

Region of Queens Municipality Regular Council

Tuesday, August 10, 2021

9:00 a.m.

Agenda

1.0 Call to Order

2.0 Changes / Approval of Agenda

3.0 Presentations

3.1 Diversity & Inclusion Action Team – Eric Levy / Lynda Earle

3.2 Water Rate Study - G.A. Isenor Consulting Limited in Association with
Blaine S. Rooney Consulting Limited (10:30 a.m.)

4.0 Tabling of Petitions

5.0 Public Question / Comment Session

6.0 Approval of Minutes

6.1 Regular Council – July 13, 2021

7.0 Dangerous or Unsightly Premises

8.0 Economic Development

9.0 Corporate Services

9.1 Committee of the Whole Process

10.0 Engineering & Public Works

- 10.1 Application to Nova Scotia Utility and Review Board for Water Rate Increase (Recommendation)

11.0 Finance

- 11.1 Financial Review Quarter One (Recommendation)
- 11.2 2020-2021 Audit Report (Recommendation)
- 11.3 NS Power LED Streetlight Conversion

12.0 Recreation & Healthy Communities

13.0 Planning

- 13.1 Appointment of Fire Inspector (Recommendation)
- 13.2 Naming of Owl Cove in LaBelle (Recommendation)
- 13.3 32 Wolfe Street in Liverpool (Recommendation)

14.0 Reports

- 14.1 Council Implementation Report
- 14.2 Fire Departments Funding
- 14.3 Sustainable Communities Training – Councillor Charlton

15.0 In-Camera Items

- 15.1 Sale of Municipal Property
- 15.2 Contract Negotiations
- 15.3 Contract Negotiations

16.0 Adjournment

The logo for Queens Coast Diversity & Inclusion features the words "Queens Coast" in a large, multi-colored, stylized font. The word "Queens" is in a serif font with colors: Q (teal), ue (red), e (orange), ns (yellow), s (green), and s (blue). The word "Coast" is in a serif font with colors: C (purple), o (pink), a (light blue), s (brown), and t (black). Below the main text, the words "DIVERSITY & INCLUSION" are written in a smaller, black, sans-serif font. A decorative flourish in teal and yellow is positioned under the "Queens" text.

Queens
Coast
DIVERSITY & INCLUSION

Overview of Presentation

- Why the focus on Diversity and Inclusion?
- Community Survey Results
- Diversity and Inclusion Action Team (DIAT)
 - Team Members
 - Objectives and Framework
- Past, Present, and Future of DIAT Work

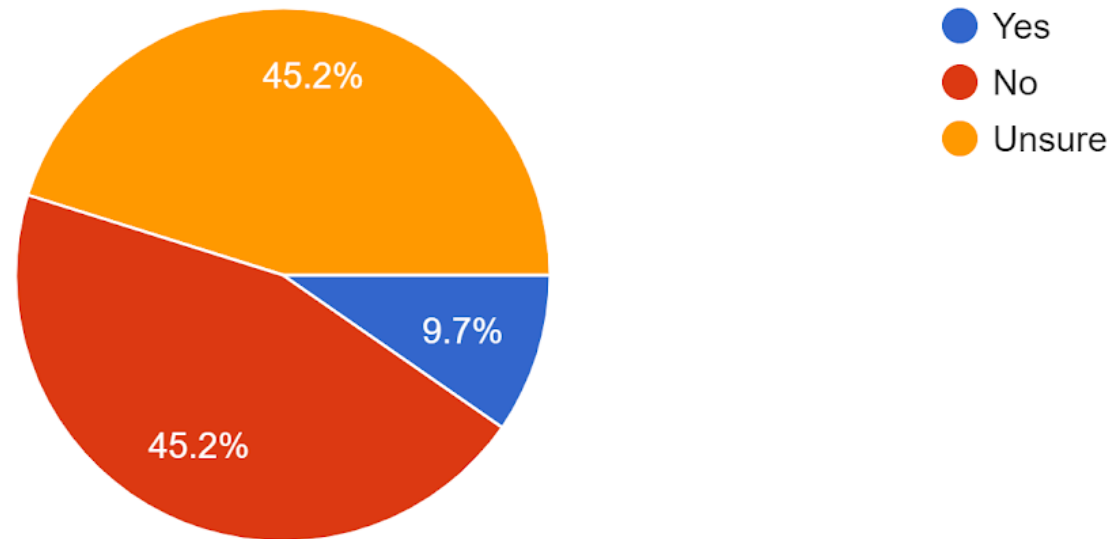
Why Diversity and Inclusion?

- “Every time I walk onto House of Commons grounds, speak in these chambers, I am reminded every step of the way I don’t belong here. I have never felt safe or protected in my position, especially within the House of Commons.” -Mumilaaq Qaqqaq, MP Nunavut
- Economic Benefits
- Representation
- Social Determinants of Health

Community Survey

Do you feel like the communities in Queens County celebrate diversity and inclusion?

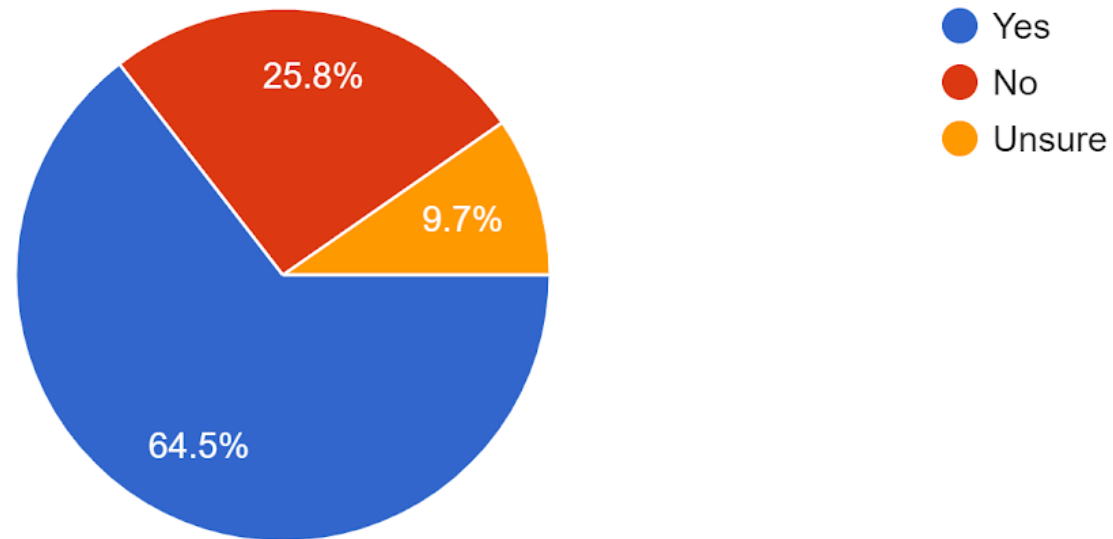
31 responses



Community Survey

Do you have a strong sense of belonging in your community?

31 responses



Diversity and Inclusion Action Team

- Community based team of 10 (1 current vacancy)
 - Lynda Earle
 - Laura Fryday
 - Penny Brown
 - Shannine Corkum
 - Amanda Fisher
 - Paul Wood
 - Jessie Lohnes
 - Phil Prendergast
 - Rebecca Smart

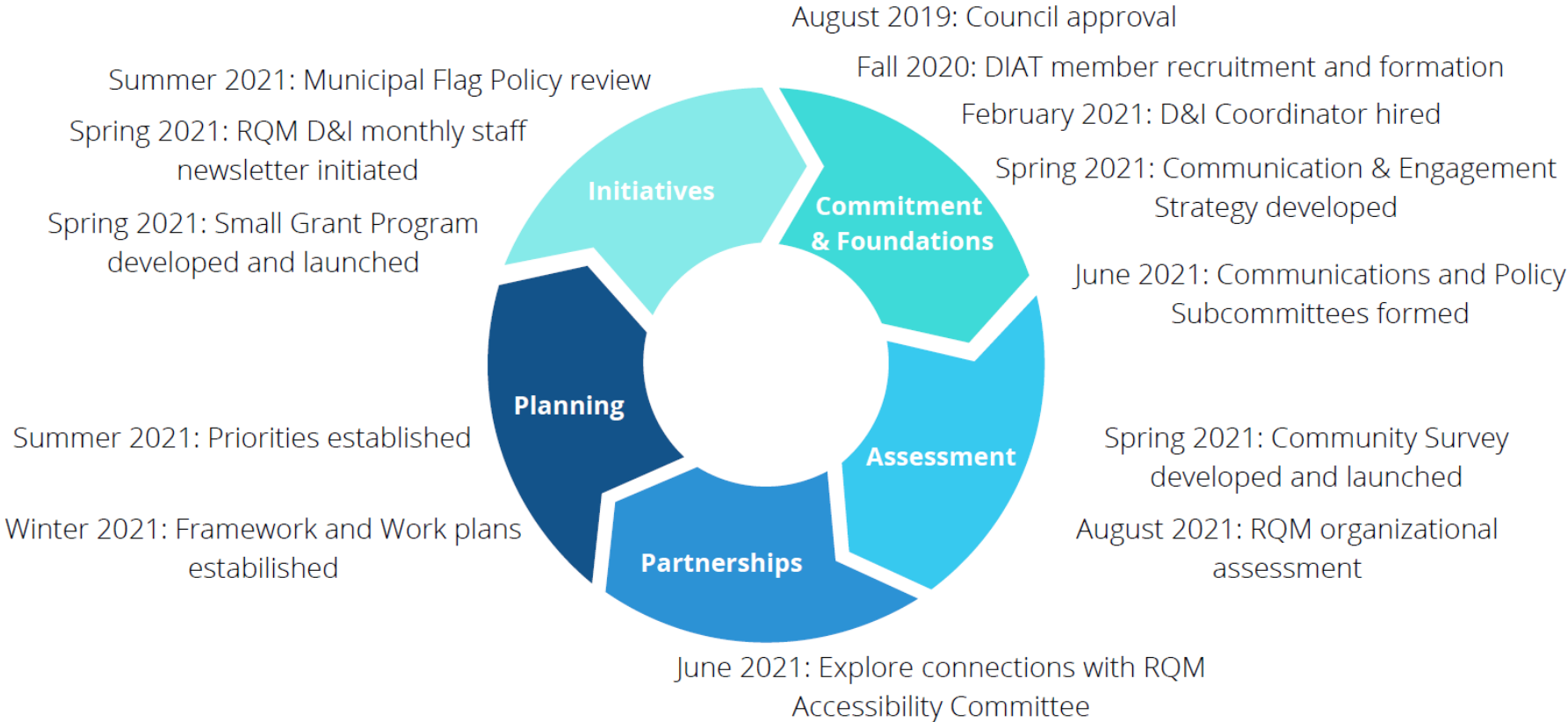
DIAT Purpose Statement

- Provide
 - Impactful Advice
 - Education
 - Recommendations
 - Provide
- Design
 - Positive and Supportive Opportunities
 - Promotion and Celebration of Diverse Communities
- Ensure
 - Inclusion for all!



Past

Queens Coast Diversity and Inclusion Timeline 2020-2021



Present

- Sub-Committees
 - Policy and Practices Review
 - Flag Policy Review
 - Communications
 - Increasing Engagement in the Community
- Relationship Building

Future

- Review more Policies and Practices
 - Community and Inter-Governmental Connections
 - Examine ways to Increase Inclusion and Celebrate Diversity
 - Examine Truth and Reconciliation Commission Calls to Action
 - Diversity and Inclusion Action List
-
- Questions or Comments?

Region of Queens Municipality Water Utility
Water Rate Study

Prepared By

G. A. Isenor Consulting Limited

in Association with

Blaine S. Rooney Consulting Limited

July 27, 2021

INDEX

NOTES TO WORKSHEETS

WORKSHEETS B-1 TO D-2

SCHEDULES A, B, AND C – RATES AND CHARGES

SCHEDULE D – RULES AND REGULATIONS

**QUEENS REGION WATER UTILITY
NOTES ON WORKSHEETS
SUPPLEMENTAL NOTES ON WORKSHEETS**

WORKSHEET B-1

The Draft Financial Statements were used in Worksheet B-1 for the year 2020/21. The expenses for Water Treatment, Transmission and Distribution, and Administration in the Worksheet have been adjusted to reflect the more accurate cost centres used in the Test Years. The Rate Study includes a payment of \$245,604 from Operating Surplus in the first test year to pay off a balloon payment on the existing loan. The remaining debt servicing in the test years is the water portion of municipal debt for joint projects.

WORKSHEET B-2a/b/c/d/e

The Municipality has experienced staff changes in the Corporate Services department. Upon a review of the cost allocations within the cost centers of the Water Utility it was determined that there were errors in the allocations within the Utility. Staff reviewed these allocations and corrected them for 2019/20 and 2020/21. These revised allocations are included in the rate study and the 2019/20 (actual) and 2020/21(draft) have been revised for comparison purposes for the test years. In addition a review was also done on how costs are allocated from the Municipality. This review indicated that some utility costs were not being allocated to the utility. This reallocation of costs has been reflected for the test years. The financial statements for subsequent years will reflect the updated allocation changes in operating expenses.

The table below details the operating expenses in the financial statements and a reconciliation between the total in the financial statements and the rate study.

Worksheet 2a/2b/2c/2d/2e

**Region of Queens Region Water Utility
Operating Expenditures Per Financial
Statements**

	2019/20 (Actual)	2020/21 (Draft)
WATER TREATMENT (Purification)		
Supervision and Engineering		
Labour	34,586	35,214
Chemicals and Additives	96,742	87,845
Water Testing	17,476	17,628
Maintenance Of Structures/Improvements	19,901	23,585
Maintenance of Pumping Equipment	7,024	7,737
Electricity	83,880	82,224
Generator	1,310	553
Backwash Residue	15,000	0
Meter reading Expense	15,973	16,184

TOTAL WATER TREATMENT	291,893	270,970
TRANSMISSION AND DISTRIBUTION		
Operation Labour - Mains	63,559	64,515
Operation Labour - Meters	6,142	6,225
Labour - Water Leaks	24,570	24,898
Labour - Flushing	20,562	20,944
Maintenance of Mains (Materials)	11,713	2,532
Use of Gravel	0	1,550
Maintenance of Meters	3,987	5,235
Maintenance of Hydrants/Valves	7,828	3,379
Maintenance Hydrant/Valves-Labour	9,828	9,959
Steet Patching	939	811
Town Well	515	908
Other		
TOTAL TRANSMISSION AND DISTRIBUTION	149,642	140,957
ADMINISTRATION AND GENERAL		
Accounts Written-off	2,024	0
Salaries & Benefits -Superintendent	20,928	21,350
Salaries & Benefits - Engineer	13,603	13,700
Office Salaries	55,000	55,000
Office Supplies and Expenses	7,104	5,295
Contracting Services	2,544	1,436
Computer Services	8,597	3,952
Advertising Expense	2,293	1,069
Courses and Seminars	1,419	1,551
Rate Study		
Auditors	2,500	0
Legal		
UARB Utility Levy	2,605	2,605
Insurance	15,059	14,247
Truck Repairs - Transportation	1,618	1,967
Water Truck Insurance	720	688
Excavator Repairs	3,674	124
Excavator Insurance	523	294
Tools & Shop Expense	4,343	36,949
Safety Equipment	427	266
Meal Allowance	217	25

Travel	188	
Other		
TOTAL ADMINISTRATION AND GENERAL	145,386	160,518

Total Operating Expense per this Breakdown **586,921 572,445**

Total Operating Expense per Rate Study

Water Treatment	299,549	285,591
Transmission and Distribution	196,824	205,651
Administration and General	90,548	81,203
	586,921	572,445

WORKSHEET C-1

The fire protection charge to the Municipality is projected to decline from the current level (\$197,235) to \$187,075 in the first test year, \$187,633 in the second test year, and \$195,474 in the third test year. The Utility is requesting that the rate be set at the third test year level (\$195,474) for all three test years.

WORKSHEET C-3

Transmission and Distribution is allocated 60% to Base in all three test years for rate design purposes. The proposed allocation results in relatively constant Base charges while providing approximately 40% of the total revenue from customer base charges.

WORKSHEET C-4

The total number of customers served by the Utility has stabilized since the previous rate study. The rate study is based on no change in the number of customers served.

WORKSHEET C-6

Consumption for 5/8 inch customers has remained constant since the previous rate study at approximately 37 cubic meters per customer. Based on this no change in the average consumption rates is included in the rate study.

WORKSHEET C-9

The Utility requests rates for Bulk Water sales as it is planning to construct a Bulk Water Station in the first test year.

GENERAL NOTES ON WORKSHEETS

Worksheet B-1

This worksheet includes a summary of the operating revenues, operating expenditures, non-operating revenues and non-operating expenditures for the years 19/20 (actual) and 20/21 (draft financial statements) as provided by the Utility.

Operating Revenues - The operating revenue for 22/23, 23/23 and 24/25 is based on the Utility's budget. The revenue includes no projected growth of new customers. The fire protection rate is based on rate approved in the last rate hearing.

Operating Expenditures - The projection of expenses for the test years is as derived from Worksheet B-2a/2b/2c/2d/2e. The Depreciation has been calculated based on the addition of the planned infrastructure.

Non-operating Revenues – There is no non-operating revenue projected during the test years.

Non-operating Expenditures – There is no non-operating expenditures projected during the test years.

Accumulated Surplus (Deficit) The Utility has a projected deficit in all test years.

Worksheet B-2

This worksheet takes the information from Worksheet B-1 to develop revenue requirements for the years for 22/23, 23/23 and 24/25.

Worksheet B-2a/2b/2c/2d/2e

This worksheet provides the breakdown of the estimated operating expenditures as provided by the Utility for the year 21/22. The projected expenditures for the years for 22/23, 23/23 and 24/25 are taken from information provided by the Utility and are based on projected budgets or an increase from the previous year based on 3% for inflation.

Worksheet B-3

This worksheet calculates the depreciation per year and the depreciation fund balance based on the proposed capital works for the years 21/22, 22/23, 23/23 and 24/25. The depreciation fund balance for the year 20/21 is taken from the draft financial statements.

Worksheet B-4

This worksheet is used for the projected capital contribution.

Worksheet B-5

This worksheet allocates the assets of the Utility between general service and fire protection. Each year includes the addition of the proposed capital works identified in Worksheet B-3. Production assets are allocated 90% general service and 10% fire protection. Demand assets are allocated 40% general service and 60% fire protection.

Worksheet C-1

This worksheet uses the percentage of total assets allocated to fire protection from Worksheet B-5 to determine the allocation of transmission and distribution; depreciation, taxes and return on rate base to the fire protection charge. The remaining expenses are allocated at 10% to fire protection.

Worksheet C-2

This worksheet calculates the return on rate base

Worksheet C-3

This worksheet allocates expenses among customer charge, base charge, delivery and production.

Worksheet C-4

This worksheet sets out the number and size of meters in the Utility and by use of the capacity ratio establishes the system equivalents. There is no projected growth in the number of customers.

Worksheet C-5

This worksheet uses the information from Worksheet's C-3 and C-4 to calculate quarterly base charge for each size of meter.

Worksheet C-6

This worksheet sets out the water consumption by meter size. The data for current year is based on information provided by the Utility. There are no new customers projected in the test years.

Worksheet C-7

This worksheet uses information from Worksheet's C-3 and C-6 to calculate the consumption charge for years 22/23, 23/23 and 24/25.

Worksheet C-8

This worksheet is used as a check to determine that the potential revenues will be the same as the requirements on Worksheet C-3.

Worksheet D-1

This worksheet is a comparison of existing and proposed rates.

Worksheet D-2

This worksheet provides a comparative statement of Operations for the current year as well as the test years.

Region of Queens Municipality Water Utility
Comparative Statement of Operations
 Fiscal Years ending March 31st

	2019/20 (Actual)	2020/21 (Draft FS)	Projection Using Current Rates		
			2022/23 Test	2023/24 Test	2024/25 Test
OPERATING REVENUES					
Metered Sales	497,069	498,605	500,000	500,000	500,000
Public Fire Protection	197,235	197,235	197,235	197,235	197,235
Sprinkler Service	4,320	4,320	4,320	4,320	4,320
Plate Fee & Shut Off	1,610	1,415	1,600	1,700	1,800
Lateral Connection	630	2,145	2,900	3,000	3,100
Connection Fee	2,300	2,275	2,900	3,000	3,100
Bulk Water Sales				5,000	7,500
Other					
Total	703,164	705,995	708,955	714,255	717,055
OPERATING EXPENDITURES					
Source of Supply			10,764	11,086	11,419
Water Treatment	291,893	285,591	320,281	330,180	340,319
Transmission and Distribution	149,642	205,651	233,179	227,350	236,083
Administration and General	145,386	81,203	89,296	91,856	94,491
Depreciation	99,962	99,011	109,179	114,627	119,293
Taxes			0	0	0
Total	686,883	671,456	762,699	775,099	801,606
	0	0			
OPERATING PROFIT (LOSS)	16,281	34,539	-53,744	-60,844	-84,551
NON-OPERATING REVENUES					
Interest Income	49,316	9,032			
Other revenue		14,017			
Total	49,316	23,049	0	0	0
NON-OPERATING EXPENDITURES					
Debt Charges - Principal	40,934	57,651	29,691	29,691	29,691
Debt Charges - Interest	22,923	21,818	7,970	4,143	3,645
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
New Debt - Principal	0	0	0	0	0
New Debt - Interest	0	0	0	0	0
Interest on short term debt	0	0	0	0	0
Capital out of Revenue	0	0	0	0	0
Earnings	0	0	0	0	0
Total	63,857	79,469	37,661	33,834	33,336
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,740	-21,881	-91,405	-94,679	-117,886
SURPLUS AT BEGINNING OF YEAR *	619,296	621,036	599,155	262,146	167,468
ACCUMULATED SURPLUS (DEFICIT)	621,036	599,155	507,750	167,468	49,581
DEBT PAYMENT FROM SURPLUS	0	0	245,604	0	0

Region of Queens Municipality Water Utility				
Statement of Operating Expenditures and Revenue Requirements				
	2021/22 (Estimated)	2022/23 Test	2023/24 Test	2024/25 Test
OPERATING EXPENDITURES				
Source of Supply	0	10,764	11,086	11,419
Water Treatment	285,591	320,281	330,180	340,319
Transmission and Distribution	205,651	233,179	227,350	236,083
Administration and General	81,203	89,296	91,856	94,491
Depreciation	99,011	109,179	114,627	119,293
Taxes	0	0	0	0
Total	671,456	762,699	775,099	801,606
NON OPERATING EXPENSES				
Debt Charges - Principal	57,651	29,691	29,691	29,691
Debt Charges - Interest	21,818	7,970	4,143	3,645
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
Interest on short term debt	0	0	0	0
Capital out of Revenue	0	0	0	0
Earnings	0	0	0	0
Total	79,469	37,661	33,834	33,336
LESS NON-OPERATING REVENUES				
Interest Income	9,032	0	0	0
Other revenue	14,017	0	0	0
Total	23,049	0	0	0
LESS OTHER OPERATING REVENUE				
Sprinkler Service	4,320	4,320	4,320	4,320
Plate Fee & Shut Off	1,415	1,600	1,700	1,800
Lateral Connection	2,145	2,900	3,000	3,100
Connection Fee	2,275	2,900	3,000	3,100
Bulk Water Sales	0	0	5,000	7,500
Other	0	0	0	0
Total	10,155	11,720	17,020	19,820
REVENUE REQUIRED FROM FIRE PROTECTION AND WATER CUSTOMERS				
	717,721	788,640	791,914	815,121

Region of Queens Municipality Water Utility
Statement of Operating Expenditures

	2019/20 (Actual)	2020/21 (Draft FS)	2022/23 Test Year	2023/24 Test Year	2024/25 Test Year
SOURCE OF SUPPLY					
Supervision and Engineering			1,288	1,326	1,366
Lake Inspections			2,060	2,122	2,185
Screen Maintenance			6,180	6,365	6,556
Screen House Maintenance			515	530	546
Wildlife Managemnt			721	743	765
Other			0	0	0
TOTAL SOURCE OF SUPPLY			10,764	11,086	11,419
WATER TREATMENT (Purification)					
Salaries & Benefits - Assistant Engineer	6,532	6,850	13,961	14,380	14,811
Salaries & Benefits - Director of Engineering	10,464	10,675	6,409	6,601	6,799
Labour	34,586	35,214	62,830	64,715	66,656
Chemicals and Addittives	96,742	87,845	92,700	95,481	98,345
Water Testing	17,476	17,628	18,283	18,831	19,396
Facility Repairs and Maintenance	19,901	23,585	16,500	16,995	17,505
Process Equipment	7,566	7,737	16,500	16,995	17,505
Electricity	83,880	82,224	85,490	88,055	90,696
Generator	1,310	553	515	530	546
Phone/Internet			3,090	3,183	3,278
Backwash Residue	15,000	0	0	0	0
Allocated Services	6,092	13,280	4,004	4,415	4,781
Other			0	0	0
TOTAL WATER TREATMENT	299,549	285,591	320,281	330,180	340,319
TRANSMISSION AND DISTRIBUTION					
Salaries & Benefits - Assistant Engineer	6,532	6,850	4,698	4,886	5,082
Salaries & Benefits - Director of Engineering	10,464	10,675	6,471	6,730	6,999
Reading Meters Expense	15,970	16,184	18,591	19,848	20,444
Operation Labour - Mains	63,559	64,515	49,980	50,980	51,999
Operation Labour - Meters	6,142	6,225	6,326	6,516	6,712
Labour - Water Leaks	24,570	24,898	32,120	33,083	34,076
Labour - Flushing	20,562	20,944	5,100	5,202	5,306
Maintenance of Mains (Materials)	11,713	2,532	13,648	14,057	14,479
Use of Gravel	0	1,550	1,030	1,061	1,093
Maintenance of Meters	3,987	5,235	26,400	29,040	31,944
Maintenance of Hydrants and Valves	7,828	3,379	15,450	15,914	16,391
Maintenance of Hydrants and Valves - Labour	9,828	9,959	10,123	10,427	10,739
Leak Detection			25,000	10,000	10,000
Street Patching	939	811	5,150	5,305	5,464
Cowie Well - Public Tap	515	908	3,750	4,000	4,200
Allocated Services	14,215	30,986	9,342	10,301	11,155
Other	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	196,824	205,651	233,179	227,350	236,083

Worksheet B-2a/2b/2c/2d/2e

ADMINISTRATION AND GENERAL					
Accounts Written-off	2,024	0	1,530	1,576	1,623
Office Salaries	55,000	55,000	56,650	58,350	60,100
Office Supplies and Expenses	7,104	5,295	1,030	1,061	1,093
Contracting Services	2,544	1,436	3,022	2,993	2,963
Advertising Expense	2,293	1,069	2,060	2,122	2,185
Courses and Seminars	1,419	1,551	1,030	1,061	1,093
Auditors	2,500	0	4,635	4,774	4,917
Legal	0	0	515	530	546
UARB Utility Levy	2,605	2,605	2,683	2,764	2,847
Insurance	15,059	14,247	16,141	16,625	17,124
Other			0	0	0
TOTAL ADMINISTRATION AND GENERAL	90,548	81,203	89,296	91,856	94,491

27-Jul-21

Region of Queens Municipality Water Utility					
Calculation of Depreciation of Tangible Plant at Total Cost					
2021/22					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate in Previous Year	99,011
LAND AND LAND RIGHTS					
Source of Supply Land	0				0
Land - General	0				0
STRUCTURES AND IMPROVEMENTS					
Source of Supply Structures Flood Study	0		0	0.02	0
Power and Pumping Structures	0		0	0.04	0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	0	0	0	0.05	0
Water Treatment Plant SCADA Building	0	0	0	0.04	0
Well investigation and Improvements including	0	0	0	0.0333	0
Source Water protection Plan	0	0	0	0.04	0
Equipment			0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0		0		0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
Software / Scada system	0	0	0	0.1333	0
Control and Monitoring equipment - SCADA	0	0	0	0.1	0
Digital Mapping	0	0	0	0	0
Generator	0	0	0	0.025	0
Mains		0	0		0
Transmission	140,000	0	140,000	0.01333	1,866
Distribution	215,100	89,100	126,000	0.01333	2,867
Meters	0	0	0	0.05	0
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0	0	0		0
Services	0	0	0	0.02	0
Other - Water Rate Study	0	0	0	0.333	0
TOTAL	355,100	89,100	266,000		4,733
Source of Funding					
Funding from CWWF and Gas Tax	89,100			Depreciation Fund Balance beginning of year	1,059,802
Depreciation fund	266,000			Interest on Fund balance	15,897
Long Term Debt	0			Fund balance before expenditures	1,075,699
Capital out of revenue	0			Depreciation Fund Payment	-266,000
Capital from Capital Reserve	-			Contribution during the year	103,744
TOTAL	355,100			Balance after Expenditure	913,444

Region of Queens Municipality Water Utility
Calculation of Depreciation of Tangible Plant at Total Cost
2022/23

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate in Previous Year	103,744
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General			0		0
STRUCTURES AND IMPROVEMENTS					
Source of Supply Structures Flood Study	0		0	0.01333	0
Power and Pumping Structures	0		0	0.05	0
Purification	0		0	0.05	0
Distribution Reservoirs and Standpipes	0	0	0	0.02	0
Water Treatment Plant	0		0		0
Other Well investigation and Improvements	0	0	0	0.0333	0
Source Water protection Plan	0		0	0.04	0
Equipment	0		0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0		0	0.1	0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
Software / computers	0		0		0
Control and Monitoring equipment	0	0	0	0	0
Digital Mapping	0	0	0	0.1	0
Bulk Water Station	39,100		39,100	0.02	782
Mains					
Transmission	250,000	0	250,000	0.01333	3,333
Distribution	99,000	99,000	0	0.01333	1,320
Meters	0	0	0	0.05	0
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0	0	0		0
Services	0	0	0	0.02	0
Other	0	0	0	0.333	0
TOTAL	388,100	99,000	289,100	1	5,434
Source of Funding					
				Depreciation Fund Balance beginning of year	913,444
Funding from Gas Tax	99,000			Interest on Fund balance	13,702
Depreciation fund	289,100			Fund balance before expenditures	927,145
Long Term Debt	0			Depreciation Fund Payment	-289,100
Capital out of revenue	0				
Capital from Capital Reserve	-			Contribution during the year	109,179
TOTAL	388,100			Balance after Expenditure	747,224

Region of Queens Municipality Water Utility Calculation of Depreciation of Tangible Plant at Total Cost 2023/24					
	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
				Depreciation Rate in Previous Year	109,179
LAND AND LAND RIGHTS					
Source of Supply Land	0	0	0	0	0
Source Water Protection					0
STRUCTURES AND IMPROVEMENTS					0
Source of Supply Structures Flood Study	0	0	0	0.01333	0
Power and Pumping Structures	0	0	0	0.02	0
Purification	0		0	0	0
Distribution Reservoirs and Standpipes	0	0	0	0.0133	0
Water Treatment Plant	0	0	0	0.02	0
Wells	0	0	0	0.04	0
Source Water Protection Plan Implementaion	0	0	0	0.04	0
Equipment		0	0		0
Electrical Pumping	0	0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment	0	0	0	0.05	0
Transportation Equipment	0	0	0	0	0
Tools and Work Equipment	0	0	0	0.1	0
Software / computers	0	0	0	0.1	0
Monitoring equipment SCADA Upgrades	0	0	0	0.1	0
Digital Mapping	0	0	0	0	0
Surge Tank	0	0	0	0.02	0
Mains		0	0		0
Transmission	250,000	0	250,000	0.01333	3,333
Distribution	158,750	158,750	0	0.01333	2,116
Meters	0	0	0	0.05	0
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0		0		0
Services	0	0	0	0.02	0
Other	0		0	0.02	0
TOTAL	408,750	158,750	250,000		5,449
Source of Funding					
				Depreciation Fund Balance beginning of year	747,224
Funding from Grants	158,750			Interest on Fund balance	11,208
Depreciation fund	250,000			Fund balance before expenditures	758,432
Long Term Debt	0			Depreciation Fund Payment	-250,000
Capital out of revenue	0				
TOTAL	408,750			Contribution during the year	114,627
				Balance after Expenditure	623,059

**Region of Queens Municipality Water Utility
Calculation of Depreciation of Tangible Plant at Total Cost
2024/25**

	Additions to Utility Plant in Service	Capital Cost Contribution from Others	Utility Cost of Plant in Service	Depreciation Rate	Annual Depreciation
			Depreciation Rate in Previous Year		114,627
LAND AND LAND RIGHTS					
Source of Supply Land	0		0		0
Land - General			0		0
STRUCTURES AND IMPROVEMENTS					
Source of Supply Structures Flood Study	0		0	0.01333	0
Power and Pumping Structures			0		0
Purification			0	0.05	0
Distribution Reservoirs and Standpipes		0	0	0.1	0
Water Treatment Plant	0		0	0.02	0
Wells	0	0	0	0.04	0
Source Water Protection Plan Implementaion	0		0	0.04	0
Equipment					
Electrical Pumping		0	0	0.05	0
Purification Equipment	0	0	0	0.05	0
Office Furniture and Equipment			0		0
Transportation Equipment	0	0	0	0.1	0
Tools and Work Equipment	0		0	0.1	0
Software / computers	0		0	0.2	0
Control and Monitoring equipment			0		0
Digital Mapping		0	0	0.05	0
Generator			0		0
Mains					
Transmission	250,000		250,000	0.01333	3,333
Distribution	100,000	100,000	0	0.01333	1,333
Meters	0		0	0.05	0
Hydrants	0	0	0	0.0133	0
Sprinkler Connections	0		0		0
Services	0	0	0	0.02	0
Other	0	0	0	0.333	0
TOTAL	350,000	100,000	250,000	1	4,666

Source of Funding			
		Depreciation Fund Balance beginning of year	623,059
Funding from Gas Tax	100,000	Interest on Fund balance	9,346
Depreciation fund	250,000	Fund balance before expenditures	632,405
Long Term Debt	0	Depreciation Fund Payment	-250,000
Capital out of revenue	0		
Capital from Capital Reserve	-	Contribution during the year	119,293
TOTAL	350,000	Balance after Expenditure	501,698

Region of Queens Municipality Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2021/22

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS	0	0.0000	0
Source of Supply Structures Flood Study	0	0.0200	0
Power and Pumping Structures	0	0.0400	0
Purification	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.0500	0
Water Treatment Plant	0	0.0400	0
Test Well	0	0.0333	0
Other	0	0.0400	0
Equipment	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.1333	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Generator	0	0.0250	0
Mains	0	0.0000	0
Transmission	0	0.0133	0
Distribution	89,100	0.0133	1,188
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	89,100		1,188

Region of Queens Municipality Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2022/23

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS		0.0000	0
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS	0	0.0133	0
Source of Supply Structures Flood Study	0	0.0500	0
Power and Pumping Structures	0	0.0500	0
Purification	0	0.0200	0
Distribution Reservoirs and Standpipes	0	0.0000	0
Water Treatment Plant	0	0.0333	0
Test Well	0	0.0400	0
Other	0	0.0000	0
Equipment	0	0.0500	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.1000	0
Office Furniture and Equipment	0	0.1000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.0000	0
Software / computers	0	0.0000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.1000	0
Surge tank	0	0.0200	0
Mains			0
Transmission	0	0.0133	0
Distribution	99,000	0.0133	1,320
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.0000	0
TOTAL	99,000		1,320

Region of Queens Municipality Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2023/24

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS	0	0.0000	0
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0200	0
Purification	0	0.0000	0
Distribution Reservoirs and Standpipes	0	0.0133	0
Water Treatment Plant	0	0.0200	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0500	0
Transportation Equipment	0	0.0000	0
Tools and Work Equipment	0	0.1000	0
Software / computers	0	0.1000	0
Control and Monitoring equipment	0	0.1000	0
Digital Mapping	0	0.0000	0
Surge tank	0	0.0200	0
Mains	0		0
Transmission	0	0.0133	0
Distribution	158,750	0.0133	2,111
Meters	0	0.0133	0
Hydrants	0	0.0500	0
Sprinkler Connections	0	0.0133	0
Services	0	0.0000	0
Other	0	0.0200	0
TOTAL	158,750		2,111

Region of Queens Municipality Water Utility
Calculation of Amortization on Capital Contributions (to Plant)
2024/25

	Capital Contributions to Utility Plant in Service	Amortization Rate	Annual Amortization
LAND AND LAND RIGHTS			
Source of Supply Land	0	0.0000	0
Land - General	0	0.0000	0
STRUCTURES AND IMPROVEMENTS	0	0.0000	0
Source of Supply Structures Flood Study	0	0.0133	0
Power and Pumping Structures	0	0.0000	0
Purification	0	0.0500	0
Distribution Reservoirs and Standpipes	0	0.1000	0
Water Treatment Plant	0	0.0200	0
Test Well	0	0.0400	0
Other	0	0.0400	0
Equipment	0	0.0000	0
Electrical Pumping	0	0.0500	0
Purification Equipment	0	0.0500	0
Office Furniture and Equipment	0	0.0000	0
Transportation Equipment	0	0.1000	0
Tools and Work Equipment	0	0.1000	0
Software / Scada system	0	0.2000	0
Control and Monitoring equipment	0	0.0000	0
Digital Mapping	0	0.0500	0
Generator	0	0.0000	0
Mains	0	0.0000	0
Transmission	0	0.0133	0
Distribution	100,000	0.0133	1,333
Meters	0	0.0500	0
Hydrants	0	0.0133	0
Sprinkler Connections	0	0.0000	0
Services	0	0.0200	0
Other	0	0.3330	0
TOTAL	100,000		1,333

Region of Queens Municipality Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2021/22

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-		-		0		0
Structures and Improvements	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Collecting and Impounding Reservoir	-	-	-	90.0%	0	10.0%	0
Purification	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
Water Treatment Plant	-	-	-	90.0%	0	10.0%	0
General Improvements	-	-	-	90.0%	0	10.0%	0
Wells	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment	-		-		0		0
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	657,484	-	657,484	90.0%	591,736	10.0%	65,748
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	325,946	-	325,946	90.0%	293,351	10.0%	32,595
Software / computers	-	-	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Surge Tank	-	-	-	90.0%	0	10.0%	0
Mains		-	-		0		0
Transmission	521,561	140,000	661,561	40.0%	264,624	60.0%	396,937
Distribution	4,030,521	215,100	4,245,621	40.0%	1,698,248	60.0%	2,547,373
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
		-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other	-	-	-	90.0%	0	10.0%	0
TOTAL	8,847,489	355,100	9,202,589	61.3%	5,638,954	38.7%	3,563,636

Region of Queens Municipality Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2022/23							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant	-	-					
LAND AND LAND RIGHTS	-	-	-				
Source of Supply Land	-	-	-	90.0%	0	10.0%	0
Land - General	853,674	-	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	-	-		0		0
Source of Supply Structures	781,869	-	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	-	-	90.0%	0	10.0%	0
Purification	875,736	-	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	-	364,939	40.0%	145,976	60.0%	218,963
Water Treatment Plant	-	-	-	90.0%	0	10.0%	0
General Improvements	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	-	-	90.0%	0	10.0%	0
Equipment	-	-	-		0		0
Electrical Pumping	-	-	-	90.0%	0	10.0%	0
Purification Equipment	657,484	-	657,484	90.0%	591,736	10.0%	65,748
Office Furniture and Equipment	-	-	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	-	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	325,946	-	325,946	90.0%	293,351	10.0%	32,595
Software / computers	-	-	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	-	-	90.0%	0	10.0%	0
Digital Mapping	-	-	-	90.0%	0	10.0%	0
Bulk Water Station	-	39,100	39,100	90.0%	35,190	10.0%	3,910
Mains	-	-	-		0		0
Transmission	661,561	250,000	911,561	40.0%	364,624	60.0%	546,937
Distribution	4,245,621	99,000	4,344,621	40.0%	1,737,848	60.0%	2,606,773
Meters	148,880	-	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	-	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	-	-	0.0%	0	100.0%	0
Services	173,626	-	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	-	-	-	90.0%	0	10.0%	0
TOTAL	9,202,589	388,100	9,590,689	60.6%	5,813,744	39.4%	3,776,946

Region of Queens Municipality Water Utility
Allocation of the Total Cost of Utility Plant in Service
Between General Service and Fire Protection
2023/24

	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant	-						
LAND AND LAND RIGHTS	-		-				
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS	-	0	-		0		0
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Purification	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
Water Treatment Plant	-	0	-	90.0%	0	10.0%	0
General Improvements	-	0	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment	-	0	-		0		0
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	657,484	0	657,484	90.0%	591,736	10.0%	65,748
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	325,946	0	325,946	90.0%	293,351	10.0%	32,595
Software / computers	-	0	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Surge Tank	39,100	0	39,100	90.0%	35,190	10.0%	3,910
Mains	-	0	-		0		0
Transmission	911,561	250,000	1,161,561	40.0%	464,624	60.0%	696,937
Distribution	4,344,621	158,750	4,503,371	40.0%	1,801,348	60.0%	2,702,023
Meters	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services	173,626	0	173,626	100.0%	173,626	0.0%	0
Other-Leak Survey	-	0	-	90.0%	0	10.0%	0
TOTAL	9,590,689	408,750	9,999,439	59.8%	5,977,244	40.2%	4,022,196

Region of Queens Municipality Water Utility Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection 2024/25							
	Utility Plant in Service Previous Year	Additions	Utility Plant in Service	Percent	General Service	Percent	Fire Protection
Intangible Plant							
Organization and Working Capital	-		-	100.0%	0	0.0%	0
Tangible Plant							
LAND AND LAND RIGHTS							
Source of Supply Land	-	0	-	90.0%	0	10.0%	0
Land - General	853,674	0	853,674	90.0%	768,307	10.0%	85,367
STRUCTURES AND IMPROVEMENTS							
Source of Supply Structures	781,869	0	781,869	90.0%	703,682	10.0%	78,187
Power and Pumping Structures	-	0	-	90.0%	0	10.0%	0
Purification	875,736	0	875,736	90.0%	788,162	10.0%	87,574
Distribution Reservoirs and Standpipes	364,939	0	364,939	40.0%	145,976	60.0%	218,963
Water Treatment Plant	-	0	-	90.0%	0	10.0%	0
General Improvements	-	-	-	90.0%	0	10.0%	0
Source Water Protection Plan	-	0	-	90.0%	0	10.0%	0
Equipment							
Electrical Pumping	-	0	-	90.0%	0	10.0%	0
Purification Equipment	657,484	0	657,484	90.0%	591,736	10.0%	65,748
Office Furniture and Equipment	-	0	-	90.0%	0	10.0%	0
Transportation Equipment	69,290	0	69,290	90.0%	62,361	10.0%	6,929
Tools and Work Equipment	325,946	0	325,946	90.0%	293,351	10.0%	32,595
Software / computers	-	0	-	90.0%	0	10.0%	0
Control and Monitoring equipment	-	0	-	90.0%	0	10.0%	0
Digital Mapping	-	0	-	90.0%	0	10.0%	0
Generator	39,100	0	39,100	90.0%	35,190	10.0%	3,910
Mains							
Transmission	1,161,561	250,000	1,411,561	40.0%	564,624	60.0%	846,937
Distribution	4,503,371	100,000	4,603,371	40.0%	1,841,348	60.0%	2,762,023
Meters							
	148,880	0	148,880	100.0%	148,880	0.0%	0
Hydrants							
	43,963	0	43,963	0.0%	0	100.0%	43,963
Sprinkler Connections	-	0	-	0.0%	0	100.0%	0
Services							
	173,626	0	173,626	100.0%	173,626	0.0%	0
Other							
	-	0	-	90.0%	0	10.0%	0
TOTAL	9,999,439	350,000	10,349,439	59.1%	6,117,244	40.9%	4,232,196

Region of Queens Municipality Water Utility			
Allocation of Fire Protection Charges			
Projected Expenses for 2022/23			
MODIFIED TO MAINTAIN FIRE PROTECTION RATE AT PREVIOUS LEVEL			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	10,764	10.0%	1,076
Water Treatment	320,281	10.0%	32,028
Transmission and Distribution	233,179	41.7%	97,147
Adminstration and General	89,296	10.0%	8,930
Depreciation	109,179	41.7%	45,486
Taxes	0	41.7%	0
Return on Rate Base	25,941	41.7%	10,808
Total	788,640	24.8%	195,474

Region of Queens Municipality Water Utility			
Allocation of Fire Protection Charges			
Projected Expenses for Year 2023/24			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	11,086	10.0%	1,109
Water Treatment	330,180	10.0%	33,018
Transmission and Distribution	227,350	42.4%	96,418
Adminstration and General	91,856	10.0%	9,186
Depreciation	114,627	42.4%	48,613
Taxes	0	42.4%	0
Return on Rate Base	16,814	42.4%	7,131
Total	791,914	24.7%	195,474

Region of Queens Municipality Water Utility			
Allocation of Fire Protection Charges			
Projected Expenses for Year 2024/25			
	Estimated Expenses	PerCent Allocation to fire Protection	Fire Protection Charge
Source of Supply	11,419	10.0%	1,142
Water Treatment	340,319	10.0%	34,032
Transmission and Distribution	236,083	40.9%	96,541
Adminstration and General	94,491	10.0%	9,449
Depreciation	119,293	40.9%	48,782
Taxes	0	40.9%	0
Return on Rate Base	13,516	40.9%	5,527
Total	815,121	24.0%	195,474

Region of Queens Municipality Water Utility				
Calculation of rate Base and required Return on rate Base				
Years Ending March 31st				
	2021/22	2022/23	2023/24	2024/25
	(Estimate)	Test	Test	Test
RATE BASE				
Utility plant in Service March 31st	9,202,589	9,590,689	9,999,439	10,349,439
Less Accumulated Depreciaiton on actual cost of plant in service (Estimated)	(2,691,823)	(2,801,002)	(2,915,629)	(3,034,922)
Less unamortized amount of capital contribution for plant in service	(87,912)	(184,405)	(338,536)	(432,584)
Estimated Rate Base at Year End	6,422,854	6,605,282	6,745,274	6,881,933
REQUIRED RETURN				
Non-operating Expenditures (B-2)	79,469	37,661	33,834	33,336
Less Non-operating Revenue	(23,049)	-	-	-
Less Other Non-operating Revenue (B-2)	(10,155)	(11,720)	(17,020)	(19,820)
Return on Rate Base	46,265	25,941	16,814	13,516
Required Rate of Return (Req'd Return/Est Rate Base)	0.72%	0.39%	0.25%	0.20%

Region of Queens Municipality Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2022/23

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	10,764	1,076	9,687			0%	0			100%	9,687
Water Treatment	320,281	32,028	288,253			0%	0			100%	288,253
Transmission and Distribution	233,179	97,147	136,032			60%	81,619	40%	54,413		
Administration and General	89,296	8,930	80,367	10%	8,037	90%	72,330	0%	0		
Depreciation	109,179	45,486	63,693			100%	63,693	0%	0	0%	0
Taxes	0	0	0			100%	0				
Return on Rate Base	25,941	10,808	15,134			100%	15,134	0%	0	0%	0
SUBTOTAL	788,640	195,474	593,166		8,037		232,776		54,413		297,940
TOTAL	788,640	195,474	593,166		8,037		232,776		54,413		297,940

Region of Queens Municipality Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2023/24

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	11,086	1,109	9,978			0%	0			100%	9,978
Water Treatment	330,180	33,018	297,162			0%	0			100%	297,162
Transmission and Distribution	227,350	96,418	130,932			60%	78,559	40%	52,373		
Administration and General	91,856	9,186	82,670	10%	8,267	90%	74,403	0%	0		
Depreciation	114,627	48,613	66,014			100%	66,014	0%	0	0%	0
Taxes	0	0	0			100%	0				
Return on Rate Base	16,814	7,131	9,683			100%	9,683	0%	0	0%	0
SUBTOTAL	791,914	195,474	596,440		8,267		228,660		52,373		307,140
TOTAL	791,914	195,474	596,440		8,267		228,660		52,373		307,140

Region of Queens Municipality Water Utility
Calculation of Revenue Required for Each Billing/Cost Category
2024/25

	Total Revenue Required	Fire Protection Revenue	Revenue Required from Metered Rates	Charge				Commodity Charge			
				Customer		Base		Delivery		Production	
Source of Supply	11,419	1,142	10,277			0%	0			100%	10,277
Water Treatment	340,319	34,032	306,287			0%	0			100%	306,287
Transmission and Distribution	236,083	96,541	139,542			60%	83,725	40%	55,817		
Administration and General	94,491	9,449	85,042	10%	8,504	90%	76,538	0%	0		
Depreciation	119,293	48,782	70,510			100%	70,510	0%	0	0%	0
Taxes	0	0	0			100%	0				
Return on Rate Base	13,516	5,527	7,989			100%	7,989	0%	0	0%	0
SUBTOTAL	815,121	195,474	619,648		8,504		238,762		55,817		316,565
TOTAL	815,121	195,474	619,648		8,504		238,762		55,817		316,565

Worksheet C-4

27-Jul-21

Region of Queens Municipality Water Utility Service Connections and Equivalents 2021/22			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	2	1	2
5/8"	1159	1	1,159
3/4"	11	1.5	17
1"	15	2.5	38
1.5"	15	5	75
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1225		1,540

Region of Queens Municipality Water Utility Service Connections and Equivalents 2022/23			
Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	2	1	2
5/8"	1159	1	1,159
3/4"	11	1.5	17
1"	15	2.5	38
1.5"	15	5	75
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1225		1,540

**Region of Queens Municipality Water Utility
Service Connections and Equivalents
2023/24**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	2	1	2
5/8"	1159	1	1,159
3/4"	11	1.5	17
1"	15	2.5	38
1.5"	15	5	75
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1225		1,540

**Region of Queens Municipality Water Utility
Service Connections and Equivalents
2024/25**

Meter Size	Number of Services	Capacity Ratio	System Equivalents
Unmetered	2	1	2
5/8"	1159	1	1,159
3/4"	11	1.5	17
1"	15	2.5	38
1.5"	15	5	75
2"	17	8	136
3"	4	16	64
4"	2	25	50
6"	0	50	0
TOTAL	1225		1,540

Worksheet C-5

27-Jul-21

Region of Queens Municipality Water Utility					
Service Connections and Equivalents					
2022/23					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	151.15	6.56	157.71	39.43
5/8"	1	151.15	6.56	157.71	39.43
3/4"	1.5	226.73	6.56	233.29	58.32
1"	2.5	377.88	6.56	384.44	96.11
1.5"	5	755.77	6.56	762.33	190.58
2"	8	1,209.23	6.56	1,215.79	303.95
3"	16	2,418.45	6.56	2,425.01	606.25
4"	25	3,778.83	6.56	3,785.39	946.35
6"	50	7,557.66	6.56	7,564.22	1,891.05
8"	90	13,603.78	6.56	13,610.35	3,402.59
TOTAL					

Region of Queens Municipality Water Utility					
Service Connections and Equivalents					
2023/24					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	148.48	6.75	155.23	38.81
5/8"	1	148.48	6.75	155.23	38.81
3/4"	1.5	222.72	6.75	229.47	57.37
1"	2.5	371.20	6.75	377.95	94.49
1.5"	5	742.40	6.75	749.15	187.29
2"	8	1,187.84	6.75	1,194.59	298.65
3"	16	2,375.69	6.75	2,382.43	595.61
4"	25	3,712.01	6.75	3,718.76	929.69
6"	50	7,424.02	6.75	7,430.76	1,857.69
8"	90	13,363.23	6.75	13,369.98	3,342.49
TOTAL					

Region of Queens Municipality Water Utility					
Service Connections and Equivalents					
2024/25					
Meter Size	Capacity Ratio	Base Charge	Customer Charge	Total Base Charge	
				Annual	Quarterly
Unmetered	1	155.04	6.94	161.98	40.50
5/8"	1	155.04	6.94	161.98	40.50
3/4"	1.5	232.56	6.94	239.50	59.88
1"	2.5	387.60	6.94	394.54	98.64
1.5"	5	775.20	6.94	782.14	195.54
2"	8	1,240.32	6.94	1,247.27	311.82
3"	16	2,480.65	6.94	2,487.59	621.90
4"	25	3,876.01	6.94	3,882.95	970.74
6"	50	7,752.02	6.94	7,758.96	1,939.74
8"	90	13,953.63	6.94	13,960.58	3,490.14
TOTAL					

Worksheet C-6

27-Jul-21

Region of Queens Municipality Water Utility Water Consumption by Block		
Meter Size	2021/22 Current Consumption	2022/23 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	500	500
5/8"	172,979	172,979
3/4"	6,682	6,682
1"	7,708	7,708
1.5"	17,183	17,183
2"	21,916	21,916
3"	54,597	54,597
4"	9,061	9,061
6"	-	0
8"	-	0
TOTAL	290,626	290,626

Region of Queens Municipality Water Utility Water Consumption by Block		
Meter Size	2023/24 Consumption	2024/25 Consumption
	1st Block Cubic Meters	1st Block Cubic Meters
Unmetered	500	500
5/8"	172,979	172,979
3/4"	6,682	6,682
1"	7,708	7,708
1.5"	17,183	17,183
2"	21,916	21,916
3"	54,597	54,597
4"	9,061	9,061
6"	0	0
8"	0	0
TOTAL	290,626	290,626

Worksheet C-7

27-Jul-21

Region of Queens Municipality Water Utility Calculation of Consumption Charge 2022/23	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.03
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.19
TOTAL CONSUMPTION CHARGE PER Cubic Meter	1.21

Region of Queens Municipality Water Utility Calculation of Consumption Charge 2023/24	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.06
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.18
TOTAL CONSUMPTION CHARGE PER Cubic Meter	1.24

Region of Queens Municipality Water Utility Calculation of Consumption Charge 2024/25	
NET PRODUCTION EXPENSE	BLOCK 1
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	1.09
NET DELIVERY EXPENSES	
<u>Total Charge Worksheet C-3</u> Quantity Worksheet C-6	0.19
TOTAL CONSUMPTION CHARGE PER Cubic Meter	1.28

**Region of Queens Municipality Water Utility
Water Consumption by Block
2022/23**

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	2	157.71	315
5/8"	1,159	157.71	182,790
3/4"	11	233.29	2,566
1"	15	384.44	5,767
1.5"	15	762.33	11,435
2"	17	1,215.79	20,668
3"	4	2,425.01	9,700
4"	2	3,785.39	7,571
6"	0	7,564.22	0

TOTAL BASE REVENUE 240,813

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ cubic metre</u>	
1st Block	290,626	1.21	352,353

TOTAL CONSUMPTION REVENUE 352,353

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 593,166

**Region of Queens Municipality Water Utility
Water Consumption by Block
2023/24**

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	2	155.23	310
5/8"	1,159	155.23	179,910
3/4"	11	229.47	2,524
1"	15	377.95	5,669
1.5"	15	749.15	11,237
2"	17	1,194.59	20,308
3"	4	2,382.43	9,530
4"	2	3,718.76	7,438
6"	0	7,430.76	0

TOTAL BASE REVENUE 236,927

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ cubic metre</u>	
1st Block	290,626	1.24	359,513

TOTAL CONSUMPTION REVENUE 359,513

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 596,440

Region of Queens Municipality Water Utility
Water Consumption by Block
2024/25

BASE CHARGE

<u>Meter Size</u>	<u>Number</u>	<u>Base Rate</u>	<u>Dollar Revenue</u>
Unmetered	2	161.98	324
5/8"	1,159	161.98	187,738
3/4"	11	239.50	2,635
1"	15	394.54	5,918
1.5"	15	782.14	11,732
2"	17	1,247.27	21,204
3"	4	2,487.59	9,950
4"	2	3,882.95	7,766
6"	0	7,758.96	0

TOTAL BASE REVENUE 247,266

CONSUMPTION CHARGE

	<u>Quantity</u>	<u>\$/ cubic metre</u>	
1st Block	290,626	1.28	372,381

TOTAL CONSUMPTION REVENUE 372,381

TOTAL OPERATING REVENUES FOR YEAR (BASE + CONSUMPTION) 619,648

Region of Queens Municipality Water Utility
Calculation of Bulk Water Rate
Years Ending March 31st

	2022/23	2023/24	2024/25
	Test Year	Test Year	Test Year
Cost Base			
Total Operating Expenses (Worksheet B-2)	800,360	808,934	834,941
Total Non Operating Expenses (Worksheet B-2)	11,720	17,020	19,820
Total Expenses	812,080	825,954	854,761
Water Consumption (Worksheet C-6) in cubic meters	290,626	290,626	290,626
Unit Calculations			
Unit cost per cubic meter	2.794	2.842	2.941
Operating cost and profit mark-up	30%	30%	30%
Bulk rate per cubic meter	3.63	3.69	3.82

Region of Queens Municipality Water Utility
Comparison of Current Water Rates with Proposed New Rates
2022/23

Meter Size	Average Quarterly Consumption 1st Block	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
		Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered		80.94								
5/8"	37	39.23	39.43	0.5%	35.82	45.24	26.3%	75.05	84.67	12.8%
3/4"	152	57.55	58.32	1.3%	145.79	184.12	26.3%	203.34	242.44	19.2%
1"	128	94.18	96.11	2.1%	123.33	155.75	26.3%	217.51	251.86	15.8%
1.5"	286	185.76	190.58	2.6%	274.93	347.21	26.3%	460.69	537.79	16.7%
2"	322	295.65	303.95	2.8%	309.40	390.75	26.3%	605.05	694.69	14.8%
3"	3,412	588.69	606.25	3.0%	3,275.82	4,137.07	26.3%	3,864.51	4,743.32	22.7%
4"	1,133	918.37	946.35	3.0%	1,087.32	1,373.19	26.3%	2,005.69	2,319.53	15.6%
6"	-	-	1,891.05		-					

Region of Queens Municipality Water Utility
Comparison of Current Water Rates with Proposed New Rates
2023/24

Meter Size	Average Quarterly Consumption 1st Block	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
		Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered	-									
5/8"	37	39.43	38.81	-1.6%	45.24	46.16	2.0%	84.67	84.96	0.4%
3/4"	152	58.32	57.37	-1.6%	184.12	187.86	2.0%	242.44	245.23	1.1%
1"	128	96.11	94.49	-1.7%	155.75	158.92	2.0%	251.86	253.40	0.6%
1.5"	286	190.58	187.29	-1.7%	347.21	354.26	2.0%	537.79	541.55	0.7%
2"	322	303.95	298.65	-1.7%	390.75	398.69	2.0%	694.69	697.34	0.4%
3"	3,412	606.25	595.61	-1.8%	4,137.07	4,221.13	2.0%	4,743.32	4,816.74	1.5%
4"		946.35	929.69							
6"	-	1,891.05	1,857.69							

Region of Queens Municipality Water Utility
Comparison of Current Water Rates with Proposed New Rates
2024/25

Meter Size	Average Quarterly Consumption 1st Block	Base Charge		Percent Change	Commodity Charge		Percent Change	Quarterly Water Bill		Percent Change
		Current	Proposed		Current	Proposed		Current	Proposed	
Unmetered										
5/8"	37	38.81	40.50	4.4%	46.16	47.81	3.6%	84.96	88.30	3.9%
3/4"	152	57.37	59.88	4.4%	187.86	194.58	3.6%	245.23	254.46	3.8%
1"	128	94.49	98.64	4.4%	158.92	164.61	3.6%	253.40	263.24	3.9%
1.5"	286	187.29	195.54	4.4%	354.26	366.95	3.6%	541.55	562.48	3.9%
2"	322	298.65	311.82	4.4%	398.69	412.96	3.6%	697.34	724.77	3.9%
3"	3,412	595.61	621.90	4.4%	4,221.13	4,372.22	3.6%	4,816.74	4,994.12	3.7%
4"		929.69	970.74							
6"		1,857.69	1,939.74							

Region of Queens Municipality Water Utility
Comparative Statement of Operations

Fiscal Years ending March 31st

	2021/22 Estimated	Projection Using Proposed Rates		
		2022/23 Test	2023/24 Test	2024/25 Test
OPERATING REVENUES				
Metered Sales	498,605	593,166	596,440	619,648
Public Fire Protection	197,235	195,474	195,474	195,474
Total	695,840	788,640	791,914	815,121
OPERATING EXPENDITURES				
Source of Supply	0	10,764	11,086	11,419
Water Treatment	285,591	320,281	330,180	340,319
Transmission and Distribution	205,651	233,179	227,350	236,083
Administration and General	81,203	89,296	91,856	94,491
Depreciation	99,011	109,179	114,627	119,293
Taxes	0	0	0	0
Total	671,456	762,699	775,099	801,606
OPERATING PROFIT (LOSS)				
LESS NON-OPERATING REVENUES				
Transfer from Depreciation Fund	9,032	0	0	0
Other - Gain from Sale of Watershed lands	14,017	0	0	0
Total	23,049	0	0	0
OTHER OPERATING REVENUES				
Sprinkler Service	4,320	4,320	4,320	4,320
Plate Fee & Shut Off	1,415	1,600	1,700	1,800
Lateral Connection	2,145	2,900	3,000	3,100
Connection Fee	2,275	2,900	3,000	3,100
Bulk Water Sales	0	0	5,000	7,500
Other	0	0	0	0
Total	10,155	11,720	17,020	19,820
NON-OPERATING EXPENDITURES				
Debt Charges - Principal	57,651	29,691	29,691	29,691
Debt Charges - Interest	21,818	7,970	4,143	3,645
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
New Debt - Principal	0	0	0	0
New Debt - Interest	0	0	0	0
Interest on Short Term borrowings	0	0	0	0
Capital out of Revenue	0	0	0	0
Earnings	0	0	0	0
Total	79,469	37,661	33,834	33,336
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	-21,881	0	0	0

Appendix 1

Loan Calculator
Long Term Debt
2022/23

Interest Rate	6.0%
Term in years	20
Capital \$	-

Payment Schedule for Capital Works

	Principal	Interest	Total	Balance
Year				
1	\$0.00	\$0.00	-	-
2	\$0.00	\$0.00	-	-
3	\$0.00	\$0.00	-	-
4	\$0.00	\$0.00	-	-
5	\$0.00	\$0.00	-	-
6	\$0.00	\$0.00	-	-
7	\$0.00	\$0.00	-	-
8	\$0.00	\$0.00	-	-
9	\$0.00	\$0.00	-	-
10	\$0.00	\$0.00	-	-
11	\$0.00	\$0.00	-	-
12	\$0.00	\$0.00	-	-
13	\$0.00	\$0.00	-	-
14	\$0.00	\$0.00	-	-
15	\$0.00	\$0.00	-	-
16	\$0.00	\$0.00	-	-
17	\$0.00	\$0.00	-	-
18	\$0.00	\$0.00	-	-
19	\$0.00	\$0.00	-	-
20	\$0.00	\$0.00	-	-

Loan Calculator
Long Term Debt
2023/24

Interest Rate	6.0%
Term in years	20
Capital \$	-

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$0.00	\$0.00	-	-
2	\$0.00	\$0.00	-	-
3	\$0.00	\$0.00	-	-
4	\$0.00	\$0.00	-	-
5	\$0.00	\$0.00	-	-
6	\$0.00	\$0.00	-	-
7	\$0.00	\$0.00	-	-
8	\$0.00	\$0.00	-	-
9	\$0.00	\$0.00	-	-
10	\$0.00	\$0.00	-	-
11	\$0.00	\$0.00	-	-
12	\$0.00	\$0.00	-	-
13	\$0.00	\$0.00	-	-
14	\$0.00	\$0.00	-	-
15	\$0.00	\$0.00	-	-
16	\$0.00	\$0.00	-	-
17	\$0.00	\$0.00	-	-
18	\$0.00	\$0.00	-	-
19	\$0.00	\$0.00	-	-
20	\$0.00	\$0.00	-	-

Loan Calculator
Long Term Debt
2024/25

Interest Rate	6.0%
Term in years	20
Capital \$	-

Payment Schedule for Capital Works

Year	Principal	Interest	Total	Balance
1	\$0.00	\$0.00	-	-
2	\$0.00	\$0.00	-	-
3	\$0.00	\$0.00	-	-
4	\$0.00	\$0.00	-	-
5	\$0.00	\$0.00	-	-
6	\$0.00	\$0.00	-	-
7	\$0.00	\$0.00	-	-
8	\$0.00	\$0.00	-	-
9	\$0.00	\$0.00	-	-
10	\$0.00	\$0.00	-	-
11	\$0.00	\$0.00	-	-
12	\$0.00	\$0.00	-	-
13	\$0.00	\$0.00	-	-
14	\$0.00	\$0.00	-	-
15	\$0.00	\$0.00	-	-
16	\$0.00	\$0.00	-	-
17	\$0.00	\$0.00	-	-
18	\$0.00	\$0.00	-	-
19	\$0.00	\$0.00	-	-
20	\$0.00	\$0.00	-	-

**SCHEDULES A, B, AND C
RATES AND CHARGES**

SCHEDULE "A"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2022)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Size of Meter

5/8"	39.43
3/4"	58.32
1"	96.11
1.5"	190.58
2"	303.95
3"	606.25
4"	946.35
6"	1,891.05

(b) **Consumption Rate (per cubic metre)**

Consumption Rate 1.21 per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2022 a total of \$195,474.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
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Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00
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4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

A

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$3.63 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

SCHEDULE "B"
REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2023)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0% per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Size of Meter

5/8"	38.81
3/4"	57.37
1"	94.49
1.5"	187.29
2"	298.65
3"	595.61
4"	929.69
6"	1,857.69

(b)

Consumption Rate (per cubic metre)

Consumption Rate \$ 1.24 per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2023 a total of \$195,474.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

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The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$3.69 per cubic meter or part thereof with a minimum charge of \$ 50.00. Such charge shall be rendered for each loading.

SCHEDULE "C"
REGION OF QUEENS WATER UTILITY

SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2024)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.0 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Region of Queens Water Utility.

1. **RATES:**

(a) **Base Charges**

Quarterly

Size of Meter

5/8"	40.50
3/4"	59.88
1"	98.64
1.5"	195.54
2"	311.82
3"	621.90
4"	970.74
6"	1,939.74

(b)

Consumption Rate (per cubic metre)

Consumption Rate \$ 1.28 per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Region of Queens shall pay to the Region of Queens Water Utility on or before October 1, 2024 a total of \$195,474.

For subsequent years, the annual public fire protection rate shall be based on the above or:

(a) the sum of 40.9% of transmission and distribution, taxes and depreciation expenses of the Commission and return on rate base of the immediately preceding year, plus

(b) 10 % of all other expenses, whichever is the greater.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service pipe of 6" or less in diameter	\$200.00
Each building serviced by a sprinkler service pipe of 8" or more in diameter	\$250.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE HYDRANT CONNECTION RATES

Per hydrant per year \$200.00.

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$70.00 for connection and disconnection and a consumption charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$60.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. ACCOUNT CREATION FEE

The Utility shall charge a \$60.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$60.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$60.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any additional bank charges for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$50.00 for each visit if, in the judgment of the Utility, it is required.

13. RATE FOR BULK WATER

Bulk water will be provided to licensed water haulers at designated locations at a cost of \$3.82 per cubic meter or part thereof with a minimum charge of \$50.00. Such charge shall be rendered for each loading.

C

SCHEDULE D
RULES AND REGULATIONS

REGION OF QUEENS MUNICIPALITY WATER UTILITY

SCHEDULE OF RULES AND REGULATIONS
GOVERNING THE SUPPLY OF WATER AND WATER SERVICES
(Effective 1 April 2022)

In these Rules and regulations, unless the context otherwise requires, the expression:

“Region” means Region of Queens Municipality;

“Utility” means Region of Queens Municipality Water Utility;

“Customer” means a person, a property owner, firm or corporation who, or which, contracts to be supplied with water at a specific location or locations;

“Domestic Service” means the type of service supplied to the owner or their authorized agent for the distinct purpose of a dwelling house, rooming house, apartment, flat, etc.;

“Commercial Service” means any service other than a domestic service as herein defined;

“Metered Rate Service” means that type of service charged for at metered rates. Metered rate service is required for all new services.

- 1) **LIABILITY FOR PAYMENT OF WATER BILL:** An agreement/contract is deemed to exist between a customer and the Utility for the supply of water service at such rates and in accordance with these Regulations by virtue of:
- a) the customer applying for and receiving approval for water service;
 - b) the customer consuming or paying for water service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the water service account up to the date the Utility is notified that the customer of record wishes to terminate the supply of water service.

A property owner who rents or leases a property or self-contained unit to a tenant or lessee shall be required to open an account for the provision of water at the property rented or leased.

- c) Any person, business or corporation that receives water service without the consent of the Utility, shall be liable for the cost of such water service which cost shall be determined in the sole discretion of the Utility based upon its reasonable estimate of the

amount of water utilized.

- d) Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.
- 2) **DEPOSITS:** When required, an applicant for service shall deposit with the Utility a sum equal to the previous year's average bill for the meter size for such service for a period of three months, or such lesser amount as the Utility may demand (a minimum of \$150.00). This deposit shall be held by the Utility as collateral security for the payment of the customer's bills, but is not to be considered as a payment on account thereof. When the customer ceases to use the service and discharges all their liability to the Utility in respect of such service, the deposit shall be returned to him with interest based on the bank's simple interest per annum, not compounded.
- 3) **REFUSAL OF SERVICE:** Service may be refused or suspended to any customer who has failed to discharge all of their liabilities to the Utility.
- 4) **BILLING:** If an agreement/contract is entered into or terminated at any time other than a regular billing date, the amount to be charged to the customer shall be the pro rata proportion to the next billing date, of the regular service charge for the billing period, plus the consumption charge, if any.

The Utility charges the base rate for the entire year for seasonal customers. The quarterly base rate charge will apply for each quarter regardless of water turn-offs.

- 5) **PAYMENT OF BILLS:** Bills shall be rendered to each customer at intervals of approximately three months (quarterly). All bills are due and payable when rendered. Bills not paid within thirty days after the billing date shall be subject to the interest charge as set out in the Schedule of Rates and Charges.
- 6) **ESTIMATED READINGS FOR BILLING PURPOSES - METERED CUSTOMERS:** If the Utility is unable to obtain a meter reading for billing purposes, after exercising due diligence in the usual practice of meter reading, the bill for that service shall be estimated in accordance with the best data available, subject, however, to the provision that in no circumstance will an estimated reading be used for more than two (2) consecutive billing periods. If an estimated bill is rendered for two (2) consecutive billing periods, the Utility shall notify the customer by regular mail that arrangements must be made for the Utility to obtain a reading and failing such arrangements, the Utility may suspend service until such arrangements are made. When such meter reading has been obtained the previous estimated bill or bills shall be adjusted accordingly.
- 7) **ADJUSTMENT OF BILLS:**
 - (a) Where meters exist - If the seal of a meter is broken or if a meter does not register correctly, the bill for that water service shall be estimated in accordance

with the best data available. Any customer desiring to question a water bill must do so in writing within 30 days of the bill being rendered.

- (b) Customers Under billed - Should it be necessary for the Utility to make a billing adjustment as a result of a customer being under billed for any reason, such adjustment shall be retroactive for a maximum of four billing periods or one year, whichever is the longest. Notwithstanding the above, in the event that a billing adjustment is the result of the customer's illegal connection to the water system or willful interference or damage of metering equipment (where they exist), the billing adjustment in such circumstances will not be limited to one year or four billing periods, but rather the customer shall be responsible for all payments of such accounts from the date such illegal connection or interference to meter equipment took place.
 - (c) Customer Over billed - Notwithstanding 8(a) above, should it become necessary for the Utility to make a billing adjustment as a result of a customer being over billed for any reason, such adjustment will be estimated by the Utility, and the Utility will be responsible for payment of the over billed amount with interest calculated on the basis of current simple interest paid by the bank respecting the period during which the customer was incorrectly billed by the Utility, such period not to exceed five years.
- 8) **SUSPENSION OF SERVICE FOR NON PAYMENT BILLS:** The Utility shall have the right to enter onto customers' premises within reasonable hours to suspend service to customers whose bills remain unpaid for more than forty calendar days after the date rendered. The customer shall pay the reconnection fee as set out in the Schedule of Rates and Charges for Re-establishing Water Service after each suspension. Service suspension can be delayed if approved payment arrangements have been made and the customer is in compliance with arrangements.
- 9) **METER READING:** In the case of Metered Service Customers who are billed quarterly, meters shall be read in at least two of the four quarters, normally, the second and fourth, and, subject to Regulation 7, each billing for these quarters shall be based upon the meter reading with adjustment for any earlier estimated reading. The Utility may, at its option, estimate the readings in the alternate quarters based on the actual consumption from the previous quarter. In the case of Metered Service Customers who are billed bi-monthly, meters shall be read bi-monthly.
- 10) **WATER TO BE SUPPLIED BY METER:** Except where water is used for construction purposes from a hydrant under the supervision of the Utility and except as in these regulations otherwise provided, all services other than those used exclusively for fire protection shall be metered. Any building occupied by more than one tenant may have a separate meter with appropriate isolation valves for each tenant. With the Utility's approval, such a building may be serviced by one meter, provided the landlord is the customer. The Utility shall determine the size and type of meter to be installed in each case. All meters shall be the property of the Utility.

- 11) **INSTALLATION AND REMOVAL OF METERS:** Meters shall be installed and removed only by employees of the Utility or duly authorized representatives of the Utility and no other person shall install, alter, change or remove a meter without the written permission of the Utility. The plumbing and connections shall be properly prepared to receive the installation of such meters to the approval of and without expense to the Utility.
- 12) **METER READERS:** Each meter reader shall be provided with an official identification, which shall be exhibited on request.
- 13) **REMOTE REGISTERING WATER METERS:** When a remote registering water meter is installed on a customer's premises under a general outside register installation program of the Utility, then the cost of the meter and its installation shall be paid by the Utility. The meter shall become the property of the Utility which shall become responsible for its operation, maintenance and replacement. Any damage to the meter caused by the negligence or wrongful acts or omissions by the customer, their agents or members of their family, shall be paid for by the customer, and the failure by the customer to make the payment shall entitle the Utility, after making a forty day written demand for the payment, to disconnect the water service to the customer.
- 14) **DAMAGE TO WATER METERS:** Each customer shall be responsible for the meter installed on their service and shall protect it. The customer shall be liable for any damage to the meter resulting from carelessness, hot water or steam, or the action of frost or from any other cause not the fault of the Utility or its employees. The cost to the Utility occasioned by such damage to the meter shall be paid by the customer. If after the rendering of a bill by the Utility to the customer for such cost the same is not paid within 40 days from the date rendered, the supply of water to the customer concerned may be suspended until all charges are paid.
- 15) **METER TESTING.** On the request to have their meter tested, the Utility may charge the sum of \$100.00 to defray, in part, the cost of making the test for meters up to 1 inch in size. In the case of meters 1-1/2 inches and larger, the actual cost of the test will be paid by the customer. If the test shows that the meter is over registering by more than one and one half percent (1 ½%) for positive displacement meters and three percent (3%) for turbine or compound meters, the sum so deposited will be refunded to the customer.
- 16) **PLUMBING TO BE SATISFACTORY:** All plumbing, pipes and fittings, fixtures, and other devices for conveying, distributing, controlling, or utilizing water which are used by a customer and are not the property of the Utility, shall be installed in the manner provided by the Regulations of and be approved by the proper official of the Region and/or the operators of the Utility. The water shall not be turned on (except for construction or testing purposes) until the applicant for service has satisfied the Utility that these requirements have been met. The supply of water may be discontinued to any customer at any time if, in the opinion of the proper official of the Region and/or the

operator of the Utility, the plumbing, pipes, fittings, fixtures, or other devices as hereinbefore mentioned, or any of them, fail to comply with the above requirements, or if any part of the water system of such customer or the meter is in any way unsuitable, dirty, unsanitary or inaccessible place. Service shall not be re-established until such condition is corrected to the satisfaction of the Utility.

- 17) **DANGEROUS CONNECTIONS:** No connection shall be permitted to any installation; equipment or source in such a manner as may allow any contamination to pass from such installation, equipment or source into the Utility's water supply system. If any such connection exists the Utility may discontinue the supply of water to such customer.
- 18) **PROHIBITED DEVICES:** Service may be refused or suspended by the Utility to any customer who installs or uses any device or appurtenance, as, for example, booster pumps, quick-opening or quick-closing valves, flushometers, water operated pumps or siphons, standpipes, or large outlets, which may occasion sudden large demands of short or long duration, thereby requiring oversize meters and pipe lines, or affect the stability or regulation of water pressure in the Utility's system. Permission to install or use any such device or appurtenance must be obtained from the Utility, which permission shall specify what special arrangements, such as elevated storage tanks, surge tanks or equalizing tanks, etc., must be provided by the customer.
- 19) **IMPROPER USE OR WASTE OF WATER:** No customer shall permit the improper use or waste of water, such as providing water to more than one single family dwelling and /or apartment building from a single service, nor shall they sell or give water to any person except upon such conditions and for such purposes as may be approved in writing by the Utility.
- 20) **SERVICE PIPES:** Upon receipt of an application for service to any premises located on any portion of a street through which portion a main water pipe is laid and which premises are not already provided with water service, the Utility shall install a service pipe which it considers to be of suitable size and capacity from the water main to the street line. No pipe smaller than 1" in (25 mm) diameter shall be laid for any service.

The necessary excavation for the laying of the service pipe, backfilling and replacement of the street and sidewalk surfaces from the water main in the street to the street line, including supplying and laying a service pipe and fittings between the main pipe and the street line shall be the responsibility of the Utility and all such work shall be performed without cost to the applicant. A service box (standpipe) and curb stop valve shall be installed at the property line by the Utility.

The necessary excavation for the laying of the service pipe, backfilling and surface restoration from the street line to the premises including supplying and laying of the service pipe and fittings shall be the responsibility of the Applicant for water services and all such work shall be performed without cost to the Utility.

For water service pipes larger than 1", the cost shall be borne by the customer, less the

cost of the ¾" service pipe and trench from the main in the street to the street line.

Should any person make application for more than one service to their premises, the decision as to the necessity of the additional service shall be made by the Utility, and if the additional service is installed, the total cost thereof from the main to the customer's premises shall be paid by such applicant.

All services must be installed in accordance with the rules and regulations of the Municipality and to the satisfaction of the Utility. The excavation may be the same excavation as is used for the sewer service pipe or, if minimum horizontal and vertical separation between the water and sewer pipes cannot be obtained, a separate excavation for the water service pipe shall be required.

When a service has been installed without objection from the customer as to the location of the same, any subsequent removal of or alteration to the position of the pipe shall be made except at the expense of the customer requesting such removal or alteration.

- 21) **REPAIRS TO SERVICES:** If a leak or other trouble occurs it shall be repaired as soon as possible. If the leak or trouble occurs in a service line providing non-fire protection water supplies between the main and the street line it shall be repaired by the Utility at its expense. If the leak or trouble occurs elsewhere in a service line providing non-fire protection water supplies, it shall be repaired by the customer at their expense.

If the leak or trouble occurs in a service line which provides private fire protection services (sprinkler or hydrant) it shall be repaired by the customer at their expense.

The Utility may make such repairs for any customer provided the customer agrees to pay the cost of same. When required, each customer desiring the Utility to do such work shall deposit with the Utility a sum equal to the estimated cost of the work.

If a leak occurs on the customer's portion of their service pipe and, after being notified of same, they refuse or unduly delay to have repairs made, the Utility may discontinue the supply of water to such service pipe if, in its opinion, such action is necessary in order to prevent wastage of water. The Utility shall notify the customer affected of its intention to discontinue such supply.

- 22) **SPRINKLER SERVICE MAINS AND HYDRANT SYSTEM:** The customer shall be responsible for the cost of installing and maintaining a sprinkler service pipe from the main in the street to the building. It shall include a proper size control valve so that the service may be shut off if necessary. If requested by the applicant, a domestic service pipe may be connected to the sprinkler service pipe, but only if it is connected outside the building foundation wall and is provided with an approved shutoff valve located outside the building to permit control of the domestic service pipe without the necessity to enter the building. Before any domestic service pipe is connected to a sprinkler service pipe, the applicant must obtain approval from the appropriate authority and provide the Utility with a certified copy of such approval. The Utility shall supervise the

installation of same. When the private fire protection system includes private hydrants, these hydrants must be flushed during the Utility's regular flushing periods, under the supervision of the Utility's personnel. These hydrants shall be maintained in a manner, or on a regular basis as approved by the Utility. Fire protection lines within buildings shall be so installed that all pipes will be open and readily accessible for inspection at any time and no connection other than for fire protection shall be made thereto.

The location and spacing of hydrants in new construction shall be installed in accordance with the Region of Queens Water Utility requirements.

- 23) **UNAUTHORIZED EXTENSIONS, ADDITIONS OR CONNECTIONS:** No person shall, without the written consent of the Utility, make or cause to be made any connections to any pipe or main or any part of the water system or in any way obtain or use water therefrom in any manner other than as set out in these Regulations. Any unauthorized connection shall be subject to removal by the Utility. The cost of the removal including labour and materials and an estimate of the water used together with a \$200 service charge shall be paid by those who made the unauthorized connection.
- 24) **ACCESS TO CUSTOMER'S PREMISES:** Representatives of the Utility shall have right of access to all parts of a customer's property or premises at all reasonable hours for the purpose of inspecting any water pipes or fittings, or appliances, or discontinuing service, or for the purpose of installing, removing, repairing, reading or inspecting meters. The Utility shall have the right to suspend service to any customer who refuses such access.
- 25) **LOCATION OF METERS:** The Utility shall have the right to refuse service to, or suspend the service of, any customer who does not provide a place which, in the opinion of the Utility, is suitable for the meter. It should be in the building served, at or near the point of entry of the service pipe, in a place where it can be easily read and exchanged and where it will not be exposed to freezing temperatures.

Where the premises of a customer are of such a nature that a meter cannot be properly installed in a building or if the building is not sufficiently frost-proof as to guarantee the safety of the meter, the Utility may order the construction of a suitable frost-proof box in which the meter can be installed. Service to such premises may be refused or suspended until such a frost-proof box approved by the Utility is installed.

26) **CROSS CONNECTION CONTROL & BACKFLOW PREVENTION:**

(a) No owner, consumer, customer or other person hereinafter collectively referred to in this rule and regulation as "person" shall connect, cause to be connected, or allow to remain connected to the water system, or plumbing installation, without the express written consent of the Utility, any piping fixtures, fittings container or appliance in a manner which, under any circumstances, may allow water, wastewater, or any other liquid, chemical or substance, to ingress or egress the water system.

(b) Where, in the opinion of the Utility, there may be a risk of contamination to the

potable water system, notwithstanding the provisions of subparagraph (a), the Utility may require the customer, at the customer's sole cost and expense, to install at any point on the customer's water service connection or water service pipe, one or more backflow prevention (BFP) devices, which devices shall be of a quality and type approved by the Utility.

(c) All BFP devices shall be maintained in good working order. Such devices must be inspected and tested by a certified tester, approved by the Utility, at the expense of the customer. Such inspections shall take place upon installation, and thereafter annually, or more often if required by the Utility. The customer shall submit a report in a form approved by the Utility on any or all tests performed on a BFP device within 30 days of a test. A record card shall be displayed on or adjacent to the BFP device on which the tester shall record the name and address of the owner of the device; the location, type, manufacturer, serial number and size of the device; and the test date, the tester's initials, the tester's name, the name of their employer, and the tester's license number.

(d) The Utility shall maintain a program for the issuance, renewal and cancellation of Cross Connection Control Tester's Licenses. The Utility's program shall establish minimum standards, minimum insurance requirements, fees and administrative procedures.

(e) Installation, maintenance, field-testing and selection of all BFP devices shall fully conform to the latest revision of CSA B64.10 and CSA B64 series.

(f) In the event of any breach, contravention or non-compliance by a person of any of the provision and regulations in a sub-paragraphs (a),(b),(c) or (d) the Utility may:

(i) suspend water service to such person, or

(ii) give notice to the person to correct the breach, contravention or non-compliance within 96 hours, or a specified lesser period. If the person fails to comply with such notice, the Utility may immediately thereafter suspend water service to such person.

27) **ALTERNATE WATER SUPPLY PROHIBITED:** Connection of any customer's installation served by the Utility to any other source of water supply is prohibited. Failure to comply with this regulation shall entitle the Utility to suspend the service.

28) **DEPOSITS IN ADVANCE:** Whenever a customer requests the Utility to do work for which the customer is required to pay and the Utility agrees to do the work, the customer shall deposit with the Utility, before the work is started, a sum of money equal to the Utility's estimate of the probable cost of said work or execute an agreement to pay the actual cost. When the actual cost is determined, an adjustment in the payment shall be made. Water service shall not be established by the Utility until all charges are paid in full. Installations shall be made in accordance with the Region of Queens Water Utility specifications and be subject to inspection by the Utility's Staff prior to water service

being made available.

- 29) **SEASON FOR LAYING PIPES:** The Utility shall not be required to lay any pipe at any season of the year or at any time which, in its opinion, is not suitable.
- 30) **PRIVATE FIRE PROTECTION:** Fire protection lines within buildings shall be installed so that all pipes will be open and readily accessible for inspection at any time, and no connection for any purpose other than fire protection shall be made thereto. Unless approved by the Utility in writing, no fire protection line shall be connected in any way to a metered service. Responsibility for the installation, maintenance of any and all privately owned fire protections systems, including fire protection lines, sprinkler systems and hydrants shall be the responsibility of the owner.

Customers of the Utility wishing to perform testing of components related to fire protection or flow measurement as part of a development investigation or other reason whereby such flow measurement will result in flows above the normal operating range are required to seek permission from the Utility seven (7) days in advance of such testing. To avoid potential disruptions in flow patterns testing of this nature will only be allowed between 10 pm and 6 am excluding holidays and weekends unless unusual circumstances can be demonstrated by the proponent. The operation of a Utility owned hydrant is only to be done by Utility staff. The cost of providing Utility staff for this purpose will be invoiced to the proponent at

- 31) **RESELLING OF WATER:** It is prohibited for a customer of the Utility to resell water to others, without the express written consent of the Utility. In the event that a customer is reselling water to others, without prior approval by the Utility, the Utility may suspend service to the premises or the customer until such time as the activity ceases or approval to resell is granted.
- 32) **LIABILITY OF UTILITY:** The Utility shall not be deemed to guarantee an uninterrupted supply or a sufficient or uniform pressure and shall not be liable for any damage or injury caused or done by reason of the interruption of supply, variation of pressure or on account of the turning off or turning on of the water for any purpose.
- 33) **INTERFERENCE WITH UTILITY PROPERTY:** No person, unless authorized by the Utility in writing, shall draw water from, open, close, cut, break, or in any way injure or interfere with any fire hydrant, water main, water pipe, or any property of the Utility or obstruct the free access to any hydrant, stop cock, meter, building, etc., provided, however, that nothing in this paragraph contained shall be deemed to prevent an officer or member of the Fire Department engaged in the work of such Department, from using any hydrant or other source of water supply designated by the Utility for fire protection purposes.
- 34) **SUSPENDING SERVICE FOR VIOLATION:** Whenever, in the opinion of the Utility, violation of any of these Rules and Regulations is existing or has occurred, the Utility may cause the water service to be suspended from the premises where such violation

has occurred or is existing and may keep the same so suspended until satisfied that the cause for such action has been removed.

- 35) **THEFT OF SERVICE:** The Utility may impose penalties in addition to charges for Service approved by these Regulations for each unauthorized Water Service Connection, as follows:

(a) First incident	\$300.00
(b) Second incident, and each incident thereafter	\$750.00

- 36) **RESUMPTION OF SERVICE:** In all cases where water service has been suspended for violation of any of these rules, service shall not be restored until the cause for violation has been removed.

- 37) **PRESSURE REDUCING VALVES:**

- a) Where, in the opinion of the Utility, it is necessary for proper water service, a customer shall install on the service pipe, between the meter and the shut off valve on the customer's side of the meter, a pressure reducing valve of a type satisfactory to the Utility. The customer shall be responsible for the cost of installing and maintaining the pressure reducing valve at all time.
- b) A customer receiving service water pressure less than that which is needed for domestic use and fire protection requirements shall be responsible for providing and maintaining, at no cost to the Utility, a suitable booster pump.

- 38) **PRESSURE RELIEF VALVES:** Whenever a pressure reducing valve has been installed by a customer in accordance with Regulation 37, the customer shall, for their own safety and protection, install on their hot water boiler and any other hot water heating device connected to the building's plumbing system, a pressure relief valve of an approved type, as well as an approved temperature limiting device. It shall be the customer's responsibility to maintain and keep in service the pressure relief valve at all times.

- 39) **WATER CONSERVATION DIRECTIVES:** The Utility may issue conservation of water directives to its customers, if in the opinion of the Utility, such directives are required to permit the Utility to provide reliable continuous water service to all customers served by the Utility. During such times as these directives are in force, customers who do not comply with the directives may have their water service suspended until such time as they agree to comply with the directive or upon suspension of the water conservation directive, whichever occurs first. Such customers shall be required to pay the Charge for Re-establishing Water Service as laid out in the approved Schedule of Rates for the Utility.

- 40) **REQUESTS FOR EXTENSIONS OF SERVICE:** The Utility has no obligation to extend water service into areas with no water service. Requests for such extensions will be reviewed by the Utility on a case by case basis.

- 41) **WORK ON WATER UTILITY INFRASTRUCTURE:** The Utility reserves the right to perform all work with its own forces, on existing Utility infrastructure or infrastructure that will be turned over to the Utility. This includes, but is not limited to, new construction of water mains and/or building services and any repairs to existing infrastructure of the Utility. Any work permitted to be undertaken by outside contractors will be under such terms and conditions and to standards as prescribed by the Utility. This regulation shall not apply to land developments involving construction of new streets and services where the developer has entered a servicing agreement with the Region of Queens.
- 42) **CURB STOP/CONTROL VALVE SERVICE BOX:** The curb stop/control valve service box housing the customers control valve shall be exposed for access by the Utility at all times. The Utility requires all curb stop/control valve service boxes and/or valves to be fully exposed and adjusted to final landscape grade before the installation of a customer's water meter. Any adjustment of the service box or valve box is the responsibility of the customer.

The customer shall ensure the curb stop/control valve service box and/or the valve box is exposed at all times. In the event that the curb stop/control valve service box is buried, paved over, back-filled or damaged as a result of carelessness, willful obstruction or any other occurrence that, in the opinion of the Utility, results in the requirement for the Utility to expose, re-expose, adjust or repair the curb stop /control valve service box, it shall be at the customer's expense. The Utility may undertake such activities as it deems necessary to gain access to the premises curb stop/control valve service box without expense to the Utility. When such action is undertaken, the reinstatement of the road, right-of-way, driveway, sidewalk, curb or landscape will be charged back to the customer if such activity is undertaken by the Utility.

Comparison of Water Rates *

Average Consumption Rate in Cubic Meters	
37.0	METRIC CONVERTER
	8,140.00 Imperial Gallons
	37.0 Cubic Meters

*** NOTE: This Comparison Sheet May NOT be up to date**

Water Utility	\$ 5/8" fixed charge Quarterly	\$ Rate/1000 gal	\$ Rate/ cubic meter	\$ Quarterly Bill	Date Rates effective
Oxford, Town of	80.41	1.53	0.34	92.88	April 1, 2021
Digby, Town of	40.73	2.30	0.51	59.47	April 1, 2015
New Minas, Village of	25.40	2.91	0.64	49.12	April 1, 2009
Antigonish, Town of	53.57	2.94	0.65	77.53	April 1, 2021
Kentville, Town of	32.67	3.29	0.72	59.48	April 1, 2016
Wolfville, Town of	37.51	3.45	0.76	65.63	April 1, 2019
Amherst, Town of	31.11	3.15	0.77	59.42	April 1, 2019
Baddeck, Co. of Victoria - Village Comm.	46.79	3.50	0.77	75.28	April 1, 2013
Annapolis Royal, Town of	97.95	4.09	0.90	131.28	April 1, 2010
Port Williams, Village of	60.61	4.27	0.94	95.41	April 1, 2018
Lawrencetown, The Village of	62.76	4.41	0.97	98.70	March 1, 2013
Truro, Town of	63.44	4.45	0.98	99.71	April 1, 2015
Stellarton, Town of	44.96	4.62	1.02	82.61	April 1, 2008
Lunenburg, Town of	86.62	5.00	1.10	127.37	April 1, 2018
Trenton	24.42	5.01	1.10	65.23	April 1, 2011
Queens, Region of	38.90	5.18	1.14	81.08	April 1, 2022
Pictou County	65.88	5.22	1.15	108.42	April 1, 2019
Combined Antigonish County Water Utility	59.37	5.40	1.19	103.38	October 1, 2020
Middleton, Town of	87.44	5.40	1.19	131.47	April 1, 2019
Canning, Village Commissioners of	52.05	5.52	1.22	97.04	April 1, 2013
Springhill, Town	69.15	5.60	1.23	114.79	April 1, 2017
Inverness County	43.32	5.77	1.27	90.34	April 1, 2019
Richmond County	38.31	5.93	1.31	86.78	April 1, 2021
Bridgewater Water Utility	68.13	6.14	1.35	118.19	April 1, 2018
Yarmouth, Town of	54.87	6.27	1.38	105.97	April 1, 2018
St. Peter's, Samsonville & Area	97.96	6.31	1.39	149.39	April 1, 2019
New Glasgow	59.23	6.64	1.46	113.25	April 1, 2017
Windsor, Town of	69.75	6.69	1.47	124.27	April 1, 2017
Port Hawkesbury	67.75	6.85	1.51	123.58	April 1, 2016
Cape Breton Regional	63.71	6.90	1.52	119.95	April 1, 2019
Town of Westville - Proposed	51.13	7.63	1.68	113.29	July 1, 2021
Pictou, Town of	71.66	7.85	1.73	135.67	July 1, 2021
Three Mile Plains, Wentworth, West Hants	46.06	8.17	1.80	112.64	July 1, 2019
Mill Cove Water Utility	78.06	8.97	1.98	151.16	April 1, 2010
Debert, Colchester County	90.78	9.20	2.03	165.76	April 1, 2013
Sherbrooke, District of St. Mary's	88.93	9.76	2.15	168.48	April 1, 2019
Annapolis County - CP, Granville, Margaretville	103.47	9.94	2.19	184.50	April 1, 2021
Greenwood (Mun. of the Co. of Kings)	67.95	10.36	2.28	152.38	April 1, 2016
Canso - Hazel Hill Water	85.69	10.75	2.37	173.30	April 1, 2016
Mulgrave	136.98	10.88	2.40	225.78	April 1, 2018
West Hants Water Utility	62.25	11.14	2.45	153.04	July 1, 2019
Shelburne	105.89	11.35	2.50	198.39	April 1, 2018
Bridgetown Water Utility	82.56	12.21	2.69	182.07	April 1, 2020
East Hants Regional - Enfeild, Elmsdale, Lantz	47.00	12.34	2.72	147.57	April 1, 2019
Tatamagouche, Colchester County	104.79	12.35	2.72	205.43	April 1, 2019
Stewiacke, Town of	66.87	13.09	2.88	173.55	April 1, 2021
Mahone Bay	119.58	15.80	3.48	248.35	April 1, 2021
Victoria County Water Utility	111.00	17.07	3.76	250.12	April 1, 2019
Parrsboro, Town of				150.00	April 1, 2019

Median	64.80	6.29	1.39	119.95
Mean	67.92	7.39	1.63	128.64
High	136.98	17.07	3.76	250.12
Low	24.42	2.91	0.64	49.12
Updated	2021-02-18			

**Region of Queens Municipality Regular Council
Tuesday, July 13, 2021, 9:00 a.m.**

6.1

Minutes

Present: Mayor Darlene Norman, Chair
Deputy Mayor Kevin Muise
Councillor Maddie Charlton
Councillor Ralph Gidney
Councillor Vicki Amirault
Councillor Jack Fancy
Councillor David Brown
Councillor Carl Hawkes
Chris McNeill, CAO
Christine Watson, Admin. Assistant – Planning & Development

1.0 Call to Order

Mayor Norman called the meeting to order at 9:00 a.m.

2.0 Changes / Approval of Agenda

It was moved by Councillor Gidney and seconded by Councillor Brown that the Agenda be approved as presented.

MOTION CARRIED unanimously.

4.0 Tabling of Petitions

There were no petitions to come before this meeting.

5.0 Public Question / Comment Session

Leon Robertson, College Street, Liverpool – Mr. Robertson noted that the renovations to Council Chambers are well underway and hoped for upgrading to the sound system. Under Item 9.1, Mr. Robertson asked if consideration would be given for a gazebo in the park that would allow more residents to attend the services. He further stated it would be good to get updates under Items 3.1 and 3.2.

Debra Lalonde-MacDonald, Town Lake Road, Liverpool – Ms. Lalonde-MacDonald commented on the lack of employment opportunities in the county. She stated she is qualified with many letters of recommendation, and that is unable after 18 months of living in the area to find employment. She further stated, following an attempt at seeking employment with the RQM, she received a letter from Chris McNeill, CAO, making defamation statements about her lack of employment and skills.

She further stated she submitted a letter dated to June 20, 2021 to Mayor Norman and Councillors re: Defamation Statements and Unfair Hiring Practices enquiring why Mr. McNeill disqualified her for the position she applied for, stating that her resume did not include any work experience in the health care industry and lacked the physical strength for the positions. She questioned if Mr. McNeill has the skills to effectively and ethically perform the position of HR at RQM, and sent copies of her letter to Honorable Bernadette Jordan and Kim Masland, Queens MLA to bring transparency to this matter.

Ms. Lalonde-MacDonald provided information on her response to Mr. McNeill's letter disqualifying her for the position of cleaning staff at Hillview Acres outlining her work history as well as letters of reference, and questioned why she has not yet received an answer.

Arthur Roy, Birch Avenue, Liverpool – Mr. Roy provided background on an agreement his father had with the former Town of Liverpool dated 1947. As part of the agreement, after digging a trench through a portion of the property, 115 feet of flagstone would cover over the culvert and be kept in a good and safe condition. The land was left in a mess with a ditch 10 feet in places.

A proposed new agreement was drafted for replacement of the culvert, but Mr. Roy did not agree with the conditions and therefore did not sign, and will not sign the new agreement and expects RQM to fulfill the conditions of the original agreement.

6.0 Approval of Minutes

6.1 Regular Council – June 22, 2021

It was moved by Councillor Hawkes and seconded by Councillor Charlton:

THAT the minutes of the Regular Council meeting held June 22, 2021 be approved as circulated.

MOTION CARRIED unanimously.

7.0 Dangerous or Unsightly Premises

There were no items to come before this meeting.

8.0 Economic Development

There were on items to come before this meeting.

9.0 Corporate Services

9.1 Request for Use of Liverpool Waterfront Parking Lot

It was moved by Councillor Gidney and seconded by Councillor Fancy:

THAT Council of Region of Queens Municipality grant permission for Highway Pentecostal Assembly and Salvation Army to use the Liverpool Waterfront Parking Lot for outdoor church services on every Sunday evening in July and August and on September 5, 2021 from 6:30 p.m. to 7:30 p.m.

AND THAT such use be in accordance with the Parking Lots Bylaw which requires all cars to be parked within the designed parking stalls;

AND FURTHER THAT the services comply with all municipal, provincial, and federal regulations and protocols in place during each weekly service.

MOTION CARRIED unanimously.

10.0 Engineering & Public Works

There were no items to come before this meeting.

11.0 Finance

11.1 Hillsview Acres Write-off Report

It was moved by Councillor Brown and seconded by Councillor Muise:

THAT Council of Region of Queens Municipality approve the write-off of accounts 2734, 2433, 2219, 2611, 2610, 2478, 2341, 2523, 2573, 2530, 2776, 3004, 2909 including interest.

MOTION CARRIED with 7 in favour and 1 against.

11.2 Approval of Valuation Allowance for Fiscal 2020

It was moved by Deputy Mayor Muise and seconded by Councillor Hawkes:

THAT Council of Region of Queens Municipality authorize a Valuation Allowance for Taxes Receivable of \$260,018.78, and an Allowance for Other Accounts Receivable of \$143,838.83 for the fiscal year 2020-2021.

Joanne Veinotte, Director of Corporate Services, stated the Valuation Allowance is an account set up to consider that not all accounts receivables will be collected for various reasons. Every year a Valuation Allowance is set up for taxes deemed to be uncollectable for various reasons such as surveys, mapping, estates, etc. so we cannot sell at tax sales until those things have been considered. The valuation allowance this year includes over \$100,000 in properties.

We also have a Valuation Allowance for other accounts receivable, i.e. Landfill, sewer, etc. and have to take into consideration that a percentage will not be received. These are reviewed every year.

A policy will be brought forward to the Audit & Internal Control Committee specifying how this mechanism works.

MOTION CARRIED unanimously.

11.3 Temporary Borrowing Resolution - Brooklyn

It was moved by Councillor Amirault and seconded by Councillor Charlton:

THAT Council of Region of Queens Municipality approves Temporary Borrowing Resolution – File 21/22-01 in the amount of \$507,757 for the Brooklyn Sewer/Water project.

Ms. Veinotte stated the amount was in the budget last year to borrow for this project. Debentures are issued by the Municipal Finance Corporation in the spring and due to a changeover in staff, the deadline was missed. The project was funded on a temporary basis out of the sewer reserve for this fiscal year and will be repaid out of the debenture when approved.

MOTION CARRIED unanimously.

11.4 Policy 4 – Payment of Taxes

It was moved by Councillor Brown and seconded by Councillor Hawkes:

THAT Council of Region of Queens Municipality approve Policy 4 respecting Payment of Taxes.

Ms. Veinotte stated the policy is a combination of older policies that makes it clear to the residents on the payment of taxes. In addition, the time has been shortened by a year before unpaid taxes can go to tax sale. The older policies will be repealed.

Councillor Brown pointed out also that the policy has been amended to include the change to the threshold; any outstanding taxes under \$300 can also be included for tax sales.

MOTION CARRIED unanimously.

12.0 Recreation & Healthy Communities

- 12.1 Medway Head Lighthouse Society for Waiver of Policy 58 – Consumption of Alcohol on Municipal Property

It was moved by Councillor Brown and seconded by Councillor Amirault:

THAT the Council of Region of Queens Municipality agree to waive Policy 58 – Consumption of Alcohol on Municipally Owned Properties at the request of Medway Head Lighthouse Society at Port Medway Warehouse on August 13, 2021.

AND THAT the applicant be required to submit proof of insurance in no less than \$2,000,000 per occurrence with the Region of Queens Municipality as additional insured, and copy of the in effect liquor license from the Province of Nova Scotia to the Region, and that all municipal, provincial, and federal laws be strictly adhered to.

Dana Henley, Community Development Coordinator, stated the Medway Head Lighthouse Society make this request annually, except last year due to Covid, and hope to hold events now that restrictions have lifted.

MOTION CARRIED unanimously.

13.0 Planning

There were no items to come before this meeting.

14.0 Reports

- 14.1 Committee of the Whole Discussion – Councillor Charlton

Councillor Charlton stated she felt that holding Committee of the Whole (COW) meetings would be a good move going forward. This would allow discussions to be held and then would have two weeks before going to Council. The two weeks would give enough time to gather additional facts, if required, before making a decision. This

would allow enough time for the public to reach out if they had any concerns.

Councillor Fancy concurred with Councillor Charlton and further stated if anything important should arise, a Special Council meeting could be called to deal with anything urgent.

Councillor Amirault concurred.

Mayor Norman stated following research on holding COW meetings and Bourinot's Rules of Order, which are our rules, while being a member of Council previously had not correctly followed the Rules. She explained how the meetings were to be held, stating that all debates happen during the meeting with any recommendations going to Council. During the Council meetings, there is no further debate on the issues because they have already been discussed. It would be permissible to state your reasons why you support or do not support the recommendation, or the recommendations can be referred back to the COW for further debate. Decision would need to be made if the COW meeting were to be recorded and to understand that this is only the debate and not when decisions are made. Mr. McNeill could bring forward a report at next Council meeting outlining the procedures for these meetings.

Councillor Charlton enquired if other municipalities follow this and commented that during training on COW meetings with Pam Mood that debates were allowed at their Council meetings and is that because they follow Robert's Rules; and suggested investigating the use of Robert's Rules at RQM in the report being brought forward at next Council meeting.

14.2 Ad Hoc Noise Bylaw Committee Applications

District 1 – Currently vacant. No application received.

District 2 – One application received; Darlene Gaskell-Chandler. Council concurred on accepting her to the Committee.

District 3 – Two applications received; Kathryn Killam and Shawna McDougall. Following discussions and recommendations of Councillors, Shawna McDougall was chosen to be the representative on the Committee.

District 4 – Two applications received; Allan Laws and Mary White. Following discussions and recommendations of Councillors, Mary White was chosen to be the representative on the Committee.

District 5 – Three applications received; Craig Doggett, Avis Johnson, and Robert Roulston. Following discussions and recommendations of Councillors, Avis Johnson was chosen to be the representative on the Committee.

District 6 - Three applications received; Melvin MacKenzie, Jessica Van Dyne-Evans and Albert White. Following discussions and recommendations of Councillors, Melvin MacKenzie was chosen to be the representative on the Committee.

District 7 – One application received; Judy Frail. Council concurred on accepting her to the Committee.

Consensus given to advertise for a candidate for District 1.

It was moved by Councillor Brown and seconded by Councillor Charlton:

THAT the Council of the Region of Queens Municipality appoint the following residents to serve on the Ad Hoc Committee for a Noise Bylaw:

District 2 – Darlene Gaskell-Chandler

District 3 – Shawna McDougall

District 4 – Mary White

District 5 – Avis Johnson

District 6 – Melvin MacKenzie

District 7 – Judy Frail

MOTION CARRIED with 7 in favour and 1 against.

Mayor Norman announced a 15-minute recess at 10:05 a.m.

3.0 Presentations

3.1 Rails to Trails – Brian Hatt (10:20 a.m.)

Mayor Norman welcomed Brian Hatt, Rails to Trails, to Council (copy of presentation attached to original set of Minutes).

Some highlights included:

Progress & Constraints:

- Agreement signed with Brooklyn Energy to upgrade existing ATV trail to multi-use standard, work not yet started.
- Awaiting for approval - Agreement with Nova Scotia Lands to upgrade existing ATV trail on Pipeline Road to multi-use standard from Brooklyn Energy to the Nickerson Pond Road.
- Awaiting on approval - Agreement with Transportation and Active Transit to construct a multi-use trail across Nickerson Pond Road to their property along Highway 103 on the north side of the 103 highway (they own 200'). Meetings were held with them and they are investigating.
- ATV's can cross Highway 8 south of the car pool parking and along the north side of Highway 103 until the junction of the existing trail leading to the Pine Grove Park. The trail goes under Highway 103 bridge and joins with the Trestle Trail. The trail width may need to be widened to allow for barrier installation and at least 66" wide for better visibility.
- Central Avenue and Main Street intersection crossing must be approximately 90 degrees. Can be crossed legally as long as drivers have a license and are insured.
- The north side of Lawrence Street and Trail intersection will need to be filled in as the street approach is steep.
- Trail divides property and runs between house and garage on property on south side of Lawrence Street.
- Department of Environment to be contacted to confirm if there is enough room along south side of Harley Umphrey Drive prior to construction.
- The Trestle Trail Bridge has been refurbished and everything is now in place. The intent is to have the bridge as single use; keep the ATV's off until it is clear to cross.

RQM Assistance:

- Letter of support from RQM to TAT.
- Approval for usage of RQM owned portions of the proposed route. Director of Engineering & Public Works is reviewing.
- Letter of support to Department of Lands and Forests may assist in the removal of the Trails Act designation from Liverpool to Summerville Centre.

Hunts Point to Port Mouton

- Final hookup that connects to Shelburne County. Use existing Pit Road from Highway 3 to Highway 103. RQM owns some property in the area that may be used to avoid private property.

Around Summerville Center

- Portion of Highway 103 to Highway 3 bridge at Broad River. Meeting held with TAT. Possibilities include:
 - Use part of the travel portion of the existing Broad River bridge on Highway 3.

Highway 3 Broad River Bridge

- Most cost effective reasonable route is the use of the existing bridge.
- Another option would be to build another bridge beside the existing bridge.

Broad River to Port Mouton

- Requires approval of TAT to use trail from under Highway 103 which joins up with an existing AT service road. This will complete the connection for Lunenburg County to Shelburne County though Queens.

Mayor Norman thanked Mr. Hatt for his presentation.

15.0 In-Camera Items

It was moved by Councillor Gidney and seconded by Councillor Brown that the proceedings go In-Camera at 11:15 a.m. to discuss the following:

15.1 Contract Negotiations

- 15.2 Setting a Minimum Price at a Tax Sale
- 15.3 Sale of Municipal Property
- 15.4 Contract Negotiations
- 15.5 Contract Negotiations
- 15.6 Personnel
- 15.7 Personnel

MOTION CARRIED unanimously.

It was moved by Councillor Gidney and seconded by Councillor Brown that the proceedings exit In-Camera at 1:30 p.m.

MOTION CARRIED unanimously.

3.0 Presentations (continued)

- 3.2 Queens Emergency Management Organization (EMO) – Brian Hatt, Louis Landry, Heather Cook, Rhonda Matthews

Mayor Norman welcomed Brian Hatt, Louis Landry, Heather Cook and Rhonda Matthews, members of EMO, to Council (copy of presentation attached to original set of Minutes).

Some highlights included:

Members introduced themselves and described their role in the EMO.

Queens Emergency Management Program

- The Plan is a living document and is updated regularly; Section 19.1 shows the most recent updates. Shelley Connolly, Deputy Clerk, manages the manual documents and anyone requiring documentation can contact her for copies.
- New to the Plan - Performed Hazardous Risk Vulnerability Analysis (HRVA) on 26 possible events and their outcomes.
- Self-Assessment on the Plan is done on a yearly basis with assistance from provincial rep. Any changes are taken to the Planning Committee for review. The next scheduled assessment is for August, with Rhonda Matthews assisting.

- State of Local Emergency (SOLE) – Program available that can be accessed in the event of an emergency locally, and can be in addition to a provincial state of emergency.
- Agreements – Two new agreements now in place. 1. Comfort Centers and Emergency Shelters and 2. Shower Facilities, in case of water shortage (5 tentative areas).

Planning Committee – Louis Landry

- Meetings are Chaired by Chris McNeill, CAO, and hosted by Brian Hatt and Louis Landry. Meet quarterly with members from Transportation and Active Transit, Natural Resources, RCMP, Health Services, Fire Services, Municipal Services, Communication and Radio Operator.
- Challenges – Not well supported by members. Not represented by some groups.

Emergency Operating Center (EOC)

- Purpose – Responsible for policy and strategic direction. A Municipal level operating emergency center for site support and consequence management, info collection, evaluation and display, coordination of agencies and operations, resource management and internal and external communications.
- Reviewed EOC triggers

Training and Exercise – Rhonda Matthews

- Provide staff with training courses to gain knowledge and be better prepared during emergencies.
- ICS Level 100 is available on line to anyone interested.
- ICS Level 200 is a prerequisite at the Operation Center level.
- Information Officer Course; will be available in the fall.
- Communication system at the provincial level called WEB EOC will be made available for free; users can log on and see what is happening during an emergency. It can also be used during training exercises.
- Important to exercise plans – have groups come together and assess situations, practice different scenarios so that all departments are aware of what is available; something as simple as a table top exercise or a full exercise with people on the ground.

- A training session is planned for the fall with two exercises taking place.

Communications

- Heather Cook - Involved with public engagement and regularly posts information of any occurrence on RQM's website and social media Facebook.
- Discussions were held at the Planning Committee meetings on the need for the creation of a flyer that would provide residents with critical information, i.e. emergency kit preparation, emergency phone numbers, etc.
- Investigating the use of an Emergency Alert System that can notify all residents of any events or issues; i.e. fire evacuation, etc.

Alert Ready Program (www.alertready.ca) – Rhonda Matthews

- This program is available to Municipal units and can be used for boil water alerts, etc. through contacting Brian Hatt once the form has been completed and passed through CAO.
- The Alert Ready system does not need to be subscribed to, alerts go out over the phones so long as you have a newer model, and messages also go out through the radio and TV.
- Presently working through the process of formalizing how the alerts are requested.

Exercise Handshake – Louis Landry

- Exercise held monthly to do radio checks and check equipment. New Brunswick and PEI have joined the exercise as they use the same system.

CBC Tower – Brian Hatt

- The CBC tower has no standby power when the power goes out. This is rated by population in which Liverpool is rated 4, which means no standby.

Mayor Norman thanked the group for their presentation.

15.0 In-Camera Items (continued)

It was moved by Councillor Brown and seconded by Councillor Amirault that the proceedings go In-Camera at 2:25 p.m. to discuss the following:

- 15.1 Contract Negotiations
- 15.2 Setting a Minimum Price at a Tax Sale
- 15.3 Sale of Municipal Property
- 15.4 Contract Negotiations
- 15.5 Contract Negotiations
- 15.6 Personnel
- 15.7 Personnel

MOTION CARRIED unanimously.

It was moved by Councillor Hawkes and seconded by Councillor Gidney that the proceedings exit In-Camera at 4:18 p.m.

MOTION CARRIED unanimously.

- 15.1 Contract Negotiations

It was moved by Councillor Amirault and seconded by Councillor Gidney:

THAT the Council of Region of Queens Municipality reject all tenders for Hillsview Acres Project #21011 Hillsview Acres Renovations.

MOTION CARRIED unanimously.

16.0 Adjournment

The meeting adjourned at 4:25 p.m.

Mayor Darlene Norman, Chair

Chris McNeill, CAO

Christine Watson, Administrative Assistant – Planning & Development

Date Approved: _____

Region of Queens Municipality Staff Report

9.1

To: Council

From: Chris McNeill, Chief Administrative Officer

Date: August 10, 2021

Re: Committee of the Whole Process

Background

At the July 13, 2021, Council meeting, direction was given to staff to prepare a report concerning the process of Council moving away from two Council meetings a month to one Committee of the Whole meeting and one Council meeting. The report was to contain the process for doing so, as well as the opportunities and challenges of doing so.

Details

Region of Queens Municipality uses Bourinot's Rules of Order along with its own Rules of Order to supplement Bourinot's. Bourinot's has been used since the Municipality's inception in 1996 and it was amended to include some additional rules by Council many years thereafter. Bourinot's is based on the Canadian federal parliamentary system, whereas many municipalities use Robert's Rules of Order which follows an American model of governance. Both are in use in Nova Scotia. Bourinot's Rules of Order are 94 pages in length while Robert's Rules of Order are 669 pages.

To begin, Committee of the Whole is defined by Bourinot's as the entire body of an assembly, meeting as a committee under a chair other than the regular chair, to facilitate discussion by using less strict rules than those used in a formal meeting of the assembly. Therefore, the Deputy Mayor would Chair Committee of the Whole and not participate in debate, while the Mayor would be



considered a regular member of the Committee and be able to make motions, second motions, and participate in debates.


The Chairperson is responsible to maintain order, deciding all questions of order subject to appeal, but disorder in a committee must be reported to and dealt with by Council.

All discussions at Committee of the Whole follow the same rules of order as regular Council meetings, excepting that motions are not seconded. Members may only speak to the subject on the agenda and the committee cannot go beyond its terms of reference. Majority vote still applies to all decisions on whether or not they move forward to Council.

After the conclusion of a Committee of the Whole meeting, the recommendations are brought forward and made by the Chairman at a subsequent Council meeting. Until that happens, the issue cannot be debated or discussed any further. When the resolution of Committee of the Whole is presented to Council, it must be proposed and decided without debate or amendment.

Rules of order are required to ensure a fair and consistent application of rules and processes. No set of rules is better than another. Council is free to change its rules of order at any time.

Robert's Rules of Order differ greatly depending on the size of the meeting. In our situation, we would fall under what is termed an informal committee of the whole system. This system does not limit the amount of time a council member may speak, the Mayor would remain as chairperson, and all votes taken during the meeting are final decisions and not voted on again. Recommendations that are referred to a Committee of the Whole meeting by Council cannot be changed with only amendments allowed. Therefore, Committee of the Whole can only adopt or amend recommendations. And Committee of the Whole cannot refer matters to other committees or appoint subcommittees.




If Council wishes to move to a Committee of the Whole system with only one Council meeting a month, there will be some noticeable differences from the public's perspective. Firstly, land use bylaw amendments which currently take about 3-4 months will most likely take 5-6 months depending on timing of applications and meetings. Secondly, requests that come to Council will more often take longer than the current time frame of two weeks to make it to a Council meeting for a decision. Going forward, the processing of requests to get on the agenda for a Committee of the Whole meeting will take a minimum of 2-4 weeks, with a decision in 4-6 weeks.

From a staff perspective, there is very little change. Staff will bring forward reports to Committee of the Whole and be available for discussion. As there is no debate or amendments allowed at Council, staff would not be required to attend Council meetings any longer.

In fact, Council should not recognize any real difference between participating in a Committee of the Whole meeting versus a Council meeting other than who is sitting in the Chairperson's chair. Council meetings would be a presentation of recommendations and voting and therefore Council meetings would usually be about 30 minutes long. In the past when Committee of the Whole presented reports without discussion, there was some public criticism of Council for "rubber stamping" issues and not discussing them. This criticism, although unfounded as issues are fully discussed at the Committee, would still likely occur.

As the present Council meeting allows a 15 minute question / comment session at the beginning of each Council meeting for members of the public to speak, and where all of the discussion would have previously taken place at the Committee meeting, this process may become redundant. Likewise, only Council meetings are recorded, and this issue would need to be addressed as well.

Regardless of which process is used, it will only be effective if all participants in the meeting come to the meeting prepared after having read all material and reports beforehand and doing their initial due diligence on likely impacts of recommendations.



Council meetings are now held during the day during the second Tuesday of the month and in the evenings of the fourth Tuesday of the month. This issue should be reviewed as well to determine if this is still the wish of Council; Committee of the Whole during the day, and Council in the evening.

Additionally, the previous Council had begun to hold Council meetings four times a year in different parts of Queens County prior to COVID-19. If this were to continue, Committee of the Whole meetings would be more relevant than Council meetings as Council meetings are simply reporting on motions of the Committee meeting and would not be seen as community engagement.

If Council wishes to proceed with a Committee of the Whole system, it is anticipated that several policies would need to be brought forward for amendments.

Applicable Legislation

Section 23 (1) (b) of the *Municipal Government Act* states that council may make policies regulating its own proceedings and preserving order at meetings of the council.

Budget Impacts

No additional budget impacts are known at this time.

Recommendation

Council's request was for a staff report concerning this issue. Therefore, no staff recommendation is required.

Communications

None at this time as this is an information report only.

Region of Queens Municipality Staff Report

10.1

To: Council

From: Chris McNeill, Chief Administrative Officer

Date: August 10, 2021

Re: Application to Nova Scotia Utility and Review Board for Water Rate Increase


Background

Region of Queens Municipality operates a water utility with properties connected in both Liverpool and Brooklyn. This water system is operated as a stand alone independently funded water utility which sees the users of the system paying the full cost of its operation and services, and therefore is not normally subsidized by the general tax rate.

The operation of all public water utilities in Nova Scotia are strictly regulated by the Nova Scotia Utility and Review Board. Changes cannot be made to the rates and charges or other operating policies without Board approval. Additionally, capital projects in excess of \$250,000 require the prior approval of the Board before funds can be expensed.

Details

The Municipality last had a rate hearing in 2002 which set rates for three years until 2004. Since that time, the rates have not changed as the Municipality has not applied for any changes to the rates. All municipalities that have water utilities normally apply for rate changes every 3 years as the current rates have expired.



The Water Utility is currently operating in a deficit position and the deficit is expected to continue without increases in the rates. To protect against rate increases previously, the Utility was being subsidized by the general tax rate and use of other reserve funding.

Our Director of Corporate Services and Director of Engineering and Public Works have been working with the contracted consultants for some time to prepare this application and limit increases to minimal amounts considering that rates have not increased in 17 years.

Applicable Legislation

Section 65A (1) of the *Municipal Government Act* states that subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality;

Section 65A (5) of the *Municipal Government Act* states that in the event of ambiguity in whether or not the municipality has the authority under this or any other Act to spend money or to take any other action, the ambiguity may be resolved so as to include, rather than exclude, powers the municipality had on the day before this Section came into force.

Section 71 (1) (e) of the *Municipal Government Act* states that council may, by policy, exempt from taxation, to the extent and under the conditions set out in the *Municipal Government Act*, the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility.

Budget Impacts

The current budget contains a provision for this water rate study cost. No other budget pressures are expected as a result of this application.



Recommendation

THAT Region of Queens Municipality apply to the Nova Scotia Utility and Review Board for changes in its rates for water and water service, fire protection to the Region of Queens Municipality and changes to its rules and regulations for customers served by the Region of Queens Municipality Water Utility, as set out in the Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited dated July 27, 2021.

Communications

A press release will be issued to notify the public of this application for proposed water rate increases. Once the hearing date is set by the Nova Scotia Utility and Review Board, the hearing will be publicly advertised and provide an opportunity for customers of the Utility to make oral or written submissions to the Board. We do not expect the hearing to take place until late fall or early winter.

Region of Queens Municipality Staff Report

11.1

To: Council

From: Joanne Veinotte, CPA, CGA
Director of Corporate Services

Date: August 10, 2021

Re: Financial Review Quarter One

Background

Responsible governance includes a comprehensive review of financial information and performance as compared to budget. Non consolidated financial statements for the quarter are provided to Council with a staff report containing supplemental information that Finance staff deem significant for Council. Any questions or concerns Council have regarding the statements are addressed in the meeting by the Director of Corporate Services and the Manager of Finance.

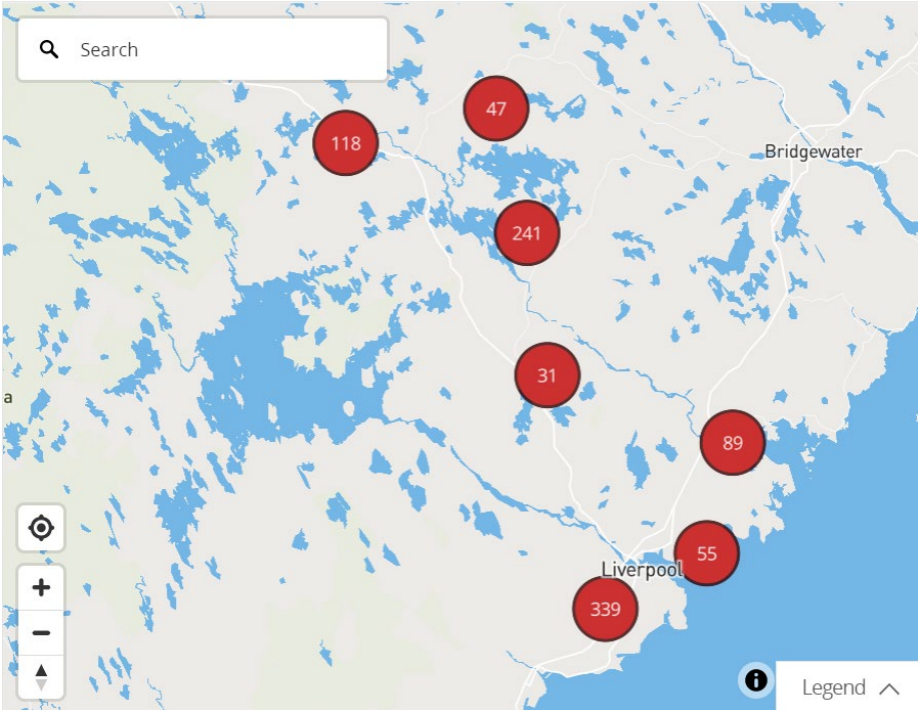
Details

Financial Report – Quarter One

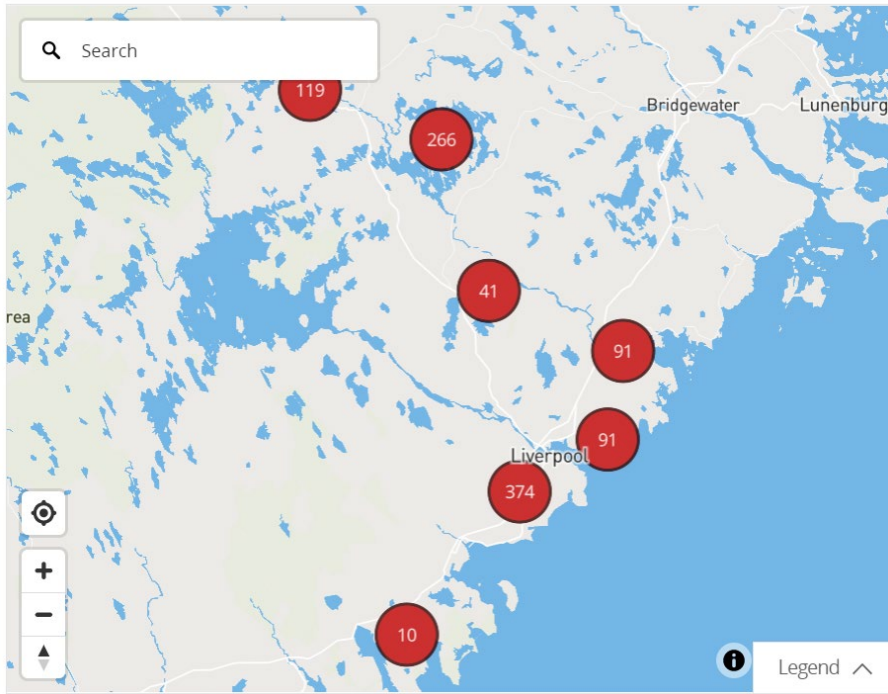
Revenue Analysis:

Overall revenues are higher than budget. Main contributors are: deed transfer tax, tax sale proceeds, and higher than anticipated commercial tax. (Page 1) Deed transfer tax is 290% higher than this time last year. The increase to 1.5% from 1% took effect June 1, 2021. Quarter one prior year was \$102,640 compared to \$400,156 this fiscal year. Number of sales in fiscal 2019 was 943, fiscal 2020 was 999 and so far this year one quarter is 412. A map of the sales

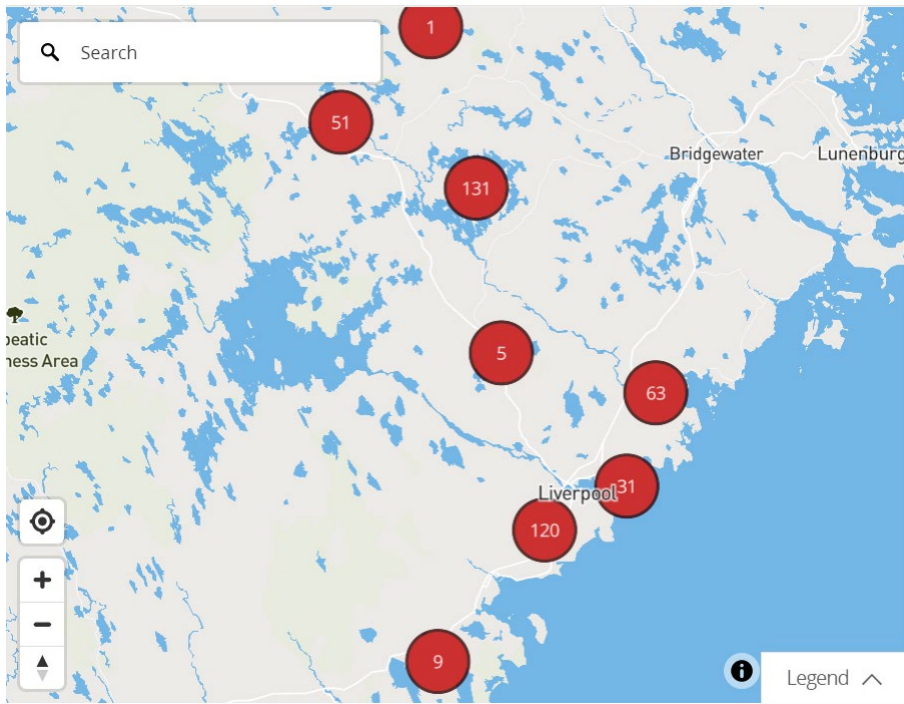
volumes by area is included here for information purposes as sourced from the Datazone, which is a database of information available to Municipalities. The numbers on the map are not exact but give an idea of the location of sales and any patterns. Should you wish to have any further detail, the Director of Corporate Services will determine if it can be sourced.




Properties sold fiscal 2019/2020 - 943



Properties sold fiscal 2020/2021 - 999



Properties sold April 1 - June 30, 2021 - 412



In early April the Region held a very successful tax sale. In order to comply with public health guidelines, the sale took place over an entire day at the Liverpool Business Development Center. There was no tax sale held in the previous fiscal year as directed by Council. Fifty two out of the fifty six properties were sold adding \$129, 344 as unbudgeted tax revenues for the year. (Page 1)

Commercial taxes were also over budget as the budgeted number included an estimate for appeals. Some of these appeals are still pending so future adjustment to this number may occur.

Other increases of note above quarter one prior year were; dog licences up 38%, building permits up 70% and planning permits up 72%. (Page 2)

Tax revenue is not the same as taxes collected; revenue is recognized when bills are issued not when they are paid. We collected 70% of the taxes billed on June 1 by the end of the quarter, \$6.5M.

Expenditures:

Expenditures are expressed as a percentage of annual budget, therefore those that are recorded at the beginning of the year will be close to 100% of budget rather than 25% for the quarter. Insurance is an example of this situation. When the insurance premium was received for this year, the Director of Engineering and Public Works and the Director of Corporate Services reviewed the allocation of vehicle insurance and made adjustments based on the actual use and classification of the vehicles. The insurance allocation between departments will be reviewed by the Director of Corporate Services and the Chief Administrative Officer before the budgeting process begins for next fiscal year.

Items of note:

Section 9 – General Government (Page 4)

Consultant fees of \$2,400 were paid for this quarter under Legislative – Other. This is a one time expense.

Tax billing expense is at 98% of budget as bills were issued in May for June 1. This year the billing was completed in house using the machine purchased last year. This resulted in a savings of \$7,000 for tax bills and \$1,000 per quarter for utility billings. No additional staffing hours were required as we were closed to the public.

Renovations to the Administration Building are included under Common Services, cost to end of quarter are approximately \$23,000. HVAC repairs were done at a cost of \$5,500.

Under Conventions/Elections USNM annual dues are included.

Queens Country Transit was paid the budgeted \$28,000 in quarter one which is included in Other general government services – other.

Section 10 – Protective Services. (Page 5)

Fire Departments are paid 50% of their grants in quarter one.

Section 14 – Environmental Development Services (Page 7)

Tourism and Economic Development includes costs for leasehold improvements for the Liverpool Business Center of approximately \$50,000. Once final costs are in, tenants will be reimbursing Region of Queens according to terms of the lease.

Section 15 – Recreation and Cultural Services

The Courthouse has been reallocated here from Protective Services.

Water Utility:

Water treatment costs are over 25% of budget as there was a large order of chemicals in this quarter.

Summary:

Financial results of quarter one were as expected with the exception of the significant increase in deed transfer tax and tax sale revenue.

There was no unbudgeted reserve activity for the quarter.

Applicable Legislation

Section 65 of the *Municipal Government Act* provides that a municipality shall adopt an operating budget for each fiscal year.

Section 65A (1) of the *Municipal Government Act* states that subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the Municipality Budget Impacts

Budget Impacts

Any forecasted impact on budget will be included in this staff report.



Recommendation

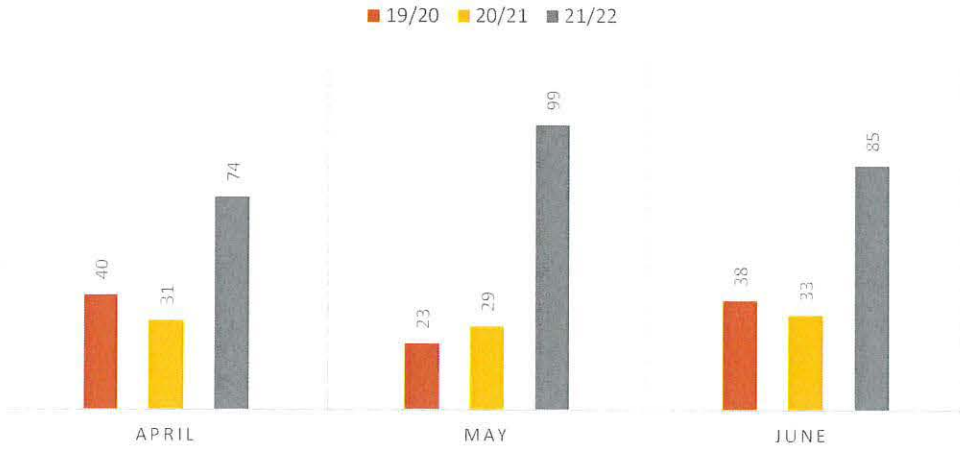
THAT Council of Region of Queens Municipality adopt the Financial report for Quarter One of the 2021 fiscal year.

Communications

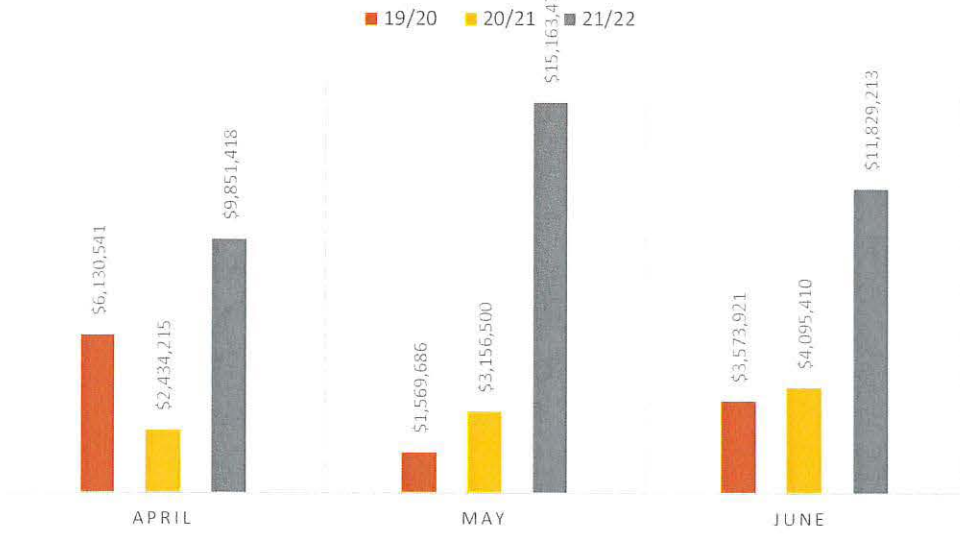
The report will be included in the meeting minutes posted on the Municipality's website.

REAL ESTATE SALES QUARTER ONE

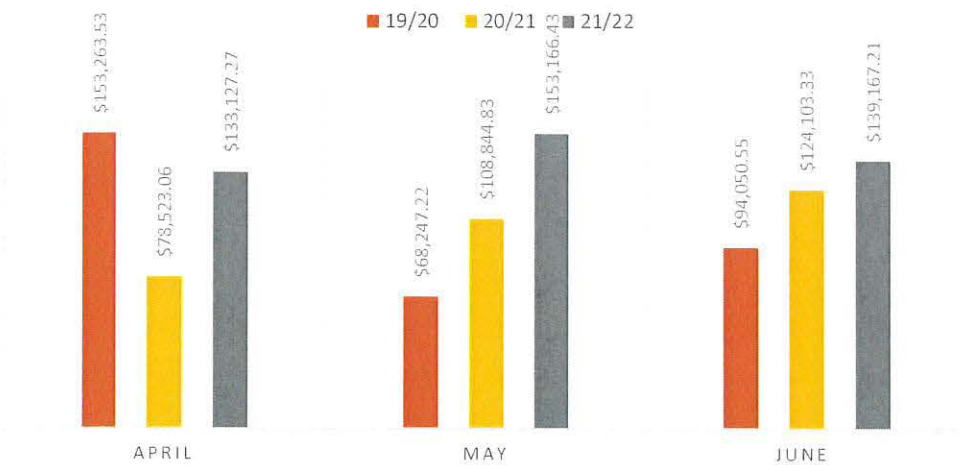
NUMBER OF SALES/MONTH



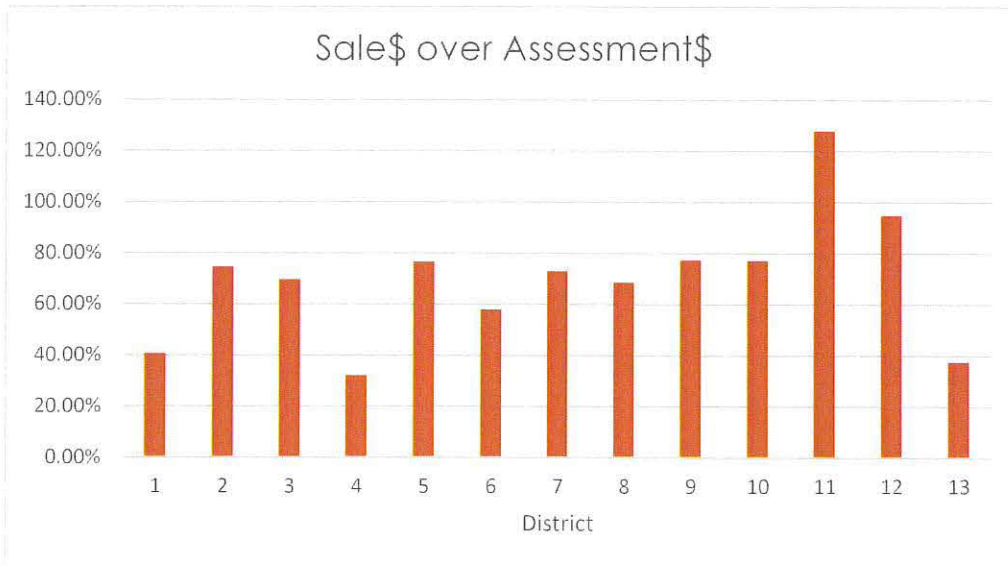
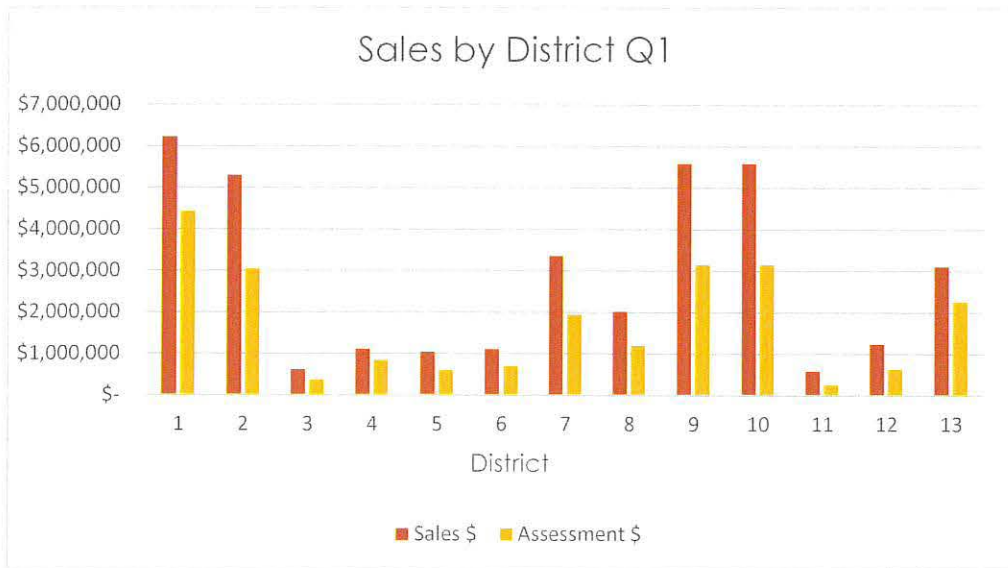
TOTAL SALES



AVERAGE SALE



Date sourced from PVSC.



DISTRICT MAP ADD.

District	# Sales	Sales \$	Assessment \$	inc %age
1	39	\$ 6,219,738	\$ 4,424,600	40.57%
2	30	\$ 5,297,270	\$ 3,036,200	74.47%
3	5	\$ 614,900	\$ 362,500	69.63%
4	8	\$ 1,110,400	\$ 840,300	32.14%
5	8	\$ 1,047,000	\$ 593,400	76.44%
6	6	\$ 1,102,000	\$ 697,700	57.95%
7	16	\$ 3,353,599	\$ 1,939,700	72.89%
8	15	\$ 2,018,261	\$ 1,198,300	68.43%
9	58	\$ 5,580,605	\$ 3,148,100	77.27%
10	42	\$ 5,575,068	\$ 3,146,900	77.16%
11	6	\$ 588,400	\$ 258,300	127.80%
12	6	\$ 1,231,117	\$ 631,800	94.86%
13	19	\$ 3,105,750	\$ 2,259,600	37.45%
	258	\$36,844,108	\$ 22,537,400	63.48%

ASSESSMENT DISTRICTS REGION OF QUEENS MUNICIPALITY

District 1:

Western Head
Mersey Point
Mount Pleasant
Old Port Mouton Road
Hunts Point
White Point
Beech Hill
Gull Island Road
White Point Road

District 2:

St Catherine's River
Port Mouton
Central Port Mouton
South West Port Mouton
East Port L'Hebert
Port Jolie
Summerville

District 3:

Milton West
Town Lake Road
Wolfe Street Extension
Birch Avenue Extension

District 4:

Milton East

District 5:

Brooklyn West
Sandy Cove
Great Hill

District 6:

Brooklyn East
Shore Road

District 7:

Beach Meadows
Eagle Head
East Berlin
West Berlin
Port Medway

District 8:

East Port Medway
Mill Village
Charleston
Danesville

District 9:

Greenfield
Middlefield
Buckfield
Bangs Falls
Pleasantfield
LaBelle

District 10:

South Brookfield
Westfield
North Brookfield
Pleasant River
Molega

District 11:

Caledonia
West Caledonia
Hibernia
Whiteburn

District 12:

Harmony
Northfield
Kempt

District 13:

Liverpool

REGION OF QUEENS MUNICIPALITY
FINANCIAL REPORT
RESERVE BALANCES at June 30, 2021

Special Operating Reserve Allocations

2nd Generation Landfill	\$ 4,472,052	
Sewer projects	\$ 861,917	
Organic project	\$ 758,057	
Hillsview Acres	\$ 548,429	
Federal Gas Tax	\$ 545,677	
Liverpool Business Development Center	\$ 371,146	
Post Closure Septage	\$ 292,690	
Community Investment Fund (New from Surplus)	\$ 200,198	
Pollution Abatement	\$ 186,317	
Queens Place Lands	\$ 140,722	
Computer Equipment	\$ 61,917	
Parkland Fee	\$ 58,496	
Fire Department Safety Training/Equipment	\$ 36,395	
Recreation for All	\$ 20,672	
Fundraising	\$ 15,586	
First Responders Training/Equipment	\$ 4,279	
NS Trip	\$ 1,086	\$ 8,575,638

Special Capital Reserve Allocations

2nd Generation Landfill – Post Closure	\$ 5,244,260	\$ 5,244,260
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Special Equipment Reserve Allocations

Landfill Equipment	\$ 1,343,237	
Public Works Equipment	\$ 360,190	
Fire Department Capital Trucks	\$ 120,246	
Water Equipment	\$ 55,541	
Airport Equipment	\$ 45,336	\$ 1,924,550

Total Reserves: \$ 15,744,447

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

REVENUE:	F2021		
	ACTUAL	Budget %age	BUDGET
1. TAXES			
Assessable property			
Residential	\$ 8,561,986	99.92%	\$ 8,568,546
Commercial	1,645,375	101.64%	1,618,812
	<u>10,207,361</u>		<u>10,187,358</u>
Resource			
Taxable assessments	829,769	99.94%	830,227
Forest property tax (less than 50,000 acres)	29,945	100.20%	29,886
Forest property tax (50,000 acres or more)	268	100.00%	268
	<u>859,981</u>	99.95%	<u>860,381</u>
Area rates			
Protective services	196,301	99.95%	196,394
Transportation services	1,351,019	100.03%	1,350,641
Other	76,095	99.79%	76,254
	<u>1,623,416</u>	100.01%	<u>1,623,289</u>
Special assessment			
Environmental health service	138,324	25.14%	550,304
Other			
Recovered - Tax sale	129,344		-
Change of use	531		-
Deed transfer tax	400,156	72.76%	550,000
	<u>530,031</u>	96.37%	<u>550,000</u>
Based on revenue:			
Aliant	42,144	87.80%	48,000
Nova Scotia Power Corporation	829,326	103.38%	802,187
Nova Scotia Power Corporation-HST rebate	-	0.00%	47,617
	<u>871,470</u>	97.07%	<u>897,804</u>
Conditional transfers to other government Agencies			
Correctional services	(44,062)	24.32%	(181,182)
Deficit of Regional Housing Authority	-	0.00%	(138,000)
Appropriation to SS Regional Center for Education	(756,340)	25.00%	(3,025,360)
	<u>(800,402)</u>	23.93%	<u>(3,344,542)</u>
	<u>\$ 13,430,182</u>	118.59%	<u>\$ 11,324,594</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
2. GRANTS IN LIEU OF TAXES			
Federal Government	\$ 51,204	97.27%	\$ 52,639
Federal Government Agency Canada Post	-	0.00%	5,500
Provincial Government Provincial property Crown timberlands Fire protection	- - - -	0.00% 0.00% 0.00% 0.00%	85,121 142,230 27,630 254,981
	\$ 51,204	16.35%	\$ 313,120
3. SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local Governments Environment health services-landfill	\$ 551,889	27.28%	\$ 2,023,311
4. SALES OF SERVICES			
Protective services Environmental health services Other - Tax Certificates	\$ 1,704 191,151 7,340	12.17% 26.06% 66.73%	\$ 14,000 733,405 11,000
	\$ 200,195	26.40%	\$ 758,405
5. OTHER REVENUE FROM OWN SOURCES			
Licenses and permits Fines Rentals Return on investments Penalties and interest Revenue collected on behalf of others Less: Disbursement of collected revenue above Queens Place Recreation Program Revenue Miscellaneous	\$ 21,279 6,885 5,313 4,531 22,492 40,544 (25,000) 82,882 30,953 780	50.66% 20.25% 26.10% 5.39% 16.52% 100.01% 61.67% 20.86% 40.76% 4.24%	\$ 42,000 34,000 20,354 84,000 136,121 40,540 (40,540) 397,379 75,935 18,400
	\$ 190,658	23.59%	\$ 808,189

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,192	98.61%	\$ 12,364
Municipal Grants Act-equalization	304,309	25.00%	1,217,234
	<u>\$ 316,501</u>	25.74%	<u>\$ 1,229,598</u>
7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal Government - ACOA	\$ -	0.00%	\$ 54,000
Federal Government - Other	-		-
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	-	0.00%	55,000
Other Provincial Funding			
RRFB - Waste Separation Funding	-	0.00%	7,500
DMA funding	-	0.00%	15,000
Civic number grant	-	0.00%	4,794
Safe Restart Funding (inc Transit)	-	0.00%	91,950
	<u>\$ -</u>	0.00%	<u>\$ 228,244</u>
8. OTHER TRANSFERS			
Transfer from other fund			
Special Operating Reserve	-	0.00%	260,000
Special Equipment Reserve (Landfill)	-	0.00%	113,500
Special Equipment Reserve (Fire Dept)	-	0.00%	178,611
	<u>\$ -</u>		<u>\$ 552,111</u>
TOTAL REVENUE:	<u>\$ 14,740,630</u>		<u>\$ 17,237,572</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

<u>EXPENDITURES:</u>	ACTUAL	F2021 Budget %age	BUDGET
9. GENERAL GOVERNMENT SERVICES			
Legislative			
Remuneration - mayor	\$ 10,275	21.96%	\$ 46,788
Remuneration - council	35,963	21.87%	164,436
Other			
Travel	343	8.58%	4,000
Other	6,254	52.11%	12,000
	<u>52,835</u>	23.25%	<u>227,224</u>
General administration			
Administration	289,716	26.12%	1,109,251
Financial management	-	0.00%	25,000
Bank charges	3,485	23.23%	15,000
Taxation			
Administration	13,806	21.80%	63,344
Tax billings	14,003	98.52%	14,214
Assessment Services	157,715	50.00%	315,429
Tax rebate or cancellations	-		-
Reduced taxes (Section 69)	42,642	56.86%	75,000
Tax sale	(1,220)	-12.20%	10,000
Common services	46,920	45.89%	102,234.50
Other	17,341	25.50%	68,000
	<u>584,409</u>	32.51%	<u>1,797,472</u>
Other general government services			
Conventions/Elections	11,988	61.26%	19,569
Insurance	1,120	98.25%	1,140
Grants to organizations	61,397	35.08%	175,000
Other	33,809	56.87%	59,446
	<u>108,314</u>	42.45%	<u>255,155</u>
Valuation allowance			
Uncollectible taxes	-	0.00%	110,000
	<u>\$ 745,558</u>	31.20%	<u>\$ 2,389,851</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
10. PROTECTIVE SERVICES			
Police protection			
Administration-prosecution fees/DNA testing	\$ -	0.00%	\$ 29,114
Crime investigation, prevention and protective service	556,172	24.98%	2,226,813
	<u>556,172</u>	<u>24.65%</u>	<u>2,255,927</u>
Law enforcement			
Building/Fire Inspection	37,691	21.03%	179,191
Bylaw	18,909	21.56%	87,720
	<u>56,600</u>	<u>21.21%</u>	<u>266,911</u>
Fire protection			
Fire fighting force	435,198	42.20%	1,031,200
Fire alarm system	7,192	24.41%	29,467
Water supply and hydrants	49,099	24.89%	197,235
Fire station building	7,682	18.62%	41,250
Other	59	0.79%	7,500
	<u>499,229</u>	<u>38.21%</u>	<u>1,306,652</u>
Emergency measures	<u>22,960</u>	<u>18.77%</u>	<u>122,299</u>
	<u>\$ 1,134,962</u>	<u>28.72%</u>	<u>\$ 3,951,789</u>
11. TRANSPORTATION SERVICES			
Common services			
Administration	\$ 124,366	14.64%	\$ 849,216
Equipment operations	116,492	28.33%	411,134
Small tools and equipment	13,972	44.89%	31,125
Works/Storage garages	20,353	30.20%	67,398
Insurance	2,922	51.82%	5,639
Staff training	455	6.07%	7,500
	<u>278,561</u>	<u>20.30%</u>	<u>1,372,012</u>
Road transport			
Roads and streets	126,409	16.21%	779,837
Street lighting	49,817	16.63%	299,616
	<u>176,226</u>	<u>16.33%</u>	<u>1,079,453</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
11. TRANSPORTATION SERVICES continued			
Debenture			
Interest	1,211	47.10%	2,571
Principal	11,461	100.00%	11,461
	<u>12,672</u>	<u>90.31%</u>	<u>14,032</u>
Air transportation			
Airport	2,073	23.68%	8,754
	<u>2,073</u>		<u>8,754</u>
	<u>\$ 469,532</u>	18.98%	<u>\$ 2,474,251</u>
12. ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Administration	\$ 21,662	94.69%	\$ 22,876
Sewage collection systems	36,176	34.40%	105,157
Sewage treatment and disposal	78,016	22.12%	352,747
	<u>135,855</u>	<u>28.26%</u>	<u>480,780</u>
Debenture			
Interest	11,112	49.51%	22,445
Principal	97,822	100.00%	97,822
	<u>108,934</u>	<u>90.58%</u>	<u>120,267</u>
Garbage and waste collection and disposal			
Administration	23,737	17.98%	131,985
Uncollectible (Recovery) Receivables	-		-
Garbage and waste collection	331,819	26.28%	1,262,478
Landfill	188,209	25.84%	728,333
Special Capital Reserve - closure costs	56,671	17.61%	321,730
Recycling	161,977	22.25%	727,996
	<u>762,414</u>	<u>24.03%</u>	<u>3,172,522</u>
Debenture			
Interest	-	0.00%	11,310
Principal	-	0.00%	58,508
	<u>-</u>	<u>0.00%</u>	<u>69,818</u>
	<u>\$ 1,007,202</u>	26.21%	<u>\$ 3,843,387</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
14. ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	68,598	21.56%	318,115
Other	3,440	2.04%	168,700
	<u>72,038</u>	<u>14.80%</u>	<u>486,815</u>
Other environmental development services			
Tourism and economic development	<u>263,768</u>	<u>27.08%</u>	<u>974,085</u>
Debenture			
Interest	-		-
Principal	-		-
	<u>-</u>		<u>-</u>
	<u>\$ 335,806</u>		<u>\$ 1,460,900</u>
15. RECREATION AND CULTURAL SERVICES			
Recreational facilities			
Swimming pools	\$ 7,042	10.95%	\$ 64,338
Parks and Playgrounds	71,627	27.98%	256,027
Queens Place	222,460	20.11%	1,106,438
	<u>301,129</u>	<u>21.11%</u>	<u>1,426,803</u>
Cultural buildings and facilities			
Historical sites	703	46.86%	1,500
Court House	4,671	30.63%	15,250
Museums FOOD HALL	10,887	10.44%	104,242
Regional Library Funding	23,000	25.00%	92,000
TH Raddall Library	18,887	26.98%	70,000
	<u>58,148</u>	<u>20.55%</u>	<u>282,992</u>
Other recreational & cultural services	<u>76,448</u>	<u>25.19%</u>	<u>303,518</u>
Debenture			
Interest	21,561	34.99%	61,628
Principal	67,448	42.59%	158,369
	<u>89,009</u>	<u>40.46%</u>	<u>219,997</u>
	<u>\$ 524,733</u>	<u>23.50%</u>	<u>\$ 2,233,310</u>

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

	ACTUAL	F2021 Budget %age	BUDGET
16. FISCAL SERVICES			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 117,963	23.25%	\$ 507,354
Special Equipment Reserve	93,821	25.00%	375,283
TOTAL EXPENDITURES:	\$ 211,784	23.99%	\$ 882,637

REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021

HILLSVIEW
ACRES

	ACTUAL	F2021 Budget %age	BUDGET
REVENUE			
Resident care	\$ 362,941	26.94%	\$ 1,347,175
EXPENDITURE			
Salaries and benefits	238,003	21.61%	1,101,150
Building	33,083	31.25%	105,879
Supplies and equipment	7,264	27.73%	26,200
Resident care	25,147	26.13%	96,246
Other	1,865	10.54%	17,700
	<u>305,362</u>	22.67%	<u>1,347,175</u>
EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS	<u>57,579</u>		-

**REGION OF QUEENS MUNICIPALITY
NON-CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE QUARTER ENDED June 30, 2021**

**WATER
UTILITY**

	ACTUAL	F2021 Budget %age	BUDGET
OPERATING REVENUE			
Metered sales	\$ 122,789	24.56%	\$ 500,000
Public fire protection	49,099	24.89%	197,235
Other	960	11.05%	8,690
	<u>172,848</u>	<u>24.49%</u>	<u>705,925</u>
OPERATING EXPENDITURE			
Source of Supply	4,039	24.48%	16,501
Water treatment	88,581	35.18%	251,765
Transmission and distribution	35,714	20.64%	172,999
Administration	45,971	32.88%	139,818
Amortization	-	0.00%	103,075
	<u>174,306</u>	<u>25.48%</u>	<u>684,158</u>
OPERATING SURPLUS	<u>(1,458)</u>	<u>-6.70%</u>	<u>21,767</u>
NON OPERATING REVENUE			
Interest	1,971	15.77%	12,500
Other	-		-
	<u>1,971</u>	<u>15.77%</u>	<u>12,500</u>
NON OPERATING EXPENDITURE			
Debenture			
Interest	9,227	54.70%	16,868
Principal	16,717	29.00%	57,651
	<u>25,944</u>	<u>34.82%</u>	<u>74,519</u>
NON OPERATING (DEFICIT) SURPLUS	<u>(23,973)</u>	<u>38.65%</u>	<u>(62,019)</u>
EXCESS REVENUE OVER EXPENDITURES	<u>\$ (25,431)</u>	<u>63.18%</u>	<u>\$ (40,252)</u>

Region of Queens Municipality Staff Report

11.2

To: Council

From: Joanne Veinotte, CPA, CGA
Director of Corporate Services

Date: August 10, 2021

Re: Adoption of Audited 2020-2021 Financial Statements

Background

Auditors perform necessary procedures to obtain audit evidence to be used in evaluating the appropriateness of accounting policy, the reasonableness of accounting estimates made by management, as well as the overall presentation of the consolidated financial statements.

On August 2, 2021 Principal Auditor, Gloria Banks, from Grant Thornton presented the audited financial statements to the Audit and Internal Control Committee. The statements were thoroughly reviewed by committee members and recommended they be adopted by Council. This Committee currently consist of two members of Council and two independent members of the public.

Details

The primary purpose of this examination is to enable the Auditor to form an opinion on the financial statements of Region of Queens Municipality for the year ended March 31, 2021, and to provide their opinion that they fairly represent the financial records and financial position of the municipality at March 31, 2021.

Applicable Legislation

Section 42 of the *Municipal Government Act* (MGA) states

- (1) The council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for the municipality.
- (2) The auditor shall report to the council on the accounts and funds (a) administered by the council; and (b) where the control is apparent or implied in the council.
- (3) The auditor's report shall contain the information, and be in the form, required pursuant to this Act.
- (4) The auditor's report shall be filed with the council and the Minister by September 30 in each year.
- (5) The auditor shall report, to the council and to the Minister, any management letters and any communication from the auditor detailing weaknesses in internal control, deficiencies in management information systems or other areas requiring improvement.
- (6) The financial statements of a municipality, as reported on by the auditor, shall set out the remuneration paid to each council member and the chief administrative officer.
- (6A) The auditor shall certify reports to the council and to the Minister if required by the regulations.
- (7) No person shall be appointed as auditor who, at any time during the fiscal year in which the auditor is appointed, is or has been (a) a council member; (b) a contractor hired by the municipality; or (c) an employee of the municipality, except that an auditor may be reappointed as auditor.

Recommendation

THAT the Council of Region of Queens Municipality adopt the Audited Financial Statements for the fiscal year ended March 31, 2021.

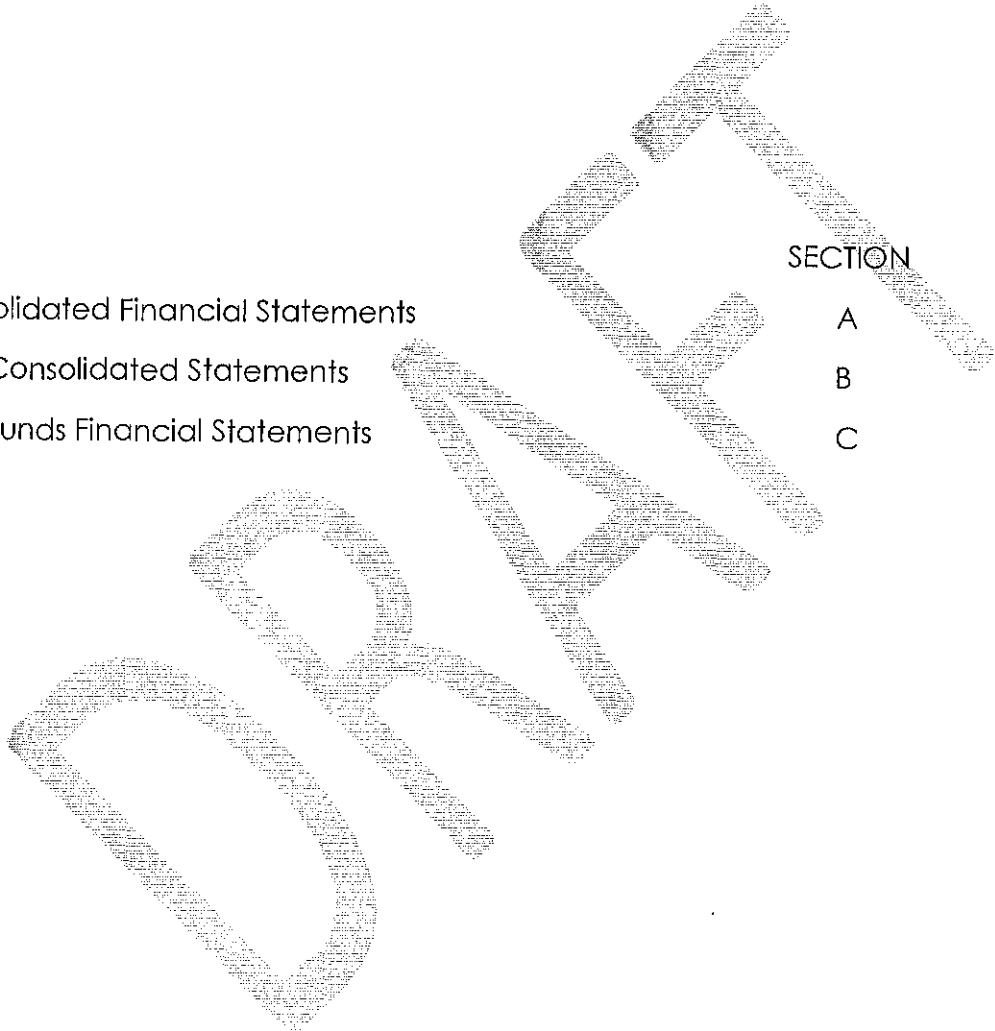
Communications

Upon adoption the financial statements shall be filed with the Province of Nova Scotia, posted on our website, and a summary press release issued.

REGION OF QUEENS MUNICIPALITY
INDEX TO FINANCIAL STATEMENTS

MARCH 31, 2021

	SECTION
Consolidated Financial Statements	A
Non-Consolidated Statements	B
Trust Funds Financial Statements	C



INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2021

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Consolidated Statement of Financial Position	A4
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Notes to Consolidated Financial Statements	A8-24

March 31, 2021

Management's Responsibility for the Consolidated Financial Statements

The consolidated financial statements have been prepared by management in accordance with public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

Council is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls, and exercises these responsibilities through the Audit Committee. Council reviews internal financial statements on a regular basis and externally audited financial statements annually. The Audit Committee also discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Region of Queens Municipality and meet when required. The accompanying Independent Auditors Report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of Region of Queens Municipality

Joanne Veinotte, CPA, CGA

Director of Corporate Services

Chris McNeill

Chief Administrative Officer

**REGION OF QUEENS MUNICIPALITY
CONSOLIDATED FINANCIAL STATEMENTS**

March 31, 2021

DRAFT

REGION OF QUEENS MUNICIPALITY
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED March 31, 2021

A4

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 22,318,001	\$ 20,149,456
Receivables - Taxes and Sewer net of Valuation Allowance		
Taxes net of Valuation Allowance	580,373	699,640
Sewer Rates	140,306	159,216
Water Rates	122,370	128,223
Due from Federal Government and its agencies	159,004	119,853
Due from Provincial Government and its agencies	87,749	63,282
Due from other local governments	175,973	-
Pension Asset	288,982	288,982
Other Receivables	209,911	518,207
	<u>1,764,667</u>	<u>1,977,403</u>
Loans Receivable	225,715	251,681
	<u>24,308,383</u>	<u>22,378,540</u>
Liabilities		
Payables and Accruals	818,230	1,174,144
Deferred revenue	548,467	98,528
Customer Deposits	326,603	269,165
Provincial Government and its agencies	4,253,510	4,312,321
Tax sale surplus	587,107	654,047
Solid Waste Post Closure Liability	3,291,159	2,415,731
	<u>9,825,076</u>	<u>8,923,936</u>
Net Financial Assets	<u>14,483,307</u>	<u>13,454,604</u>
Non Financial Assets		
Tangible Capital Assets - General	51,438,001	52,110,241
Tangible Capital Assets - Water	6,254,677	6,030,680
	<u>57,692,678</u>	<u>58,140,920</u>
Inventory of Supplies	136,191	170,676
Prepaid expenses	103,447	50,978
Net Non Financial Assets	<u>57,932,315</u>	<u>58,362,574</u>
Accumulated Surplus	<u>\$ 72,415,622</u>	<u>\$ 71,817,178</u>

See accompanying notes to the consolidated financial statements.

ON BEHALF OF THE REGION OF QUEENS MUNICIPALITY

 Mayor

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REGION OF QUEENS MUNICIPALITY
 CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

	2021		2020
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Taxation	\$ 10,507,183	\$ 10,841,327	\$ 10,643,326
Sales of services	763,105	907,231	837,524
Water rates	519,020	522,776	505,929
Water for Fire Protection	197,235	197,235	197,235
Government Transfers	1,396,821	1,546,556	1,336,655
Grants in lieu of taxes	418,726	315,354	322,718
Services provided to other governments	2,034,286	2,337,669	2,057,861
Other revenue from own sources	1,001,417	1,645,450	1,588,447
Public Health	1,323,322	1,501,778	1,379,496
Government Transfers Capital Contribution	-	671,655	1,374,867
(Loss) Gain on sale of Tangible Assets	-	116,793	(2,233)
	<u>18,161,115</u>	<u>20,603,824</u>	<u>20,241,826</u>
EXPENDITURE			
General government services	2,386,571	2,412,485	2,164,368
Protective services	3,426,874	3,419,842	3,423,511
Transportation services	2,876,836	2,717,061	2,772,170
Environmental health services	3,958,140	4,810,843	4,002,739
Public health	1,464,606	1,434,774	1,376,367
Environmental development services	1,309,666	1,472,712	1,013,186
Recreational and cultural services	2,481,636	3,044,388	2,764,100
Water Treatment and Distribution	662,807	693,274	709,806
	<u>18,567,137</u>	<u>20,005,380</u>	<u>18,226,247</u>
EXCESS REVENUE OVER EXPENDITURES	\$ (406,022)	\$ 598,444	\$ 2,015,579

DRAFT

REGION OF QUEENS MUNICIPALITY
 CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED March 31, 2021

	<u>2021</u>	<u>2020</u>
Increase (decrease) in Cash and Cash equivalents		
Operating Activities:		
Net Surplus (deficit)	\$ 598,444	\$ 2,015,579
Amortization - General	1,838,322	1,920,510
Amortization - Water	99,011	99,962
Loss (gain) on disposal of capital assets, net	(116,793)	21,691
Increase in solid waste closure and post closure costs	875,428	156,963
	<u>3,294,412</u>	<u>4,214,705</u>
Receivables - Taxes, Rates and Other	212,736	369,631
Payables, Accruals and Other Liabilities	(355,914)	90,100
Deferred Revenue	449,939	(28,023)
Inventory of Supplies	34,486	-
Change in Tax Surplus	(66,940)	92,897
Customer Deposits	57,438	6,822
Prepays	<u>(52,469)</u>	<u>164,083</u>
	3,573,688	4,910,215
Capital Activities:		
Acquisition of Tangible Capital Assets - General	(1,166,084)	(1,340,611)
Acquisition of Tangible Capital Assets - Water	(323,008)	(509,756)
Proceeds on sale of Tangible Capital Assets	116,793	-
	<u>(1,372,298)</u>	<u>(1,850,367)</u>
Investing Activities:		
Loans Receivable (net)	25,966	55,566
Financing Activities:		
Issuance of Long Term Debt	325,000	730,000
Debt Principal Repayment	<u>(383,811)</u>	<u>(336,915)</u>
	(58,811)	393,085
Net Change in cash and cash equivalents	<u>2,168,545</u>	<u>3,508,499</u>
Cash and Cash equivalents		
Beginning of Year	<u>20,149,456</u>	<u>16,640,957</u>
End of Year	<u>\$ 22,318,000</u>	<u>\$ 20,149,456</u>

REGION OF QUEENS MUNICIPALITY
 CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
 FOR THE YEAR ENDED March 31, 2021

A7

	2021	2020
Annual Surplus	\$ 598,444	\$ 2,015,579
Changes in Tangible Capital Assets		
Acquisition of Tangible Capital Assets - General	(1,166,084)	(1,340,611)
Acquisition of Tangible Capital Assets - Water	(323,008)	(509,756)
Gain on disposal of Tangible Capital Assets	-	21,691
Amortization of Tangible Capital Assets - General	1,838,322	1,920,510
Amortization of Tangible Capital Assets - Water	99,011	99,962
	<u>448,242</u>	<u>191,796</u>
Changes in other Non Financial Assets		
Inventory of Supplies	34,487	-
Prepaid expenses	(52,469)	164,083
	<u>(17,982)</u>	<u>164,083</u>
Change in Net Financial Assets	<u>1,028,703</u>	<u>2,371,458</u>
Net Financial Assets - Beginning of Year	13,454,604	11,083,146
Net Financial Assets - End of Year	<u>\$ 14,483,307</u>	<u>\$ 13,454,604</u>

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These consolidated financial statements are the responsibility of management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board and conform to the accounting principles prescribed for Nova Scotia municipalities by the Department of Municipal Affairs and for water utilities by the Nova Scotia Utility and Review Board. Region of Queens Municipality is a municipality in the Province of Nova Scotia and operates under the provisions of the Nova Scotia Municipal Government Act.

Basis of Consolidation

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all operations accountable to the Municipality for the administration of their affairs and resources which are owned or controlled by the Municipality. Interdepartmental transactions and balances are eliminated. Funds included in the financial statements are: general operating fund, general capital fund, water operating, water capital, Hillisview Acres, Queen's Place Emera Centre, and the operating, capital and equipment reserve funds.

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the South Shore Regional Centre for Education and the Western Regional Housing Authority are not reflected in these consolidated financial statements as they are provincial government entities. The Municipality's contributions to these entities are recorded in the consolidated statement of operations as expenses.

Budget Figures

The budget figures contained in these financial statements were approved by Council on April 20, 2020 in its original fiscal plan; they also include budgets prepared and approved by controlled entities and are adjusted for amortization in accordance with Public Sector requirements. Note 14 outlines the original fiscal plan and the adjustments made to come to the budget figures shown in these financial statements.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less.

Inventory of Supplies

The inventory of supplies held for consumption is recorded at the lower of cost or replacement cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, less accumulated amortization value. Donated assets are capitalized and recorded at their estimated fair value upon acquisition. The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a tangible capital asset on the statement of financial position. Tangible capital asset additions not meeting the threshold of \$20,000 per year are expensed in the year of acquisition.

Amortization

Amortization of tangible capital assets, other than amortization on those forming part of the regulated Water Utility, is recorded in the statement of operations on a straight line basis over an asset's useful life.

Amortization of tangible capital assets of the Water Utility is recorded on a straight line basis over their estimated useful lives as prescribed by the Nova Scotia Utility and Review Board. An amount of cash equal to the amortization expense of the Water Utility is transferred to a special bank account which is used to help fund replacement of existing Water Utility plant and equipment or, on approval by the Nova Scotia Utility and Review Board, to repay the principal of capital debt. No amortization is recorded in the years of acquisition or disposal.

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following table outlines an asset's estimated useful life:

	Years
Land Improvements	20
Buildings, building improvements and engineered structures	40
Outdoor swimming pools	25
Heavy Equipment	15
Operating Equipment	12
Vehicles	10
Office and Information Technology-system development packaged system	10
Computer Hardware and Software	5
Office Furniture and Equipment	10
Streets/Roads	30
Sidewalks	25
Illumination Structures	25
Bridges/Railings-construction	50
Bridges/Railings-upgrades	20
Storm Water Conveyance Structures	35
Airport-runways	30
Airports-navigational aids	15
Sewer Infrastructure	50

Natural Resources, Cultural and Historic Assets

Natural resources, cultural and historic assets that have not been purchased are not recorded as assets in these financial statements.

Solid Waste Management Facility Liability

The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping, and ongoing environmental monitoring, site inspection and maintenance. The liability is accrued as the landfill site's capacity is used. The reported liability is based on estimates and assumptions using the best information available to management. Future events may result in significant changes to the estimated expenses, total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The change in the liability at each reporting period is charged as an expense.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Municipality is directly responsible or accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

Management has reviewed potential sites where a material liability may exist and has concluded there is no known material liability at this time.

The Municipality follows Public Sector Accounting Standard 3270 for recognizing its current liability.

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For fiscal years beginning on or after April 1, 2022, Public Sector Accounting Standard 3280 will apply. This Section applies to asset retirement obligations associated with tangible capital assets controlled by a public sector entities that are in productive use and those that are no longer in productive use. Region of Queens Municipality will be reviewing all tangible asset listings in the upcoming fiscal year in preparation for the implementation of this new standard in the fiscal year ending March 31, 2023, and recording of any subsequent liability.

Valuation Allowance

Uncollected Taxes and Rates

Region of Queens Municipality provides a valuation allowance for 100% of the value of taxes outstanding for real properties identified as invalid assessments, owner unknown properties, properties whose titles cannot be certified for tax sale and properties not sold at tax sale. The allowance also contains accounts more than three years in arrears.

In the Water Utility, the valuation allowance is provided for estimated losses for outstanding water receivables.

Other Receivables

The Region provides a valuation allowance for all receivables other than taxes and rates that are determined to be uncollectible.

Deferred Revenue

Deferred revenue represents user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed. Region of Queens Municipality received Safe Restart funding from the Province of Nova Scotia in the amount of \$590,735. Amounts remaining unspent at March 31, 2021 have been included in Deferred Revenue.

Government Transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met and reasonable estimates of the amounts can be made.

Taxation and Related Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services. Taxation revenues are recorded at the time they are levied and the tax billings are due. Assessments and the related property taxes are subject to appeal with any resulting tax adjustments being recorded when the results of the appeal process are known.

User Fee Revenue

Sales of service and other user fee revenue are recognized on an accrual basis. Charges for water usage are recorded as Water rates. Charges for sewer usage are recorded in Taxation.

Post-employment future benefits

Employees of the Municipality participate in the Nova Scotia Public Service Superannuation Plan (NSPSSP), a contributory pension plan administered by Pension Services Superannuation Plan Trustee Incorporated, which provides pension benefits based on length of service and earnings. The Municipality is not obligated for any unfunded liability, nor is the Municipality entitled to any surplus that may arise in the NSPSSP. Employer contributions are recognized as an expense in the period. The Nova Scotia Public Sector Superannuation Plan is a Multiemployer defined benefit plan for accounting purposes and as such is accounted for as a defined contribution plan by the Municipality.

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for valuation allowances, accrued liabilities, landfill liability and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

2. RECEIVABLES – TAXES, RATES AND OTHERS

	2021			2020
	CURRENT YEAR	PRIOR YEARS	TOTAL	TOTAL
Balance – beginning of year	\$ -	\$ 968,427	\$ 968,427	\$ 1,358,608
Current year's tax levy and interest	12,076,821		12,076,821	12,072,837
Collection of area rates	40,961		40,961	41,537
	<u>12,117,782</u>	<u>968,427</u>	<u>13,086,209</u>	<u>13,472,982</u>
Current year's collections	11,565,678	573,206	12,138,884	12,301,237
Reduced taxes	65,973	-	65,973	72,641
Uncollectible accounts written off		-	-	89,140
Transmission of area rates	40,961		40,961	41,537
	<u>11,672,612</u>	<u>573,206</u>	<u>12,245,818</u>	<u>12,504,555</u>
Taxes receivable	\$ 445,170	\$ 395,221	840,391	968,427
Valuation allowance – taxes			(260,019)	(281,572)
Net taxes receivable			580,373	686,855
Governments			422,725	331,374
Water rates			122,370	132,218
Accrued benefit asset (Note 11)			140,306	159,216
Pension Asset			288,982	288,982
General, other and accrued interest			353,750	426,103
Valuation allowance – other			(143,839)	(47,345)
Total receivables			\$ 1,764,666	\$ 1,977,403

MARCH 31, 2021

3. LOANS RECEIVABLE

	2021	2020
Port Medway Fire Department – non interest bearing with annual installments of \$10,000 with final installment of \$5000, maturing in 2028, no annual installment was made in 2020	\$ 65,000	\$ 65,000
Liverpool Fire Department – non interest bearing repayable in annual installments of \$4,600 maturing in 2025, no annual installment was made in 2020	18,400	18,400
Mill Village Fire Department – non interest bearing repayable in annual installments of \$20,000 maturing in 2025, no annual installment made in 2020	80,000	80,000
Liverpool Fire Fighters Association – non interest bearing repayable in annual installments of \$15,966 maturing in 2024	57,315	73,281
Mill Village Fire Department – non interest bearing repayable in annual installments of \$10,000 maturing in 2021	5,000	15,000
	<u>\$225,715</u>	<u>\$ 251,681</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
General Governments	\$ 666,078	\$ 719,420
	<u>152,152</u>	<u>454,723</u>
	<u>\$ 818,230</u>	<u>\$ 1,174,143</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION

A13

(Unaudited - See Advisory to Reader)

CONSOLIDATED SCHEDULE OF CAPITAL DEBT CHARGES AND TERM DEBT

March 31, 2021

	Balance April 1, 2020	Issued	Redeemed	Balance March 31, 2021	Interest	Interest Rate	Debt Number
ENVIRONMENTAL HEALTH - SEWER							
Debtures-Nova Scotia Municipal Finance Corporation 2018-2028	\$ 477,000		\$ 53,000	\$ 424,000	\$ 12,961	2.06%-3.2995%	38A1
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	448,220		44,822	403,398	9,570	1.982%-2.712%	39A1
Debtures - Nova Scotia Municipal Finance Corporation 2020-2030	-	167,960	-	167,960	1,622	.6780%-1.8790%	40A1
ENVIRONMENTAL HEALTH-LANDFILL							
Debtures-Nova Scotia Municipal CMHC 2017-2025	381,795		58,508	323,287	11,310	3.35%	cmhc
RECREATION AND COMMUNITY SERVICES							
Debtures-Nova Scotia Municipal Finance Corporation 2017-2027	1,214,064		67,448	1,146,616	43,395	2.792%-3.856%	32A1
FCM 2017-2032	1,181,990		90,921	1,091,069	22,293	2.00%	GMF
BUILDINGS AND SIDEWALKS							
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	114,610		11,461	103,149	2,447	1.982%-2.712%	39A1
Debtures-Nova Scotia Municipal Finance Corporation 2020-2030		27,300		27,300	264	.6780%-1.8790%	40A1
	3,817,679	195,260	326,160	3,686,779	103,861		
WATER UTILITY							
Debtures-Nova Scotia Municipal Finance Corporation 2015-2028	327,472		40,934	286,538	16,078	4.955%-5.21%	27A1
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	167,170		16,717	150,453	3,569	1.982% - 2.712%	39A1
Debtures-Nova Scotia Municipal Finance Corporation 2020-2030	0	129,740	0	129,740	1,252.79	.6780%-1.8790%	40A1
	494,642	129,740	57,651	566,731	20,900		
	\$ 4,312,321	\$ 325,000	\$ 383,811	\$ 4,253,510	\$ 124,761		

5. LONG TERM DEBT (CONTINUED)

The long term debt issued and outstanding (2021 - \$4,253,510; 2020 - \$4,312,322). Principal repayments required during the next five years are as follows:

2022	\$418,271
2023	\$624,967
2024	\$381,456
2025	\$383,620
2026	\$386,856

All long term debt outstanding at year end has been properly authorized by the Department of Municipal Affairs.

6. TAX SALE SURPLUS

Proceeds received from a tax sale of property in excess of the taxes and costs outstanding are held in Trust for a period of 20 years, unless withdrawn by the previous owner. If the Supreme Court of Nova Scotia has not issued an order directing the payment of the trust to a person with an interest in the land sold for taxes during this 20 year period, the amount is to be transferred to the Capital Reserve Fund. There was no tax sale in this fiscal year. Interest is included in the year it was earned.

Proceeds from tax sales of properties were received in the following years:

2002	7,487
2009	447
2010	10,507
2011	282
2013	65,605
2014	8,885
2015	15,208
2016	29,228
2017	110,117
2018	50,909
2019	198,202
2020	85,812
2021	<u>4,418</u>
	<u>\$ 587,107</u>

7. TANGIBLE CAPITAL ASSETS - 2021

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,401,883.91	\$ -	\$ -	\$ 6,401,884	\$ -	\$ -	\$ 6,401,884
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	40,770	1,322,981	524,711
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,603,199	1,634,694
PROTECTIVE SERVICES							
Law Enforcement	731,516	-	-	731,516	24,239	431,666	299,850
Protective Services	555,616	-	-	555,616	7,761	431,507	124,109
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	15,995,538	-	-	15,995,538	311,023	6,014,759	9,980,779
Landfill Site	14,313,072	583,872	334,318	14,562,627	326,816	5,905,203	8,657,424
Materials recovery facility	800,349	-	-	800,349	17,154	365,629	434,719
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	-	-	1,218,512	16,284	1,115,352	103,160
MAINTENANCE/TRANSPORTATION	5,837,402	52,065	363,581	5,525,885	223,942	3,639,927	1,885,958
RECREATION, PLANNING, TOURISM	21,500,961	-	-	21,500,961	597,297	5,491,148	16,009,813
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,355	449,039	157,901
Traffic Lights	127,110	-	-	127,110	5,084	86,435	40,675
Streets	7,596,643	530,147	-	8,126,790	188,384	2,954,971	5,171,818
Airport	153,597	-	-	153,597	1,312	143,101	10,496
UTILITY PLANT AND EQUIPMENT	8,524,481	323,008	-	8,847,489	99,010	2,592,812	6,254,677
	\$ 89,449,206	\$ 1,489,091	\$ 697,899	\$ 90,240,399	\$ 1,937,332	\$ 32,547,730	\$ 57,692,668

8. TANGIBLE CAPITAL ASSETS - 2020

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,394,851.00	\$ 7,039	\$ -	\$ 6,401,890	\$ -	\$ -	\$ 6,401,890
GENERAL GOVERNMENT SERVICES	1,949,448	-	101,755	1,847,693	49,884	1,282,210	565,483
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,541,299	1,696,594
PROTECTIVE SERVICES							
Law Enforcement	689,096	42,417	-	731,513	19,999	407,426	324,087
Protective Services	555,616	-	-	555,616	7,761	423,746	131,870
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	15,459,564	535,972	-	15,995,536	318,422	5,703,739	10,291,797
Landfill Site	14,416,837	-	-	14,416,837	389,262	5,990,529	8,426,308
Materials recovery facility	800,349	-	-	800,349	17,154	348,476	451,873
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	-	-	1,218,512	16,283	1,099,065	119,447
MAINTENANCE DEPARTMENT	5,687,158	46,478	-	5,733,636	243,060	3,701,741	2,031,895
RECREATION, PLANNING, TOURISM	21,500,960	-	-	21,500,960	606,005	4,893,851	16,607,109
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,355	432,684	174,256
Traffic Lights	127,110	-	-	127,110	5,084	81,351	45,759
Streets	6,887,938	708,705	-	7,596,643	168,027	2,766,586	4,830,057
Airport	153,597	-	-	153,597	1,312	141,788	11,809
UTILITY PLANT AND EQUIPMENT	8,014,725	509,756	-	8,524,481	99,962	2,493,801	6,030,680
	\$ 87,700,594	\$ 1,850,367	\$ 101,755	\$ 89,449,206	\$ 2,020,471	\$ 31,308,292	\$ 58,140,914

MARCH 31, 2021

9. COMMITMENTS

Contract/Leases

As at March 31, 2021, the Region of Queens is committed to making the following payments:

A contract for garbage collection for the subsequent year of \$769,477 plus HST expires March 31, 2026.

A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2026.

A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility to the composting facility expires March 31, 2025.

A contract for fire answering service for the subsequent year of \$26,997 plus HST expires March 31, 2023.

Lease for library space for the subsequent year of \$51,680 plus HST, expires December 31, 2024.

10. REMUNERATION AND EXPENSES OF ELECTED OFFICIALS AND CHIEF ADMINISTRATIVE OFFICER PAID DURING THE YEAR

	Remuneration	Expenses
Councillors		
Mayor – D. Dagley	\$ 24,557	\$ 0
Mayor – D. Norman	17,982	0
District 1 – K. Muise	21,268	404
District 2 – H. Kelly	12,279	43
District 2 – R. Gidney	8,991	0
District 3 – B. Fralic	12,279	0
District 3 – M. Charlton	8,991	0
District 4 – S. MacLeod	12,279	1859
District 4 – V. Amfrault	8,991	20
District 5 – J. Fancey	21,268	0
District 6 – R. Fiske	12,279	280
District 6 – D. Brown	8,991	1,736
District 6 – C. Hawkes	8,991	1,218
District 7 – G. Johnson	<u>12,279</u>	<u>260</u>
	191,425	5820
Chief Administrative Officer		
C. McNeill	<u>131,621</u>	<u>535</u>
	<u>\$ 323,046</u>	<u>\$ 6,355</u>

11. EMPLOYEES' RETIREMENT PENSION PLAN

Effective September 30, 2020 all pension assets were transferred to the Nova Scotia Public Service Superannuation Plan (NSPSSP), who are now the administrators of the employee pension plan. A Pension Asset has been recorded as an estimate of the overpayments by plan contributors and expected to be confirmed by an actuary report currently in process. Any difference between the actual over contributions and this estimate will be recorded in the subsequent fiscal year.

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$61,600 of gross pay and 10.9 % of the remainder to a maximum of \$183,838. This is matched by the employee.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as the obligation to pay retirement benefits does not reside with the Municipality.

MARCH 31, 2021

11. EMPLOYEES' RETIREMENT PENSION PLAN (CONTINUED)

Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2021 were \$346,288 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 16. The contribution distribution between plans was as follows:

Standard Life Employee contributions	\$172,157
Standard Life Employer contributions	\$191,720
NSPSSP Employee contributions	\$154,568
NSPSSP Employer contributions	\$154,568

As per the Public Sector Accounting Board handbook, section 3250-Retirement Benefits, the accounting valuation results for the Region of Queens Pension Plan (the "Plan") as at December 31, 2019 indicated a pension asset of \$288,982.

Region of Queens Municipality and its employees contributed to the Plan for the employees. The Plan was a defined benefit plan which specified the retirement benefit to be received by the employees based on length of service and rates of pay. Inflation protection is not provided. The pension committee, representing plan members and employer was responsible for overseeing the management of the pension plan.

The last actuarial valuation was scheduled for the period ended December 31, 2019 and was completed in 2020. The interest rate used in the last filed valuation was the 5.25% per year benchmark. The following estimates as at December 31, 2019 were based on the actuarial valuation as at March 31, 2020.

	2020
Actuarial value of plan assets	\$ 14,163,433
Accrued benefit obligation	<u>13,441,412</u>
Estimated funding surplus	<u>\$ 722,021</u>

The pension asset eliminated as at March 31, 2020 included the following components:

	2020
Accrued benefit obligation	\$ 13,441,412
Pension fund assets	<u>14,163,433</u>
	(722,021)
Unamortized actuarial gain/ (loss)	<u>433,039</u>
Pension liability (asset)	<u>\$ (288,982)</u>

For the fiscal year ended March 31, 2020, benefit costs of \$396,336 were expensed and included in salaries, wages and benefits as disclosed in Note 16. This amount included \$59,755 of amortization of net actuarial losses.

12. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

The Municipality owns and operates a Solid Waste Management Facility. It has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. The following cost and capacity information is based upon ongoing evaluation and best estimates by management in consultation with internal and external technical consultants.

As at March 31, 2021, the remaining capacity of the 1st Generation C&D cell is approximated at 162,447 tonnes. Based on current usage this site may provide up to 23 more years of service. Estimated closure costs in current period dollars total approximately \$540,531. The cost estimate is increased annually based on Statistics Canada's 2019 building construction price index. Costs for post closure care and maintenance of this site are not expected to be significant.

As at March 31, 2021, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 431,856 tonnes. Total closure costs in current period dollars are estimated to be approximately \$4,160,050. The cost estimate is adjusted based on Statistics Canada's 2019 building construction price index.

MARCH 31, 2021

12. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY (CONTINUED)

As at March 31, 2021, based on post closure requirements, estimated total costs would be \$2,873,450 in current period dollars. These costs are expected to be incurred over a period of 30 years subsequent to closure of the current cells.

The municipality has internally restricted assets of \$5,180,168 to fund these future costs which are included in cash and cash equivalents. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed, no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

The liability recognized in the financial statements is based on estimates and assumptions using the Municipality's best information and judgment. Future events may result in significant changes to the estimated expenses, total capacity or the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

13. TRUST FUNDS UNDER ADMINISTRATION

Trust Funds administered by the Municipality are reported on separately and not included in the consolidated financial statements.

14. BUDGET FIGURES

Public Sector Accounting Standards (PSAS) require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the statement of operations and statement of changes in net assets has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the financial statement:

	DRAFT Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	\$ 10,507,183		\$ 10,507,183
Sale of services	763,105		763,105
Water rates	-	519,020	519,020
Water for fire protection		197,235	197,235
Government transfers	1,396,821		1,396,821
Grants in lieu of taxes	418,726		418,726
Services provided to other governments	2,034,286		2,034,286
Other revenue from own sources	977,537	23,880	1,001,417
Public health	1,323,322		1,323,322
Transfers from own funds	481,560	(481,560)	-
	<u>17,902,540</u>	<u>258,575</u>	<u>18,161,115</u>
EXPENDITURE			
General government services	2,345,801	40,770	\$ 2,386,571
Protective services	3,605,806	(178,932)	3,426,874
Transportation services	2,453,219	423,617	2,876,836
Environment health services	3,478,311	479,829	3,958,140
Public health	1,448,322	16,284	1,464,606
Environmental development services	1,247,765	61,901	1,309,666
Recreation and cultural services	2,142,494	339,142	2,481,636
Water treatment and distribution	-	662,807	662,807
Fiscal services	1,175,953	(1,175,953)	-
	<u>17,897,671</u>	<u>669,466</u>	<u>18,567,137</u>
ANNUAL SURPLUS	<u>4,869</u>	<u>(410,891)</u>	<u>(406,022)</u>

* The adjustments above include netting school board appropriations and reduced taxes against tax revenues, reclassification of revenues and expenditures amongst categories, and the elimination of transfers between funds, and amortization of tangible capital assets.

MARCH 31, 2021

15. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

16. SEGMENT DISCLOSURE

Region of Queens Municipality is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in those segments. Expenses of the following departments have been separately disclosed in segmented information consistent with provincially legislated requirements as follows:

General Government Service

Activities that provide for the overall operation of the Municipality and that are common to, or affect all of, the services provided by the Municipality. This includes the activities of the Mayor and Council as well as the following administrative activities: human resources, legal services, facilities management, finance and administration, communications and technology, and the office of the Chief Administrative Officer.

Protective Services

Activities that provide for the public safety of the citizens of the Municipality. This includes police and fire protection and other protective services such as by-law enforcement, building and fire inspections, Ground Search and Rescue and Emergency Measures Organization.

Transportation Services

Activities performed by the Engineering and Public Works Department. This includes management, maintenance and development of a wide variety of municipal infrastructure. Primary activities are road maintenance, sidewalk repair and maintenance and snow removal and salting (within the boundaries of Liverpool only). Activities also included are sewer operations, equipment maintenance, supervision of water utility, and supervision of solid waste facility.

Environment Health Services

Activities that provide environmentally regulated services. This includes the collection of solid waste materials, the maintenance and operation of a solid waste site, solid waste landfill closure and post-closure costs allocated to the current year, and sanitary wastewater collection and treatment.

Public Health Services

Activities related to the operations of Hillview Acres Residential Care Facility and mandatory transfers to the Regional Housing Authority.

Environmental Development Services

Activities that support and manage the Municipality's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to investment attraction, existing business retention and expansion, business support and promotion to enhance the economy of the Region.

Recreation and Cultural Services

Activities related to the Municipality's recreation facilities, including the operations and maintenance of two outdoor pools, parks, trails, beaches, Queens Place Emera Centre and various cultural facilities including a library. This also includes the expenditures for various recreational programming and special events as well as human, financial, and administrative support of volunteer organizations within the Municipality.

Water Treatment and Distribution

Activities related to the treatment and distribution of drinking water to its users through a comprehensive water treatment facility.

Educational Services

Activities related to the mandatory funding of school boards.

MARCH 31, 2021

16. SEGMENT DISCLOSURE (CONTINUED)

CONSOLIDATED EXPENSES BY OBJECT

	2021	2020
Salaries, wages and benefits	\$ 5,852,444	\$ 5,764,986
Interest on long-term debt	127,060	137,243
External transfers and grants	3,189,546	3,178,405
Amortization	1,937,332	2,020,472
Other	8,518,998	7,125,141
	<u>\$19,625,380</u>	<u>\$18,226,247</u>

DRAFT

March 31, 2021

16. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Treatment and Distribution	Total	2020
Taxation	\$ 8,737,026	\$ 211,173	\$ 1,342,151	\$ 550,977	\$ -	\$ -	\$ -	\$ -	\$ 10,841,327	\$ 9,719,064
Sale of services	13,500	10,180	-	883,551	-	-	-	-	907,231	837,524
Water Rates / Fire Protection	-	-	-	-	-	-	-	705,995	705,995	703,164
Government transfers	1,467,452	-	-	79,104	-	-	-	-	1,546,556	1,336,655
Grants in lieu of taxes	287,358	27,996	-	-	-	-	-	-	315,354	1,246,980
Services provided other gov't	-	-	-	2,337,669	-	-	-	-	2,337,669	2,057,861
Other revenue own sources	517,469	-	-	292,400	44,643	-	394,117	16,821	1,265,450	1,588,448
Public health	-	-	-	-	1,501,778	-	-	-	1,501,778	1,379,496
Government transfers - capital	-	-	671,655	-	-	-	-	-	671,655	1,374,867
Proceeds from sale of property	-	-	116,793	-	-	-	-	-	116,793	(2,233)
Total Revenues	\$ 11,022,804	\$ 249,349	\$ 2,130,599	\$ 4,143,701	\$ 1,546,420	\$ -	\$ 394,117	\$ 722,816	\$ 20,209,807	\$20,241,826
Salaries, wages and benefits	1,201,460	224,636	1,114,171	763,781	1,193,947	538,245	726,154	90,050	5,852,444	5,764,986
Interest on long-term debt	-	-	2,904	36,651	-	-	65,688	21,818	127,060	137,243
External transfers and grants	495,836	2,268,651	259,813	-	142,247	-	23,000	-	3,189,546	3,178,405
Amortization	40,770	32,000	435,078	654,992	16,284	61,901	597,297	99,010	1,937,332	2,020,472
Materials, services and other expenses	674,419	894,556	905,095	3,355,420	82,296	872,566	1,632,250	482,397	8,898,998	7,125,141
Total Expenditures	\$ 2,412,485	\$ 3,419,842	\$ 2,717,061	\$ 4,810,843	\$ 1,434,774	\$ 1,472,712	\$ 3,044,388	\$ 693,274	\$ 20,005,380	\$18,226,247
Surplus / (Deficit) by category	\$ 8,610,319	\$ (3,170,493)	\$ (586,462)	\$ (667,142)	\$ 111,646	\$ (1,472,712)	\$ (2,650,271)	\$ 29,542	\$ 204,427	\$ 2,015,579

MARCH 31, 2021

17. SUBSEQUENT EVENT – IMPACT OF COVID 19

The Novel Coronavirus (COVID-19) pandemic continues to severely impact many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for indefinite periods. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non – essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown.

As a result of the COVID-19 pandemic, the Municipality incurred revenue loss from its recreational facilities, lost rental payments, and interest charges on tax accounts. Expenditures increased in order to comply with public health guidelines and to provide a safe working environment for staff and the public such as barriers, social distancing indicators, and personal protective equipment.

The Municipal was the recipient of Safe Restart funding from the Province of Nova Scotia in the amount of \$590,735.

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REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
NON-CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited – See advisory to reader)

March 31, 2021

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Advisory to readers

Region of Queens Municipality prepares both consolidated and non-consolidated financial statements.

Non-consolidated financial statements are prepared to provide details of the individual funds managed by the Municipality. In particular, they provide information on the fund performance compared to the approved operating budget of the Municipality. For all other purposes, readers are advised to refer to the consolidated financial statements that have been audited.

These non-consolidated financial statements have **not** been audited. The non-consolidated financial statements are **not** presented in full accordance with Canadian public sector accounting standards.

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MARCH 31, 2021

Advisory to reader

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REGION OF QUEENS MUNICIPALITY
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 (Unaudited - See Advisory to Reader)

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NON-CONSOLIDATED OPERATING FUND STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

	SCHEDULE	2021		2020
		BUDGET	ACTUAL	ACTUAL
REVENUE				
Taxes	1	\$ 10,382,183	\$ 10,841,327	\$ 10,643,326
Grants in lieu of taxes	2	418,726	315,354	322,718
Services provided to other governments	3	2,034,286	2,013,951	2,057,861
Sales of services	4	763,105	907,231	837,524
Other revenue from own sources	5	977,537	698,427	1,244,102
Unconditional transfers from other governments	6	1,229,598	1,229,598	1,229,338
Conditional transfers from Federal and Provincial governments or agencies	7	167,223	335,105	107,317
Other transfers	8	481,560	650,424	423,779
		<u>16,454,218</u>	<u>16,991,417</u>	<u>16,865,965</u>
EXPENDITURE				
General government services	9	2,345,801	2,371,715	2,182,521
Protective services	10	3,605,806	3,566,545	3,556,316
Transportation services	11	2,453,219	2,311,590	2,290,461
Environmental health services	12	3,478,311	3,446,450	3,569,451
Public health/Schools	13	-	-	3,858
Environmental development services	14	1,247,765	973,312	1,026,200
Recreational and cultural services	15	2,142,494	1,838,246	2,296,015
Fiscal services	16	1,175,953	1,677,894	1,500,008
Transfer current year surplus		4,870	805,665	-
		<u>16,454,218</u>	<u>16,991,417</u>	<u>16,424,829</u>
EXCESS REVENUE OVER EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441,136</u>

REGION OF QUEENS MUNICIPALITY
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 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - OPERATING FUND
 March 31, 2021

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 3,736,398	\$ 2,345,424
Taxes Receivable	840,391	968,428
Valuation Allowance for Uncollectible Taxes	<u>(260,019)</u>	<u>(281,572)</u>
	580,372	686,856
Other Receivables	818,705	854,534
Valuation Allowance for Doubtful Accounts	<u>(143,839)</u>	<u>(47,345)</u>
	674,866	807,189
Due from Federal Government and its agencies	120,891	109,658
Due from Provincial Government and its agencies	87,749	63,282
Due from other local governments	140,306	148,239
Due from own funds:		
Capital Fund	4,198	2,749
Water Operating Fund	(10,906)	6,816
Tax Surplus	-	182,993
Special Equipment Reserve	184,586	-
	<u>526,823</u>	<u>513,737</u>
	5,518,460	4,353,207
Liabilities		
Payables and Accruals - Trade	572,079	499,642
Deferred revenue	548,467	98,528
Prepayment of taxes	313,368	258,188
Federal Government and its agencies	1,867	30
Provincial Government and its agencies	35,409	192,293
Other local governments	-	262,400
Tax sale surplus	587,107	654,047
Due to Own Funds:		
Special Water Capital Reserve	686	1,445
Trusts	-	562
Equipment Reserve	-	4,868
Special Operating Reserve	3,488,596	174,972
Special Capital Reserve	<u>55,303</u>	<u>59,490</u>
	5,602,882	2,206,465
Net Debt	<u>(84,423)</u>	<u>2,146,742</u>
Non Financial Assets		
Prepaid expenses	84,419	35,737
Net Financing	84,419	35,737
Prior Period Adjustment	(36,412)	-
Transfer accumulated prior year surplus to Special Operating Reserve	<u>(2,146,063)</u>	<u>-</u>
Net Assets	<u>(2,182,479)</u>	<u>2,182,479</u>
Accumulated Surplus	0	2,182,479

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See accompanying notes to the non-consolidated financial statements.

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CAPITAL FUND
 March 31, 2021

B3

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 216,132	\$ 355,193
Due from Federal government and its Agencies	32,480	10,194
Trade accounts	-	4,922
Due from Special Operating Reserve	23,661	-
Due from Water Capital Reserve	100,230	2,749
Due from Special Equipment Reserve	347,036	46,478
	<u>719,539</u>	<u>419,536</u>
Liabilities		
Payables and Accruals	391	-
Landfill Liability	3,291,159	2,415,731
Due to General Operating Fund	4,196	2,746
Due from Special Capital Reserve	500,000	507,039
Due from Special Operating Reserve	-	4,463
Long Term Debt (note)	3,966,972	3,984,849
	<u>7,762,718</u>	<u>6,914,828</u>
Net Debt	<u>(7,043,179)</u>	<u>(6,495,293)</u>
Non Financial Assets		
Tangible capital assets, at cost	81,392,917	80,924,732
Less: Amortization	29,954,917	28,814,494
	<u>51,438,000</u>	<u>52,110,238</u>
Net Assets	<u>44,394,821</u>	<u>45,614,945</u>
Accumulated Surplus	<u>44,394,821</u>	<u>45,614,945</u>

NON-CONSOLIDATED CAPITAL FUND STATEMENT OF FINANCIAL ACTIVITIES AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED March 31, 2021

	2021	2020
Revenue:		
Transfer from Special Operating Reserve	819,047	919,677
Transfer from Equipment Reserve	347,036	88,895
Accretion Landfill Liability	(875,428)	(2,415,731)
Amortization	(1,838,323)	(1,920,510)
NBV of Assets Disposed	-	(21,691)
Principal Payments in Long Term Debt	326,160	295,981
Net Financing and Transfers	<u>(1,220,124)</u>	<u>(3,053,378)</u>
Annual Surplus (Deficit)	<u>(1,220,124)</u>	<u>(3,053,378)</u>
BALANCE - BEGINNING OF YEAR	<u>\$ 45,614,945</u>	<u>\$ 48,668,323</u>
BALANCE-END OF YEAR	<u>\$ 44,394,821</u>	<u>\$ 45,614,945</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

NON-CONSOLIDATED CAPITAL FUND TANGIBLE CAPITAL ASSET SUMMARY

March 31, 2021

	2021		2020	
	COST	ACCUMULATED AMORTIZATION	NBV	NBV
LAND	\$ 6,401,891	\$ -	\$ 6,401,891	\$ 6,401,891
GENERAL GOVERNMENT SERVICES	1,847,692	1,322,981	524,710	565,483
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	1,603,199	1,634,694	1,696,595
PROTECTIVE SERVICES				
Law enforcement	731,516	431,666	299,850	324,089
Protective Services	555,616	431,507	124,109	131,870
ENVIRONMENTAL HEALTH SERVICES				
Sewage collection and disposal	16,284,439	6,014,759	10,269,680	10,291,802
Landfill site	14,273,726	5,905,203	8,368,523	8,400,367
Materials recovery facility	800,349	365,629	434,719	451,873
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	1,115,352	103,160	119,444
MAINTENANCE DEPARTMENT	5,525,885	3,639,936	1,885,949	2,057,836
RECREATION, PLANNING, TOURISM	21,500,961	5,491,148	16,009,813	16,607,109
PUBLIC WORKS				
Sidewalks	606,940	449,039	157,901	174,256
Traffic lights	127,110	86,435	40,675	45,760
Streets	8,126,790	2,954,971	5,171,818	4,830,056
AIRPORT	153,597	143,091	10,506	11,808
	<u>\$ 81,392,917</u>	<u>\$ 29,954,917</u>	<u>\$ 51,438,000</u>	<u>\$ 52,110,239</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

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	2021		2020
	BUDGET	ACTUAL	ACTUAL
1. TAXES			
Assessable property			
Residential	\$ 8,043,076	\$ 8,063,559	\$ 7,868,827
Commercial			
Commercial property	1,428,260	1,650,904	1,597,213
Resource			
Taxable assessments	797,184	795,788	816,335
Forest property tax (less than 50,000 acres)	30,508	30,291	30,494
Forest property tax (50,000 acres or more)	268	268	268
	827,960	826,347	847,097
Area rates			
Protective services	211,173	197,235	222,040
Transportation services	1,303,602	1,342,151	1,293,774
Recreational and cultural	-	-	-
Other	73,013	75,802	72,764
	1,587,788	1,615,188	1,588,578
Special assessment			
Environmental health service	540,339	550,977	545,717
Other			
Deed transfer tax	350,000	547,690	440,323
Based on revenue:			
Aliant	48,000	44,531	45,796
Nova Scotia Power Corporation	802,187	802,187	839,333
Nova Scotia Power Corporation-HST rebate	45,000	47,617	39,133
	895,187	894,335	924,262
Conditional transfers to other government Agencies			
Correctional services	(177,629)	(177,629)	(178,124)
Deficit of Regional Housing Authority	(125,000)	(142,247)	(105,839)
Appropriation to South Shore Regional Centre for Education	(2,987,798)	(2,987,798)	(2,884,728)
	(3,290,427)	(3,307,674)	(3,168,690)
	\$ 10,382,183	\$ 10,841,327	\$ 10,643,326
2. GRANTS IN LIEU OF TAXES			
Federal Government	\$ 53,532	\$ 51,038	\$ 53,532
Federal Government Agency			
Canada Post	5,508	5,622	5,508
Provincial Government			
Provincial property	188,478	87,971	91,965
Crown timberlands	142,120	142,727	143,598
Fire protection	29,088	27,996	28,115
	359,686	258,694	263,678
	\$ 418,726	\$ 315,354	\$ 322,718

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

DRAFT

	2021		2020
	BUDGET	ACTUAL	ACTUAL
3. SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local Governments			
Environment health services-landfill	\$ 2,034,286	\$ 2,013,951	\$ 2,057,861
4. SALES OF SERVICES			
Protective services	\$ 14,000	\$ 10,180	\$ 13,250
Environmental health services	738,905	883,551	817,169
Other	10,200	13,500	7,105
	<u>\$ 763,105</u>	<u>\$ 907,231</u>	<u>\$ 837,524</u>
5. OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 41,130	\$ 45,639	\$ 43,716
Fines	42,500	33,311	27,396
Rentals	25,799	24,050	140,079
Return on investments	137,000	70,784	120,691
Penalties and interest	154,409	154,575	171,122
Revenue collected for Other Government Agencies	37,985	40,961	41,537
Less: Transmission of revenue collected for Other Government Agencies	(37,985)	(40,961)	(41,537)
Queens Place	466,879	305,767	646,451
Miscellaneous	109,820	64,301	94,647
	<u>\$ 977,537</u>	<u>\$ 698,427</u>	<u>\$ 1,244,102</u>
6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,364	\$ 12,364	\$ 12,104
Municipal Grants Act-equalization	1,217,234	1,217,234	1,217,234
	<u>\$ 1,229,598</u>	<u>\$ 1,229,598</u>	<u>\$ 1,229,338</u>
7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal Government - ACOA	\$ -	\$ 33,366	\$ -
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	55,000	79,104	63,628
Other Provincial Funding			
RRFB - Waste Separation Funding	7,500	11,145	-
DMA funding	50,000	6,028	-
Community Culture and Heritage	-	3,973	-
Facade grant	25,000	-	39,043
Civic number grant	4,723	4,622	4,646
Transitional Funding - Accessibility	25,000	31,805	-
ACOA Funding	-	-	-
Safe Restart Funding (inc Transit)	-	165,063	-
	<u>\$ 167,223</u>	<u>\$ 335,105</u>	<u>\$ 107,317</u>

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 (Unaudited - See Advisory to Reader)
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 FOR THE YEAR ENDED March 31, 2021

8. OTHER TRANSFERS

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Transfers from own valuation allowances & equity
 Prior year adjustments
 Transfer from other fund
 Special Operating Reserve
 Special Equipment Reserve

	2021		2020
	BUDGET	ACTUAL	ACTUAL
	\$ -	\$ 405,862	\$ -
	334,449	60,951	\$ 188,659
	147,111	183,611	235,120
	<u>\$ 481,560</u>	<u>\$ 650,424</u>	<u>\$ 423,779</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

DRAFT

	2021		2020
	BUDGET	ACTUAL	ACTUAL
9. GENERAL GOVERNMENT SERVICES			
Legislative			
Remuneration - mayor	\$ 42,859	\$ 42,538	\$ 42,051
Remuneration - council	152,192	148,884	148,061
Other			
Travel	6,000	5,821	6,375
Other	20,553	19,661	17,156
	<u>221,604</u>	<u>216,904</u>	<u>213,643</u>
General administration			
Administration	1,046,359	1,041,294	1,045,276
Financial management	19,500	29,675	28,450
Bank charges	16,078	14,664	17,223
Taxation			
Administration	63,787	62,929	63,082
Tax billings	8,400	8,400	17,200
Assessment Services	320,836	320,836	318,408
Tax rebate or cancellations			
Reduced taxes (Section 69)	75,000	65,973	72,642
Tax sale	7,950	(1,136)	1,997
Common services	82,674	99,028	76,455
Other	51,000	110,376	66,057
	<u>1,691,584</u>	<u>1,752,039</u>	<u>1,706,790</u>
Other general government services			
Conventions/Elections	67,534	56,505	28,147
Insurance	1,085	-	-
Grants to organizations	175,000	175,000	175,000
Other	63,994	107,093	48,119
	<u>307,613</u>	<u>338,598</u>	<u>251,266</u>
Valuation allowance			
Uncollectible taxes	125,000	64,174	10,823
	<u>\$ 2,345,801</u>	<u>\$ 2,371,715</u>	<u>\$ 2,182,521</u>

REGION OF QUEENS MUNICIPALITY
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 FOR THE YEAR ENDED March 31, 2021

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	2021		2020
	BUDGET	ACTUAL	ACTUAL
10. PROTECTIVE SERVICES			
Police protection			
Administration-prosecution fees/DNA testing	\$ 33,999	\$ 27,372	\$ 24,315
Crime investigation, prevention and protective services	2,135,008	2,120,280	2,066,212
	<u>2,169,007</u>	<u>2,147,652</u>	<u>2,090,527</u>
Law enforcement			
Building/Fire Inspection	177,997	169,565	165,252
Bylaw	107,477	82,606	88,431
	<u>285,474</u>	<u>252,171</u>	<u>253,683</u>
Fire protection			
Fire fighting force	786,918	825,314	857,037
Fire alarm system	28,904	28,617	28,267
Water supply and hydrants	197,235	197,235	197,235
Fire station building	42,190	39,451	43,687
Other	7,500	4,777	6,462
	<u>1,062,747</u>	<u>1,095,395</u>	<u>1,132,688</u>
Emergency measures	74,729	54,723	66,158
Other-Court House	13,849	16,604	13,260
	<u>3,605,806</u>	<u>3,566,545</u>	<u>3,556,316</u>
11. TRANSPORTATION SERVICES			
Common services			
Administration	\$ 831,577	\$ 759,955	\$ 769,763
Equipment operations	399,382	389,847	385,999
Small tools and equipment	32,430	32,015	29,205
Works/Storage garages	69,558	73,489	67,707
Insurance	5,370	4,864	5,276
Staff training	7,500	6,238	2,626
	<u>1,345,817</u>	<u>1,266,408</u>	<u>1,260,576</u>
Road transport			
Roads and streets	784,424	744,201	726,612
Street lighting	299,616	277,447	277,406
	<u>1,084,040</u>	<u>1,021,648</u>	<u>1,004,018</u>
Debenture			
Interest	2,447	2,904	3,612
Principal	11,461	11,461	14,205
	<u>13,908</u>	<u>14,365</u>	<u>17,817</u>
Air transportation			
Airport	9,454	9,169	8,050
	<u>2,453,219</u>	<u>2,311,590</u>	<u>2,290,461</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

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	2021		2020
	BUDGET	ACTUAL	ACTUAL
12. ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Administration	\$ 22,773	\$ 20,470	\$ 18,361
Sewage collection systems	126,738	124,949	159,396
Sewage treatment and disposal	234,237	246,816	421,558
	<u>383,748</u>	<u>392,235</u>	<u>599,314</u>
Debtenture			
Interest	22,531	25,341	26,914
Principal	97,822	97,822	53,000
	<u>120,353</u>	<u>123,163</u>	<u>79,914</u>
Garbage and waste collection and disposal			
Administration	131,676	123,022	110,354
Uncollectible (Recovery) Receivables	-	4,354	-
Garbage and waste collection	1,046,435	1,040,762	1,036,594
Landfill	714,851	713,120	700,347
Special Capital Reserve - closure costs	308,071	320,402	324,695
Recycling	702,767	659,575	647,794
	<u>2,903,800</u>	<u>2,861,235</u>	<u>2,819,784</u>
Debtenture			
Interest	11,902	11,310	13,827
Principal	58,508	58,508	56,612
	<u>70,410</u>	<u>69,818</u>	<u>70,439</u>
	<u>\$ 3,478,311</u>	<u>\$ 3,446,450</u>	<u>\$ 3,569,451</u>
13. PUBLIC HEALTH AND WELFARE SERVICES			
Hillsview Acres-per statement B16	\$ -	\$ -	\$ -
Queens Resource Center	-	-	3,858
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,858</u>

REGION OF QUEENS MUNICIPALITY
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2021

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	2021		2020
	BUDGET	ACTUAL	ACTUAL
14. ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	323,527	263,965	246,538
Other	66,950	57,489	78,502
	<u>390,477</u>	<u>321,453</u>	<u>325,040</u>
Other environmental development services			
Tourism and economic development	857,288	651,858	687,024
Environmental development agencies			
Regional Development Authority			
Principal	-	-	13,795
	-	-	14,135
	<u>\$ 1,247,765</u>	<u>\$ 973,312</u>	<u>\$ 1,026,200</u>
15. RECREATION AND CULTURAL SERVICES			
Recreational facilities			
Swimming pools	\$ 65,086	\$ 10,582	\$ 68,023
Parks and Playgrounds	247,464	193,725	384,868
Queens Place	1,082,824	964,780	1,150,790
	<u>1,395,374</u>	<u>1,169,087</u>	<u>1,603,681</u>
Cultural buildings and facilities			
Historical sites	1,500	1,157	1,313
Museums	107,538	81,108	94,720
Regional Library Funding	93,404	92,000	79,302
TH Raddall Library	65,000	73,825	66,794
	<u>267,442</u>	<u>248,090</u>	<u>242,128</u>
Other recreational & cultural services	255,621	197,012	222,212
Debenture			
Interest	65,688	65,688	69,627
Principal	158,369	158,369	158,369
	<u>224,057</u>	<u>224,057</u>	<u>227,996</u>
	<u>\$ 2,142,494</u>	<u>\$ 1,838,246</u>	<u>\$ 2,296,015</u>
16. FISCAL SERVICES			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 785,670	\$ 1,252,064	\$ 1,082,225
Equipment Reserve	390,283	390,283	355,283
Special Operating Reserve - Funding for Special Projects	-	924,500	62,500
	<u>\$ 1,175,953</u>	<u>\$ 2,566,847</u>	<u>\$ 1,500,008</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE-HILLSVIEW ACRES
 FOR THE YEAR ENDED March 31, 2021

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	2021		2020
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Resident care	\$ 1,323,322	\$ 1,501,778	\$ 1,379,496
EXPENDITURE			
Salaries and benefits	1,088,989	1,193,947	1,149,002
Building	100,723	82,482	95,439
Supplies and equipment	22,100	26,096	18,500
Resident care	91,810	89,329	86,616
Other	19,700	26,636	11,297
	<u>1,323,322</u>	<u>1,418,490</u>	<u>1,360,853</u>
EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS	-	83,288	18,643
AMOUNT TRANSFERRED TO SPECIAL OPERATING RESERVE	-	83,288	18,643
EXCESS REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED STATEMENT OF OPERATIONS AND SURPLUS
 FOR THE YEAR ENDED March 31, 2021

WATER UTILITY - B13

	2021		2020
	BUDGET	ACTUAL	ACTUAL
OPERATING REVENUE			
Metered sales	\$ 510,000	\$ 498,605	\$ 497,069
Public fire protection	197,235	197,235	197,235
Other	9,020	10,155	8,860
	<u>716,255</u>	<u>705,995</u>	<u>703,164</u>
OPERATING EXPENDITURE			
Water treatment	232,214	270,971	291,893
Transmission and distribution	151,042	140,957	149,642
Administration	159,941	160,517	145,386
Amortization	99,962	99,011	99,962
	<u>643,159</u>	<u>671,457</u>	<u>686,882</u>
OPERATING SURPLUS	<u>73,096</u>	<u>34,538</u>	<u>16,282</u>
NON OPERATING REVENUE			
Interest	23,880	9,032	49,316
Other	-	14,017	-
	<u>23,880</u>	<u>23,049</u>	<u>49,316</u>
NON OPERATING EXPENDITURE			
Debt service			
Interest	19,648	21,818	22,923
Principal	57,651	57,651	40,934
	<u>77,299</u>	<u>79,469</u>	<u>63,857</u>
NON OPERATING (DEFICIT) SURPLUS	<u>(53,419)</u>	<u>(56,420)</u>	<u>(14,541)</u>
EXCESS REVENUE OVER EXPENDITURES	<u>\$ 19,677</u>	<u>(21,882)</u>	<u>1,742</u>
SURPLUS-BEGINNING OF YEAR		<u>621,038</u>	<u>619,296</u>
SURPLUS-END OF YEAR		<u>\$ 599,157</u>	<u>\$ 621,038</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER UTILITY

WATER UTILITY - B14

March 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 625,765	\$ 515,181
RECEIVABLES		
Rates	122,370	132,219
Other	5,632	14,281
DUE FROM OWN FUNDS		
Water Utility Capital Fund	-	1,445
PREPAID EXPENSES		
	19,021	15,241
DUE FROM OWN FUNDS		
Water Utility Capital Fund	-	-
General Section Operating Fund	-	-
Special Operating Reserve Fund	-	-
INVENTORIES - at cost		
	<u>136,191</u>	<u>170,676</u>
	<u>\$ 908,978</u>	<u>\$ 849,043</u>
LIABILITIES AND EQUITY		
ACCOUNTS PAYABLE and ACCRUED LIABILITIES		
	\$ 206,007	\$ 210,212
DUE TO OWN FUNDS		
General Operating Fund	(10,906)	6,816
Water Utility Capital Fund	99,011	-
PREPAID ACCOUNTS		
	13,235	8,382
CUSTOMERS' DEPOSITS		
	<u>2,475</u>	<u>2,595</u>
	309,821	228,005
EQUITY		
SURPLUS		
	<u>599,157</u>	<u>621,038</u>
	<u>\$ 908,978</u>	<u>\$ 849,043</u>

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See accompanying notes to the non-consolidated financial statements.

 Mayor

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

WATER UTILITY - B15

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER CAPITAL FUND

March 31, 2021

DRAFT

ASSETS	2021	2020
CASH AND CASH EQUIVALENTS		
Amortization (Note 1)	\$ 1,059,802	\$ 1,055,448
DUE FROM OWN FUND:		
General Operating Fund	686	1,445
Water Utility Operating Fund	99,011	-
UTILITY PLANT AND EQUIPMENT	<u>8,847,489</u>	<u>8,524,481</u>
	<u>\$ 10,006,988</u>	<u>\$ 9,581,374</u>
 LIABILITIES AND EQUITY		
DUE TO OWN FUND:		
Capital Fund	100,230	2,749
Water Utility Operating Fund	<u>100,230</u>	<u>1,445</u>
	286,538	4,194
LONG TERM DEBT		
Debentures issued to provincial government or its agencies Municipal Finance Corporation	286,538	327,472
DUE TO OWN FUND:		
Water Utility Operating Fund	-	-
	2,979,580	2,825,468
EQUITY		
INVESTMENT IN UTILITY PLANT AND EQUIPMENT	<u>7,027,408</u>	<u>6,755,906</u>
	<u>\$ 10,006,988</u>	<u>\$ 9,581,374</u>

See accompanying notes to the non-consolidated financial statements.

 Mayor

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED WATER UTILITY TANGIBLE CAPITAL ASSET SUMMARY
 March 31, 2021

WATER UTILITY - B16

	2021	2020
LAND AND RIGHTS	\$ 853,674	\$ 853,674
STRUCTURES AND IMPROVEMENTS	512,545	512,545
STRUCTURES AND IMPROVEMENTS-BRICK/CONCRETE	152,909	152,909
STRUCTURES AND IMPROVEMENTS-FRAME	116,415	116,415
TREATMENT PLANT	875,736	875,736
DISTRIBUTION RESERVOIR	364,939	364,939
MAINS - DISTRIBUTION	4,030,521	3,824,461
MAINS - TRANSMISSION	521,561	404,614
SERVICES	173,626	173,626
METERS	148,880	148,880
HYDRANTS	43,963	43,963
TRUCKS	69,290	69,290
TOOLS	84,581	84,581
EQUIPMENT	657,484	657,484
EXCAVATOR & LOADER	241,365	241,365
	<u>\$ 8,847,489</u>	<u>\$ 8,524,481</u>

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NON-CONSOLIDATED WATER CAPITAL FUND STATEMENT OF INVESTMENT IN TANGIBLE CAPITAL ASSETS
 FOR THE YEAR ENDED March 31, 2021

	2021	2020
BALANCE - BEGINNING OF YEAR	\$ 6,755,906	\$ 6,339,227
Transfers from special reserve	206,061	375,745
Interest	7,789	-
Term debt retired	57,651	40,934
BALANCE-END OF YEAR	<u>\$ 7,027,407</u>	<u>\$ 6,755,906</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

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NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - SPECIAL OPERATING RESERVE

March 31, 2021

	Capital	Operating	Equipment	2021	2020
FINANCIAL ASSETS					
Cash	\$ 5,423,883	\$ 8,932,977	\$ 2,323,045	\$ 16,679,904	\$ 15,878,211
Due from Own Funds					
Capital Fund	500,000	11,907	-	511,907	511,502
General Operations	55,303	3,488,697	-	3,543,901	303,155
Loans Receivables	62,315	163,400	-	225,715	251,681
	<u>6,041,501</u>	<u>12,596,881</u>	<u>2,323,045</u>	<u>20,961,427</u>	<u>16,944,549</u>
LIABILITIES					
Due to Own Funds					
Capital Fund	-	23,661	358,943	382,605	46,478
Tax Surplus	-	-	-	-	182,432
General Operating	-	-	184,586	184,586	36,413
	<u>-</u>	<u>23,661</u>	<u>543,529</u>	<u>567,190</u>	<u>265,323</u>
NET FINANCIAL ASSETS	6,041,501	12,573,220	1,779,516	20,394,236	16,679,226
ACCUMULATED SURPLUS					
General	<u>\$ 6,041,501</u>	<u>\$ 12,573,219</u>	<u>\$ 1,779,516</u>	<u>\$ 20,394,237</u>	<u>\$ 16,679,226</u>

**NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES AND CHANGE IN FUND BALANCE
 - SPECIAL OPERATING RESERVE**

FOR THE YEAR ENDED March 31, 2021

	Capital	Operating	Equipment	2021	2020
Revenues					
Interest	\$ 41,835	\$ 38,973	\$ 14,168	\$ 94,976	\$ 286,028
Proceeds from Disposal of Assets	116,793	-	-	116,793	23,644
Conditional Gas Tax	-	671,655	-	671,655	1,375,213
PC Contribution from Local Governments	301,569	-	-	301,569	324,695
Donations	-	20,701	-	20,701	-
Other	-	1,448	-	1,448	-
Transfer from Tax Sale Surplus	47,980	-	-	47,980	-
Transfer from Operating Fund	18,833	4,430,661	575,215	5,024,709	1,781,485
	<u>527,010</u>	<u>5,163,439</u>	<u>589,383</u>	<u>6,279,832</u>	<u>3,791,065</u>
Financing and Transfers					
Transfer to Operating Fund	-	994,926	171,785	1,166,711	1,402,470
Transfer to Capital	-	819,048	347,036	1,166,085	154,941
Transfer to Own Reserves	-	206,061	25,966	232,027	246,551
	<u>-</u>	<u>2,020,035</u>	<u>544,787</u>	<u>2,564,823</u>	<u>1,803,962</u>
Annual Surplus	527,010	3,143,403	44,596	3,715,009	1,987,103
Accumulated Surplus Beginning of Year	5,514,491	9,429,816	1,734,920	16,679,227	14,692,123
Accumulated Surplus End of Year	6,041,501	12,573,219	1,779,516	20,394,236	16,679,226
	<u>\$ 6,041,501</u>	<u>\$ 12,573,219</u>	<u>\$ 1,779,516</u>	<u>\$ 20,394,236</u>	<u>\$ 16,679,226</u>

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These consolidated financial statements are the responsibility of management have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board and to conform to the accounting principles prescribed for Nova Scotia municipalities by the Department of Municipal Affairs and for water utilities by the Nova Scotia Utility and Review Board. The Region of Queens Municipality is a municipality in the Province of Nova Scotia and operated under the provisions of the Nova Scotia Municipal Government Act.

Basis of Consolidation

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all operations accountable to the Municipality for the administration of their affairs and resources which are owned or controlled by the Municipality. Interdepartmental transactions and balances are eliminated. Funds included in the financial statements are: general operating fund, general capital fund, water operating, water capital, Hillsview Acres, Queen's Place Emera Centre, and the operating, capital and equipment reserve funds.

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the South Shore Regional Centre for Education and the Western Regional Housing Authority are not reflected in these consolidated financial statements as they are provincial government entities. The Municipality's contributions to these entities are recorded in the consolidated statement of operations as expenses.

Budget Figures

The budget figures contained in these financial statements were approved by Council on April 20, 2020 in its original fiscal plan.

Cash and Cash Equivalents

Cash and Cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less.

Inventory of Supplies

The inventory of supplies held for consumption is recorded at the lower of cost or replacement cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, less accumulated amortization value. Donated assets are capitalized and recorded at their estimated fair value upon acquisition. The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a tangible capital asset on the statement of financial position. Tangible capital asset additions not meeting the threshold of \$20,000 per year are expensed in the year of acquisition.

Amortization

Amortization of tangible capital assets, other than amortization on those forming part of the regulated Water Utility, is recorded in the statement of operations on a straight line basis over an asset's useful life.

Amortization of tangible capital assets of the Water Utility is recorded on a straight line basis over their estimated useful lives as prescribed by the Nova Scotia Utility and Review Board. An amount of cash equal to the amortization expense of the Water Utility is transferred to a special bank account which is used to help fund replacement of existing Water Utility plant and equipment or, on approval by the Nova Scotia Utility and Review Board, to repay the principal of capital debt.

No amortization is recorded in the years of acquisition or disposal.

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The following table outlines an asset's estimated useful life:

	Years
Land Improvements	20
Buildings, building improvements and engineered structures	40
Outdoor swimming pools	25
Heavy Equipment	15
Operating Equipment	12
Vehicles	10
Office and Information Technology-system development packaged system	10
Computer Hardware and Software	5
Office Furniture and Equipment	10
Streets/Roads	30
Sidewalks	25
Illumination Structures	25
Bridges/Railings-construction	50
Bridges/Railings-upgrades	20
Storm Water Conveyance Structures	35
Airport-runways	30
Airports-navigational aids	15
Sewer Infrastructure	50

Natural Resources, Cultural and Historic Assets

Natural resources, cultural and historic assets that have not been purchased are not recorded as assets in these financial statements.

Solid Waste Management Facility Liability

The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping, and ongoing environmental monitoring, site inspection and maintenance. The liability is accrued as the landfill site's capacity is used. The reported liability is based on estimates and assumptions using the best information available to management. Future events may result in significant changes to the estimated expenses, total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The change in the liability at each reporting period is charged as an expense.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Municipality is directly responsible or accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

Management has reviewed potential sites where a material liability may exist and has concluded there is no known material liability at this time.

The Municipality follows Public Sector Accounting Standard 3270 for recognizing its current liability.

For fiscal years beginning on or after April 1, 2022, Public Sector Accounting Standard 3280 will apply. This Section applies to asset retirement obligations associated with tangible capital assets controlled by a public sector entities that are in productive use and those that are no longer in productive use. Region of Queens Municipality will be reviewing all tangible asset listings in the upcoming fiscal year in preparation for the implementation of this new standard in the fiscal year ending March 31, 2023, and recording of any subsequent liability.

MARCH 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Valuation Allowance

Uncollected Taxes and Rates

The Region of Queens Municipality provides a valuation allowance for 100% of the value of taxes outstanding for real properties identified as invalid assessments, owner unknown properties, properties that titles cannot be certified for tax sale and properties not sold at tax sale. The allowance also contains accounts more than three years in arrears.

In the Water Utility, the valuation allowance is provided for estimated losses for outstanding water receivables.

Other Receivables

The Region provides a valuation allowance for all receivables other than taxes and rates that are determined to be uncollectible.

Deferred Revenue

Deferred revenue represents user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed. Region of Queens Municipality received Safe Restart funding from the Province of Nova Scotia in the amount of \$590,735. Amounts remaining unspent at March 31, 2021 has been included in Deferred Revenue.

Government Transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met and reasonable estimates of the amounts can be made.

Taxation and Related Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services. Taxation revenues are recorded at the time they are levied and the tax billings are due. Assessments and the related property taxes are subject to appeal with any resulting tax adjustments being recorded when the results of the appeal process are known.

User Fee Revenue

Sales of service and other user fee revenue are recognized on an accrual basis. Charges for water usage are recorded as Water rates. Charges for sewer usage are recorded in Taxation.

Post-employment future benefits

Employees of the Municipality participate in the Nova Scotia Public Service Superannuation Plan (NSPSSP), a contributory pension plan administered by Pension Services Superannuation Plan Trustee Incorporated, which provides pension benefits based on length of service and earnings. The Municipality is not obligated for any unfunded liability, nor is the Municipality entitled to any surplus that may arise in the NSPSSP. Employer contributions are recognized as an expense in the period. The Nova Scotia Public Sector Superannuation Plan is a Multiemployer defined benefit plan for accounting purposes and as such is accounted for as a defined contribution plan by the Municipality.

Use of Estimates

The preparation of financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for valuation allowances, accrued liabilities, landfill liability and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

MARCH 31, 2021

2. RECEIVABLES – TAXES, RATES AND OTHERS

	2021			2020
	CURRENT YEAR	PRIOR YEARS	TOTAL	TOTAL
Balance – beginning of year	\$ -	\$ 968,427	\$ 968,427	\$ 1,358,608
Current year's tax levy and interest	12,076,821	-	12,076,821	12,072,837
Collection of area rates	40,961	-	40,961	41,537
	<u>12,117,782</u>	<u>968,427</u>	<u>13,086,209</u>	<u>13,472,982</u>
Current year's collections	11,565,678	573,206	12,138,884	12,301,237
Reduced taxes	65,973	-	65,973	72,641
Uncollectible accounts written off	-	-	-	89,140
Transmission of area rates	40,961	-	40,961	41,537
	<u>11,672,612</u>	<u>573,206</u>	<u>12,245,818</u>	<u>12,504,555</u>
Taxes receivable	\$ <u>445,170</u>	\$ <u>395,221</u>	840,391	968,427
Valuation allowance – taxes			(260,019)	(281,572)
Net taxes receivable			580,373	686,855
Governments			422,725	331,374
Water rates			122,370	132,218
Sewer rates			140,306	159,216
Pension Asset			288,982	288,982
General, other and accrued interest			353,750	426,103
Valuation allowance – other			(143,839)	(47,345)
Total receivables			\$ <u>1,764,666</u>	\$ <u>1,977,403</u>

MARCH 31, 2021

3. LOANS RECEIVABLE

	2021	2020
SPECIAL OPERATING RESERVE FUND		
Port Medway Fire Department – non interest bearing Repayable in annual installments of \$10,000 with final installment of \$5000, maturing in 2028, no annual installment was made in 2020	\$ 65,000	\$ 65,000
Liverpool Fire Department – non interest bearing Repayable in annual installments of \$4,600 maturing in 2025, no annual installment was made in 2020	18,400	18,400
Mill Village Fire Department – non interest bearing Repayable in annual installments of \$20,000 maturing in 2025 no annual installment made in 2020	80,000	80,000
SPECIAL CAPITAL RESERVE FUND		
Liverpool Fire Fighters Association – non interest bearing Repayable in annual installments of \$15,966 maturing in 2024	57,315	73,281
Mill Village Fire Department – non interest bearing Repayable in annual installments of \$10,000 maturing in 202	5,000	15,000
	<u>\$225,715</u>	<u>\$251,681</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION

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(Unaudited - See Advisory to Reader)

NON-CONSOLIDATED SCHEDULE OF CAPITAL DEBT CHARGES AND TERM DEBT

March 31, 2021

	Balance April 1, 2020	Issued	Redeemed	Balance March 31, 2021	Interest	Interest Rate	Debt Number
ENVIRONMENTAL HEALTH - SEWER							
Debtures-Nova Scotia Municipal Finance Corporation 2018-2028	\$ 477,000		\$ 53,000	\$ 424,000	\$ 12,961	2.06%-3.2995%	38A1
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	448,220		44,822	403,398	9,570	1.982%-2.712%	39A1
Debtures - Nova Scotia Municipal Finance Corporation 2020-2030	-	167,960	-	167,960	1,622	.6780%-1.8790%	40A1
ENVIRONMENTAL HEALTH-LANDFILL							
Debtures-Nova Scotia Municipal CMHC 2017-2025	381,795		58,508	323,287	11,310	3.35%	cmhc
RECREATION AND COMMUNITY SERVICES							
Debtures-Nova Scotia Municipal Finance Corporation 2017-2027	1,214,064		67,448	1,146,616	43,395	2.792%-3.856%	32A1
FCM 2017-2032	1,181,990		90,921	1,091,069	22,293	2.00%	GMF
BUILDINGS AND SIDEWALKS							
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	114,610		11,461	103,149	2,447	1.982%-2.712%	39A1
Debtures-Nova Scotia Municipal Finance Corporation 2020-2030		27,300		27,300	264	.6780%-1.8790%	40A1
	3,817,679	195,260	326,160	3,686,779	103,861		
WATER UTILITY							
Debtures-Nova Scotia Municipal Finance Corporation 2015-2028	327,472		40,934	286,538	16,078	4.955%-5.21%	27A1
Debtures-Nova Scotia Municipal Finance Corporation 2019-2029	167,170		16,717	150,453	3,569	1.982% - 2.712%	39A1
Debtures-Nova Scotia Municipal Finance Corporation 2020-2030	0	129,740	0	129,740	1252.79	.6780%-1.8790%	40A1
	494,642	129,740	57,651	566,731	20,900		
	\$ 4,312,321	\$ 325,000	\$ 383,811	\$ 4,253,510	\$ 124,761		

MARCH 31, 2021

4. LONG TERM DEBT (CONTINUED)

The long term debt issued and outstanding (2021 - \$4,253,510; 2020 - \$4,312,322). Principal repayments required during the next five years are as follows:

2022	\$418,271
2023	\$624,967
2024	\$381,456
2025	\$383,620
2026	\$386,856

All long term debt outstanding at year end has been properly authorized by the Department of Municipal Affairs.

5. TAX SALE SURPLUS

Proceeds received from a tax sale of property in excess of the taxes and costs outstanding are held in Trust for a period of 20 years, unless withdrawn by the previous owner. If the Supreme Court of Nova Scotia has not issued an order directing the payment of the trust to a person with an interest in the land sold for taxes during this 20 year period, the amount is to be transferred to the Capital Reserve Fund. There was no tax sale in this fiscal year. Interest is included in the year it was earned.

Proceeds from tax sales of properties were received in the following years:

2002	7,487
2009	447
2010	10,507
2011	282
2013	65,605
2014	8,885
2015	15,208
2016	29,228
2017	110,117
2018	50,909
2019	198,202
2020	85,812
2021	4,418
	<u>\$ 587,107</u>

6. TANGIBLE CAPITAL ASSETS - 2020

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,394,851.00	\$ 7,039	\$ -	\$ 6,401,890	\$ -	\$ -	\$ 6,401,890
GENERAL GOVERNMENT SERVICES	1,949,448	-	101,755	1,847,693	49,884	1,282,210	565,483
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,541,299	1,696,594
PROTECTIVE SERVICES							
Law Enforcement	689,096	42,417	-	731,513	19,999	407,426	324,087
Protective Services	555,616	-	-	555,616	7,761	423,746	131,870
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	15,459,564	535,972	-	15,995,536	318,422	5,703,739	10,291,797
Landfill Site	14,416,837	-	-	14,416,837	389,262	5,990,529	8,426,308
Materials recovery facility	800,349	-	-	800,349	17,154	348,476	451,873
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	-	-	1,218,512	16,283	1,099,065	119,447
MAINTENANCE DEPARTMENT	5,687,158	46,478	-	5,733,636	243,060	3,701,741	2,031,895
RECREATION, PLANNING, TOURISM	21,500,960	-	-	21,500,960	606,005	4,893,851	16,607,109
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,355	432,684	174,256
Traffic Lights	127,110	-	-	127,110	5,084	81,351	45,759
Streets	6,887,938	708,705	-	7,596,643	168,027	2,766,586	4,830,057
Airport	153,597	-	-	153,597	1,312	141,788	11,809
UTILITY PLANT AND EQUIPMENT	8,014,725	509,756	-	8,524,481	99,962	2,493,801	6,030,680
	\$ 87,700,594	\$ 1,850,367	\$ 101,755	\$ 89,449,206	\$ 2,020,471	\$ 31,308,292	\$ 58,140,914

7. TANGIBLE CAPITAL ASSETS - 2021

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,401,883.91	\$ -	\$ -	\$ 6,401,884	\$ -	\$ -	\$ 6,401,884
GENERAL GOVERNMENT SERVICES	1,847,692			1,847,692	40,770	1,322,981	524,711
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,603,199	1,634,694
PROTECTIVE SERVICES							
Law Enforcement	731,516	-	-	731,516	24,239	431,666	299,850
Protective Services	555,616	-	-	555,616	7,761	431,507	124,109
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	15,995,538	-	-	15,995,538	311,023	6,014,759	9,980,779
Landfill Site	14,313,072	583,872	334,318	14,562,627	326,816	5,905,203	8,657,424
Materials recovery facility	800,349	-	-	800,349	17,154	365,629	434,719
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	-	-	1,218,512	16,284	1,115,352	103,160
MAINTENANCE/TRANSPORTATION	5,837,402	52,065	363,581	5,525,885	223,942	3,639,927	1,885,958
RECREATION, PLANNING, TOURISM	21,500,961	-	-	21,500,961	597,297	5,491,148	16,009,813
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,355	449,039	157,901
Traffic Lights	127,110	-	-	127,110	5,084	86,435	40,675
Streets	7,596,643	530,147	-	8,126,790	188,384	2,954,971	5,171,818
Airport	153,597	-	-	153,597	1,312	143,101	10,496
UTILITY PLANT AND EQUIPMENT	8,524,481	323,008	-	8,847,489	99,010	2,592,812	6,254,677
	\$ 89,449,206	\$ 1,489,091	\$ 697,899	\$ 90,240,399	\$ 1,937,332	\$ 32,547,730	\$ 57,692,668

MARCH 31, 2021

8. COMMITMENTS

Contract/Leases

As at March 31, 2021, the Region of Queens is committed to making the following payments:

- A contract for garbage collection for the subsequent year of \$769,477 plus HST expires March 31, 2026.
- A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2026.
- A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility to the composting facility expires March 31, 2025.
- A contract for fire answering service for the subsequent year of \$26,997 plus HST expires March 31, 2023.
- Lease for library space for the subsequent year of \$51,680 plus HST, expires December 31, 2024.

9. REMUNERATION AND EXPENSES OF ELECTED OFFICIALS AND CHIEF ADMINISTRATIVE OFFICER PAID DURING THE YEAR

	Remuneration	Expenses
Councillors		
Mayor – D. Dagley	\$ 24,557	\$ 0
Mayor – D. Norman	17,982	0
District 1 – K. Muise	21,268	404
District 2 – H. Kelly	12,279	43
District 2 – R. Gidney	8,991	0
District 3 – B. Fralic	12,279	0
District 3 – M. Charlton	8,991	0
District 4 – S. MacLeod	12,279	1,859
District 4 – V. Amirault	8,991	20
District 5 – J. Fancy	21,268	0
District 6 – R. Fiske	12,279	280
District 6 – D. Brown	8,991	1,736
District 6 – C. Hawkes	8,991	1,218
District 7 – G. Johnson	<u>12,279</u>	<u>260</u>
	191,425	5,820
Chief Administrative Officer C. McNeill	<u>131,621</u>	<u>535</u>
	<u>\$ 323,046</u>	<u>\$ 6,355</u>

10. FIRE DEPARTMENT FUNDING

Each year 2 cents from the tax rate is dedicated to support the capital truck fund for fire departments in Region of Queens Municipality. In this fiscal year that amount was \$184,932. This revenue was used to reimburse the departments for the principal payments of truck loans that the municipality agreed to for the five fire departments.

On April 27, 2021 Council approved the budget for the fiscal year ending March 31, 2022. In this budget an additional 2 cents from the tax rate will be allocated to support fire departments in Region of Queens Municipality. Funding directly from the tax rate will be \$385,732.

MARCH 31, 2021

11. RESERVE AND OPERATING SURPLUS ALLOCATIONS AND COMMITMENTS

Special Operating Reserve Allocations

2 nd Generation Landfill	\$4,392,169
Sewer projects	\$ 826,241
Organic project	\$ 757,306
Hillsview Acres	\$ 552,959
Federal Gas Tax	\$ 537,742
Liverpool Business Development Center	\$ 370,778
Post Closure Septage	\$ 292,400
Pollution Abatement	\$ 186,132
Queens Place Lands	\$ 140,583
Computer Equipment	\$ 61,855
Parkland Fee	\$ 54,542
Fire Department Safety Training/Equipment	\$ 32,115
Recreation for All	\$ 20,787
Fundraising (QP \$1206, SP \$14,379)	\$ 15,585
First Responders Training/Equipment	\$ 4,280
NS Trip	\$ 1,085

Special Capital Reserve Allocations

2 nd Generation Landfill – Post Closure	\$5,180,168
----------------------------------------------------	-------------

Special Equipment Reserve Allocations

Landfill Equipment	\$1,290,799
Public Works Equipment	\$ 317,145
Fire Department Capital Trucks	\$ 70,857
Water Equipment	\$ 52,660
Airport Equipment	\$ 45,263

12. SCHOOL CAPITAL

On January 1, 1982 the Municipality of the County of Queens joined with the Town of Liverpool to form Queens District School Board (now South Shore Regional Centre for Education). Under the agreement, all school land and buildings on hand as at December 31, 1981 will remain assets of the Region of Queens Municipality, but will be under the operating control of the Regional Centre until such time as they no longer require the assets for school purposes. At that time, the Regional Centre re-conveys the land and buildings to the Region of Queens.

13. EMPLOYEES' RETIREMENT PENSION PLAN

Effective September 30, 2020 all pension assets were transferred to the Nova Scotia Pension Service (NSPSSP), who are now the administrators of the employee pension plan. A Pension Asset has been recorded as an estimate of the overpayments by plan contributors and expected to be confirmed by an actuary report currently in process. Any difference between the actual over contributions and this estimate will be recorded in the subsequent fiscal year.

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$61,600 of gross pay and 10.9 % of the remainder to a maximum of \$183,838. This is matched by the employee.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as the obligation to pay retirement benefits does not reside with the Municipality.

MARCH 31, 2021

13. EMPLOYEES' RETIREMENT PENSION PLAN (CONTINUED)

Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2021 were \$346,288 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 13. The contribution distribution between plans was as follows:

Standard Life Employee contributions	\$172,157
Standard Life Employer contributions	\$191,720
NSPSSP Employee contributions	\$154,568
NSPSSP Employer contributions	\$154,568

As per the Public Sector Accounting Board handbook, section 3250-Retirement Benefits, the accounting valuation results for the Region of Queens Pension Plan (the "Plan") as at December 31, 2019 indicated a pension asset of \$288,982.

The Region of Queens Municipality and its employees contributed to the Plan for the employees. The Plan was a defined benefit plan which specified the retirement benefit to be received by the employees based on length of service and rates of pay. Inflation protection is not provided. The pension committee, representing plan members and employer was responsible for overseeing the management of the pension plan.

The last actuarial valuation was scheduled for the period ended December 31, 2019 and was completed in 2020. The interest rate used in the last filed valuation was the 5.25% per year benchmark. The following estimates as at December 31, 2019 were based on the actuarial valuation as at March 31, 2020.

	2020
Actuarial value of plan assets	\$ 14,163,433
Accrued benefit obligation	<u>13,441,412</u>
Estimated funding surplus	\$ <u>722,021</u>

The pension asset eliminated as at March 31, 2020 included the following components:

	2020
Accrued benefit obligation	\$ 13,441,412
Pension fund assets	<u>14,163,433</u>
	(722,021)
Unamortized actuarial gain/ (loss)...	<u>433,039</u>
Pension liability (asset).....	\$ <u>(288,982)</u>

The PSSP is accounted for as a defined contribution plan as the obligation to pay retirement benefits does not reside with the Municipality.

14. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

The Municipality owns and operates a Solid Waste Management Facility. It has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. The following cost and capacity information is based upon ongoing evaluation and best estimates by management in consultation with internal and external technical consultants.

As at March 31, 2021, the remaining capacity of the 1st Generation C&D cell is approximated at 162,447 tonnes. Based on current usage this site may provide up to 23 more years of service. Estimated closure costs in current period dollars total approximately \$540,531. The cost estimate is increased annually based on Statistics Canada's 2019 building construction price index. Costs for post closure care and maintenance of this site are not expected to be significant.

MARCH 31, 2021

14. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY (CONTINUED)

As at March 31, 2021, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 431,856 tonnes. Total closure costs in current period dollars are estimated to be approximately \$4,160,050. The cost estimate is adjusted based on Statistics Canada's 2018 building construction price index.

As at March 31, 2021, based on post closure requirements, estimated total costs would be \$2,873,450 in current period dollars. These costs are expected to be incurred over a period of 30 years subsequent to closure of the current cells.

The municipality has internally restricted assets of \$5,180,168 to fund these future costs which are included in cash and cash equivalents. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed, no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

The liability recognized in the financial statements is based on estimates and assumptions using the Municipality's best information and judgment. Future events may result in significant changes to the estimated expenses, total capacity or the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

15. TRUST FUNDS UNDER ADMINISTRATION

Trust Funds administered by the Municipality are reported on separately and not included in the non - consolidated financial statements.

16. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

March 31, 2021

17. BUDGET FIGURES

Public Sector Accounting Standards (PSAS) require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the statement of operations and statement of changes in net assets has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the financial statement:

	DRAFT Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	\$ 10,507,183		\$ 10,507,183
Sale of services	763,105		763,105
Water rates	-	519,020	519,020
Water for fire protection		197,235	197,235
Government transfers	1,396,821		1,396,821
Grants in lieu of taxes	418,726		418,726
Services provided to other governments	2,034,286		2,034,286
Other revenue from own sources	977,537	23,880	1,001,417
Public health	1,323,322		1,323,322
Transfers from own funds	481,560	(481,560)	-
	<u>17,902,540</u>	<u>258,575</u>	<u>18,161,115</u>
EXPENDITURE			
General government services	2,345,801	40,770	\$ 2,386,571
Protective services	3,605,806	(178,932)	3,426,874
Transportation services	2,453,219	423,617	2,876,836
Environment health services	3,478,311	479,829	3,958,140
Public health	1,448,322	16,284	1,464,606
Environmental development services	1,247,765	61,901	1,309,666
Recreation and cultural services	2,142,494	339,142	2,481,636
Water treatment and distribution	-	662,807	662,807
Fiscal services	1,175,953	(1,175,953)	-
	<u>17,897,671</u>	<u>669,466</u>	<u>18,567,137</u>
ANNUAL SURPLUS	<u>4,869</u>	<u>(410,891)</u>	<u>(406,022)</u>

* The adjustments above include netting school board appropriations and reduced taxes against tax revenues, reclassification of revenues and expenditures amongst categories, and the elimination of transfers between funds, and amortization of tangible capital assets.

MARCH 31, 2021

18. SEGMENT DISCLOSURE

Region of Queens Municipality is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in those segments. Expenses of the following departments have been separately disclosed in segmented information consistent with provincially legislated requirements as follows:

General Government Service

Activities that provide for the overall operation of the Municipality and that are common to, or affect all of, the services provided by the Municipality. This includes the activities of the Mayor and Council as well as the following administrative activities: human resources, legal services, facilities management, finance and administration, communications and technology, and the office of the Chief Administrative Officer.

Protective Services

Activities that provide for the public safety of the citizens of the Municipality. This includes police and fire protection and other protective services such as by-law enforcement and building and fire inspections.

Transportation Services

Activities performed by the Engineering and Works Department. This includes management, maintenance and development of a wide variety of municipal infrastructure. Primary activities are road maintenance, sidewalk repair and maintenance and snow removal and salting (within the boundaries of Liverpool only). Activities also included are sewer operations, equipment maintenance, supervision of water utility, and supervision of solid waste facility.

Environment Health Services

Activities that provide environmentally regulated services. This includes the collection of solid waste materials, the maintenance and operation of a solid waste site, solid waste landfill closure and post-closure costs allocated to the current year, and sanitary wastewater collection and treatment.

Public Health Services

Activities related to the operations of Hillview Acres nursing home and mandatory transfers to the Regional Housing Authority.

Environmental Development Services

Activities that support and manage the Municipality's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to investment attraction, existing business retention and expansion, business support and promotion to enhance the economy of the Region.

Recreation and Cultural Services

Activities related to the Municipality's recreation facilities, including the operations and maintenance of two outdoor pools, parks, trails, beaches, and various cultural facilities including a library. This also includes the expenditures for various recreational programming and special events as well as human, financial, and administrative support of volunteer organizations within the Municipality and surrounding area.

Water Treatment and Distribution

Activities related to the treatment and distribution of drinking water to its users through a comprehensive water treatment facility.

Educational Services

Activities related to the mandatory funding of school boards.

CONSOLIDATED EXPENSES BY OBJECT

	2021	2020
Salaries, wages and benefits	\$ 5,852,444	\$ 5,764,986
Interest on long-term debt	127,060	137,243
External transfers and grants	3,189,546	3,178,405
Amortization	1,937,332	2,020,472
Other	<u>8,520,566</u>	<u>7,125,141</u>
	<u>\$19,626,949</u>	<u>\$18,226,247</u>

March 31, 2021

18. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Treatment and Distribution	Total	2020
Taxation	\$ 8,737,026	\$ 211,173	\$ 1,342,151	\$ 550,977	\$ -	\$ -	\$ -	\$ -	\$ 10,841,327	\$ 9,719,064
Sale of services	13,500	10,180	-	883,551	-	-	-	-	907,231	837,524
Water Rates / Fire Protection	-	-	-	-	-	-	-	705,995	705,995	703,164
Government transfers	1,467,452	-	-	79,104	-	-	-	-	1,546,556	1,336,655
Grants in lieu of taxes	287,358	27,996	-	-	-	-	-	-	315,354	1,246,980
Services provided other gov't	-	-	-	2,337,669	-	-	-	-	2,337,669	2,057,861
Other revenue own sources	517,469	-	-	292,400	44,643	-	394,117	16,821	1,265,450	1,588,448
Public health	-	-	-	-	1,501,778	-	-	-	1,501,778	1,379,496
Government transfers - capital	-	-	671,655	-	-	-	-	-	671,655	1,374,867
Proceeds from sale of property	-	-	116,793	-	-	-	-	-	116,793	(2,233)
Total Revenues	\$ 11,022,804	\$ 249,349	\$ 2,130,599	\$ 4,143,701	\$ 1,546,420	\$ -	\$ 394,117	\$ 722,816	\$ 20,209,807	\$20,241,826
Salaries, wages and benefits	1,201,460	224,636	1,114,171	763,781	1,193,947	538,245	726,154	90,050	5,852,444	5,764,986
Interest on long-term debt	-	-	2,904	36,651	-	-	65,688	21,818	127,060	137,243
External transfers and grants	495,836	2,268,651	259,813	-	142,247	-	23,000	-	3,189,546	3,178,405
Amortization	40,770	32,000	435,078	654,992	16,284	61,901	597,297	99,010	1,937,332	2,020,472
Materials, services and other expenses	674,419	894,556	905,095	3,355,420	82,296	872,566	1,632,250	482,397	8,898,998	7,125,141
Total Expenditures	\$ 2,412,485	\$ 3,419,842	\$ 2,717,061	\$ 4,810,843	\$ 1,434,774	\$ 1,472,712	\$ 3,044,388	\$ 693,274	\$ 20,005,380	\$18,226,247
Surplus / (Deficit) by category	\$ 8,610,319	\$ (3,170,493)	\$ (586,462)	\$ (667,142)	\$ 111,646	\$ (1,472,712)	\$ (2,650,271)	\$ 29,542	\$ 204,427	\$ 2,015,579

MARCH 31, 2021

19. SUBSEQUENT EVENT – IMPACT OF COVID 19

The Novel Coronavirus (COVID-19) pandemic continues to severely impact many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for indefinite periods. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non – essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown.

As a result of the COVID-19 pandemic, the Municipality incurred revenue loss from its recreational facilities, lost rental payments, and interest charges on tax accounts. Expenditures increased in order to comply with public health guidelines and to provide a safe working environment for staff and the public such as barriers, social distancing indicators, and personal protective equipment.

The Municipality was the recipient of Safe Restart funding from the Province of Nova Scotia in the amount of \$590,735.

REGION OF QUEENS MUNICIPALITY
(Unaudited - See Advisory to Reader)
NOTES TO NON CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2021

20. CAPITAL PROJECT FUNDING

CAPITAL	Total	Equipment	Reserves		Capital	Water Utility	Debenture
			Operating				
Jubilee Street - Sewer/Water/Street upgrades	\$ 517,341	\$ -	\$ 517,341	Gas Tax	\$ -	\$ -	\$ -
Brooklyn - Sewer/Water/Street upgrades	507,757	-	507,757	Sewer Res	-	-	-
Public Works Truck	52,065	52,065	-		-	-	-
CAT Loader Landfill	294,971	294,971	-		-	-	-
Water Transmission Line (Phase 2, began Phase 3)	116,947	-	-			116,947	-
Trestle Trail Bridge	487,000		487,000	Gas Tax			
Broadband Bell Canada (non owned asset)	437,500		437,500	Gas Tax			
GRAND TOTAL	\$ 2,413,582	\$ 347,036	\$ 1,949,598		\$ -	\$ 116,947	\$ -

Note: J&W Murphy Foundation also contributed to funding of the Trestle Trail project, \$380,000 in this fiscal year.
Total contribution to this project was \$1,220,500; Region of Queens Municipality \$570,500 from Gas Tax, J&W Murphy Foundation \$650,000

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
TRUST STATEMENTS
(Unaudited – See advisory to reader)
March 31, 2021

DRAFT

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 Statement of Financial Position - Trust Bursaries

C1

March 31, 2021

						2021	2020
	J.Roy Gordon Award	Gertrude Ford Newcombe Scholarship	V. Harlow Gordon Scholarship	E.H. Ted Harlow Award	Ted Harlow Award	Total:	Total:
ASSETS							
CASH	\$ 30,745	\$ 12,475	\$ 11,409	\$ 9,130	\$ 16,583	\$ 80,342	\$ 71,945
INVESTMENTS - at cost	15,446	2,588	10,247	10,978	14,930	54,189	54,189
	<u>46,191</u>	<u>15,063</u>	<u>21,656</u>	<u>20,108</u>	<u>31,513</u>	<u>134,531</u>	<u>126,135</u>
RESERVES							
DIVIDENDS	3,240	1,696	1,728	1,580	2,160	10,404	10,040
DISBURSEMENTS							
Bank Charges	2	2	2	2	-	8	8
Scholarships	500	500	500	500	-	2,000	2,000
	<u>502</u>	<u>502</u>	<u>502</u>	<u>502</u>	<u>-</u>	<u>2,008</u>	<u>3,514</u>
	<u>2,738</u>	<u>1,194</u>	<u>1,226</u>	<u>1,078</u>	<u>2,160</u>	<u>8,396</u>	<u>14,054</u>
Balance Beginning of year:	43,452	13,869	20,430	19,030	29,353	126,135	112,081
Balance End of year:	<u>\$ 46,190</u>	<u>\$ 15,063</u>	<u>\$ 21,656</u>	<u>\$ 20,108</u>	<u>\$ 31,513</u>	<u>\$ 134,531</u>	<u>\$ 126,135</u>

See accompanying notes to the non-consolidated financial statements.

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
Statement of Financial Position - Hillsview Acres Trust

C2

March 31, 2021

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 47,762	\$ 47,412
Reserves		
Increase in Resident's deposits	85,911	69,749
Decrease in Resident's deposits	85,561	71,013
Net Change	350	(1,264)
Balance at Beginning of year	47,412	48,676
Balance at End of year	<u>\$ 47,762</u>	<u>\$ 47,412</u>

DRAFT

See accompanying notes to the non-consolidated financial statements.

Mayor

CAO

March 31, 2021

NOTE 1 - PURPOSE OF TRUST

Trust funds under administration by the Region of Queens Municipality.

DRAFT

NOTE 2 - FORMER EMPLOYEE PENSION TRUST

A former employee was granted a supplementary retirement plan in addition to his/her regular pension plan. These funds, previously held in trust to be utilized to fulfill the obligation of the supplementary retirement plan, have been depleted.



PO Box 910 • Halifax, Nova Scotia • Canada • B3J 2W5

July 9, 2021

Dear CAO McNeill,

I am pleased to confirm that all municipal streetlights provided by Nova Scotia Power have been successfully converted to new energy-efficient LED technology. In total, Nova Scotia Power converted 43,375 lights across the province. This conversion included all of the lights provided to your municipality.

The provincially mandated early retirement of the former streetlight assets resulted in some unrecovered costs for Nova Scotia Power. While most of these costs have already been paid through your municipal streetlight billing, Nova Scotia Power is contacting you to recover the balance.

Calculated on a streetlight count of 1922 for The Region of Queens Municipality, the amount remaining owed to NS Power is \$36,843.70. This charge is provided in the enclosed bill. Alternative payment arrangements are available upon request. If you wish to discuss payment arrangements, please contact Rob Wadden at rob.wadden@nspower.ca or 902-428-6311.

Yours Truly,

A handwritten signature in black ink, appearing to read "Judith Ferguson".

Judith Ferguson, Executive Vice President



Nova Scotia Utility and Review Board

Mailing address

PO Box 1692, Unit "M"
Halifax, Nova Scotia
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Office

3rd Floor, 1601 Lower Water Street
Halifax, Nova Scotia B3J 3P6
1 855 442-4448 (toll-free)
902 424-4448 t
902 424-3919 f

July 21, 2020

mark.peachey@nspower.ca

Mark Peachey, LL.B.
Manager, Capital Filings
Nova Scotia Power Inc.
PO Box 910
Halifax NS B3J 2W5

Dear Mr. Peachey:

M09778 – NS Power - CI 40320 - LED Streetlight Conversion Final Cost and Tariff Application & 2019 Annual Report

NS Power filed its final annual LED Report and Final Cost Application (FIN) for CI 40320 - LED Streetlight Conversion on June 30, 2020.

The panel, consisting of Peter Gurnham, Q.C., Chair, and Jennifer Nicholson, CA, CPA, has reviewed this matter.

NS Power has stated the project came in at \$37,738,329, \$1.7 million over budget. This is within the 5% threshold and therefore does not require further approval from the Board.

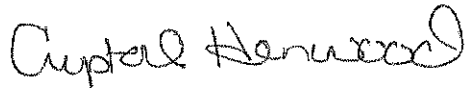
NS Power indicates it does not have adequate information at this time related to revised operating costs and is therefore not proposing any amendments to tariffs at this time.

Through this legislated LED streetlight roll out, NS Power was authorized to establish a deferral account related to under and over recoveries related to revenues to be applied to the undepreciated non-LED streetlight asset balances toward the goal of avoiding a stranded asset. In this application, NS Power has indicated the final undepreciated asset balance is \$676,173 and proposes:

NS Power proposes to consult with municipalities throughout 2020 to determine a recovery methodology that reflects their circumstances and has as minimal impact as possible. Once NS Power and the municipalities have reached a solution acceptable to all parties, the Company will update the UARB with specifics on its proposal to recover the remaining balance. Under these circumstances, and given the foregoing regarding municipal engagement, NS Power will remove the unrecovered balance from rate base.

The Board accepts NS Power's proposal to remove the unrecovered balances from rate base with the intent of consulting with the municipalities to reach a solution related to recovery of these balances. The Board directs NS Power provide an update on progress by December 15, 2020.

Yours truly,

A handwritten signature in cursive script that reads "Crystal Henwood".

Crystal Henwood
Regulatory Affairs Officer/Clerk

Region of Queens Municipality Staff Report

13.1

To: Council

From: Mike MacLeod, Director of Planning and Development

Date: August 10, 2021

Re: Appointment of Fire Inspector

Background

Nova Scotia Fire Safety Act sets out the responsibility of a municipality respecting fire inspections. Specifically, section 19(1) of the Act sets out that a municipality shall:

- (a) establish a system of fire-safety inspections of land and premises situate within its jurisdiction, as required by the regulations, to provide for compliance with this Act, the regulations and the Fire Code;
- (b) appoint a municipal fire inspector who shall carry out the inspections; and
- (c) ensure that the Fire Marshal is notified, in writing, of the appointment of the municipal fire inspector and the revocation of any such appointment.

Details

Nova Scotia Office of the Fire Marshall has recently requested an updated listing of municipal fire inspectors. Currently, only Bill Leighton has been appointed as Fire Inspector for Region of Queens. Staff are requesting the formal appointment of Tim Clattenburg as a Fire Inspector for Region of Queens Municipality to assist with these duties.



Applicable Legislation

Fire Safety Act

Budget Impacts

No budget impacts

Recommendation

THAT Council of Region of Queens Municipality appoint Tim Clattenburg as a Fire Inspector for Region of Queens Municipality to administer and enforce provisions of the Nova Scotia Fire Safety Act, Regulations and National Fire Code.

Communications

Tim Clattenburg and the Office of Fire Marshall shall be notified of the appointment.

Region of Queens Municipality Staff Report

13.2

To: Council

From: Mike MacLeod, Director of Planning and Development

Date: August 10, 2021

Re: Naming of Owl Cove in Labelle

Background


Region of Queens Municipality has received a request for support in the proposed naming of a small cove on Molega Lake as “Owl Cove”. Refer to attached email and map.

Details

Application has been submitted to the Nova Scotia Geographic Names Program (NSGNP), in association with the Geographical Names Board of Canada, to have a small cove on the south side of Molega Lake officially named as Owl Cove. The applicants have a home abutting the cove. This currently unnamed cove is locally known as a habitat for Bard Owls and the applicants feel that this name would be appropriate.

Municipal staff were approached by representatives from NSGNP in September of 2020 to assist with the mailout and collection of a survey respecting the proposed naming. In all, there were 125 surveys mailed out to property owners within one kilometre of the cove, requesting feedback on the naming.

At survey deadline, 13 submissions were received and all were in support of naming the cove as Owl Cove. Refer to attached survey results.



Staff have also confirmed with NSGNP that there are no same or similar names within our geographic region.

Part of the requirements for a geographic naming application is support from the local MLA and the Municipality. A copy of the letter from Queens Shelburne MLA is attached.

Budget Impacts

No budget impacts.

Recommendation

THAT Council of Region of Queens Municipality notify the Province of Nova Scotia that it has no objection to the geographic naming of a cove on the southern side of Molega Lake as Owl Cove.

Communications

A copy of the motion of Council will be sent to the applicants to satisfy Provincial submission requirements as part of the geographic naming program.

From: Brennan, Pamela
Sent: July 14, 2021 11:59 AM
To: Chris McNeill >
Cc: Pamela Brennan >; Tara Ursulan >
Subject: Request to address Council - re support for geographical location naming

Good morning Chris,

My name is Pamela Brennan, and my wife and I own a home in District 6. I'm reaching out to you today to request to address Council, for the purpose of seeking support on a petition to name a geographical area on Molega Lake; namely, Owl Cove.

Over the past approximately two years we've actioned this formal process through the NS Geographic Names Program, of Service Nova Scotia and Internal Services, which is a structured framework that serves to identify and record geographical names of areas in Nova Scotia. This process involved the following steps: formal application to the Department, engagement in public consultations, and historical research; the latter two of which were conducted by said Department.

Upon receiving application approval, we were then directed to obtain support from the regional MLA (Kim Masland), as well as the Municipality of the District of Queens, in that order. Ms. Masland's letter of support is attached herein.

At this juncture, we are pursuing the final stage of the naming process, which is seek support for the proposed name from the "Municipality in the form of a Motion in Council – (Client presents survey results and map to Municipality. Following the Council Meeting, the Client submits a copy of the minutes from the Municipal Council meeting indicating either acceptance or rejection of the Name Proposal to The Nova Scotia Geographics Name Program)" (see attached email: *Fwd: Owl Cove Application – Ticket 17471*).

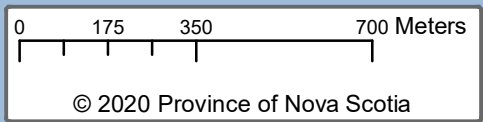
Additional reference information can be found in the five attachments enclosed herein, as follows:

1. Owl Cove Survey Results (PDF);
2. Owl Cove Location Map (PDF);
3. Owl Cove Application (email)
4. Geographical Name Proposal Package (Phase 3) – Owl Cove Molega lake (email)
5. Geographical Name Proposal Package (Phase 3) – Owl Cove Molega lake – MLA Kim Masland's letter of support (email)

I understand that the next council meeting is slated for Wednesday August 11th, 2021. I also understand that the Council is meeting on a reduced schedule over the summer months, and appreciate that other, more pressing business, may take precedence over my request. Please kindly get back to me when you can, so that I can make arrangements to attend on the date that works best for you.

Many thanks and with respect,

Tara Ursulan and Pamela Brennan



Norway Point

Round Island

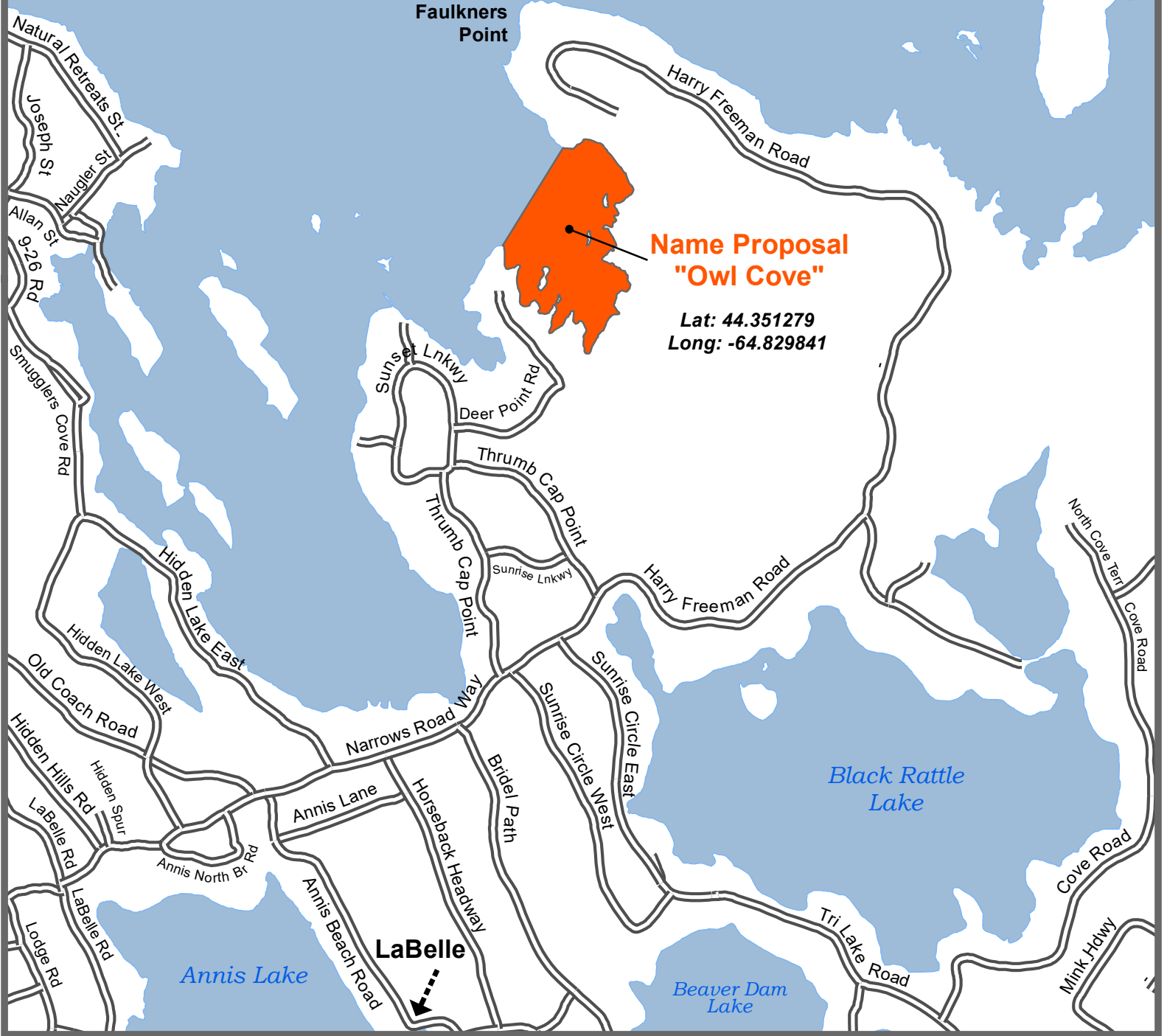
Molega Lake

Softwood Island

Faulkners Point

Name Proposal
"Owl Cove"

Lat: 44.351279
Long: -64.829841



Official Survey Results for Owl Cove: (Survey mailed 5-Nov-2020 and closed 11-Dec 2020)

- 1) Of the 11 online Survey User Responses:
 - a) 1 survey was incomplete (no data)
 - b) 0 were not in-support
 - c) **10** were in-support

- 2) 0 users suggested new names.

- 3) 0 users knew pond unofficially as another name.

Survey Statistics:

- 1) Total number of online responses = **10**
Total number of mail-in responses = **3**
Total number of yes responses = **13/13**
Total number of non-responses = 0/13
Total number of no-responses = 0/13
% of those in support = **100**
% of those not in support = 0

- 2) Total number of mailed surveys = **125**

In-support for New Name:	13/125	10.4%
Implied support:	112/125	89.6%
Non-support for New Name:	0/232	0%

- 3) Implied support + In-support = **100% approval** to adopt new name "Owl Cove"



House of Assembly
Nova Scotia

Kimberly D. Masland
MLA Queens-Shelburne

271 Main St.
Liverpool, N.S.
B0T 1K0

July 9, 2021

To Whom It May Concern,

Recently, I received a request from Tara Ursulan and Pamela Brennan asking for my support as MLA, in the naming of a geographical area on Molega Lake, Queens County.

I have reviewed the process as outlined by Service Nova Scotia, Geographic Names Program. I am pleased to see local residents of the area have been offered an opportunity in a survey which has resulted in unanimous agreement.

I am very fortunate to have grown up in Queens County and have spent a tremendous amount of time on Molega Lake. The lake is very rocky, and it is very important as a boater to understand the lake in order to navigate safely. I agree that naming the cove could make all the difference in responding to a call for help in an emergency situation.

The proposed name "Owl Cove" seems very suitable and a great way to recognize the habitat of our beautiful Bard Owl.

I offer my support in the naming of this small cove.

Thank you,

A handwritten signature in blue ink, appearing to read "Kim Masland".

Kim Masland, MLA
Queens-Shelburne

Region of Queens Municipality Staff Report

13.3

To: Council

From: Mike MacLeod, Director of Planning and Development

Date: August 10, 2021

Re: 32 Wolfe Street in Liverpool


Background

Region of Queens Municipality has received a request from John Lake to purchase or lease Municipal property located at 32 Wolfe Street in Liverpool and identified as PID# 70029517. Refer to attached letter.

Details

While the land is owned by the Municipality, there has been a privately owned mobile home situated upon the property for many years. The previous owners of the mobile home had been leasing the land from the Municipality. In January of 2021, Council recommended giving notice of termination of lease, effective June 30, 2021. While the mobile home had previously been vacated, as of June 30, 2021, the mobile home was still situated on the property.

On June 28, 2021, the Municipality received a request from John Lake to acquire or lease the land upon which the mobile home is located. John Lake advised at that time that he recently purchased the mobile home.



PID# 70029517 is considered an existing non-conforming lot, as it is only 2,800 square feet in area and has 35 feet of road frontage. Given the small size of the lot, there is very limited re-development potential for the property.

Council has approved a similar requests in the past from a mobile home owner wishing to acquire the land upon which his mobile home was situated. Staff have reviewed this request and feel that this is reasonable and that the mobile home owner should have first right to purchase.

Recommendation

THAT Council of Region of Queens Municipality declare property identified as PID# 70029517 as surplus to municipal needs and enter into a purchase and sale agreement with John Lake to convey the municipal lands for a purchase price of \$3,000;

AND THAT all costs associated with this transaction be borne by John Lake.

Budget Impacts

The sale of the property will not incur costs to the Municipality, as these will fully be the responsibility of the applicant. The Municipality will generate revenue from the sale and from property taxes.

Communications

John Lake will be advised of Council's decision.

06/28/21

To " The Region Of Queen" From "John Lake"

I have recently purchased the mobile home on 32 Wolfe St. This is a request to lease or buy the piece of land it currently sits on. I am in the process of cleaning up and doing whatever repairs are needed to the property.

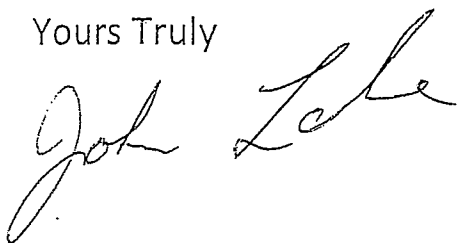
I am also requesting to have the water and sewer turned on, until you make a decision. I am asking this part as soon as possible, to do the cleanup properly.

I would be agreeable to pay a flat rate up front as a deposit toward any utilities used until you make your decision.

Liverpool Nova Scotia B0t 1k0

Ph. 902-

Yours Truly

A handwritten signature in cursive script that reads "John Lake". The signature is written in black ink and is positioned below the typed name "John Lake".

LOT 44
LANDS OF EDITH LLOYD
PID# 70015664
BOOK 267 PAGE 236

LOT 43
LANDS OF PHYLLIS WOLFE
PID# 70015698
BOOK 74 PAGE 156

LOT 42
LANDS OF DANIEL WHITE
PID# 70015706

LOT 69
ARC HOLDINGS LIMITED
PID# 70015524
BOOK 326 PAGE

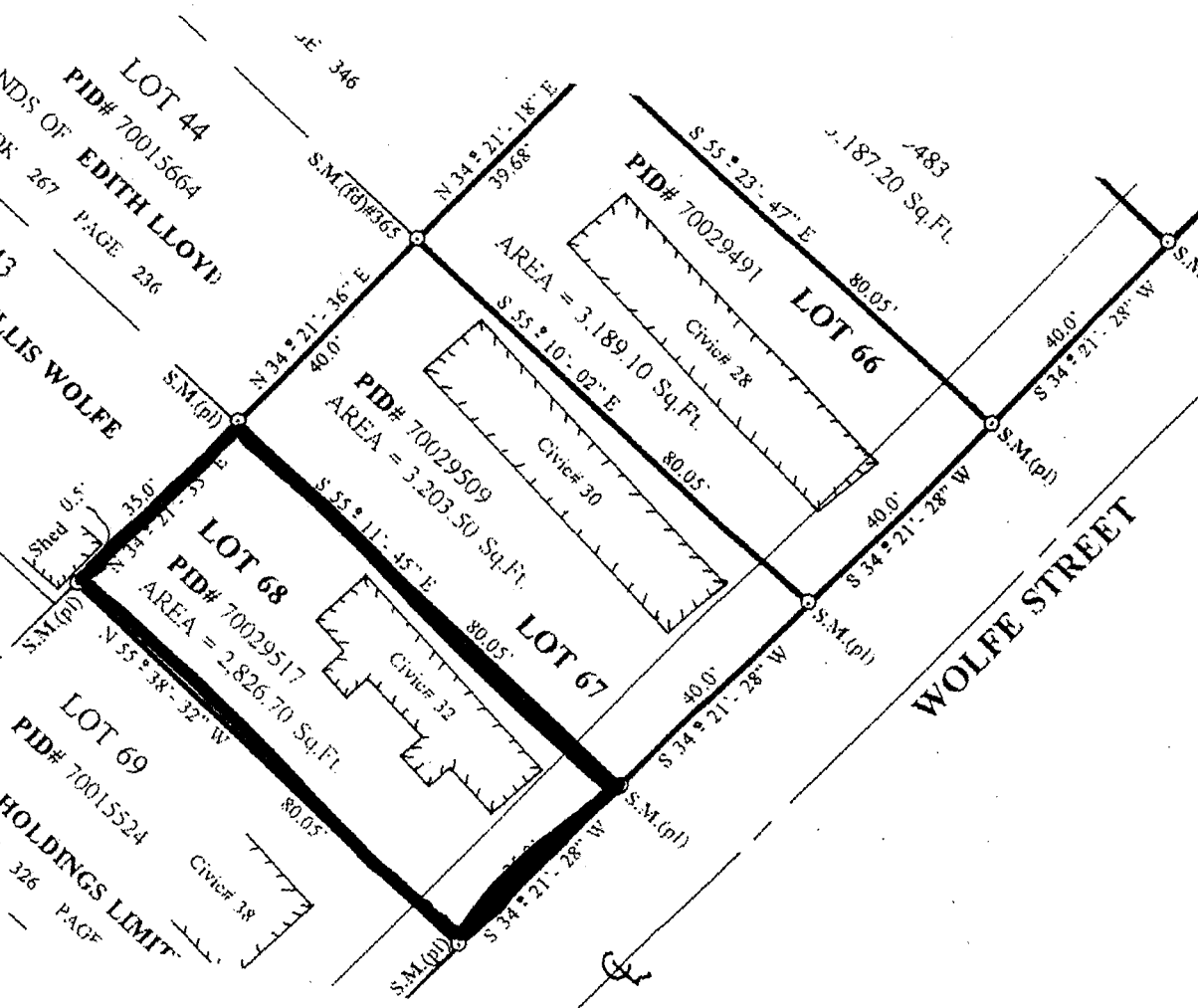
LOT 68
PID# 70029517
AREA = 2,826.70 Sq.Ft.

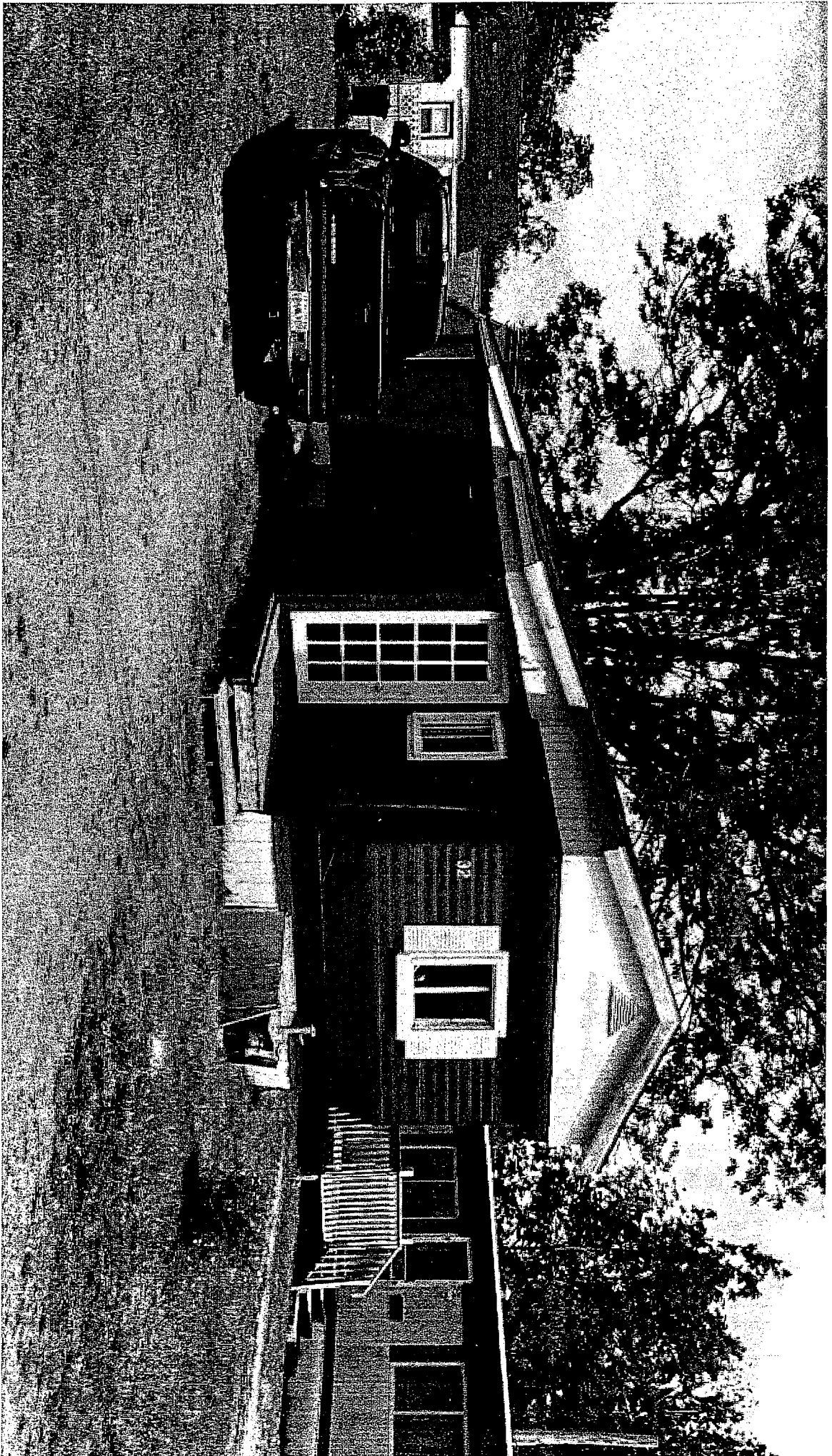
LOT 67
PID# 70029509
AREA = 3,203.50 Sq.Ft.

LOT 66
PID# 70029491
AREA = 3,189.10 Sq.Ft.

187.20 Sq.Ft.

WOLFE STREET





COUNCIL IMPLEMENTATION REPORT – January – July 13, 2021

Date	Recommendation	Responsibility	Action Taken
May 25, 2021	The motion be referred to an Ad Hoc Committee comprising of Councillor Amirault, Councillor Brown, Councillor Charlton, seven Queens County residents - one from each district, the Bylaw Officer, Chief Administrative Officer and input from RCMP to review all public feedback and that the Committee bring back recommendations to the Noise Bylaw.	CAO	Advertising in the <i>Breaker</i> for Committee members June 9 and June 23, 2021 with a closing date for submissions on June 30, 2021. Committee members appointed at July 13, 2021 Council Meeting.
May 25, 2021	Agree to accept a donation from Gwen Oickle of a granite memorial bench; AND THAT the bench be placed in a mutually agreeable location at Beach Meadows Beach with the future maintenance being the responsibility of the Municipality.	Adam Grant	Letter sent May 28, 2021. Meeting held July 15, 2021 and site selected.
May 25, 2021	Approve Policy 18 respecting Investments and authorize staff to forward the policy to Minister of Municipal Affairs for approval.	CAO	Submitted to Minister May 28, 2021.

Date	Recommendation	Responsibility	Action Taken
June 8, 2021	<p>Approve Policy 90 – Respectful Workplace.</p> <p>The motion be deferred to June 22, 2021 Council meeting to allow for additional time for review and process the policy.</p>		Approved by Council on June 22, 2021.
June 8, 2021	<p>Approve Policy 91 – Human Rights and Harassment.</p> <p>The motion be deferred to June 22, 2021 Council meeting to allow for additional time for review and process the policy.</p>		Approved by Council on June 22, 2021.
June 8, 2021	<p>Authorize the submission of an application to Nova Scotia Department of Municipal Affairs Provincial Capital Assistance Program for 50% funding of a new bulk water station.</p>	Adam Grant/ Joanne Veinotte	Application submitted.
June 8, 2021	<p>Authorize the submission of an application to Nova Scotia Department of Municipal Affairs Flood Risk Infrastructure Investment Program for 50% funding for flood mitigation measures required on Market Street, Liverpool.</p>	Adam Grant/ Joanne Veinotte	Application submitted.
June 8, 2021	<p>Contract the Municipality's banking services with the Bank of Montreal for the next two years, with an option to renew in each of the subsequent three years.</p>	J. Veinotte	In progress.

Date	Recommendation	Responsibility	Action Taken
June 8, 2021	Provide grant funding to Queens County Museum in the amount of \$5,000 from the 2021-2022 Community Investment Fund.	D. Henley	Letter & cheque sent June 11, 2021.
June 8, 2021	Provide grant funding to Big Brothers Big Sisters of South Shore in the amount of \$375 from the 2021-2022 Community Investment Fund.	D. Henley	Letter & cheque sent June 11, 2021.
June 8, 2021	Adopt an administrative policy respecting amendments to an existing development agreement with Wa-Su-Wek Ltd., dated October 29, 1999, to allow for a self-storage business on property identified as PID# 70218896 and located at 85 Hillside Road in Brooklyn.	M. MacLeod	Complete
June 22, 2021	Enter into the proposed 3-year lease agreement with Early Childhood Development Intervention Association (ECDIS).		Lease agreement signed June 30, 2021.

Date	Recommendation	Responsibility	Action Taken
June 22, 2021	<p>Approve Policy 90 – Respectful Workplace. Proposed changes made by Councillor Brown be adopted:</p> <p>Under Retaliation: Any employee who uses retaliation or discrimination against a co-worker or another employee, insert the words, or Council member.</p> <p>Under Consequences: Insert a sentence – Council members who have been determined after an investigation to be in breach of this policy will be subject to disciplinary action according to Policy 74 – Code of Conduct.</p>		Website and manuals updated.
June 22, 2021	<p>Approve Policy 91 – Human Rights and Harassment.</p> <p>Under Retaliation: Any employee who uses retaliation or discrimination against a co-worker or another employee, insert the words, or Council member.</p> <p>Under Consequences: Insert a sentence – Council members who have been determined after an investigation to be in breach of this policy will be subject to disciplinary action according to Policy 74 – Code of Conduct.</p>		Website and manuals updated.

Date	Recommendation	Responsibility	Action Taken
June 22, 2021	Hold one meeting per month during July and August of 2021, with the meetings taking place the second Tuesday of each month.		Meetings have been updated on website calendar and Facebook.
June 22, 2021	<p>Approve the draft Memorandum of Understanding (MOU) Respecting the Use of Community / Business Facilities for Public Showers during a Period of Extreme Dry Weather;</p> <p>AND FURTHER THAT Council authorize the Mayor and Chief Administrative Officer to enter into any agreements related to this MOU with appropriate local community organizations and businesses that are interested.</p> <p>THAT the definition of Community Facility read as: A building owned and operated by a community group, or owned by Region of Queens Municipality and operated by a community group, with the required infrastructure, etc.</p>	Emergency Measures Coordinator	Agreements are now being discussed with potential community /business facilities.

Date	Recommendation	Responsibility	Action Taken
June 22, 2021	<p>Enter into a purchase and sale agreement with Maurice and Judy Westhaver to convey a portion of Municipal property identified as PID #70029947, for a purchase price of \$0.60 per square foot;</p> <p>AND THAT all costs associated with this transaction be borne by Maurice and Judy Westhaver.</p>	M. MacLeod	Mr. and Mrs. Westhaver have been advised of Council's decision. Surveyor has been engaged by Westhavers. Municipal Solicitor advised of transaction.
July 13, 2021	<p>Grant permission for Highway Pentecostal Assembly and Salvation Army to use the Liverpool Waterfront Parking Lot for outdoor church services on every Sunday evening in July and August and on September 5, 2021 from 6:30 p.m. to 7:30 p.m.</p> <p>AND THAT such use be in accordance with the Parking Lots Bylaw which requires all cars to be parked within the designed parking stalls;</p> <p>AND FURTHER THAT the services comply with all municipal, provincial, and federal regulations and protocols in place during each weekly service.</p>	CAO	Letters issued July 16, 2021.

Date	Recommendation	Responsibility	Action Taken
July 13, 2021	Approve the write-off of accounts 2734, 2433, 2219, 2611, 2610, 2478, 2341, 2523, 2573, 2530, 2776, 3004, 2909 including interest.	M. Plummer	Completed July 14, 2021.
July 13, 2021	Authorize a Valuation Allowance for Taxes Receivable of \$260,018.78, and an Allowance for Other Accounts Receivable of \$143,838.83 for the fiscal year 2020-2021.	J. Veniotte	Complete
July 13, 2021	Approves Temporary Borrowing Resolution – File 21/22-01 in the amount of \$507,757 for the Brooklyn Sewer/Water project.	J. Veniotte	Complete
July 13, 2021	Approve Policy 4 respecting Payment of Taxes.		Manuals and website updated.
July 13,2021	Agree to waive Policy 58 – Consumption of Alcohol on Municipally Owned Properties at the request of Medway Head Lighthouse Society at Port Medway Warehouse on August 13, 2021. AND THAT the applicant be required to submit proof of insurance in no less than \$2,000,000 per occurrence with the Region of Queens Municipality as additional insured, and copy of the in effect liquor license from the Province of Nova Scotia to the Region, and that all municipal, provincial, and federal laws be strictly adhered to.	D. Henley	Letter issued July 13, 2021.

Date	Recommendation	Responsibility	Action Taken
July 13, 2021	<p>THAT the Council of the Region of Queens Municipality appoint the following residents to serve on the Ad Hoc Committee for a Noise Bylaw:</p> <p>District 2 – Darlene Gaskell-Chandler</p> <p>District 3 – Shawna McDougall</p> <p>District 4 – Mary White</p> <p>District 5 – Avis Johnson</p> <p>District 6 – Melvin MacKenzie</p> <p>District 7 – Judy Frail</p>		<p>Letters sent to members on July 15, 2021.</p> <p>Advertised for committee member for District 1.</p>
July 13, 2021	<p>Reject all tenders for Hillsview Acres Project #21011 Hillsview Acres Renovations.</p>	Adam Grant	<p>Letter sent to tenderer July 19, 2021.</p>

Region of Queens Municipality

COUNCIL IMPLEMENTATION REPORT – January – December 22, 2020

Date	Recommendation	Responsibility	Action Taken
Feb. 25, 2020	Authorize staff to begin the process of finalizing future programming for a new outdoor aquatic facility.	M. Roberts	Further review will be undertaken by staff.

Region of Queens Municipality

COUNCIL IMPLEMENTATION REPORT – JANUARY – DECEMBER 10, 2019

Date	Recommendation	Responsibility	Action Taken
Oct. 22, 2019	Enter into negotiations with Mogan Holdings Limited for the Municipal acquisition of a portion of property identified as PID #70026547 and located adjacent to McLeod Street in Liverpool for the sale price of \$1.00; AND THAT the Region of Queens Municipality will assume the costs associated with subdividing the property.	M. MacLeod	Survey complete. Awaiting preparation of deed for signatures and registration.

Date	Recommendation	Responsibility	Action Taken
Nov. 26, 2019	<p>Apply to a court of competent jurisdiction for a declaration that the property located at 465 Highway 8 in Milton be considered dangerous or unsightly, as defined in the Municipal Government Act, for an order required the following work be carried out by the owner of the property:</p> <ol style="list-style-type: none"> 1. removal of all derelict vehicles (vehicles which are non-roadworthy or without current licensing or safety inspection in force and evidenced on the vehicle, including RV's, and campers and associated vehicle parts), 2. removal or proper storage (inside of building) of all metals, vehicle parts, oil barrels, appliances, furniture, tires, plastics, electronics, and 3. removal of all household garbage, and other miscellaneous items strewn about the property and delivered to Region of Queens Solid Waste Management Facility or other approved locations. 	K. Hurley M. MacLeod	<p>Issue has now been resolved with permanent compliance expected by June 30, 2021.</p> <p>Inspection of property conducted. Municipal solicitor reviewing for compliance with court Consent Order.</p>

Region of Queens Municipality

COUNCIL IMPLEMENTATION REPORT – 2018

Date	Recommendation	Responsibility	Action Taken
Jan. 23, 2018	Register the Port Mouton (Spectacle) Lighthouse, in the Municipal Registry of Heritage Properties for the Region of Queens.	M. MacLeod	Designation process complete. Staff to arrange plaque presentation to Lighthouse Society.

COUNCIL IMPLEMENTATION REPORT – August 2018

Date	Recommendation	Responsibility	Action Taken
Aug. 14, 2018	Register the property identified as PID #70017827 and located at 547 Main Street in Liverpool, and known as the West House, in the municipal registry of heritage property for the Region of Queens.	M. MacLeod	Designation process complete. Property owners will be down to receive their plaque in early August.

Fire Department	# of Firefighters	Turnout Gear/Year	# of BAs	SCBAs/Year	# of Bottles	Bottles/Year	Insurance	Fuel/Truck Repairs	Power/Heat
Port Medway	25	\$ 11,036.75	8	\$ 5,132.64	16	\$ 1,833.44	\$ 8,446.00	\$ 18,672.08	\$ 5,807.11
Liverpool	35	\$ 15,451.45	20	\$ 12,831.60	40	\$ 4,583.60	\$ 11,950.00	\$ 76,885.84	\$ -
North Queens	45	\$ 19,866.15	12	\$ 7,698.96	24	\$ 2,750.16	\$ 14,384.00	\$ 30,932.00	\$ 14,176.00
Greenfield	43	\$ 18,983.21	12	\$ 7,698.96	24	\$ 2,750.16	\$ 9,019.00	\$ 12,671.45	\$ 5,005.96
Mill Village	28	\$ 12,361.16	8	\$ 5,132.64	16	\$ 1,833.44	\$ 9,890.00	\$ 4,731.00	\$ 9,444.00
County Total	176	\$ 77,698.72	60	\$ 38,494.80	120	\$ 13,750.80	\$ 53,689.00	\$ 143,892.37	\$ 34,433.07

Turn Out Gear/BAs

Port Medway	\$ 18,002.83	13.8543
Liverpool	\$ 32,866.65	25.2929
North Queens	\$ 30,315.27	23.3294
Greenfield	\$ 29,432.33	22.6499
Mill Village	\$ 19,327.24	14.8735
	\$ 129,944.32	100

Fire Department	Radio Licences	Training	Loan Interest	Truck Loan Repayment	Total Annual Cost	ROQ Grant	Deficit
Port Medway	\$ 370.00	\$ 13,724.94	\$ 2,381.12	\$ -	\$ 67,404.08	\$ 20,755.98	\$ (46,648.10)
Liverpool	\$ 1,166.00	\$ 17,371.37	\$ 28,409.38	\$ 45,000.00	\$ 213,649.24	\$ 154,444.32	\$ (59,204.92)
North Queens	\$ 800.00	\$ 18,194.00	\$ 20,000.00	\$ 45,000.00	\$ 173,801.27	\$ 67,546.44	\$ (106,254.83)
Greenfield	\$ 538.00	\$ 6,286.82	\$ 8,185.77	\$ 45,000.00	\$ 116,139.33	\$ 44,572.98	\$ (71,566.35)
Mill Village	\$ 621.00	\$ 7,394.00	\$ -	\$ 37,500.00	\$ 88,907.24	\$ 46,870.02	\$ (42,037.22)
County Total	\$ 3,495.00	\$ 62,971.13	\$ 58,976.27	\$ 172,500.00	\$ 659,901.16	\$ 334,189.74	\$ (325,711.42)

Fire Department	Percentage	Increase to \$40K Minimum	Increase Based on Percentages for 1 Cent	1 Cent Based on Needs of PPE	Total Increase	Total Grant
Port Medway	14.3219	\$ 19,244.00	\$ 10,891.00	\$ 13,201.00	\$ 43,336.00	\$ 64,092.00
Liverpool	18.1771		\$ 13,823.00	\$ 24,101.00	\$ 37,924.00	\$ 192,368.00
North Queens	32.7125		\$ 24,876.00	\$ 22,230.00	\$ 47,106.00	\$ 114,652.00
Greenfield	21.9723		\$ 16,709.00	\$ 21,583.00	\$ 38,292.00	\$ 82,865.00
Mill Village	12.9063		\$ 9,815.00	\$ 14,173.00	\$ 23,988.00	\$ 70,858.00
County Total	\$ 100.09	\$ 19,244.00	\$ 76,114.00	\$ 95,288.00	\$ 190,646.00	\$ 524,835.00