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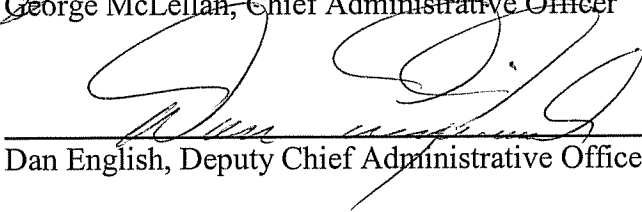
**HALIFAX** PO Box 1749  
Halifax, Nova Scotia  
REGIONAL MUNICIPALITY B3J 3A5 Canada

**Halifax Regional Council**  
**June 10, 2003**

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

**SUBMITTED BY:**

  
George McLellan, Chief Administrative Officer

  
Dan English, Deputy Chief Administrative Officer

**DATE:** May 30, 2003

**SUBJECT:** Area Rated Operating Budgets for Fiscal 2003-2004

**ORIGIN**

Deferral by Regional Council of March 25, 2003 pending confirmation of the proposed 2003-2004 operating budgets for area-rated services. This is the regular staff report recommending tax rates for these services.

**RECOMMENDATION**

**It is recommended that :**

**The Resolution for Approval of the Operating Budget and Area Rates for Fiscal 2003-2004 (Appendix A) including the attached Schedule of Area Rates (Appendix B), and the business plans for area rated recreation services (Appendix D) be approved.**

## BACKGROUND

In addition to the general rates of taxation, the Halifax Regional Municipality imposes area tax rates for services provided over and above those which are contained in the general rates. As a result, formal adoption of these rates are required under the Municipal Government Act.

## DISCUSSION

Through the consultation process with the respective Communities, Business Units and Councillors, staff have completed the necessary calculations to determine the area tax rates required to support the budgeted operating costs for services not included in the general rate.

For ease of reference, Appendix C includes for each area rated service the total proposed operating budget for 2003-2004, all sources of revenue, including transfers from the general tax base and the urban/suburban tax base, and the prior year's rates. Also included, if applicable, are any deficits from the fiscal year ending March 31, 2003 which must be included as the first charge against the 2003-2004 fiscal year.

As the result of the new tax structure approved by Council effective April 1, 2003, there are no longer any area rates for street lighting and rural fire departments. Local improvement charges for the upgrade of asphalt curbs to concrete have also been eliminated. The new tax structure addresses the ongoing problems experienced by many of the smaller volunteer fire departments in trying to raise sufficient operating revenue through their respective area rates because of small assessment bases.

On May 14, 2002, Council adopted a policy for the use of recreation area rate funds effective April 1, 2003. Sections 3.1 and 3.2 of the policy state:

- 3.1 *Each area rate is required to have an annual business plan and detailed budget which is to be submitted in accordance with HRM's annual budget and business planning process. All expenditures are to be made in accordance with the approved budget and business plan.*
- 3.2 *Area rate funds are to budget on a break-even basis. Any deficit that arises in any year must be the first charge on the area rate in the next fiscal year. Reserves or surplus carry-forwards are not to occur without a Council approved reserve business case.*

There are 20 recreation area rates for which budgets are included with this report (Appendix C). Appendix D includes a draft business plan for each area-rated recreation service along with an explanation of how funding is to be utilized in 2003-2004. Also included, where applicable, is an explanation of how accumulated surplus is to be dealt with. More work is required between HRM staff and community groups to ensure that all aspects of the new policy are fully implemented.

There are three new recreation area rates for 2003-2004 which have already been submitted to Council; one for the Westwood Hills Residents Association, another for the Silversides Residents Association, and the other for the redevelopment of the former Sackville Heights Elementary School.

For three of the four Business Improvement Districts, the area rates and minimums and maximums are unchanged from the 2002/03 fiscal year. For the Spring Garden Road Business Improvement District, a resolution of the Board of Directors approved February 12, 2003 increased the area rates by 5%. The minimums and maximums did not change.

Area rates for Fire Protection (hydrants) and Supplementary Education have already been approved as part of the resolution approving the 2003-2004 Operating and Capital Budget on March 25, 2003.

Because of proposed expansions to the service area, area rates for Sidewalk Snow Plowing will be dealt with under a separate report.

Following approval of the 2003-04 Operating and Capital Budgets on March 25, 2003, an error was discovered in part (b) of the Resolution in that both the Operating Budget gross expenditures and non-departmental revenues were overstated by \$933,900. The net impact on the general rates of taxation was zero. The Operating Budget gross expenditures and non-departmental revenues in the Resolution attached to this report now reflect the corrected amounts.

### **BUDGET IMPLICATIONS**

The area tax rates as recommended are sufficient to support the current level of service contained within the budgets of the respective area rated services. Where applicable, it is also sufficient to cover previous year's deficits.

In the general tax rate budget, there is currently a shortfall of about \$20,900 between what has been budgeted for 2003-2004 for transfers from the general and urban rates, and the total which is actually required for all area rated services. It is proposed that this shortfall will be made up from excess tax revenues if any from the general tax base. If there are no excess tax revenues, staff will develop recommendations for dealing with the shortfall.

### **FINANCIAL MANAGEMENT POLICIES / BUSINESS PLAN**

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

ALTERNATIVES


Council may chose to approve some area rates and defer others pending additional information.

ATTACHMENTS

- Appendix A: Resolution for Approval of Area Rates for Fiscal 2003-2004
- Appendix B: Schedule of Area Tax Rates
- Appendix C: Summary of Budgeted Expenditures & Revenues for 2003/04 Area Rated Services
- Appendix D: Business Plans for Area-Rated Recreation Services

Additional copies of this report, and information on its status, can be obtained by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by:                    Gordon Roussel, Budget Coordinator, Financial Planning 490-5534  
  Veronica Roche, Administrative Support Assistant, Financial Planning 490-6498

Report Approved by:                   
  Dale MacLennan, Director, Financial Services 490-6308

Appendix "A"

**HALIFAX REGIONAL MUNICIPALITY**

**2003-2004 Area Rates**

***RESOLUTION for Approval of Area Rates for Fiscal 2003-2004***

***RESOLUTION OF JUNE 10, 2003***

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It is hereby resolved that:

- a) the Operating Budget in the amount of **\$528,283,577** gross expenditures, **\$422,969,800** non-departmental revenues, and **\$105,313,777** departmental revenues be approved, which reflects all adjustments approved by Council to the Budget tabled on March 4, 2003, and further;
- b) Area rates shall be set on taxable residential, resource, commercial, machinery and equipment assessment, including business occupancy, as per the attached Schedule of Area Tax Rates.

## Schedule of Area Tax Rates

	Residential and Resource Rate	Commercial, Machinery and Equipment, and Business Occupancy Rate
<b>Sidewalks</b>		
Waverley	0.0040	n/a
Fall River	0.0430	n/a
<b>Transit</b>		
Hammonds Plains	0.0050	n/a
Lake Echo/Porters Lake/Grand Desert	0.0420	n/a
Beaverbank	0.0660	n/a
<b>Crosswalk Guards</b>		
Harrietsfield	0.0050	n/a
Hatchett's Lake	0.0050	n/a

### Recreation, Parks, Commissions and Other

Beaver Bank Recreation Centre		0.0700		n/a
District 3 Capital Fund		0.0240		n/a
Dutch Settlement (Riverline)		0.0320		n/a
East Preston		0.0500		n/a
Grand Lake Community Centre		0.0210		n/a
Haliburton Highbury		0.0230		n/a
Hammonds Plains Common Rate		0.0050		n/a
Harrietsfield/Sambro		0.0190		n/a
Highland Park		0.0050		n/a
Hubbards Recreation Centre		0.0310		n/a
Kingswood Ratepayers (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
LWF Recreation Centre (Urban Core)		0.0280		n/a
Maplewood Ratepayers (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee
Mineville Community Assoc (flat fee per property)	\$20.00	Flat Fee	\$20.00	Flat Fee
Musquodoboit Harbour		0.0050		n/a
Prospect		0.0230		n/a
Sackville Heights School Redevelopment		0.0100		0.0100
Silversides Residents Association (flat fee per property)	\$60.00	Flat Fee	\$60.00	Flat Fee
Upper Hammonds Plains		0.2360		n/a
Westwood Hills Residents Assoc. (flat fee per property)	\$50.00	Flat Fee	\$50.00	Flat Fee

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**Business Improvement Districts**


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Downtown Halifax (Minimum \$35, Maximum \$3,000):		
Commercial	n/a	0.0859
Business Occupancy	n/a	0.1718
Downtown Dartmouth (Minimum \$50, Maximum \$500):		
Commercial	n/a	0.2200
Business Occupancy	n/a	0.4400
Spring Garden Road (Minimum \$25, Maximum \$3,125):		
Commercial	n/a	0.0186
Business Occupancy	n/a	0.4262
Quinpool Road (Minimum \$35, Maximum \$3,000):		
Commercial	n/a	0.0859
Business Occupancy	n/a	0.1718

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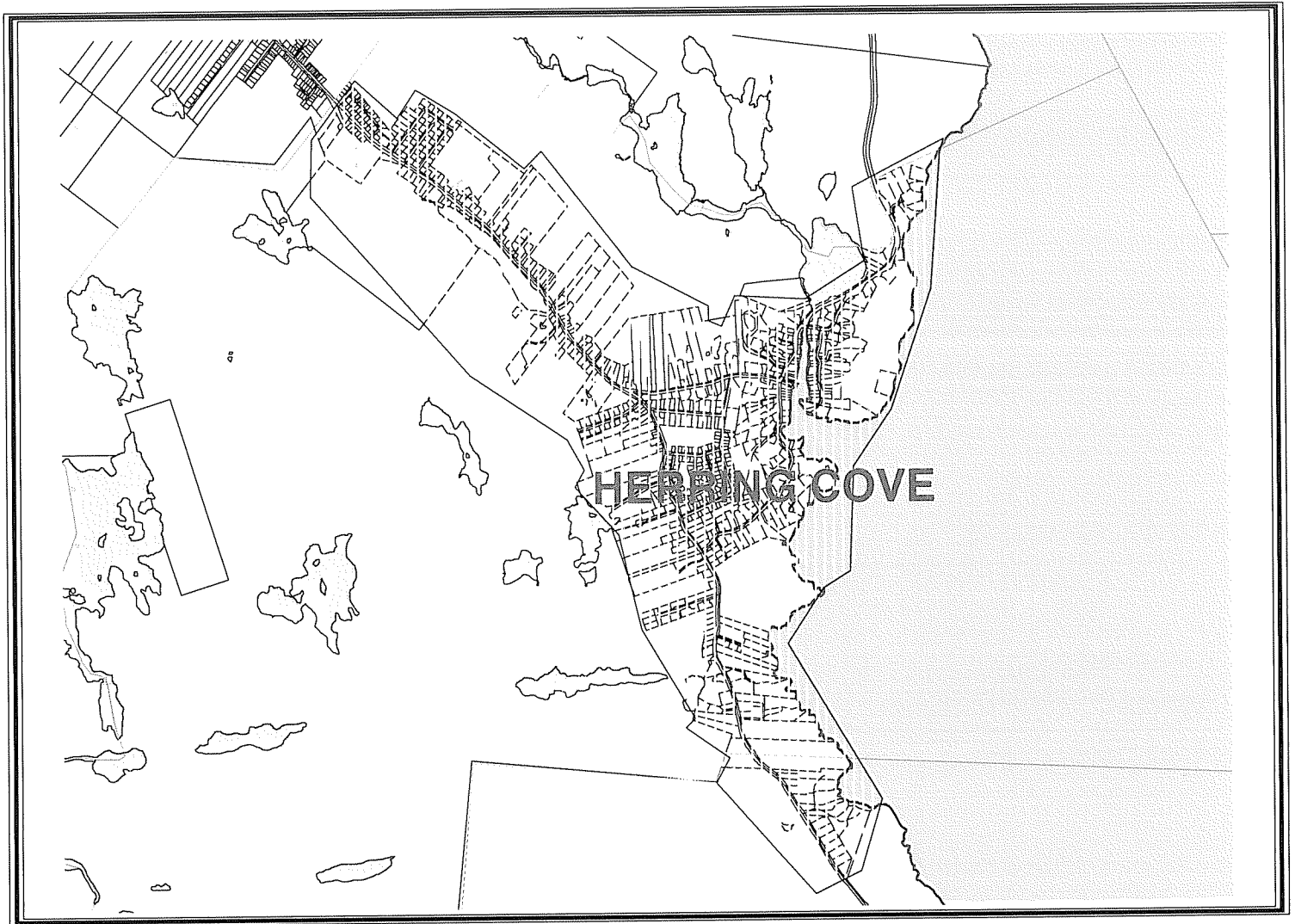
**Local Improvement Charges**


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District 5 Urban Area	0.0145	0.0145
District 8	0.0028	0.0028
District 10	0.0005	0.0005
District 18 (Mapped Area)	0.0323	0.0323
District 20	0.0261	0.0261
District 21 Urban Area	0.0061	0.0061
District 22 (Mapped Area)	0.0164	0.0164

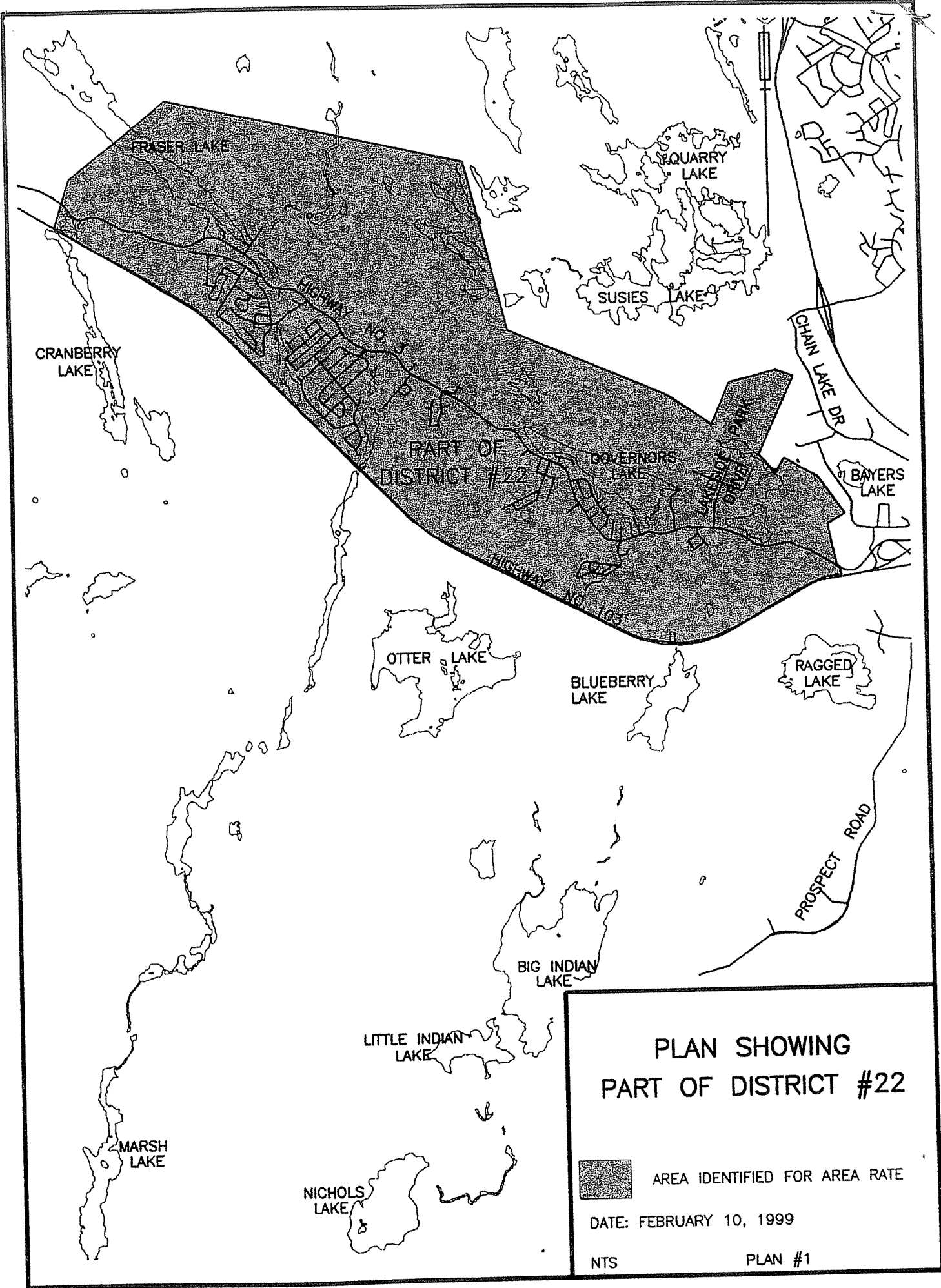


# Halifax Regional Municipality



Plan Showing Herring Cove Area  
Hebridean Drive - LIC  
New concrete sidewalk and concrete curb & gutter

-  **Hebridean lic.shp**
-  **GSA Boundary**
-  **Districts**
-  **Street**



FRASER LAKE

QUARRY LAKE

SUSIES LAKE

CRANBERRY LAKE

PART OF DISTRICT #22

GOVERNORS LAKE

CHAIN LAKE DR

BAYERS LAKE

HIGHWAY NO. 103

OTTER LAKE

BLUEBERRY LAKE

RAGGED LAKE

PROSPECT ROAD

BIG INDIAN LAKE

LITTLE INDIAN LAKE

MARSH LAKE

NICHOLS LAKE

**PLAN SHOWING  
PART OF DISTRICT #22**



AREA IDENTIFIED FOR AREA RATE

DATE: FEBRUARY 10, 1999

NTS

PLAN #1

## Appendix "C"

SUMMARY OF BUDGETED EXPENDITURES & REVENUES FOR 2003-04 AREA RATED SERVICES  
HALIFAX REGIONAL MUNICIPALITY

	2003-04 Proposed Budget	Prior Year (Surplus)/ Deficit	Transfer- General	Transfer- Urban	Area Rate Revenue	Total	2003/04 Area Rate (\$/\$100)	2002/03 Area Rate (\$/\$100)
<i>Community Transit</i>								
Lake Echo/Porter's Lake 66	119,000		15,500	7,500	96,000	119,000	0.0420	0.0440
Beaverbank Transit 67	112,900		700	86,200	26,000	112,900	0.0660	0.0660
Hammonds Plains 68	29,500		1,900	0	27,600	29,500	0.0050	0.0060
<i>Crosswalk Guards</i>								
Harrietsfield / Hatchett Lake	20,400		2,300	0	18,100	20,400	0.0050	0.0050
<i>Recreation, Parks, Commissions and Other</i>								
LWF (63)	86,900	3,024	12,000	0	77,924	89,924	0.0280	0.0280
Harrietsfield/Sambro (71)	30,400	4,456	2,300	0	32,556	34,856	0.0190	0.0160
Hubbards (72)	22,000		4,400	0	17,600	22,000	0.0310	0.0310
East Preston (74)	16,200		2,800	0	13,400	16,200	0.0500	0.0500
Musquodoboit Harbour (75)	4,600		900	0	3,700	4,600	0.0050	0.0050
Dutch Settlement (76)	8,500		2,400	0	6,100	8,500	0.0320	0.0320
Upper Hammonds Plains (77)	11,950	5,020	1,200	0	15,770	16,970	0.2360	0.1660
Highland Park (79)	4,000		100	0	3,900	4,000	0.0050	0.0050
Haliburton Highbury (80)	24,800		0	0	24,800	24,800	0.0230	0.0230
Hammonds Plains Common (82)	28,800		1,700	0	27,100	28,800	0.0050	0.0050
Prospect (83)	83,500		7,700	0	75,800	83,500	0.0230	0.0230
Grand Lake/Oakfield (84)	9,100		700	0	8,400	9,100	0.0210	0.0210
District 3 Capital	156,300		13,600	0	142,700	156,300	0.0240	0.0240
Beaver Bank Recreation Centre	120,500		800	91,400	28,300	120,500	0.0700	0.0700
Maplewood (89)	16,750		0	0	16,750	16,750	\$50.00	\$50.00
							Flat Fee	Flat Fee
Mineville Community Association	8,880		0	0	8,880	8,880	\$20.00	\$20.00
							Flat Fee	Flat Fee
Kingswood Ratepayers Association	52,000		0	0	52,000	52,000	\$50.00	\$50.00
							Flat Fee	Flat Fee
Westwood Hills Residents Association	13,950		0	0	13,950	13,950	\$50.00	n/a
							Flat Fee	
Silversides Residents Association	9,660		0	0	9,660	9,660	\$60.00	n/a
							Flat Fee	
Sackville Heights Redevelopment	108,644		0	0	108,644	108,644	0.0100	n/a
<i>Sidewalks</i>								
Waverley 69	5,200		800	0	4,400	5,200	0.0040	0.0040
Fall River 70	126,100		14,800	0	111,300	126,100	0.0430	0.0430
<i>Business Improvement Districts</i>								
Dartmouth Commercial	82,088		0	0	82,088	82,088	0.2200	0.2200
Dartmouth Business Occupancy	Included above						0.4400	0.4400
Downtown Halifax Commercial	462,872		0	0	462,872	462,872	0.0859	0.0859
Downtown Halifax Business Occupancy	Included above						0.1718	0.1718
Spring Garden Road Commercial	154,346		0	0	154,346	154,346	0.0186	0.0177
Spring Garden Road Business Occupancy	Included above						0.4262	0.4059
Quinpool Road Commercial	55,000		0	0	55,000	55,000	0.0859	0.0859
Quinpool Road Business Occupancy	Included above						0.1718	0.1718
<i>Local Improvement Charges</i>								
District 5 Urban Area	103,287		0	0	103,287	103,287	0.0145	0.0030
District 8	16,653		0	0	16,653	16,653	0.0028	0.0280
District 10	4,163		0	0	4,163	4,163	0.0005	0.0250
District 18 (Mapped Area)	27,119		0	0	27,119	27,119	0.0323	0.0000
District 20	163,404		0	0	163,404	163,404	0.0261	0.0250
District 21 Urban Area	63,344		0	0	63,344	63,344	0.0061	0.0070
District 22 (Mapped Area)	49,030		0	0	49,030	49,030	0.0164	0.0180

## Appendix D

### Business Plans for Area-Rated Recreation Services

- C105 Sackville Heights Elementary School Redevelopment
- C110 East Preston Recreation Centre
- C115 Mineville Community Association
- C120 Haliburton Highbury
- C125 Beaverbank/Kinsac Recreation Centre
- C130 Highland Park
- C135 Kingswood Ratepayers
- C140 Prospect
- C145 Westwood Hills Residents Association
- C150 Upper Hammonds Plains
- C155 Harrietsfield Rec Centre
- C160 Musquodoboit Harbour
- C165 Dutch Settlement (Riverline)
- C170 Hammonds Plains Common Rate
- C175 Hubbards Recreation Centre
- C180 Grand Lake Community Centre
- C185 District 3 Capital Fund
- C190 Maplewood Subdivision
- C196 Silversides Residents Association
- C210 LWF Ratepayers Association

### **C105 Sackville Heights Elementary School Redevelopment**

Business Case:

On February 25, 2003, Regional Council approved an area rate of \$0.01 to be applied to areas of District 19 and 20 as depicted on maps noted as Appendix A, B, C, D and E attached to the Council report. The area rate to be effective for the 2003/04 fiscal year for the purpose of redeveloping the former Sackville Heights Elementary School, 45 Connolly Road, Sackville as a Community Centre.

The Community Centre would provide enhanced access to HRM recreation programming and expanded programming opportunities in cooperation with local community groups and school groups; enhance accommodations for local senior citizens through access to affordable facilities and kitchen amenities for a hot lunch program; low cost rental of meeting rooms, a multi-purpose room workshop and classrooms for local community groups; complementary programming with local organizations; a stable, affordable and appropriate site for the relocation of the Sackville area Boys and Girls Club; and retention of a small playground and enhanced development of the site with a community garden and walking trail through the wooded buffer area. Costs of the enhancements to be funded through the Councillors District Capital Fund and non-profit community groups.

The area rate of \$0.01 will generate approximately \$108,600.00. This revenue will be used to repay a 10 year debenture in the amount of \$200,000.00 and to cover a portion of the operating costs.

### **C110 East Preston Recreation Centre**

Business Case:

The East Preston Recreation Centre area rate was put in place under the former County of Halifax and is set up to pay for building utilities. The 2003/04 area rate of \$0.05 will generate approximately \$16,200.00. There are no loans for this facility.

### **C115 Mineville Community Association**

Business Case:

The Mineville Community Association was formed and registered under the Societies Act with the Registry of Joint Stock Companies in November 1999 with the purpose of protecting and developing community parkland, building community pride and spirit and working with government representatives on behalf of the community.

On May 21, 2002 Halifax Regional Council approved a flat fee of \$20.00 be applied against all properties within the mapped area of Mineville for the purpose of enabling the Mineville Community Association to increase and develop parkland and other recreational amenities within the Community

of Mineville. The 2003/04 flat fee area rate of \$20.00 will generate approximately \$8,880.00.

As indicated in a letter dated January 25, 2002 from Grant MacDonald, President, Mineville Community Association, the area rate revenue will cover the cost of the following future projects:

1. putting a playground at Werner Park (in the Two Rivers area);
2. building a bridge between the two Candy Mountain Islands (Middle Park);
3. plan future development of the 10 acre parkland behind Candy Mountain Road along with the 1 acre parcel when available;
4. park maintenance and additions (trail resurfacing, court resurfacing, etc.).

In addition, as a long term plan the Association would like to develop the gold mining area into a park.

#### **C120 Haliburton Highbury**

Business Case:

The Haliburton Highbury Homeowners' Association area rate was put in place under the former County of Halifax and is currently used for playground upgrades and equipment. The 2003/04 area rate of \$0.023 will generate approximately \$24,800.00.

#### **C125 Beaverbank/Kinsac Recreation Centre**

Business Case:

On May 21, 2002, Halifax Regional Council approved Capital Project CB200399 for the construction of the Beaverbank/Kinsac Recreation Centre in the amount of \$900,000.00 and an area rate of \$0.07 per \$100.00 of assessed value to finance the construction and on-going operating costs of the new facility. The 2003/04 area rate will generate approximately \$120,500.00. The term of the debenture is 15 years.

On May 13, 2003, Halifax Regional Council approved an increase in the Capital Budget from \$900,000.00 to \$1,400,000.00. The additional funding for the increase to be provided for from the existing Beaverbank/Kinsac Recreation Centre area rate with the Beaverbank Recreation Centre Association assuming responsibility for all operating costs.

### **C130 Highland Park Ratepayers Association**

Business Case:

The Highland Park Ratepayers Association area rate was put in place under the former County of Halifax. Through the area rate the Association has built three playgrounds, a multi purpose field, two multi purpose courts, installed entrance signs and beautified the entrance area to the Park. Currently revenue from the area rate is used for general maintenance and program costs.

The 2003/04 area rate of \$0.005 will generate approximately \$4,000.00. There is an accumulated surplus of approximately \$19,700.00. The Association is aware of the surplus and continues to deplete the surplus slowly.

### **C135 Kingswood Ratepayers Association**

Business Case:

The Kingswood Ratepayers Association was formed and registered under the Societies Act with the Registry of Joint Stock Companies in April 1995.

On July 9, 2002, Halifax Regional Council approved a flat fee of \$50.00 to be applied against all properties within the mapped area of Kingswood, Kingswood West, Blue Mountain Estates, Queenswood, Kingswood South and area subdivisions which make up the Kingswood Ratepayers Association for the purpose of enabling the Association to develop parkland and other recreational amenities. The 2003/04 flat fee area rate of \$50.00 will generate approximately \$52,000.00.

As indicated in the Kingswood Courier and at the public meeting of June 5, 2002, the area rate revenue will be used in the development of 35 acres located off Kingswood Drive. This development will include a sports field and hiking fitness trail around the perimeter. Estimated cost of the development is \$250,000.00 to \$300,000.00.

As a result of their 2003 Annual General Meeting, the Kingswood Ratepayers Association advised that they will, at future Annual General Meetings, make the decision whether to not to continue the area rate based on the continuing need for resident financial support to complete the proposed development.

### **C140 Prospect Road Area Rate**

Business Case:

The Prospect Road area rate was put in place under the former County of Halifax. The area rate revenue is currently used for park maintenance, ballfield partnership agreements, ballfield lighting and a summer beach program 2 hours a day, 5 days a week during the months of July and August.

The 2003/04 area rate of \$0.023 will generate approximately \$83,500.00. There is a proposal to set aside \$25,000 of this amount each year for the next four (4) years in a reserve account to fund a down payment for a new community centre for the Prospect area. Recreation Culture & Heritage is undertaking the needs analysis and based on that assessment a new business case may be developed for the purpose of construction/upgrades of sportfields, playgrounds, parks and ongoing operating costs of ballfield lights and summer beach programs located within the geographic area covered by the area rate.

#### **C145 Westwood Hills Residents Association**

Business Case:

On February 4, 2003, Halifax Regional Council approved a flat rate of \$50.00 be applied against all properties within the mapped area of the Westwood Hills Subdivision for the purpose of enabling the Westwood Hills Residents Association to develop parkland and other recreational amenities within the Westwood Hills Subdivision. The 2003/04 flat fee area rate of \$50.00 will generate approximately \$13,950.00.

#### **C150 Upper Hammonds Plains Recreation**

Business Case:

The Upper Hammonds Plains Recreation area rate came about as a result of a petition presented to the former Halifax County on May 29<sup>th</sup> 1974 “for the purposes of maintaining the Community Centre”.

A deficit of \$5,020 in 2002/03 necessitated an increase of \$0.07 from the 2002/03 area rate of \$0.166. The 2003/04 area rate of \$0.236 will generate approximately \$16,970.00.

There is an outstanding loan balance of approximately \$9,000.00 with an annual principal payment of \$3,000.00 plus interest. The loan was for capital improvements to the building which included siding, new roof and windows. Utilities comprise the remaining costs for the building. The land (21 acres) is owned by the Emmanuel United Baptist Church. The building is owned by HRM. The building is occupied by the UHP Community Development Association.

There are no management agreements or lease agreements in place between any of the parties.



### **C155 Harrietsfield Recreation Centre**

Business Case:

The Harrietsfield Recreation Centre area rate was put in place under the former County of Halifax.

The 2003/04 area rate of \$0.016 will generate approximately \$34,900.00. A deficit amount of \$4,456 from 2002/03 will be the first charge against the area rate revenues for 2003/04.

There is an outstanding loan balance of \$61,182.21; to be paid in two installments of \$21,070.00 and a final payment of \$19,042.21. The budget also includes \$3,700 for building maintenance.

### **C160 Musquodoboit Harbour**

Business Case:

The 2003/04 area rate of \$0.005 will generate approximately \$4,600.00. The area rate revenue is used to assist with the funding of recreation projects within the community.

### **C165 Dutch Settlement**

Business Case:

The 2003/04 area rate of \$0.032 will generate approximately \$8,500.00. The area rate revenue covers expenditures for utilities, general maintenance and programming. The 2002/03 budget realized a small surplus of \$517.00, down from an accumulated high of \$13,339 in prior years. The accumulated surplus from prior years was used for Community Centre enhancements.

### **C170 Hammonds Plains Common Rate**

Business Case:

The 2003/04 area rate of \$0.005 will generate approximately \$28,800.00. Prior years have seen the revenue funding expenses for playgrounds, roof repairs, and to assist with various recreation projects. There is an accumulated surplus of \$77,620. In 2004/05, under Project Number CPC00304, \$50,000.00 will be used to fund lighting at Eisenhower field.

**C175 Hubbards Rec Centre**

Business Case:

The 2003/04 area rate of 0.031 will generate approximately \$22,000.00. Municipal Staff administer the Area Rate. Area rate revenue is used for ongoing operations, maintenance and improvements to the building. The Area Rate Loan for the South Shore Regional Recreational Association was paid in full with the balance of \$3,299.38 transferred to C175 for improvements to the facility.

**C180 Grand Lake Community Centre**

Business Case:

The 2003/04 area rate of \$0.021 will generate approximately \$9,100.00.

In 2002/03 the Grand Lake Community Centre received upgrades for building accessibility, washrooms and site upgrades. The total project cost was estimated to be \$90,000. An amount of \$25,000.00 from the surplus in the area rate account was used to pay a portion of the cost. An amount of \$60,000.00 was advanced from HRM's capital budget and is being repaid from the area rate revenue over a period of 20 years. An additional \$5,000.00 was contributed from the District 2 Councillor's Capital Discretionary Fund.

**C185 District 3 Capital Fund**

Business Case:

District 3 Capital Fund was approved as a new area rate in a Report to Council dated June 25, 1998 to fund specific capital projects for District 3 approved by Regional Council.

The 2003/04 area rate of \$0.024 will generate approximately \$156,300.

**C190 Maplewood Subdivision**

Business Case:

The Maplewood Village Residents Association was registered with the Nova Scotia Joint Stock companies on April 26, 1983.

On June 30, 1998, Halifax Regional Council approved a flat fee of \$50.00 be applied against all properties within the Maplewood boundaries. The 2003/04 flat fee area rate of \$50.00 will generate approximately \$16,750.00. The purpose of the area rate is for parkland development.

**C196 Silversides Residents Association**

Business Case:

On May 27, 2003, Halifax Regional Council approved a flat fee of \$60.00 to be applied against all properties within the mapped area depicting the Silversides Subdivision. The area rate is to be effective with the 2003/04 fiscal year. The purpose of the area rate is to enable the Silversides Residents Association to develop parkland and other recreational amenities within the Silversides Subdivision.

The 2003/04 flat fee area rate of \$60.00 will generate approximately \$9,660.00.

On March 25, 1996 a loan in the amount of \$15,000 was granted to the Silversides Residents Association by the Executive committee of the former County of Halifax. As of February 2003 an amount of \$4,366.00 remained outstanding. The Silversides Residents Association has agreed that repayment of the outstanding balance would be the first priority from the area rate funds.

**C210 LWF Ratepayers Association**

Business Case:

On June 30, 1998, Halifax Regional Council approved an area rate for enhanced recreation services for the LWF Ratepayers Association. This enhanced service includes a summer beach program on the shore beside the Community Centre. The enhanced Area Rate was intended to transfer control of the facility from HRM to the Community.

The 2003/04 area rate of \$0.028 will generate approximately \$89,924.00. LWF has a deficit in the amount of \$3,000.00 for the 2002/03 fiscal year. This deficit will be a first charge against the 2003/04 area rate revenue.