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REVISED

April 12, 2022
(Attachment E only)

Item No. 6

Budget Committee
April 12, 2022

TO: Chair and Members of Budget Committee

SUBMITTED BY: Original Signed by 

Jacques Dubé, Chief Administrative Officer

DATE: March 30, 2022

SUBJECT: Proposed 2022/23 Budget

ORIGIN

Fiscal direction established during presentation of the [Fiscal Framework Update](#) to Budget Committee on January 28, 2022.

Business unit budget presentations and Budget Committee debates during February & March 2022.

[Budget Adjustment List](#) debate March 23, 2022

LEGISLATIVE AUTHORITY

Halifax Charter, section 35 (1) The Chief Administrative Officer shall (b) ensure that an annual budget is prepared and submitted to the Council.

RECOMMENDATION

It is recommended that the Budget Committee recommend that Regional Council direct the Chief Administrative Officer to:

1. Adopt the Resolution for Approval of Operating and Capital Budgets and Tax Rates for Fiscal 2022/23 as set out in Schedule 1 of the staff report dated March 30, 2022.
2. Direct the Chief Administrative Officer to allocate any Deed Transfer Tax revenues in excess of \$71 million to the Capital Reserve Q526.

BACKGROUND

After individual Business Unit budget presentations and debate, the Budget Committee approved proposed expenditures on March 23, 2022 with the presentation of the Budget Adjustment List (BAL). This includes municipal expenditures of \$925.7¹ million and gross capital spending of \$319.0 million. The average single-family home tax bill will increase 4.6 per cent. The average commercial property tax bill will also increase 4.6 per cent. These increases are in line with inflation and reflect the resources required to carry out Council's priorities. The macroeconomic backdrop is volatile and changing; both federal fiscal and central bank policy are diverging. HRM is well positioned to manage both economic and financial uncertainty through liquidity, reserve balances and flexibility to adjust spending priorities.

DISCUSSION

Public-sector budgeting is a series of trade-offs between raising revenue and allocating resources for expenditure priorities. Regional Council's priorities and decisions are reflected annually as such. HRM's net fiscal position is strong and has remained resilient.

Compensation pressure continues to rise, largely due to inflation risk and the growing acceptance of a wage-price spiral in both the United States and Canada². Prior to the realization of inflation tail risk, HRM's compensation pressure was both a substantial and increasing share of municipal expenditure, in excess of 55 per cent. Compounded with previous collective agreement increases, compensation costs will continue to drive underlying revenue requirements in 2022/23 and beyond.

Municipalities and localities in advanced economies rely on property taxation as their major source of revenue. Demand for service changes and improvements need to be balanced against appropriate tax levies on residential and commercial properties. The proposed tax levy must be reasonable and anchored in economic fundamentals.

During the Committee of the Whole on Budget meetings, each business unit presented proposed budget estimates to meet the required fiscal direction. Each business unit budget must allocate resources based on labour and commodity inflation (price changes), service enhancements and changing user preferences for services.

Following formal adoption of the budget by Regional Council, business units have legal authority to spend resources as authorized in the Budget, starting on April 1, 2022. For historical context, real (inflation adjusted) municipal expenditures closely track Halifax-CPI over time. Growth in property tax revenue tends to follow prior year nominal GDP growth.³ Finance expect HRM revenues to grow in line with nominal GDP over time.

Average tax bill increases are for the average single-family home (SFH). This does not illustrate tax impacts for those homes at the beginning or tail of the distribution of tax bills. This increase is based on proposed 2022/23 Budget expenditures.

¹ Figures have been rounded for presentation purposes.

² Bloomberg Economics, *Stagflation and the Global Economy*, February 2022.

³ Internal Finance Estimates.

Table 1- Average Tax Bill Details, 2022/23 Budget

Residential	2021/22	2022/23	Δ 2021/22- 2022/23	Δ% 2020/21- 2021/22
Average assessment (single family home)	\$252,100	\$270,000	\$17,900	7.1%
Urban tax rate (including transit rates)	<u>0.813</u>	<u>0.794</u>	<u>-0.019</u>	<u>-2.3%</u>
Average tax bill	\$2,050	\$2,144	\$94	4.6%
Change in average tax bill		4.6%		
Commercial	2021/22	2022/23	Δ 2020/21- 2021/22	Δ% 2020/21- 2021/22
Average assessment	\$1,469,900	\$1,462,000	(\$7,900)	-0.5%
Urban tax rate	2.953	3.105	\$0.152	<u>5.1%</u>
Average tax bill	\$43,406	\$45,395	\$1,989	4.6%
Change in average tax bill		4.6%		

Note: Climate Action Tax (CAT) included in average tax bill change

Climate Action Tax (CAT) and Municipal Tax Bills

During budget proceedings, Council discussed the merits of breaking out the portion of the average tax increase attributable to the Climate Action Tax (CAT), in essence showing the 1.6 per cent increase to support on-going operations, maintenance and some service improvements, with the 3 per cent increase demonstrating resources allocated for projects which support HalifACT outcomes. These expenditures support both climate resiliency and adaptation and include everything from electrification of buses to retrofitting of aged municipal buildings.

The argument for showing it separately on the tax bill is straight forward: it increases transparency to where a substantial portion of the average tax increase is directed. The argument against presenting the tax as a separate line item is that it is not consistent and unfairly suggests HalifACT is more expendable than other expenditures. We currently do not do this for other programs and services such as fire, police and waste collection services.

As discussed during the Fiscal Framework, staff believe breaking out the 1.6 and 3 per cent increases transparency and socializes the idea that incremental resources are required to improve public investment in climate adaption/resiliency.

Funding Announcements Following Approval of the Budget Adjustment List

Following the approval of the Budget Adjustment List (BAL) on March 23, 2022, the Province of Nova Scotia (PNS) announced on March 25th a one-time funding contribution to the municipality of \$2.3 million for planning studies. Several of the studies that PNS will now fund were included in the approved BAL for \$1.25 million and were to be funded from the 2021/22 operating surplus. As the studies now have an external funding source, \$1.25 million can be redistributed in the 2022/23 Budget.

The Budget Committee can choose not to make any adjustments to the 2022/23 Budget and allow this excess funding to flow into any surplus/deficit that occurs in 2022/23. Alternatively, this funding can be applied to tax revenues and can reduce the overall tax increase in 2022/23. If Budget Committee wishes to proceed, the overall tax increase for 2022/23 would be reduced from 4.6% average tax bill increase to 4.4% average tax bill increase for both Residential and Commercial. This represents a change of \$4 and \$116 on the Residential and Commercial respectively. To make this change, Budget Committee would need to approve the Alternative

Resolution (Schedule 2) included with this report.

FINANCIAL IMPLICATIONS

This report provides aggregates from proposed Operating, Capital and Reserve budgets. Formal budget approval complies with relevant provincial legislation and regulation, upon adoption of the 2022/23 budget, HRM will have legal authority to expend resources for the fiscal year beginning on April 1, 2022.

RISK CONSIDERATION

Risks related to the recommendations in this report are related to divergences in economic conditions from the forecast. These risks are considered medium in nature, due to historic geopolitical and macroeconomic uncertainty.

COMMUNITY ENGAGEMENT

The [2021 Resident Survey](#) was conducted from September 1 – 24, 2021. This invitation-based survey was mailed to 20,000 randomly selected households across all districts and received 1,766 responses to a variety of budget, planning, and priorities questions. The results of the 2021 Resident Survey were provided in an information report presented to Reginal Council on November 23, 2021.

The 2022/23 budget consultation process also seeks to solicit public comment by inviting members of the public to provide feedback following each business unit budget and business plan presentation.

ENVIRONMENTAL IMPLICATIONS

No environmental implications were identified.

ALTERNATIVES

Regional Council can choose to amend the Proposed Budget and Business Plan through specific motion, and direct staff to prepare a revised 2022/23 Budget and Business Plan. However, the Budget Committee has had considerable debate on various budget options prior to final approval.

Regional Council may wish to adopt a lower tax increase as outlined in the discussion. To adopt the lower tax increase, Regional Council would need to defeat the recommendation and make a motion similar to the recommendation but replace “Schedule 1” with “Schedule 2”.

Regional Council may wish to include the Climate Action Tax (CAT) in the general rate on tax bills. This is not recommended given that the transparency provided by identifying the CAT as a separate property tax item improves both visibility and acceptance of climate related expenditures. If Regional Council wants the CAT included in the general rate on the tax bill, sections d and e in schedule 1 [or 2] will change as per the below tax rate table:

Table 2- Revised General Tax Rates with CAT Included

Tax Rate	4.6%	4.4%
Residential urban area	0.649	0.648
Residential suburban area	0.616	0.615
Residential rural area	0.616	0.615
Commercial urban area	3.105	3.101
Commercial suburban area	3.105	3.101
Commercial rural area	2.751	2.747

If Regional Council does wish to consolidate the CAT with the general rate, a motion would need to be made to amend the schedule 1 and collapse the CAT into the general rate.

ATTACHMENTS

- Schedule 1 - Resolution for Approval of Operating and Capital Budget and Tax Rates for Fiscal 2022/23
- Schedule 2 – Alternative Resolution for Approval of Operating and Capital Budget and Tax Rates for Fiscal 2022/23

- Attachment A - Tax Area Map
- Attachment B - Regional Transportation Area
- Attachment C - Schedule of Reserve Withdrawals
- Attachment D - Schedule of Multi-Year Capital Expenditures
- Attachment E - Approved Budget Adjustment List

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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HALIFAX REGIONAL MUNICIPALITY

Proposed 2022/23 Operating & Capital Budget

RESOLUTION for Approval of Operating & Capital Budget and Tax Rates for Fiscal 2022/23

It is hereby resolved that:

- a) the Operating Budget in the amount of **\$1,105,856,530** in gross expenditures (which includes **\$925,684,730** in municipal expenditures including the reserve withdrawals specified in the Operating and Capital Budget).
- b) **\$820,161,300** in property tax revenues (including area rate revenues) and **\$285,695,230** in other revenues be approved;
- c) the Capital Budget in the amount of **\$318,981,000** be approved;
- d) the general and climate action rates of taxation on residential and resource property be set at
 - (i) **\$0.626** for the urban area
 - (ii) **\$0.593** for the suburban area
 - (iii) **\$0.593** for the rural area; and
 - (iv) **\$0.023** for climate action for all areas
per \$100 of taxable assessment;
- e) the general and climate action rates of taxation on commercial property be set at
 - (i) **\$3.016** for the urban area;
 - (ii) **\$3.016** for the suburban area
 - (iii) **\$2.662** for the rural area; and
 - (iv) **\$0.089** for climate action for all areas
per \$100 of taxable assessment;
- f) the Halifax Transit Annual Service Plan and the tax rates associated with Transit Taxation be set at:
 - (i) **\$0.047** for the Regional Transportation area tax rate;
 - (ii) **\$0.098** for the Local Transit area tax rate
per \$100 of taxable assessment;
- g) (i) the boundaries of the urban, suburban and rural areas are delineated in Attachment A, the "Tax Area Map"
(ii) the boundary for the Regional Transportation Area includes all properties within communities included within Attachment B, the "Regional Transportation Area"; and,
(iii) the boundary for the Local Transit area includes all properties within 1km walking distance of any HRM transit stop;

- h) **Fire Protection** rates shall be set at the rate of **\$0.013** per \$100 for all residential and resource assessment and at **\$0.039** per \$100 of the commercial assessment for properties which are within 1,200 feet of a hydrant that is designed and operated for public fire protection purposes;
- i) the **Provincial Area Rate for Mandatory Education** on residential, resource and commercial assessment be set at the rate of **\$0.293**;
- j) the **Provincial Area Rate for Property Valuation Services** on residential, resource and commercial assessment be set at the rate of **\$0.013**;
- k) the **Provincial Area Rate for Corrections Services** on residential, resource and commercial assessment be set at the rate of **\$0.013**;
- l) the **Provincial Area Rate for Metro Regional Housing Authority** on residential, resource and commercial assessment be set at the rate of **\$0.009**;
- m) **Supplementary Education**, under Section 80 of the *Halifax Regional Municipality Charter*, shall be set at the rate of **\$0.019** per \$100 of the residential and resource assessment and at **\$0.058** per \$100 of the commercial assessment;
- n) the final tax bills will become due on **Monday, October 31st, 2022**.

the interest rate on the Special Reserve Funds, designated as requiring interest under Section 121(2) of the Halifax Charter, be set at the rate of return on funds invested by HRM for the period April 1, 2022 to March 31, 2023;

- o) the interest rate on all reserves except for those identified in (n) above will be set at the rate of return on funds invested by HRM for the period April 1, 2022 to March 31, 2023;
- p) Withdrawals from Reserves (capital and operating) in the amount of **\$124,936,850**
- q) are approved, as detailed in Attachment C.
- r) Multi-Year Projects are approved in the amount of **\$536,175,000** from 2022/23 to 2025/26, found in the "Schedule of Multi-Year Projects" in Attachment D are approved.

HALIFAX REGIONAL MUNICIPALITY

Alternative 2022/23 Operating & Capital Budget

RESOLUTION for Approval of Operating & Capital Budget and Tax Rates for Fiscal 2022/23

It is hereby resolved that:

- a) the Operating Budget in the amount of **\$1,107,166,430** in gross expenditures (which includes **\$925,448,630** in municipal expenditures including the reserve withdrawals specified in the Operating and Capital Budget).
- b) **\$819,171,200** in property tax revenues (including area rate revenues) and **\$287,995,230** in other revenues be approved;
- c) the Capital Budget in the amount of **\$318,981,000** be approved;
- d) the general and climate action rates of taxation on residential and resource property be set at
 - (i) **\$0.625** for the urban area
 - (ii) **\$0.592** for the suburban area; and
 - (iii) **\$0.592** for the rural area
 - (iv) **\$0.023** for climate action for all areas per \$100 of taxable assessment;
- e) the general and climate action rates of taxation on commercial property be set at
 - (i) **\$3.012** for the urban area;
 - (ii) **\$3.012** for the suburban area; and
 - (iii) **\$2.658** for the rural area
 - (iv) **\$0.089** for climate action for all areas per \$100 of taxable assessment;
- f) the Halifax Transit Annual Service Plan and the tax rates associated with Transit Taxation be set at:
 - (i) **\$0.047** for the Regional Transportation area tax rate;
 - (ii) **\$0.098** for the Local Transit area tax rate per \$100 of taxable assessment;
- g)
 - (i) the boundaries of the urban, suburban and rural areas are delineated in Attachment A, the "Tax Area Map"
 - (ii) the boundary for the Regional Transportation Area includes all properties within communities included within Attachment B, the "Regional Transportation Area"; and,
 - (iii) the boundary for the Local Transit area includes all properties within 1km walking distance of any HRM transit stop;

- h) **Fire Protection** rates shall be set at the rate of **\$0.013** per \$100 for all residential and resource assessment and at **\$0.039** per \$100 of the commercial assessment for properties which are within 1,200 feet of a hydrant that is designed and operated for public fire protection purposes;
- i) the **Provincial Area Rate for Mandatory Education** on residential, resource and commercial assessment be set at the rate of **\$0.293**;
- j) the **Provincial Area Rate for Property Valuation Services** on residential, resource and commercial assessment be set at the rate of **\$0.013**;
- k) the **Provincial Area Rate for Corrections Services** on residential, resource and commercial assessment be set at the rate of **\$0.013**;
- l) the **Provincial Area Rate for Metro Regional Housing Authority** on residential, resource and commercial assessment be set at the rate of **\$0.009**;
- m) **Supplementary Education**, under Section 80 of the *Halifax Regional Municipality Charter*, shall be set at the rate of **\$0.019** per \$100 of the residential and resource assessment and at **\$0.058** per \$100 of the commercial assessment;
- n) the final tax bills will become due on **Monday, October 31st, 2022**.

the interest rate on the Special Reserve Funds, designated as requiring interest under Section 121(2) of the Halifax Charter, be set at the rate of return on funds invested by HRM for the period April 1, 2022 to March 31, 2023;

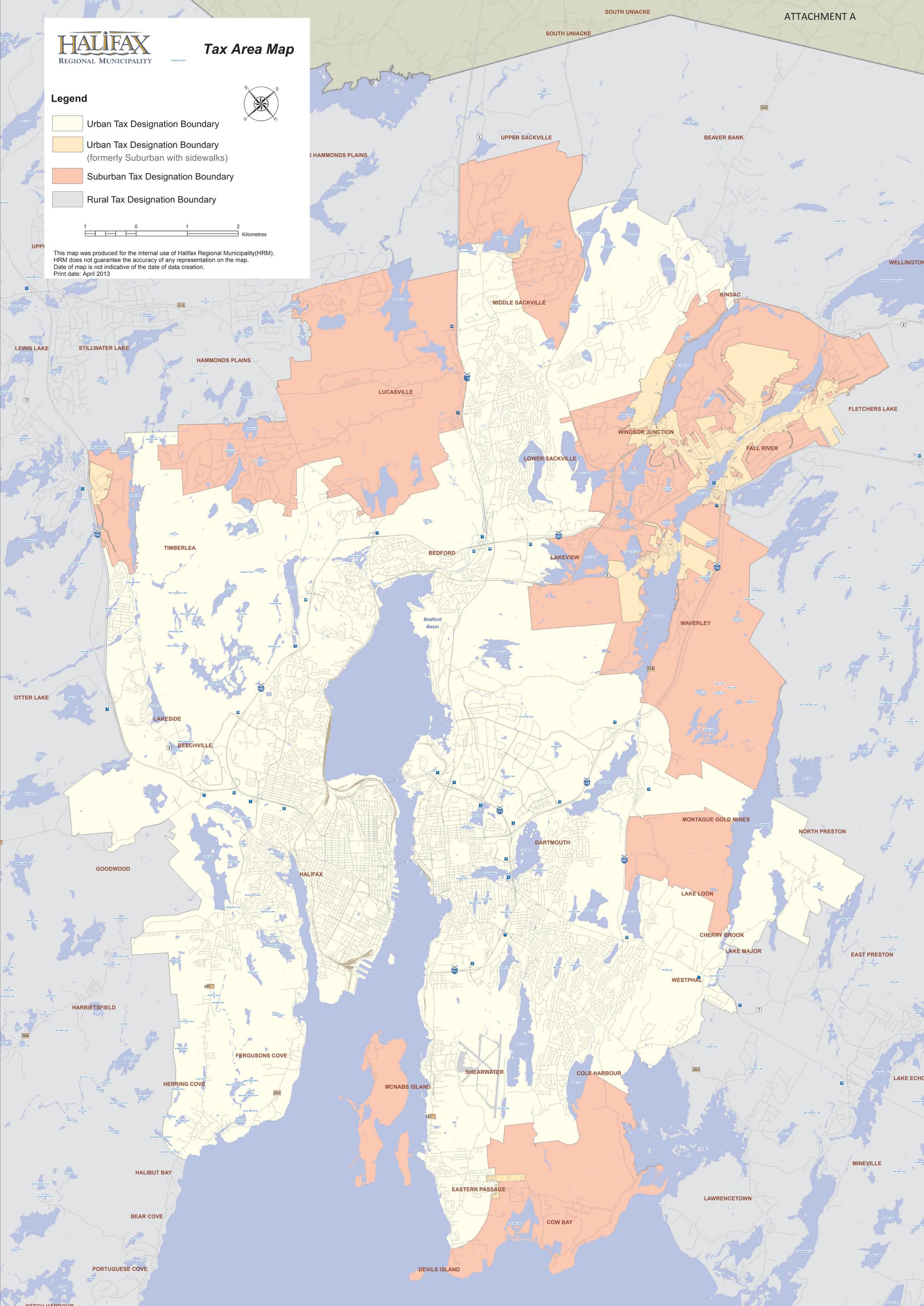
- o) the interest rate on all reserves except for those identified in (n) above will be set at the rate of return on funds invested by HRM for the period April 1, 2022 to March 31, 2023;
- p) Withdrawals from Reserves (capital and operating) in the amount of **\$124,936,850** are approved, as detailed in Attachment C.
- q) Multi-Year Projects are approved in the amount of **\$536,175,000** from 2022/23 to 2025/26, found in the "Schedule of Multi-Year Projects" in Attachment D are approved.

Legend

-  Urban Tax Designation Boundary
-  Urban Tax Designation Boundary (formerly Suburban with sidewalks)
-  Suburban Tax Designation Boundary
-  Rural Tax Designation Boundary



This map was produced for the internal use of Halifax Regional Municipality (HRM). HRM does not guarantee the accuracy of any representation on the map. Date of map is not indicative of the date of data creation. Print date: April 2013



HAMMONDS PLAINS

UPPER SACKVILLE

BEAVER BANK

MIDDLE SACKVILLE

KINSAC

LUCASVILLE

WINDSOR JUNCTION

FALL RIVER

FLETCHERS LAKE

TIMBERLEA

BEDFORD

LAKEVIEW

WAVERLEY

OTTER LAKE

LAKESIDE

BEECHVILLE

DARTMOUTH

MONTAGUE GOLD MINES

NORTH PRESTON

GOODWOOD

HALIFAX

LAKE LOON

CHERRY BROOK

LAKE MAJOR

EAST PRESTON

HARRIETSFIELD

FERGUSONS COVE

HERRING COVE

MCNABS ISLAND

SHEARWATER

COLE HARBOUR

LAKE ECHO

HALIBUT BAY

EASTERN PASSAGE

COW BAY

LAWRENCETOWN

MINEVILLE

PORTUGUESE COVE

DEVILS ISLAND

KETCH HARBOUR

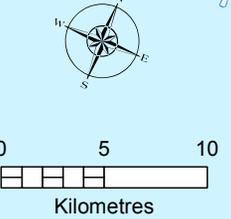


Regional Transportation Area May 2009



Excluded from Regional Transportation Rate

 Regional Transportation



Statement of Reserve Withdrawals

Reserve	Withdrawals 2022/23	Amount	Total
Q416 Risk and Resilience Reserve	Operating	-	-
Q421 Options Reserve	Operating	1,907,350	1,907,350
Q506 Landfill Closure & Post Closure Reserve	Operating - Mengoni Environmental Monitoring	22,000	
	Capital	657,000	679,000
Q511 Municipal Election Reserve	Operating - Legal	100,000	100,000
Q521 Convention Centre Reserve	Operating - Convention Centre Operating Costs	9,105,000	9,105,000
Q526 Capital Fund Reserve	Operating - Real Estate Cost	140,000	
	Capital	1,350,000	
	Operating - Legal Cost Real Estate	10,000	
	Operating - Spencer House Renovations	30,000	
	Operating	12,290,000	
	Capital	13,366,000	27,186,000
Q546 Multi-District Facilities Reserve	Capital	2,145,000	2,145,000
Q556 Solid Waste Facilities Reserve	Capital	1,536,000	1,536,000
Q611 Parkland Development Reserve	Capital	500,000	500,000
Q626 Gas Tax Reserve	Capital	47,275,000	47,275,000
Q616 Business/Industrial Park Expansion	Operating - Real Estate Cost	45,500	
	Operating - Real Estate Salary Recovery	250,000	
	Capital	32,250,000	32,545,500
Q621 Community and Events Reserve	Operating - Cultural Events and Showcases Program	200,000	
	Operating - Public Art operating and program costs	90,000	
	Operating - Program Grant Costs	60,000	
	Operating - Hallmark, Tourism and Sporting events grant	949,000	
	Operating - Hosting	400,000	
	Operating - Hakkodate Xmas Tree	9,000	
	Capital	250,000	1,958,000
Q666 Strategic Initiative Capital	Capital	-	-
Q667 Strategic Initiative Operating	Operating	-	-
	Capital	-	-
Q640 Density Bonus Reserve	Operating	-	-
Total Withdrawals			124,936,850

ATTACHMENT D

2022/23 Capital Multi-Year Projects

Project Account #	Project Name	Previous Yrs' Gross Budget	2021/22 Capital Budget	2022/23 Capital Budget	2023/24 Capital Budget	2024/25 Capital Budget	2025/26 Capital Budget	Grand Total
CV210011	Beechville Lakeside Timberlea Recreation Centre Recap	-	500,000	4,000,000	4,750,000	2,500,000	-	\$ 11,750,000
CB000023	Captain William Spry Renovations	-	-	400,000	2,400,000	200,000	-	\$ 3,000,000
CT000007	Cogswell Interchange Redevelopment	19,410,000	-	16,030,000	53,099,000	26,744,000	7,317,000	\$ 122,600,000
CV210011	Electric Bus Procurement & Ragged Lake TC Expansion	-	900,000	63,413,000	40,687,000	-	-	\$ 105,000,000
CB190008	Energy Efficiency Initiatives	-	-	4,420,000	4,243,000	3,100,000	-	\$ 11,763,000
CI200002	Finance & HR Business Transformation	22,762,000	11,990,000	10,000,000	1,500,000	3,000,000	-	\$ 49,252,000
CB200012	HalifACT - Climate Action Plan	2,000,000	2,000,000	9,960,000	26,950,000	41,420,000	41,240,000	\$ 123,570,000
CB210020	Halifax Common Pool Reconstruction	-	900,000	7,500,000	7,900,000	-	-	\$ 16,300,000
CB190003	Halifax North Memorial Public Library	-	-	5,000,000	3,000,000	-	-	\$ 8,000,000
CI210014	Identity & Access Management	-	250,000	350,000	750,000	400,000	-	\$ 1,750,000
CT200002	Major Strategic Multi Modal Corridor: Bayers Road	3,700,000	2,700,000	-	4,700,000	-	-	\$ 11,100,000
CB210018	Sheet Harbour Fire Station	-	400,000	500,000	4,600,000	-	-	\$ 5,500,000
CB000080	Sheet Harbour Recreation Centre	3,000,000	700,000	285,000	1,000,000	6,000,000	2,265,000	\$ 13,250,000
CB220023	Traffic Services Facility	-	-	4,500,000	1,750,000	-	-	\$ 6,250,000
CT190010	Windsor Street Exchange	2,300,000	-	2,665,000	1,900,000	24,200,000	16,025,000	\$ 47,090,000
	Grand Total 2022/23 Multi-Year Projects	\$ 53,172,000	\$ 20,340,000	\$ 129,023,000	\$ 159,229,000	\$ 107,564,000	\$ 66,847,000	\$ 536,175,000

This list supercedes the 2021/22 Multi-Year Projects schedule in Attachment C, May 4, 2021

REVISED

Approved Budget Adjustment List

Tracking ID	Item #	Option Description	22/23 Amount	22/23 Rate Impact**	22/23 Avg Bill Impact*	Business Unit	Over/Under	Recurrence	Capital / Operating
UNDERS:									
BAL_006	1	Parking Ticket Fee increase	\$ (300,000)	(0.0004)	\$ (1.08)	TPW	Under	Ongoing	Operating
BAL_007	2	Tip Fee increases	\$ (315,000)	(0.0004)	\$ (1.08)	TPW	Under	Ongoing	Operating
BAL_031	3	Elimination of Heads Up Halifax	\$ (100,000)	(0.0001)	\$ (0.27)	HRCC	Under	Ongoing	Operating
BAL_003	4	20-year Community Vision	\$ (275,000)	(0.0003)	\$ (0.81)	FAM	Under	One-time	Operating
		Deed Transfer Tax Funding	\$ (3,000,000)	(0.0035)	\$ (9.45)	Fiscal	Under	Ongoing	Operating
TOTAL UNDERS			\$ (3,990,000)	(0.0047)	\$ (3.24)				
ONE-TIME/MULTI YEAR COSTS:									
Parking Initiatives to Support Business Recovery (BN012)									
BAL_028.1	5	1.Voiding tickets with proof of purchase	\$ 200,000	0.0002	\$ 0.54	TPW	Over	One-time	Operating
BAL_028.6	11	6. "Welcome back Downtown" Marketing Campaign	\$ 50,000	0.0001	\$ 0.27	TPW	Over	One-time	Operating
BAL_028.7	12	7. Supporting and promoting Black-owned business	\$ 25,000	-	\$ -	TPW	Over	One-time	Operating
BAL_004	13	Art Gallery of Nova Scotia Funding Request	\$ 700,000	0.0008	\$ 2.16	P&R	Over	Multi-Year	Operating
BAL_008	14	Transit COVID recovery	\$ 825,000	0.0010	\$ 2.70	Transit	Over	One-time	Operating
BAL_014	15	COVID-19 Recovery Activities & Event Grants	\$ 200,000	0.0002	\$ 0.54	P&R	Over	One-time	Operating
BAL_016	16	Mill Cove Planning and Infrastructure Design	\$ 200,000	0.0002	\$ 0.54	P&D	Over	One-time	Operating
BAL_017	17	By-law simplification	\$ 1,000,000	0.0012	\$ 3.24	P&D	Over	One-time	Operating
BAL_019	18	Future Serviced Communities (Master Planning) baseline infrastructure study and environment assessment	\$ 1,250,000	0.0015	\$ 4.05	P&D	Over	One-time	Operating
BAL_010	20	Governors Brook off leash area	\$ 40,000	-	\$ -	P&R	Over	One-time	Operating
BAL_015	21	MDF subsidy request	\$ 160,000	0.0002	\$ 0.54	P&R	Over	One-time	Operating
BAL_021	22	Assistant Emergency Management Coordinator	\$ 75,000	0.0001	\$ 0.27	HRFE	Over	One-time	Operating
BAL_029	23	Sidewalks - Staffing. (2023/24 Capital Budget requires additional tax increase)	\$ 220,000	0.0003	\$ 0.81	TPW	Over	One-time	Operating
BAL_030	24	HRM Crosswalk Upgrade Program	\$ 200,000	0.0002	\$ 0.54	TPW	Over	One-time	Capital
BAL_025b	25	Reaching Rural Communities (one-time portion)	\$ 170,000	0.0002	\$ 0.54	HPL	Over	One-time	Operating
BAL_026	26	Library COVID Recovery	\$ 250,000	0.0003	\$ 0.81	HPL	Over	One-time	Operating
TOTAL ONE-TIME/MULTI YEAR (Reserves/Surplus Funding)			\$ 5,565,000	-	\$ -				
ON-GOING COSTS:									
BAL_018	27	Additional Staff/Resources for permit applicator	\$ 924,700	0.0011	\$ 2.97	P&D	Over	Ongoing	Operating
BAL_013	28	Wage adjustment for casual staff	\$ 568,000	0.0007	\$ 1.89	P&R	Over	Ongoing	Operating
BAL_011	29	Multi-Service Youth Centre Phase 2 in Spryfield	\$ 110,500	0.0001	\$ 0.27	P&R	Over	Ongoing	Operating
BAL_012	30	Community Rink Insurance Grant	\$ 35,000	-	\$ -	P&R	Over	Ongoing	Operating
BAL_009	31	Discover Halifax funding	\$ 250,000	0.0003	\$ 0.81	P&R	Over	Multi-Year	Operating
BAL_025a	32	Reaching Rural Communities (on-going portion)	\$ 130,000	0.0002	\$ 0.54	HPL	Over	Ongoing	Operating
BAL_024	33	Library - Electronic Resources	\$ 300,000	0.0004	\$ 1.08	HPL	Over	Ongoing	Operating
BAL_022	34	JEM education and programming	\$ 55,000	0.0001	\$ 0.27	HRFE	Over	Ongoing	Operating
BAL_023	35	10 Firefighters (February 2023) offset through decrease in Overtime Budget in 2022/23 and 2023/24.		-	\$ -	HRFE	Over	Ongoing	Operating
BAL_020	36	Board of Police Commissioners Staff	100,000	0.0001	\$ 0.27	CAO	Over	Ongoing	Operating
BAL_002	37	Clerk's Office (part-time position to full-time)	\$ 50,000	0.0001	\$ 0.27	LLS	Over	Ongoing	Operating
TOTAL ON-GOING (Tax Funding)			\$ 2,523,200	0.0031	\$ 8.37				
TOTAL OPTIONS ADDED			\$ 4,098,200	(0.0016)	\$ 5.13				
BAL_027		HRP Budget Increase	\$ 1,365,000	0.0016	\$ 4.32	HRP	Over	Ongoing	Operating
BAL_001	38	P&R Additional capital (included in 4.6% increase)	\$ 2,500,000	-	\$ -	P&R	Over	Ongoing	Capital
TOTAL OF ALL OPTIONS*			\$ 7,963,200	-	\$ -				

*Rate & Bill impacts have been revised based on updated assessment

**Total tax rate is set at 3 decimal points.

As of March 23, 2022