

**Region of Queens Municipality Regular Council  
Tuesday, August 9, 2022**

**9:00 a.m.**

**Agenda**

**1.0 Call to Order**

**2.0 Changes / Approval of Agenda**

**3.0 Presentation**

3.1 Queens Care Building Society

**4.0 Tabling of Petitions**

**5.0 Public Question / Comment Session**

**6.0 Approval of Minutes**

6.1 Regular Council – July 12, 2022

**7.0 Recommendations**

7.1 Bylaw for Road Levy Collection for Non Profit Associations

7.2 South Shore Regional Hospital Foundation Brighter Days Capital Campaign Funding

7.3 Town Hall Arts and Cultural Centre Accessibility Renovations

7.4 Adoption of Audited 2021-2022 Financial Statements

**8.0 Discussions**

8.1 July 18 Tax Sale Results

8.2 Council Implementation Report

8.3 Financial Review Quarter One 2022

- 8.4 Human Resource Policy Employee Handbook
- 8.5 Road Naming – Cahoon Lane
- 8.6 Fees for Planning Services

## **9.0 In-Camera Items**

- 9.1 Sale of Municipal Property
- 9.2 Personnel

## **10.0 Adjournment**

# Agenda

Context Plans and Photos

Modules

Elements of our program that need space

Site Boundary

Option 1 (1 storey)

Option 2 (1 storey / 2 storey hybrid)

Community Programming Vision

Local Precedent

Innovative Precedent

# Context Plan



# Context Plan - Amenities



# Context - Photos



# Modules

112

**ONE STOREY:**

- 24
- 24
- 24
- 24
- 16

- 24
- 24
- 16
- 16
- 16
- 16

- 24
- 24
- 24
- 14
- 14
- 12

**HYBRID:**

- 24 + 24
- 24
- 24
- 16

# Elements of our program that need space:



PRIORITY PARKING

STAFF  
PARKING

BUS  
PARKING

GEOHERMAL

NOISE BUFFER

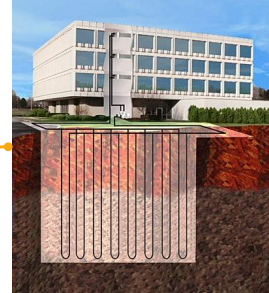
RESIDENT COURTYARDS

COMMUNITY HUB

SOLAR PV

FIRE PROTECTION

MAINTENANCE PATH



# Elements of our program that need space:

THE RESIDENTS

Queens Manor and Hillview Acres have exemplary existing Recreational Programs and want to continue to deliver 'life to years'.



# Site Boundary



Site Area  $\approx$  47,500 m<sup>2</sup> (511,017 ft<sup>2</sup>)  
11.7 acres / 4.75 hectares



# Option 1 (1 storey)

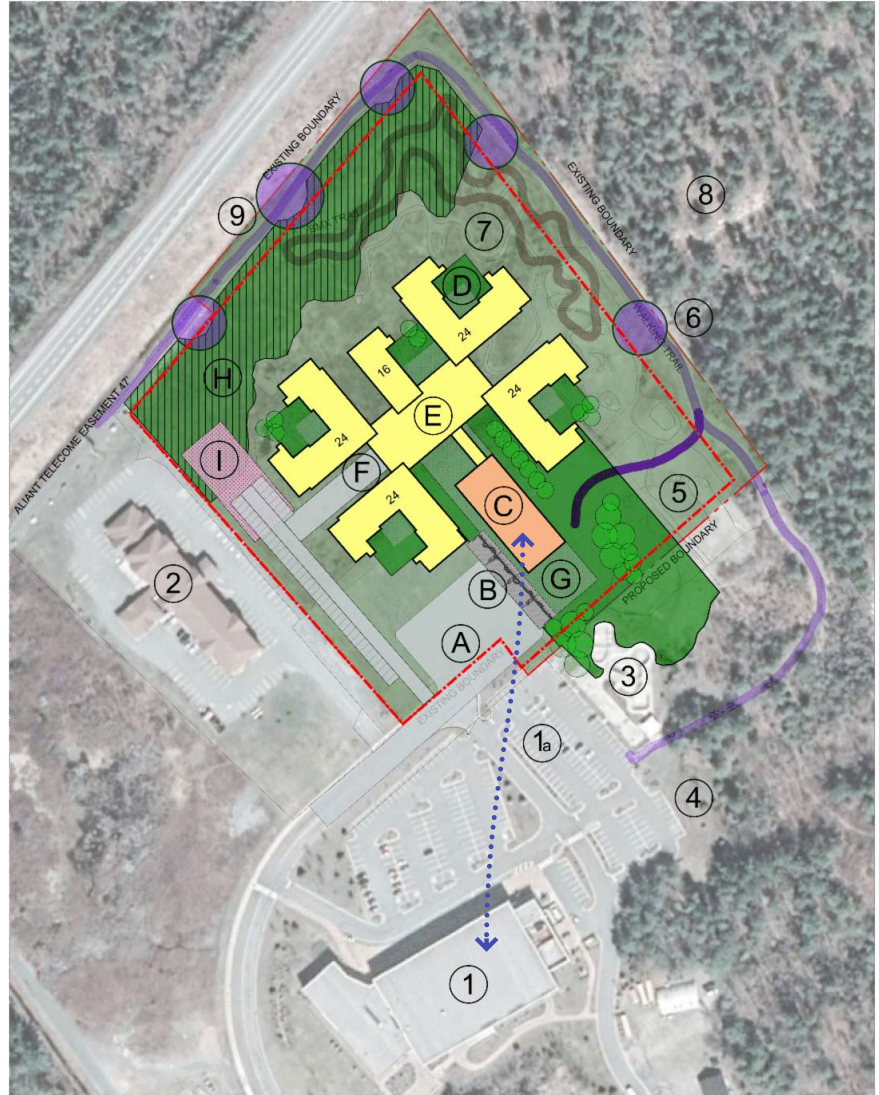


## EXISTING SITE FEATURES

- 1 - Emera Centre
- 1a - Emera Centre Parking
- 2 - Hotel
- 3 - Skate Park
- 4 - Playground
- 5 - Toboggan Hill
- 6 - Walking Trail
- 7 - BMX Trail
- 8 - Cosby's Sculpture Park
- 9 - Walking Trail Rest Stations

## PROPOSED SITE FEATURES

- A - Arrival and Priority Parking
- B - Canopy / Drop-off
- C - Home Community Spaces
- D - Household (typical)
- E - Supportive Services
- F - Loading
- G - Park / Plaza
- H - Highway Landscape Buffer
- I - Geothermal Field



# Option 2 (hybrid)

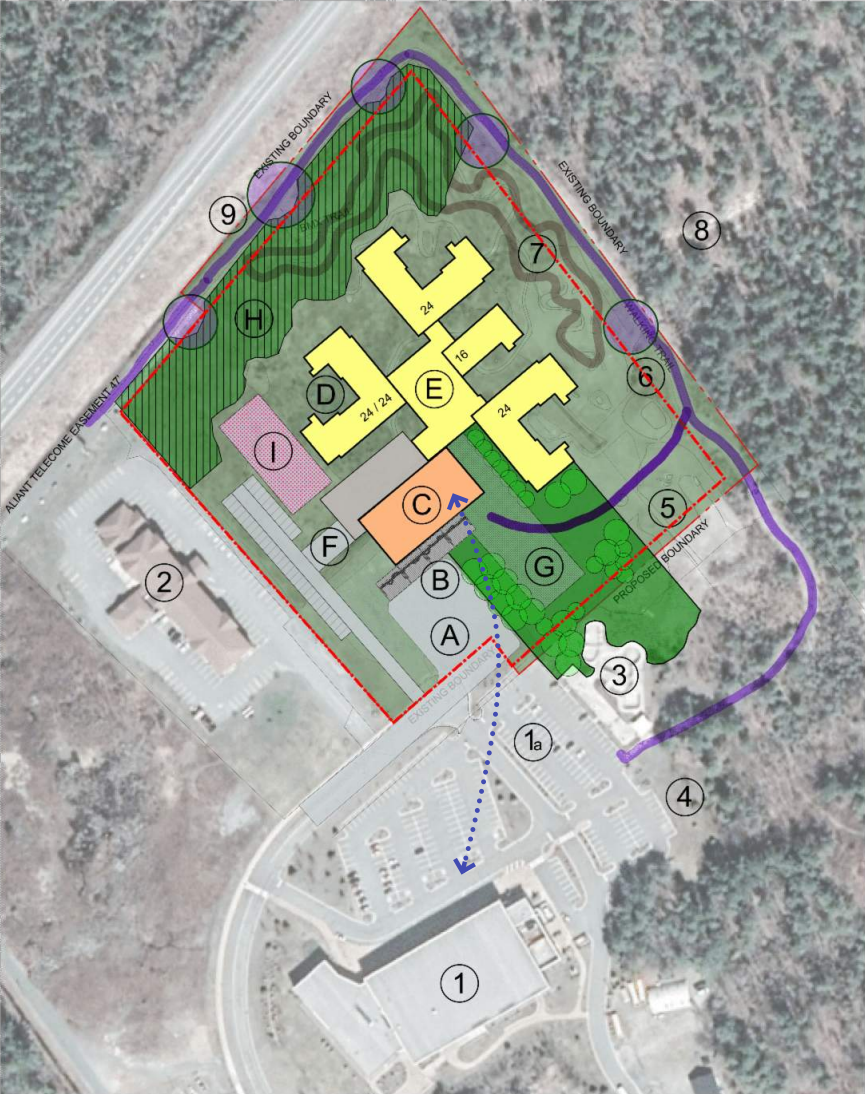


### EXISTING SITE FEATURES

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- 1a - Emera Centre Parking
- 2 - Hotel
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- 4 - Playground
- 5 - Toboggan Hill
- 6 - Walking Trail
- 7 - BMX Trail
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### PROPOSED SITE FEATURES

- A - Arrival and Priority Parking
- B - Canopy / Drop-off
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- F - Loading
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- H - Highway Landscape Buffer
- I - Geothermal Field



# Community Programming Vision

What other programs could be united on this site ?



Farmers Market



Skating



Community Garden



# Local Precedent

## Tidal View Manor Yarmouth, Nova Scotia



# Innovative Precedent

## Peel Manor Brampton, Ontario



**Region of Queens Municipality Regular Council  
Tuesday, July 12, 2022, 9:00 a.m.**

**Minutes**

Present: Mayor Darlene Norman, Chair  
Deputy Mayor Kevin Muise  
Councillor David Brown  
Councillor Maddie Charlton  
Councillor Ralph Gidney  
Councillor Vicki Amirault  
Councillor Jack Fancy  
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**

**Add In Camera Item 8.2 Contract Negotiations, 8.3 – Acquisition of Municipal Property and 8.4 Sale of Municipal Property**

**It was moved by Councillor Charlton and seconded by Councillor Gidney that the Agenda be approved as amended.**

**MOTION CARRIED unanimously.**

**3.0 Tabling of Petitions**

There were no petitions to come before this meeting.

**4.0 Public Question / Comment Session**

Leon Robertson, College Street, Liverpool – Mr. Robertson enquired to the 14 staff vacancies that were mentioned at the last Council meeting and that projects could be halted due to the shortages. He enquired if the positions were advertised. He was concerned with the number of major projects. Mayor Norman stated yes the number of vacancies were correct at that time of the meeting.

Robin Anthony, Brooklyn Shore Road, Brooklyn – Mrs. Anthony stated she viewed the video of the Special Council meeting held last week on the library site location. From the perspective of someone who grew up poor and who was never taken to the library as a child, she was excited about the potential library site location being next to Queens Place Emera Center as the location made sense. It made sense when the poor kids' parents went grocery shopping they may be able to convince their mother to take them to the library or after watching their friends skate to take part in programs offered at the library. It's often the stigma that keeps them out of the library.

She commended Council for making the library a priority. The library is something that is accessible to everyone with no stigma associated and is good physiologically for everyone in the community.

## **5.0 Approval of Minutes**

### 5.1 Regular Council – June 28, 2022

Councillor Charlton asked for an amendment on Page 5, fourth paragraph to read that she is in favour of an outside ramp if there were no safety concerns from the Accessibility Committee about it being covered.

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

**THAT the minutes of the Regular Council meeting held June 28, 2022 be approved as amended.**

**MOTION CARRIED unanimously.**

### 5.2 Special Council – July 5, 2022

**It was moved by Councillor Charlton and seconded by Councillor Gidney:**

**THAT the minutes of the Special Council meeting held July 5, 2022 be approved as circulated.**

**MOTION CARRIED unanimously.**

## **6.0 Recommendations**

### **6.1 Establishment of a Pool Committee**

Mayor Norman stated at the last Council meeting, Council requested that a pool committee be struck and enquired how Council would like to proceed.

Councillor Charlton suggested the committee be done the same way as the library with a Terms of Reference, consist of 2 members from the Aquatic Society, 2 members of the public who are avid pool users and 2 members of Council.

Councillor Fancy suggested 2 members of Council, 3 members of the public, some of which could be members from the Aquatic Society.

Councillor Charlton suggested those from Council who want to participate on this committee should be chosen today and to advertise for committee members, as has been done in the past for other committees.

Councillor Fancy and Councillor Amirault indicated they wish to sit on this committee. All Councillors agreed to have them sit on the committee along with 2 members from the Aquatic Society and 2 members of the public who are avid swimmers. The Aquatic Society can nominate from their committee who they would like to participate and advertise for 2 members of the public who are avid pool users from Queens County.

**It was moved by Councillor Charlton and seconded by Councillor Gidney:**

**THAT Council of Region of Queens Municipality establish a Pool Committee and appoint the following people to the Committee effective October 1, 2022:**

**Councillor Vicki Amirault, Councillor Jack Fancy, 2 members from the Aquatic Society and 2 members of the public to be determined at a later date.**

**MOTION CARRIED unanimously.**

## 7.0 Discussions

### 7.1 South Shore Regional Hospital Foundation Brighter Days Capital Campaign Funding Request

Joanne Veinotte, Director of Corporate Services, stated at the June 14, 2022 Council meeting, South Shore Regional Hospital Brighter Days Capital Campaign Co-Chairs Tim O'Regan and Paul Snow made a presentation of the Foundation's plans to increase the size of South Shore Regional Hospital.

The Foundation is requesting donations from all municipalities along the South Shore and suggested Region of Queens Municipality contribute \$100,000. They have suggested \$25,000 a year for the next four years.

There are three options for consideration:

- Option 1 – Deny funding request.
- Option 2 – Fund \$100,000 as a grant from the Special Operating Reserve in the 2022/23 budget.
- Option 2 – Fund \$25,000 this year, which would be unbudgeted, then consider the subsequent three annual payments of \$25,000 during budget deliberations.

Councillor Fancy stated this is a good project but enquired how this will affect the Queens General Hospital and voiced his concerns on services such as day surgery being lost. He suggested donating \$25,000 for the first year and revisit the remaining requested amount in future years. Mayor Norman stated that the Hospital Foundation has donated \$750,000 to this project.

Councillor Brown suggested making a one-time payment so the decision making is not part of another council's mandate. The South Shore Regional is a regional hospital in which many residents from Queens visit and in supporting the hospital, we are supports our residents.

Councillor Charlton enquired to the possibility of meeting with members from the Hospital Foundation before making any decisions. Chris McNeill, CAO, stated the Foundation does not run the hospital, and suggested she could speak to the Health Authority on any concerns.

Councillor Gidney stated it makes sense to have a regional hospital and supports a \$100,000 in one payment. Councillor Hawkes agreed.

Councillor Amirault stated she wants to support the request but suggested the tax payers of Queens would like to support our local hospital. She suggested a \$25,000 donation and discuss further of any future payments.

Deputy Mayor Muise took the Chair at 9:40 a.m.

Mayor Norman suggested making a one-time payment of \$100,000 up front and have no risk of a future council not supporting. The project is important and is our regional center. The Hospital Foundation donated \$750,000 which speaks volumes of their support for this expansion.

She further stated she fully supports the requested donation.

**It was moved by Mayor Norman and seconded by Councillor Brown:**

**THAT Council of the Region of Queens Municipality support the South Shore Regional Hospital Brighter Days Capital Campaign with a one-time payment of \$100,000 from the Special Operating Reserve.**

Councillor Charlton raised concerns by taking the full amount from the Special Operating Reserve, in case monies would be needed for other projects. Following discussions stated she supports the motion.

Councillor Brown stated RQM would not be sending a clear message to the Foundation by revisiting their request every year.

**MOTION CARRIED 6 in favour and 2 against.**

Mayor Norman resumed the Chair at 9:50 a.m.

## 7.2 Request to Collect Road Levies

Ms. Veinotte, stated the Greater Molega Lake Land Owners Association (GMLLOA) have requested that Region of Queens Municipality consider implementing the collection of road levies as part of the Tax Bill process. Staff met with the Association president

and treasurer on June 22, 2022. They are a registered non-profit with their own set of bylaws with approximately 1100 members and provide audited financial statements to their members.

A new Bylaw would be required which will cost approximately \$10,000 - \$15,000. The GMLLOA will provide up to \$10,000 towards the cost of drafting and adopting the bylaw.

Our current SAP system has the capacity to provide this service and GMLLOA have agreed to pay a 5% administrative fee to compensate for the costs. The initial year is expected to be 2024 with billing estimated to be \$14,000 annually.

Any legal fees associated with any disputed fees will be incurred by RQM.

Deputy Mayor Muise voiced his concern of RQM being responsible for incurring any court costs. He enquired if the Association has ever taken a resident to court over collection of fees. Councillor Brown stated yes and every case was won. The road levies is part of the agreement when a lot is purchased. The Association does not have access to Property on Line and have no way of finding the owner of some of the lots. If property changes hands, any uncollected levies is transferred to the new property owner.

Councillor Charlton voiced her concern of the workload this would put on staff. Mrs. Veinotte stated the existing staff would be able to handle this in addition to their workload. The Association would provide all necessary information for staff to input into the SAP system. Once the information is in the system in the initial year, each subsequent year will be less work. The amount owing for the levies will be listed on the tax bill.

Councillor Charlton further commented that if roads are not plowed in the area, there is concern over emergency services. Mayor Norman stated the area is one of the fastest growing in Queens and this would help keep roads safe year round.

Councillor Gidney also voiced his concern for the workload on staff. He did not think that a 5% fee was enough to cover staffs time.

Councillor Amirault agreed with Councillors Charlton and Gidney on the pressure of staff for the additional work and once it is done for one organization, there will be others that will request it also.

Councillor Hawkes agrees with Councillor Gidney that 5% is not adequate to cover staffs time and thinks the Association should cover any court costs.

Mr. McNeill stated RQM is comfortable to start this program in 2024. The lot owners provide all the information and RQM staff will just have to enter information into the system. We will still be processing the same amount of bills. Any other group or association wanting the same service will have to meet the required standards and criteria.

He further stated in conversations with other municipalities, they have not incurred any court costs.

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

**THAT Council of Region of Queens Municipality recommend Staff to create a Bylaw to collect road levies for the Greater Molega Lake Land Owners Association.**

**MOTION CARRIED 5 in favour and 3 against.**

### 7.3 Town Hall Arts and Cultural Centre – Accessibility Renovations

Mayor Norman stated the Town Hall Arts and Cultural Centre has been identified as a priority by the Accessibility Advisory Committee (AAC) for accessibility issues. One of the accessibility improvements identified was to create a ramped entry to the lobby.

Several potential options were identified; an exterior ramp on the RBC side of the building, interior ramp off Gorham Street and an interior ramp coming in from the rear parking lot near Gorham Street. The AAC felt that a new ramped entry on the RBC side of the building would meet the accessibility needs of users of the facility and recommended it.

At the June 28, 2022 Council meeting staff reviewed the background information and AAC's recommendation. Following this discussion Council requested that staff cost out a further option of a fully glass enclosed external ramp.

Two options were brought forward. A fully enclosed wooden outside ramp, built to code is estimated to cost \$400,000.

An enclosed glass ramp, subject to the building code, would require lighting, HVAC, a foundation, structural supports, sprinklers, etc. and costs are expected to be in excess of \$750,000. Our current 2022-2023 accessibility budget shows a balance of \$76,261.

Elise Johnston, Accessibility and Inclusion Coordinator, stated the Committee chose the single outside ramp for various reasons, making it the only viable option; no good option for inside. It would need to be meaningful accessibility, i.e. it has to be comfortable, inviting and attractive to draw people to attend. There are heated mat options for icy conditions that could be considered. The Committee is open to cost-sharing any additional incurred costs, i.e. snow removal.

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

**That Council of Region of Queens Municipality approve a single ramp entry be erected on the RBC side of the Town Hall Arts and Cultural Centre.**

**MOTION CARRIED unanimously.**

#### 7.4 Shared Building Inspection Services

Mayor Norman stated that staff have become aware of an initiative that has been undertaken by municipal units in Lunenburg County respecting a joint municipal partnership for the delivery of building inspection, fire inspection and dangerous and unsightly services.

What is currently being implemented in part of Lunenburg County is that Building Inspection, Fire Inspection and Dangerous and Unightly Premises staff are becoming employees of Municipality of the District of Lunenburg (MODL) and the other municipal units are contracting with MODL for these services and the intent is to:

- Establish a consistency in the level of service
- Provide adequate staffing resources to effectively carry out required work
- Have backup resources to cover for things like vacations, sick time, retirement, etc.
- To eliminate potential competition among municipal units for limited staffing resources.

Councillor Gidney enquired if there would be a building inspector located in RQM offices and if it would incur additional costs. He stated he was in agreement, but would need to see the bottom line before making a decision. Mayor Norman stated those details have not yet been worked out.

Councillor Charlton enquired why the dangerous and unsightly premises was not being currently considered. Mayor Norman stated it eventually will be but they are presenting focusing on building and fire inspection.

Mr. McNeill stated this will speed up the permit approval process.

Consensus given by Council to proceed with investigating this initiative.

## **8.0 In-Camera Items**

**It was moved by Councillor Fancy and seconded by Councillor Brown that the proceedings go In-Camera at 10:45 a.m. to discuss the following:**

- 8.1 Potential Litigation**
- 8.2 Contract Negotiations**
- 8.3 Acquisition of Municipal Property**
- 8.4 Sale of Municipal Property**

**MOTION CARRIED unanimously.**

**Mayor Norman announced a 10 minute break at 10:45 a.m.**

**It was moved by Councillor Charlton and seconded by Councillor Gidney that the proceedings exit In-Camera at 12 Noon.**

**MOTION CARRIED unanimously.**

## **9.0 Adjournment**

The meeting adjourned at 12 Noon.

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Mayor Darlene Norman, Chair

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Eric Levy, Municipal Clerk

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Christine Watson, Administrative Assistant – Planning & Development

Date Approved: \_\_\_\_\_

**Region of Queens Municipality  
Staff Report**

**7.1**

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: August 9, 2022

**Re: Bylaw for Road Levy Collection for Non Profit Associations**

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**Background**

Greater Molega Lake Land Owners Association (GMLLOA) has requested that Region of Queens Municipality consider implementing the collection of road levies as part of the Tax Bill process.

The association is a registered non profit with its own set of bylaws, volunteer board, and provides audited financial statements each year to its members. Currently there are approximately 1100 members in the association.

On June 22, 2022 staff met with the President and Treasurer of the association to discuss what would be involved should Council agree to consider this request.

**Details**

A report for Council was presented at the July 12 meeting. This report outlined points for Council's considerations when evaluating whether collection of road levies was a service that Council wished staff to provide.

An outline of the process, bylaws of other Municipal Units, and potential legal fees that may be incurred were all points that were discussed.

**Applicable Legislation**

*Section 65A of the Municipal Government Act (MGA)* authorizes Council to expend money for municipal purposes if:



Section 47(1) of the *Municipal Government Act (MGA)* authorizes Council to make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

Section 3 of the *Municipal Government Act* includes the interpretation of service commission as follows:

*(bn) "service commission" means a board, commission or corporation created by, or under the authority of, an enactment that may*

*(i) provide services for an area, or the residents of an area, that are similar to one or more of those that may be provided by a municipality for its residents,*

Section 3 also outlines Council's ability to include this charge and determine it to be a lien on the property if prescribed as such in the By-law:

## **Budget Impacts**

The Bylaw process is estimated to cost between \$10,000 and \$15,000. The Greater Molega Lake Land Owners Association is willing to contribute \$10,000 toward this cost.

## **Recommendation**

**THAT** Council of Region of Queens Municipality approve the initiation of the Bylaw drafting process that would document the conditions required in order to facilitate collection of Road Levies by Region of Queens as part of the tax billing process.

## **Communications**

The *Municipal Government Act* process for Bylaw adoption will be followed.

**Region of Queens Municipality  
Staff Report**

**7.2**

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: August 9, 2022

**Re: South Shore Regional Hospital Foundation Brighter Days Capital  
Campaign Funding**

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**Background**

On June 14, 2022, South Shore Regional Hospital Brighter Days Capital Campaign Co-Chairs Tim O'Regan and Paul Snow made a presentation to Council providing an overview of the Foundation's plans to increase the size of South Shore Regional Hospital by 48,706 square feet at a cost of \$115.7 million.

The proposed changes will see the emergency department triple in size, exam rooms will increase from 14 to 20, development of a new access road for HeliPad, addition of 12 dialysis treatment chairs, new MRI suite, new SPEC-CT Scanner, expanded endoscopy and day surgery areas, weather-protected ambulance bays, and HVAC system upgrades with a full completion date of 2025.

The Foundation has been asked to raise \$6.6 million and is requesting donations from all municipalities along the South Shore. Suggested contribution from Region of Queens Municipality is \$25,000 a year for four years, \$100,000 in total.

**Details**

Staff prepared a report for Council outlining options for funding this donation request. The proposed options were discussed by Council at the July 12 meeting.



## **Applicable Legislation**

*Section 65A of the Municipal Government Act (MGA)* authorizes Council to expend 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;
- (b) the expenditure is in respect of an emergency under the *Emergency Management Act*; or
- (c) the expenditure is legally required to be paid.

*Section 65A(5) of the Municipal Government Act* notes 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.

## **Budget Impacts**

This donation will not impact the operating budget if the Recommendation to fund directly from the Special Operating Surplus is approved.

## **Recommendation**

**THAT** Council of Region of Queens Municipality approve a donation of \$100,000 to the South Shore Regional Hospital Foundation Brighter Days Campaign, to be funded directly from the Special Operating Reserve in the 22/23 budget year.

## **Communications**

South Shore Regional Hospital Foundation will be notified by letter of Council's decision.

## **Region of Queens Municipality Staff Report**

**7.3**

**To: Council**

**From: Mike MacLeod, Director of Planning and Development**

**Date: August 9, 2022**

**Re: Town Hall Arts and Cultural Centre – Accessibility Renovations**

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### **Background:**

As part of the Queens Municipal Accessibility Plan (QMAP), the Municipality has been undertaking projects to the Town Hall Arts and Cultural Centre (THACC) to improve accessibility. Correspondence was sent to the Astor Theatre Society on May 26, 2022 respecting a proposed accessible entry to the main floor of the facility, seeking their review and input. Refer to the letter and documentation attached in Appendix A.

### **Discussion:**

The Municipality's Accessibility Advisory Committee (AAC) prioritized accessibility issues throughout its municipal operation and the Town Hall Arts and Cultural Centre was placed at the top of the list. Under the QMAP, an evaluation was completed on the THAACC to identify barriers and potential improvements. One of the accessibility improvements identified was to create a ramped entry to the central space (lobby).

Municipal Staff inspected the facility and identified several potential options, including an exterior ramp on the RBC side of the building, an interior ramp off Gorham Street and an interior ramp coming in from the rear parking lot near Gorham Street.

At the June meeting of the AAC, the possible options were discussed to make the facility more accessible. Committee considerations included:

- Keeping visitors away from traffic, which improves safety of all visitors.
- Allowing for visual connection from the parking lot to an entry door. This is important 'wayfinding' for anyone with memory, cognitive and visual challenges.
- Maintaining a simple run with lots of room for multiple landings, as opposed to multiple switchbacks and a single landing. This efficiency of energy reduces stress and fatigue, such that enjoyment increases and participation is encouraged.
- Preventing congestion and conflict of internal movement especially at the door to the theatre seating.
- Avoiding loss of usable floor space inside for other worthwhile possibilities.
- Minimizing disruptions to current programming due to construction.

In the end, the Committee felt that a new ramped entry on the RBC side of the building would most appropriately meet the accessibility needs of users of the facility and recommended in favour of this proposal.

The Astor Theatre Society, under current lease agreement, is responsible for the day-to-day operation of the facility, and as such, their input on the proposal was sought. The proposal also included responsibility for winter maintenance and relocation of bar area.

In a letter dated June 15, 2022, the Society provided a number of comments on the proposal. Refer to Appendix B.

At the June 28, 2022, Council meeting, staff reviewed the background information on the project and AAC's recommendation regarding the placement of a ramp. Following this discussion, Council requested that staff cost out a further option of a fully glass enclosed external ramp.

A preliminary assessment of this option has now taken place and due to the location of the proposed ramp the enclosure would need to be a roofed extension of the building to accommodate the existing entrances/ exits while meeting accessibility standards and maintaining access to the fill location for

heating oil barrels. An enclosure of this size would require lighting, HVAC, foundation, structural supports, sprinklers, etc. Design would need to be prepared by an Architectural Firm and costed. No costs can be determined immediately for this building addition however; it is expected to be well in excess of \$400,000. The option to construct this access of a fully enclosed glass structure would be extremely complex, requiring additional effort on all levels and is expected to be in excess of \$750,000.

Council discussed the installation of the new ramp and entry door at its regular meeting held on July 12, 2022. A fully enclosed ramp was determined to not be economically feasible and that a low sloped exterior ramp as originally proposed was the most appropriate option.

Staff was requested to continue to investigate potential options that may assist with winter maintenance of the ramp.

### **Budget:**

A review of our current 2022-2023 accessibility budget shows that after the currently committed projects and expenditures are made, along with grant funding received included, leaves a balance of \$76,261.

### **Recommendation:**

**That** Council of Region of Queens Municipality approve the installation of a new barrier free access ramp and building entry on the eastern side of the Town Hall Arts and Cultural Centre (RBC side) to meet the accessibility needs of users of the facility.

# Appendix A

May 26, 2022

The Astor Theatre Society  
c/o John Simmonds  
P.O. Box 1148  
Liverpool, NS  
BOT 1K0

## Re: Accessibility Improvements to the Astor Theatre

Dear Mr. Simmonds,

As you are likely aware, Council of Region of Queens Municipality has approved a Municipal Accessibility Plan, wherein it evaluated and identified barriers to accessibility at municipal buildings and facilities. One of those buildings is obviously the Town Hall Arts and Cultural Centre and Council is committed to improvements to the building to remove barriers and make the facility more accessible for all. Council has allocated financial resources in this year's budget toward realizing these improvements.

One of the identified priority improvements is an accessible entry to the main floor / lobby area of the building. Several possible options were discussed with the Region's Accessibility Advisory Committee (AAC). Committee considerations included:

1. Keeping visitors away from traffic, which improves safety of all visitors.
2. Allowing for visual connection from the parking lot to an entry door. This is important 'wayfinding' for anyone with memory, cognitive and visual challenges.
3. Maintaining a simple run with lots of room for multiple landings, as opposed to multiple switchbacks and a single landing. This efficiency of energy reduces stress and fatigue, such that enjoyment increases and participation is encouraged.
4. Preventing congestion and conflict of internal movement especially at the door to the theatre seating.
5. Avoiding loss of usable floor space inside for worthwhile other possibilities.
6. Minimizing disruptions to current programming due to construction.

Following discussion, the Committee felt that a new ramped entry on the RBC side of the building would most appropriately meet the accessibility needs of users of the

facility and recommended in favor of this proposal. Please refer to attached drawings, photographs and maps. This proposed new ramp and entry on the RBC side of the building will, in all likelihood, require the relocation of the current bar area and additional maintenance during the winter season. (Under the current agreement, dated January 26, 2022, it is the Society's responsibility to provide and pay for snow and ice removal from the building entrances (Clause 6 (c)).

As operator of the facility, the Society's input and acceptance of this proposal is important and the Municipality is seeking The Astor Theatre Society's acceptance of:

- Location of accessibility access to the THAACC;
- Moving the current bar area to accommodate new entry;
- The Society being responsible for winter maintenance of the exterior ramp.

We respectfully request you review the attached documentation and get back to us at your earliest convenience.

In the meantime, if you have any questions, please do not hesitate to contact me.

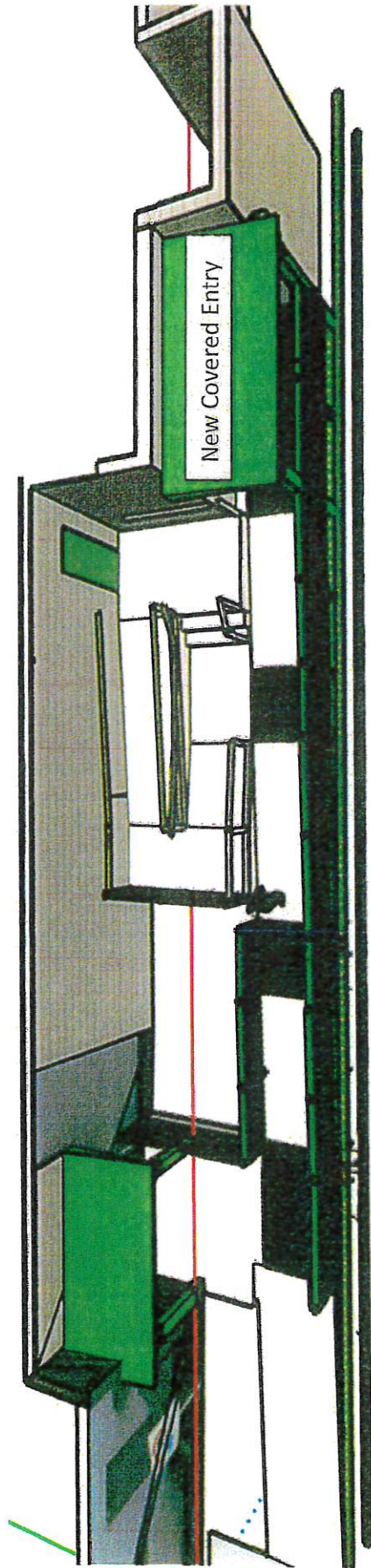
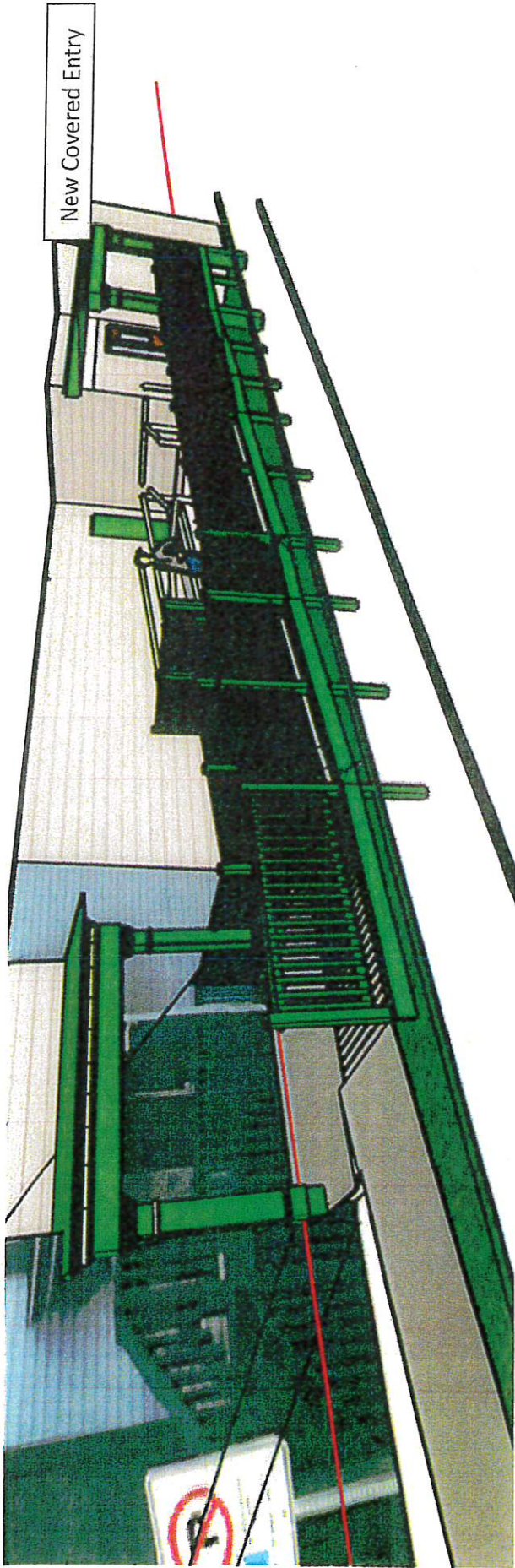
Yours truly,

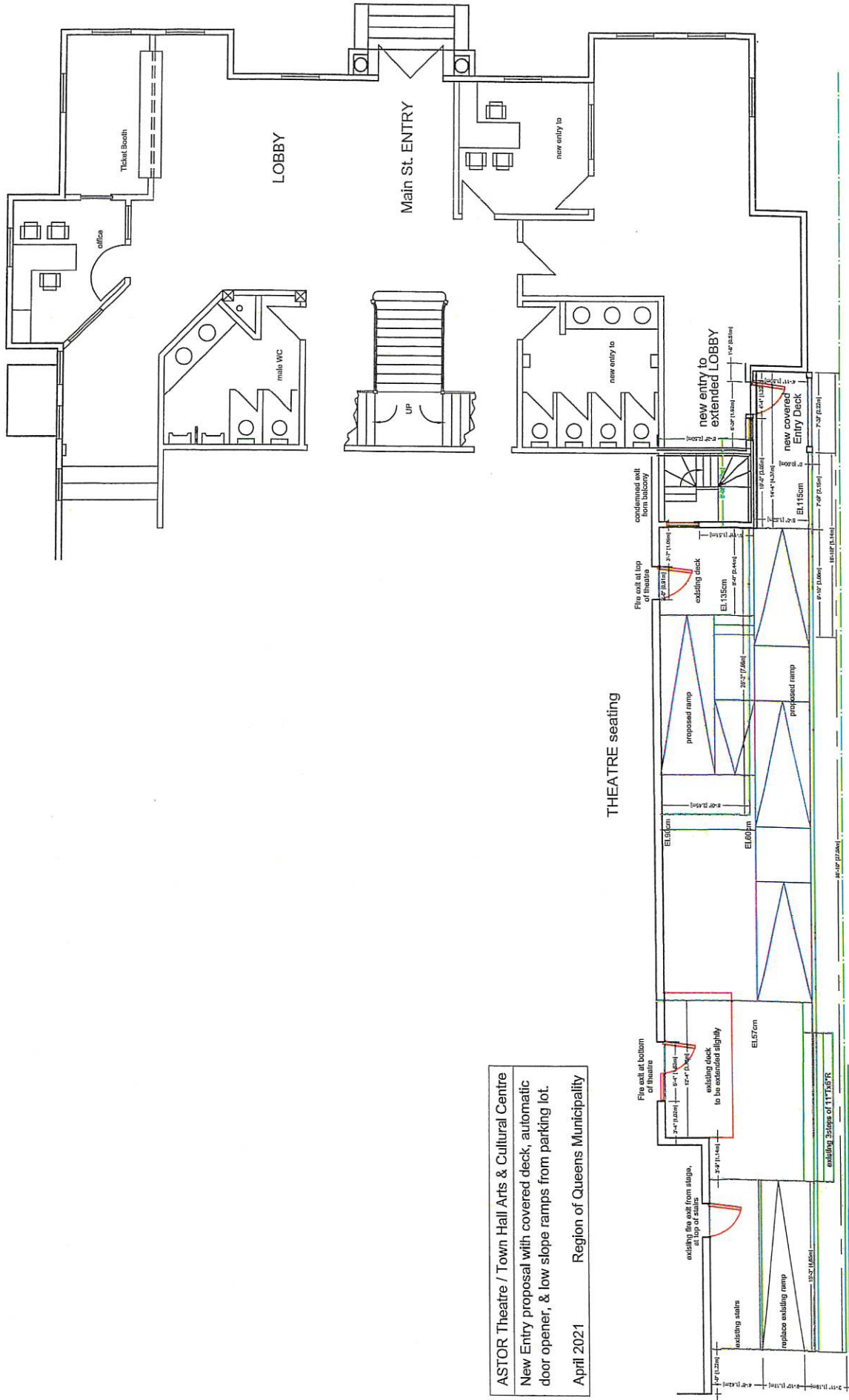
A handwritten signature in blue ink, appearing to read 'Mike MacLeod', with a stylized, cursive style.

Mike MacLeod

Director of Planning and Development

Cc: Chris McNeill, Chief Administrative Officer  
Elise Johnston, Accessibility and Inclusion Coordinator





ASTOR Theatre / Town Hall Arts & Cultural Centre  
 New Entry proposal with covered deck, automatic door opener, & low slope ramps from parking lot.  
 April 2021 Region of Queens Municipality

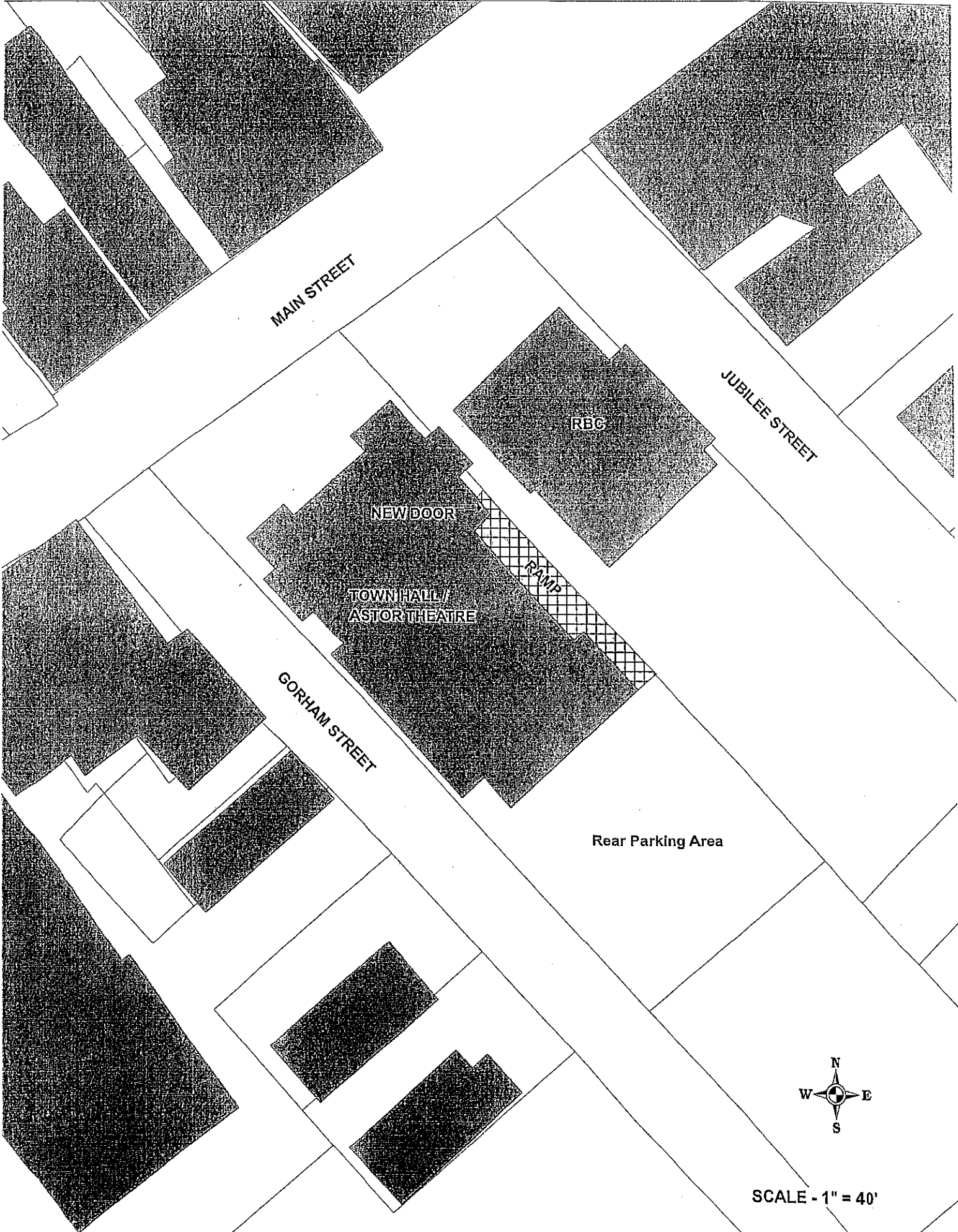


East Side of Building. View from rear parking lot.





New entry into Lobby.



MAIN STREET

JUBILEE STREET

GORHAM STREET

NEW DOOR  
TOWN HALL /  
ASTOR THEATRE

RBC

RAMP

Rear Parking Area



SCALE - 1" = 40'



MAIN STREET

JUBILEE STREET

RBC

NEW DOOR

RAMP

TOWN HALL /  
ASTOR THEATRE

GORHAM STREET

Rear Parking Area



The Astor Theatre  
219 Main Street  
Liverpool, NS  
902-354-5250  
[www.astortheatre.ns.ca](http://www.astortheatre.ns.ca)

---

June 15, 2022

Mike Macleod  
Director of Planning and Development  
Region of Queens Municipality  
249 White Point Road  
P.O. Box 1264, Liverpool, NS  
BOT 1K0

Dear Mike:

Thank you for your letter of May 26 outlining recommendations for an accessibility plan for THACC and the Astor Theatre. We appreciate the efforts that the committee has undertaken to recognize our operational needs while providing proper access as outlined in the 6 bullet points on page 1 of your letter.

I have reviewed the recommendations with our Executive Committee and staff and we have a few comments that hopefully can be the subject of ongoing discussions prior to final decisions being made.

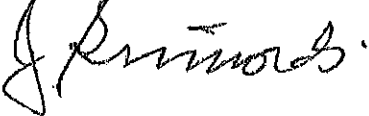
- A) With respect to snow removal, while we agree that Clause 6.c) of the Lessee's Covenants makes snow removal for the entrances the responsibility of The Astor Theatre Society it was based on the entrances in place at that time. By significantly extending the entrance with the proposed ramp the cost and logistics of snow removal and salting place an additional financial burden on us. Hopefully we can review some cost sharing or mitigation options. A canopy over the length of the ramp would be one option to reduce costs.
- B) The current plan calls for the accessibility entrance to be placed where our current bar is located. While this is clearly the best option it does create significant dislocation for the bar and subsequent reduced gallery space. We had occasion to meet with Elise to review options for the interior entry way and traffic flow to minimize loss of space. She proposes identifying specific space planning to accommodate a universal/accessible washroom and dividing walls. This will necessitate moving the bar to the end of the

hallway adjacent to the interior theatre entrance on the west side of the building. While final costings have not been done it will require unbudgeted expenses to create the new bar area. To the extent that it falls within the Region's overall budget for this project we would appreciate some financial support to do this move.

- C) This new entrance will be completely isolated from staff offices and sight lines and will require a security camera and a coded entry door system to allow staff to monitor entrance and exit. Since the area will continue to be adjacent to the subsequent reduced gallery area this level of security will be important. This feature should be included in final plans.

We look forward to further discussion with Region staff as we continue to make The Astor Theatre and Town Hall accessible to all.

Yours truly,



John Simmonds  
Chairperson  
Astor Theatre Society

Cc Chris MacNeill – Chief Administrative Officer  
Elise Johnston – Accessibility and Inclusion Coordinator  
Ralph Gidney – Councillor  
ATS - Executive Committee

## **Region of Queens Municipality Staff Report**

**To:** Council

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

**Date:** August 09, 2022

**Re:** Adoption of Audited 2021-2022 Financial Statements

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### **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 8, 2022 Senior Auditor, Kelsey Murphy, from Grant Thornton presented the audited financial statements to the Audit and Internal Control Committee. The statements were thoroughly reviewed by committee members and the committee recommended they be adopted by Council. This Committee currently consist of two members of Council and three 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, 2022, and to provide their opinion that they fairly represent the financial records and financial position of the municipality at March 31, 2022.

## 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, 2022.

## 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**

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**MARCH 31, 2022**

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

**REGION OF QUEENS MUNICIPALITY  
CONSOLIDATED FINANCIAL STATEMENTS**

**March 31, 2022**

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

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**MARCH 31, 2022**

Management Responsibility Statement	A1
Independent Auditor's Report	A2-3
Consolidated Statement of Financial Position	A4
Consolidated Statement of Operations	A5
Consolidated Statement of Cash Flows	A6
Consolidated Statement of Changes in Net Financial Assets	A7
Notes to Consolidated Financial Statements	A8-24

March 31, 2022

**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

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Joanne Veinotte, CPA, CGA

Director of Corporate Services

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Chris McNeill

Chief Administrative Officer

REGION OF QUEENS MUNICIPALITY  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 FOR THE YEAR ENDED March 31, 2022

A4

	2022	2021
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 28,382,352	\$ 22,318,001
Receivables (Note 2)		
Taxes net of Valuation Allowance	486,703	580,373
Sewer Rates	147,854	140,306
Water Rates	63,205	122,370
Due from Federal Government and its agencies	200,137	159,004
Due from Provincial Government and its agencies	143,323	87,749
Due from Other Local Governments	14,782	175,973
Pension Asset	541,347	288,982
Other Receivables	407,619	209,911
	<u>2,004,969</u>	<u>1,764,667</u>
Loans Receivable (Note 3)	174,749	225,715
	<u>30,562,070</u>	<u>24,308,383</u>
<b>Liabilities</b>		
Payables and Accruals (Note 4)	1,237,885	818,231
Deferred Revenue	714,130	548,467
Customer Deposits	356,610	326,603
Long Term Debt (Note 5)	4,342,996	4,253,510
Tax Sale Surplus (Note 6)	1,333,737	587,107
Solid Waste Post Closure Liability (Note 12)	3,965,543	3,291,159
	<u>11,950,901</u>	<u>9,825,077</u>
<b>Net Financial Assets</b>	<u>18,611,169</u>	<u>14,483,306</u>
<b>Non Financial Assets</b>		
Tangible Capital Assets - General (Note 7)	50,684,206	51,438,001
Tangible Capital Assets - Water (Note 7)	6,461,015	6,254,677
	<u>57,145,221</u>	<u>57,692,678</u>
Inventory of Supplies	185,486	136,191
Prepaid Expenses	118,959	103,447
<b>Net Non Financial Assets</b>	<u>57,449,666</u>	<u>57,932,315</u>
<b>Accumulated Surplus</b>	<u>\$ 76,060,836</u>	<u>\$ 72,415,621</u>
<b>Commitments (Note 9)</b>		

See accompanying notes to the consolidated financial statements.

ON BEHALF OF THE REGION OF QUEENS MUNICIPALITY

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

REGION OF QUEENS MUNICIPALITY  
 CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

A5

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>REVENUE</b>			
Taxation	\$ 11,462,594	\$ 12,545,368	\$ 10,841,327
Sales of Services	758,405	875,391	907,231
Water Rates	519,020	524,108	522,776
Water for Fire Protection	197,235	196,366	197,235
Government Transfers	1,457,842	2,662,364	1,546,556
Grants in Lieu of Taxes	313,120	313,884	315,354
Services Provided to Other Governments	2,023,311	2,448,893	2,337,669
Other Revenue from Own Sources	832,069	1,378,846	1,645,450
Public Health	1,323,322	1,507,204	1,501,778
Government Transfers Capital Contribution	-	1,379,409	671,655
Gain on Sale of Tangible Assets	-	-	116,793
	<u>18,886,918</u>	<u>23,831,833</u>	<u>20,603,824</u>
<b>EXPENDITURE</b>			
General government services	2,430,622	2,405,416	2,412,485
Protective services	3,731,690	3,776,934	3,419,842
Transportation services	2,867,696	2,768,759	2,717,061
Environmental health services	4,341,744	5,020,104	4,810,843
Public health	1,392,491	1,438,373	1,434,774
Environmental development services	1,522,800	1,688,279	1,472,712
Recreational and cultural services	2,584,343	2,372,719	3,044,388
Water Treatment and Distribution	662,807	716,035	693,274
	<u>19,534,194</u>	<u>20,186,619</u>	<u>20,005,379</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>\$ (647,276)</b>	<b>\$ 3,645,214</b>	<b>\$ 598,445</b>

ON BEHALF OF THE REGION OF QUEENS MUNICIPALITY

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

**REGION OF QUEENS MUNICIPALITY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED March 31, 2022**

A6

	<u>2022</u>	<u>2021</u>
Increase (decrease) in Cash and Cash equivalents		
Operating Activities:		
Net Surplus (deficit)	\$ 3,645,214	\$ 598,445
Amortization - General	1,850,390	1,838,322
Amortization - Water	108,585	99,011
Loss (gain) on Disposal of Capital Assets, Net	-	(116,793)
Increase in Solid Waste Closure and Post Closure Costs	674,384	875,427
	<u>6,278,572</u>	<u>3,294,412</u>
Receivables - Taxes, Rates and Other	12,064	212,737
Pension Asset	(252,365)	-
Payables, Accruals and Other Liabilities	419,655	(355,914)
Deferred Revenue	165,662	449,939
Inventory of Supplies	(49,295)	34,486
Change in Tax Surplus	746,630	(66,940)
Customer Deposits	30,007	57,438
Prepays	(15,512)	(52,469)
	<u>7,335,418</u>	<u>3,573,689</u>
Capital Activities:		
Acquisition of Tangible Capital Assets - General	(1,090,630)	(1,166,084)
Tangible Capital Asset Adjustment	(5,965)	-
Acquisition of Tangible Capital Assets - Water	(314,924)	(323,007)
Proceeds on sale of Tangible Capital Assets	-	116,793
	<u>(1,411,518)</u>	<u>(1,372,298)</u>
Investing Activities:		
Loans Receivable (net)	50,966	25,966
Financing Activities:		
Issuance of Long Term Debt	507,757	325,000
Debt Principal Repayment	(418,271)	(383,811)
	<u>89,486</u>	<u>(58,811)</u>
<b>Net Change in cash and cash equivalents</b>	<u>6,064,351</u>	<u>2,168,546</u>
Cash and Cash equivalents		
Beginning of Year	<u>22,318,001</u>	<u>20,149,455</u>
<b>End of Year</b>	<u>\$ 28,382,352</u>	<u>\$ 22,318,001</u>

ON BEHALF OF THE REGION OF QUEENS MUNICIPALITY

\_\_\_\_\_  
**Mayor**

\_\_\_\_\_  
**Municipal Clerk**

REGION OF QUEENS MUNICIPALITY  
 CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS  
 FOR THE YEAR ENDED March 31, 2022

A7

	2022		2021
	BUDGET	ACTUAL	
Annual Surplus	\$ (647,276)	\$ 3,645,214	\$ 598,445
<b>Changes in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets - General	(2,476,180)	(1,090,630)	(1,166,084)
Acquisition of Tangible Capital Assets - Water	(140,000)	(314,924)	(323,007)
Tangible Capital Asset Adjustment		(5,965)	-
Amortization of Tangible Capital Assets - General	1,850,390	1,850,390	1,838,322
Amortization of Tangible Capital Assets - Water	99,962	108,585	99,011
	<u>(665,778)</u>	<u>547,456</u>	<u>448,242</u>
<b>Changes in other Non Financial Assets</b>			
Inventory of Supplies	-	(49,294)	34,486
Prepaid Expenses	-	(15,512)	(52,469)
	<u>-</u>	<u>(64,806)</u>	<u>(17,983)</u>
<b>Change in Net Financial Assets</b>	<u>(1,313,054)</u>	<u>4,127,863</u>	<u>1,028,704</u>
Net Financial Assets - Beginning of Year	14,483,306	14,483,306	13,454,602
<b>Net Financial Assets - End of Year</b>	<u>\$ 13,170,252</u>	<u>\$ 18,611,169</u>	<u>\$ 14,483,306</u>

ON BEHALF OF THE REGION OF QUEENS MUNICIPALITY

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

MARCH 31, 2022

## 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, Hillside 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 27, 2021 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 water capital 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, 2022

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, 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.

MARCH 31, 2022

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **New Accounting Standard**

As of the date of authorization of these financial statements, several new, but not yet effective standards have been published by the PSAB. None of these standards have been adopted early by the Municipality.

Effective for the fiscal period beginning on April 1, 2022, the Municipality is required to adopt the following Public Sector Accounting Standards:

- Section 3280 asset retirement obligations, which establishes the recognition, measurement and disclosure requirements for reporting liabilities associated with the retirement of capital assets
- Section 3450 financial instruments, which establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives.

The Municipality is in the process of determining the impact of these new sections on the financial statements.

### **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, 2022 of \$346,990 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.

MARCH 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**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.

2. RECEIVABLES

	2022			2021
	CURRENT YEAR	PRIOR YEARS	TOTAL	TOTAL
Balance – beginning of year	\$ -	\$ 840,391	\$ 840,391	\$ 968,427
Current year's tax levy and interest	12,735,534	-	12,735,534	12,072,821
Collection of area rates	40,544	-	40,544	40,961
	<u>12,776,078</u>	<u>840,391</u>	<u>13,616,469</u>	<u>13,086,209</u>
Current year's collections	12,228,974	634,043	12,863,018	12,138,884
Reduced taxes	64,892	-	64,892	65,973
Transmission of area rates	40,544	-	40,544	40,961
	<u>12,334,410</u>	<u>634,043</u>	<u>12,968,453</u>	<u>12,245,818</u>
Taxes receivable	\$ <u>441,669</u>	\$ <u>206,348</u>	648,017	840,391
Valuation allowance – taxes			<u>(161,314)</u>	<u>(260,019)</u>
Net taxes receivable			486,703	580,373
Governments			373,024	422,725
Water rates			63,205	122,370
Sewer rates			147,854	140,306
Pension Asset (Note 11)			541,347	288,982
General, other and accrued interest			403,820	353,751
Valuation allowance – other			<u>(10,983)</u>	<u>(143,839)</u>
Total receivables			\$ <u>2,004,969</u>	\$ <u>1,764,667</u>

MARCH 31, 2022

**3. LOANS RECEIVABLE**

	2022	2021
Port Medway Fire Department – non interest bearing with annual installments of \$10,000 with final installment of \$5,000, maturing in 2028,	\$ 55,000	\$ 65,000
Liverpool Fire Department – non interest bearing repayable in annual installments of \$4,600 maturing in 2025, no annual installment was made in 2022	18,400	18,400
Mill Village Fire Department – non interest bearing repayable in annual installments of \$20,000 maturing in 2025,	60,000	80,000
Liverpool Fire Fighters Association – non interest bearing repayable in annual installments of \$15,966 maturing in 2024	41,349	57,315
Mill Village Fire Department – non interest bearing repayable in annual installments of \$10,000 maturing in 2022	-	<u>5,000</u>
	<u>\$174,749</u>	<u>\$225,715</u>

**4. PAYABLES AND ACCRUALS**

	2022	2021
General Governments	\$1,009,450	\$ 666,079
	<u>272,505</u>	<u>152,152</u>
	<u>\$1,237,885</u>	<u>\$ 818,231</u>

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

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CONSOLIDATED SCHEDULE OF CAPITAL DEBT CHARGES AND TERM DEBT

March 31, 2022

		Balance	Issued	Redeemed	Balance	Interest	Interest	Debt
		April 1, 2021			March 31, 2022		Rate	Number
<b>ENVIRONMENTAL HEALTH - SEWER</b>								
Debtures-Nova Scotia Municipal								
Finance Corporation	2018-2028	\$ 424,000	\$ -	\$ 53,000	\$ 371,000	\$ 11,612	2.06%-3.2995%	38A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2019-2029	403,398	-	44,822	358,576	8,695	1.982%-2.712%	39A1
Debtures - Nova Scotia Municipal								
Finance Corporation	2020-2030	167,960	-	16,796	151,164	2,138	.6780%-1.8790%	40A1
Debtures - Nova Scotia Municipal								
Finance Corporation	2021-2031	-	158,674	-	158,674	1,038	.5%-2.259%	41A1
<b>ENVIRONMENTAL HEALTH-LANDFILL</b>								
Debtures-Nova Scotia Municipal								
CMHC	2017-2025	323,287	-	60,468	262,819	9,820	3.35%	cmhc
<b>RECREATION AND COMMUNITY SERVICES</b>								
Debtures-Nova Scotia Municipal								
Finance Corporation	2017-2027	1,146,616	-	67,448	1,079,168	41,157	2.792%-3.856%	32A1
FCM	2017-2032	1,091,069	-	90,921	1,000,148	20,471	2.00%	GMF
<b>BUILDINGS AND SIDEWALKS</b>								
Debtures-Nova Scotia Municipal								
Finance Corporation	2019-2029	103,149	-	11,461	91,688	2,223	1.982%-2.712%	39A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2020-2030	27,300	-	2,730	24,570	348	.6780%-1.8790%	40A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2021-2031	-	211,735	-	211,735	1,385	.5%-2.259%	41A1
		3,686,779	370,409	347,646	3,709,542	98,886		
<b>WATER UTILITY</b>								
Debtures-Nova Scotia Municipal								
Finance Corporation	2008-2023	286,538	-	40,934	245,604	13,960	4.955%-5.21%	27A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2019-2029	150,453	-	16,717	133,736	3,243	1.982% - 2.712%	39A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2020-2030	129,740	-	12,974	116,766	1,652	.6780%-1.8790%	40A1
Debtures-Nova Scotia Municipal								
Finance Corporation	2021-2031	-	137,348	-	137,348	898	.5%-2.259%	41A1
		566,731	137,348	70,625	633,454	19,753		
		\$ 4,253,510	\$ 507,757	\$ 418,271	\$ 4,342,996	\$ 118,639		

MARCH 31, 2022

**5. LONG TERM DEBT (CONTINUED)**

The long term debt issued and outstanding (2022 - \$4,342,996; 2021 - \$4,253,510). Principal repayments required during the next five years are as follows:

2022/23	\$675,743
2023/24	\$432,232
2024/25	\$434,396
2025/26	\$437,632
2026/27	\$367,645

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 were two tax sales in this fiscal year.

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

2009	453
2010	10,657
2011	286
2013	66,536
2014	9,011
2015	15,423
2016	29,642
2017	111,679
2018	51,631
2019	201,014
2020	87,030
2021	750,375
	<u>\$1,333,737</u>

7. TANGIBLE CAPITAL ASSETS - 2022

	Cost beginning of year	Additions	Adjustment	Cost end of year	Amortization	Accumulated Amortization	NBV
<b>LAND</b>	\$6,401,891	\$ -	\$ -	\$6,401,891	\$ -	\$ -	6,401,891
<b>GENERAL GOVERNMENT SERVICES</b>	1,847,692	-	-	1,847,692	40,770	1,363,741	483,952
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	3,237,893	-	-	3,237,893	61,901	1,665,100	1,572,794
<b>PROTECTIVE SERVICES</b>							
Law Enforcement	731,516	-	-	731,516	21,140	452,806	278,710
Protective Services	555,616	-	-	555,616	7,761	439,268	116,348
<b>ENVIRONMENTAL HEALTH SERVICES</b>							
Sewage Collection and Disposal	16,284,424	234,864	-	16,519,288	324,972	6,339,731	10,179,557
Landfill Site	14,273,740	51,188	5,965	14,330,893	356,125	6,261,328	8,069,565
Materials recovery facility	800,349	-	-	800,349	17,154	382,783	417,566
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>	1,218,512	-	-	1,218,512	16,284	1,131,636	86,876
<b>MAINTENANCE/TRANSPORTATION</b>	5,525,886	128,232	-	5,654,118	179,019	3,818,946	1,835,172
<b>RECREATION, PLANNING, TOURISM</b>	21,500,962	-	-	21,500,962	596,887	6,088,035	15,412,927
<b>PUBLIC WORKS</b>							
Sidewalks	606,940	-	-	606,940	16,360	465,400	141,540
Traffic Lights	127,110	-	-	127,110	5,084	91,520	35,591
Streets	8,126,790	635,769	-	8,762,559	205,631	3,160,602	5,601,957
Airport	153,597	40,576	-	194,173	1,312	144,413	49,760
<b>UTILITY PLANT AND EQUIPMENT</b>	8,847,489	314,924	-	9,162,413	108,585	2,701,398	6,461,015
	<b>\$ 90,240,407</b>	<b>\$ 1,405,553</b>	<b>\$ 5,965</b>	<b>\$91,651,925</b>	<b>\$ 1,958,986</b>	<b>\$ 34,506,705</b>	<b>\$ 57,145,221</b>

8. TANGIBLE CAPITAL ASSETS - 2021

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
<b>LAND</b>	\$6,401,891	\$ -	\$ -	\$ 6,401,891	\$ -	\$ -	\$ 6,401,891
<b>GENERAL GOVERNMENT SERVICES</b>	1,847,692	-	-	1,847,692	40,770	1,322,981	524,711
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	3,237,893	-	-	3,237,893	61,901	1,603,199	1,634,694
<b>PROTECTIVE SERVICES</b>							
Law Enforcement	731,516	-	-	731,516	24,239	431,666	299,850
Protective Services	555,616	-	-	555,616	7,761	431,507	124,109
<b>ENVIRONMENTAL HEALTH SERVICES</b>							
Sewage Collection and Disposal	15,995,538	288,886	-	16,284,424	311,023	6,014,759	10,269,665
Landfill Site	14,313,072	294,986	334,318	14,273,740	326,816	5,905,203	8,368,537
Materials recovery facility	800,349	-	-	800,349	17,154	365,629	434,720
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>	1,218,512	-	-	1,218,512	16,284	1,115,352	103,160
<b>MAINTENANCE DEPARTMENT</b>	5,837,402	52,065	363,581	5,525,886	223,942	3,639,927	1,885,959
<b>RECREATION, PLANNING, TOURISM</b>	21,500,962	-	-	21,500,962	597,297	5,491,148	16,009,814
<b>PUBLIC WORKS</b>							
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	5,171,819
Airport	153,597	-	-	153,597	1,312	143,101	10,496
<b>UTILITY PLANT AND EQUIPMENT</b>	8,524,481	323,008	-	8,847,489	99,010	2,592,812	6,254,677
	<b>\$ 89,449,214</b>	<b>\$ 1,489,092</b>	<b>\$ 697,899</b>	<b>\$ 90,240,407</b>	<b>\$ 1,937,332</b>	<b>\$ 32,547,729</b>	<b>\$ 57,692,678</b>

MARCH 31, 2022

9. COMMITMENTS

Contract/Leases

As at March 31, 2022, the Region of Queens is committed to making the following payments:

A contract for garbage collection for the subsequent year of \$784,252 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. Norman	44,526	62
District 1 – K. Muise	23,364	343
District 2 – R. Gidney	22,080	0
District 3 – M. Charlton	22,080	1,315
District 4 – V. Amirault	22,080	330
District 5 – J. Fancy	22,080	39
District 6 – D. Brown	22,080	2,498
District 6 – C. Hawkes	<u>22,080</u>	<u>1,083</u>
	200,370	5,670
Chief Administrative Officer		
C. McNeill	<u>134,172</u>	<u>1,525</u>
	<u>\$ 334,542</u>	<u>\$ 7,195</u>

11. EMPLOYEES' RETIREMENT PENSION PLAN

*Region of Queens Defined Benefit 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. Any difference between the actual over contributions and this estimate will be recorded in the subsequent fiscal year. Management does not believe the difference will be material.

As per the Public Sector Accounting Board handbook, section 3250-Retirement Benefits, the accounting valuation result for the Region of Queens Pension Plan (the "Plan") as at December 31, 2019 indicated a pension asset of \$288,982 which had been reflected in the financial statements. When the pension transfer to the Nova Scotia Public Service Superannuation Plan was completed and remaining funds transferred, there was a higher than anticipated surplus, the difference has been recognized in revenue and the pension asset reflects the future payment holiday of \$541,347. This payment holiday will be drawn down with subsequent payrolls, which is expect to be used by the fall of 2023.

*Nova Scotia Public Service Superannuation Plan (NSPSSP)*

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$64,900 of gross pay and 10.9 % of the remainder to a maximum of \$193,715. This is matched by the employee. Maximums are based on calendar year 2022.

MARCH 31, 2022

#### 11. EMPLOYEES' RETIREMENT PENSION PLAN (CONTINUED)

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2022 were \$246,266 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 16.

#### 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, 2022, the remaining capacity of the 1st Generation C&D cell is approximated at 157,074 tonnes. Based on current usage this site may provide up to 22 more years of service. Estimated closure costs in current period dollars total approximately \$597,769. The cost estimate is increased annually based on Statistics Canada's CPI increase over the preceding three years. Costs for post closure care and maintenance of this site in current period are approximately \$805,318.

As at March 31, 2022, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 406,715 tonnes. Total closure costs in current period dollars are estimated to be approximately \$4,600,560. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding three years. Costs for post closure care and maintenance of this site in the current period are approximately \$2,531,182.

As at March 31, 2022, based on post closure requirements, estimated total costs would be \$3,336,500 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 \$5,513,966 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.

March 31, 2022

**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:

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
<b>REVENUE</b>			
Taxation	\$ 14,669,136	\$ (3,206,542)	\$ 11,462,594
Sale of services	758,405		758,405
Water rates	-	519,020	519,020
Water for fire protection		197,235	197,235
Government transfers	1,457,842		1,457,842
Grants in lieu of taxes	313,120		313,120
Services provided to other governments	2,023,311		2,023,311
Other revenue from own sources	808,189	23,880	832,069
Public health	1,323,322		1,323,322
Transfers from own funds	552,111	(552,111)	-
	<b>21,905,436</b>	<b>(3,018,518)</b>	<b>18,886,918</b>
<b>EXPENDITURE</b>			
General government services	5,415,212	(2,984,590)	\$ 2,430,622
Protective services	4,148,220	(416,530)	3,731,690
Transportation services	2,474,250	393,446	2,867,696
Environment health services	3,843,388	498,356	4,341,744
Public health	1,461,322	(68,831)	1,392,491
Environmental development services	1,460,899	61,901	1,522,800
Recreation and cultural services	2,218,059	366,284	2,584,343
Water treatment and distribution	-	662,807	662,807
Fiscal services	882,637	(882,637)	-
	<b>21,903,987</b>	<b>(2,369,793)</b>	<b>19,534,194</b>
<b>ANNUAL SURPLUS</b>	<b>1,449</b>	<b>(648,725)</b>	<b>(647,276)</b>

\* 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, 2022

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## 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, and supervision of water utility.

### **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, sanitary wastewater collection and treatment, and supervision of solid waste facility.

### **Public Health Services**

Activities related to the operations of Hillsview 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, 2022

16. SEGMENT DISCLOSURE (CONTINUED)

CONSOLIDATED EXPENSES BY OBJECT

	2022	2021
Salaries, wages and benefits	\$ 6,079,602	\$ 6,014,216
Interest on long-term debt	122,333	127,060
External transfers and grants	3,256,467	3,189,546
Amortization	1,953,010	1,937,332
Other	<u>8,775,207</u>	<u>8,737,226</u>
	<u>\$20,186,619</u>	<u>\$20,005,380</u>

REGION OF QUEENS MUNICIPALITY  
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
 March 31, 2022

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16. SEGMENT DISCLOSURE (CONTD)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development and Cultural Services	Recreation and Cultural Services	Treatment and Distribution	2022	2021
Taxation	\$ 10,442,590	\$ 196,394	\$ 1,351,401	\$ 554,984	\$ -	\$ -	\$ -	\$ -	\$ 12,545,368	\$ 10,841,325
Sale of services	21,670	10,435	-	843,287	-	-	-	-	875,391	907,231
Water Rates / Fire Protection	-	-	-	-	-	-	-	720,474	720,474	705,995
Government transfers	2,610,335	-	-	52,029	-	-	-	-	2,662,364	1,546,556
Grants in lieu of taxes	286,246	27,638	-	-	-	-	-	-	313,884	315,354
Services provided other gov't	-	-	-	2,448,893	-	-	-	-	2,448,893	2,337,669
Other revenue own sources	764,305	-	-	-	-	-	592,435	22,105	1,378,846	1,669,468
Public health	-	-	-	-	1,507,204	-	-	-	1,507,204	1,501,778
Government transfers - capital	-	-	1,379,409	-	-	-	-	-	1,379,409	671,655
Government transfers from sale of property	-	-	-	-	-	-	-	-	-	116,793
<b>Total Revenues</b>	<b>\$ 14,125,146</b>	<b>\$ 234,467</b>	<b>\$ 2,730,809</b>	<b>\$ 3,899,192</b>	<b>\$ 1,507,204</b>	<b>\$ -</b>	<b>\$ 592,435</b>	<b>\$ 742,579</b>	<b>\$ 23,831,833</b>	<b>\$ 20,603,824</b>
Salaries, wages and benefits	1,284,263	219,185	896,891	888,795	1,149,178	608,611	810,801	221,878	6,079,602	6,014,216
Interest/discount on long-term debt	-	-	5,496	34,458	-	-	61,628	20,752	122,333	127,060
External transfers and grants	490,429	2,325,281	261,632	-	95,930	-	39,125	-	3,212,397	3,189,546
Amortization	40,770	28,901	407,407	692,275	16,284	61,901	596,887	108,585	1,953,010	1,937,332
Materials, services and other expenses	589,954	1,203,567	1,197,333	3,404,576	176,981	1,017,767	864,278	364,820	8,819,277	8,737,226
<b>Total Expenditures</b>	<b>\$ 2,405,416</b>	<b>\$ 3,776,934</b>	<b>\$ 2,768,759</b>	<b>\$ 5,020,104</b>	<b>\$ 1,438,373</b>	<b>\$ 1,688,279</b>	<b>\$ 2,372,719</b>	<b>\$ 716,035</b>	<b>\$ 20,186,619</b>	<b>\$ 20,005,380</b>
<b>Surplus / (Deficit) by category</b>	<b>\$ 11,719,729</b>	<b>\$ (3,542,467)</b>	<b>\$ (37,950)</b>	<b>\$ (1,120,912)</b>	<b>\$ 68,831</b>	<b>\$ (1,688,279)</b>	<b>\$ (1,780,283)</b>	<b>\$ 26,544</b>	<b>\$ 3,645,214</b>	<b>\$ 598,445</b>

MARCH 31, 2022

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**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 and lost rental payments. 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, \$243,775 is included in Deferred Revenue as of March 31, 2022.

**REGION OF QUEENS MUNICIPALITY**  
**SUPPLEMENTARY FINANCIAL INFORMATION**  
**NON-CONSOLIDATED FINANCIAL STATEMENTS**  
**(Unaudited – See advisory to reader)**  
**March 31, 2022**

## 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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REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 NON-CONSOLIDATED OPERATING FUND STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

	SCHEDULE	2022		2021
		BUDGET	ACTUAL	ACTUAL
<b>REVENUE</b>				
Taxes	1	\$ 14,669,136	\$ 12,545,368	\$ 14,149,001
Grants in lieu of taxes	2	313,120	313,884	315,354
Services provided to other governments	3	2,023,311	2,133,526	2,013,951
Sales of services	4	758,405	875,391	907,231
Other revenue from own sources	5	808,189	1,188,543	698,427
Unconditional transfers from other governments	6	-	2,446,660	1,229,598
Conditional transfers from Federal and Provincial governments or agencies	7	228,244	215,704	335,105
Other transfers	8	552,111	825,334	650,424
		<u>20,582,114</u>	<u>20,544,410</u>	<u>20,299,090</u>
<b>EXPENDITURE</b>				
General government services	9	2,389,852	2,364,646	2,371,712
Protective services	10/1	4,148,220	4,012,283	3,744,174
Transportation services	11	2,474,250	2,378,043	2,311,590
Environmental health services	12	3,843,388	3,809,648	3,446,450
Public health/Schools/Housing	13/1	3,163,360	-	3,130,045
Environmental development services	14	1,460,899	1,301,378	973,312
Recreational and cultural services	15	2,218,060	2,006,434	1,838,243
Fiscal services	16	882,637	1,202,348	1,677,900
Transfer current year surplus		-	3,469,629	805,665
		<u>20,580,665</u>	<u>20,544,410</u>	<u>20,299,090</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<u>\$ 1,449</u>	<u>\$ 0</u>	<u>\$ 0</u>

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - OPERATING FUND  
 March 31, 2022

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	2022	2021
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 4,691,216	\$ 3,736,398
Receivables	648,017	840,391
Valuation Allowance for Uncollectible Taxes	(161,314)	(260,019)
	<u>486,702</u>	<u>580,374</u>
Other Receivables	974,731	818,705
Valuation Allowance for Doubtful Accounts	(10,983)	(143,839)
	<u>963,748</u>	<u>674,866</u>
Due from Federal Government and its agencies	157,822	120,891
Due from Provincial Government and its agencies	143,323	87,749
Due from Other Local Governments	147,854	140,306
Due from Own Funds:		
Capital Fund	-	4,198
Water Utility Operating Fund	-	-
Trusts	-	-
Special Operating Reserve	1,455	-
Special Equipment Reserve	199,439	184,586
	<u>649,893</u>	<u>537,730</u>
	<u>6,791,559</u>	<u>5,529,368</u>
<b>Liabilities</b>		
Payables and Accruals	856,053	572,084
Deferred Revenue	714,088	548,467
Prepayment of Taxes	340,470	313,368
Federal Government and its Agencies	234	1,867
Provincial Government and its Agencies	34,425	35,409
Other local governments	-	-
Tax Sale Surplus	1,333,737	587,107
Due to Own Funds:		
Capital Fund	26,511	-
Special Water Capital Reserve	936	686
Water Utility Operating Fund	21,471	10,906
Trusts	-	-
Special Equipment Reserve	-	-
Special Operating Reserve	3,553,454	3,488,596
Special Capital Reserve	25,642	55,303
	<u>6,907,021</u>	<u>5,613,794</u>
<b>Net Debt</b>	<u>(115,462)</u>	<u>(84,427)</u>
<b>Non Financial Assets</b>		
Prepaid Expenses	115,462	84,426
<b>Net Financing</b>	115,462	84,426
Prior Period Adjustment	-	(36,412)
Transfer accumulated prior year surplus to Special Operating Reserve	-	(2,146,063)
<b>Net Assets</b>	<u>(0)</u>	<u>(0)</u>
<b>Accumulated Surplus</b>	<u>0</u>	<u>(0)</u>

See accompanying notes to the non-consolidated financial statements.

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

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

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**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CAPITAL FUND**  
 March 31, 2022

	2022	2021
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 186,408	\$ 216,132
Due from Federal government and its Agencies	29,946	32,480
Due from Operating Fund	26,511	-
Due from Special Operating Reserve	599,636	23,661
Due from Water Capital Reserve	122,354	100,230
Due from Special Equipment Reserve	109,038	347,036
	<u>1,073,892</u>	<u>719,540</u>
<b>Liabilities</b>		
Payables and Accruals	107,697	393
Landfill Liability	3,965,543	3,291,159
Due to General Operating Fund	-	4,195
Due from Special Capital Reserve	750,000	500,000
Long Term Debt (note)	4,127,083	3,966,972
	<u>8,950,323</u>	<u>7,762,719</u>
Net Debt	<u>(7,876,431)</u>	<u>(7,043,179)</u>
<b>Non Financial Assets</b>		
Tangible Capital Assets, at cost	82,489,520	81,392,917
Less: Amortization	31,805,308	29,954,917
	<u>50,684,213</u>	<u>51,438,000</u>
<b>Net Assets</b>	<u>42,807,782</u>	<u>44,394,821</u>
<b>Accumulated Surplus</b>	<u>42,807,782</u>	<u>44,394,821</u>

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**NON-CONSOLIDATED CAPITAL FUND STATEMENT OF FINANCIAL ACTIVITIES AND CHANGES IN FUND BALANCE**  
 FOR THE YEAR ENDED March 31, 2022

	2022	2021
<b>Financing and Transfers</b>		
Interest	1,251	1,384
Transfer from Special Operating Reserve	911,210	819,047
Transfer from Equipment Reserve	179,420	347,036
Accretion Landfill Liability	(674,384)	(875,428)
Amortization	(1,844,424)	(1,838,323)
Debtenture reimbursement to Special Operating Reserve	(507,757)	-
Principal Payments in Long Term Debt	347,646	326,160
Net Financing and Transfers	<u>(1,587,039)</u>	<u>(1,220,124)</u>
<b>Annual Surplus (Deficit)</b>	<u>(1,587,039)</u>	<u>(1,220,124)</u>
<b>BALANCE - BEGINNING OF YEAR</b>	<u>\$ 44,394,821</u>	<u>\$ 45,614,945</u>
<b>BALANCE-END OF YEAR</b>	<u>\$ 42,807,782</u>	<u>\$ 44,394,821</u>

REGION OF QUEENS MUNICIPALITY  
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NON-CONSOLIDATED CAPITAL FUND TANGIBLE CAPITAL ASSET SUMMARY

March 31, 2022

	2022			2021	
	COST	ACCUMULATED AMORTIZATION	NBV	NBV	
LAND	\$ 6,401,891	\$ -	\$ 6,401,891	\$ 6,401,891	
GENERAL GOVERNMENT SERVICES	1,847,692	1,363,752	483,940	524,703	
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	1,665,100	1,572,794	1,634,694	
PROTECTIVE SERVICES					
Law enforcement	731,516	452,806	278,710	299,850	
Protective Services	555,616	439,268	116,348	124,109	
ENVIRONMENTAL HEALTH SERVICES					
Sewage collection and disposal	16,519,303	6,339,731	10,179,572	10,269,680	
Landfill site	14,330,879	6,261,328	8,069,551	8,368,523	
Materials recovery facility	800,349	382,783	417,566	434,719	
PUBLIC HEALTH AND WELFARE SERVICES	1,218,512	1,131,636	86,876	103,160	
MAINTENANCE DEPARTMENT	5,654,126	3,818,946	1,835,180	1,885,968	
RECREATION, PLANNING, TOURISM	21,500,961	6,088,035	15,412,926	16,009,813	
PUBLIC WORKS					
Sidewalks	606,940	465,400	141,540	157,901	
Traffic lights	127,110	91,520	35,591	40,675	
Streets	8,762,559	3,160,602	5,601,957	5,171,818	
AIRPORT	194,173	144,403	49,770	10,496	
	<u>\$ 82,489,520</u>	<u>\$ 31,805,308</u>	<u>\$ 50,684,213</u>	<u>\$ 51,438,001</u>	

REGION OF QUEENS MUNICIPALITY  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

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	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>I. TAXES</b>			
Assessable property			
Residential	\$ 8,568,546	\$ 8,560,744	\$ 8,063,559
Commercial			
Commercial property	1,618,812	1,646,578	1,650,904
Resource			
Taxable assessments	830,227	829,297	795,788
Forest property tax (less than 50,000 acres)	29,886	29,945	30,291
Forest property tax ( 50,000 acres or more)	268	268	268
	860,381	859,510	826,347
Area rates			
Protective services	196,394	196,366	197,235
Transportation services	1,350,641	1,351,401	1,342,151
Recreational and cultural	-	-	-
Other	76,254	76,125	75,802
	1,623,289	1,623,892	1,615,188
Special assessment			
Environmental health service	550,304	554,984	550,977
Other			
Deed transfer tax	550,000	1,503,962	547,690
Change of use tax	-	531	-
Recovered Taxes	-	162,645	-
	550,000	1,667,139	547,690
Based on revenue:			
Aliant	48,000	42,144	44,531
Nova Scotia Power Corporation	802,187	829,326	802,187
Nova Scotia Power Corporation-HST rebate	47,617	58,589	47,617
	897,804	930,059	894,335
Conditional transfers to other government Agencies			
Correctional services	(181,182)	(176,247)	(177,629)
Deficit of Regional Housing Authority	(138,000)	(95,930)	(142,247)
Appropriation to South Shore Regional Centre for Education	(3,025,360)	(3,025,360)	(2,987,798)
	(3,344,542)	(3,297,537)	(3,307,674)
	<b>\$ 11,324,594</b>	<b>\$ 12,545,368</b>	<b>\$ 10,841,327</b>
<b>2. GRANTS IN LIEU OF TAXES</b>			
Federal Government	\$ 52,639	\$ 51,204	\$ 51,038
Federal Government Agency			
Canada Post	5,500	5,676	5,622
Provincial Government			
Provincial property	85,121	94,241	87,971
Crown timberlands	142,230	135,124	142,727
Fire protection	27,630	27,638	27,996
	254,981	257,004	258,694
	<b>\$ 313,120</b>	<b>\$ 313,884</b>	<b>\$ 315,354</b>

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>3. SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
Local Governments			
Environment health services-landfill	\$ 2,023,311	\$ 2,133,526	\$ 2,013,951
<b>4. SALES OF SERVICES</b>			
Protective services	\$ 14,000	\$ 10,435	\$ 10,180
Environmental health services	733,405	843,287	883,551
Other	11,000	21,670	13,500
	<u>\$ 758,405</u>	<u>\$ 875,391</u>	<u>\$ 907,231</u>
<b>5. OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits	\$ 42,000	\$ 63,201	\$ 45,639
Fines	34,000	23,860	33,311
Rentals	20,354	92,354	24,050
Return on investments	84,000	50,582	70,784
Penalties and interest	136,121	134,293	154,575
Revenue collected for Other Government Agencies	40,540	40,544	40,961
Less: Transmission of revenue collected for Other Government Agencies	(40,540)	(40,540)	(40,961)
Queens Place	397,379	388,717	305,767
Miscellaneous	94,335	111,364	64,301
Pension Surplus	-	324,168	-
	<u>\$ 808,189</u>	<u>\$ 1,188,543</u>	<u>\$ 698,427</u>
<b>6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,364	\$ 12,192	\$ 12,364
Municipal Grants Act-equalization	1,217,234	2,434,468	1,217,234
	<u>\$ 1,229,598</u>	<u>\$ 2,446,660</u>	<u>\$ 1,229,598</u>
<b>7. CONDITIONAL TRANSFERS FROM FEDERAL &amp; PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
Federal Government - ACOA Queens Coast Branding	\$ 54,000	\$ 59,526	\$ 33,366
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	55,000	52,029	79,104
Other Provincial Funding			
RRFB - Waste Separation Funding	7,500	9,381	11,145
DMA funding - Beautification Façade and Wayfairing	15,000	10,000	6,028
Community Culture and Heritage	-	-	3,973
Wayfairer funding	-	1,472	-
Civic number grant	4,794	4,614	4,622
Transitional Funding - Accessibility	-	-	31,805
Safe Restart Funding (inc Transit)	91,950	78,682	165,063
	<u>\$ 228,244</u>	<u>\$ 215,704</u>	<u>\$ 335,105</u>

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REGION OF QUEENS MUNICIPALITY  
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 FOR THE YEAR ENDED March 31, 2022

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>8. OTHER TRANSFERS</b>			
Transfers from own valuation allowances & equity			
Prior year adjustments			\$ 405,862
Transfer from other fund			
Special Operating Reserve	260,000	514,573	60,951
Special Capital Reserve	-	29,636	-
Special Equipment Reserve	292,111	281,126	183,611
	<u>\$ 552,111</u>	<u>\$ 825,334</u>	<u>\$ 650,424</u>

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REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>9. GENERAL GOVERNMENT SERVICES</b>			
<b>DRAFT</b>			
Legislative			
Remuneration - mayor	\$ 46,788	\$ 44,526	\$ 42,538
Remuneration - council	164,436	155,841	148,884
Other			
Travel	4,000	5,669	5,821
Other	12,000	21,211	19,661
	<u>227,224</u>	<u>227,247</u>	<u>216,904</u>
General administration			
Administration	1,109,251	1,122,285	1,041,294
Financial management	25,000	40,241	29,675
Bank charges	15,000	11,821	14,664
Taxation			
Administration	63,344	64,106	62,929
Tax billings	14,214	14,163	8,400
Assessment Services	315,429	315,429	320,836
Reduced taxes (Section 69)	75,000	64,892	65,973
Tax sale	10,000	9,285	(1,136)
Common services	102,235	117,511	99,028
Other	68,000	49,985	110,376
	<u>1,797,473</u>	<u>1,809,718</u>	<u>1,752,039</u>
Other general government services			
Conventions/Elections	19,569	12,770	56,505
Insurance	1,140	1,120	-
Grants to organizations	175,000	175,000	175,000
Other	59,446	53,981	107,093
	<u>255,155</u>	<u>242,870</u>	<u>338,598</u>
Valuation allowance			
Uncollectible taxes	110,000	83,288	64,174
Prior years appeals	-	1,523	-
	<u>110,000</u>	<u>84,811</u>	<u>64,174</u>
	<u><b>\$ 2,389,852</b></u>	<u><b>\$ 2,364,646</b></u>	<u><b>\$ 2,371,715</b></u>

REGION OF QUEENS MUNICIPALITY  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

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	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>10. PROTECTIVE SERVICES</b>			
Police protection			
Administration-prosecution fees/DNA testing	\$ 29,114	\$ 22,430	\$ 27,372
Crime investigation, prevention and protective services	2,226,813	2,224,689	2,120,280
	<u>2,255,927</u>	<u>2,247,119</u>	<u>2,147,652</u>
Law enforcement			
Building/Fire Inspection	179,191	163,452	169,565
Bylaw	87,719	86,014	82,606
	<u>266,910</u>	<u>249,466</u>	<u>252,171</u>
Fire protection			
Fire fighting force	1,031,200	1,111,492	825,314
Fire alarm system	29,467	28,941	28,617
Water supply and hydrants	197,235	196,366	197,235
Fire station building	41,250	46,540	39,451
Other	7,500	7,376	4,777
	<u>1,306,652</u>	<u>1,390,716</u>	<u>1,095,395</u>
Emergency measures	122,299	111,320	54,723
Other-Court House	15,250	13,662	16,604
	<u>\$ 3,967,038</u>	<u>\$ 4,012,283</u>	<u>\$ 3,566,545</u>
<b>11. TRANSPORTATION SERVICES</b>			
Common services			
Administration	\$ 849,216	\$ 697,526	\$ 759,955
Equipment operations	411,133	454,764	389,847
Small tools and equipment	31,125	38,932	32,015
Works/Storage garages	67,398	90,145	73,489
Insurance	5,639	2,922	4,864
Staff training	7,500	7,151	6,238
	<u>1,372,011</u>	<u>1,291,439</u>	<u>1,266,408</u>
Road transport			
Roads and streets	779,837	743,289	744,201
Street lighting	299,616	314,173	277,447
	<u>1,079,453</u>	<u>1,057,462</u>	<u>1,021,648</u>
Debenture			
Interest	2,571	5,496	2,904
Principal	11,461	14,191	11,461
	<u>14,032</u>	<u>19,687</u>	<u>14,365</u>
Air transportation			
Airport	8,754	9,456	9,169
	<u>\$ 2,474,250</u>	<u>\$ 2,378,043</u>	<u>\$ 2,311,590</u>

REGION OF QUEENS MUNICIPALITY  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

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	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>12. ENVIRONMENTAL HEALTH SERVICES</b>			
Sewage collection and disposal			
Administration	\$ 22,876	\$ 22,089	\$ 20,470
Sewage collection systems	105,157	105,093	124,949
Sewage treatment and disposal	352,747	253,828	246,816
	<u>480,780</u>	<u>381,011</u>	<u>392,235</u>
Debtenture			
Interest	22,445	24,637	25,341
Principal	97,822	114,618	97,822
	<u>120,267</u>	<u>139,255</u>	<u>123,163</u>
Garbage and waste collection and disposal			
Administration	131,985	127,072	123,022
Uncollectible (Recovery) Receivables	-	-	4,354
Garbage and waste collection	1,262,478	1,330,004	1,040,762
Landfill	728,284	770,921	713,120
Special Capital Reserve - closure costs	321,780	322,249	320,402
Recycling	727,996	668,848	659,575
	<u>3,172,523</u>	<u>3,219,094</u>	<u>2,861,235</u>
Debtenture			
Interest	11,310	9,820	11,310
Principal	58,508	60,468	58,508
	<u>69,818</u>	<u>70,288</u>	<u>69,818</u>
	<b>\$ 3,843,388</b>	<b>\$ 3,809,648</b>	<b>\$ 3,446,450</b>
<b>13. PUBLIC HEALTH AND WELFARE SERVICES</b>			
Hillsview Acres-per statement B16	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>

REGION OF QUEENS MUNICIPALITY  
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 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS  
 FOR THE YEAR ENDED March 31, 2022

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>14. ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
Environmental planning and zoning			
Administration	318,115	319,572	263,965
Other	168,700	40,045	57,489
	<u>486,815</u>	<u>359,617</u>	<u>321,453</u>
Other environmental development services			
Tourism and economic development	974,084	941,761	651,858
	<u>974,084</u>	<u>941,761</u>	<u>651,858</u>
	<u><b>\$ 1,460,899</b></u>	<u><b>\$ 1,301,378</b></u>	<u><b>\$ 973,312</b></u>
<b>15. RECREATION AND CULTURAL SERVICES</b>			
Recreational facilities			
Swimming pools	\$ 64,337	\$ 52,688	\$ 10,582
Parks and Playgrounds	256,027	234,270	193,725
Queens Place	1,106,438	1,031,781	964,780
	<u>1,426,802</u>	<u>1,318,738</u>	<u>1,169,087</u>
Cultural buildings and facilities			
Historical sites	1,500	1,289	1,157
Museums	104,242	62,597	81,108
Regional Library Funding	92,000	92,000	92,000
TH Raddall Library	70,000	72,757	73,825
	<u>267,742</u>	<u>228,644</u>	<u>248,090</u>
Other recreational & cultural services	303,518	239,055	197,012
Debenture			
Interest	61,628	61,628	65,688
Principal	158,369	158,369	158,369
	<u>219,997</u>	<u>219,997</u>	<u>224,057</u>
	<u><b>\$ 2,218,059</b></u>	<u><b>\$ 2,006,434</b></u>	<u><b>\$ 1,838,243</b></u>
<b>16. FISCAL SERVICES</b>			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 507,354	\$ 4,056,810	\$ 1,252,067
Equipment Reserve	375,283	375,283	390,283
Special Operating Reserve - Funding for Special Projects	-	325,000	924,500
	<u>882,637</u>	<u>4,757,093</u>	<u>2,566,850</u>

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REGION OF QUEENS MUNICIPALITY  
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 NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE-HILLSVIEW ACRES  
 FOR THE YEAR ENDED March 31, 2022

B12

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>REVENUE</b>			
Resident care	\$ 1,323,322	\$ 1,507,204	\$ 1,501,778
<b>EXPENDITURE</b>			
Salaries and benefits	1,088,989	1,149,179	1,193,947
Building	100,723	123,576	82,482
Supplies and equipment	22,100	39,128	26,096
Resident care	91,810	98,674	89,329
Other	19,700	11,533	26,636
	<u>1,323,322</u>	<u>1,422,089</u>	<u>1,418,490</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS</b>	-	85,115	83,288
<b>AMOUNT TRANSFERRED TO SPECIAL OPERATING RESERVE</b>	-	85,115	83,288
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DRAFT

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, 2022

WATER UTILITY - B13

	2022		2021
	BUDGET	ACTUAL	ACTUAL
<b>OPERATING REVENUE</b>			
Metered sales	\$ 510,000	\$ 516,033	\$ 498,605
Public fire protection	197,235	196,366	197,235
Other	9,020	8,075	10,155
	<u>716,255</u>	<u>720,474</u>	<u>705,995</u>
<b>OPERATING EXPENDITURE</b>			
Water treatment	232,214	304,668	270,971
Transmission and distribution	151,042	138,788	140,957
Administration	159,941	139,053	160,517
Amortization	99,962	108,585	99,011
	<u>643,159</u>	<u>691,094</u>	<u>671,457</u>
<b>OPERATING SURPLUS</b>	<u>73,096</u>	<u>29,380</u>	<u>34,538</u>
<b>NON OPERATING REVENUE</b>			
Interest	23,880	8,478	9,032
Other	-	399	14,017
	<u>23,880</u>	<u>8,877</u>	<u>23,049</u>
<b>NON OPERATING EXPENDITURE</b>			
Debtenture			
Interest	19,648	20,752	21,818
Principal	57,651	70,625	57,651
	<u>77,299</u>	<u>91,377</u>	<u>79,469</u>
<b>NON OPERATING (DEFICIT) SURPLUS</b>	<u>(53,419)</u>	<u>(82,500)</u>	<u>(56,420)</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u>\$ 19,677</u>	(53,120)	(21,882)
<b>SURPLUS-BEGINNING OF YEAR</b>		599,157	621,038
<b>SURPLUS-END OF YEAR</b>		<u>\$ 546,037</u>	<u>\$ 599,157</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  
 March 31, 2022

WATER UTILITY - B14

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 624,258	\$ 625,765
<b>RECEIVABLES</b>		
Rates	63,205	122,370
Other	12,369	5,632
<b>PREPAID EXPENSES</b>	3,990	19,021
<b>DUE FROM OWN FUNDS</b>		
General Section Operating Fund	21,471	10,906
<b>INVENTORIES - at cost</b>	<u>185,486</u>	<u>136,191</u>
	<b>\$ 910,778</b>	<b>\$ 919,884</b>
<b>LIABILITIES AND EQUITY</b>		
<b>ACCOUNTS PAYABLE and ACCRUED LIABILITIES</b>	\$ 33,413	\$ 206,007
<b>RESERVE for SEDIMENT REMOVAL</b>	180,000	180,000
<b>DUE TO OWN FUNDS</b>		
Water Utility Capital Fund	108,585	99,011
<b>PREPAID ACCOUNTS</b>	16,140	13,235
<b>CUSTOMERS' DEPOSITS</b>	<u>2,475</u>	<u>2,475</u>
	340,613	500,727
<b>EQUITY</b>		
<b>SURPLUS</b>	<u>570,165</u>	<u>419,157</u>
	<b>\$ 910,778</b>	<b>\$ 919,884</b>

See accompanying notes to the non-consolidated financial statements.

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER CAPITAL FUND  
 March 31, 2022

WATER UTILITY - B15

ASSETS	2022	2021
<b>CASH AND CASH EQUIVALENTS</b>		
Amortization (Note 1)	\$ 1,066,987	\$ 1,059,802
<b>DUE FROM OWN FUND:</b>		
General Operating Fund	936	686
Water Utility Operating Fund	108,585	99,011
<b>UTILITY PLANT AND EQUIPMENT</b>	<u>9,162,412</u>	<u>8,847,489</u>
	<b><u>\$ 10,338,920</u></b>	<b><u>\$ 10,006,988</u></b>
 <b>LIABILITIES AND EQUITY</b>		
<b>DUE TO OWN FUND:</b>		
Capital Fund	\$ 122,354	\$ 100,230
Water Utility Operating Fund	<u>-</u>	<u>-</u>
	122,354	100,230
<b>LONG TERM DEBT</b>		
Debentures issued to provincial government or its agencies		
Municipal Finance Corporation	215,913	286,538
<b>ACCUMULATED ALLOWANCE FOR AMORTIZATION (Note 1)</b>	<u>2,701,397</u>	<u>2,592,812</u>
	3,039,664	2,979,580
<b>EQUITY</b>		
<b>INVESTMENT IN UTILITY PLANT AND EQUIPMENT</b>	<u>7,299,256</u>	<u>7,027,407</u>
	<b><u>\$ 10,338,920</u></b>	<b><u>\$ 10,006,987</u></b>

See accompanying notes to the non-consolidated financial statements.

\_\_\_\_\_

Mayor

\_\_\_\_\_

Municipal Clerk

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 NON-CONSOLIDATED WATER UTILITY TANGIBLE CAPITAL ASSET SUMMARY  
 March 31, 2022

WATER UTILITY - B16

	2022	2021
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	4,223,091	4,030,521
MAINS - TRANSMISSION	643,915	521,561
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>\$ 9,162,412</u>	<u>\$ 8,847,489</u>

NON-CONSOLIDATED WATER CAPITAL FUND STATEMENT OF INVESTMENT IN TANGIBLE CAPITAL ASSETS  
 FOR THE YEAR ENDED March 31, 2022

	2022	2021
BALANCE - BEGINNING OF YEAR	\$ 7,027,407	\$ 6,755,906
Transfers from special reserve	192,570	206,061
Interest	8,654	7,789
Term debt retired	70,625	57,651
BALANCE-END OF YEAR	<u>\$ 7,299,255</u>	<u>\$ 7,027,407</u>

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

B17

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - SPECIAL OPERATING RESERVE

March 31, 2022

	Capital	Operating	Equipment	2022	2021
<b>FINANCIAL ASSETS</b>					
Cash	\$ 5,577,062	\$ 14,009,407	\$ 2,227,014	\$ 21,813,483	\$ 16,679,904
Due from Own Funds					
Capital Fund	750,000	35,998	-	785,998	511,907
General Operations	25,842	3,553,454	-	3,579,096	3,543,900
Interest Receivable	-	775	-	775	-
Loans Receivables	41,349	133,400	-	174,749	225,715
	6,394,054	17,733,034	2,227,014	26,354,101	20,961,426
<b>LIABILITIES</b>					
Due to Own Funds					
Capital Fund	-	599,636	145,810	745,446	382,605
Tax Surplus	-	-	-	-	-
General Operating	-	-	199,439	199,439	184,586
	-	599,636	345,249	944,885	567,190
<b>NET FINANCIAL ASSETS</b>	6,394,054	17,133,398	1,881,764	25,409,216	20,394,235
<b>ACCUMULATED SURPLUS</b>					
General	\$ 6,394,054	\$ 17,133,398	\$ 1,881,764.30	\$ 25,409,217	\$ 20,394,235

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

FOR THE YEAR ENDED March 31, 2022

	Capital	Operating	Equipment	2022	2021
<b>Revenues</b>					
Interest	\$ 47,821	\$ 94,571	\$ 17,010	\$ 159,402	\$ 94,976
Proceeds from Disposal of Assets	-	-	-	-	116,793
Canada Community Building Fund	-	1,379,409	-	1,379,409	671,655
PC Contribution from Local Governments	303,416	-	-	303,416	301,569
Donations	-	-	-	-	20,701
Other	4,574	11,950	-	16,524	1,448
Transfer from Tax Sale Surplus	7,545	-	-	7,545	47,980
Debenture Proceeds	-	507,757	-	-	-
Transfer from Own Reserves	-	20,865	-	-	-
Transfer from Operating Fund	18,833	4,166,711	566,649	4,752,193	5,024,709
	382,189	6,181,263	583,659	7,147,111	6,279,831
<b>Financing and Transfers</b>					
Transfer to Own Reserves	-	2,733	-	2,733	-
Transfer to Operating Fund	29,636	514,573	281,126	825,334	1,166,711
Transfer to Capital	-	1,103,779	179,420	1,283,199	1,166,085
Transfer to Own Reserves	-	-	20,865	20,865	232,027
	29,636	1,621,084	481,410	2,132,131	2,564,823
Annual Surplus	352,553	4,560,178	102,249	5,014,980	3,715,008
<b>Accumulated Surplus Beginning of Year</b>	6,041,501	12,573,219	1,779,516	20,394,236	16,679,227
<b>Accumulated Surplus End of Year</b>	6,394,054	17,133,398	1,881,764	25,409,216	20,394,235
	\$ 6,394,054	\$ 17,133,398	\$ 1,881,764	\$ 25,409,216	\$ 20,394,235

MARCH 31, 2022

## 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, Hillside 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 21, 2021 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 water capital 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, 2022

**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, 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, 2022

## 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, 2022 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.

### 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, 2022

2. RECEIVABLES

	2022		2021	
	CURRENT YEAR	PRIOR YEARS	TOTAL	TOTAL
Balance – beginning of year	\$ -	\$ 840,391	\$ 840,391	\$ 968,427
Current year's tax levy and interest	12,735,534	-	12,735,534	12,072,821
Collection of area rates	<u>40,544</u>	<u>-</u>	<u>40,544</u>	<u>40,961</u>
	<u>12,776,078</u>	<u>840,391</u>	<u>13,616,469</u>	<u>13,086,209</u>
Current year's collections	12,228,974	634,043	12,863,018	12,138,884
Reduced taxes	64,892	-	64,892	65,973
Transmission of area rates	<u>40,544</u>	<u>-</u>	<u>40,544</u>	<u>40,961</u>
	<u>12,334,410</u>	<u>634,043</u>	<u>12,968,453</u>	<u>12,245,818</u>
Taxes receivable	\$ <u>441,669</u>	\$ <u>206,348</u>	648,017	840,391
Valuation allowance – taxes			<u>(161,314)</u>	<u>(260,019)</u>
Net taxes receivable			486,703	580,373
Governments			373,024	422,725
Water rates			63,205	122,370
Sewer rates			147,854	140,306
Pension Asset (Note 13)			541,347	288,982
General, other and accrued interest			403,820	353,751
Valuation allowance – other			<u>(10,983)</u>	<u>(143,839)</u>
Total receivables			\$ <u>2,004,969</u>	\$ <u>1,764,667</u>

3. LOANS RECEIVABLE

	2022	2021
SPECIAL OPERATING RESERVE FUND		
Port Medway Fire Department – non interest bearing Repayable in annual installments of \$10,000 with final installment of \$5,000, maturing in 2028,	\$ 55,000	\$ 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	60,000	80,000
SPECIAL CAPITAL RESERVE FUND		
Liverpool Fire Fighters Association – non interest bearing Repayable in annual installments of \$15,966 maturing in 2024	41,349	57,315
Mill Village Fire Department – non interest bearing Repayable in annual installments of \$10,000 maturing in 2022	<u>-</u>	<u>5,000</u>
	\$174,749	\$225,715

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

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NON CONSOLIDATED SCHEDULE OF CAPITAL DEBT CHARGES AND TERM DEBT

March 31, 2022

		Balance April 1, 2021	Issued	Redeemed	Balance March 31, 2022	Interest	Interest Rate	Debenture Number
<b>ENVIRONMENTAL HEALTH - SEWER</b>								
Debentures-Nova Scotia Municipal Finance Corporation	2018-2028	\$ 424,000	\$ -	\$ 53,000	\$ 371,000	\$ 11,612	2.06%-3.2995%	38A1
Debentures-Nova Scotia Municipal Finance Corporation	2019-2029	403,398	-	44,822	358,576	8,695	1.982%-2.712%	39A1
Debentures - Nova Scotia Municipal Finance Corporation	2020-2030	167,960	-	16,796	151,164	2,138	.6780%-1.8790%	40A1
Debentures - Nova Scotia Municipal Finance Corporation	2021-2031	-	158,674	-	158,674	1,038	.5%-2.259%	41A1
<b>ENVIRONMENTAL HEALTH-LANDFILL</b>								
Debentures-Nova Scotia Municipal CMHC	2017-2025	323,287	-	60,468	262,819	9,820	3.35%	cmhc
<b>RECREATION AND COMMUNITY SERVICES</b>								
Debentures-Nova Scotia Municipal Finance Corporation	2017-2027	1,146,616	-	67,448	1,079,168	41,157	2.792%-3.856%	32A1
FCM	2017-2032	1,091,069	-	90,921	1,000,148	20,471	2.00%	GMF
<b>BUILDINGS AND SIDEWALKS</b>								
Debentures-Nova Scotia Municipal Finance Corporation	2019-2029	103,149	-	11,461	91,688	2,223	1.982%-2.712%	39A1
Debentures-Nova Scotia Municipal Finance Corporation	2020-2030	27,300	-	2,730	24,570	348	.6780%-1.8790%	40A1
Debentures-Nova Scotia Municipal Finance Corporation	2021-2031	-	211,735	-	-	1,385	.5%-2.259%	41A1
		3,686,779	370,409	347,646	3,709,542	98,886		
<b>WATER UTILITY</b>								
Debentures-Nova Scotia Municipal Finance Corporation	2008-2023	286,538	-	40,934	245,604	13,960	4.955%-5.21%	27A1
Debentures-Nova Scotia Municipal Finance Corporation	2019-2029	150,453	-	16,717	133,736	3,243	1.982% - 2.712%	39A1
Debentures-Nova Scotia Municipal Finance Corporation	2020-2030	129,740	-	-	129,740	1,652	.6780%-1.8790%	40A1
Debentures-Nova Scotia Municipal Finance Corporation	2021-2031	-	137,348	-	137,348	898	.5%-2.259%	41A1
		566,731	137,348	57,651	646,428	19,753		
		<b>\$ 4,253,510</b>	<b>\$ 507,757</b>	<b>\$ 405,297</b>	<b>\$ 4,355,970</b>	<b>\$ 118,639</b>		

MARCH 31, 2022

**4. LONG TERM DEBT (CONTINUED)**

The long term debt issued and outstanding (2022 - \$4,342,996; 2021 - \$4,253,510). Principal repayments required during the next five years are as follows:

2022/23	\$675,743
2023/24	\$432,232
2024/25	\$434,396
2025/26	\$437,632
2026/27	\$367,645

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 were two tax sales in this fiscal year.

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

2009	453
2010	10,657
2011	286
2013	66,536
2014	9,011
2015	15,423
2016	29,642
2017	111,679
2018	51,631
2019	201,014
2020	87,030
2021	750,375
	<u>\$1,333,737</u>

7. TANGIBLE CAPITAL ASSETS - 2022

	Cost beginning of year	Additions	Adjustment	Cost end of year	Amortization	Accumulated Amortization	NBV
<b>LAND</b>	\$6,401,891	\$ -	\$ -	\$6,401,891	\$ -	\$ -	6,401,891
<b>GENERAL GOVERNMENT SERVICES</b>	1,847,692	-	-	1,847,692	40,770	1,363,741	483,952
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	3,237,893	-	-	3,237,893	61,901	1,665,100	1,572,794
<b>PROTECTIVE SERVICES</b>							
Law Enforcement	731,516	-	-	731,516	21,140	452,806	278,710
Protective Services	555,616	-	-	555,616	7,761	439,268	116,348
<b>ENVIRONMENTAL HEALTH SERVICES</b>							
Sewage Collection and Disposal	16,284,424	234,864	-	16,519,288	324,972	6,339,731	10,179,557
Landfill Site	14,273,740	51,188	5,965	14,330,893	356,125	6,261,328	8,069,565
Materials recovery facility	800,349	-	-	800,349	17,154	382,783	417,566
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>	1,218,512	-	-	1,218,512	16,284	1,131,636	86,876
<b>MAINTENANCE/TRANSPORTATION</b>	5,525,886	128,232	-	5,654,118	179,019	3,818,946	1,835,172
<b>RECREATION, PLANNING, TOURISM</b>	21,500,962	-	-	21,500,962	596,887	6,088,035	15,412,927
<b>PUBLIC WORKS</b>							
Sidewalks	606,940	-	-	606,940	16,360	465,400	141,540
Traffic Lights	127,110	-	-	127,110	5,084	91,520	35,591
Streets	8,126,790	635,769	-	8,762,559	205,631	3,160,602	5,601,957
Airport	153,597	40,576	-	194,173	1,312	144,413	49,760
<b>UTILITY PLANT AND EQUIPMENT</b>	8,847,489	314,924	-	9,162,413	108,585	2,701,398	6,461,015
	<b>\$ 90,240,407</b>	<b>\$ 1,405,553</b>	<b>\$ 5,965</b>	<b>\$91,651,925</b>	<b>\$ 1,958,986</b>	<b>\$ 34,506,705</b>	<b>\$ 57,145,221</b>

8. TANGIBLE CAPITAL ASSETS - 2021

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
<b>LAND</b>	\$6,401,891	\$ -	\$ -	\$ 6,401,891	\$ -	\$ -	\$ 6,401,891
<b>GENERAL GOVERNMENT SERVICES</b>	1,847,692	-	-	1,847,692	40,770	1,322,981	524,711
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	3,237,893	-	-	3,237,893	61,901	1,603,199	1,634,694
<b>PROTECTIVE SERVICES</b>							
Law Enforcement	731,516	-	-	731,516	24,239	431,666	299,850
Protective Services	555,616	-	-	555,616	7,761	431,507	124,109
<b>ENVIRONMENTAL HEALTH SERVICES</b>							
Sewage Collection and Disposal	15,995,538	288,886	-	16,284,424	311,023	6,014,759	10,269,665
Landfill Site	14,313,072	294,986	334,318	14,273,740	326,816	5,905,203	8,368,537
Materials recovery facility	800,349	-	-	800,349	17,154	365,629	434,720
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>	1,218,512	-	-	1,218,512	16,284	1,115,352	103,160
<b>MAINTENANCE DEPARTMENT</b>	5,837,402	52,065	363,581	5,525,886	223,942	3,639,927	1,885,959
<b>RECREATION, PLANNING, TOURISM</b>	21,500,962	-	-	21,500,962	597,297	5,491,148	16,009,814
<b>PUBLIC WORKS</b>							
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	5,171,819
Airport	153,597	-	-	153,597	1,312	143,101	10,496
<b>UTILITY PLANT AND EQUIPMENT</b>	8,524,481	323,008	-	8,847,489	99,010	2,592,812	6,254,677
	<b>\$ 89,449,214</b>	<b>\$ 1,489,092</b>	<b>\$ 697,899</b>	<b>\$ 90,240,407</b>	<b>\$ 1,937,332</b>	<b>\$ 32,547,729</b>	<b>\$ 57,692,678</b>

MARCH 31, 2022

8. COMMITMENTS

Contract/Leases

As at March 31, 2022, the Region of Queens is committed to making the following payments:

A contract for garbage collection for the subsequent year of \$784,252 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. Norman	44,526	62
District 1 – K. Muise	23,364	343
District 2 – R. Gidney	22,080	0
District 3 – M. Charlton	22,080	1315
District 4 – V. Amirault	22,080	330
District 5 – J. Fancy	22,080	39
District 6 – D. Brown	22,080	2,498
District 6 – C. Hawkes	<u>22,080</u>	<u>1,083</u>
	200,370	5,670
Chief Administrative Officer		
C. McNeill	<u>134,172</u>	<u>1,525</u>
	<u>\$ 334,542</u>	<u>\$ 7,195</u>

10. FIRE DEPARTMENT FUNDING

Each year two cents from the tax rate is dedicated to supporting the capital truck fund for fire departments in Region of Queens Municipality. In this fiscal year that amount was \$192,866. 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.

Funding for departments for the current year included an increase in operating grants of two cents on the tax rate, \$192,866. Total direct funding for Fire Departments for the current year was \$1,072,450.

MARCH 31, 2022

11. RESERVE BALANCES

	2022	2021
<b>Special Operating Reserve Allocations</b>		
2nd Generation Landfill	\$ 4,725,886	\$ 4,392,169
Sewer projects	\$ 1,203,621	\$ 826,241
Canada Community Building Fund	\$ 958,227	\$ 537,742
Organic project	\$ 762,821	\$ 757,306
Hillsview Acres	\$ 636,990	\$ 547,930
Community Investment Fund	\$ 414,104	\$ -
Liverpool Business Development Center	\$ 275,710	\$ 370,778
Post Closure Septage	\$ 252,475	\$ 292,400
Pine Grove	\$ 116,573	\$ 140,583
Parkland Fee	\$ 66,924	\$ 54,542
Computer Equipment	\$ 62,306	\$ 61,855
Fire Department Safety Training/Equipment	\$ 50,917	\$ 32,116
Sidewalk Reserve	\$ 50,063	\$ -
Comfort Center	\$ 50,000	\$ -
Recreation for All	\$ 20,403	\$ 20,787
Fundraising (QP \$1206, SP \$14,379)	\$ 15,684	\$ 15,585
First Responders Training/Equipment	\$ 8,279	\$ 4,279
NS Trip	\$ -	\$ 1,085
Pollution Abatement	\$ -	\$ 186,132
<b>Special Capital Reserve Allocations</b>		
2nd Generation Landfill – Post Closure	\$ 5,513,966	\$ 5,180,168
<b>Special Equipment Reserve Allocations</b>		
Landfill Equipment	\$ 1,375,399	\$ 1,290,799
Public Works Equipment	\$ 379,201	\$ 317,145
Water Equipment	\$ 50,543	\$ 52,660
Airport Equipment	\$ 48,143	\$ 45,263
Fire Department Capital Trucks	\$ 28,479	\$ 70,857

MARCH 31, 2022

## 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

### *Region of Queens Defined Benefit 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. Any difference between the actual over contributions and this estimate will be recorded in the subsequent fiscal year. Management does not believe the difference will be material.

As per the Public Sector Accounting Board handbook, section 3250-Retirement Benefits, the accounting valuation result for the Region of Queens Pension Plan (the "Plan") as at December 31, 2019 indicated a pension asset of \$288,982 which had been reflected in the financial statements. When the pension transfer to the Nova Scotia Public Service Superannuation Plan was completed and remaining funds transferred, there was a higher than anticipated surplus, the difference has been recognized in revenue and the pension asset reflects the future payment holiday of \$541,347. This payment holiday will be drawn down with subsequent payrolls, which is expect to be used by the fall of 2023.

### *Nova Scotia Public Service Superannuation Plan (NSPSSP)*

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$64,900 of gross pay and 10.9 % of the remainder to a maximum of \$193,715. This is matched by the employee. Maximums are based on calendar year 2022.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2022 were \$246,266 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 16.

## 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, 2022, the remaining capacity of the 1st Generation C&D cell is approximated at 157,074 tonnes. Based on current usage this site may provide up to 22 more years of service. Estimated closure costs in current period dollars total approximately \$597,769. The cost estimate is increased annually based on Statistics Canada's CPI increase over the preceding three years. Costs for post closure care and maintenance of this site in current period are approximately \$805,318.

As at March 31, 2022, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 406,715 tonnes. Total closure costs in current period dollars are estimated to be approximately \$4,600,560. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding three years. Costs for post closure care and maintenance of this site in the current period are approximately \$2,531,182.

MARCH 31, 2022

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

The municipality has internally restricted assets of \$5,513,966 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.

DRAFT

March 31, 2022

**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:

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
<b>REVENUE</b>			
Taxation	\$ 14,669,136	\$ (3,206,542)	\$ 11,462,594
Sale of services	758,405	-	758,405
Water rates	-	\$ 519,020	519,020
Water for fire protection	-	\$ 197,235	197,235
Government transfers	1,457,842	-	1,457,842
Grants in lieu of taxes	313,120	-	313,120
Services provided to other governments	2,023,311	-	2,023,311
Other revenue from own sources	808,189	\$ 23,880	832,069
Public health	1,323,322	-	1,323,322
Transfers from own funds	552,111	\$ (552,111)	-
	<b>21,905,436</b>	<b>(3,018,518)</b>	<b>18,886,918</b>
<b>EXPENDITURE</b>			
General government services	5,415,212	\$ (2,984,590)	\$ 2,430,622
Protective services	4,148,220	\$ (416,530)	\$ 3,731,690
Transportation services	2,474,250	\$ 393,446	\$ 2,867,696
Environment health services	3,843,388	\$ 498,356	\$ 4,341,744
Public health	1,461,322	\$ (68,831)	\$ 1,392,491
Environmental development services	1,460,899	\$ 61,901	\$ 1,522,800
Recreation and cultural services	2,218,059	\$ 366,284	\$ 2,584,343
Water treatment and distribution	-	\$ 662,807	\$ 662,807
Fiscal services	882,637	\$ (882,637)	-
	<b>21,903,987</b>	<b>(2,369,793)</b>	<b>19,534,194</b>
<b>ANNUAL SURPLUS</b>	<b>1,449</b>	<b>(648,725)</b>	<b>(647,276)</b>

\* 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, 2022

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

**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, sanitary wastewater collection and treatment, and supervision of solid waste facility.

**Public Health Services**

Activities related to the operations of Hillsview 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**

	2022	2021
Salaries, wages and benefits	\$ 6,079,602	\$ 6,014,216
Interest on long-term debt	122,333	127,060
External transfers and grants	3,256,467	3,189,546
Amortization	1,953,010	1,937,332
Other	<u>8,775,207</u>	<u>8,737,226</u>
	<u>\$20,186,619</u>	<u>\$20,005,380</u>

REGION OF QUEENS MUNICIPALITY  
 NOTES TO NON CONSOLIDATED FINANCIAL STATEMENTS  
 March 31, 2022

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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	2022	2021
Taxation	\$ 10,442,590	\$ 196,394	\$ 1,351,401	\$ 554,984	\$ -	\$ -	\$ -	\$ -	\$ 12,545,368	\$ 10,841,325
Sale of services	21,670	10,435	-	843,287	-	-	-	-	875,391	907,231
Water Rates / Fire Protection	-	-	-	-	-	720,474	-	-	720,474	705,995
Government transfers	2,610,335	-	-	52,029	-	-	-	-	2,662,364	1,546,556
Grants in lieu of taxes	286,246	27,638	-	-	-	-	-	-	313,884	315,354
Services provided other gov't	-	-	-	2,448,893	-	-	-	-	2,448,893	2,337,669
Other revenue own sources	764,305	-	-	-	-	22,105	-	-	1,378,846	1,659,468
Public health	-	-	-	-	1,507,204	-	-	-	1,507,204	1,501,778
Government transfers - capital	-	-	1,379,409	-	-	-	-	-	1,379,409	671,655
Proceeds from sale of property	-	-	-	-	-	-	-	-	-	116,793
<b>Total Revenues</b>	<b>\$ 14,125,146</b>	<b>\$ 234,467</b>	<b>\$ 2,730,809</b>	<b>\$ 3,899,192</b>	<b>\$ 1,507,204</b>	<b>\$ -</b>	<b>\$ 592,435</b>	<b>\$ 742,579</b>	<b>\$ 23,831,833</b>	<b>\$ 20,603,824</b>
Salaries, wages and benefits	1,284,263	219,185	696,691	888,795	1,149,178	608,611	810,801	221,878	6,079,602	6,014,216
Interest/discount on long-term debt	-	-	5,496	34,458	-	-	61,628	20,752	122,333	127,060
External transfers and grants	490,429	2,325,281	261,632	-	95,930	-	39,125	-	3,212,397	3,189,546
Amortization	40,770	28,901	407,407	692,275	16,284	61,901	596,887	108,585	1,953,010	1,937,332
Materials, services and other expenses	589,954	1,203,567	1,197,333	3,404,576	176,981	1,017,767	864,278	364,820	8,819,277	8,737,226
<b>Total Expenditures</b>	<b>\$ 2,405,416</b>	<b>\$ 3,776,934</b>	<b>\$ 2,768,759</b>	<b>\$ 5,020,104</b>	<b>\$ 1,438,373</b>	<b>\$ 1,688,279</b>	<b>\$ 2,372,719</b>	<b>\$ 716,035</b>	<b>\$ 20,186,619</b>	<b>\$ 20,005,380</b>
Surplus / (Deficit) by category	\$ 11,719,729	\$ (3,542,467)	\$ (37,950)	\$ (1,120,912)	\$ 68,831	\$ (1,688,279)	\$ (1,780,283)	\$ 26,544	\$ 3,645,214	\$ 598,445

MARCH 31, 2022

#### 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, and lost rental payments. 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, \$243,775 is included in Deferred Revenue as of March 31, 2022.

#### 18. NEW ACCOUNTING STANDARD

As of the date of authorization of these financial statements, several new, but not yet effective standards have been published by the PSAB. None of these standards have been adopted early by the Municipality.

Effective for the fiscal period beginning on April 1, 2022, the Municipality is required to adopt the following Public Sector Accounting standards:

- Section 3280 asset retirement obligations, which establishes the recognition, measurement and disclosure requirements for reporting liabilities associated with the retirement of capital assets.
- Section 3450 financial instruments, which establishes standards for recognizing and measuring financial assets, financial liabilities, and non financial derivatives.

**REGION OF QUEENS MUNICIPALITY**  
**SUPPLEMENTARY FINANCIAL INFORMATION**  
**TRUST STATEMENTS**  
**(Unaudited – See advisory to reader)**  
**March 31, 2022**

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 Statement of Financial Position - Trust Bursaries  
 March 31, 2022

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	2022					2021	
	J.Roy Gordon Award	Gertrude Ford Newcombe Scholarship	V. Harlow Gordon Scholarship	E.H. Ted Harlow Award	Ted Harlow Award	Total:	Total:
<b>ASSETS</b>							
CASH	\$ 34,075	\$ 14,280	\$ 13,185	\$ 10,258	\$ 18,803	\$ 80,342	\$ 80,342
INVESTMENTS - at cost	15,446	2,588	10,247	10,978	14,930	54,189	54,189
	<u>49,521</u>	<u>16,867</u>	<u>23,432</u>	<u>21,237</u>	<u>33,733</u>	<u>134,531</u>	<u>134,531</u>
Due T/F Operating	500	500		500		1,500	
	<u>49,021</u>	<u>16,367</u>	<u>23,432</u>	<u>20,737</u>	<u>33,733</u>	<u>134,531</u>	<u>134,531</u>
<b>RESERVES</b>							
DIVIDENDS	3,330	1,804	1,776	1,630	2,220	10,760	10,404
DISBURSEMENTS							
Bank Charges	-	-	-	2	-	2	8
Scholarships	500	500	-	1,000	-	2,000	2,000
	<u>500</u>	<u>500</u>	<u>-</u>	<u>1,002</u>	<u>-</u>	<u>2,002</u>	<u>2,008</u>
	<u>2,830</u>	<u>1,304</u>	<u>1,776</u>	<u>628</u>	<u>2,220</u>	<u>12,412</u>	<u>12,412</u>
Balance Beginning of year:	46,191	15,063	21,656	20,108	31,513	126,135	126,135
Balance End of year:	<u>\$ 49,021</u>	<u>\$ 16,367</u>	<u>\$ 23,432</u>	<u>\$ 20,737</u>	<u>\$ 33,733</u>	<u>\$ 138,547</u>	<u>\$ 138,547</u>

See accompanying notes to the non-consolidated financial statements.

Mayor

Municipal Clerk

REGION OF QUEENS MUNICIPALITY  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 (Unaudited - See Advisory to Reader)  
 Statement of Financial Position - Hillsvlew Acres Trust  
 March 31, 2022

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	2022	2021
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 48,655	\$ 47,762
<b>Reserves</b>		
Increase in Resident's deposits	103,817	85,911
Decrease in Resident's deposits	102,924	85,561
<b>Net Change</b>	893	350
<b>Balance at Beginning of year</b>	47,762	47,412
<b>Balance at End of year</b>	<u>\$ 48,655</u>	<u>\$ 47,762</u>

See accompanying notes to the non-consolidated financial statements.

\_\_\_\_\_  
 Mayor

\_\_\_\_\_  
 Municipal Clerk

March 31, 2022

**NOTE 1 - PURPOSE OF TRUST**

Trust funds under administration by the Region of Queens Municipality.

**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.

## **Region of Queens Municipality Staff Report**

**8.1**

**To:** Council

**From:** Mallory Plummer, Manager of Finance

**Date:** August 9, 2022

**Re:** July 18 Tax Sale Summary

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### **Background**

Each year it is the Finance Departments goal to conduct three tax sales: during summer, fall and winter. In general, the summer tax sale has been mostly directed at seasonal areas. Covid-19 resulted in many restrictions over the past few years, but with the lifting of all restrictions effective July 6, 2022 we were able to hold an in person tax sale. Due to the significant demand for attendance, the tax sale was held at the Best Western, Liverpool.

### **Details**

The Notice of Tax Sale began with 24 properties. One was removed prior to the Tax Sale, as the outstanding balance on account was paid in full. From the remaining 23 properties, all were sold.

The live auction was conducted by our legal firm, Wickwire Holm. The total amount RQM received from the Tax Sale on outstanding accounts was \$301,900 with \$48,906.07 paying off outstanding accounts and \$252,993.93 to the Tax Sale Surplus Reserve Account.



Proceeds received from a tax sale property in excess of the taxes and costs outstanding are held in Trust for a period of up to 20 years, unless withdrawn by the previous owner through a court order. 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 then to be transferred to the Capital Reserve Fund.

In accordance with the Valuation Allowance Policy, all of the accounts sold at the tax sale were included in the Valuation Allowance as uncollectible. Now that the money has been recovered, the balance from the accounts as of March 31, 2022 will be brought into revenue, as Tax Recoveries.

### **Tax Sales for Fiscal 2022.**

The next tax sale will be held in November, at the Liverpool Best Western. Preliminary Notices of Tax Sale have already been sent out and the files are with our legal team, Wickwire Holm as they prepare title searches. There were originally 60 notices sent and there have been five accounts paid in full, one payment arrangement set up, and one account paid half. There will be another tax sale held before March 31, 2023.

**REGION OF QUEENS MUNICIPALITY**  
**NOTICE OF TAX SALE**

**Monday, July 18, 2022**

Assessment #	Assessed Owner	Property Details	Opening Bid	Successful Bid	SURPLUS
10002249	Lefilia Frail Est	Old Westfield Rd, Westfield-Land	\$ 1,059.44	\$ 4,200.00	\$ 3,140.56
05060206	Paul Zwicker	Hwy 8, South Brookfield-Land	\$ 1,594.85	\$ 2,300.00	\$ 705.15
05412838	Jeanne L & Omar J Caldwell Jr	Sand Cove Rd, Westfield-Land Lot 2	\$ 2,620.76	\$ 20,000.00	\$ 17,379.24
08362793	Claudia Sohle	Ballou Crest Rd, Labelle-Land Lot 133	\$ 1,195.62	\$ 9,200.00	\$ 8,004.38
05412811	Ethel M Craddock	Sand Cove Rd, Westfield-Land Lot 5	\$ 3,519.70	\$ 8,000.00	\$ 4,480.30
01607197	Sylvia & Klaus Friedrichs	Tupper Lake, Westfield-Land Lot 10	\$ 3,197.56	\$ 7,100.00	\$ 3,902.44
02429497	Klaus D Koeller	Sand Cove Rd, Westfield-Land Lot 30	\$ 4,072.36	\$ 47,000.00	\$ 42,927.64
02600943	Henry Lopez & Don Delorey	Narrows Rd, Labelle-Land Lot 21	\$ 1,893.01	\$ 12,000.00	\$ 10,106.99
02793636	Neil J MacIntyre	High Point Terrace, Molega-Land Lot 39	\$ 1,021.63	\$ 13,800.00	\$ 12,778.37
03707202	William Pelley	Pine Island Dr, Labelle-Land Lot 17	\$ 948.23	\$ 8,200.00	\$ 7,251.77
03191532	Gerhard Precht	Tupper Lake, Westfield-Land Lot 26	\$ 2,796.03	\$ 8,600.00	\$ 5,803.97
03955753	Thomas & Margaret Richardson	Natural Retreats Rd, Labelle-Land Lot 13-B	\$ 1,730.08	\$ 13,200.00	\$ 11,469.92
08355762	Scott Martin, Tina Martin & Goodman Associates Inc.	Old Westfield Rd, Westfield-Land Lot 1	\$ 2,814.04	\$ 5,500.00	\$ 2,685.96
03469131	Danny Tustian	Beaver Dam Trail, Labelle-Land Lot 44	\$ 2,026.49	\$ 16,000.00	\$ 13,973.51
04506839	Victor Sweeney	Moose Pit Rd, Westfield-Land Lot 1	\$ 1,796.18	\$ 14,000.00	\$ 12,203.82
04624025	Brett Tisdale	Mink Hideway, Labelle-Land Lot 18	\$ 2,822.42	\$ 8,500.00	\$ 5,677.58
03191524	Nicholaus & Helen Vizi	Tupper Lake, Westfield-Land Lot 3	\$ 2,685.29	\$ 7,500.00	\$ 4,814.71
04857836	Guenter & Harriet Weist	Lady Slipper Rd, Westfield-Land Lot 25	\$ 3,832.58	\$ 51,000.00	\$ 47,167.42
03191567	Joan T Boo	Tupper Lake, Westfield-Land Lot 27	\$ 1,669.98	\$ 5,900.00	\$ 4,230.02
01735861	Gavin Goodfellow	Natural Retreats Rd, Labelle-Land Lot 28-B	\$ 1,145.23	\$ 9,000.00	\$ 7,854.77
03665739	Gary & Joanne Hayden	Island View Ave, Labelle-Land Lot 55	\$ 1,297.28	\$ 9,400.00	\$ 8,102.72
02072068	Jeanne-Marie Hopper	Thumb Cap Point, Labelle-Land Lot 76	\$ 1,291.78	\$ 11,000.00	\$ 9,708.22
02485532	Edward & Gail Leblanc	Bridle Path, Labelle-Land Lot 32	\$ 1,875.53	\$ 10,500.00	\$ 8,624.47
			\$ 48,906.07	\$ 301,900.00	\$ 252,993.93

COUNCIL IMPLEMENTATION REPORT – January – July 12, 2022

Date	Recommendation	Responsibility	Action Taken
Feb. 22, 2022	<p>Authorize staff to prepare three potential electoral boundary review options for consideration of Council comprising of six councillors, seven councillors, and eight councillors.</p>	CAO	<p>Work on the three requested scenarios underway.</p> <p>Preliminary report to Council June 14, 2022.</p>
Feb. 22, 2022	<p>Declare the following properties as surplus to municipal needs and have them advertised for sale at fair market value:</p> <ul style="list-style-type: none"> <li>• 70127501</li> <li>• 70164561</li> <li>• 70143276</li> <li>• 70248018</li> <li>• 70248026</li> <li>• 70019609</li> </ul> <p>AND THAT Council of Region of Queens Municipality declare the following properties as surplus to municipal needs and offer them for sale to abutting property owners at a minimum bid of \$0.25 per square foot:</p> <ul style="list-style-type: none"> <li>• 70275508</li> <li>• 70019872</li> <li>• 70062245</li> <li>• 70101613</li> </ul> <p>AND THAT Council of Region of Queens Municipality declare the following property as surplus to municipal needs and offer it for sale to abutting property owner for a minimum bid of the cost of land migration, deed preparation and deed recording:</p> <ul style="list-style-type: none"> <li>• 70271812</li> </ul>	M. MacLeod	<p>Staff in process of determining Fair Market Value.</p> <p>Staff preparing letters to go out to abutting property owners.</p>

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
April 12, 2022	Enter into the proposed Purchase and Sale Agreement with Liemke Ventures Limited for property bearing PID #70110903, being the property known as South Shore Regional Airport, for the appraised value of \$565,000 plus HST.	M. MacLeod	Pending finalization of land transaction.
April 26, 2022	<p>Recommend the following changes to the draft Municipal Planning Strategy and Land Use Bylaw, as given first reading by Council on February 22, 2022:</p> <ul style="list-style-type: none"> <li>• Limit the number of RV's able to be parked on a property at any one time to 2;</li> <li>• Change the Future Land Use designation of properties identified as PID#'s 70162862 and 70162896 to Rural (RUR) in the Municipal Planning Strategy;</li> <li>• Change the proposed zoning of properties identified as PID#'s 70162862 and 70162896 to Resort (Re) in the Land Use Bylaw;</li> <li>• Change the Future Land Use designation of properties identified as PID#'s 70133475 and 70126552 to Rural (RUR) in the Municipal Planning Strategy;</li> <li>• Change the proposed zoning of properties identified as PID#'s 70133475 and 70126552 to Inland Rural (R5);</li> <li>• Increase the maximum number of fowl or rabbits permitted under Section 7.8.1 of the Land Use Bylaw to 10;</li> <li>• Reword Section 7.8.1 (b) of Land Use Bylaw respecting</li> </ul>	M. MacLeod	Documents forwarded to Province for Ministerial approval.

	<p>enclosure of fowl and rabbits for clarity;</p> <ul style="list-style-type: none"> <li>• Permit household livestock operations in the General Residential (RG) Zone;</li> <li>• Change the minimum shoreline development setback reduction criteria on a marine shoreline to 15.2 metres (50 feet) from top of bank;</li> <li>• Add a new clause identifying a minimum setback distance of 30 metres (98.4 feet) of ordinary high water mark, where there is no identifiable top of bank on a marine shoreline;</li> <li>• Removal of 9.5.15 (b) of Land Use Bylaw respecting maximum number of typefaces and font sizes for signage in the Downtown Commercial (CD) Zone;</li> <li>• Minor changes in wording to improve clarity and form;</li> </ul> <p>AND THAT a public hearing be scheduled for May 17, 2022 at 6:30 p.m. at the Liverpool Fire Hall, 520 Main Street in Liverpool.</p>		
May 10, 2022	Approve the installation of a new streetlight by the community postal boxes on Highway 3 in Broad River.	M. MacLeod	Request for installation sent to NSPI.
May 10, 2022	Approve the installation of a new streetlight in front of #94 East Side Port L'Hebert Road in East Port L'Hebert.	M. MacLeod	Request for installation sent to NSPI.
May 24, 2022	Give second reading to a revised Municipal Planning Strategy and Land Use Bylaw; AND THAT the documents be forwarded to Nova Scotia Municipal Affairs and Housing for Ministerial approval.	M. MacLeod	Documents forward to Province for Ministerial approval.

Date	Recommendation	Responsibility	Action Taken
June 14/22	<p>Agree to waive Policy 58 – Consumption of Alcohol on Municipally Owned properties at the request of Medway Head Lighthouse at Port Medway Warehouse on August 19, 2022.</p> <p>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.</p>	D. Henley	<p>Notified of approval.</p> <p>No documentation received to date.</p>
June 14/22	<p>Approve the preliminary boundaries for the 2024 municipal election public consultation process reflecting three options; six councillors, seven councillors and eight councillors.</p> <p>AND THAT consultation take place with the public with Option 2 being the recommended option.</p>	CAO	Underway to prepare for public consultations.
June 28/22	<p>Approves project commencement for the Liverpool Development Center, which will include design and installation of a four quadrant HVAC system estimated to cost \$1.9 million. Project will be funded 50% from Special Operating Reserves and 50% from long term borrowing.</p>	<p>J. Veinotte</p> <p>Adam Grant</p>	<p>Project approved.</p> <p>In progress.</p>

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
July 12, 2022	<p>Establish a Pool Committee and appoint the following people to the Committee effective October 1, 2022:</p> <p>Councillor Vicki Amirault, Councillor Jack Fancy, 2 members from the Aquatic Society and 2 members of the public to be determined at a later date.</p>	E. Levy	Advertisement for public members has started.

**Region of Queens Municipality**

**COUNCIL IMPLEMENTATION REPORT – January – December 22, 2020**

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
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**

<b>Date</b>	<b>Recommendation</b>	<b>Responsibility</b>	<b>Action Taken</b>
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.

## **Region of Queens Municipality Staff Report**

**To:** Council

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

**Date:** August 9, 2022

**Re:** Financial Review Quarter One

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### **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 can be addressed in the meeting by the Director of Corporate Services and the Manager of Finance.

### **Details**

#### **Financial Report – Quarter One**

##### **Revenue Analysis:**

Protective Services – Hydrants \$200,178 and budget is \$196,427. The difference is caused by rounding when we apply the rate. The overage will be allocated to the utility before year end.

Deed transfer tax continues to outpace budget. In Q1 of 21/22 DTT was \$400,156 – this year it is \$390,680. A decline of almost 50% was anticipated and budgeted for. So far this year, we have not seen a significant decline. It should be noted that in Q1 of 21/22 the DTT was 1%, not 1.5% which is the current rate.

Nova Scotia Power Corporation actual is higher than budget. This is set by the province and we did not know it would increase when we created the budget.

Analysis of real estate activity Q1 21/22 vs Q1 22/23:

Total number of sales were down from 258 to 169, down 34%

Total sales value was down from \$36,844,108 to \$26,292,536, 28%

Average sale value was \$141,820 up to \$157,316.

Sales by District still show strong sales for District 9 and 10.

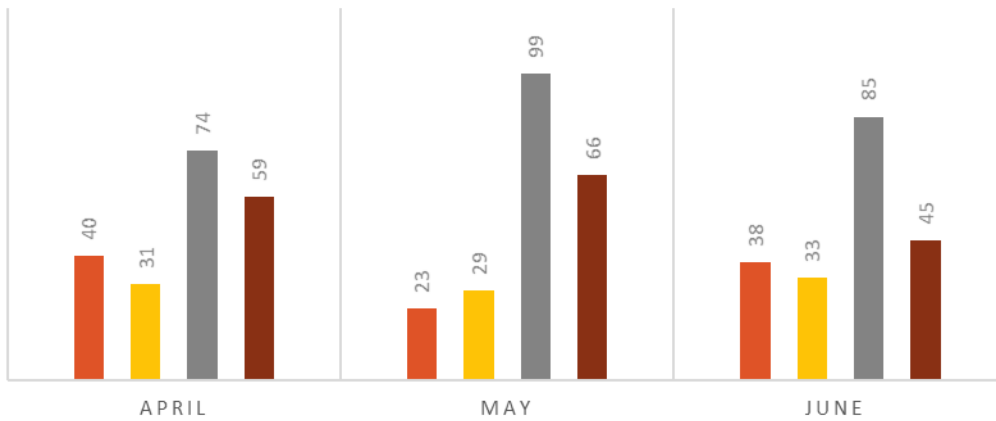
Sale prices are consistently over assessed value, averaging 68% this year vs 63.5% last year.

Sold lots with dwellings represent about 50% of sales in both Q1 22/23 and Q1 21/22.

District	# Sales	Sales \$	Assessment \$	inc %age
1	15	\$ 3,135,079	\$ 1,695,900	84.86%
2	11	\$ 1,943,501	\$ 1,916,500	1.41%
3	2	\$ 120,001	\$ 45,900	161.44%
4	7	\$ 1,075,801	\$ 625,300	72.05%
5	3	\$ 403,826	\$ 219,200	84.23%
6	7	\$ 1,853,750	\$ 950,750	94.98%
7	18	\$ 4,337,772	\$ 2,839,700	52.75%
8	7	\$ 780,453	\$ 421,400	85.20%
9	42	\$ 3,821,562	\$ 1,763,700	116.68%
10	23	\$ 2,862,550	\$ 1,959,000	46.12%
11	8	\$ 1,072,950	\$ 494,300	117.06%
12	5	\$ 338,000	\$ 112,700	199.91%
13	21	\$ 4,547,291	\$ 2,626,000	73.16%
	169	\$ 26,292,536	\$ 15,670,350	67.79%

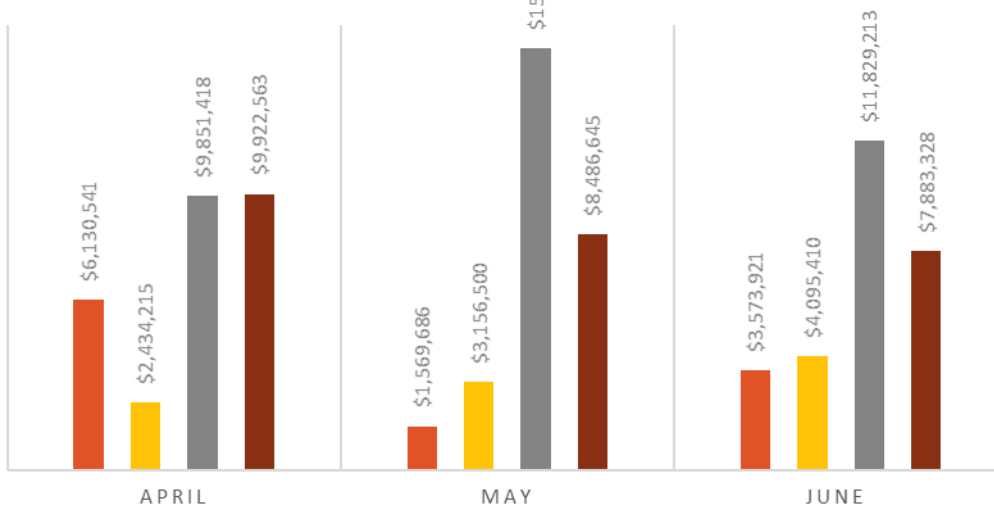
## NUMBER OF SALES/MONTH

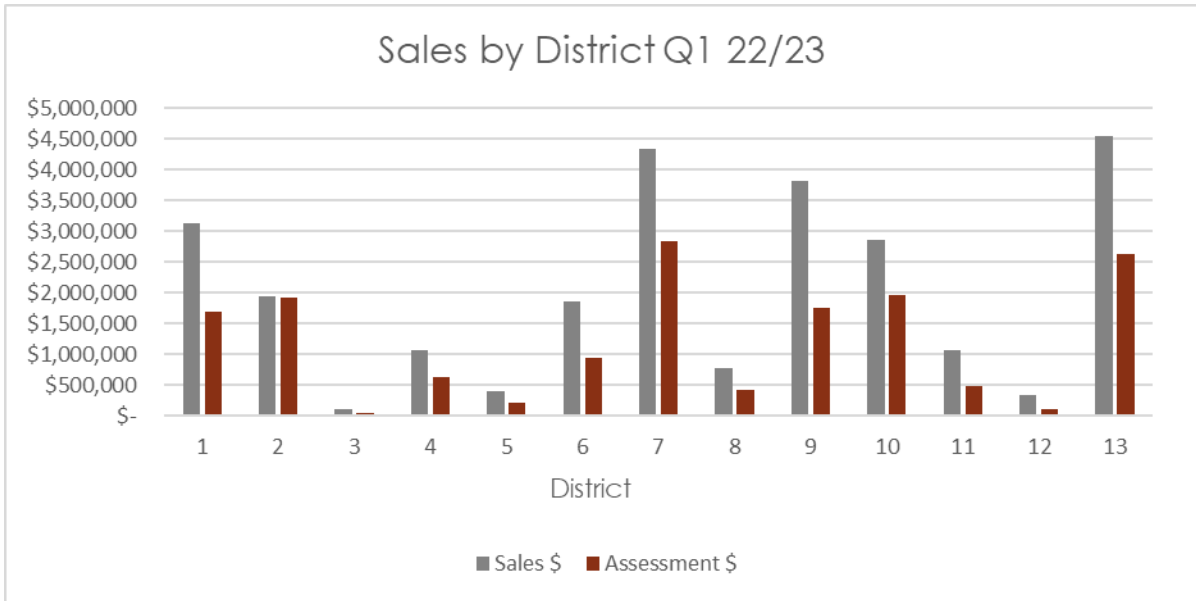
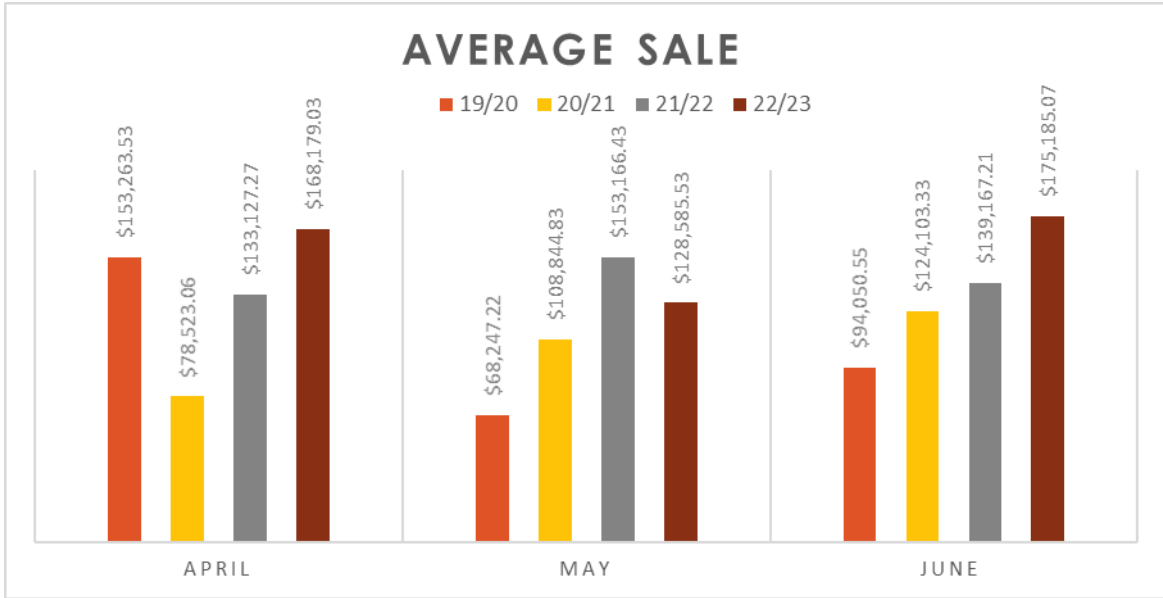
19/20 20/21 21/22 22/23

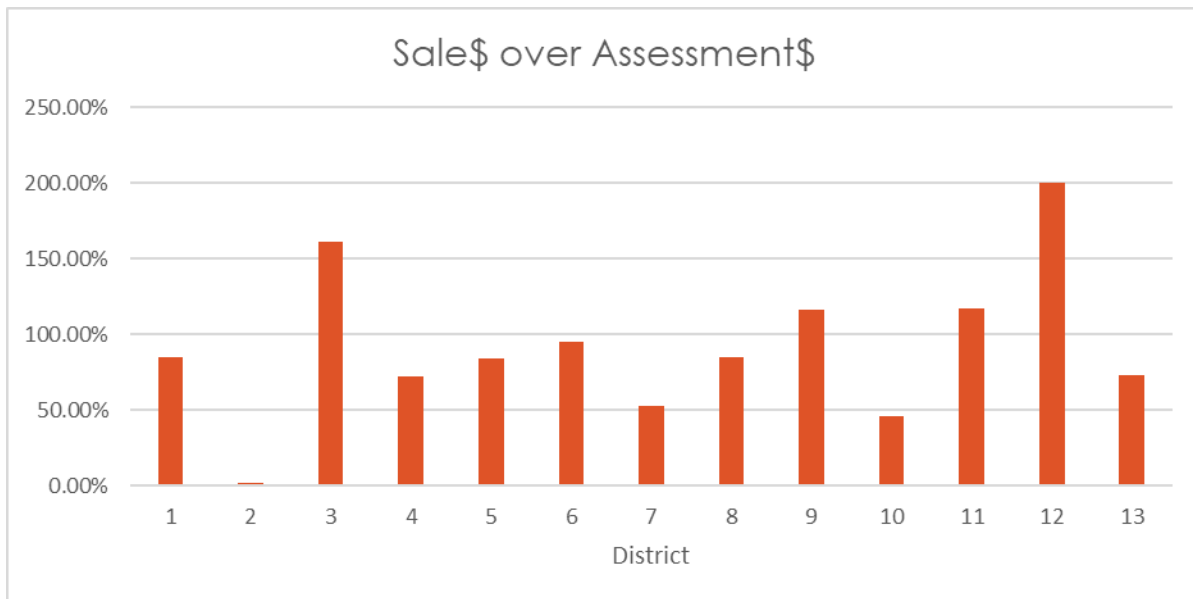


## TOTAL SALES

19/20 20/21 21/22 22/23







Licenses and Permits almost at 50% of budget, main contributor is building permit revenue at 48% of budget for the year already.

**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.

**Section 9 - GENERAL GOVERNMENT SERVICES**

*Travel – Council* related is all mileage expense for meetings.

*Other – Legislative* is meeting hall rentals, cell phone (Mayor), meals expense (Council), training or courses (none taken yet), Queens Coast Branded clothing (none spent yet).

*Taxation - Reduced Taxes* is our low income tax rebate. We increased both the amount and the LICO to be eligible for this rebate in the current year. Uptake has been strong. The number is not an even one because some residents have tax bills lower than \$300.

## **Section 10 - PROTECTIVE SERVICES**

*Fire fighting force* more than 25% because grants are paid 50% in the first installment and liability insurance was more than anticipated.

## **Section 11 – TRANSPORTATION SERVICES**

*Small tools and Equipment* includes safety gear and over \$11,000 was invested in safety shoes this quarter.

## **Section 12 – ENVIRONMENTAL SERVICES**

*Sewage Collection treatment and disposal*

During the budget process there was an error in this calculation. The total for sewage treatment and disposal included the \$109,552 for the sewage collection systems. This has been corrected on this statement with a line being added to the detail in sewage treatment and disposal with the \$109,552 as a Contingency.

The net effect on the budget is zero as the duplicated number is included in this cost center. Had the error not been made, expenditures would have been \$109,552 lower. This was discovered when the June statements were done using the new format. The new format has checks and balances in place so that any errors are detected.

I have attached a copy of the relevant page in the budget and highlighted the error.

Garbage and Waste Collection is the contract with GE Trucking. RQM will now be paying an additional fuel surcharge each month as the price is 10% above the base price that was set when the contract was negotiated of 89.64 cents per liter. If the price of gas increases above 10% of this price, a fuel surcharge for the difference is owing. With gas prices at record levels, we anticipate these charges to be over \$150,000 this fiscal year. This quarter the fuel surcharge was \$45,000.



## **Section 14 - ENVIRONMENTAL DEVELOPMENT SERVICES**

*Other* costs here for accessibility projects completed this year. It looks over budget because the revenue is recognized in section 7.

Tourism and Economic Development includes Liverpool Business Development Center. There were unbudgeted expenses of over \$40,000 this quarter due to a fire in the building.

## **Section 15 – RECREATION AND CULTURAL SERVICES**

*Parks and Playgrounds* includes one time purchase of used truck.

## **Section 16 – FISCAL SERVICES**

Budgeted transfers from reserve: Sidewalk Reserve, First Responders, Landfill Equipment, General Equipment, Landfill Report cost recovery, and 2<sup>nd</sup> generation Landfill.

In summary the issue of most concern is the fuel surcharge and the increasing cost of fuel across all cost centers. We budgeted for a 20% increase and we are seeing increases of more than that.

## **Budget Impacts**

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

## **Communications**

The report will be included in the meeting minutes.

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

<b>REVENUE:</b>	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>1. TAXES</b>			
Assessable property			
Residential	\$ 9,029,233	100.38%	\$ 8,994,891
Commercial	1,548,260	100.19%	1,545,397
	<u>10,577,493</u>		<u>10,540,288</u>
Resource			
Taxable assessments	772,162	99.91%	772,820
Forest property tax (less than 50,000 acres)	29,660	100.77%	29,434
Forest property tax ( 50,000 acres or more)	143	53.43%	268
	<u>801,965</u>	<u>99.93%</u>	<u>802,522</u>
Area rates			
Protective services	200,178	101.91%	196,427
Transportation services	1,390,167	99.92%	1,391,218
Other	77,581	99.95%	77,618
	<u>1,667,926</u>	<u>100.16%</u>	<u>1,665,263</u>
Special assessment			
Environmental health service	139,540	24.89%	560,600
Other			
Recovered - Tax sale	-		100,000
Change of use	-		-
Deed transfer tax	390,681	48.84%	800,000
	<u>390,681</u>	<u>43.41%</u>	<u>900,000</u>
Based on revenue:			
Aliant	43,446	98.74%	44,000
Nova Scotia Power Corporation	916,495	110.51%	829,326
Nova Scotia Power Corporation-HST rebate	-	0.00%	55,000
	<u>959,941</u>	<u>103.41%</u>	<u>928,326</u>
Conditional transfers to other government Agencies			
Correctional services	(43,741)	24.10%	(181,535)
Deficit of Regional Housing Authority	-	0.00%	(157,658)
Appropriation to SS Regional Center for Education	(767,382)	25.00%	(3,069,528)
	<u>(811,123)</u>	<u>23.80%</u>	<u>(3,408,721)</u>
	<u><b>\$ 13,726,422</b></u>	<u>114.50%</u>	<u><b>\$ 11,988,278</b></u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>2. GRANTS IN LIEU OF TAXES</b>			
Federal Government	\$ 56,352	93.84%	\$ 60,050
Federal Government Agency Canada Post	-	#DIV/0!	-
Provincial Government			
Provincial property	-	0.00%	80,964
Crown timberlands	-	0.00%	147,955
Fire protection	-	0.00%	27,638
	-	0.00%	256,557
	<b>\$ 56,352</b>	17.80%	<b>\$ 316,607</b>
<b>3. SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
Local Governments			
Environment health services-landfill	<b>\$ 581,044</b>	26.99%	<b>\$ 2,153,196</b>
<b>4. SALES OF SERVICES</b>			
Protective services	\$ 3,404	28.37%	\$ 12,000
Environmental health services	184,895	24.24%	762,758
Other - Tax Certificates	5,200	34.67%	15,000
	<b>\$ 193,500</b>	24.50%	<b>\$ 789,758</b>
<b>5. OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits	\$ 22,956	45.46%	\$ 50,500
Fines	5,496	19.63%	28,000
Rentals	51,029	20.31%	251,194
Return on investments	4,283	8.50%	50,400
Penalties and interest	15,194	10.85%	140,000
Revenue collected on behalf of others	42,032	100.01%	42,029
Less: Disbursement of collected revenue above Queens Place	(5,000)	11.90%	(42,029)
Recreation Program Revenue	158,864	40.04%	396,745
Miscellaneous	9,541	13.63%	70,000
	1,035	4.86%	21,300
	<b>\$ 305,431</b>	30.30%	<b>\$ 1,008,139</b>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,930	106.05%	\$ 12,192
Municipal Grants Act-equalization	304,309	25.00%	1,217,234
	<b>\$ 317,239</b>	<b>25.80%</b>	<b>\$ 1,229,426</b>
<b>7. CONDITIONAL TRANSFERS FROM FEDERAL &amp; PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
Federal Government - ACOA	\$ -	#DIV/0!	\$ -
Federal Government - Other	-		-
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	10,199	#DIV/0!	-
Other Provincial Funding			
RRFB - Waste Separation Funding	-	0.00%	70,000
DMA funding	10,000	#DIV/0!	-
Civic number grant	-	0.00%	4,600
Safe Restart Funding	-	0.00%	10,000
	<b>\$ 20,199</b>	<b>23.88%</b>	<b>\$ 84,600</b>
<b>8. OTHER TRANSFERS</b>			
Transfer from other fund			
Surplus of Other Years			336,000
Special Operating Reserve	-	0.00%	40,000
Special Equipment Reserve	-	0.00%	153,000
Special Equipment Reserve (Fire Dept)	-	0.00%	201,111
	<b>\$ -</b>		<b>\$ 730,111</b>
<b>TOTAL REVENUE:</b>	<b>\$ 15,200,186</b>		<b>\$ 18,300,115</b>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

<b>EXPENDITURES:</b>	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>9. GENERAL GOVERNMENT SERVICES</b>			
Legislative			
Remuneration - mayor	\$ 12,617	26.91%	\$ 46,890
Remuneration - council	44,228	26.84%	164,768
Other			
Travel - Council related	1,971	39.41%	5,000
Other Council	890	5.23%	17,000
	<u>59,705</u>	<u>25.55%</u>	<u>233,658</u>
General administration			
Administration	299,818	27.22%	1,101,594
Financial management	-	0.00%	24,000
Bank charges	865	34.61%	2,500
Taxation			
Administration	16,587	24.96%	66,450
Tax billings	14,504	96.69%	15,000
Assessment Services	155,415	50.00%	310,830
Appeals Prior year	-		-
Reduced taxes (Section 69)	76,092	84.55%	90,000
Tax sale	10,371	46.09%	22,500
Common services	26,632	12.40%	214,802
Other	17,934	5.46%	328,397
	<u>618,218</u>	<u>28.41%</u>	<u>2,176,073</u>
Other general government services			
Boundary Review			1,000
Conventions/Elections	15,933	69.43%	22,950
Insurance	1,120	90.91%	1,232
Grants to organizations	76,373	43.64%	175,000
Other	37,107	56.53%	65,646
	<u>130,533</u>	<u>49.10%</u>	<u>265,828</u>
Valuation allowance			
Uncollectible taxes	-	0.00%	105,000
	<u>\$ 808,457</u>	<u>29.08%</u>	<u>\$ 2,780,559</u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>10. PROTECTIVE SERVICES</b>			
Police protection			
Administration-prosecution fees/DNA testing	\$ 84	0.42%	\$ 19,797
Crime investigation, prevention and protective services	-	0.00%	2,476,121
	<u>84</u>	<u>0.00%</u>	<u>2,495,918</u>
Law enforcement			
Building/Fire Inspection	33,815	18.57%	182,068
Bylaw	22,483	24.59%	91,434
	<u>56,298</u>	<u>20.58%</u>	<u>273,502</u>
Fire protection			
Fire fighting force	629,289	58.05%	1,084,089
Fire alarm system	7,273	24.26%	29,981
Water supply and hydrants	49,107	25.00%	196,427
Fire station building	12,842	20.50%	62,637
Other	-	0.00%	5,000
	<u>698,511</u>	<u>50.69%</u>	<u>1,378,134</u>
Emergency measures	<u>17,922</u>	<u>26.51%</u>	<u>67,616</u>
	<u><b>\$ 772,815</b></u>	<u><b>18.33%</b></u>	<u><b>\$ 4,215,170</b></u>

**11. TRANSPORTATION SERVICES**

Common services			
Administration	\$ 259,355	26.56%	\$ 976,645
Equipment operations	149,229	34.33%	434,711
Small tools and equipment	21,185	51.67%	41,000
Works/Storage garages	14,916	21.53%	69,272
Insurance	3,007	102.00%	2,948
Staff training	2,585	20.68%	12,500
	<u>450,277</u>	<u>29.29%</u>	<u>1,537,076</u>
Road transport			
Roads and streets	160,407	18.85%	850,977
Street lighting	49,515	17.16%	288,600
	<u>209,922</u>	<u>18.42%</u>	<u>1,139,577</u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>11. TRANSPORTATION SERVICES continued</b>			
Debenture			
Interest	1,100	20.18%	5,449
Principal	11,461	32.41%	35,365
	<u>12,561</u>	30.78%	<u>40,814</u>
Air transportation			
Airport	1,115	25.51%	4,369
	<u>\$ 673,874</u>	24.76%	<u>\$ 2,721,836</u>
<b>12. ENVIRONMENTAL HEALTH SERVICES</b>			
Sewage collection and disposal			
Administration	\$ 21,290	90.99%	\$ 23,397
Sewage collection systems	33,981	31.02%	109,552
Sewage treatment and disposal	53,533	17.29%	309,627
	<u>108,804</u>	24.58%	<u>442,576</u>
Debenture			
Interest	9,991	44.80%	22,300
Principal	100,602	77.10%	130,485
	<u>110,593</u>	72.38%	<u>152,785</u>
Garbage and waste collection and disposal			
Administration	24,947	18.87%	132,227
Uncollectible (Recovery) Receivables	-		-
Garbage and waste collection	390,897	29.62%	1,319,864
Landfill	221,883	27.69%	801,312
Special Capital Reserve - closure costs	60,005	19.51%	307,528
Recycling	138,003	17.92%	770,094
	<u>835,735</u>	25.09%	<u>3,331,025</u>
Debenture			
Interest	-	0.00%	7,761
Principal	-	0.00%	62,493
	<u>-</u>	0.00%	<u>70,254</u>
	<u>\$ 1,055,132</u>	26.40%	<u>\$ 3,996,640</u>

**REGION OF QUEENS MUNICIPALITY**  
**NON-CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>14. ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
Environmental planning and zoning			
Administration	85,609	20.22%	423,477
Other	63,908	38.01%	168,137
	<u>149,517</u>	25.27%	<u>591,614</u>
Other environmental development services			
Tourism and economic development	<u>285,263</u>	27.73%	<u>1,028,891</u>
Debenture			
Interest	-		-
Principal	-		-
	<u>-</u>		<u>-</u>
	<b><u>\$ 434,780</u></b>		<b><u>\$ 1,620,505</u></b>
<b>15. RECREATION AND CULTURAL SERVICES</b>			
Recreational facilities			
Swimming pools	\$ 6,660	9.58%	\$ 69,517
Parks and Playgrounds	95,328	30.49%	312,675
Queens Place	253,226	21.66%	1,169,224
	<u>355,214</u>	22.90%	<u>1,551,416</u>
Cultural buildings and facilities			
Historical sites	807	53.81%	1,500
Court House	2,842	17.13%	16,593
Museums	26,402	24.38%	108,316
Regional Library Funding	23,000	25.00%	92,000
TH Raddall Library	15,091	20.67%	73,000
	<u>68,142</u>	23.38%	<u>291,409</u>
Other recreational & cultural services	<u>72,378</u>	22.80%	<u>317,426</u>
Debenture			
Interest	20,435	35.55%	57,475
Principal	67,448	42.59%	158,369
	<u>87,883</u>	40.72%	<u>215,844</u>
	<b><u>\$ 583,616</u></b>	24.56%	<b><u>\$ 2,376,095</u></b>

**REGION OF QUEENS MUNICIPALITY  
NON-CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED JUNE 30, 2022**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>16. FISCAL SERVICES</b>			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 76,849	43.91%	\$ 175,000
Special Equipment Reserve	93,500	25.00%	374,000
Special Capital Reserve			40,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 170,349</b>	<b>28.92%</b>	<b>\$ 589,000</b>

**REGION OF QUEENS MUNICIPALITY  
NON-CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED JUNE 30, 2022**

**HILLSVIEW  
ACRES**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>REVENUE</b>			
Resident care	\$ 424,466	29.59%	\$ 1,434,506
<b>EXPENDITURE</b>			
Salaries and benefits	268,328	23.00%	1,166,781
Building	25,198	20.88%	120,700
Supplies and equipment	4,427	16.50%	26,825
Resident care	21,244	19.49%	109,000
Other	2,248	20.07%	11,200
	<u>321,445</u>	<u>22.41%</u>	<u>1,434,506</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS</b>	<u>103,021</u>		-

**REGION OF QUEENS MUNICIPALITY  
NON-CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE QUARTER ENDED June 30, 2022**

**WATER  
UTILITY**

	<b>F2022</b>		
	<b>ACTUAL</b>	<b>Budget %age</b>	<b>BUDGET</b>
<b>OPERATING REVENUE</b>			
Metered sales	\$ 130,639	21.98%	\$ 594,445
Public fire protection	49,107	25.00%	196,427
Other	3,829	37.28%	10,270
	<u>183,575</u>	<u>22.91%</u>	<u>801,142</u>
<b>OPERATING EXPENDITURE</b>			
Source of Supply	84	0.78%	10,764
Water treatment	98,903	30.58%	323,440
Transmission and distribution	47,217	19.63%	240,548
Administration	36,470	40.84%	89,296
Amortization	-	0.00%	109,961
	<u>182,674</u>	<u>23.60%</u>	<u>774,009</u>
<b>OPERATING SURPLUS</b>	<u>901</u>	<u>3.32%</u>	<u>27,133</u>
<b>NON OPERATING REVENUE</b>			
Interest	1,298	16.22%	8,000
Other	-		-
	<u>1,298</u>	<u>16.22%</u>	<u>8,000</u>
<b>NON OPERATING EXPENDITURE</b>			
Debenture			
Interest	8,002	119.93%	6,672
Principal	17,748	40.87%	43,425
	<u>25,750</u>	<u>51.40%</u>	<u>50,097</u>
<b>NON OPERATING (DEFICIT) SURPLUS</b>	<u>(24,452)</u>	<u>58.08%</u>	<u>(42,097)</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<u><b>\$ (23,551)</b></u>	<u><b>157.39%</b></u>	<u><b>\$ (14,964)</b></u>

		2019/2020	2020/2021		2021/2022		2022/2023
		Region	Region	ACTUALS	Region	31-Mar-22	Region
		Budget	Budget	2020/2021	Budget	Projection	Budget
colsew	<b>R.Q.M. Sewage Collection Systems</b>						
6720	SQ WW Collection Wages and Benefits	18,228	17,421	17,421	23,810	23,810	28,043
6725	South Queens Sewer Benefits	4,677	4,352	4,352			
6726	SQ WW Collection Maintenance	10,000	10,000	3,978	43,500	38,886	40,000
6740	South Queens Sewer Gravel	5,000	5,000	2,545			
6795	South Queens Pumping Power & Parts	12,500	12,500	17,878			
6805	South Queens General Maintenance	7,500	7,500	8,018			
6760	SQ - Sewer Line Cleaning	6,500	6,000	3,322			
6765	South Queens Sewer Line Cleaning Labour	2,058	1,967	1,967			
6770	South Queens Sewer Line Cleaning Benefits	528	491	491			
6185	NQ WW Collection and Treatment Maintenance	10,000	10,000	19,165	22,672	23,750	23,500
6175	North Queens Sewer-General Maintenance	107,500	33,500	27,804			
6715	NQ WW Collection and Treatment Wages and Benefits	17,722	18,007	18,007	17,847	17,847	18,009
6710	Sewer Cleaning North Queens	3,000	3,000	-			
6745	STP Filter Sand	-	-	-			
		205,213	129,738	124,949	107,829	104,293	109,552
tsew	<b>R.Q.M. Sewage Treatment &amp; Disposal</b>						
6745	SQ WW Treatment Operations	95,000	100,000	106,566	165,000	165,000	165,000
6750	SQ WW Treatment Wages and Benefits	28,024	28,923	28,923	35,075	35,075	35,075
6755	STP Operations South Queens - Benefits	7,051	7,314	7,314			
6690	SQ WW Treatment Sludge Management	30,000	30,000	30,000	150,000	41,811	-
6775	Pumping Station Power & Part	65,000	65,000	74,012			
		225,075	231,237	246,816	350,075	346,179	309,626

This number includes the \$109,552 from Collections. \$165,000 + \$35,075 = \$200,075. The \$109,552 was included twice in budgeted expenditures for the year.

## **Region of Queens Municipality Staff Report**

**8.4**

**To:** Council

**From:** Eric Levy, Municipal Clerk and Diversity Coordinator

**Date:** August 9, 2022

**Re:** Human Resource Policy Employee Handbook

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### **Background**

Region of Queens Municipality currently has a large set of policies divided into three categories online: Personnel Policies, Operational Policies, and Administrative Policies. When the Diversity and Inclusion Coordinator position was created, part of that role was to conduct a policy review to analyze policies, programs, and practices with a diversity and inclusion lens, as well as to propose more current policies and practices when possible. When this position was restructured, this role of policy review was given to the Municipal Clerk and Diversity Coordinator.

As an initial step in this review of all municipal policies and bylaws, a new Human Resource Employee Handbook has been created to update and replace the existing Personnel Policies, many of which were twenty years old.

### **Details**

The Human Resource Policy Employee Handbook was researched and drafted between March 2021 and January 2022.



Upon return from the winter holiday closure in 2022, a review committee of staff and Councillors was created to review and discuss the applicability and potential effectiveness of the drafted policies within Region of Queens Municipality as a workplace. Over five meetings and approximately 15 hours of review and discussion, the policies were refined and edited.

Once reviewed by the committee, the policies were further reviewed by the Chief Administrative Officer, Directors, and Municipal Clerk and Diversity Coordinator, who spent up to another 10 hours discussing the proposed policies.

Some of the more significant changes in the proposed handbook include:

- Removal of associated forms from the policies themselves to allow for flexibility in the implementation of the policies. Should a process for implementing a policy be determined to be ineffective, housing forms outside of the policies allows management to swiftly adjust organizational practice while maintaining the integrity and intention of the policy.
- Addition of several policies, for example:
  - Equity, Diversity, and Inclusion
  - Definition of Employee Status
  - Employment Equity
  - Offboarding
  - Workplace Accommodation
  - Flexible Work Arrangements
  - Employee Code of Conduct
- Significant update to policies to current Human Resource practices and to create and maintaining a more inclusive work environment including expansions on parental leaves, bereavement and compassionate care, employment and hiring practices, and years of service recognition.
- Movement, expansion, or consolidation of some current policies to become Human Resource Policies:
  - Joint Occupational Health and Safety
  - Years of Service Recognition
  - Training and Development
  - Substance Abuse Prevention
  - Inclusive and Respectful Workplace
  - Harassment Free Workplace



## **Applicable Legislation**

Section 47 of the *Municipal Government Act* states:

(1) The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

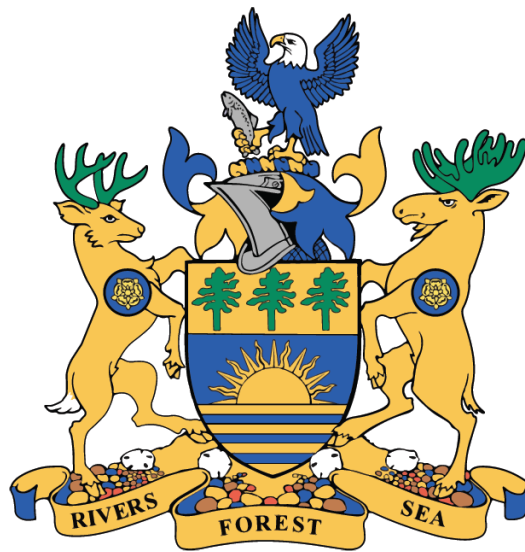
## **Budget Impacts**

There are no anticipated budgetary impacts in the adoption and implementation of these policies.

## **Discussion**

To seek Council's input on these proposed policies and a recommendation for adoption.

# Region of Queens Municipality



## Human Resource Policy Employee Handbook

Adopted by Council:



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## Section 1 - Introduction

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## Region of Queens Municipality

### Human Resource Policy

## 1.01 Human Resource Management

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### Policy Statement

It shall be the policy of Region of Queens Municipality to develop, implement, and maintain comprehensive Human Resource Management Policies and Procedures.

### Policy Objectives

1. To promote understanding and clarify responsibilities for all Human Resource policies to ensure effective and efficient human resource operation.
2. To ensure consistent, fair, and equitable treatment of all employees in all departments by the consistent application of these policies and procedures.
3. To encourage a positive workplace culture at Region of Queens Municipality via clearly stated policies, procedures, and expectations.

### Policy Details

4. The Director of Corporate Services shall have overall responsibility for the consistent application and interpretation of the Human Resource Policies. When this is not possible, this responsibility shall be that of the Chief Administrative Officer.
5. Administration of human resource policies and procedures adopted by Region of Queens Municipality is the responsibility of the appropriate Supervisory Staff.
6. All staff shall acquire a working knowledge of these policies and procedures.
7. Should staff require confidential assistance in reading and understanding these policies, assistance can be sought from the appropriate Director, Director of Corporate Services, or by requesting accommodation per *Human Resource Policy 4.08 Workplace Accommodation*.
8. Supervisory Staff (Supervisors, Managers, Directors, Chief Administrative Officer (CAO)) shall acquire an in-depth understanding of these policies and procedures and apply them in an equitable and fair manner.



9. If clarification of a policy or procedure is required, staff shall seek assistance from their immediate supervisor.
10. If clarification is not achieved at the supervisor level, the employee's Director shall provide this assistance and guidance.
11. The policies set forth in this manual shall be consistent with federal and provincial statute law and with the policies and by-laws of Region of Queens Municipality.
12. Should any policy or procedure be in conflict to those in collective agreements, the collective agreement shall prevail for employees of the relevant collective agreement only.

#### Authority

13. Section 47 of the Municipal Government Act provides that
  - (1) Council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.
  - (3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality.

#### Repeal

14. On the effective date of this policy, Operational Policy No. 1 *Introduction*, July 15, 2002 is repealed.
15. On the effective date of this policy, Operational Policy No. 2 *Personnel Management*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 1.02 Equity, Diversity, and Inclusion

---

### Policy Statement

Region of Queens Municipality is committed to enhancing workplace equity, diversity, and inclusion by creating and maintaining a workplace that is representative of the residents it serves. Region of Queens Municipality believes equity, diversity, inclusion, and a sense of belonging strengthen our communities and enhance excellence and innovation in municipal service delivery.

### Policy Details

#### *Definitions*

1. For the purposes of this policy, the following definitions shall apply:
  - a. **Barrier** – Formal or informal policies or practices that disproportionately restrict or exclude individuals based on factors unrelated to the nature of work, merit, or safety.
  - b. **Diversity** – A broad range of attributes; both seen and unseen. Elements of diversity include, but are not limited to, race or ethnicity, religion, language, gender, sexual orientation, economic status, age, and abilities. A diverse workplace is one that reflects our communities.
  - c. **Equity** – Fair treatment of all people that considers individual, specific needs, barriers, and accommodations to ensure that all involved have equal opportunity to participate fully in the workplace. Equity acknowledges that there are historically underrepresented / underserved / excluded populations and that fairness within these unbalanced conditions is needed.
  - d. **Inclusion** - The act of creating a culture and environment where any individual or group can feel welcomed, respected, supported, and valued to fully participate. An inclusive environment embraces differences while seeing them as strengths and offers respect for all people.
  - e. **Representative** – To have a staff that reflects the community the Municipality serves with an emphasis on the representation of Women,



Indigenous Peoples, Persons with a Disability, Members of Visible Minorities, and 2SLGBTQ+ Persons.

Region of Queens Municipality is committed to being a local leader in equity, diversity, and inclusion. Region of Queens will accomplish this through the following:

2. Leadership and Accountability
  - a. Shifting organizational culture by integrating equity, diversity, and inclusion in all levels of the municipality and develop accountability in management regarding equity, diversity, and inclusion initiatives.
  - b. Develop, adopt, and fulfill commitments and goals in the Municipal Government for All Vision Framework.
  - c. Regular review of policies, procedures, and practices with an equity, diversity, and inclusion lens.
3. Enhance Diversity and Inclusion as a Workplace
  - a. Develop a workforce profile based on the demographic makeup of Queens County, identify gaps, and look for ways to fill those gaps in an effort to achieve a workforce more reflective of the population served.
  - b. Restructure and regularly review all Human Resource policies with an equity, diversity, and inclusion lens.
  - c. Work with community partners and other governments to share knowledge and good practices in recruitment and workplace culture.
4. Educate on Equity, Diversity, and Inclusion
  - a. Develop and implement training for employee engagement, build awareness, and sensitivity in Region of Queens Municipality for staff and Council.
  - b. Foster an environment where people are comfortable and encouraged to share cultural values and practices openly and as an avenue to gain better understanding of each other.
5. Measuring and Reporting
  - a. Develop mechanisms to collect information and monitor equity, diversity, and inclusion initiatives.
  - b. Collect data via voluntary, confidential means to measure workplace culture of inclusion, and areas for increased community involvement or opportunities for new policies, programs, or practices.



## Section 2 – Employee Status

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## Region of Queens Municipality

### Human Resource Policy

## 2.01 – Definitions of Employee Status

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1. For the purposes of Region of Queens Municipality Human Resource Policies and Procedures, the following definitions shall apply:

### **Employee**

An “employee” of Region of Queens Municipality is a person who regularly works for Region of Queens Municipality on a wage or salary basis. “Employee” may include full-time, part-time, casual, temporary/contract, or seasonal persons, or others employed with Region of Queens Municipality who are subject to the control and direction of Region of Queens Municipality in performance of their duties.

### **Full-Time**

Employees who have completed the probationary period per *Human Resource Policy 3.07 Probationary Period* and who are regularly scheduled to work 35 hours or more per week. Regular Full-Time positions do not have an intended end date or term length.

### **Part-Time**

Employees who have completed the probationary period per *Human Resource Policy 3.07 Probationary Period* and who are regularly scheduled for work fewer than 35 hours per week. Regular Part-Time positions do not have an intended end date or term length.

### **Temporary/Contract**

These employees may be full-time or part-time. Temporary/Contract positions usually have, but may not always have, an intended start and end date or term length.

### **Casual**

Employees who are hired to assist in the completion of a specific project, for vacation coverage, or other relief on an ad hoc basis.



## **Seasonal**

Seasonal employees are those that work in positions that are only available at certain times during the calendar year and are temporary in nature. Seasonal positions may be one-time opportunities or employees subject to re-call.

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## Section 3 - Recruitment

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## Region of Queens Municipality

### Human Resource Policy

## 3.01 Employment Equity

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### Policy Statement

It shall be the policy of Region of Queens Municipality to be committed to the principles of equity, diversity, and inclusion in the workplace, and recognize the value of a diverse staff.

### Policy Objectives

1. To remove systemic barriers to recruitment and employment with the aim of having a workforce representative of Queens County enabling the full participation of every individual in the workplace.
2. To commit to excellence while ensuring fair and equitable employment processes for all.

### Policy Details

#### *Definitions*

3. For the purposes of this policy, the following definitions shall apply:
  - a. **Barrier** – Formal or informal policies or practices that disproportionately restrict or exclude individuals based on factors unrelated to the nature of work, merit, or safety.
  - b. **Diversity** – A broad range of attributes; both seen and unseen. Elements of diversity include, but are not limited to, race or ethnicity, religion, language, gender, sexual orientation, economic status, age, and abilities. A diverse workplace is one that reflects our communities.
  - c. **Equity** – Fair treatment of all people that considers individual, specific needs, barriers, and accommodations to ensure that all involved have equal opportunity to participate fully in the workplace. Equity acknowledges that there are historically underrepresented / underserved / excluded populations and that fairness within these unbalanced conditions is needed.
  - d. **Inclusion** - The act of creating a culture and environment where any individual or group can feel welcomed, respected, supported, and



valued to fully participate. An inclusive environment embraces differences and sees them as strengths and offers respect for all people.

- e. **Representation** – Having staff that reflects the community the Municipality serves.

### *Recruitment*

4. Region of Queens Municipality recognizes the historic under-representation and employment discrimination of the following groups:
  - a. Women
  - b. Indigenous Peoples, including First Nations, Inuit, and Métis People
  - c. Persons with disabilities
  - d. Members of visible minorities and racialized groups
  - e. Two Spirited, Lesbian, Gay, Bisexual, Transgender, and Queer (2SLGBTQ+) persons.
5. When required and application process allows, active recruitment and selection of qualified individuals from the groups outlined in Section 3 shall occur as recruitment of “designated positions”.
6. Individual merit and qualifications in relation to the essential requirements of a specific position remain the foremost deciding criteria for recruitment, hiring, and promotion of employees.

### *Resources*

7. Director of Corporate Services will provide guidance and serve as a resource for the employment equity initiatives, equitable policies, programs, and practices, including training and education of employees.

### *Complaints*

8. Those who feel they have not been given a fair employment opportunity may submit a complaint to the Nova Scotia Humans Rights Commission or Nova Scotia Office of the Ombudsman.



## Region of Queens Municipality

### Human Resource Policy

## 3.02 Recruitment

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### Policy Statement

It shall be the policy of Region of Queens Municipality to establish a recruitment process whereby all positions in the Municipality shall be filled with the best suited and qualified candidates while maintaining inclusive recruitment and selection processes.

### Policy Objectives

1. To establish clear recruitment practices and procedures.
2. To outline the responsibilities and authorities during the recruitment process.

### Policy Details

#### *Definitions*

3. For the purposes of this policy, the following definitions shall apply:
  - a. **Chosen Family** - in situations where people are detached or estranged from their biological families, they may choose people to act as family members.
  - b. **Immediate relative and intimate personal relationships** - a partner, child, sibling, parent, step relative, in-law relative, chosen family in a similar role, any person living with you (except tenants and household employees).

#### *Authority for Hiring Processes*

4. Chief Administrative Officer (CAO) and Directors shall be the representatives authorized to carry out staff recruitment within their respective departments.
5. Council shall approve budget funding for all new positions established by the Municipality that require additional funds.
6. Directors, in consultation with the CAO, will determine if vacant positions will be filled and initiate the process.



## Recruitment Procedure

### 7. Preparation Stage

- a. Authorization to recruit must be obtained from the CAO prior to commencing the recruitment process.
- b. The appropriate supervisory staff shall review and update the job description, with authorization from the CAO, to accurately reflect the elements of the position prior to advertising.
- c. All changes to job descriptions require approval from Council.

### 8. Promotion

- a. An employee may be offered a promotion and associated change to salary classification for vacant positions based on merit, qualification, and employee record.
- b. Request, with justification, for promotion shall be made by the appropriate Director to the CAO for approval.

### 9. Job Postings

- a. If there are no suitable candidates for promotion, or if it is desirable to advertise certain positions both internally and externally, an external competition shall take place.
- b. External job postings shall be open for a period of no less than two (2) weeks.
- c. The content of external postings shall include:
  - i. Position duties, responsibilities, and requirements (essential and preferred)
  - ii. Related conditions of employment
  - iii. Level of compensation
  - iv. Specific educational or job related requirements for the position.
  - v. Advertising shall occur in newspapers, websites, social media, or other outlets to produce the highest quality of applicants, at the discretion of the Director of Corporate Services.
- d. Required Statements
  - i. All external job postings shall contain the following statements:
    1. "Region of Queens Municipality understands the value of diversity in our communities and our staff. We continuously strive to be a diverse and inclusive workforce. We encourage applications and self-identification from African Nova



Scotians, racially visible persons, women seeking non-traditional positions, persons with disabilities, Indigenous persons, and 2SLGBTQ+ individuals.”

2. “We thank all applicants for their interest in this position, however only those selected for an interview will be contacted.”
3. “During the recruitment process, applicants have the right and are encouraged to request an accommodation should they need.”

#### 10. Applications

- a. Unsolicited applications and resumes will be accepted by Region of Queens Municipality for consideration for a period of six (6) months maximum.
- b. Applications received after any job posting deadline may not be considered.
- c. The Director or designate, Director of Corporate Services or designate, and one other employee at the discretion of the Director of Corporate Services shall review all properly completed applications and independently short list the most qualified candidates using *Form 3.02 Applicant Shortlisting Form*.
- d. When possible, a minimum of three candidates will be interviewed.

#### 11. Selection Process

- a. Interviews shall be scheduled by Director of Corporate Services or designate for all supervisory positions. All other interviews shall be scheduled by the appropriate supervisory staff.
- b. Interview panels shall consist of no fewer than two people and will include the supervisor for the position and Director of Corporate Services or designate.
- c. Interviews shall be structured as outlined per *Human Resource Policy 3.03 Interview Policy and Procedure*.
- d. References may be requested during the interview process per *Human Resource Policy 3.04 Reference Checks*.
- e. Other evaluation methods may be used to determine the suitability of a candidate (i.e. testing, writing samples, personality profiling etc.).



## 12. Offers and Refusals

- a. If it is deemed that no suitable candidates can be found in this process, a position may be reposted, left vacant, or tasks redistributed to current staff.
- b. Once a preferred candidate is identified, an offer of employment will be made in writing. This offer will include, at minimum, starting salary, start date, employee status, and position description.
- c. Offers of employment may require the completion of a criminal record check and/or vulnerable sector check, at the discretion of the Director of Corporate Services.
- d. Offers of employment may also be subject to proof of ability to fulfil occupational requirements, such as licenses, certifications, and physical attributes.
- e. Once a job offer has been accepted in writing, Director of Corporate Services shall notify all unsuccessful candidates who interviewed that the position has been filled.
- f. Should an unsuccessful candidate for a management position ask for feedback or a debrief of their candidacy, Director of Corporate Services or designate, may provide that feedback in a manner convenient and accessible to the unsuccessful candidate.
- g. In situations where candidates have similar qualifications and merit to the point a decision over the successful candidate cannot be made, self-declaration of being part of a designated group per *Human Resource Policy 3.01 Employment Equity* may be considered as a deciding factor.

### *Potential Employee Conflicts*

13. Familial and intimate personal relationships must be a consideration during the recruitment procedure if there is potential for a Conflict of Interest.
14. The appointment of an immediate relative or intimate personal relationship of a current employee to the same department is discouraged. In a situation where a current employee becomes aware that an immediate relative has applied for employment in their department, they, or their supervisor, shall disclose this information to the Director of Corporate Services.
15. In a situation where the Director becomes aware that a family member, or a person from a household of a family member, has applied for a position in



their department, they shall immediately disclose this information to Director of Corporate Services at which time Director of Corporate Services will appoint another employee to the recruitment process. In cases where the family member is connected to the Director of Corporate Services, Chief Administrative Officer shall act in this stead.

16. Employees and Council members shall not take part in, or in any way attempt to influence the hiring process of a family member, intimate relationship, or close friend.

#### Repeal

16. On the effective date of this policy, Operational Policy No. 3 *Staffing Process*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.03 Employee Interviews

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### Policy Statement

It shall be the policy of Region of Queens Municipality to ensure that interviews during the recruitment process for any position are carried out in a fair, equitable, and consistent manner.

### Policy Objectives

1. To establish guidelines for conducting job interviews.
2. To ensure equitable treatment of all applicants during the interview process.

### Policy Details

#### *Definitions*

3. For the purposes of this policy, the following definitions shall apply
  - a. **Accommodation** – a temporary, one-off, or ongoing modification to an employee's regular duties, working environment and/or workload to reduce or eliminate barriers to their ability to perform their job duties and participate in the workplace due to a Protected Characteristic per the Nova Scotia Human Rights Act.

#### *Purpose and Scheduling*

4. The objective of a job interview is to gain information about the following topics:
  - a. Experience
  - b. Job/Workplace fit
  - c. Personality, attitude, and behaviours
  - d. Thought Processes
  - e. Communications.
5. Director of Corporate Services or designate shall reserve an interview space.
6. Director of Corporate Services or designate shall schedule the interview with the candidate at least 24 hours in advance.



7. The following details should be provided to the applicant at the time of scheduling the interview:
  - a. The name of the position
  - b. Location and time of the interview
  - c. Approximate length of the interview
  - d. Any special materials to prepare
  - e. Confirm email address and notify applicant that interview questions will be sent to them the day before the interview (if applicable)
  - f. Notify applicant that Region of Queens has a Workplace Accommodation Policy, and ask applicant if they require accommodation to participate in the interview process.
8. Director of Corporate Services will evaluate the applicant's request for accommodation and may request more information from the applicant to facilitate the accommodation. If a request for accommodation is denied, the reasons will be clearly communicated to the applicant.

#### *Interview Procedure*

9. The general outline of the interview process is as follows:
  - a. A selection committee shall be determined. The selection committee shall, at minimum, include the Director of Corporate Services or designate and the appropriate supervisory staff
  - b. The selection committee shall prepare *Form 3.032 Interview Guide* for each applicant being interviewed
  - c. Applicants are emailed the interview questions the day before their interview by Director of Corporate Services or designate
  - d. Introductions of applicant and interview panel
  - e. Provide the applicant with a general outline of the interview process
  - f. Begin questioning with a mix of Fact-based, Situational, Technical, Behavioural, and Self Awareness questions. See *Form 3.031: Question Bank*
    - i. Questioning should start general then become more specific as the interview proceeds
  - g. Ask the candidate if they have any questions
  - h. Conclude interview by thanking the applicant and informing them they may be contacted to provide references or a follow up interview/evaluation
  - i. Explain the process that follows the interview to the best of your ability.



### *Prohibited Questions/Topics*

10. The following topics can only be discussed if relevant to the position:
  - a. Age (Are you legally able to work in Nova Scotia?)
  - b. Citizenship (Are you legally able to work in Canada?)
  - c. Education
  - d. Criminal Record

### *Candidate Rating*

11. After each time period of interviews, the selection committee does the following using *Form 3.032 Interview Guide*:
  - a. Reviews individual notes and scores
  - b. Use interviewer scores to create average scores for each of the applicants
  - c. Discuss notes and other considerations
  - d. Rank candidates based on all information thus far in the recruitment process.

### Repeal

12. On the effective date of this policy, Operational Policy No. 5 *Employee Interviews*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.04 Employment Reference Check

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### Policy Statement

It shall be the policy of Region of Queens Municipality to obtain and provide reference checks during recruitment processes in an equitable, consistent, and appropriate manner.

### Policy Objectives

1. To establish guidelines for obtaining reference checks on potential employees.
2. To establish guidelines for giving reference checks on current or previous Region of Queens employees.

### Policy Details

3. Region of Queens Municipality will exercise its right to verify and validate information given during the recruitment process in order to determine applicant suitability for employment.
4. Region of Queens Municipality, when requested to supply a reference for any person, will only disclose whether the person was employed by the Municipality, the position, and dates of employment.
5. No position within Region of Queens Municipality shall be offered to any applicant until reference checks have taken place according to this policy/procedure, unless the position offered is an internal promotion or returning seasonal employee.
6. Notwithstanding section 5, reference checks for returning seasonal workers, summer students, and work term placements, may be waived with the approval of the Chief Administrative Officer.
7. All references checks shall be carried out using *Form 3.04 Reference Check Guide* as a guide.



### *Promotions*

8. For the purposes of reference checks for promotions, internal references, personnel files, documented performance appraisals, documented corrective action, attendance records shall be made available to the appropriate supervisory staff upon their request and will form part of the hiring decision.
9. Employees may respond to the request for internal references in respect of the criteria developed by the interview panel and only to the extent that their comments are supported by documented information in the files outlined in the previous section. Unsupportable commentary may not be considered or used in the selection process.

### *External Applicants*

10. Directors or designate authorized for hiring are responsible for obtaining references on potential employees.
11. When possible, a minimum of two verbal references from current and/or former employers or close colleagues should be obtained from any candidate to whom a Director or designate would consider making a job offer. If this is not possible, references such as teachers, volunteer experience, etc. are acceptable.
12. If reference checks are being conducted on more than one applicant, questions in each reference check shall be identical.
13. Reference letters may be collected at the discretion of the appropriate supervisory staff.

### Repeal

14. On the effective date of this policy, Operational Policy No. 6 Reference Checks, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.05 Relocation Expenses

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### Policy Statement

It shall be the policy of Region of Queens Municipality that in certain circumstances, a new employee may be reimbursed for relocation expenses.

### Policy Objective

1. To provide criteria for the reimbursement of eligible relocation expenses.

### Policy Details

#### *Eligibility*

2. Chief Administrative Office (CAO) may authorize the reimbursement of relocation expenses for a new employee under one or more of the following conditions.
  - a. The candidate is part of the senior management team (Director)
  - b. The candidate has a required skill set that cannot be recruited locally
  - c. There is a need to be competitive in order to recruit the highest quality employee.
3. The candidate's primary place of residence must be located at minimum 150 km driving distance from the candidates anticipated workplace.
4. Reimbursement shall be restricted to relocation to within Queens County, except under special circumstances.
5. Relocation must occur before completion of six months of employment post probationary period.
6. Reimbursement of the cost of a one-way trip for the employee, their partner, and dependents from current place of residence to new place of residence.

#### *Eligible Expenses*

7. The following expenses shall be eligible for reimbursement
  - a. Costs related to packing, unpacking, and transport of household items



- b. Short-term living expenses (up to one month) while candidate seeks permanent accommodations
  - c. One month of rent to hold living quarters until move can be accomplished.
8. The amount of relocation reimbursement is at the discretion of the CAO to a maximum of \$10,000.

#### *Selection of Moving Companies*

9. When possible, a minimum of three moving companies are to be contacted for quotes. Reimbursement will be based on the lowest priced mover.
10. If the employee wishes to use a moving company other than the lowest priced mover, the employee will be responsible for any costs that exceed the quote selected by the lowest priced mover.

#### *Repayment*

11. All employees who receive relocation reimbursement will be reimbursed 50% of the approved cost upon beginning employment with the Municipality and the remaining 50% will be paid after one year of completed service.

#### Repeal

12. On the effective date of this policy, Operational Policy No. 7 *Relocation Expenses*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.06 Onboarding

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### Policy Statement

It shall be the policy of Region of Queens Municipality to facilitate new employees' integration and onboarding into the organization and foster their sense of belonging and pride in being a part of Region of Queens Municipality.

### Policy Objectives

1. To offer an onboarding process that allows for an employee's smooth transition into their work environment and foster a sense of pride in the Region's accomplishments.

### Policy Details

#### *Definitions*

2. For the purposes of this policy, the following definition shall apply:
  - a. **Onboarding** – The process of integrating a new employee into an organization.

#### *Procedure*

3. The appropriate supervisory staff shall ensure that the procedures outlined in *Form 3.06 Onboarding Checklist for Supervisors* are completed in the allotted timeframes.

### Repeal

4. On the effective date of this policy, Operational Policy No. 8 *Orientation Policy*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.07 Probationary Period

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide new employees with a probationary period to allow supervisors time to adequately assess a new employee's performance and suitability to the role, and to allow the employee an opportunity to adjust to their new position.

### Policy Details

#### *New Employees*

1. New employees may be subject to a probationary period, up to six months, during which time performance shall be assessed on:
  - a. Team and individual contribution
  - b. Individual and team behaviours that reflect Region values
  - c. Employee and team performance related to achieving goals, objectives, and behaviour expectations such as work habits, knowledge, skills, and attitudes. See *Form 3.07 Probationary/Performance Review*.
2. If during the new employee's probationary period, it is deemed that the employee is unsuitable, employment may be terminated at any point without cause.
3. If an employee does not successfully complete a probationary period, the employee may:
  - a. Have probationary period extended for another period not exceeding six months at the discretion of the Director.
  - b. Have employment with Region of Queens Municipality terminated
4. If an employee does not successfully complete two successive probationary periods, employment with the Region shall be terminated.
5. Upon completion of the six-month probationary period, the Director shall provide the Chief Administrative Officer and Director of Corporate Services with written notification of successful completion or unsuccessful completion of the probationary period.



6. Following the successful completion of the probationary period, the employee shall be given the employment status as outlined in the employment offer letter.

### Trial Periods

7. Any employee who has been promoted or transferred to a new position is subject to a trial period, up to six months, during which time performance is assessed on:
  - a. Team and individual contribution
  - b. Individual and team behaviours that reflect Region values
  - c. Employee and team performance related to achieving goals, objectives, and behaviour expectations such as work habits, knowledge, skills, and attitudes. See *Form 3.07 Probationary Period Performance Evaluation*.
8. Employees who do not successfully complete a trial period are returned to their former position, provided it is still available. If the position is not available, the Municipality shall consider alternate employment arrangements when other vacant positions currently exist.
9. If no comparable employment arrangements can be made, the employee is considered redundant and is entitled to severance provisions outlined in the *Nova Scotia Labour Standards Code* or their employment contract.
10. Where an employee is promoted or transfers voluntarily to a new position and finds the move unsuitable, the employee may request to return to their former position during the trial period. There is no guarantee the request will be approved. Requests must be in writing to the appropriate Director.
11. Employees retain entitlement to their permanent position when they take a temporary promotion, transfer, acting position, approved secondment or any job protected leave per Nova Scotia Labour Standards Code.

### Repeal

12. On the effective date of this policy, Operational Policy No. 9 *Probationary Period*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.08 Notice of Resignations/Retirement

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### Policy Statement

It shall be the policy of Region of Queens Municipality to follow a resignation/retirement procedure in accordance with the Nova Scotia Labour Standards Code.

### Policy Details

1. Employees shall give, at minimum, the following notice of resignation/retirement:
  - a. One week's notice if employment period is between three months and two years
  - b. Two week's notice if employment period is more than two years.
2. Notice of resignation/retirement must be done in writing and delivered to the immediate supervisor.
3. Employees in senior positions or positions that are difficult to recruit are encouraged to give as much notice of resignation/retirement as possible.
4. The supervisor shall notify the Director of Corporate Services of the resignation to initiate the Offboarding Procedure per *Human Resource Policy 3.10: Offboarding Procedure*.

### Repeal

5. On the effective date of this policy, Operational Policy No. 10 *Resignation Process*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

### 3.09 Terminations

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#### Policy Statement

It shall be the policy of Region of Queens Municipality to create and follow termination of employment systems to ensure standardized procedures and processes are followed between an employee and Region of Queens Municipality.

#### Policy Objectives

1. To clearly communicate termination of employment processes and procedures.

#### Policy Details

2. Termination from employment with Region of Queens Municipality includes the following:
  - a. Expiration or completion of a contract
  - b. Dismissal.
3. Dismissal from employment with Region of Queens Municipality may be made for, but not limited to the following reasons:
  - a. Elimination of position due to organizational need, which may include, but is not limited to:
    - i. Financial condition of Region of Queens Municipality
    - ii. Organizational or departmental restructuring
  - b. Organizational or departmental restructuring has necessitated a different required skill set for the position
  - c. Significant reduction in work load resulting in change in employee status
  - d. All attempts to create an Accommodations Agreement per *Human Resource Policy 4.08 Workplace Accommodations* have been exhausted and no agreement has been met causing undue hardship on Region of Queens Municipality
  - e. Intoxication or illegal drug use on the job
  - f. Harassment
  - g. Theft



- h. Gross negligence
  - i. Gross insubordination
  - j. The final stage of a Corrective Action Process per *Human Resource Policy 4.05 Corrective Action*.
4. Depending on the severity of the incident, dismissal may be immediate. Dismissals shall be conducted by the employee's Director and the Director of Corporate Services.
  5. Dismissal of the Chief Administrative Officer shall be conducted by the Mayor and Deputy Mayor.

#### *Requirements/Procedure*

6. In the case of the expiration or completion of a contract, if employee is not informed of an end date in the offer of employment, Region of Queens Municipality shall provide, at minimum, the required written notice outlined in the Nova Scotia Labour Standards Code.
7. In cases of dismissals, the following shall occur:
  - a. The appropriate Director shall submit documentation to the Director of Corporate Services prior to the decision of dismissal including
    - i. The actions/behaviours of the employee that have caused a recommendation to terminate employment
    - ii. Documentation from the Corrective Actions taken to correct employee behaviour per *Human Resource Policy 4.05 Corrective Action*
    - iii. Relevant information from the employee's personnel file
    - iv. Alternatives to dismissal that have been considered/attempted.
8. The final decision to dismiss an employee shall be made in conjunction with the employee's supervisor, Director, Director of Corporate Services, and Chief Administrative Officer.
9. Notice of dismissals must be delivered verbally and in writing by the appropriate Director and the Director of Corporate Services.
10. Any escorting of terminated staff and removing of personal effects from office space shall be conducted by the appropriate Director and Director of Corporate Services.
11. Should a dismissal occur in the Corporate Services Department, sections 9 and 10 shall be done by Director of Corporate Services and CAO, or in the case of the Director of Corporate Services, by the CAO and Municipal Clerk.



12. Upon delivery or receipt of written termination of employment, the Offboarding Process per *Human Resource Policy 3.10 Offboarding* shall commence.
13. Written notification of termination of any type shall be filed in the appropriate personnel file.

Repeal

14. On the effective date of this policy, Operational Policy No. 11 *Termination Process*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 3.10 Offboarding

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### Policy Statement

It shall be the policy of Region of Queens Municipality to have a consistent process that leads to the formal separation between employee and Region of Queens Municipality at the time of resignation, or retirement.

### Policy Details

#### *Definitions*

1. For the purposes of this policy, the following definitions shall apply:
  - a. **Offboarding** – The process that leads to the formal separation between employee and Region of Queens Municipality.

#### *Procedure*

2. The appropriate supervisory staff shall ensure that the procedure outlined in *Form 3.10 Offboarding Procedure* are carried out and completed prior to the end of the final day of employment of departing employee.



## Section 4 – Employment Policies

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## Region of Queens Municipality

### Human Resource Policy

## 4.01 Job Descriptions

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide accurate and up-to-date job descriptions to applicable employees that clearly state roles, responsibilities, and duties.

### Policy Objectives

1. To ensure that every employee is aware of their specific duties and responsibilities.
2. To provide an opportunity for regular, timely review of each job description.
3. To ensure accuracy of job descriptions for compensation classification purposes.

### Policy Details

4. Each employee shall, on or before commencement of employment, be provided with a copy of their job description.
5. Every job description shall be reviewed and updated during an employee's performance review or as part of a recruitment process. If these instances do not arise, job descriptions shall be reviewed at least every three years.
6. When changes are necessary, the Director shall make any recommendations for changes, in writing, to CAO
  - a. Within fourteen (14) days of the conclusion of a performance review
  - b. Prior to a job vacancy being advertised.
7. If the CAO is in agreement with the recommended changes, they will make a recommendation to Council for approval of such changes.
8. All job descriptions may be formatted using *Form 4.01 Job Description Template*

### Repeal

9. On the effective date of this policy, Operational Policy No. 4 *Job Descriptions*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.02 Hours of Work

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### Policy Statement

It shall be the policy of Region of Queens Municipality to establish reasonable and fair hours of work for employees.

### Policy Details

1. Employees of Hillsview Acres shall work shifts as established and scheduled by the Administrator of the facility or designate, according to the collective agreement and management.
2. Employees of the Public Works Department shall work shifts as established and scheduled by their supervisor or designate, according to the collective agreement and management.
3. Employees of Queens Place Emera Centre shall work hours established by the appropriate supervisory staff.
4. The normal service hours for all other regular full-time, Administration Building employees shall be from 8:30 a.m. to 4:30 p.m. Monday to Friday from September 1 to June 30. For the period of July 1 to August 31, the normal service hours shall be from 8:00 a.m. to 4:00 p.m. Monday to Friday.
5. Working hours for part-time employees shall be established by the appropriate supervisory staff.
6. Employees shall be provided with a one-hour lunch break between 12 noon and 2:00 p.m. as designated by the Director or as approved by a supervisor, unless otherwise stated in applicable collective agreements.
7. Employees paid on an hourly basis shall be entitled to a one-hour lunch break without pay.
8. Due to the nature of certain positions, it may be necessary for employees to work outside the normal service hours.
9. Salaried employees who are required to work outside the normal service hours are not compensated for such work, however, time off in lieu of compensation may be approved by the supervisor on a case by case basis.
10. Schedules for those on a Flexible Work Arrangement shall be determined per *Human Resource Policy 4.09 Flexible Work Arrangements*.



## Repeal

11. On the effective date of this policy, Operational Policy No. 29 *Hours of Work*, May 17, 2004 is repealed.

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## Region of Queens Municipality

### Human Resource Policy

## 4.03 Personnel Files

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### Policy Statement

It shall be the policy of Region of Queens Municipality to establish and maintain a Personnel File on each employee ensuring a confidential record of employment history.

### Policy Details

1. Personnel records shall be contained in a locked cabinet in the main vault and/or electronically in a restricted folder.
2. All information contained in the personnel file for active, retired, and terminated employees is strictly confidential.

### Access to Files

3. Access to personnel files shall be restricted to the following:
  - a. Chief Administrative Officer
  - b. Director of Corporate Services or designate
  - c. Directors for employees under their supervision
4. The aforementioned people shall only access personnel records for occupational required tasks.
5. Employees may request access to their own files.
  - a. Requests shall be made to the appropriate Director a minimum 24 hours in advance.
  - b. Files shall be viewed in a private area with the appropriate Director present.
  - c. No portion of the employee file shall leave the viewing room.
  - d. Files shall be immediately returned to secure storage location once viewing is complete.
6. No employee may alter, remove, copy, or photograph any document in their Personnel File unless authorized by the Director of Corporate Services or Chief Administrative Officer.



### *External Requests to Access/Share Employee Information*

7. Personal information will only be released in compliance with the Nova Scotia Freedom of Information and Protection of Privacy Act or court order.
8. Personal information may be released under the following circumstances:
  - a. Verification of Employment
  - b. All other requests for information shall be referred to the Chief Administrative Officer.

### *Personnel File Contents*

9. The following information shall be kept in an employee's personnel file:
  - a. Original application letter, resume, and any other application documents
  - b. Evidence of any bona fide occupational requirements (eg. Licenses, registrations, medical records, etc.)
  - c. Necessary evidence of educational/professional qualifications
  - d. Copy of letter of offer
  - e. Copy of acceptance of offer
  - f. All applicable benefit related information
  - g. Documentation relating to any performance issues
  - h. Any and all disciplinary action taken and related documentation
  - i. Any and all accommodations made and related documentation
  - j. All performance review documentation
  - k. Correspondences/records of any leaves of absence including vacations and sick time
  - l. Letter or documentation related to termination of employment
  - m. Lay off notices
  - n. Any requests made for professional development at a cost to the Region
  - o. Signed confirmation of receipt and understanding of Human Resource Policies and any other policies directly related to job requirements.

### Repeal

10. On the effective date of this policy, Operational Policy No. 28 *Personnel Records*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.04 Performance Review

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### Policy Statement

It shall be the policy of Region of Queens Municipality to ensure that staff are provided with timely and effective feedback on their performance through the use of formal and informal performance review.

### Policy Objectives

1. To clearly define and communicate the formal and informal performance review processes.
2. To ensure a logical and clear approach is followed when conducting Annual Performance Reviews, and that job-related skills, knowledge, and behaviours are consistently evaluated.

### Policy Details

3. The result of the formal performance review has direct impact on recommendation for salary increases, employee status, and corrective action processes.
4. During the first month per *Human Resource Policy 3.06 Onboarding*, supervisors and new staff shall discuss performance measures and identify key benchmarks for the next six months to a year.
5. During the first year of employment, new full-time and part-time staff shall have at minimum two (2) formal performance reviews. First, the Probationary Review per *Human Resource Policy 3.07 Probationary Period* and a review at the one-year anniversary of employment per this policy.
6. After new staff have completed one year of employment, performance reviews shall occur annually thereafter.
7. All performance reviews shall be done in confidence and in an objective manner.



### *Responsibilities*

8. Director of Corporate Services will
  - a. Oversee the implementation and maintenance of *Human Resource Policy 4.04 Performance Review* throughout Region of Queens Municipality with the assistance of, and in consultation with Directors and any other appropriate staff.
  - b. Monitor the effectiveness of the performance review process and recommend any necessary changes to CAO.
9. Directors and Supervisors will
  - a. Administer and coordinate performance reviews within their respective work units.
  - b. Recommend any changes to this policy and associated procedures to the Director of Corporate Services.
  - c. Provide any necessary reporting to the Director of Corporate Services and CAO on results of formal performance reviews.
  - d. Provide all original copies of performance review documentation to Director of Corporate Services for filing in staff personnel files.
  - e. Notify staff of and provide clarification on any changes to this policy.
  - f. It is the responsibility of Directors and Supervisors to set reasonable performance goals, standards, and deadlines with employees in a clear and timely manner.

### *General Procedure*

#### *Informal Performance Review and Feedback*

10. Directors and Supervisors should provide regular feedback to staff on performance using informal means, such as:
  - a. Verbal or email feedback on a regular basis
  - b. Regular, informal check-in meetings
  - c. Informal coaching and mentoring
  - d. Regular staff meetings
11. Informal feedback should be frequent, action focused, specific, and timely.



### *Formal Performance Review*

12. Prior to the completion of the annual performance review, the appropriate supervisor should review the employee's personnel file and other records for the following considerations:
  - a. Adherence to bona fide occupational requirements, such as licenses, training, certifications, etc.
  - b. Review of informal performance review and feedback as a consideration in the formal review
  - c. Accuracy of position description
  - d. Previous performance reviews
  - e. Work history including quality of work, organizational fit, colleague relations and interaction, etc.
13. Based on the information gathered in section 12, the appropriate supervisory staff completes *Form 3.07 Probationary/Performance Review*; followed by the staff person completing the employee portion of *Form 3.07 Probationary/Performance Review Form*.
14. Should the staff member or supervisor wish to discuss the contents of the forms further, they can set up a face-to-face meeting.
15. *Form 3.07 Probationary/Performance Review Forms* shall be signed by both supervisor and staff and sent to the Director of Corporate Services for filing in the appropriate personnel file.
16. Points for supervisors to consider during feedback:
  - a. The formal performance review should be part of ongoing, informal feedback. Nothing in the formal performance review should be a surprise to the employee.
  - b. Negative feedback on performance shall be done in a constructive, impartial way with a focus on changes in future action and not condemnation of past behaviours.
  - c. Be open to discussion, as some underperformance may be due to external factors.
  - d. Balance negative feedback with positive feedback.
  - e. Negative feedback, or public input through letters of complaint or praise, should be supported in documentation or other corroboration.

### *Definitions of Rating used in Form 3.07 Probationary Review Form*



17. **N - Needs Significant Improvement** – Level of performance is consistently below predetermined performance measures and is unacceptable to meet the requirements of the job. Results are consistently poor and service is at a deficient quality resulting in work needing to be redone or causing other negative disruptions in the work unit. Employees who are rated N must be considered for corrective action per *Human Resource Policy 4.05 Corrective Action*.
18. **S - Meets Expectations Some of the Time** – Level of performance is regularly below predetermined performance measures and is barely acceptable to meet the requirements of the job. Results are often poor and service quality is minimal. Employees who are rated S must receive supervisory coaching.
19. **M – Meets Expectations Most of the Time** – Level of performance consistently meets predetermined performance measures and is acceptable to the requirements of the job. Results are consistently well done with infrequent disruption to the work unit.
20. **A – Meets Expectations All of the Time** – Level of performance almost always meets predetermined performance measures and is more than acceptable to meet the requirements of the job. Results never cause disruption to the work unit, and contributions are noted and necessary to the work unit.
21. **E – Exceptional Consistently, Exceeds Requirement** – Level of performance is always exceeding predetermined performance measures and is crucial to the functioning of the work unit. Results are measurable and have lasting improvements in organizational performance. Employees who are rated E should be done so when this level of performance is done consistently.

#### Repeal

22. On the effective date of this policy, Operational Policy No. 23 *Performance Appraisal* is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.05 Corrective Action

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### Policy Statement

It shall be the policy of Region of Queens Municipality to work with employees to resolve any issues in the workplace while holding employees to a high standard of performance and conduct.

Region of Queens Municipality believes in allowing staff to develop themselves and allow for error. In cases where actions are deemed to be beyond error or lack of knowledge, corrective action processes will be initiated.

### Policy Details

#### *Definitions*

1. For the purposes of this policy, the following definition shall apply:
  - a. **Corrective Action** –A multi-step disciplinary process that allows the municipality to have high performing staff by having several levels of discipline and coaching for staff who are having difficulty in their position.

#### *Procedure*

2. Corrective Action addresses staffing issues on the following:
  - a. Staff attendance
  - b. Staff conduct
  - c. Health and Safety
  - d. Performance
3. Corrective Action processes should follow these steps:
  - a. Coaching (informal corrective action)
  - b. Verbal warning (formal)
  - c. First written warning (formal)
  - d. Final written warning with possible suspension pending investigation
  - e. Termination of employment



See *Form 4.051 Corrective Action Levels* for a list of potential, but not all possible performance issues and concerns.

4. Each of the four areas of concern set out in *section 2* shall be treated jointly in the corrective action process. For example, if an employee receives a formal verbal warning for an attendance issue, they will receive a written warning for a conduct issue, but not a verbal one. Disciplinary issues shall be deemed consecutive and not concurrent.

#### *Informal Coaching*

5. Informal coaching is a documented process that offers the employee an opportunity to correct an issue before starting the formal corrective action process and receiving a verbal warning. Depending on the nature and severity of the issue or concern, this step may be skipped.
6. Before issuing a formal verbal warning, supervisors may provide employees with informal coaching, which may include training and professional development, if the issue is not serious enough to warrant a written warning.
7. It is the responsibility of the supervisor in cooperation with the Director of Corporate Services to deliver coaching. See *Form 4.052 Employee Coaching*.

#### *Formal Warnings*

8. Region of Queens Municipality reserves the right to skip any and all of the five-step corrective action process depending on the severity of the offence.
9. It is the responsibility of the appropriate supervisory staff in cooperation with the Director of Corporate Services to deliver warnings. See *Form 4.053 Verbal Warning Documentation*; *Form 4.054 Written Warning Letter*; and *Form 4.055 Final Written Warning and Suspension*.

#### *Impact of Written or Final Corrective Action Warning*

10. Promotion – The appropriate supervisory staff, while considering promotion, may ask for more detail regarding the circumstances and severity of corrective action to gather more perspective and information on the situation outside of any records in the employee personnel file. Instances of corrective action may be a deciding factor in awarding promotion.



### *Investigation and Documentation*

11. All alleged violations to the categories outlined in section 3, shall be properly investigated and documented by the supervisor and Director of Corporate Services. All formal measures taken within the corrective action process shall be documented and forwarded to Director of Corporate Services for filing in the employee's personnel file.

### *Administrative Leave Pending Investigation*

12. If an employee is placed on administrative leave pending investigation, the employee will be notified of the decision verbally and in writing. The written notification shall include information on the allegations and allow the employee an opportunity to respond.
13. During the leave period, the employee must ensure they are available for interviews or recall to work. If the employee fails to make themselves available, the Municipality will proceed with the investigation and make a determination based on the information available.
14. Administrative leave pending investigation is intended to allow the Municipality time to examine issues thoroughly and to determine appropriate action. During this administrative leave and pending investigation, the employee shall be compensated at their regular rate of pay.
15. An employee has the right to legal representation (at their own expense), union representation, or a Municipal representative present at any interview and will be given a minimum of 24 hours notice prior to any interview. Any costs incurred by an employee placed on administrative leave pending investigation shall be borne fully by that employee and not the Municipality.
16. Any employee placed on administrative leave pending investigation must temporarily turn over any municipal property in their possession including keys, identification, phones, vehicles, and credit cards. Any and all municipal property, municipal information, and confidential information must remain at the worksite. Employees placed on administrative leave pending investigation shall not access their Region of Queens email. If any employee placed on administrative leave pending investigation maintains any municipal files or equipment at their residence, they must return these items to their supervisor until the investigation is complete.



17. Employees placed on administrative leave pending investigation shall not have any work-related contact with any other municipal staff other than their designated municipal point of contact or representative.

#### *Resources Available to Employees*

18. The employee shall have access to the following:
  - a. A municipal staff contact/representative
  - b. Other accommodations may be made on a case by case basis.

#### *Termination of Employment*

19. The final stage of corrective action is termination of employment. Termination of employment with the Municipality may occur following an employee committing multiple violations of municipal policy and practices, after the steps for corrective action have been taken, or immediately following a severe violation. Final decision on termination of employment shall be made by the CAO or Council, as circumstances dictate.

#### Repeal

20. On the effective date of this policy, Operational Policy No. 26 *Employee Discipline*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.06 Joint Occupational Health and Safety

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### Policy Statement

1. It shall be the policy of the Region of Queens Municipality to conduct all operations safely, to do all that is reasonable to prevent injury to persons and damage to property and to protect the employees, the Region, and the public from the results of accidents and fire. All practical steps shall be taken to build and maintain a safe and healthful workplace. It is recognized that safe working practices are a joint responsibility of both the employer and all employees.

### Policy Objectives

2. We will not knowingly expose ourselves, contractors, or members of the general public to unacceptable safety or health risks in the execution of our public service activities.

### Policy Details

#### *Strategic Goals*

3. Region of Queens Municipality believes that all injuries and occupational illnesses are preventable.
4. Region of Queens Municipality will endeavour to meet or exceed available standards as defined by recognized safety, health, occupational hygiene and regulatory authorities through the application of engineering controls, administrative controls, personal protective equipment, promotion, training and education.
5. Health and safety shall always be the overriding factor in situations where production or public service may also be at stake.
6. All employees are held to be individually responsible for their own safety and health, that of co-workers and employees working under their direction.



## *Responsibilities and Accountabilities*

### 7. Council:

- a. Has full responsibility to approve, amend and modify safety manual policies, (referred to as Volume 1) pertaining to an Occupational Health and Safety program.
- b. Approves sufficient funds in yearly operational budgets to allow the implementation of policies, procedures and practices pertaining to an Occupational Health and Safety Program, including but not limited to training, safety equipment and work places.

### 8. Chief Administrative Officer:

- a. Has full responsibility for the Joint Occupational Health and Safety Program, and is accountable to the Region of Queens' Council.
- b. Authorizes necessary expenditures for implementation of the various segments of the Joint Occupational Health and Safety Program, as approved by the Council.
- c. Issues the necessary policy directives as formulated by the Joint Occupational Health and Safety Committee.
- d. Ensures that management at all levels enforce safety.
- e. Ensures Department Heads realize that no job is efficiently completed unless every safety precaution associated with the performance of the job is strictly complied with.
- f. Makes safety a part of periodic discussions with the Department Heads and supervisors.
- g. Keeps informed of the accident experience of the Region and the predominating causes for accidents.
- h. Passes on instructional information to Department Heads when reviewing the Minutes of a Safety Committee meeting.
- i. Takes an active interest in handling cases requiring discipline.
- j. Provides information, education, instructions and assistance to all Department Heads, staff and ensures Department Heads understand the Region's Safety Policy and the Occupational Health and Safety Act and Regulations of Nova Scotia.

### 9. Department Heads:

- a. Are accountable to the Chief Administrative Officer and responsible for ensuring that the Region's Occupational Health and Safety Policy, and Safe Work Practices are fully understood by staff assigned to them.



- b. In consultation with the Joint Health and Safety Committee for the Region ensure that codes of practice and safe working practices are consistent of the Occupational Health and Safety Act and Regulations of Nova Scotia.
- c. Stimulate the interest and ensure the participation of management and employees assigned to them in health, safety, and related safety matters.
- d. Monitor the application of the Region's Health and Safety Policy to ensure the desired goals and objectives of the Health and Safety Policy are attained.
- e. Responsible for preventing injury and death to any management and employees within their respective departments.
- f. Establishing the necessary preventions against injury, disease, and death to any management and employees within their respective departments.
- g. Establish objectives and standards consistent with applicable health and safety legislation.
- h. Monitor all levels of responsibility and direct corrective action as required.
- i. Provide information, education and assistance to all supervisory staff, and ensure supervisors understand the Region's Safety Policy.
- j. Understand and enforce the Joint Occupational Health and Safety Policy as well as the Occupational Health and Safety Act of Nova Scotia.
- k. Assist supervisors in establishing codes of practice / safe job procedures.
- l. Ensure that all staff has proper and well-maintained safety equipment as well as special personal protective devices when required.
- m. Review and recommend approval of safe job procedures to Joint Occupational Health and Safety Committee.
- n. Provide ongoing safety education programs and approved first aid training courses as required in consultation with the Joint Occupational Health and Safety Committee.
- o. Review all accident investigation reports, approve or support remedial actions recommended, as necessary.
- p. Conduct inspection of work areas and locations within their department.
- q. Serve on Joint Occupational Health and Safety Committee as required.



- r. Provide information, education, instructions and assistance to management personnel, staff while ensuring management personnel understand the Region's Safety Policy.
  - s. Ensure that a Workers' Compensation Board report be filed on all accidents.
  - t. Without limiting the generality of the foregoing any other related duties required by the Region or Regulations.
10. Management Personnel – (Supervisors, Divisions Heads):
- a. Responsible for the Health and Safety Program in their respective areas of responsibility and are accountable to their respective Department Head for their accident prevention efforts.
  - b. Displays leadership, by setting an example in placing safety at the forefront of their operations and stimulating their subordinates' interest and supporting health and safety initiatives.
  - c. Implements and enforces Joint Occupational Health and Safety Policy set forth by the Region and ensures subordinate staff understand same.
  - d. Determine a safe method of performing work with all job assignments including the usage, placing and storage of equipment and material.
  - e. Ensure that employees are briefed regarding potential hazards associated with work assignments, and to hold supervisory meetings to discuss safety topics of current importance.
  - f. Ensure that employees are aware of location of first aid kits and other emergency equipment and ensure required numbers of designated personnel are trained in first aid.
  - g. Consult with employees to establish safe job procedures.
  - h. Ensure that safe practices are current with developments in statutory requirements and sound industrial practice, consulting when necessary with the Department Head.
  - i. Ensure that the conduct of operations provide maximum protection of the public and minimum inconvenience to the public.
  - j. Ensure that all equipment is maintained in a safe operating condition, and that all materials are properly transported, handled and stored in a safe manner by properly trained personnel.
  - k. Ensure that no person is permitted to work without proper instructions and supervision appropriate to the circumstances.



- l. Ensure that new employees receive orientation on safe work practices and the application of the Region's Safety Policy.
  - m. Ensure that all accidents or incidents are reported to their respective Department Head.
  - n. Conduct a review of accident reports to ensure they are complete and contain recommended remedial measures.
  - o. Recommends necessary corrective action to their respective Department Heads.
  - p. Ensure that recommended corrective measures are implemented.
  - q. Conduct regular inspections to ensure required housekeeping standards are maintained, and that work equipment is maintained in a safe operating condition.
  - r. Monitor effectiveness of the Joint Occupational Health and Safety Policy and report any deficiencies to their respective Department Head.
  - s. Ensure that medical attention is obtained for an injured employee.
  - t. Monitor status of injured employees and report status when necessary to Department Head.
  - u. Ensure that department safety concerns are placed before production.
  - v. Attend the Joint Occupational Health and Safety Committee meetings as required.
  - w. Provide information, education, instruction and assistance to employees and ensure that staff understand the Region's Safety Policy.
  - x. Without limiting the generality of the foregoing, any other related duties required by the Region or Regulations.
11. Employees
- a. Responsible for understanding and complying with the Joint Occupational Health and Safety Policy and working in accordance with safe working practices and are accountable to management personnel.
  - b. Take every precaution reasonable and practical to protect themselves, fellow workers, and the public from health hazards and unsafe conditions.
  - c. Study and comply with the Region's Safety Policy, Rules and Regulations.
  - d. Follow established safe job procedures.
  - e. Work in accordance with Management Personnel's instructions.
  - f. Take care of tools, property and equipment entrusted to them in the course of their work.



- g. Arrange and maintain work areas so that they are safe at all times.
  - h. Understand instructions and provisions of the Occupational Health and Safety Act and the Region's Safety Policy.
  - i. Learn and avoid hazards inherent in the work.
  - j. Inform supervisor of their ideas and thoughts on how to improve the work methods and work conditions of the jobs.
  - k. Report all accidents, incidents and near misses or unsafe conditions to the supervisor.
  - l. Dress safely for the type of work required.
  - m. Always use the personal protective equipment provided for safety on jobs requiring the use of personal protective equipment.
  - n. Never take chances – no horseplay.
  - o. Not to operate equipment for which the employee has not been trained and authorized to operate.
  - p. Not to operate equipment without proper guards or safety devices.
  - q. Know the location of first aid and other emergency equipment and, if necessary, be trained to operate it.
  - r. Always put safety ahead of production.
  - s. Participate in the joint Occupational Health and safety committee as required.
12. Joint Occupational Health and Safety Committee
- a. To promote safety with the objective of maintaining and creating safety consciousness or attitudes on the part of all employees through recognized and newly developed methods.
  - b. To develop and recommend safety training activities of all areas of operation.
  - c. To prepare safety promotional material for the assistance of all departments in the safety educational program and serve as a clearing house for the exchange of ideas developed in the field.
  - d. To develop, coordinate, and direct accident prevention efforts.
  - e. To establish necessary training and instruction for the Region's employees.
  - f. To coordinate all efforts in the maintenance of safe working conditions and practices.
  - g. To evaluate problems and causes and accidents and recommend corrective measures.



- h. To promote and implement a comprehensive safety program for all employees to the end that everyone is safety-conscious both on and off the job.
- i. To eliminate, or to provide suitable protection against all recognizable occupational hazards.
- j. To devise procedures and practices that minimize the risk of accident.
- k. To recommend a program to rectify, insofar as possible, any condition that presents a hazard.
- l. To promote continuous safety education being carried on to create and maintain the interest of personnel in the prevention of accidents.
- m. To maintain the interest of both management and labour on Occupational Health and Safety matters.
- n. To provide an opportunity for open discussion of problems that resulted or could result in injury or disease.
- o. To assist management in the evaluation or recommendations for improvements of the work environment.
- p. To improve the cooperative spirit between management and labour.

#### Repeal

- 13. On the effective date of this policy, Policy Number – 32 Joint Occupational Health and Safety, October 19, 1998 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.07 Training and Professional Development

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### Policy Statement

It shall be the policy of Region of Queens Municipality to promote a culture within the organization that recognizes the importance of training and professional development for all employees.

### Policy Objectives

1. To ensure the continued growth in skills and competencies of Municipal employees so that employees are capable of initiating and utilizing the most appropriate and modern practices and techniques to improve overall Municipal productivity, efficiency, and safety.
2. To provide a consistent and equitable method of meeting the training development, and professional needs of employees in accordance with current and future Municipal requirements.

### Policy Details

3. Municipal employees may either:
  - a. Be requested by the Municipality to participate in training
  - b. Request to participate in training with assistance from the Municipality in the form of financial assistance or time away from work.
4. All employees who are applying for training and development are required to complete *Form 4.071 Professional Development Request*.
5. For all training and development activities, applications will be approved or denied based on Municipal and individual needs for occupational requirements or possible promotion, assuming candidates meet program standards and requirements.
6. Approval for participation (where financial assistance and/or time away from regular duties being requested of the Municipality) must be obtained prior to enrolment in the program. Approval and authorization for assistance will be granted in accordance with the following criteria:
  - a. Short-Term Training
    - i. A thorough and realistic assessment of the requirements for training



- ii. An analysis of expected benefits to the municipality of the training
    - iii. A comprehensive cost summary of the training, including wages
    - iv. Educational leave will not be granted for short-term learning.
  - b. Long-Term Training – When considering training and development that involves a long-term course of study that will result in an employee obtaining a degree, certificate, license, or credential, there are two factors to be considered
    - i. The gap, if any, between the employee’s education and training and the minimum requirements of the position
    - ii. An assessment of the need and the eventual benefit to the Municipality of upgrading the employee through the proposed training and development.
7. An employee who fails to complete and/or attain a passing grade in a course that has been funded by the Municipality will be granted 12 months to complete the course at their own expense. If the employee fails to successfully complete the course at that time, they will be required to refund the total cost of tuition either in a lump sum or using payroll deduction over six months.
8. Funding approval is subject to budgetary constraints.
9. Where proposed training activities are based primarily on an employee’s request and there is no justifiable benefit to the Municipality for the training, financial support will not be provided.
10. If financial assistance is granted, the amount will be specified and will be based upon the Director’s assessment of relative costs and benefits to the Municipality. This assessment can be done in cooperation with the Director of Corporate Services. See *Form 4.072 Evaluation Guide: Educational Leave and Assistance*.
11. The employee and supervisor shall take all possible measures to minimize disruption to employee work performance during training and development. This includes taking measures to minimize educational leave, and measures to minimize course work being done during working hours.
12. Granting educational leave and assistance to any employee is at the discretion of the Director of Corporate Services. Notwithstanding employee eligibility for training, Director of Corporate Services reserves the right to use its absolute discretion in awarding such leave.



### *Return of Service Commitment*

13. Employees will be required to sign *Form 4.073 Return of Service Agreement* when financial assistance, including travel expenses, is in excess of \$1499.99 for any single training program. A return of service agreement will not be required for training to maintain occupational requirements (required licenses, certifications).
14. Mandatory training leading to a new credential/certification is subject to this policy.
15. Return of Service periods shall be as follows:
  - a. 12 months – financial assistance provided \$1500 - \$3000
  - b. 18 months – financial assistance provided \$3001 - \$5000
  - c. 24 months – financial assistance provided in excess of \$5000
16. Return of Service Commitments only apply to Full-Time employees.

### *Eligibility for Benefits*

17. Vacation and sick leave accruals shall not continue during a long-term educational leave.
18. If an employee is on an unpaid educational leave, previously accumulated vacation time may be used to receive pay during part of the period of the unpaid leave.
19. The employee's anniversary date of employment will remain constant during the long-term educational leave.
20. Any wage or salary increase which should occur during a period of long-term educational leave shall be postponed, but may be granted effective on the first day of the month the employee returns to work.

### Repeal

21. On the effective date of this policy, Policy Number – 50 Training, August 16, 2004 is repealed.
22. On the effective date of this policy, Operational Policy No. 24 Staff Training Development, July 15, 2002 is repealed.
23. On the effective date of this policy, Operational Policy No. 25 Registration Tuition Fees, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 4.08 Workplace Accommodation

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide workplace accommodation to the point of undue hardship to ensure that individuals who are able to work are not discriminated against and excluded from doing so because of a disability, or other protected characteristics.

### Policy Objectives

1. To provide an understanding of Region of Queens Municipality's obligations and responsibilities required for successful workplace accommodation.
2. To establish standards for consistent application of this policy and its related processes.
3. To provide guidance for all parties involved in workplace accommodation regarding rights, roles, and responsibilities.
4. To ensure that each person who requires workplace accommodation is considered and all applications are evaluated individually in accordance with Nova Scotia Human Rights Act and other applicable legislation.

### Policy Details

#### *Definitions*

5. For the purposes of this policy, the following definitions shall apply
  - a. **Accommodation** – a temporary, one-off, or ongoing modification to an employee's regular duties, working environment and/or workload to reduce or eliminate barriers to their ability to perform their job duties and participate in the workplace due to a protected characteristic.
  - b. **Barrier** – a policy, practice, or structure that disproportionately excludes certain groups based on factors unrelated to the nature of work, merit, or safety.
  - c. **Undue Hardship** – the extent to which an employer must attempt to accommodate the needs of an employee on ground protected under the Nova Scotia Human Rights Act. The point of undue hardship is not



clearly defined and depends on several things, including the size of the organization and the role of the employee within the organization.

### *Guiding Principles*

6. Employees are encouraged to seek an Accommodation when they believe they are experiencing a barrier in their work environment, which may be reduced or eliminated through reasonable accommodation.
7. Accommodation requests will be considered with the principles of dignity, individualization, inclusion, and full participation.
8. Employees with an Accommodation Plan will be notified in advance of any changes that could affect the terms of their plan.
9. Workplace accommodations shall be done where possible while maintaining confidentiality and will only disclose personal information when necessary to provide the accommodation or as otherwise permitted by law.
10. Employees and Management share responsibility for planning, implementing, and monitoring accommodations.
11. In more complex requests for workplace accommodation, others may be involved, such as medical practitioners, CAO, Union Representatives, Human Resource Specialist, etc.

### *Request for an Accommodation*

12. To ensure that Accommodation needs are effectively met, employees are responsible for communicating their need for an Accommodation at the earliest possible opportunity and to participate fully in the process. Employees represented by Unions are encouraged to seek representation as early in the process as possible.
13. A request for Accommodation must be made by completing *Form 4.08 Request for Workplace Accommodation* and submitting it to the Employee's Director.
14. Region of Queens Municipality recognizes that in situations where municipal representatives are aware, or reasonably ought to be aware, that there may be a relationship between a protected characteristic and an employee's job performance, there may be a duty on the part of the municipality to inquire into that possible relationship before making a decision that would affect the person adversely. This includes providing a meaningful opportunity to the employee to request an Accommodation.



### *Preliminary Assessment*

15. Upon receiving a request for an Accommodation, the Director shall forward a copy of the request to Director of Corporate Services.
16. The Director and Director of Corporate Services will determine whether the request is one of the protected characteristics under human rights legislation.
17. Where a request for Accommodation requires supporting documentation to establish a need for an Accommodation and/or to assist in identifying the most appropriate means of accommodating the Employee, Director of Corporate Services will:
  - a. Engage with the employee directly to determine what, if any, documentation will be relevant to the request for the Accommodation
  - b. Work with the employee to request and obtain required information from health professionals, and upon receipt of that information, hold it in a secure manner.
  - c. Inform the Director of the employee's functional limitations and will only share the least amount of personal information with the Director.
18. The Municipality may be unable to process a request for Accommodation in the absence of required supporting information.
19. Dependant on the type of request made, other Municipal policies may be engaged.

### *Consultation and Decision*

20. In assessing whether an Accommodation can be made without imposing undue hardship upon the Municipality, all relevant factors will be considered including:
  - a. Accommodation sought by Employee
  - b. Linkage – whether the proposed Accommodation will have the practical effect on eliminating or reducing the identified barrier
  - c. Safety – whether the proposed Accommodation would pose a safety risk to other individuals or the employee seeking Accommodation
  - d. Financial Implications – whether the costs of implementing the Accommodation would be prohibitive
  - e. Size and Nature of the Operation – whether the proposed Accommodation would be disruptive to the Municipality



- f. Adaptability – whether the workforce or facility would be adaptable enough to implement the Accommodation
  - g. Provisions of a Collective Agreement – whether the proposed Accommodation would significantly interfere with the rights of other employees under the Collective Agreement
  - h. Impact on Other Employees and
  - i. Other Possible Accommodations
21. A request for an Accommodation will be considered by both the Director and the Director of Corporate Services, who will together decide what, if any, Accommodation will be provided, and the implementation of the Accommodation, while considering the factors outlined in section 20 and any other necessary consultations.
  22. Notwithstanding Section 20, an employee is entitled to a reasonable Accommodation although it may not be their preferred Accommodation.
  23. The Director will notify the employee of the decision, with justification, in writing to the employee requesting Accommodation.
  24. Where an Accommodation is granted, the notification will specify the proposed Accommodation to be provided and will include details around the implementation of the Accommodation, the duration, and the frequency of review. This proposal shall be discussed with the employee to refine the proposal to determine the best course of action.
  25. Accommodations will be periodically reviewed to determine any necessary adjustments. If the employee's circumstances change in any way that may impact any aspect of an Accommodation, they will promptly notify their Director. The employee will also respond to all inquiries for information from the Director and Director of Corporate Services within five (5) business days.
  26. If an employee disagrees with an Accommodation decision, they should attempt to resolve it with Director of Corporate Services through discussion.



## Region of Queens Municipality

### Human Resource Policy

## 4.09 Flexible Work Arrangements

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### Policy Statement

It shall be the policy of Region of Queens Municipality to implement a Flexible Work Arrangements program to support employees to accommodate their diverse needs while maintaining a high level of service delivery and productivity for residents of Queens.

### Policy Objectives

1. To identify flexible work options between Region of Queens Municipality and an employee where both parties agree to voluntary flexible work arrangements.
2. To provide a framework within which flexible work arrangements can be administered.

### Policy Details

3. Any employee may request consideration, by completing *Form 4.09 Request for Flexible Work Arrangement*, for a flexible work arrangement where such an arrangement would not interfere with Municipal operations. Approval of individual requests for a flexible work arrangement shall be made by the Director with considerations for seniority and date of application.
4. Any approved flexible work arrangement is applicable to the current employee/position and subject to reassessment if the current employee should vacate the position or if the position changes in any way.
5. Flexible work arrangements may be terminated by either party, at any time, with written notice of no less than two (2) weeks. If an employee changes position within the Municipality, the flexible work arrangement will be terminated. If the employee wishes to continue their flexible work arrangement, they shall submit a new request to the appropriate Director.
6. Alterations to a flexible work arrangement may be made by the Director, at any time, with written notice of no less than two (2) weeks.



7. Employees may request alterations to a flexible work arrangement, at any time, with written request of no less than two (2) weeks. Director shall approve or deny the request for alterations within two (2) weeks.
8. Consistency is key to a highly functioning flexible work arrangement, so it is strongly encouraged that Directors and employees minimize requests for alterations. Should a Director or employee make alterations to a flexible work arrangement more than four (4) times in a calendar year, the flexible work arrangement shall be terminated.
9. There may be specific times of the year (popular vacation times, or peak times i.e. tax season) where flexible work arrangement may not be feasible. At these times, flexible work arrangements may be temporarily suspended for an agreed upon duration between employee and Director.
10. The specific details of any flexible work arrangement shall be documented and signed by the Director and employee and retained in the employee's personnel file.

#### *Eligibility*

11. Employee has successfully completed three (3) months of employment.
12. Any performance concerns or unresolved workplace issues that may prevent the arrangement being from successful may lead to the rejection of a flexible work arrangement request.
13. The type of work of the employee must be conducive to a flexible work arrangement.
14. The ability to monitor and assess the work performed safely and effectively by the employee within the flexible work arrangement.
15. In work from home scenarios, is the work space sufficient to effectively perform duties, i.e. sufficient internet, phone line, etc.
16. Whether the flexible work arrangement would result in additional costs incurred by the Municipality.

#### *Types of Flexible Work Arrangements*

17. Flex-Time
  - a. Flex-time is a flexible work arrangement where an employees' scheduled work hours are varied, usually altering the start and end times of their working day, but without changing the length of the standard work day or week.



- b. To be approved for a flex-time arrangement, the following conditions apply:
  - i. The number of hours worked each day must be the same as the employee's standard work day
  - ii. The employee may start the workday anytime between 7 a.m. and 10 a.m.
  - iii. The employee may end the workday anytime between 3 p.m. and 6 p.m.
  - iv. The employee must be present between the hours of 10 a.m. and 3 p.m.

#### 18. Compressed Workweek

- a. A compressed workweek is a flexible work arrangement where an employee works longer hours in exchange for a reduction in the number of working days within a specific work cycle.
- b. There are a number of options for compressed work weeks such as:
  - i. An employee may change lunch breaks to 30 minutes and take every third Monday, Friday, other consistent day off.
  - ii. An employee may work extra time at the beginning and/or end of their standard day for nine days and take the tenth day off.
- c. The nature of a compressed workweek shall be discussed and agreed upon by the Director and the employee.
- d. The number of hours in a statutory holiday or a closure due to inclement weather is considered to be equivalent to the to an employee's standard seven (7) hour work day. When Region of Queens Municipality observes a statutory holiday, an employee working a compressed work week schedule is required to make up the additional time which normally would have been worked.
- e. When a statutory holiday falls on the employee's scheduled compressed day, the employee may take off the day immediately following the holiday, or on approval of the Director, another day in the pay period.

#### 19. Remote Workplace

- a. Remote Workplace is a flexible work arrangement where an employee, at least on a periodic basis, fulfills their job responsibilities at a location which is not operated by the employer – usually the employee's home.
- b. If the decision is made to close Municipal facilities due to inclement weather, employees in a remote workplace arrangement are not expected to work on that day.



20. During a remote workplace arrangement, the following responsibilities shall apply

a. *Employee*

- i. Become familiar with the Nova Scotia Labour Code and Worker's Compensation regulations on working remotely.
- ii. Become familiar with Canada Revenue Agency regulations regarding home offices and income taxes as the municipality reserves the right to terminate flexible work arrangements.
- iii. Assume responsibility for the replacement of lost or damaged municipal equipment if loss or damage is done intentionally or in a neglectful way.
- iv. Assume the cost of traveling to the regular workplace when attendance is required or upon being recalled to the workplace.
- v. Maintain any workspaces that meets municipal requirements including any costs associated with any renovations, furniture, installations, and upgrades.
- vi. Adhere to any safety and security regulations in place by the Municipality

b. *Municipality*

- i. Maintain good management practices to ensure employee productivity and performance.
- ii. Provide employee with the necessary equipment to perform job duties.
- iii. Brief employee on any safety and security regulations.



## Region of Queens Municipality

### Human Resource Policy

## 4.10 Inclement Weather and Emergency Closures

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### Policy Statement

It shall be the policy of Region of Queens Municipality to recognize that inclement weather may, at times, limit the availability of staff and hinder Municipal operations and services. In these situations, Region of Queens Municipality will prioritize the health and safety of staff and residents and adjust service delivery as needed.

### Policy Objectives

1. To create protocol around Region of Queens facility closures resulting from inclement weather.
2. To assign responsibility for determining closure and cancellations of Municipal facilities and services.
3. To clarify the responsibilities and expectations of employees in the event there is an inclement weather event.

### Policy Details

#### *Municipal Wide Closures*

4. The decision to close Municipal workplaces due to inclement weather shall be made by the CAO.
5. The CAO's decision will be based on a variety of information sources, including, but not limited to:
  - a. Weather reports from Environment Canada
  - b. Accessibility to Municipal facilities and workplaces
  - c. Reports on road and highway conditions
  - d. Closures of schools and businesses
  - e. Consultation with Directors and Safety Officer
6. Every effort shall be taken to make a decision regarding closures by 6:45 a.m., excluding Queens Place Emera Centre which shall be by 5:00 a.m.



7. When the decision is made to close the Municipality before start of business hours due to inclement weather, employees are not required to attend work that day unless their position has been pre-determined to continue working.
8. Employees not required to be at their workplace on the date of a closure will be paid at their normal rate for the period of time they were scheduled to work.
9. Any employee reporting to work during the closure will not be compensated beyond their normal rate.

#### *Employee Responsibilities*

10. In the event that an employee is unable to arrive to work at their scheduled starting time as a result of weather conditions, the employee must make every reasonable effort to call, text, or email their supervisor within a half hour of their start time to advise of the delay.
11. In the event there is an inclement weather event forecasted, the employee should discuss their potential absence the day prior and determine if one of the options listed in Section 12 is viable.
12. In the event that an employee is unable to report to work as a result of inclement weather, but the Municipality workplaces remain open, the employee shall be offered a choice from the list below if possible:
  - a. Remote work (work from home)
  - b. Vacation day
  - c. Unpaid leave
  - d. Use of lieu time

#### *Communication of Closure*

13. In the event of a midday closure, employees will be notified of the closure via email, text, or from their Director or appropriate supervisory staff.
14. Decisions to close may be communicated via:
  - a. Staff email
  - b. Director or designate
  - c. Change in voicemail message at 902-354-3455 and 902-354-3453
  - d. Post on Region of Queens social media platforms and website
  - e. Announcement on local radio (QCCR, CBC, and CKBW).



## Section 5 – Standards of Conduct

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## Region of Queens Municipality

### Human Resource Policy

## 5.01 Employee Code of Conduct

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### Policy Statement

It shall be the policy of Region of Queens Municipality employees to adhere to a Code of Conduct to ensure there is no conflict between personal interests and official roles and responsibilities.

### Policy Objectives

1. To formalize standards of ethical decision making and conduct for municipal staff to deliver quality service to and maintain public trust with Queens County residents and avoid the potential for a conflict of interest situation.

### Policy Details

2. Municipal staff have the primary objective to address the needs of the citizens of Queens County. They are entrusted with upholding and adhering to municipal bylaws and policies, as well as other applicable legislations. As municipal staff, they must observe a high standard of ethical morality and conduct to fulfill the roles and responsibilities as public servants regardless of their personal interests.
3. The following Code of Conduct does not acknowledge every potential ethical question or situation that may arise. It is designed to promote ethical decision making and conduct to ensure the integrity we have at Region of Queens staff remains intact. Should the situation arise where a staff member is unsure on how to act during a situation as a municipal representative, they should speak to the appropriate supervisory staff.

### *Personal Conduct*

4. All staff are expected to adhere to a high level of professionalism at all times in the workplace, in public, and online. This includes being a good representative and ambassador of Region of Queens Municipality, and adhering to all municipal bylaws and policies.



### *Professional Conduct*

5. Municipal staff shall perform their duties with honesty and integrity in a manner that is helpful, respectful, and courteous. Employees will do their jobs to the best of their abilities, treat those they work with and serve with respect, courtesy, and dignity.

### *Municipal Time and Assets*

6. Municipal time and assets are used only for the performance of municipal duties and as approved by the appropriate supervisory staff. Employees are required to care for municipal assets, which includes all property, equipment, software, information, materials, and time.

### *Gifts and Gratuities*

7. Municipal staff shall not provide or receive any gift, benefit, or favour in exchange for special considerations or influence, or where it may be perceived to be in exchange for special treatment.

### *Personal Gain, Benefit, or Favouritism*

8. Employees must remove themselves from any decision process that may result in actual or perceived personal gain, favouritism, or benefit. Awarding of municipal tenders, job opportunities, land sales, and disposal of surplus assets will be carried out impartially – without any advantage or favouritism to themselves or others.

### *Use, Collection, and Disclosure of Information*

9. Region of Queens Municipality will use, collect, and disclose information only in accordance with the Nova Scotia Freedom of Information and Protection of Privacy Act, and for the purposes of carrying out municipal duties. Staff shall only use personal, business, or financial information for the intended purposes with expressed consent of parties involved.

### *Political Activity*

10. Municipal staff shall not engage in any political activity or electioneering outside of regular work duties during normal working hours or at a Region of Queens Municipality property. This includes canvassing, campaigning, or fundraising that aim to advance an individual's or group's political interests.



All employees have the right to take part in political activity and electioneering, but on their own time.

11. Should a municipal employee decide to run for elected office in government, the employee must first seek an unpaid leave of absence for the time period between the day they are nominated to voting day. Should the employee win their seat, it will be understood that the employee has resigned from employment with the municipality immediately before taking their elected seat.

#### *Tobacco Use*

12. Employees shall only use tobacco products or vape at designated areas on municipal properties, or during the carrying out of their duties when working when approved by their supervisor that it will not impact work or safety.

#### *Outside Activities*

13. Employees take part in a wide range of activities outside of their employment including volunteer activities, self-employment, outside employment and services (either paid or unpaid), on boards, councils, or committees. Employees of Region of Queens Municipality may not engage in outside activity if it:
  - a. Impairs the employee's mental or physical capacity to perform Municipal duties
  - b. Is likely to cause criticism or embarrassment to the Municipality
  - c. Requires the employee's attention during official working hours or requires the use of Municipal time or supplies
  - d. Promotes the use of your title or position with the Municipality or implies an official Municipal endorsement of your outside employer's business, service, product, etc.
  - e. Involved working for an employer who is doing business with the Municipality or is likely to require inspection, permitting, or other regulation or action by the employee's work unit, unless authorized by the Director of Corporate Services beforehand and under such terms and conditions as Director of Corporate Services shall establish from time to time.
  - f. Creates a perceived or real conflict of interest.



### *Disclosure*

14. Any disclosure of a conflict of interest or unethical behaviour can be made per *Human Resource Policy 5.04 Employee Complaints Process*.

### *Penalty*

15. Should it be determined by the Director of Corporate Services that an employee has breached any part of this policy, that employee shall be subject to discipline up to and including termination.

### Repeal

16. On the effective date of this policy, Operational Policy No. 30 *Dress Code*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 5.02 Harassment and Violence Free Workplace

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### Policy Statement

Region of Queens Municipality intends to create and maintain a workplace that protects individual human rights and ensures a harassment and violence free workplace.

### Policy Objectives

1. To set clear guidelines and definitions on what constitutes harassment and violence in the workplace at Region of Queens Municipality.

### Policy Details

#### Scope

2. This policy shall apply to all staff and elected officials of Region of Queens Municipality, as well as all public members of committees or external consultants, appointed or under the guidance of municipal council or Chief Administrative Officer or their designate.
3. Application of this policy shall extend to each municipal workplace and to work-related events, including harassment and violence of Region of Queens Municipality employees or Council members that happens away from the workplace or after regular working hours, where such behaviour has a negative effect on the workplace.
4. Where harassment is not related to a Prohibited Ground under the Nova Scotia Human Rights Act, all complaints will be dealt with by *Human Resource Policy 5.02 Harassment and Violence Free Workplace Policy*.
5. Violence and threats in the workplace or related to the workplace will be treated using this policy unless police involvement is necessary.

#### *Harassment*

6. For the purposes of this policy, the following definition shall apply.
  - a. **Harassment** - any behaviour that a reasonable person would find unwelcome, has a negative impact on the workplace, and/or is related



to any of the characteristics which are listed as prohibited grounds of discrimination in the Nova Scotia Human Rights Act, denoted as "Prohibited Grounds", specifically:

- i. age
- ii. race
- iii. colour
- iv. religion
- v. creed
- vi. sex
- vii. sexual orientation
- viii. gender identity
- ix. gender expression
- x. physical disability or mental disability
- xi. an irrational fear of contracting an illness or diseases
- xii. ethnic, national, or aboriginal origin
- xiii. family status
- xiv. marital status
- xv. source of income
- xvi. political belief, affiliation, or activity
- xvii. association with another individual or class of individuals having characteristics referred to above

Harassment can, depending on the seriousness of the behaviour, involve a single incident or a number of incidents, and can be directed at one employee or Council member, or it can involve a number of individuals.

Harassment need not be intentional to be considered harassment. Intentional harassment should be considered more severe.

7. Examples of harassment include, but are not limited to:
  - a. unwelcome physical contact such as touching, patting, or pinching
  - b. unwelcome offensive comments that are sexual in nature
  - c. unwelcome offensive remarks such as jokes, slurs, or innuendo related to any of the Prohibited Grounds
  - d. displaying or distributing derogatory or offensive pictures, graffiti, or other materials related to any Prohibited Grounds including racist, sexist, or homophobic materials



- e. unwelcome and offensive behaviour related to a Prohibited Ground, that creates an intimidating, hostile, offensive, or toxic work environment
  - f. unwelcome and offensive behaviour related to a Prohibited Ground, where tolerance of the behaviour is explicitly or implicitly made a term of employment or consideration in job-related decisions
  - g. refusing to interact or communicate with persons because of any of the Prohibited Grounds
  - h. unwelcome and offensive communications related to a Prohibited Ground sent by any means, including e-mail or other electronic means.
8. For greater clarity, the following are not considered harassment behaviour under this policy, but are not limited to:
- a. mutually consensual relations or social interactions without offensive or inappropriate behaviours, intimidation, implicit or explicit threats of retaliation, or misuse of power;
  - b. words or actions that a reasonable person would find welcome or neutral in meaning;
  - c. actions of the Municipality to direct its workforce, including managing and supervising employees and giving feedback through reasonable performance feedback, managing absenteeism, mentoring and discipline; and
  - d. bona fide qualifications or occupational requirements established by the Municipality as noted in Section 6(f) of the Nova Scotia Human Rights Act.

### *Violence*

9. For the purposes of this policy, the following definitions shall apply.
- a. **Violence in the workplace** - any act in which a person is abused, threatened, intimidated, or assaulted in their employment or in relation to their employment. Violence can be physical, psychological, and emotional.
10. Examples of violence in the workplace include,
- a. Assault and/or battery
  - b. Targeted destructive behaviour (vandalism, arson, sabotage, etc.)
  - c. Display of any kind of weapon in a threatening way
  - d. Verbal and written threats whether direct, conditionally implied, or veiled
  - e. Bullying



- f. Threatening messages transmitted through third parties.
11. There are many types of violence and harassment, and the lists above are not exhaustive.

### *Accountability*

12. Each employee and Council member is responsible for their own behaviour at all times and for ensuring the workplace is free from harassment. This is done by always acting in a professional and courteous manner, taking responsibility for their own actions and words, while maintaining positive and constructive working relationships through cooperation and actively listening to others.
13. Responsibility for the oversight and implementation of this policy shall lie with the Director of Corporate Services according to the terms and conditions of this policy.
14. It shall be the responsibility of the Director of Corporate Services to bring forth clear recommendations for changes to this policy, when deemed appropriate, to the Chief Administrative Officer for review.

### *Reporting*

15. Should any employee feel they have been the target of harassment or violence as outlined in this policy, complaints/reporting can be submitted in accordance to *Human Resource Policy 5.04 – Employee Complaints Process* or to the Royal Canadian Mounted Police as required.

### Repeal

16. On the effective date of this policy, Policy Number – 73 *Violence in the Workplace*, January 21, 2008 is repealed.
17. On the effective date of this policy, Policy Number – 91 *Human Rights and Harassment*, June 23, 2021 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 5.03 Inclusive and Respectful Workplace

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### Policy Statement

Region of Queens Municipality prioritizes having inclusive and respectful workplaces. This includes treating colleagues with dignity and fairness, and maintaining a workforce that is free of harassment, discrimination, and violence. It also means welcoming colleagues with different backgrounds and capabilities. This diversity brings Region of Queens Municipality a wealth of experience and builds a better team.

### Policy Objectives

1. To set clear guidelines and definitions on what constitutes disrespectful behaviour in the workplace at Region of Queens Municipality.

### Policy Details

#### Scope

2. This policy shall apply to all staff and elected officials of Region of Queens Municipality, as well as all public members of committees or external consultants, appointed or under the guidance of municipal council or Chief Administrative Officer or their designate.
3. Application of this policy shall extend to each municipal workplace and to work-related events, including disrespectful behaviour of Region of Queens Municipality employees or Council members that happens away from the workplace, after regular working hours, or online where such behaviour has a negative effect on the workplace.

#### Definitions

4. For the purposes of this policy, the following definitions shall apply:
  - a. **Bullying or Intimidating Behaviours** - involve using words or actions, actual or perceived, that could psychologically or mentally hurt or isolate a person in the workplace and usually involves repeated incidents



or regular behaviours that intend to intimidate, humiliate, offend, or degrade a particular person or group of people.

- b. **Disrespectful Behaviour** - any behaviour that:
    - i. should be known to a reasonable person that their words or actions are offensive, humiliating, or intimidating
    - ii. has a clear and obvious negative impact on the recipient
    - iii. involves words or actions, that can be limited to one incident, or involve multiple times or incidents.
  - c. **Inclusive and Respectful Workplace** - a work environment where each employee and Council member treats each other with respect at all times and includes:
    - i. providing for the inclusion of all employees and Council members to create a sense of belonging, connection, and community in the workplace
    - ii. accepting and valuing individual contributions to the workplace and encouraging diverse perspectives and opinions in a collaborative environment
    - iii. ensuring the safety of all employees and Council members from disrespectful, bullying, or intimidating behaviour
    - iv. requiring accountability by each individual to contribute to their effective workplace relationships through meaningful and positive resolution of differences.
6. Examples of disrespectful behaviour include, but are not limited to:
- a. verbal or written threats or abuse
  - b. derogatory or degrading words, comments, gestures jokes, or insults
  - c. using profanity or swearing, or using violent language, at another individual
  - d. interference with another person's work or attempting to sabotage another person's work
  - e. vandalizing or interfering with another person's personal property or office space
  - f. bullying through offensive, malicious, insulting, humiliating, ostracizing, or intimidating actions or words
  - g. any form of racism, homophobia, sexism, ableism, or discrimination.
7. For greater clarity, the following are not considered disrespectful workplace behaviour under this policy, but are not limited to:



- a. mutually consensual relations or social interactions without offensive or inappropriate behaviours, intimidation, implicit or explicit threats of retaliation, or misuse of power
- b. words or actions that a reasonable person would find welcome or neutral in meaning
- c. actions of the Municipality to direct its workforce, including managing and supervising employees and giving feedback through reasonable performance feedback, managing absenteeism, mentoring and discipline
- d. disagreements or misunderstandings
- e. conflicts or disagreements between employees and Council members unless they involve disrespectful behaviours or language as noted in this policy.

#### *Accountability*

8. Each employee and Council member is responsible for their own behaviour at all times and for ensuring the workplace is free from disrespectful behaviour. This is done by always acting in a professional and courteous manner, taking responsibility for their own actions and words, while maintaining positive and constructive working relationships through cooperation and actively listening to others.
9. Responsibility for the oversight and implementation of this policy shall lie with the Director of Corporate Services.
10. It shall be the responsibility of the Director of Corporate Services to bring forth clear recommendations for changes to this policy, when deemed appropriate, to the Chief Administrative Officer for review.

#### *Reporting*

11. Should any employee feel they have been the target of disrespectful or exclusive behaviour as outlined in this policy, complaints/reporting can be submitted in accordance to *Human Resource Policy 5.04 Employee Complaints Process*.

#### Repeal

12. On the effective date of this policy, Policy Number 90 – *Respectful Workplace*, June 23, 2021 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 5.04 Employee Complaints Process

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### Policy Statement

It shall be the policy of Region of Queens Municipality to have a standardized and comprehensive process for employees to file Human Resource related complaints.

### Policy Details

1. Complaints related to Human Resource policies can be made through a formal or informal process to ensure a range of options are available to employees and Council members to seek a fair and timely resolution to allegations.
2. This Employee Complaints Process may be used when launching complaints in relation to any Human Resource policy.

### *Definitions*

3. For the purposes of this policy, the following definitions shall apply:
  - a. **Complainant** - the employee making a complaint that a violation to a Human Resource Policy has occurred.
  - b. **Respondent** - the individual alleged to have engaged in or perpetuated the violation.

### *Informal Complaint Process*

4. If reasonable and safe to do so, employees should attempt to resolve issues informally through discussion before launching a formal complaint.
5. If it is not possible to carry out actions in Section 4, an employee should seek assistance from their immediate supervisor, Director, or Director of Corporate Services.
6. Should a Council member have a complaint regarding an employee, this Council member shall discuss the issue with the Mayor for guidance.
7. Should an employee have a complaint against a Council member, they shall discuss the issue with Chief Administrative Officer for guidance.



8. If the informal complaint process is not suitable, or the complainant does not receive a suitable result after attempting an informal process, the employee can proceed to the formal process.

#### *Formal Process*

9. Formal complaints may be filed in writing using *Form 5.04 Human Resource Formal Complaint*.
10. Employee to Employee complaints can be submitted to the Director of Corporate Services while other complaints can be submitted to Chief Administrative Officer.
11. Complaints may be made on behalf of a staff member by another staff member where that staff member has witnessed the behaviour in question.

#### *Investigations*

12. Once *Form 5.04* has been received, a formal investigation will take place which will require interviewing various witnesses in addition to the Complainant(s) and Respondent(s). In some cases, Director of Corporate Services or Chief Administrative Officer may engage an external third party to assist with the investigation. Because of the nature of this process, the application and details cannot be anonymous, and both the Complainant(s) and Respondent(s) will be provided with full details of the application.
13. Upon the completion of the investigation, Director of Corporate Services or Chief Administrative Officer will prepare a report and recommendations with a goal of bringing a resolution to the alleged behaviour. Director of Corporate Services will work with the parties involved to determine appropriate actions needed, and will communicate the decision to both the Complainant(s) and Respondent(s).

#### *Corrective Action*

14. Should the investigation determine that the disrespectful behaviour involves discrimination under the Nova Scotia Human Rights Act, the complaint will be transferred to a formal application of *Human Resource Policy 4.05 Corrective Action*.



15. Employees who are determined to be in breach of this policy will be subject to disciplinary action up to and including termination of employment per *Human Resource Policy 4.05 Corrective Action*. Multiple or repeated instances of the same, similar or different occurrences of disrespectful behaviour shall be considered as one of the determining factors in the level of discipline action implemented.
16. Employees are strongly encouraged to bring forth any complaints as soon as possible to ensure any inappropriate behaviour is dealt with immediately.

#### *False or Malicious Complaints*

17. Any informal or formal complaint found to be false, misleading, or brought forth with malice, may result in the Complainant being subject to Corrective Action per *Human Resource Policy 4.05 Corrective Action*.

#### *Retaliation*

18. Any employee who uses retaliation or discrimination against a co-worker or another employee because the person brought forward a complaint, or because the employee acted as a witness, gave a statement, or participated in a complaint resolution process will be considered a breach of this policy. Such breach may result in Corrective Action per *Human Resource Policy 4.05 Corrective Action*.

#### *Records Management*

19. All information collected and obtained during an investigation into an alleged breach of this policy shall be held and retained in an employee's personnel file. Only those documents required to be divulged to other parties to settle a complaint during an investigation will be shared. These documents shall be treated as confidential and not released except where required to be disclosed according to law for a court proceeding, arbitration, or other legal proceeding.

#### Repeal

20. On the effective date of this policy, Operational Policy No. 27 *Grievances*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 5.05 Substance Abuse Prevention

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### Policy Statement

It shall be the policy of Region of Queens Municipality to have standard guidelines and regulations for various types of drug and alcohol induced impairment by employees and operations controlled by the Municipality.

### Policy Objectives

1. To enable Region of Queens Municipality to promptly and effectively address concerns of inappropriate substance use by municipal employees, and operators.
2. To ensure effective and required service delivery and safe operation is not impeded by substance abuse.
3. To provide guidelines for Municipal staff to address substance abuse and provide assistance in a non-discriminatory manner while considering the organizational priorities of the Municipality.

### Policy Details

#### *Definitions*

4. For the purposes of this policy, the following definitions apply:
  - a. **Fit for Duty** - reporting for work and being able to perform assigned tasks and duties effectively and not being under the influence of any substance that causes impairment or that adversely affects the employee's ability to perform duties in a safe and responsible way throughout their entire work shift.
  - b. **Impairment** - a decreased mental or physical ability or awareness that can lead to the partial or complete loss of ability to perform work tasks safely and effectively.
  - c. **Substance** – anything taken to change the way the body and/or mind function, impacting one's fitness for duty, which may include:



- i. Prescription drugs, which have been obtained without valid prescription, or are being taking not in accordance to a prescription.
  - ii. Over the counter drugs that have been taken not as directed that have impacted an employee's fitness for duty.
  - iii. Illegal drugs
  - iv. Other substances, including alcohol and cannabis that cause impairment or intoxication.
5. This policy applies to all employees of Region of Queens, as well as those employed or volunteering under other conditions to use Region of Queens Municipality controlled operations, facility operations, machinery, vehicles, and equipment.
6. Employees are expected to be fit for duty when reporting to work and remain fit for the duration of the working day.
7. Employees must inform the appropriate supervisory staff without delay before commencing or continuing a duty if their ability to safely and effectively perform work duties may be compromised due to substance use.
8. Should an employee suspect another of impairment during regular business hours, the employee shall:
  - a. Immediately report this to the appropriate supervisory staff
  - b. Make every reasonable effort to uphold workplace and personal safety.
9. In the event a supervisor suspects an employee of impairment during regular business hours, the supervisor shall:
  - a. Confidentially and discretely meet with the employee and ask them to leave the work site for the remainder of the day
  - b. Arrange for transportation when necessary
  - c. Not discuss performance or discipline while the employee is impaired
  - d. Document the incident and contact Director of Corporate Services as soon as possible to report the incident
  - e. Participate in planning and facilitating the employee's return to work and any corrective action measures to be taken.
10. Employees who have been sent home due to suspected impairment are expected to return to work for their next scheduled shift unless medically unable as supported with medical documentation.



## Repeal

11. On the effective date of this policy, Policy Number – 86 *Impairment and Use of Cannabis*, November 27, 2018 is repealed.

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## Section 6 – Wages and Salaries

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## Region of Queens Municipality

### Human Resource Policy

## 6.01 Employee Compensation and Salary Administration

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide employees with salary levels comparable to those of other employees performing similar functions within the Region and in other Nova Scotian municipalities and similar sectors.

### Policy Objectives

1. To provide and maintain a system of compensation to ensure employees are fairly compensated.

### Policy Details

#### *Position Evaluation*

2. Every job description shall be reviewed by the Chief Administrative Officer or their designate at minimum every three (3) years.
3. In consultation with Directors, the Chief Administrative Officer shall determine the appropriate salary range for a position based on a number of parameters, including
  - a. Knowledge and Skill
    - i. Education
    - ii. Experience
    - iii. Complexity
  - b. Responsibility
    - i. Accountability
    - ii. Communications
    - iii. Supervisory responsibilities
  - c. Effort
    - i. Independence of action
    - ii. Physical demands and working environment.



4. Region of Queens Municipality shall keep an up to date salary schedule. The salary schedule shall represent the minimum and maximum salaries for a position in a particular salary range.
5. Chief Administrative Officer shall recommend any new salary scales and benefits to Council as required.

#### *Compensation Administration*

6. Chief Administrative Officer shall recommend any changes to salary scales and benefit plans to Council as required.
7. Directors shall submit and justify any recommendations for salary changes to the Chief Administrative Officer.
8. Directors shall initiate completion of any salary and benefits administration forms and documents with Payroll/Benefits Clerk.
9. The Finance Department shall ensure the payment of all salaries, applicable benefits, and assist staff in accessing benefits.

#### *Salary Increases Procedure*

10. A Director can only recommend a salary increase of an employee under certain conditions:
  - a. A merit increase recommendation by the appropriate Director to the Chief Administrative Officer following a completion a Performance Review per *Human Resource Policy 4.04 Performance Review*
  - b. A reclassification of position from redistribution of tasks
  - c. A special circumstance of consistent exceptional performance of an employee.

#### *Employee Overtime*

11. Salaried employees are expected to work regular time and overtime when required. Accumulated overtime hours may be taken as time off in lieu in straight time, excluding Directors and Chief Administrative Officer.
12. Hourly employees are paid for hours worked per Nova Scotia Labour Standards Code.

#### Repeal

13. On the effective date of this policy, Operational Policy No. 12 *Employee Compensation and Salary Administration*, July 15, 2002 is repealed.



14. On the effective date of this policy, Operational Policy No. 13 *Position Evaluation*, July 15, 2002 is repealed.

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## Section 7 – Benefits and Services

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## Region of Queens Municipality

### Human Resource Policy

## 7.01 Employee Benefits

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### Policy Statement

It shall be the policy of Region of Queens Municipality to offer a comprehensive set of employee and pension benefits.

### Policy Details

1. Region of Queens Municipality offers full-time employees benefits that include the following coverage:
  - a. Health
    - i. Mandatory coverage with possible opt out if covered by a spouse or other insurance
    - ii. 30-day waiting period
    - iii. Employee pays 50% of premium
  - b. Dental
    - i. Mandatory coverage with possible opt out if covered by a spouse or other insurance
    - ii. 30-day waiting period
    - iii. Employee pays 50% of premium
  - c. Pension Plan
    - i. Mandatory contribution
    - ii. 90-day waiting period
  - d. Group Life Insurance
    - i. Mandatory coverage
    - ii. Employee pays 50% of premium
  - e. Dependent Life Insurance
    - i. Mandatory coverage
    - ii. Employee pays 50% of premium
  - f. Accidental Death and Dismemberment
    - i. Mandatory coverage
    - ii. Employee pays 50% of premium
  - g. Long Term Disability
    - i. Mandatory coverage



- ii. Employee pays 50% of premium
2. If an employee is covered by other coverage, and that coverage is discontinued, it is the responsibility of the staff to notify the Payroll/Benefits Clerk to request to opt back in to Region of Queens Municipality coverages, if eligible. A Health Certificate will be required to enroll at that time.
3. Other staff may be offered benefits at the discretion of the CAO.
4. Region of Queens Municipality reserves the right to amend any employee benefit at any time. When possible, Region of Queens Municipality will consult with staff prior to making amendments; however, amendments made by the carrier are beyond the control of the Municipality and shall be implemented.
5. Employees are encouraged to contact Payroll/Benefits Clerk for more information from specific benefit carriers.
6. Eligibility for employee benefits and the extent of those benefits is outlined in the employee's letter of employment offer or other written communication. Health coverage is available up to age 70 if employee is still actively employed.



## Region of Queens Municipality

### Human Resource Policy

## 7.02 Years of Service Awards

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide a policy for the recognition of staff for years of service to the municipality with the approved terms and conditions.

### Policy Details

1. Years of Service awards shall be given to individual staff members of Region of Queens Municipality who have completed or will complete in that particular calendar year one of the following categories of service: five years, ten years, fifteen years, twenty years, twenty-five years, and thirty years.
2. The following shall be the guidelines used by Council when providing Years of Service awards
  - a. 5 years Certificate
  - b. 10 years \$100.00 value when possible
  - c. 15 years \$200.00 value when possible
  - d. 20 years \$300.00 value when possible
  - e. 25 years \$400.00 value when possible
  - f. 30 years \$500.00 value when possible
  - g. Retirement to be determined at the time
3. Years of Service awards shall be presented annually by Council, at a time determined by Council, for all staff members achieving a Years of Service award during that calendar year.
4. The actual years of service shall be determined by staff members present cumulative years of employment with Region of Queens Municipality. Municipally approved leaves do not interrupt the years of service accrual.

### Repeal

5. On the effective date of this policy, Policy Number – 48 *Years of Service Awards*, November 15, 2010 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 7.03 Medical Premium Payment – LTD/Retirement

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### Policy Statement

It shall be the policy of Region of Queens Municipality to ensure that employees have access to health coverage during absence from employment and retirement.

### Policy Objectives

1. To provide employees with access to medical insurance coverage while on long term disability leave.
2. To provide employees with access to medical insurance coverage after retiring from employment with the Region.

### Policy Details

3. Membership in the Long Term Disability (LTD) plan is mandatory for the twelve months of continuous employment preceding entitlement to long term disability benefits or retiring in order to access benefits under this policy.
4. For employees on long term disability, the following terms and conditions shall apply:
  - a. The Region shall cost share in medical coverage on a 50% employer-50% employee basis for a period of 50% of the years of service to a maximum of five (5) years.
  - b. 100% employee cost for health coverage up to age 65 years following the term outlined in section a.
5. For employees retiring from employment with Region of Queens Municipality, the following terms and conditions shall apply:
  - a. The employee shall continue to be eligible for membership in the medical plan at 100% employee cost until age 65.



6. In the case where the insurance provider imposes restrictions on the eligibility criteria of employees not actively employed, the policies of the insurance provider shall apply.

Repeal

7. On the effective date of this policy, Operational Policy No. 17 *Medical Premium Payout – LTD Retirement*, July 15, 2002 is repealed.

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## Section 8 – Leaves and Absences

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## Region of Queens Municipality

### Human Resource Policy

## 8.01 Vacations

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide employees with vacation time.

### Policy Objectives

1. To establish guidelines to ensure employees receive vacation allotments and approvals on a fair and consistent basis

### Policy Details

2. The vacation year is from April 1st to March 31st for non-union employees and the calendar year for union employees.
3. Vacation requests shall be submitted using *Form 8.01 Time Off Request* to the appropriate Director on or before March 31<sup>st</sup> in any given year.
4. Should an employee wish to cancel or adjust their scheduled vacation, they may do so on approval from their Director, at which time, Director of Corporate Services shall be copied for records management purposes. Approval may be obtained in writing or via email.
5. Should a conflict arise in the timing of vacation requests, the person with more years of service shall be given preference. The preference shall be limited to the selection of the first two weeks (10 business days) of vacation only. After all employees have been approved for two weeks of vacation, employees with seniority will be granted their additional leave, in preference, in one week increments.
6. Employees who do not submit vacation requests in accordance with times scheduled in Section 3 shall forfeit their booking seniority.
7. All full-time and regular part-time employees are entitled to receive vacation with pay.
8. All temporary/contract full-time employees are entitled to receive vacation with pay.
9. Temporary/contract part-time, casual, and seasonal employees are entitled to vacation pay at a rate of four percent (4%).



10. Years of service regarding vacations begins at the anniversary date of actual start date of employment regardless of whether the employee was originally hired under a collective agreement.
11. New employees shall be eligible for vacation leave based on a prorated portion earned after two months of employment.
12. An employee receiving vacation leave prior to it being fully earned, shall be required to repay the unearned leave should they terminate employment.
13. The vacation entitlements full-time non-union employees are as follows:
  - a. 0-5 years 3 weeks (15 days)
  - b. 6-14 years 4 weeks (20 days)
  - c. 15+ years 5 weeks (25 days)
14. All vacation must be taken in a fiscal year except under unusual circumstances. The Director may grant a carry over of unused vacation of up to five days to the next year, or recommend to Chief Administrative Officer to pay in lieu of vacation time prior to March 31st.
15. Vacation entitlement may be adjusted at the discretion of the Chief Administrative Officer at time of hire.
16. Carry over requests must be made in writing to the Director prior to March 15th. A copy of any approved request must be provided to the Director of Corporate Services.
17. Chief Administrative Officer and Director reserve the right to limit the number of employees on vacation during one period of time.
18. If a paid statutory holiday(s) falls during the employees scheduled vacation period, the employee will be credited with additional day(s) off with pay.
19. Employees receive their vacation each year based on one full year of service. An employee who submits their resignation or whose employment is terminated shall receive a pro-rated portion of their regular vacation or vacation pay.
20. No vacation entitlement accrues during extended leaves from work.

#### Repeal

21. On the effective date of this policy, Operational Policy No. 15 *Vacations*, November 25, 2014 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 8.02 Holidays

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide time off, at the regular rate of pay, for holidays.

### Policy Details

1. The following days shall be considered holidays for employees at Region of Queens Municipality
  - a. New Year's Day
  - b. Nova Scotia Heritage Day
  - c. Good Friday
  - d. Easter Monday
  - e. Victoria Day
  - f. Canada Day
  - g. Labour Day
  - h. National Day for Truth and Reconciliation
  - i. Thanksgiving Day
  - j. Remembrance Day
  - k. Christmas Day
  - l. Boxing Day
2. The offices of the Region of Queens Administration Building and other non-mandatory/essential services shall close at 12:00 noon on December 24th.
3. If a part-time, temporary/contract part-time, or casual employee is scheduled to work the day prior to a holiday and the day following the holiday, as defined in section 1, the employee shall have the time off at their regular rate of pay provided that the employee has worked at least fifteen (15) days prior to the holiday and has been employed for at least 30 calendar days. This section shall follow the most up to date regulations in the Nova Scotia Labour Standards Code.
4. If a paid statutory holiday(s), as outlined in section 4, falls during the employees scheduled vacation period, the employee will be credited with additional day(s) off with pay.



5. Any employee who is required to work on a holiday under this policy shall be entitled to a day off in lieu at a mutually agreeable future date.

Repeal

6. On the effective date of this policy, Operational Policy No. 18 *Holidays*, November 25, 2014 is repealed.

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## Region of Queens Municipality

### Human Resource Policy

## 8.03 Compassionate/Bereavement Leave

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### Policy Statement

It shall be the policy of Region of Queens Municipality to offer employees time off due to the death or serious illness of a relative and/or colleague and compassionate-care leave.

### Policy Objectives

1. To define and communicate the eligibility requirements for a leave of absence due to death or serious illness of a relative or colleague
2. To define municipal interpretations of family statuses
3. To identify the length of leave permitted

### Policy Details

#### *Definitions*

4. For the purposes of this policy, the following definitions shall apply:
  - a. **Immediate family** - a parent (including legal guardian or person who acted in the capacity of parent), spouse, child (including step children), brother, sister, parents in-law, grandchild, or ward.
  - b. **Extended family** - grandparents, siblings in laws, aunt, uncle, niece, nephew.
  - c. **Chosen family** - in situations where people are detached or estranged from their biological families, they may choose people to act as family members.
  - d. In the above definitions, Nova Scotia Common Law relationship definitions apply.

#### *Bereavement*

5. All full-time, part-time, and temporary/contract full-time shall be covered by this policy beginning with their first day of active employment.
6. Requests for bereavement or compassionate care leave can be made using *Form 8.01 Time Off Request*.



7. When a death occurs within an employee's immediate family or close chosen family (acting in a parental, sibling, or child role) they may be granted up to five (5) consecutive working days at their regular rate of pay. These days includes any celebration of life services.
8. Employees may be granted up to three (3) working days at their regular rate of pay for the death of an extended family member or chosen family acting in an extended family capacity.
9. On the death of a colleague or close friend, employees may be granted time off work to attend any celebration of life up to one day at their regular rate of pay.
10. The length of time granted at the time or death of a family member is at the discretion of the Chief Administrative Officer in consultation with the appropriate Director.

#### *Compassionate Care Leave*

11. Subject to the presentation of appropriate medical certification from a qualified medical practitioner, an employee with at least three (3) months of continuous service with Region of Queens Municipality is entitled to compassionate care leave without pay up to a maximum period of 28 weeks for the purposes of providing care or support to a family member who has a serious medical condition with a significant risk of death within twenty-six (26) weeks.
12. The leave can be broken up into several periods of at least one week in duration during a 52-week time frame. The 52-week time frame begins on the first day of the week in which the leave begins.
13. Employees who take a compassionate care leave may qualify for a compassionate care benefit under the Government of Canada's Employment Insurance program.
14. On expiry of a compassionate care leave, an employee shall be reinstated in the position occupied by that employee at the commencement of the leave, or if that position is not available, in a comparable position.
15. The returning employee shall receive a rate of pay equal to the rate of pay at time of commencement of the compassionate care leave.
16. If an employee wishes to return to work prior to the expiry of the leave, the employee must give the Director and Chief Administrative Officer two (2) weeks written notice.



17. Should the person die for whom the compassionate care leave is taken, the employee will automatically be granted the appropriate bereavement time to commence immediately following the death. Upon the completion of the bereavement time, the employee is expected to return to work.
18. Compassionate care leave is not included in any calculation of an employee's length of employment or seniority. The period of the leave is not included when determining whether the employee has completed any probationary period.
19. Employees on a compassionate care leave are eligible to participate in any Region of Queens extended health plans and other workplace benefits unless the employee elects to opt out of these benefits in writing to Director of Corporate Services.
20. An employee wishing to continue benefits during the leave will be required to provide post-dated cheques or other suitable arrangements to pay the employee's portion of premiums for benefit coverage.
21. Benefits do not accrue during the leave if required employee contributions are not paid and may be cancelled.
22. Should an employee opt out of employee benefits during a compassionate care leave, they may opt in upon expiration of the compassionate care leave with no Municipal required waiting period. Service provider waiting periods and medical examinations may apply.

#### Repeal

23. On the effective date of this policy, Operational Policy No. 19 *Compassionate Leave*, July 21, 2004 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 8.04 Pregnancy, Parental and Guardian Leave

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide employees with fair pregnancy, parental, and adoption leave subject to the requirements under the Nova Scotia Labour Standards Code as amended from time to time.

### Policy Objectives

1. To provide employees with clear and concise pregnancy and parental leave regulations
2. To ensure employees are aware of the legal requirements under the Nova Scotia Labour Standards Code
3. To provide employees with a streamlined request and feedback system.

### Policy Details

#### *Pregnancy Leave*

4. Employees may take up to sixteen (16) weeks of unpaid pregnancy leave.
5. Employees must complete and submit *Form 8.01 Time Off Request* to the appropriate Director and Director of Corporate Services at minimum four (4) weeks before the start of the planned leave.
6. If a medical situation arises that does not allow for four (4) weeks notice of leave, the employee shall provide as much notice as possible.
7. Region of Queens Municipality may require an employee to take an unpaid pregnancy leave if the pregnancy interferes with the employee's work.
8. The leave may start up to sixteen (16) weeks prior to the expected delivery date.
9. Prior to returning to work after a pregnancy leave, the employee shall provide the appropriate Director and Director of Corporate Services with at least four (4) weeks notice of return in writing.



### *Parental Leave*

10. Parents of a newborn or newly adopted child may take up to seventy-seven (77) weeks of unpaid leave to commence once the new child arrives.
11. Employees who also take pregnancy leave can take a total of 77 weeks combined pregnancy (16 weeks) and parental (61 weeks) leave.
12. Employees who wish to take a guardianship leave can take a total of 4 weeks unpaid leave.
13. Requests for parental leave can be completed by submitting *Form 8.01 Time Off Request* to the appropriate Director and Director of Corporate Services. When possible, requests shall be made four (4) weeks before the start of the anticipated leave.

### *Guardianship Leave*

14. An individual who is appointed guardian of a child under the age of one (1) year may take up to four (4) weeks of paid leave to commence at the time of appointment of guardianship.

### *Pregnancy, Parental and Guardian Leave*

15. To take pregnancy, parental or guardianship leave, the employee must provide the Region with proof of pregnancy, adoption or guardianship from a medical doctor or adoption / guardianship social worker.
16. If an employee intends to take both pregnancy leave and parental leave, they must be taken consecutively unless the child is hospitalized for more than one week in which case the employee can return to work and use the remainder of the parental leave after the child is released.
17. Employees on pregnancy, parental leave or guardianship are eligible to participate in any Region of Queens extended health plans and other workplace benefits unless the employee elects to opt out of these benefits in writing to Director of Corporate Services
18. An employee wishing to continue benefits during the leave will be required to provide post-dated cheques or other suitable arrangements to pay the employee's portion of premiums for benefit coverage.
19. Benefits do not accrue during the leave if required employee contributions are not paid and may be cancelled.



20. Should an employee opt out of employee benefits during a pregnancy, parental or guardianship leave, they may opt in upon expiration of the leave with no Municipally required waiting period. Service provider waiting periods may apply.
21. Employees who take a pregnancy, parental or guardianship leave may qualify for benefits under the Government of Canada's Employment Insurance program.
22. Vacation entitlement does not accrue during Pregnancy, Parental, and Guardianship Leave.

#### Repeal

23. On the effective date of this policy, Operational Policy No. 21 *Pregnancy and Parental Leave*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 8.05 Sick Leave

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### Policy Statement

It shall be the policy of Region of Queens Municipality to provide sick leave opportunities to employees as to prevent loss of earnings during short term illnesses.

### Policy Objectives

1. To define sick leave entitlements available to staff
2. To communicate how to access sick leave benefits

### Policy Details

3. Sick leave shall be granted with pay in any year as follows:
  - a. Part-time employees shall be granted up to six paid sick days per year after completing six months of employment with at least five (5) days worked per month.
  - b. New full-time and temporary/contract full-time employees shall earn one and one-half (1.5) days of paid sick leave per month of completed service in the first twelve months of employment.
    - i. A new employee may take sick time prior to the time being earned. Should an employee take more sick time than earned and terminate employment, the employee shall repay the sick time beyond what was earned on their final pay.
  - c. Full-time employees shall be granted up to sixteen (16) weeks of paid sick time, after completion of twelve months of employment.
  - d. No employee shall be entitled to or granted more than sixteen (16) weeks of paid sick leave for the same illness in a twelve (12) month period.
  - e. Eligibility for sick time is limited to employees only and not for other family members or other persons.
4. Time off for medical appointments for the employee shall be counted as though it were sick leave.



5. For long-term illness, the Chief Administrative Officer may require an employee to apply for long-term disability benefits.
6. Sick leave benefits will only be paid for excused absences and for times the employee would normally be scheduled to work.
7. For planned sick leave, employees shall submit *Form 8.01 Time Off Request* at least two (2) business days prior to the planned absence.
8. For unplanned sick leave, employees shall call or text their supervisor prior to the start of the planned work day when possible. Upon return to work, the employee shall complete *Form 8.01 Time Off Request* for retroactive approval.
9. A medical certificate may be required from a licensed practitioner if sick leave exceeds three (3) days. The certificate should outline the general nature of the employee's illness and their anticipated return to work days.
10. In some instances, an employee's supervisor may require medical certification to prove their ability to safely return to work.
11. Should use of paid sick time become a performance issue, the appropriate Director shall consult with Director of Corporate Services on possible solutions, including workplace accommodation, corrective action, or other types of leave.
12. Sick leave benefits apply when the employee is unable to work due to illness.

#### Repeal

13. On the effective date of this policy, Operational Policy No. 16 *Sick Leave*, July 15, 2002 is repealed.



## Region of Queens Municipality

### Human Resource Policy

## 8.06 Other Leaves of Absence

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### Policy Statement

It shall be the policy of Region of Queens Municipality to establish a procedure to allow for other leaves of absence not covered in the Nova Scotia Labour Standards Code to be requested with or without pay.

### Policy Objectives

1. To establish a method for employees to request a leave of absence.

### Policy Details

2. It shall be the responsibility of the employee to submit a request for a leave of absence using *Form 8.01 Time Off Request* to the appropriate Director at least four (4) months in advance or the planned start date of leave.
3. The employee shall provide information on the request with the form including the need for the leave.
4. Each request shall be considered on its individual merits. Considerations may include, but are not limited to:
  - a. Impact of Region of Queens operations
  - b. Need for and availability of a temporary replacement
  - c. Length of leave
  - d. Potential of the employee returning to employment upon expiration of the leave.
5. The appropriate Director shall recommend the approval or denial of the request to the Chief Administrative Officer.
6. When an employee returns to work, they shall resume work in the same position as held previously. If the position is no longer available, the employee will be placed in a comparable position as the same rate of pay as at the time the leave started.
7. Employees on an unpaid leave may be eligible to participate in any Region of Queens extended health plans and other workplace benefits at the discretion of the Chief Administrative Officer.



8. An employee wishing to continue benefits during the leave will be required to provide post-dated cheques or credit card information or other suitable arrangements to pay the employee's portion of premiums for benefit coverage.
9. Benefits do not accrue during the leave if required employee contributions are not paid.
10. Should an employee opt out of employee benefits during a leave they may opt in upon expiration of the compassionate care leave with no Municipally required waiting period. Service provider waiting periods and medical examinations may apply.

#### Repeal

11. On the effective date of this policy, Operational Policy No. 20 *Court Leave*, July 15, 2002 is repealed.
12. On the effective date of this policy, Operational Policy No. 22 *Other Leaves of Absence*, July 15, 2002 is repealed.



## Section 9 – Employee Receipt

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## Region of Queens Municipality

### Human Resource Policy

## 9.01 Employee Receipt

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### Policy Statement

It shall be the policy of Region of Queens Municipality to have staff acknowledge their understanding of the Region of Queens Municipality Human Resource Policies.

### Policy Details

1. Employees of Region of Queens Municipality shall read, seek clarification, and understand the Human Resource Policies as written.
2. Employees shall sign an acknowledgement of understanding and receipt of these policies within three (3) months of receiving or being notified of the Human Resource Policies.
3. Employees shall return the signed *Form 9.01 Employee Receipt* to the Director of Corporate Services.

## Region of Queens Municipality

8.5

### Staff Report

To: Council

From: Mike MacLeod, Director of Planning and Development

Date: August 9, 2022

Re: Road Naming – Cahoon Lane

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### Background

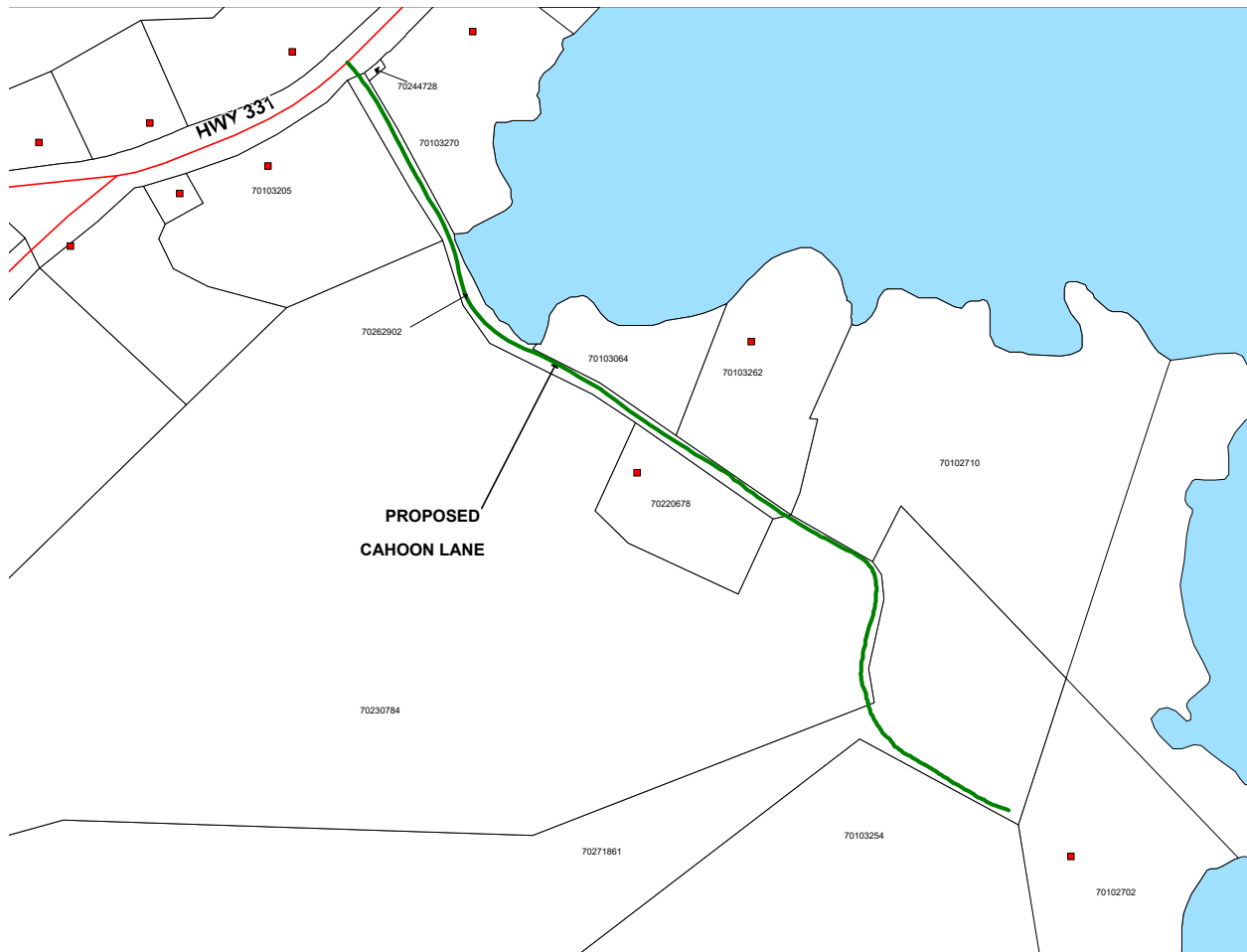
A request has been submitted to the Planning and Development Department, which would see the naming of an existing right-of-way off Highway 331 in East Port Medway. There are currently three (3) addressable properties accessed by the right-of-way. The first road name choice being “Cahoon Lane”.

The Region's Policy respecting Naming and Renaming of Roads sets out that:

*At the request for a road (private or public) name change or the naming of an unnamed road, a petition (Schedule “A”) must be submitted by the owner of the road. However, if no specific owner can be determined, a petition signed by seventy percent (70%) of the persons that own land abutting the road may be submitted. This includes owners of both developed and vacant land on the road.*

Staff mailed out the petition to all land owners abutting the ROW. The owners of eight of the eleven abutting properties were in agreement with the Cahoon Lane road naming (72.7%).

**Cahoon Lane** is acceptable to the Planning and Development Department, as no same or similarly named road exists in Queens County. Refer to map below. This new road will be classified as a private road.



### **Applicable Legislation**

Region of Queens Municipality *Policy Number 6 – Naming and Renaming of Roads.*

### **Budget Impacts**

Costs to purchase and install the signage is approximately \$200, which is provided for in the 2021/ 2022 Planning budget.

For Council's consideration.



## Myles Harlow

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**From:** Todd D <  
**Sent:** Thursday, July 7, 2022 2:06 PM  
**To:** Myles Harlow  
**Subject:** Re: Proposed Road Name - East Port Medway  
**Attachments:** image001.jpg; Petition - Todd Eldershaw.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

CAUTION: This email originates from outside the organization. Do not open attachments or click links unless you are sure this email comes from a known sender and you know the content is safe

Hi Myles, hope things are well, I have no objection to the proposed name change to Cahoon Lane.

Cheers

Todd

Sent from my iPhone

On Jul 7, 2022, at 9:15 AM, Myles Harlow <mharlow@regionofqueens.com> wrote:

Mr. Eldershaw,

I'm reaching out to you regarding naming the road that accesses your property in East Port Medway. Your brother James gave me your email address. James proposed that the name of the road be "Cahoon Lane" after the original land owners. So, I have been mailing out a petition as we need 70% of the land owners abutting the road to agree for the name to pass. As it stands we are one signature away from approval. Can you please review the attached letter and either sign the petition if you are in agreeance and return it to me or simply respond to this email with your decision.

Thanks, have a great day!

Myles

**Myles Harlow**  
Planning & Development Technician  
Region of Queens Municipality  
249 White Point Road  
Liverpool, NS B0T 1K0  
t: 902.354.3455  
[regionofqueens.com](http://regionofqueens.com)



# SCHEDULE "A"

## PETITION

We, the undersigned property owners in the Region of Queens Municipality realizing the importance of the necessity of having a Civic Addressing System, request that the road along which our properties lie become officially recognized as:

First Choice Name: Cahoon Lane ✓

Second Choice Name: Mary's Lane

Third Choice Name: \_\_\_\_\_

Further contact may be made to:

Name: \_\_\_\_\_

Address: (Civic and Mailing) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

ASSESSED OWNER	CIVIC NO.	MAILING ADDRESS
Craig Conrad		Higginson Queens County N.S. #



## Myles Harlow

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**From:** [redacted]  
**Sent:** Monday, June 6, 2022 5:04 PM  
**To:** Myles Harlow  
**Subject:** Re: Proposed Road Name

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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Hi Myles,

We are in agreement with the proposed name "Cahoon Lane" in order to receive our civic number.

Thanks!

Todd & Lori Nickerson

## **Region of Queens Municipality**

**8.6**

### **Staff Report**

**To: Council**

**From: Mike MacLeod, Director of Planning and Development**

**Date: August 9, 2022**

**Re: Fees for Planning Services**

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### **Background**

Region of Queens Municipality has established a policy respecting fees for certain processes or services provided by the Planning and Development Department. Specifically, this policy establishes fees for amendments to the Municipal Planning Strategy (MPS) and / or Land Use Bylaw (LUB), development agreement process, subdivision approval, development permit applications, zoning confirmation letters, variance requests, copies of the various planning documents and copying of plans and maps.

### **Discussion**

This policy is not intended to be a significant source of revenue generation for the Municipality, but to offset some of the costs associated with provision of these services. While the fees structure in the proposed amended policy has not changed significantly, staff feel that the changes are necessary. See attached Appendix A.

For processes like amendments to the MPS and / or LUB and development agreement applications, the fee (deposit) is strictly the cost of carrying out the process and any outstanding balance gets returned to the applicant. If the costs are more than the initial deposit, the applicant will be responsible for the additional cost. The majority of the cost for these processes is in the required advertising, which have been increasing over the last few years.

The newly adopted MPS and LUB have incorporated a new planning tool for its development approval process, known as a site plan. This is a planning process, where a proposed development must meet additional criteria to obtain a development permit, but does not require the complex and time consuming process of a development agreement. The current policy does not recognize this process.

Current Policy was adopted by Council on November 21, 2011.

### **Applicable Legislation**

Part III of the Municipal Government Act and Region of Queens Municipality *Policy Number 7 – Fees for Planning Services*.

For Council's consideration.

## APPENDIX A

### Policy Number - 7 Policy Subject / Title – Fees for Planning Services

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Page 1 of 3

#### General Statement of Policy:

7.01 It shall be the policy of the Region of Queens Municipality to have guidelines for advertising deposits for rezonings, text amendments, development agreements and variances, and fees for other services provided by the Planning and Development Department.

#### Policy Regulations:

7.02 The fee for an ~~rezoning request~~, amendment to a planning document or ~~a development agreement~~ shall be the actual cost of advertising, printing of materials and postage as required by the *Municipal Government Act*. Application requests for a rezoning, amendment to a planning document or development agreement shall be accompanied by a deposit of ~~\$700.00~~ 750.00. Should the actual costs associated with these processes be greater than the deposit, then the applicant shall be responsible for the outstanding balance. However, if the actual costs are less than the deposit, then the Municipality shall refund the balance to the applicant.

7.03 The fee for a development agreement or substantive amendment to a development agreement, shall be the actual cost of advertising, printing of materials, postage and registry fee as required by the *Municipal Government Act*. Application requests for a rezoning, amendment to a planning document or development agreement shall be accompanied by a deposit of \$850.00. Should the actual costs associated with these processes be greater than the deposit, then the applicant shall be responsible for the outstanding balance. However, if the actual costs are less than the deposit, then the Municipality shall refund the balance to the applicant.

7.034 The fee for Applications for subdivision approval shall be ~~accompanied by a fee of~~ \$100.00.

7.045 The fee for a development permit shall be \$10.00.

7.056 The fee for a zoning confirmation letter shall be \$25.00 per parcel of land.

7.067 The fee for processing a variance application, as described in the *Municipal Government Act*, shall be ~~\$10.00~~ 25.00.

~~7.08~~ The fee for a site plan approval application, as described in the *Municipal Government Act*, shall be \$25.00.

~~7.07~~<sup>9</sup> The fee for a copy of a specific Municipal Planning Strategy and Land Use Bylaw shall be: \$25.00.

- ~~(i) — \$25.00, which includes associated maps in digital format (CD)~~
- ~~(ii) — Printed copies of the planning document maps shall be \$25.00 per set~~

7.08<sup>10</sup> The fee for a copy of the Region's Subdivision Bylaw shall be \$10.00.

~~7.09~~<sup>11</sup> The fee for a copy of the Region's Municipal Services Specification Manual shall be \$10.00.

7.10<sup>2</sup> Copies of all other planning documents not specifically covered by this policy and available at the Region's Planning and Development Department shall be \$5.00 per document.

7.11<sup>3</sup> The fee for photocopies of large maps or plans shall be:

- (i) \$5.00 for copies less than 91.4 cm (36") in length; or
- (ii) \$10.00 for copies greater than 91.4 cm (36") in length

7.12<sup>4</sup> The fee for colour large format colour printing, utilized for mapping or planning purpose, shall be:

- (i) \$10.00 for copies less than 91.4 cm (36") in length; or
- (ii) \$10.00 + \$1.00 per lineal foot exceeding 91.4 cm (36") in length

7.13<sup>5</sup> The fee for photocopies of maps up to 27.94 cm (11") 43.18 cm (17") shall be \$1.00 per photocopied page.

7.14<sup>6</sup> Custom maps prepared by the Planning and Development Department, 91.4 cm (36") by 91.4 cm (36"), shall be \$25.00.

7.15<sup>7</sup> The fee to scan large maps or plans to a digital file shall be \$10.00, which includes the CD. Customer to supply own portable storage device.

**Policy Number – 7**  
**Policy Subject / Title – Fees for Planning Services**

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**Policy Procedure (for Sections 7.02, 7.03, 7.04, and 7.05 and 7.06):**

- 7.16~~8~~ The applicant is required to fill out the appropriate Region of Queens Municipality's Application form or a letter requesting a particular planning department service, accompanied by a cheque in the appropriate amount. No requests will be processed prior to the payment of fees in total.
- ~~7.17~~ Upon receiving a request and the payment of fees, the Region shall send a letter to the applicant informing them of the process, which will take place in the review of the matter contained in the application or letter of request.
- 7.18~~19~~ The applicant may revoke his / her application at any time during the process and any fees incurred until that time will be payable to the Region. A refund will be given for any fees not incurred prior to the date of the application being revoked.

**Approved by Council:**