rate revenues and expenses to reflect decisions made by Council;
- (3) Include a number of changes in individual business units that affect public services; and
- (4) Correct a number of small, technical errors.

While these changes are "net zero", it is prudent to formally make these changes prior to the production of the Approved Budget Operating and Project Budget books this year. The approved budget is used by business unit managers to compare their actual financial results so it is essential that the amounts reported in the approved budget be correct.

A complete listing of all proposed changes, by cost center and cost element with an explanation of each proposed change, is attached as Appendix "A".

DISCUSSION

There are some specific items to bring to your attention, representing larger changes not properly reflected in the proposed budget.

- (1) In the Appendix "A" listing, we have included reallocation of \$4.7 million "interdepartmental charges" for services carried out by Fleet Services in the repair and maintenance of HRM vehicles to individual business units which operate the specific vehicles. This data was not available in time for the proposed budget document. These changes have net zero impact on the budget.
- (2) Final amounts have been included for Fire Protection and Supplementary Education area rates, which reflect decisions by Council. The area tax rates are also not affected. These changes will reduce both budgeted gross expenditures and gross revenues by \$819,361 for a net zero impact on the budget.
- (3) Changes to individual business units affecting public services as follows:

The Fiscal Services budget is amended to reflect project funding approved by Council, but not included in the proposed budget, for water servicing projects in Giles Road and District 2 in the amount of \$100,000.

A change in the budget of \$190,152 for Fire Services is required to remove a requirement for Fire Services to reduce overtime from 90% to 80% of the three year average. This had been included in the proposed budget in error. Police and Fire have targets for overtime at 90% of the three year average, reflecting their particular circumstances.

A \$90,000 increase in the Fire Services training budget is required to correct a mistaken reduction in that budget.

A change in the budget for Community Development is required to remove a reduction in the BID grant of \$47,060 which was improperly included in the business unit's budget in the Proposed Operating Budget.

A change in the budget of Halifax Regional Library is required to reflect increased funding for the Bookmobile of \$148,000 approved by Council. This allows the bookmobile to continue for up to two years.

The Fiscal Services budget is reduced by \$137,750 to reflect a reduction in the requirement for Operating Cost of Capital as reflected in the Project Budget.

The total of these changes is \$437,462.

- (4) Administrative and technical corrections listed in Appendix "A" have a total impact of \$162,538.

Total increases from (4) and (5) above total **\$600,000**.

Fully offsetting these increased amounts is an adjustment in the amount of \$600,000 in Fiscal Services Transfer to Reserves, as this amount will not be required this fiscal year.

In summary, these changes will decrease the overall HRM operating budget by \$819,361 from \$757,947,751 to \$757,128,390 and reallocates the approved budget representing correction of omissions and administrative and technical matters only.

BUDGET IMPLICATIONS

The proposed changes will have no impact on the net HRM budget.

The Approved Budget books will differ from the Proposed Budget books for the Operating Budget and the Project Budget only in details of assignment of revenue and expenditure to specific cost elements and cost centers, as outlined in Appendix "A".

FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN

This report complies with the Municipality's Multi-Year Financial Strategy, the approved Operating, Project and Reserve budgets, policies and procedures regarding withdrawals from the utilization of Project and Operating reserves, as well as any relevant legislation.

COMMUNITY ENGAGEMENT

Community Engagement is not required.

ALTERNATIVES

Council may chose not to approve these changes and require cost center managers to use the information in the existing approved budget to manage the financial resources available to them.

This is not recommended as it would add complexity to the financial projections process and increase the likelihood of inadvertent mistakes in determining our true financial situation throughout the Budget year.

ATTACHMENTS

Appendix A: Schedule proposed administrative and technical changes to the 2011-2012 Operating Budget

A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: _____

Paul Fleming, Manager of Budget & Financial Analysis 490-7203

Financial Approval by: _____

Bruce Fisher, MPA, CMA, A Director of Finance/CFO 490-6308

Original Signed

APPENDIX A

BU	CCG	CEG	R or E	Cost_Cent er	Cost_Ele ment	GL	Amount	EXPLAIN	
Fleet Services Reallocation									
Transportation & Public Works		Interdepartmental	Expense	W199	7001	W199 7001	-\$4,707,456	TPW - Net adj- Interdepartmental	W199 7001
Transportation & Public Works	RTRT	Interdepartmental	Expense	R170	9900	R170 9900	\$60,000	TPW - Net adj- Interdepartmental	R170 9900
Transportation & Public Works	R750	Interdepartmental	Expense	R720	9900	R720 9900	\$391,168	TPW - Net adj- Interdepartmental	R720 9900
Transportation & Public Works	R750	Interdepartmental	Expense	R721	9900	R721 9900	\$125,000	TPW - Net adj- Interdepartmental	R721 9900
Transportation & Public Works	R750	Interdepartmental	Expense	R723	9900	R723 9900	\$306,288	TPW - Net adj- Interdepartmental	R723 9900
Transportation & Public Works	R750	Interdepartmental	Expense	R732	9900	R732 9900	\$175,000	TPW - Net adj- Interdepartmental	R732 9900
Transportation & Public Works	R750	Interdepartmental	Expense	R735	9900	R735 9900	\$125,000	TPW - Net adj- Interdepartmental	R735 9900
Transportation & Public Works	ICEE	Interdepartmental	Expense	R771	9900	R771 9900	\$470,000	TPW - Net adj- Interdepartmental	R771 9900
Transportation & Public Works	ICEE	Interdepartmental	Expense	R772	9900	R772 9900	\$510,000	TPW - Net adj- Interdepartmental	R772 9900
Transportation & Public Works	ICEE	Interdepartmental	Expense	R773	9900	R773 9900	\$420,000	TPW - Net adj- Interdepartmental	R773 9900
Transportation & Public Works	REMO	Interdepartmental	Expense	R777	9900	R777 9900	\$20,000	TPW - Net adj- Interdepartmental	R777 9900
Transportation & Public Works	REMO	Interdepartmental	Expense	R778	9900	R778 9900	\$30,000	TPW - Net adj- Interdepartmental	R778 9900
Transportation & Public Works	REMO	Interdepartmental	Expense	R779	9900	R779 9900	\$10,000	TPW - Net adj- Interdepartmental	R779 9900
Transportation & Public Works	SPIC	Interdepartmental	Expense	R780	9900	R780 9900	\$200,000	TPW - Net adj- Interdepartmental	R780 9900
Transportation & Public Works	SPIC	Interdepartmental	Expense	R781	9900	R781 9900	\$90,000	TPW - Net adj- Interdepartmental	R781 9900
Transportation & Public Works	SPIC	Interdepartmental	Expense	R782	9900	R782 9900	\$10,000	TPW - Net adj- Interdepartmental	R782 9900
Transportation & Public Works	P2P3	Interdepartmental	Expense	R768	9900	R768 9900	\$240,000	TPW - Net adj- Interdepartmental	R768 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R740	9900	R740 9900	\$80,000	TPW - Net adj- Interdepartmental	R740 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R741	9900	R741 9900	\$100,000	TPW - Net adj- Interdepartmental	R741 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R742	9900	R742 9900	\$40,000	TPW - Net adj- Interdepartmental	R742 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R743	9900	R743 9900	\$100,000	TPW - Net adj- Interdepartmental	R743 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R744	9900	R744 9900	\$70,000	TPW - Net adj- Interdepartmental	R744 9900
Transportation & Public Works	RSWK	Interdepartmental	Expense	R745	9900	R745 9900	\$110,000	TPW - Net adj- Interdepartmental	R745 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R831	9900	R831 9900	\$5,000	TPW - Net adj- Interdepartmental	R831 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R845	9900	R845 9900	\$180,000	TPW - Net adj- Interdepartmental	R845 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R850	9900	R850 9900	\$40,000	TPW - Net adj- Interdepartmental	R850 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R851	9900	R851 9900	\$108,000	TPW - Net adj- Interdepartmental	R851 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R852	9900	R852 9900	\$40,000	TPW - Net adj- Interdepartmental	R852 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R855	9900	R855 9900	\$10,000	TPW - Net adj- Interdepartmental	R855 9900
Transportation & Public Works	W924	Interdepartmental	Expense	R860	9900	R860 9900	\$92,000	TPW - Net adj- Interdepartmental	R860 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W180	9900	W180 9900	\$100,000	TPW - Net adj- Interdepartmental	W180 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W182	9900	W182 9900	\$110,000	TPW - Net adj- Interdepartmental	W182 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W183	9900	W183 9900	\$70,000	TPW - Net adj- Interdepartmental	W183 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W184	9900	W184 9900	\$90,000	TPW - Net adj- Interdepartmental	W184 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W185	9900	W185 9900	\$70,000	TPW - Net adj- Interdepartmental	W185 9900
Transportation & Public Works	W925	Interdepartmental	Expense	W186	9900	W186 9900	\$110,000	TPW - Net adj- Interdepartmental	W186 9900
						Net Impact	\$0		

Fire Protection and Supplementary

Education

Fiscal Services	M500	Tax Revenues	Revenue	M510	4012 M510 4012	\$316,000	Fiscal - Fire Protection adjust	M510 4012
Fiscal Services	M200	Fire Protection	Expense	M291	8009 M291 8009	-\$252,000	Fiscal - Fire Protection adjust	M291 8009
Fiscal Services	M200	Prior year Surplus/Deficit	Expense	M291	9000 M291 9000	-\$64,000	Fiscal - Fire Protection adjust	M291 9000
Fiscal Services	M200	Area Rate Revenue	Revenue	M288	4200 M288 4200	\$503,361	Fiscal - reduction in Supp Education	M288 4200
Fiscal Services	M200	Transfer Outside Agencies	Expense	M288	8001 M288 8001	-\$450,000	Fiscal - reduction in Supp Education	M288 8001
Fiscal Services	M200	Prior year Surplus/Deficit	Expense	M288	9000 M288 9000	-\$53,361	Fiscal - increase in Prior-year surplus	M288 9000
					Net Impact	\$0		

Changes for Business Units Affecting Public Services

Fiscal Services OCC Adjustments

Fiscal Services	#N/A	Other Goods & Services	Expense	M701	6999 M701 6999	\$7,500	Transit OCC Adjust to balance approved projects	M701 6999
Fiscal Services	M400	Other Goods & Services	Expense	M317	6999 M317 6999	-\$145,250	OCC Fiscal adjust to balance approved projects	M317 6999
					Impact	-\$137,750		

Council Approved Project Funding

Fiscal Services	M400	Transfer Outside Agencies	Expense	M421	8001 M421 8001	\$100,000	Project Funding- Giles Rd \$50K, District 2 \$50K	M421 8001
					Impact	\$100,000		

Fire Training

Fire & Emergency Services	FIOP	Training & Education	Expense	F120	6905 F120 6905	\$90,000	Training for Fire	F120 6905
					Impact	\$90,000		

BID Grant

Community Development	D730	Other Goods & Services	Expense	C771	6919 C771 6919	\$47,060	Increase BID Grants to \$100K	C771 6919
					Impact	\$47,060		

Fire Overtime

Fire & Emergency Services	FIOP	Compensation & Benefits	Expense	F110	6002 F110 6002	\$159,174	Reverse Reduction of O/T from 90% to 80%	F110 6002
Fire & Emergency Services	FIOP	Compensation & Benefits	Expense	F120	6002 F120 6002	\$21,122	Reverse Reduction of O/T from 90% to 80%	F120 6002
Fire & Emergency Services	FIOS	Compensation & Benefits	Expense	F130	6002 F130 6002	\$5,300	Reverse Reduction of O/T from 90% to 80%	F130 6002
Fire & Emergency Services	FIOS	Compensation & Benefits	Expense	F140	6002 F140 6002	\$556	Reverse Reduction of O/T from 90% to 80%	F140 6002
Fire & Emergency Services	FIOS	Compensation & Benefits	Expense	F160	6002 F160 6002	\$4,000	Reverse Reduction of O/T from 90% to 80%	F160 6002
					Impact	\$190,152		

Bookmobile Funding

Halifax Regional Library	B040	Compensation & Benefits	Expense	B044	6001 B044 6001	\$148,000	Library - Book Mobile increase	B044 6001
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Total Impact Business Unit Changes
\$437,462

**Minor Business Unit Administrative
and Technical Corrections**

Finance	A330	External Services	Expense	A332	6399	A332 6399	\$4,029	FS - Net adjustments	A332 6399
Finance	A330	Other Goods & Services	Expense	A332	6938	A332 6938	-\$4,029	FS - Net adjustments	A332 6938
Finance	A330	Supplies & Materials	Expense	A338	6404	A338 6404	-\$10,000	FS - Net adjustments	A338 6404
Finance	A330	Uniforms & Clothing	Expense	A338	6401	A338 6401	\$7,000	FS - Net adjustments	A338 6401
Finance	A330	Equipment & Communications	Expense	A338	6701	A338 6701	\$3,000	FS - Net adjustments	A338 6701
Transportation & Public Works	MSUP	Office	Expense	R710	6203	R710 6203	\$5,000	TPW - Net adjustments	R710 6203
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$5,000	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Office	Expense	R710	6207	R710 6207	\$5,000	TPW - Net adjustments	R710 6207
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$5,000	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Uniforms & Clothing	Expense	R710	6401	R710 6401	\$2,000	TPW - Net adjustments	R710 6401
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$2,000	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Supplies & Materials	Expense	R710	6406	R710 6406	\$500	TPW - Net adjustments	R710 6406
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$500	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Supplies & Materials	Expense	R710	6409	R710 6409	\$500	TPW - Net adjustments	R710 6409
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$500	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Equipment & Communications	Expense	R710	6703	R710 6703	\$10,000	TPW - Net adjustments	R710 6703
Transportation & Public Works	MSUP	Office	Expense	R710	6204	R710 6204	-\$10,000	TPW - Net adjustments	R710 6204
Transportation & Public Works	MSUP	Travel	Expense	R710	6903	R710 6903	\$6,000	TPW - Net adjustments	R710 6903
Transportation & Public Works	MSUP	Building Costs	Other	R710	6603	R710 6603	-\$6,000	TPW - Net adjustments	R710 6603
Transportation & Public Works	MSUP	Travel	Expense	R710	6904	R710 6904	\$3,000	TPW - Net adjustments	R710 6904
Transportation & Public Works	MSUP	Building Costs	Other	R710	6603	R710 6603	-\$3,000	TPW - Net adjustments	R710 6603
Transportation & Public Works	MSUP	Other Goods & Services	Expense	R710	6902	R710 6902	\$2,000	TPW - Net adjustments	R710 6902
Transportation & Public Works	MSUP	Building Costs	Other	R710	6603	R710 6603	-\$2,000	TPW - Net adjustments	R710 6603
Transportation & Public Works	MSUP	Other Goods & Services	Expense	R710	6917	R710 6917	\$500	TPW - Net adjustments	R710 6917
Transportation & Public Works	MSUP	Building Costs	Other	R710	6603	R710 6603	-\$500	TPW - Net adjustments	R710 6603
Transportation & Public Works	MSUP	Supplies & Materials	Expense	R710	6504	R710 6504	\$2,000	TPW - Net adjustments	R710 6504
Transportation & Public Works	MSUP	Building Costs	Other	R710	6603	R710 6603	-\$2,000	TPW - Net adjustments	R710 6603
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R635	6913	R635 6913	-\$983	TPW - Net adjustments	R635 6913
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R635	6902	R635 6902	-\$767	TPW - Net adjustments	R635 6902
Transportation & Public Works	MTSDL	Compensation & Benefits	Expense	R635	6002	R635 6002	-\$113	TPW - Net adjustments	R635 6002
Transportation & Public Works	MTSDL	Compensation & Benefits	Expense	R652	6002	R652 6002	-\$14,329	TPW - Net adjustments	R652 6002
Transportation & Public Works	MTSDL	Training & Education	Expense	R635	6905	R635 6905	-\$1,278	TPW - Net adjustments	R635 6905
Transportation & Public Works	MTSDL	External Services	Expense	R657	6311	R657 6311	-\$2,700	TPW - Net adjustments	R657 6311
Transportation & Public Works	R660	Compensation & Benefits	Expense	R661	6002	R661 6002	-\$15,187	TPW - Net adjustments	R661 6002
Transportation & Public Works	R660	Other Goods & Services	Expense	R661	6902	R661 6902	-\$384	TPW - Net adjustments	R661 6902
Transportation & Public Works	R660	Training & Education	Expense	R661	6905	R661 6905	-\$6,389	TPW - Net adjustments	R661 6905
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R635	6918	R635 6918	-\$572	TPW - Net adjustments	R635 6918
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R670	6936	R670 6936	-\$1,524	TPW - Net adjustments	R670 6936

Transportation & Public Works	R931	Compensation & Benefits	Expense	R938	6002	R938 6002	-\$26,973	TPW - Net adjustments	R938 6002
Transportation & Public Works	R931	Other Goods & Services	Expense	R938	6902	R938 6902	-\$384	TPW - Net adjustments	R938 6902
Transportation & Public Works	R931	Training & Education	Expense	R938	6905	R938 6905	-\$213	TPW - Net adjustments	R938 6905
Transportation & Public Works	R931	Vehicle Expense	Expense	R938	6802	R938 6802	-\$322	TPW - Net adjustments	R938 6802
Transportation & Public Works	R931	Vehicle Expense	Expense	R938	6802	R938 6802	-\$136	TPW - Net adjustments	R938 6802
Transportation & Public Works	R931	Compensation & Benefits	Expense	R938	6002	R938 6002	-\$1,745	TPW - Net adjustments	R938 6002
Transportation & Public Works	R931	Other Goods & Services	Expense	R938	6902	R938 6902	-\$384	TPW - Net adjustments	R938 6902
Transportation & Public Works	R931	Vehicle Expense	Expense	R938	6802	R938 6802	-\$197	TPW - Net adjustments	R938 6802
Transportation & Public Works	R931	Vehicle Expense	Expense	R938	6802	R938 6802	-\$272	TPW - Net adjustments	R938 6802
Transportation & Public Works	R940	Compensation & Benefits	Expense	R963	6002	R963 6002	-\$2,471	TPW - Net adjustments	R963 6002
Transportation & Public Works	R940	Vehicle Expense	Expense	R963	6802	R963 6802	-\$806	TPW - Net adjustments	R963 6802
Transportation & Public Works	R931	Compensation & Benefits	Expense	R938	6002	R938 6002	-\$1,133	TPW - Net adjustments	R938 6002
Transportation & Public Works	R940	Vehicle Expense	Expense	R963	6802	R963 6802	-\$575	TPW - Net adjustments	R963 6802
Transportation & Public Works	MTADM	Other Goods & Services	Expense	R622	6913	R622 6913	\$983	TPW - Net adjustments	R622 6913
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R636	6902	R636 6902	\$767	TPW - Net adjustments	R636 6902
Transportation & Public Works	MTSDL	Compensation & Benefits	Expense	R638	6002	R638 6002	\$113	TPW - Net adjustments	R638 6002
Transportation & Public Works	MTSDL	Compensation & Benefits	Expense	R652	6004	R652 6004	\$14,329	TPW - Net adjustments	R652 6004
Transportation & Public Works	MTSDL	Training & Education	Expense	R657	6905	R657 6905	\$1,278	TPW - Net adjustments	R657 6905
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R657	6915	R657 6915	\$2,700	TPW - Net adjustments	R657 6915
Transportation & Public Works	R660	Compensation & Benefits	Expense	R668	6002	R668 6002	\$15,187	TPW - Net adjustments	R668 6002
Transportation & Public Works	R660	Other Goods & Services	Expense	R668	6902	R668 6902	\$384	TPW - Net adjustments	R668 6902
Transportation & Public Works	R660	Training & Education	Expense	R668	6905	R668 6905	\$6,389	TPW - Net adjustments	R668 6905
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R670	6918	R670 6918	\$572	TPW - Net adjustments	R670 6918
Transportation & Public Works	MTSDL	Other Goods & Services	Expense	R670	6919	R670 6919	\$1,524	TPW - Net adjustments	R670 6919
Transportation & Public Works	R931	Compensation & Benefits	Expense	R933	6004	R933 6004	\$26,973	TPW - Net adjustments	R933 6004
Transportation & Public Works	R931	Other Goods & Services	Expense	R933	6902	R933 6902	\$384	TPW - Net adjustments	R933 6902
Transportation & Public Works	R931	Training & Education	Expense	R933	6905	R933 6905	\$213	TPW - Net adjustments	R933 6905
Transportation & Public Works	R931	Advertising & Promotion	Expense	R933	6912	R933 6912	\$322	TPW - Net adjustments	R933 6912
Transportation & Public Works	R931	Other Goods & Services	Expense	R933	6918	R933 6918	\$136	TPW - Net adjustments	R933 6918
Transportation & Public Works	R931	Compensation & Benefits	Expense	R934	6002	R934 6002	\$1,745	TPW - Net adjustments	R934 6002
Transportation & Public Works	R931	Other Goods & Services	Expense	R934	6902	R934 6902	\$384	TPW - Net adjustments	R934 6902
Transportation & Public Works	R931	Other Goods & Services	Expense	R934	6913	R934 6913	\$197	TPW - Net adjustments	R934 6913
Transportation & Public Works	R931	Other Goods & Services	Expense	R934	6918	R934 6918	\$272	TPW - Net adjustments	R934 6918
Transportation & Public Works	R940	Compensation & Benefits	Expense	R936	6002	R936 6002	\$2,471	TPW - Net adjustments	R936 6002
Transportation & Public Works	R940	Advertising & Promotion	Expense	R936	6912	R936 6912	\$806	TPW - Net adjustments	R936 6912
Transportation & Public Works	R940	Compensation & Benefits	Expense	R960	6002	R960 6002	\$1,133	TPW - Net adjustments	R960 6002
Transportation & Public Works	R940	Other Goods & Services	Expense	R963	6928	R963 6928	\$575	TPW - Net adjustments	R963 6928
Transportation & Public Works	STRT	Compensation & Benefits	Expense	R825	6002	R825 6002	\$7,462	TPW - Net adjustments	R825 6002
Transportation & Public Works	STRT	Building Costs	Other	R825	6602	R825 6602	\$30,000	TPW - Net adjustments	R825 6602
Transportation & Public Works	STRT	Transfer to/from Reserves	Expense	R825	8008	R825 8008	-\$63,904	TPW - Net adjustments	R825 8008
Transportation & Public Works	STRT	Building Costs	Other	R827	6602	R827 6602	\$33,904	TPW - Net adjustments	R827 6602
Transportation & Public Works	RTRT	Compensation & Benefits	Expense	R170	6002	R170 6002	-\$7,462	TPW - Net adjustments	R170 6002

Transportation & Public Works	W925	Other Revenue	Revenue	W181	5508	W181	5508	\$51,000	TPW - Net adjustments	W181	5508
Transportation & Public Works	MSUP	Other Revenue	Revenue	R710	5508	R710	5508	-\$51,000	TPW - Net adjustments	R710	5508
Legal Services & Risk Management	A110	Office	Expense	A110	6203	A110	6203	-\$1,083	Legal - Net adjustments	A110	6203
Legal Services & Risk Management	A110	Other Goods & Services	Expense	A110	6928	A110	6928	\$63	Legal - Net adjustments	A110	6928
Legal Services & Risk Management	A110	Other Goods & Services	Expense	A110	6938	A110	6938	\$1,020	Legal - Net adjustments	A110	6938
Transportation & Public Works	R750	Training & Education	Expense	R715	6905	R715	6905	\$2,718	TPW - Net adjustments	R715	6905
Transportation & Public Works	R750	Other Goods & Services	Expense	R715	6902	R715	6902	\$492	TPW - Net adjustments	R715	6902
Transportation & Public Works	R750	Other Goods & Services	Expense	R715	6938	R715	6938	\$1,053	TPW - Net adjustments	R715	6938
Transportation & Public Works	R750	Supplies & Materials	Expense	R715	6499	R715	6499	-\$4,000	TPW - Net adjustments	R715	6499
Transportation & Public Works	R750	Office	Expense	R715	6207	R715	6207	-\$263	TPW - Net adjustments	R715	6207
Transportation & Public Works	R750	Training & Education	Expense	R720	6905	R720	6905	\$765	TPW - Net adjustments	R720	6905
Transportation & Public Works	R750	Advertising & Promotion	Expense	R720	6912	R720	6912	\$322	TPW - Net adjustments	R720	6912
Transportation & Public Works	R750	Other Goods & Services	Expense	R720	6938	R720	6938	\$143	TPW - Net adjustments	R720	6938
Transportation & Public Works	R750	External Services	Expense	R720	6399	R720	6399	-\$1,230	TPW - Net adjustments	R720	6399
Transportation & Public Works	R750	Other Goods & Services	Expense	R721	6918	R721	6918	\$54	TPW - Net adjustments	R721	6918
Transportation & Public Works	R750	Supplies & Materials	Expense	R721	6499	R721	6499	-\$54	TPW - Net adjustments	R721	6499
Transportation & Public Works	R750	Training & Education	Expense	R723	6905	R723	6905	\$1,065	TPW - Net adjustments	R723	6905
Transportation & Public Works	R750	Other Goods & Services	Expense	R723	6938	R723	6938	\$114	TPW - Net adjustments	R723	6938
Transportation & Public Works	R750	Supplies & Materials	Expense	R723	6504	R723	6504	-\$1,179	TPW - Net adjustments	R723	6504
Transportation & Public Works	R750	Training & Education	Expense	R732	6905	R732	6905	\$639	TPW - Net adjustments	R732	6905
Transportation & Public Works	R750	Other Goods & Services	Expense	R732	6938	R732	6938	\$507	TPW - Net adjustments	R732	6938
Transportation & Public Works	R750	Supplies & Materials	Expense	R732	6502	R732	6502	-\$1,146	TPW - Net adjustments	R732	6502
Transportation & Public Works	R750	Training & Education	Expense	R735	6905	R735	6905	\$226	TPW - Net adjustments	R735	6905
Transportation & Public Works	R750	Other Goods & Services	Expense	R735	6902	R735	6902	\$384	TPW - Net adjustments	R735	6902
Transportation & Public Works	R750	Other Goods & Services	Expense	R735	6929	R735	6929	-\$610	TPW - Net adjustments	R735	6929
Transportation & Public Works	RSWK	Training & Education	Expense	R740	6905	R740	6905	\$26	TPW - Net adjustments	R740	6905
Transportation & Public Works	RSWK	Other Goods & Services	Expense	R740	6999	R740	6999	-\$26	TPW - Net adjustments	R740	6999
Transportation & Public Works	RSWK	Training & Education	Expense	R741	6905	R741	6905	\$11	TPW - Net adjustments	R741	6905
Transportation & Public Works	RSWK	Supplies & Materials	Expense	R741	6407	R741	6407	-\$11	TPW - Net adjustments	R741	6407
Transportation & Public Works	W924	Other Goods & Services	Expense	R831	6902	R831	6902	\$451	TPW - Net adjustments	R831	6902
Transportation & Public Works	W924	Other Goods & Services	Expense	R831	6999	R831	6999	-\$451	TPW - Net adjustments	R831	6999
Transportation & Public Works	W924	Other Goods & Services	Expense	R851	6902	R851	6902	\$418	TPW - Net adjustments	R851	6902
Transportation & Public Works	W924	Other Goods & Services	Expense	R851	6999	R851	6999	-\$418	TPW - Net adjustments	R851	6999
Transportation & Public Works	W925	Training & Education	Expense	W180	6905	W180	6905	\$1,391	TPW - Net adjustments	W180	6905
Transportation & Public Works	W925	Other Goods & Services	Expense	W180	6918	W180	6918	\$27	TPW - Net adjustments	W180	6918
Transportation & Public Works	W925	Supplies & Materials	Expense	W180	6504	W180	6504	-\$1,418	TPW - Net adjustments	W180	6504
Transportation & Public Works	W925	Training & Education	Expense	W182	6905	W182	6905	\$226	TPW - Net adjustments	W182	6905
Transportation & Public Works	W925	Other Goods & Services	Expense	W182	6999	W182	6999	-\$226	TPW - Net adjustments	W182	6999
Transportation & Public Works	W925	Training & Education	Expense	W183	6905	W183	6905	\$82	TPW - Net adjustments	W183	6905
Transportation & Public Works	W925	Other Goods & Services	Expense	W183	6918	W183	6918	\$20	TPW - Net adjustments	W183	6918
Transportation & Public Works	W925	Other Goods & Services	Expense	W183	6999	W183	6999	-\$102	TPW - Net adjustments	W183	6999
Transportation & Public Works	W925	Training & Education	Expense	W184	6905	W184	6905	\$752	TPW - Net adjustments	W184	6905

Transportation & Public Works	W925	Other Goods & Services	Expense	W184	6918	W184	6918	\$27	TPW - Net adjustments	W184	6918
Transportation & Public Works	W925	Other Goods & Services	Expense	W184	6999	W184	6999	-\$779	TPW - Net adjustments	W184	6999
Transportation & Public Works	W925	Training & Education	Expense	W185	6905	W185	6905	\$326	TPW - Net adjustments	W185	6905
Transportation & Public Works	W925	Other Goods & Services	Expense	W185	6918	W185	6918	\$14	TPW - Net adjustments	W185	6918
Transportation & Public Works	W925	Other Goods & Services	Expense	W185	6999	W185	6999	-\$340	TPW - Net adjustments	W185	6999
Transportation & Public Works	W925	Training & Education	Expense	W186	6905	W186	6905	\$667	TPW - Net adjustments	W186	6905
Transportation & Public Works	W925	Other Goods & Services	Expense	W186	6918	W186	6918	\$36	TPW - Net adjustments	W186	6918
Transportation & Public Works	W925	Other Goods & Services	Expense	W186	6999	W186	6999	-\$703	TPW - Net adjustments	W186	6999
Transportation & Public Works	W925	Other Goods & Services	Expense	W187	6918	W187	6918	\$136	TPW - Net adjustments	W187	6918
Transportation & Public Works	W925	Other Goods & Services	Expense	W187	6999	W187	6999	-\$136	TPW - Net adjustments	W187	6999
Transportation & Public Works	W923	External Services	Expense	W212	6311	W212	6311	\$3,000	TPW - Net adjustments	W212	6311
Transportation & Public Works	W923	Supplies & Materials	Expense	W212	6599	W212	6599	\$2,000	TPW - Net adjustments	W212	6599
Transportation & Public Works	W923	Other Goods & Services	Expense	W213	6919	W213	6919	\$11,765	TPW - Net adjustments	W213	6919
Transportation & Public Works	W923	External Services	Expense	W212	6399	W212	6399	-\$3,000	TPW - Net adjustments	W212	6399
Transportation & Public Works	W923	External Services	Expense	W212	6399	W212	6399	-\$2,000	TPW - Net adjustments	W212	6399
Transportation & Public Works	W923	Building Costs	Other	W213	6602	W213	6602	-\$11,765	TPW - Net adjustments	W213	6602
Infrastructure & Asset Management	PRKPLN	Compensation & Benefits	Expense	W943	6002	W943	6002	-\$200	IAM- Net adjustments	W943	6002
Infrastructure & Asset Management	SEMO	Compensation & Benefits	Expense	D947	6002	D947	6002	\$156	IAM- Net adjustments	D947	6002
Infrastructure & Asset Management	IADM	Compensation & Benefits	Expense	I105	6002	I105	6002	\$44	IAM- Net adjustments	I105	6002
Finance	A390	Office	Expense	A391	6201	A391	6201	\$86	FS- Net adjustments	A391	6201
Finance	A320	Office	Expense	A323	6201	A323	6201	-\$86	FS- Net adjustments	A323	6201
Business Planning & Information Management	A740	Compensation & Benefits	Expense	A743	6052	A743	6052	-\$2,671	BPIM - Net adjustments	A743	6052
Business Planning & Information Management	A740	Compensation & Benefits	Expense	A743	6054	A743	6054	-\$7,871	BPIM - Net adjustments	A743	6054
Business Planning & Information Management	A740	Compensation & Benefits	Expense	A743	6152	A743	6152	\$2,671	BPIM - Net adjustments	A743	6152
Business Planning & Information Management	A740	Compensation & Benefits	Expense	A743	6154	A743	6154	\$7,871	BPIM - Net adjustments	A743	6154
Finance	A320	Compensation & Benefits	Expense	A321	6002	A321	6002	-\$7,889	FS - Net adjustments	A321	6002
Finance	A320	Office	Expense	A321	6201	A321	6201	-\$2,705	FS - Net adjustments	A321	6201
Finance	A320	Office	Expense	A321	6202	A321	6202	-\$50	FS - Net adjustments	A321	6202
Finance	A320	Office	Expense	A321	6203	A321	6203	\$20	FS - Net adjustments	A321	6203
Finance	A320	Office	Expense	A321	6207	A321	6207	-\$30	FS - Net adjustments	A321	6207
Finance	A320	Professional Fees	Expense	A321	6301	A321	6301	-\$20	FS - Net adjustments	A321	6301
Finance	A320	Other Goods & Services	Expense	A321	6902	A321	6902	-\$33	FS - Net adjustments	A321	6902
Finance	A320	Travel	Expense	A321	6903	A321	6903	\$30	FS - Net adjustments	A321	6903
Finance	A320	Travel	Expense	A321	6904	A321	6904	\$25	FS - Net adjustments	A321	6904
Finance	A320	Training & Education	Expense	A321	6905	A321	6905	-\$47	FS - Net adjustments	A321	6905
Finance	A320	Other Goods & Services	Expense	A321	6938	A321	6938	-\$274	FS - Net adjustments	A321	6938
Finance	A320	Compensation & Benefits	Expense	A322	6002	A322	6002	\$5,111	FS - Net adjustments	A322	6002
Finance	A320	Office	Expense	A322	6201	A322	6201	\$367	FS - Net adjustments	A322	6201
Finance	A320	Travel	Expense	A322	6903	A322	6903	\$20	FS - Net adjustments	A322	6903
Finance	A320	Compensation & Benefits	Expense	A323	6002	A323	6002	-\$19,333	FS - Net adjustments	A323	6002
Finance	A320	Office	Expense	A323	6201	A323	6201	\$888	FS - Net adjustments	A323	6201
Finance	A320	Other Goods & Services	Expense	A323	6901	A323	6901	\$600	FS - Net adjustments	A323	6901

Finance	A320	Travel	Expense	A323	6903	A323 6903	\$20 FS - Net adjustments	A323 6903
Finance	A320	Compensation & Benefits	Expense	A324	6002	A324 6002	\$22,222 FS - Net adjustments	A324 6002
Finance	A320	Office	Expense	A324	6201	A324 6201	\$1,058 FS - Net adjustments	A324 6201
Finance	A320	Travel	Expense	A324	6903	A324 6903	\$20 FS - Net adjustments	A324 6903
Infrastructure & Asset Management	SEMO	Facilities Rental	Expense	D935	6911	D935 6911	-\$14,000 IAM- Net adjustments	D935 6911
Infrastructure & Asset Management	SEMO	External Services	Expense	D935	6399	D935 6399	\$14,000 IAM- Net adjustments	D935 6399
Business Planning & Information Management	A660	Compensation & Benefits	Expense	A666	6002	A666 6002	\$22 BPIM - Net adjustments	A666 6002
Business Planning & Information Management	A660	Compensation & Benefits	Expense	A663	6002	A663 6002	-\$22 BPIM - Net adjustments	A663 6002
Business Planning & Information Management	A730	Compensation & Benefits	Expense	A734	6002	A734 6002	\$515 BPIM - Net adjustments	A734 6002
Business Planning & Information Management	A730	Compensation & Benefits	Expense	A731	6002	A731 6002	-\$515 BPIM - Net adjustments	A731 6002
Office of the Chief Administrator	A470	Training & Education	Expense	A124	6905	A124 6905	\$426 CAO - Neg Budget corrections	A124 6905
Office of the Chief Administrator	A470	Office	Expense	A124	6202	A124 6202	-\$426 CAO - Neg Budget corrections	A124 6202
Infrastructure & Asset Management	CPRJ	Training & Education	Expense	W953	6905	W953 6905	\$942 IAM - Neg Budget corrections	W953 6905
Infrastructure & Asset Management	CPRJ	Other Goods & Services	Expense	W953	6901	W953 6901	-\$942 IAM - Neg Budget corrections	W953 6901
Infrastructure & Asset Management	CPRJ	Advertising & Promotion	Expense	W953	6912	W953 6912	\$32 IAM - Neg Budget corrections	W953 6912
Infrastructure & Asset Management	CPRJ	Office	Expense	W953	6205	W953 6205	-\$32 IAM - Neg Budget corrections	W953 6205
Infrastructure & Asset Management	CPRJ	Compensation & Benefits	Expense	C727	6002	C727 6002	\$11 IAM - Neg Budget corrections	C727 6002
Infrastructure & Asset Management	CPRJ	Compensation & Benefits	Expense	C727	6100	C727 6100	-\$11 IAM - Neg Budget corrections	C727 6100
Infrastructure & Asset Management	RDEC	Compensation & Benefits	Expense	R140	6002	R140 6002	\$133 IAM - Neg Budget corrections	R140 6002
Infrastructure & Asset Management	RDEC	Compensation & Benefits	Expense	R140	6100	R140 6100	-\$82 IAM - Neg Budget corrections	R140 6100
Infrastructure & Asset Management	RDEC	Compensation & Benefits	Expense	R140	6001	R140 6001	-\$51 IAM - Neg Budget corrections	R140 6001
Infrastructure & Asset Management	PRKPLN	Other Goods & Services	Expense	W943	6919	W943 6919	\$213 IAM - Neg Budget corrections	W943 6919
Infrastructure & Asset Management	PRKPLN	Other Goods & Services	Expense	W943	6918	W943 6918	-\$213 IAM - Neg Budget corrections	W943 6918
Infrastructure & Asset Management	SEMO	Compensation & Benefits	Expense	D947	6002	D947 6002	\$156 IAM - Neg Budget corrections	D947 6002
Infrastructure & Asset Management	SEMO	Compensation & Benefits	Expense	D935	6002	D935 6002	-\$156 IAM - Neg Budget corrections	D935 6002
Community Development	C300	Other Goods & Services	Expense	C310	6919	C310 6919	-\$15,000 CD -Net adjustment	C310 6919
Community Development	D730	Other Goods & Services	Expense	C730	6933	C730 6933	\$15,000 CD -Net adjustment	C730 6933
Community Development	D730	Other Goods & Services	Expense	C730	6919	C730 6919	\$15,330 CD - Budget corrections	C730 6919
Community Development	D730	Other Goods & Services	Expense	C730	6913	C730 6913	-\$15,330 CD - Budget corrections	C730 6913
Finance	A300	Training & Education	Expense	A306	6905	A306 6905	\$298 FS - Neg Budget correction	A306 6905
Finance	A300	Other Goods & Services	Expense	A306	6938	A306 6938	\$57 FS - Neg Budget correction	A306 6938
Finance	A330	Compensation & Benefits	Expense	A337	6002	A337 6002	\$167 FS - Neg Budget correction	A337 6002
Finance	A390	Other Goods & Services	Expense	A391	6902	A391 6902	\$575 FS - Neg Budget correction	A391 6902
Finance	A390	Training & Education	Expense	A391	6905	A391 6905	\$532 FS - Neg Budget correction	A391 6905
Finance	A390	Other Goods & Services	Expense	A391	6918	A391 6918	\$54 FS - Neg Budget correction	A391 6918
Finance	A330	Compensation & Benefits	Expense	A331	6001	A331 6001	\$5,000 FS- Reclass	A331 6001
Finance	A330	Compensation & Benefits	Expense	A331	6100	A331 6100	\$800 FS- Reclass	A331 6100
Finance	A330	Training & Education	Expense	A338	6905	A338 6905	\$2,631 FS- Budget correction	A338 6905
Transportation & Public Works	R310	External Services	Expense	R315	6399	R315 6399	\$21,640 Correct Reserve error	R315 6399
Transportation & Public Works	R980	Interdepartmental	Expense	R981	7001	R981 7001	-\$11 Balancing Adjustment	R981 7001
Fire & Emergency Services	F105	Interdepartmental	Expense	F150	7001	F150 7001	-\$21 Balancing Adjustment	F150 7001
Transportation & Public Works	R980	Interdepartmental	Expense	R985	7003	R985 7003	-\$61 Balancing Adjustment	R985 7003

Halifax Regional Municipality Police Services	P950	Interdepartmental	Expense	P250	7001 P250 7001	\$47	Balancing Adjustment	P250 7001
Fiscal Services	M300	Other Goods & Services	Expense	M310	6999 M310 6999	\$80,830	Fiscal and OCC balance Adj	M310 6999
Community Development	D110	Transfer Outside Agencies	Expense	D104	8001 D104 8001	\$50,000	CD-OCC project CBG00720	D104 8001
					Net Impact	\$162,538		

Offsetting Expense Reduction

Fiscal Services	M400	Transfer to/from Reserves	Expense	M421	8008 M421 8008	-\$600,000	Reverse Fiscal Reserve Adj	M421 8008
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