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Item No. 15.1.2
Halifax Regional Council
November 19, 2024

TO: Mayor and Members of Halifax Regional Council

FROM: Cathie O'Toole, Chief Administrative Officer

DATE: November 12, 2024

SUBJECT: **2025/26 Business Planning & Budget Schedule**

ORIGIN

On January 12, 2021, Regional Council adopted a Strategic Planning Framework, established Priority Outcomes for their term and directed staff to develop multi-year plans to advance those outcomes.

EXECUTIVE SUMMARY

Consistent with past practice, the administration is seeking Council's direction on the approach and timelines for development of the 2025/26 business planning and budget schedule as set out in Table 1 of this report.

RECOMMENDATION

It is recommended that Regional Council:

1. Approve the 2025/26 Business Planning and Budget Schedule as outlined in Table 1.

BACKGROUND

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

DISCUSSION

The proposed 2025/26 Business Planning and Budget Schedule is outlined in Table 1 below. The schedule includes key dates for presenting reports on strategic priorities, capital projects, and operating budgets, culminating in the final budget approval in April 2025. 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 – 2025/26 Business Planning and Budget Schedule

Subject	Budget Committee Date	Contingency Date
Report and Presentation: Capital Update and Advanced Tenders Report	Tues., Dec 10, 2024	N/A
PVSC Assessment Roll Presentation	Tues., Jan 14, 2025	N/A
Report and Presentation: Budget Introduction	Wed., Feb 5, 2025	N/A
Report and Presentation: Capital Budget Recommendation (Reserve Withdrawals, Multi-Year Projects)	Wed., Feb 5, 2025	Fri., Feb 7, 2025
Business Unit and Budget Presentations (Budget Committee)	Budget Committee Date	Contingency Date
Public Safety Presentations: <ul style="list-style-type: none"> • Community Safety • Halifax Regional Fire & Emergency • Halifax Regional Police • RCMP Halifax Regional Detachment 	Wed., Feb 12, 2025	Fri., Feb 14, 2025
Operations Presentations: <ul style="list-style-type: none"> • Operation Services Overview • Public Works • Parks & Recreation • Planning & Development • Halifax Transit • Property, Fleet & Environment 	Wed., Feb 19, 2025 Thur., Feb 20, 2025	Fri., Feb 21, 2025
Corporate Services Presentations: <ul style="list-style-type: none"> • CAO • Finance & Asset Management • Human Resources • Information Technology • Legal & Legislative Services Auditor General Halifax Public Libraries Fiscal Services/Reserves	Wed., Feb 26, 2025	Fri., Feb 28, 2025
Budget Contingency Dates (Will be cancelled if not required)	Wed., Mar 5, 2025	Fri., Mar 7, 2025
March Break – March 10-14		
Report and Presentation: Budget Adjustment List (BAL)	Wed., Mar 19, 2025	Fri., Mar 21, 2025
Regional Council Meeting	Regional Council Date	Contingency Dates
Report: 2025/26 Budget and Business Plan Approval	Tues., Apr 8, 2025	Tues., Apr 15, 2025

The presentations to Budget Committee for the Budget and Business Plans have been grouped by service:

- Operations
- Public Safety
- Corporate Services

There will be individual presentations for business units that fall under Public Safety and Operations. Business units that are part of Corporate Services will have one bundled presentation. The Office of the Auditor General and Halifax Public Libraries will have their own respective presentations.

Each service grouping has been allotted two days for the presentations, public participation and debate. The schedule also has included contingency days if required should any presentation or debate go longer than expected.

Public Participation

As part of the open and transparent budget process the municipality follows, members of the public are invited to provide an opportunity to speak before the Budget Committee before the scheduled business presentations.

Budget Process

The Operating Budget will be introduced to the Budget Committee on February 5th, alongside the Capital Plan. To prepare Budget Committee members for the budget sessions, both the proposed Capital Plan and individual business unit Operating Budgets will be provided in advance. Additionally, Property Valuation Services Corporation (PVSC) has been invited to present the annual assessment roll on January 14th to Regional Council.

The Operating Budget, in its entirety, will be presented to the Budget Committee. This presentation will include the tax implications of the proposed budget. Staff will also explain how the assessment roll affects the municipality's budget and outline any related tax rate implications.

Following the introduction of the Operating Budget, individual Business Plans will be presented to the Budget Committee. During these presentations, the Committee can propose changes to the budget through the Budget Adjustment List (BAL) process. The BAL process allows members to make motions to increase or decrease the budgets for each business unit.

At any point during the budget process, if a Budget Committee member requires further information, they can make a motion to request a briefing note. These briefing notes will be provided to the Committee in advance of the final budget sessions.

The budget process concludes with the approval of the BAL. During the final session, the Budget Committee will approve changes that have been added to the BAL. Items on the BAL can either be approved individually or bundled together for approval.

Board of Police Commission Budget

Parallel to the main budget process, 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 December. 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 for 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 make changes to 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; however, enterprise risks are incorporated into business planning activities to reduce or eliminate the impact and likelihood of them occurring.

COMMUNITY ENGAGEMENT

No community engagement was required.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

Regional Council could choose to:

1. Not approve the recommendation and request staff to develop an alternative schedule.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter, clause 35 (1)(b), as follows:

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*, clause 8(2)(e), as follows:

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;

ATTACHMENTS

No attachments.

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

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