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**Item No. 15.1.1**  
**Halifax Regional Council**  
**September 23, 2025**

**TO:** Mayor and Members of Halifax Regional Council

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

**DATE:** September 17, 2025

**SUBJECT:** **2026/2027 Budget Schedule**

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### **ORIGIN**

This report is submitted in accordance with Section 35(1)(b) of the Halifax Regional Municipality Charter, which requires the Chief Administrative Officer to ensure the preparation and submission of annual operating and capital budgets.

### **EXECUTIVE SUMMARY**

This report outlines the proposed schedule for the 2026/27 budget process, detailing key dates and procedures for presenting and approving the budget. The schedule includes presentations on capital plans and operating budgets, culminating in the final budget approval in March 2026. Under Schedule 4 of *AO 1, the Procedure of the Council Administrative Order*, Council may set the schedule of the Standing Committee of the Whole on Budget (Budget Committee) to review the budget.

### **RECOMMENDATION**

It is recommended that Halifax Regional Council approve the proposed 2026/27 Budget Schedule.

### **BACKGROUND**

The commencement of the business planning and budget cycle process begins with the approval of the and budget schedule.

### **DISCUSSION**

The proposed 2026/27 Budget Schedule is outlined in Table 1 below. The schedule includes key dates for presenting reports on capital projects, and operating budgets, culminating in the final budget approval in March 2026. Once the schedule is approved, business units will proceed with their presentations to the Budget Committee. Regional Council can make any changes it sees fit to the proposed schedule.

**Table 1 – 2026/2027 Proposed Budget Schedule**

| Subject  | Budget Committee Dates   |
|--|--|
| Report and Presentation:<br><b>Budget Direction &amp; Service Enhancements</b><br><i>Contingency</i>   | Wed., Nov. 19, 2025<br>Fri., Nov 21, 2025                          |
| Report and Presentation:<br><b>Capital Program Update and Advanced Tenders Report</b>  | Tues., Dec. 9, 2025  |
| Special Evening Public Participation (6pm following Regional Council)  | Tues., Jan. 27, 2026   |
| Report and Presentation:<br><b>Capital Plan Recommendation (Reserve Withdrawals, Multi-Year Projects)</b><br><i>Contingency</i>  | Wed., Jan. 28, 2026<br>Fri., Jan. 30, 2026                         |
| Business Unit Budget Presentations (Budget Committee)  | Budget Committee Dates   |
| <b>Operations Presentations</b> <ul style="list-style-type: none"> <li>• Major Projects Office</li> <li>• Parks &amp; Recreation</li> <li>• Planning &amp; Development</li> <li>• Public Works</li> <li>• Strategic Infrastructure &amp; Transportation Planning</li> <li>• Halifax Transit</li> <li>• Property, Fleet &amp; Environment</li> </ul>          | Wed., Feb. 4, 2026<br>Thurs., Feb. 5, 2026<br>Fri., Feb. 6, 2026   |
| <b>Public Safety Presentations</b> <ul style="list-style-type: none"> <li>• Community Safety</li> <li>• Halifax Regional Fire &amp; Emergency</li> <li>• Halifax Regional Police</li> <li>• RCMP Halifax Regional Detachment</li> </ul>  | Wed., Feb. 11, 2026<br>Thur., Feb. 12, 2026<br>Fri., Feb. 13, 2026 |
| <b>Corporate Services Presentations (bundled)</b> <ul style="list-style-type: none"> <li>• CAO</li> <li>• Finance &amp; Asset Management</li> <li>• Human Resources</li> <li>• Information Technology</li> <li>• Legal Services</li> <li>• Auditor General</li> <li>• Halifax Public Library</li> <li>• Fiscal Services</li> <li>• Mayor's Office</li> </ul> | Wed., Feb. 18, 2026<br>Thur., Feb. 19, 2026                        |
| <i>Budget Contingency Date<br/>(Will be cancelled if not required)</i>   | <i>Fri., Feb. 20, 2026</i>   |
| Report and Presentation:<br><b>Budget Adjustment List (BAL)</b><br><i>Contingency</i>  | Wed., Mar. 4, 2026<br>Fri., Mar. 6, 2026                           |
| Regional Council Meeting   | Regional Council Date  |
| Report:<br><b>2026/27 Budget and Business Plan Approval</b>  | <b>Tues., Mar 31, 2026</b>   |

Presentations to the Budget Committee will be organized by service grouping:

- Operations
- Public Safety
- Corporate Services

Given the significant ties to the Capital Plan Recommendation, the Operations group will present immediately following the Capital Plan Recommendation debate. Three days have been scheduled for these presentations. The Public Safety group will also be allotted three days for their budget presentations.

The Office of the Auditor General and Halifax Public Libraries will deliver their presentations separately, following the Corporate Services group. One contingency date has been reserved after the Corporate Services presentations to allow for additional debate if required.

### **Public Participation**

The municipality is committed to fostering robust public participation throughout the budget process. To further encourage community engagement, a special evening session dedicated to public input on the budget will be convened. This session, organized as a special Budget Committee meeting, will follow Regional Council and is specifically designed to provide residents an accessible forum to share their perspectives, priorities, and suggestions directly with decision-makers.

Beyond this special evening session, additional avenues for public engagement will be available. As each group of business units begins its budget presentations, members of the public will have the chance to share their input at the start of each business unit group session.

### **Budget Process**

The Operating Budget will be introduced to the Budget Committee on November 19, at which time staff will seek direction from the Committee. Staff will present a budget outlook based on existing service levels. In addition, all proposed service enhancements will be presented for consideration alongside budget direction.

The Budget Committee may choose to proceed with the budget as-is, without any service enhancements, or may provide direction for staff to prepare the budget with specific enhancements included. As in previous years, each proposed service enhancement will be accompanied by a briefing note detailing its scope and implications.

To help Budget Committee members prepare for the upcoming sessions, both the proposed Capital Plan Recommendation and individual business unit Operating budgets will be circulated in advance. Furthermore, the Property Valuation Services Corporation (PVSC) will be invited to present the annual assessment roll to Regional Council on January 13, 2026.

At any stage in the budget process, if a committee member requires additional information, they may introduce a motion requesting a briefing note. These notes will be prepared and distributed to committee members ahead of the final budget deliberations.

The budget process concludes with the approval of the Budget Adjustment List (BAL). During the final session, the Budget Committee will vote on changes that have been added to the BAL. Items may be approved individually or grouped together for a collective vote.

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## **Board of Police Commission Budget**

The Board of Police Commissioners (BoPC) will be reviewing the proposed budgets for both the Halifax Regional Police (HRP) and the Royal Canadian Mounted Police Halifax Regional Detachment (RCMP-HRD). The BoPC's review process will commence in September. This process is similar to that of the Budget Committee and will also include opportunities for public participation. After the BoPC has completed its review, it will forward HRP's Budget to the Budget Committee and a recommendation regarding the RCMP's budget.

The Budget Committee can only approve the overall budget for the HRP. It can choose to increase or decrease the total budget, but it does not have the authority to modify specific line items within HRP's budget. If the Budget Committee wishes to update the HRP budget, it would adjust the total amount and then refer the revised budget back to the BoPC for further review.

## **FINANCIAL IMPLICATIONS**

There are no financial implications related to this report.

## **RISK CONSIDERATION**

No risk considerations were identified.

## **COMMUNITY ENGAGEMENT**

No community engagement was required.

## **ENVIRONMENTAL IMPLICATIONS**

No environmental implications were identified.

## **ALTERNATIVES**

Halifax Regional Council could choose to:

1. Refuse to approve the recommendation and request staff to develop an alternative schedule and return to Council for approval.

## **LEGISLATIVE AUTHORITY**

*Halifax Regional Municipality Charter, 2008 SNS, c 39:*

- 35 (1) The Chief Administrative Officer shall
- (b) ensure that the annual operating and capital budgets are prepared and submitted to the Council;

By-law P-100, the *Police Board By-law*:

- 8 (2) The Board in accordance with the *Police Act* and HRM Bylaws may carry out any of the

following roles and responsibilities...

(e) prepare and submit in consultation with the Chief of Police and the Chief Administrative Officer or delegate, to Council an annual budget for the municipal police service. The municipal council shall only exercise global budget approval and shall only accept the police service budget submitted to it by the board or refer back to the board with instructions that it be altered upward or downward by a specific dollar amount or percentage;

*AO 1, the Procedure of the Council Administrative Order, Schedule 4, Standing Committee of the Whole on Budget*

**Meetings**

5. The Standing Committee of the Whole on Budget may meet to review the proposed budget at such time as may be set, by resolution, by the Council or as scheduled by the Mayor and the CAO jointly.

**ATTACHMENTS**

No attachments.

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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.

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