



**Region of Queens Municipality Special Council
Tuesday, March 3, 2026
5:00 p.m.**

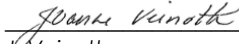
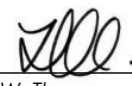
Agenda

- 1.0 Call to Order and Land Acknowledgement**
- 2.0 Approval of Agenda**
- 3.0 Draft 2026 – 2027 Operating Budget**
- 4.0 Adjournment**



Region of Queens Municipality Staff Report For the Special Meeting of March 3, 2026

Date: February 18, 2026
File No: 10350-50-2603-001
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Operational Budget Fiscal 2026-2027

Prepared by:  <hr/> J. Veinotte Director of Finance	CAO Concurrence:  <hr/> W. Thorpe Chief Administrative Officer
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RECOMMENDATION

THAT Council receive the Draft 2026–2027 Operating Budget, as presented, for further consideration and review.

PURPOSE

This report introduces the initial draft of the 2026-2027 Region of Queens Municipality operating budget.

BACKGROUND

Municipalities in Nova Scotia are required under the Municipal Government Act to approve an operating and capital budget each year and submit the details of such to the Minister of Municipal Affairs and Housing prior to September 30. This budget covers the fiscal year from April 1, 2026 to March 31, 2027.

ALTERNATIVES/OPTIONS

Option 1 – Council receives the draft for information.

Option 2 – Council requests additional information from staff prior to receiving the draft.

ANALYSIS

This is the initial draft of the operating budget for the 26/27 fiscal year. It is the compilation of financial information provided by staff, based on cost estimates required to maintain current levels of service and existing assets, and includes additional requests to meet Council's established strategic priorities.

The Capital Investment Plan for the 26/27 fiscal year was approved by Council at the January 13, 2026 meeting.

IMPLICATIONS

Financial: The operating budget dictates the tax rate that is applied to assessed values of properties in Region of Queens.

The initial budget draft outcome reflects an increase in tax rate of 21.2 cents per \$100 of assessment. Of this increase, 4.3 cents is the result of higher mandatory costs such as Education and Policing.

COMMUNICATIONS

Capital and operating budget information can be found on the Municipality's website at <https://www.regionofqueens.com/budget-engagement/>.

BYLAWS/PLANS/POLICIES

The draft operating budget includes resources to meet Council's Strategic Priorities 2026-2029.

SUMMARY

This report introduces the initial draft of the 26/27 operational budget for Council review and discussion.

ATTACHMENTS/REFERENCE MATERIALS

- Region of Queens Draft Operating Budget for fiscal year 2026-2027
- Projection Variance Analysis
- Proposed RQM Organizational Chart
- Budget Introduction Slides
- Provincial Grant Reductions 2026-2027
- Budget Survey Q & A
- [Council's Strategic Priorities 2026-2029](#)
- [Region of Queens Municipality Regular Meeting Minutes – January 13, 2026](#)

One cent on tax rate:	
\$	148,550

Cents on TXR	21.2
Deficit	(3,153,415)
MC increase inc above:	4.3

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31
	Region	Region		%age	Projections to
	Actual	Budget	YTD	Budget	2026-03-31
					Region
					Budget
1. Taxation					
ASSESSABLE PROPERTIES					
Residential	11,545,171	12,456,122	12,424,997	99.8%	12,424,897
Commercial	2,012,018	2,013,631	2,002,386	99.4%	2,002,297
Wind Turbine Act	25,218	25,218	25,684	101.8%	25,684
	2,037,236	2,038,849	2,028,070	99.5%	2,027,981
Resource					
Taxable Assessments	928,490	964,630	959,865	99.5%	959,865
Forest Property-Less than 50,000 Acres	29,271	28,876	28,926	100.2%	28,926
Forest Property -More than 50,000 Acres	111	111	111	100.0%	111
	957,872	993,617	988,902	99.5%	988,902
AREA RATES					
Hydrant Rate	209,187	201,424	200,691	99.6%	200,691
Transportation-Roads & Sidewalks					
Transportation-Roads & Sidewalks	331,288	241,657	235,441	97.4%	235,441
District 13	1,380,282	1,492,989	1,487,522	99.6%	1,487,522
Debt-District 13	56,724	61,356	61,131	99.6%	61,131
	1,977,480	1,997,425	1,984,785	99.4%	1,984,785
Environmental Health-Caledonia	35,791	36,000	27,001	75.0%	36,000
Environmental Health- Milton	50,349	50,500	38,912	77.1%	51,987
Environmental Health- Liverpool	433,676	435,000	324,859	74.7%	432,398
Environmental Health- Brooklyn	42,111	42,100	31,221	74.2%	41,750
	561,927	563,600	421,993	74.9%	562,134



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	Projections to 2026-03-31	2027-03-31
	Region	Region	YTD			Region
	Actual	Budget				
Business Property						
Bell	44,819	48,000	47,372	98.7%	47,372	48,000
Nova Scotia Power	1,212,718	1,329,946	1,329,946	100.0%	1,329,946	1,329,946
Nova Scotia Power HST Rebate	67,798	50,000	54,956	109.9%	54,956	54,956
	<u>1,325,335</u>	<u>1,427,946</u>	<u>1,432,274</u>	100.3%	<u>1,432,274</u>	<u>1,432,902</u>
Deed Transfer Tax	1,116,379	1,100,000	975,147	88.6%	1,192,641	1,200,000
Tax Recoveries	18,802	10,000	406	4.1%	8,000	10,000
	<u>1,135,181</u>	<u>1,110,000</u>	<u>975,553</u>	87.9%	<u>1,200,641</u>	<u>1,210,000</u>
Total Taxation	\$ 19,540,202	\$ 20,587,560	\$ 20,256,574	98.4%	\$ 20,621,615	\$ 22,381,485
2. Grants in Lieu of Taxes						
Federal Government	63,010	60,892	65,073	106.9%	57,717	82,544
Provincial Government						
Provincial Property	111,095	85,400	-	0.0%	85,400	88,207
Conservation GIL	-	14,375	6,189	43.1%	14,375	14,375
Crown Timber Land	133,585	133,585	-	0.0%	133,585	133,585
Fire Protection	49,711	22,698	-	0.0%	22,698	24,384
	<u>294,391</u>	<u>256,058</u>	<u>6,189</u>	2.4%	<u>256,058</u>	<u>260,551</u>
Total Grants in Lieu of Taxes	\$ 357,401	\$ 316,950	\$ 71,262	22.5%	\$ 313,775	\$ 343,095



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
3. Services Provided to Other Governments						
Closure Costs Joint Service Board	14,785	13,600	10,477	77.0%	13,928	14,300
Closure Costs Barrington	26,385	27,600	28,638	103.8%	28,121	28,800
Closure Costs Clarks Harbour	3,940	4,400	2,073	47.1%	8,792	4,500
Barrington Solid Waste	226,480	231,400	177,970	76.9%	241,386	247,400
Clarks Harbour Solid Waste	37,042	37,900	25,251	66.6%	37,476	38,400
Joint Service Board Organics	75,296	74,300	59,935	80.7%	69,223	73,500
Barrington Organics	45,074	46,600	27,992	60.1%	48,014	51,000
Clarks Harbour Organics	472	-	2,002	-	2,670	2,800
Joint Service Board Recycling	93,867	93,700	83,759	89.4%	83,759	-
Joint Service Board Solid Waste	126,343	122,800	89,931	73.2%	119,559	122,560
Barrington Recycling	25,559	26,700	17,907	67.1%	35,518	-
Clarks Harbour Recycling	828	800	1,641	205.1%	1,279	-
Waste Check Solid Waste	1,436,584	1,436,300	1,204,594	83.9%	1,588,073	1,627,900
Closure Costs Waste Check	182,946	184,300	144,747	78.5%	202,229	207,300
Waste Check Under tonnage	39,073	36,900	13,968	37.9%	43,465	43,500
	\$ 2,334,672	\$ 2,337,299	\$ 1,890,884	80.9%	\$ 2,523,492	\$ 2,461,960

DRAFT



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
4. Sales of Services						
Protective Services						
Parking Meters	8,870	12,000	5,652	47.1%	6,500	10,000
Public Health and Welfare Services						
Revenue from Residents	1,586,089	1,647,397	1,339,105	81.3%	1,560,000	1,725,077
Other Funding Sources	671,124	4,000	9,913	247.8%	130,000	-
	2,257,212	1,651,397	1,349,018	81.7%	1,690,000	1,725,077
Environmental Health Services						
Septage	103,509	111,100	120,003	108.0%	132,200	145,400
Commercial Solid Waste	326,437	352,000	204,916	58.2%	247,200	248,400
Commercial Organics	70,650	78,100	52,305	67.0%	53,431	56,800
Mixed C&D and O/S Queens	135,539	136,400	127,052	93.1%	166,897	179,800
Commercial Recyclables	8,612	9,600	7,100	74.0%	8,962	-
Commercial Closure	202,946	206,800	191,785	92.7%	214,000	271,700
Metal Sales	49,042	53,600	946	1.8%	50,067	50,200
Sorted Commercial Queens	8,595	8,800	8,932	101.5%	12,135	12,800
Sorted O/S Queens	40,384	35,200	24,136	68.6%	41,833	45,000
Recycling Commodities	70,870	77,000	19,063	24.8%	19,000	-
Contaminated Soil	61,826	39,600	53,264	134.5%	65,685	65,700
	1,078,410	1,108,200	809,502	73.0%	1,011,410	1,075,800
Other						
Tax Certificates	15,080	15,000	12,320	82.1%	14,480	15,000
Total Sales of Services	\$ 3,359,572	\$ 2,786,597	\$ 2,176,492	78.1%	\$ 2,722,390	\$ 2,825,877



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
5. Other Revenue from Own Sources						
Licenses & Permits						
Dog Registration Fees	9,780	11,000	8,610	78.3%	9,000	10,000
Planning Department Zoning, etc.	10,470	7,500	5,648	75.3%	7,500	7,500
Building Permits	27,260	30,000	31,861	106.2%	38,500	35,000
Vendors License	2,502	2,500	1,888	75.5%	2,200	2,500
Taxi-License & Operator	500	600	50	8.3%	500	500
	50,512	51,600	48,057	93.1%	57,700	55,500
Fines						
Parking Fines	1,263	1,000	867	86.7%	1,000	1,000
Sheriff Fines	30,469	30,000	27,188	90.6%	30,000	30,000
	31,733	31,000	28,055	90.5%	31,000	31,000
Rentals						
Town Hall	6,000	6,000	-	0.0%	-	-
LBDC	111,709	108,883	34,706	31.9%	50,000	120,000
Registry of Deeds	16,450	16,470	12,338	74.9%	16,470	16,470
Hangar Rent-Airport	4,000	4,000	4,000	100.0%	4,000	4,000
	138,159	135,353	51,044	37.7%	70,470	140,470
Return on Investments						
Interest on Investments	320,489	250,000	150,124	60.0%	180,000	160,000
	320,489	250,000	150,124	60.0%	180,000	160,000
Other Revenue from Own Sources						
Penalties and Interest on Taxes	195,798	175,000	195,752	111.9%	215,000	170,000
Penalties and Interest on Misc.	10,095	10,000	10,856	108.6%	12,000	12,000
Marketing Levy Revenue					-	100,000
	205,893	185,000	206,608	111.7%	227,000	282,000



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Recreation and Cultural Services						
Queens Place Recreation Facility						
Skate Sharpening	2,062	1,500	1,458	97.2%	1,600	1,750
Public Skating	2,877	2,400	2,379	99.1%	2,800	3,500
Concessions	5,541					
Ice Rentals	219,958	210,000	161,900	77.1%	214,000	220,000
Fitness Revenue Memberships	162,293	165,000	141,111	85.5%	168,000	172,000
Indoor Track	5,194	5,000	-	0.0%	-	-
Sponsorships & Advertising	55,953	40,000	45,616	114.0%	46,000	45,000
Room Rentals (Fitness/Community)	28,909	25,000	15,275	61.1%	18,000	20,000
Fitness Classes	4,142	2,200	4,455	202.5%	4,800	5,000
Gate Revenue	6,127	-	-	0.0%	-	-
Vending Machines Revenue	9,176	5,000	4,558	91.2%	5,500	6,000
Full Facility Rental	41,110	-	-	0.0%	-	-
Youth Centre	3,685	-	-	0.0%	-	-
Personal Trainer	8,848	10,000	6,218	62.2%	8,500	10,000
	555,877	466,100	382,970	82.2%	469,200	483,250
	-					
Recreation Program Revenue	29,962	40,000	3,298	8.2%	7,000	46,750
	585,838	506,100	386,268	76.3%	476,200	530,000
Miscellaneous						
Race Track Revenue	9,000	9,600	9,210	95.9%	9,210	9,500
Visitor Information Center	5,800	4,500	2,160	48.0%	2,160	3,000
Sundry Revenue	203,735	45,000	41,213	91.6%	800,000	45,000
EPR Revenue		100,000	-	0.0%	-	-
RCMP Criminal Checks	3,990	3,600	2,461	68.4%	3,000	3,000
Vacancy Allowance	-	507,554	-	0.0%	-	-



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	Projections to 2026-03-31	2027-03-31
	Region	Region				Region
	Actual	Budget	YTD			Budget
Revenue collected for Other Government Agencies						
Brooklyn Community Rate	47,234	49,761	49,556	99.6%	49,556	52,350
	269,759	720,015	104,600	14.5%	863,926	112,850
Total Other Revenue from Own Sources	\$ 1,602,382	\$ 1,879,068	\$ 974,756	51.9%	\$ 1,906,296	\$ 1,311,820

6. Unconditional Transfer from Other

Governments

Provincial Government

Farm Property Acreage	14,010	14,101	14,140	100.3%	14,140	14,140
Municipal Financial Capacity Grant	1,343,225	1,343,225	1,007,418	75.0%	1,343,225	1,343,225
Total Unconditional Transfers from Other Gov.	\$ 1,357,235	\$ 1,357,326	\$ 1,021,558	75.3%	\$ 1,357,365	\$ 1,357,365

7. Conditional Transfers from Federal & Provincial

Governments or Agencies

RRF Funding	10,093	11,000	-	0.0%	10,000	10,000
Diversion Credits	116,652	60,000	10,346	17.2%	25,000	62,295
Provincial Funding	17,232	-	60,877	0.0%	50,000	55,500
911 Cost Recovery Fund	4,590	4,600	-	0.0%	5,000	5,000
Federal Funding	9,280	-	5,000	0.0%	5,000	-
Total Conditional Transfers	\$ 157,847	\$ 75,600	\$ 76,223	100.8%	\$ 95,000	\$ 132,795



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31			2027-03-31
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
8. Other Transfers, Collections for Other Governments						
Accumulated Surplus						
Succession Planning	-	32,214	-	0.0%	32,214	-
Other 24/25 Surplus Items	431,147	-	-	0.0%	-	-
Grey Box new Site Set up	-	24,000	-	0.0%	-	-
Community Group Funding Support	-	450,000	-	0.0%	216,490	483,000
New Dry Hydrants	-	40,000	-	0.0%	-	-
Intervenor Status	7,953	67,189	22,010	32.8%	68,000	-
Paving rate funding	-	321,098	-	0.0%	137,115	-
Unbudgeted expenses	381,553	-	-	0.0%	73,500	-
Transfer fr Surplus to balance rate change to zero	-	142,915	-	0.0%	-	-
	820,653	1,077,416	22,010	2.0%	527,319	483,000
Transfers from Special Operating Reserves						
Shares Services Initial Costs	-	110,000	-	0.0%	-	25,000
Paving rate balancing 25/26	-	-	-	0.0%	-	-
Septage Reserve Lagoon Dredging	-	-	-	0.0%	-	55,000
Hillsview Acres Deficit Transfer fr Reserves	77,346	192,259	-	0.0%	130,407	250,780
Pine Grove	25,000	25,000	-	0.0%	25,000	25,000
Accessibility	-	55,000	-	0.0%	11,251	-
MPS update funding fr reserve	-	-	-	0.0%	-	48,000
CIF Reserve Track Funding	10,000	-	250,000	0.0%	250,000	-
Other 24/25 Special Operating Reserve items	898,508	-	-	0.0%	-	-
				0.0%		
Transfers from Special Equipment Reserve						
Fire Department Truck Reserve	166,703	309,071	-	0.0%	309,071	361,571
	1,998,211	1,768,746	272,010	15.4%	1,253,048	1,248,351
TOTAL REVENUE:	\$ 30,707,523	\$ 31,109,145	\$ 26,739,760	86.0%	\$ 30,792,980	\$ 32,062,748



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
9. General Government Services						
Legislative						
Remuneration-Mayor	48,600	51,220	39,395	76.9%	51,220	51,220
Remuneration-Council	169,683	179,520	138,638	77.2%	179,520	179,520
Council Expenses (publicly reported)	12,513	14,000	11,454	81.8%	14,000	16,000
Other Expenses	19,156	10,000	7,407	74.1%	10,000	13,000
Council Discretionary Fund	-	-	-		-	10,000
Committee of Council Expenses	-	-	-		-	10,000
	249,952	254,740	196,894	77.3%	254,740	279,740
General Administrative						
Administrative	919,096	1,589,820	929,955	58.5%	1,330,000	1,899,240
Administrative Benefits	184,059	10,512	5,624	53.5%	10,512	11,000
Allocated -Water Utility	(56,650)	(58,070)	(43,553)	75.0%	(58,070)	(62,319)
Office Expenses	63,132	75,600	58,699	77.6%	75,600	80,600
Computer Insurance	7,992	9,000	9,000	100.0%	9,000	9,000
Equipment Mtnc/Lease Costs	14,938	15,000	15,765	105.1%	15,000	22,044
Computer System	236,698	307,602	278,042	90.4%	307,602	410,500
Diversity Programs	14,061	25,000	1,000	4.0%	1,000	25,000
Staff Training	13,112	50,000	35,659	71.3%	45,000	50,000
	1,396,438	2,024,464	1,290,191	63.7%	1,735,644	2,445,065
Financial Management	48,057	45,000	15,282	34.0%	50,000	45,000
Bank Charges	2,503	2,200	517	23.5%	1,500	1,500
	50,560	47,200	15,799	33.5%	51,500	46,500



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Taxation						
Administration	71,148	76,620	56,745	74.1%	76,620	81,603
Tax Billings	16,333	20,000	20,151	100.8%	20,151	20,600
Tax Exemptions	129,634	163,000	147,161	90.3%	160,000	175,000
Assessment Services	317,389	328,985	246,739	75.0%	328,985	355,304
Other Taxation-Tax Sale Costs/Appeals PY	2,996	28,560	10,624	37.2%	28,560	30,000
	537,500	617,165	481,420	78.0%	614,316	662,507
Common Services-Administration Building						
Insurance	5,955	6,700	6,700	100.0%	6,700	6,700
Electricity	34,300	36,400	18,381	50.5%	30,000	30,600
General Maintenance	37,976	55,000	39,565	71.9%	72,500	35,000
Utilities	1,610	1,720	871	50.6%	1,700	2,800
	79,841	99,820	65,517	65.6%	110,900	75,100
Other						
Legal Services	118,092	177,000	179,855	101.6%	170,000	120,000
Recruiting	55,571	50,000	42,162	84.3%	42,500	2,500
General Consulting	62,928	100,000	23,529	23.5%	17,600	125,000
Safety Strategy Implementation	305,444	50,000	123,362	246.7%	150,000	30,000
Other	303,496	-	8,252	0.0%	8,400	5,000
Contingency	-	100,000	30,039	30.0%	36,200	175,000
Homeowners Association Fees	-	450	-	0.0%	450	-
Utility Low Income Assistance	-	15,000	-	0.0%	5,000	15,000
Staff Relations Fund	22,237	25,000	16,876	67.5%	25,000	45,100
	867,768	517,450	424,075	82.0%	455,150	517,600



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Other General Government Services						
Conventions & Delegations						
NSFM (Council + CAO)	19,736	25,600	17,926	70.0%	18,000	33,750
Elections	78,064	-	-	0.0%	-	-
FCM/CAMA (Council + CAO)	2,949	12,200	10,469	85.8%	11,000	25,000
Other Councilors Conferences	-	1,000	-	0.0%	-	2,000
AMANS	4,416	8,818	11,500	130.4%	12,000	19,700
	105,165	47,618	39,895	83.8%	41,000	80,450
General Accident, Damage Claims &						
Public Liability Insurance	1,120	1,120	1,120	100.0%	1,220	1,220
Grants to Other Organizations & Individuals						
Community Investment Fund	179,420	175,000	352,330	201.3%	348,378	175,000
	179,420	175,000	352,330	201.3%	348,378	175,000
Other						
Scholarships	9,000	9,000	9,500	105.6%	9,000	9,000
Municipal Floats	1,565	1,600	728	45.5%	1,000	2,000
Pension/Administration Costs	5,544	5,450	4,158	76.3%	5,450	5,450
Advertising & Promotions	4,697	13,000	3,491	26.9%	10,000	13,000
Grants to Organizations	-	535,500	302,697	56.5%	535,500	568,500
Contingency	50,407	-	-	0.0%	-	-
Communications	9,464	15,000	2,470	16.5%	10,000	22,000
	80,676	579,550	323,044	55.7%	570,950	619,950
Valuation Allowance						
Uncollectible taxes	26,876	15,000	8,980	59.9%	12,000	15,000
Total General Government Services	\$ 3,575,315	\$ 4,379,128	\$ 3,199,265	73.1%	\$ 4,195,798	\$ 4,918,132



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
10. Protective Services						
Police Protection						
Administration-Prosecution Fees	12,512	12,400	7,800	62.9%	10,000	12,500
DNA Testing	10,374	10,700	13,133	122.7%	13,200	13,500
RCMP Satellite Office-Caledonia	962	600	239	39.8%	425	450
Seniors' Safety Coordinator	-	74,966	37,062	49.4%	54,000	83,970
Protective Services	2,780,840	2,864,265	2,224,788	77.7%	2,966,384	3,114,703
Total Police/Senior Protection	2,804,689	2,962,931	2,283,022	77.1%	3,044,009	3,225,124
Law Enforcement						
Building/Fire Inspection						
Salary & Benefits	169,904	182,400	134,987	74.0%	182,400	191,181
Travel	3,615	5,000	1,308	26.2%	1,436	5,000
Insurance Liability/Vehicle	612	2,591	2,591	100.0%	2,591	2,591
Training/Memberships	4,873	5,000	7,221	144.4%	7,221	5,000
Shared Services	-	110,000	-	0.0%	-	25,000
Telephone	2,285	1,700	425	25.0%	600	
Gasoline	12,000	12,600	9,450	75.0%	12,600	12,900
Maintenance Vehicle	-	3,600	3,201	88.9%	4,500	3,600
Supplies	63,748	500	415	83.0%	415	1,500
	257,036	323,391	159,598	49.4%	211,763	246,772



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
By Law Enforcement						
Salary & Benefits	102,064	162,660	108,083	66.4%	131,900	179,513
Insurance Liability/Vehicle	1,428	1,904	1,904	100.0%	1,904	1,900
Training/Memberships	325	1,500	3,390	226.0%	1,515	3,500
Telephone	451	700	241	34.4%	350	1,000
Uniform	1,907	3,000	1,621	54.0%	1,621	3,000
Unightly Premises	3,903	1,000	52	5.2%	50	1,000
Gasoline	5,520	6,000	4,500	75.0%	6,000	6,200
Bylaw Vehicle Maintenance	472	1,800	796	44.2%	1,200	1,800
Dog Tags	705	850	667	78.5%	732	850
Dog Pound General Maintenance	1,139	750	582	77.6%	500	750
Supplies for Dog Control	-	500	93	18.6%	111	500
Parking Meter Repairs/Tickets	727	5,000	2,152	43.0%	2,152	5,000
	118,640	185,664	124,081	66.8%	148,035	205,013
Total Law Enforcement	375,676	509,055	283,679	55.7%	359,798	451,785
Fire Fighting Force						
Liability Insurance	13,561	13,925	14,425	103.6%	14,425	12,425
Safety Training	40,000	40,000	30,000	75.0%	40,000	40,000
Fire Department Equipment Purchases	166,703	309,071	309,071	100.0%	309,071	361,571
Grants Volunteer Fire Departments/First Resp.	633,860	692,450	609,280	88.0%	692,450	742,750
Interest on Loans	1,100	525	-	0.0%	525	-
Workers Compensation	12,342	18,400	13,926	75.7%	18,570	20,000
Medical Insurance	5,895	6,200	5,895	95.1%	5,895	6,200
1st Responders Insurance	1,623	1,185	1,685	142.2%	1,685	1,685
Dry Hydrant Maintenance	14,952	10,000	4,198	42.0%	15,000	33,520
Dry Hydrant Upgrades	-	40,000	-	0.0%	-	-
Dry Hydrant Labour	-	60,820	2,952	4.9%	-	-
Reserve Fund-Fire Department Capital	380,316	415,470	311,603	75.0%	415,470	445,650
	1,270,351	1,608,046	1,303,036	81.0%	1,513,091	1,663,801



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Fire Alarm Systems						
Answering Contract	29,787	31,000	22,726	73.3%	31,000	31,800
Base Station/Antenna	536	600	386	64.3%	600	600
	30,323	31,600	23,112	73.1%	31,600	32,400
Water Supply and Hydrants	219,488	201,424	151,068	75.0%	200,691	300,400
Fire Station Building						
Insurance/Building/Boiler	6,122	5,139	5,139	100.0%	5,139	5,140
Building Repairs & Grounds	22,193	26,000	48,305	185.8%	35,000	22,000
Building Fuel	25,607	16,640	11,862	71.3%	20,000	20,500
Utilities	17,833	23,400	8,655	37.0%	17,000	17,400
	71,755	71,179	73,961	103.9%	77,139	65,040
Other Fire Protection						
Snow Removal Rural Fire Hydrants	945	5,000	3,180	63.6%	5,000	5,000
Total Fire Protection	1,592,862	1,917,249	1,554,357	81.1%	1,827,521	2,066,641
Emergency Measures						
Local EMO/GSAR	25,753	44,935	29,132	64.8%	40,000	112,046
Ground Search & Rescue- Building Fuel	4,955	5,000	3,468	69.4%	5,000	5,100
Vehicle/Building/Liability Insurance	16,862	9,808	10,802	110.1%	10,802	10,800
Electricity	1,801	1,660	1,097	66.1%	1,700	1,700
Building Maintenance	12,413	3,750	1,880	50.1%	2,750	3,000
Total Emergency Measures	61,784	65,153	46,379	71.2%	60,252	132,646
Total Protective Services	\$ 4,835,010	\$ 5,454,387	\$ 4,167,437	76.4%	\$ 5,291,580	\$ 5,876,195



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
11. Transportation Services						
Common Services-Administration						
EPW Wages (IBEW and non union)	1,259,160	570,790	899,831	157.6%	1,200,000	2,130,281
Wage reallocation						
Sanitary Supplies	24,117	36,750	17,351	47.2%	25,000	41,125
Asset Management	15,074					
Licencing/Memberships/ Professional Development	17,066	33,180	31,107	93.8%	40,000	54,087
Communication Services	21,292	40,000	23,368	58.4%	35,000	63,640
	1,336,708	680,720	971,657	142.7%	1,300,000	2,289,134
Common Services-Equipment Operations						
Salary & Benefits Mechanic	113,301	83,040	129,996	156.5%	179,900	208,057
Equipment Oil & Fluids	19,742	25,000	16,866	67.5%	22,488	23,100
Equipment Gas	29,799	32,550	23,683	72.8%	31,577	32,400
Equipment Diesel	18,556	20,000	16,277	81.4%	21,703	22,300
EPW Vehicle Maintenance	145,888	173,750	140,376	80.8%	170,000	176,450
Trucks-Insurance	20,330	28,276	28,276	100.0%	28,275	28,300
Small Equipment Maintenance	22,433	44,250	15,110	34.1%	30,000	35,400
Plow Insurance	3,060	857	857	100.0%	857	850
Heavy Equipment Maintenance	105,235	184,000	132,586	72.1%	184,000	184,000
Loader-Insurance	3,056	3,428	4,695	137.0%	4,695	4,700
Backhoe - Insurance	382	429	429	100.0%	429	430
	481,781	595,580	509,151	85.5%	673,924	715,987
Debenture Principal & Interest						
Principal	-	-	-		-	22,000
Interest	-	-	-		-	6,919
	-	-	-		-	28,919



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	
	Actual	Budget	YTD	Budget	2026-03-31	
					Region	
					Budget	
Small Tools and Equipment	43,962	34,000	24,440	71.9%	34,000	34,000
Public Works Safety Equipment and Training	30,342	45,000	85,708	190.5%	90,000	42,000
	74,304	79,000	110,148	139.4%	124,000	76,000
Storage						
Insurance	253	548	548	100.0%	548	550
Grounds Building Utilities	15,443	15,600	2,772	17.8%	14,000	14,400
Grounds Building General Maintenance	21,536	10,000	7,321	73.2%	7,500	10,000
	37,232	26,148	10,641	40.7%	22,048	24,950
Works Garage						
Works Garage Renovation	92,737	12,000	21,220	176.8%	12,000	-
Insurance	2,620	-	-	0.0%	-	-
Works Utilities	28,938	29,640	17,870	60.3%	29,000	29,800
Works Department General Maintenance	37,887	81,000	21,364	26.4%	71,600	40,000
	162,183	122,640	60,454	49.3%	112,600	69,800
Insurance	-	2,934	2,934	100.0%	2,934	2,900
Total Common Services	2,092,209	1,507,022	1,664,985	110.5%	2,235,506	3,207,689

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Road Transport						
Roads and Streets						
Road Levy	301,415	306,840	230,136	75.0%	306,848	314,800
Street and Road Maintenance	227,518	103,890	111,475	107.3%	145,000	107,220
Street and Road Maintenance - Labour	-	532,360	121,674	22.9%	162,233	
J Class roads	150,000	-	-	0.0%	-	250,000
Sidewalks Material	34,935	64,290	15,484	24.1%	80,000	127,625
Sidewalks Labour	-	60,820	16,642	27.4%	22,189	
Storm Water Management	31,384	10,000	12,881	128.8%	30,000	39,000
Storm Water Management - Labour	-	50,180	16,447	32.8%	21,929	
De-Icing Materials Supply	80,546	75,000	15,551	20.7%	70,000	68,737
Traffic Signals and Markings	73,240	99,392	149,645	150.6%	150,000	300,500
Traffic Calming	-	50,180	-	0.0%	-	-
Equipment Permitting	20,340	16,500	14,616	88.6%	21,000	25,355
Asphalt Paving	312,972	391,230	395,364	101.1%	400,000	410,400
	1,232,350	1,760,682	1,099,915	62.5%	1,409,198	1,643,637
Debenture Principal & Interest						
Principal	35,365	64,856	70,860	109.3%	64,856	70,456
Interest	17,993	18,994	12,209	64.3%	18,994	16,810
	53,358	83,850	83,069	99.1%	83,850	87,267
Road Transport						
Street lighting						
Rental	291,622	273,000	200,936	73.6%	275,000	280,500
Decorative Light Maintenance	9,761	19,000	11,618	61.1%	9,000	4,000
	301,383	292,000	212,554	72.8%	284,000	284,500



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Airport						
Airport Insurance	4,464	4,628	4,572	98.8%	4,572	4,600
Building/Grounds	2,336	2,500	-	0.0%	2,500	2,500
Heat/Lights/Fuel	2,939	2,730	1,324	48.5%	2,500	2,600
	9,739	9,858	5,896	59.8%	9,572	9,700
Total Transportation Services	\$ 3,689,039	\$ 3,653,412	\$ 3,066,419	83.9%	\$ 4,022,126	\$ 5,232,793

12. Environmental Health Services

R.Q.M. Sewage Administration

Supervision	15,637	154,880	29,171	18.8%	38,894	243,333
Labour	-	-	-	-	-	492,235
Wage reallocation to Utility	-	-	-	-	-	(266,959)
Wage reallocation to operations	-	-	-	-	-	-
Insurance-Caledonia	2,851	3,194	3,194	100.0%	3,194	3,200
WW Continuing Education/Certification	1,240	17,910	2,537	14.2%	4,000	6,000
Consulting Services	33,734	30,000	10,569	35.2%	16,000	13,200
Insurance- Brooklyn	1,747	1,948	1,948	100.0%	1,948	1,950
Insurance-STP Liverpool	13,777	15,518	15,518	100.0%	15,518	15,500
Insurance-Milton	3,460	3,880	3,880	100.0%	3,880	3,900
	72,446	227,330	66,818	29.4%	83,434	512,358

R.Q.M. Sewage Collection Systems

NQ WW Collection and Treatment Maintenance	59,231	129,500	116,203	89.7%	155,000	99,400
NQ WW Collection and Treatment Wages and Bc	24,167	46,350	25,524	55.1%	35,000	-
SQ WW Collection Wages and Benefits	33,296	132,270	78,994	59.7%	108,105	-
SQ WW Collection Maintenance	196,806	180,000	246,463	136.9%	265,000	190,000
	313,501	488,120	467,184	95.7%	563,105	289,400



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	
	Actual	Budget	YTD	Budget	2026-03-31	
					Region	
					Budget	
R.Q.M. Sewage Treatment & Disposal						
SQ WW Treatment Operations	233,477	221,825	167,356	75.4%	220,000	246,825
SQ WW Treatment Wages and Benefits	12,242	46,350	14,949	32.3%	20,500	-
	245,719	268,175	182,305	68.0%	240,500	246,825
Debenture Principal & Interest						
Principal	130,486	162,731	169,294	104.0%	162,731	177,663
Interest	31,717	30,688	24,910	81.2%	30,688	28,737
	162,202	193,419	194,204	100.4%	193,419	206,400
R.Q.M. Total Sewage and Disposal	793,867	1,177,044	910,511	77.4%	1,080,458	1,254,983
Garbage Collection & Disposal						
Administration						
Salary and Benefits	68,385	208,030	53,670	25.8%	71,560	158,459
Wage reallocation						(79,858)
SW Administrative Travel	-	2,000	270	13.5%	650	750
SW Administrative Communications	705	1,500	-	0.0%	-	-
Public Engagement	7,024	17,500	6,483	37.0%	6,500	29,300
Uncollectible AR	354	-	-	0.0%	25,000	-
Curbside Inspection	21,190	25,000	630	2.5%	630	-
	97,658	254,030	61,053	24.0%	104,340	108,652
Garbage & Waste Collection						
Grey Box & Green Cart Maintenance	39,205	74,480	11,527	15.5%	4,750	74,480
Grey Box & Green Cart Maintenance - Labour	-	60,820	26,499	43.6%	35,332	
Solid Waste Collection Contracts	974,997	1,072,140	728,732	68.0%	1,100,000	1,224,200
Solid Waste Transportation Contract	520,677	557,820	410,872	73.7%	560,000	784,000
Derelict Vehicle Program	876	1,000	572	57.2%	1,000	1,000
	1,535,756	1,766,260	1,178,202	66.7%	1,701,082	2,083,680



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	Projections to 2026-03-31	2027-03-31
	Region	Region				Region
	Actual	Budget	YTD			Budget
Landfill						
SW Wages and Benefits	375,978	436,630	240,544	55.1%	349,000	465,584
Insurance	9,851	11,042	11,042	100.0%	11,042	11,000
SW Facility Operation and Maintenance	379,089	380,300	251,538	66.1%	360,000	409,800
Control Program and Testing	43,569	62,500	49,073	78.5%	65,000	65,000
HHW Operation and Maintenance	999	37,000	76,386	206.4%	85,000	40,000
Leachate Management	198,514	75,000	34,794	46.4%	40,000	82,400
Leachate Transportation wages	-	148,920	36,535	24.5%	98,000	195,707
Reserve Fund-Spec Cap-Post Closure Queens	450,000	450,000	412,500	91.7%	450,000	400,000
Reserve Fund-Spec Cap-Post Closure-Cont.	423,920	550,000	331,792	60.3%	550,000	530,900
	1,881,919	2,151,392	1,444,204	67.1%	2,008,042	2,200,391
Debenture Principal & Interest						
Principal	66,751	68,987	68,987	100.0%	68,987	-
Interest	2,317	2,311	2,311	100.0%	2,311	-
	69,068	71,298	71,298	100.0%	71,298	-
Recycling						
MRF Wages and Benefits	437,305	491,420	321,734	65.5%	354,000	-
Insurance	3,769	4,229	4,229	100.0%	4,229	4,200
MRF Operation and Maintenance	122,453	110,300	130,475	118.3%	135,000	-
Organics Transfer Operation and Maintenance	260,346	264,500	207,754	78.5%	277,005	288,086
Leaf and Yard Waste Operations - Labour	1,547	-	1,086	0.0%	1,448	-
Leaf and Yard Waste Operations	-	55,000	41,166	74.8%	45,000	47,500
	825,420	925,449	706,444	76.3%	816,682	339,786
Total Garbage & Waste Collection & Disposal	4,409,822	5,168,429	3,461,201	67.0%	4,701,444	4,732,508
Total Environmental Health Services	\$ 5,203,689	\$ 6,345,473	\$ 4,371,712	68.9%	\$ 5,781,903	\$ 5,987,492



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
13. Public Health & Welfare Services						
Hillsview Acres	2,334,559	\$ 1,843,656	\$ 1,422,370	77.1%	\$ 1,820,407	\$ 1,975,857
	\$ 2,334,559	\$ 1,843,656	\$ 1,422,370	77.1%	\$ 1,820,407	\$ 1,975,857
14. Environment Development Services						
Planning						
Administration						
Salaries & Benefits	293,641	455,290	271,243	59.6%	389,625	548,435
Supplies	3,020	3,000	428	14.3%	2,500	3,000
	296,661	458,290	271,671	59.3%	392,125	551,435
Planning Other						
Travel	236	250	197	78.8%	197	250
Liability Insurance	745	977	977	100.0%	977	1,000
Training/Memberships	895	1,200	200	16.7%	200	500
Civic Number Private Road Signage	391	1,000	-	0.0%	250	750
Advertising	-	1,000	-	0.0%	-	1,000
Permit Tracking	40,000	-	-	0.0%	-	-
Planning Projects Reserve	-	15,000	-	0.0%	15,000	100,000
GIS Project	8,207	5,750	-	0.0%	6,000	5,000
Heritage Property	489	1,200	-	0.0%	-	1,200
Meeting support	-	2,500	-	0.0%	-	2,500
Community Outreach	15,000	10,000	-	0.0%	-	5,000
Accessibility Planning/Implementation Misc.	-	12,500	-	0.0%	-	80,000
Surveying	-	5,000	-	0.0%	-	5,000
	65,964	56,377	1,374	2.4%	22,624	202,200
Total Environmental Planning & Zoning	362,625	514,667	273,045	53.1%	414,749	753,635



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Other Environment Development Services						
Tourism & Economic Development						
Salaries & Benefits	331,034	347,423	212,358	61.1%	275,445	482,129
Supplies/Materials/Operations						
Supplies	339	500	194	38.8%	600	600
Library/Resource	94	150	-	0.0%		
	433	650	194	29.8%	600	600
Department Services/Projects						
Brochure Update & Productions	18,023	15,000	659	4.4%	2,000	17,000
	18,023	15,000	659	4.4%	2,000	17,000
Queens Waterfront Development						
Port Medway Maintenance	7,470	9,710	4,551	46.9%	6,500	56,500
	7,470	9,710	4,551	46.9%	6,500	56,500
Publicity & Advertising						
Website Development	7,728	12,000	5,285	44.0%	10,000	10,000
Signage Development & Mtnc.	5,058	12,500	7,762	62.1%	2,000	52,000
Promotions and Advertising	20,321	25,000	1,547	6.2%	8,000	40,000
	33,108	49,500	14,594	29.5%	20,000	102,000
Facilities						
Christmas Lighting/Wreaths	14,594	21,000	11,541	55.0%	20,000	23,000
VIC Maintenance	8,057	21,000	902	4.3%	1,000	2,500
	22,651	42,000	12,443	29.6%	21,000	25,500



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Fort Point Lighthouse Park						
Insurance	862	950	950	100.0%	950	950
Utilities	3,631	3,220	1,599	49.7%	2,500	2,600
Fort Point Maintenance	2,790	6,000	2,910	48.5%	3,250	8,250
	7,282	10,170	5,459	53.7%	6,700	11,800
LBDC						
LBDC Maintenance and Operation	171,766	154,050	105,481	68.5%	155,000	180,800
Real Property Taxes	16,805	15,800	15,791	99.9%	15,790	17,300
Insurance	8,460	9,636	9,636	100.0%	9,636	9,636
Special Projects	1,245,837					
	1,442,868	179,486	130,908	72.9%	180,426	207,736
Other						
VIC Operations	50,068	45,142	42,998	95.3%	38,000	52,087
Insurance	1,579	1,913	1,913	100.0%	1,913	1,900
Training	960	3,000	950	31.7%	2,000	3,000
Travel	987	1,500	695	46.3%	1,500	1,000
Membership	4,171	4,400	3,589	81.6%	3,589	4,000
	57,765	55,955	50,145	89.6%	47,002	61,987



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	Projections to 2026-03-31	2027-03-31
	Region	Region				Region
	Actual	Budget	YTD			Budget
Economic Development						
Regional Beautification / Façade program	46,988	40,000	19,742	49.4%	15,000	52,000
Events Strategy Implementation	50,501	50,000	36,818	73.6%	50,000	100,000
Economic Development Data and Profile	-	5,000	-	0.0%	-	5,000
Community Economic Diversification	13,740	35,000	8,632	24.7%	15,000	35,000
Regional Economic Development	-	10,000	-	0.0%	8,000	60,000
Branding/Wayfinding	-	50,000	-	0.0%	15,000	25,000
Caledonia Corner Park	30,000	30,000	-	0.0%	-	30,000
	141,230	220,000	65,192	29.6%	103,000	307,000
Total Tourism and Economic Development	2,061,864	929,894	496,503	53.4%	662,673	1,272,252
Total Environmental Development Services	\$ 2,424,489	\$ 1,444,561	\$ 769,548	53.3%	\$ 1,077,422	\$ 2,025,887

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
15. Recreation and Cultural Services						
Recreation Facilities						
Swimming Pool/Beach						
Staff Wages/Benefits-NQAC	27,391	32,360	32,073	99.1%	32,100	42,029
Utilities-NQAC	2,518	1,810	2,661	147.0%	2,800	2,500
Supplies-NQAC	2,425	10,000	2,335	23.4%	2,335	6,050
NQAC Maintenance	16,700	8,000	8,925	111.6%	9,000	21,000
Staff Training/Travel-NQAC	7,330	7,500	6,101	81.3%	6,100	8,300
Insurance-NQAC	998	1,104	1,104	100.0%	1,104	1,104
Beach Meadows Beach Maintenance and Ops.	33,615	21,250	27,742	130.6%	30,000	24,575
Milton pool	8,203	-	-	0.0%	-	-
	99,180	82,024	80,940	98.7%	83,439	105,558
Staff Wages/Benefits - SQOP	-	-	-	0.0%	-	120,260
Utilities-SQOP	-	-	-	0.0%	-	13,000
Supplies-SQOP	-	-	-	0.0%	-	35,000
SQOP Maintenance	-	-	-	0.0%	-	49,000
Staff Training/Travel - SQOP	-	-	-	0.0%	-	3,700
Insurance-SQOP	-	-	-	0.0%	-	5,000
	-	-	-	0.0%	-	225,960
Parks/Playgrounds						
Grounds Crew Wages	237,295	411,686	220,745	53.6%	280,770	240,286
Liability Insurance	2,121	2,429	2,429	100.0%	2,429	2,429
Grounds Crew Gas	27,000	13,500	10,125	75.0%	13,500	13,900
Park Facilities Maintenance and Operation	53,074	112,125	70,142	62.6%	90,000	162,900
Playground Maintenance and Operation	28,269	28,450	20,752	72.9%	31,000	56,900
	347,760	568,190	324,193	57.1%	417,699	476,415



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Queens Place Community Facility						
Office Supplies/Postage	6,391	6,400	1,597	25.0%	6,400	20,000
Insurance	15,614	17,955	17,955	100.0%	17,955	18,000
General Equipment	15,845	20,000	3,543	17.7%	15,000	20,000
Staff Training / Memberships	7,930	12,000	4,505	37.5%	9,000	21,000
Advertising & Promotion	426	15,000	1,711	11.4%	7,000	20,500
License & Fees	24,903	20,000	24,144	120.7%	26,000	51,000
Facility Building Maintenance	413,065	140,000	120,246	85.9%	155,000	357,000
Fuel Cost	98,030	74,000	71,384	96.5%	92,000	20,000
Power	298,403	315,120	240,077	76.2%	315,000	356,000
Sewer & Water Fees	11,529	12,000	9,026	75.2%	15,000	12,000
Telephone / Cable	7,229	7,000	6,007	85.8%	7,000	9,600
Propane	1,407	2,200	11	0.5%	-	500
Concessions Equipment & Supplies	1,596	5,000	-	0.0%	-	6,600
Bar/Beverage Supplies	10,466	8,500	4,085	48.1%	5,000	5,500
Special Events (facility rental)	16,429	25,000	-	0.0%	-	-
Fitness Center	23,071	35,000	7,156	20.4%	15,000	45,000
General Operations	22,628	28,000	20,288	72.5%	25,000	63,000
Salary & Benefits	583,119	811,120	574,353	70.8%	773,370	1,200,556
	1,558,081	1,554,295	1,106,088	71.2%	1,483,725	2,226,256
Debenture Principal & Interest						
Principal	158,369	158,369	158,369	100.0%	158,369	158,369
Interest	48,097	46,041	39,625	86.1%	46,041	41,696
	206,466	204,410	197,994	96.9%	204,410	200,065
Subtotal Recreation Facilities	2,211,487	2,408,919	1,709,215	71.0%	2,189,273	3,234,255



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Cultural Buildings & Facilities						
Historical Burial Grounds	807	1,000	686	68.6%	900	1,000
Old Town Hall/ Astor	807	1,000	686	68.6%	900	1,000
Old Town Hall/Astor Insurance	3,897	4,374	4,374	100.0%	4,374	4,374
Old Town Hall/Astor General Maintenance	24,916	80,000	30,080	37.6%	45,000	34,500
Old Town Hall/Astor Electricity & Fuel	35,526	35,360	16,150	45.7%	30,000	30,780
Old Town Hall/Astor Operations	8,049	2,400	730	30.4%	730	750
	72,388	122,134	51,334	42.0%	80,104	70,404
Museums						
Blacksmith Museum	28,968	4,314	16,361	379.3%	1,650	3,875
Court House Insurance, Fire & Liability	1,079	1,195	1,195	100.0%	1,195	1,195
Court House General Maintenance	2,411	10,000	6,860	68.6%	15,520	5,000
Court House Heat	5,268	5,500	1,780	32.4%	5,000	5,130
Court House Power Water & Sewer	2,385	2,600	1,258	48.4%	2,500	2,570
	40,111	23,609	27,454	116.3%	25,865	17,770
Library						
Library Operations	43,076	-	466	0.0%	600	600
Regional Library	92,000	92,000	69,000	75.0%	92,000	92,000
	135,076	92,000	69,466	75.5%	92,600	92,600



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Other Recreation and Cultural Services						
Travel	1,629	4,090	2,311	56.5%	2,500	5,500
Training/Workshops	1,263	3,070	1,329	43.3%	1,500	5,750
Community Grants & Programs	21,500	41,500	41,500	100.0%	41,500	45,750
Aquatic Training	175	3,070	70	2.3%	100	7,000
Memberships	526	1,530	497	32.5%	1,000	1,600
Telephone	306	410	244	59.5%	500	1,300
Equipment	4,771	4,090	-	0.0%	-	10,000
Community Workshops	4,157	3,840	-	0.0%	-	5,400
Health and Wellness Initiatives	518	1,530	-	0.0%	-	50,000
Active Transportation	-	1,530	177	11.6%	200	28,500
Volunteer Recognition	40	1,230	73	5.9%	-	-
Promotion	197	820	-	0.0%	-	3,500
Salaries & Benefits	153,440	201,780	106,682	52.9%	170,000	243,091
Physical Activity Strategy Implementation	5,246	52,990	14,642	27.6%	16,000	58,750
	193,768	321,480	167,525	52.1%	233,300	466,141
Less: transmission of taxes collected for Other Governments						
Brooklyn Cemetery/Recreation	47,234	49,761	49,690	99.9%	49,690	52,350
Total Recreation & Cultural Services	\$ 2,700,872	\$ 3,018,903	\$ 2,075,370	68.7%	\$ 2,671,732	\$ 3,934,519
16. Transfers to Reserwves						
Unbudgeted Expenditures - NO BUDGET REQUIREMENT	-	-	5,083	-	73,500	-
Heat Pump for Server Room	-	-	5,083	-	-	-
AED's	-	-	16,487	-	-	-
Wheel Loader Rental - 1 month	-	-	10,386	-	-	-
	-	-	31,956	-	73,500	-



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Reserve Transfer-Special Operating Reserve						
Comfort Center funding	-	-	-		-	45,000
Sidewalk Renewal	25,000	25,000	18,750	75.0%	25,000	25,000
Reserve for well/septic loan program	-	-	-		-	-
First Responders	5,000	5,000	3,750	75.0%	5,000	5,000
2ND Generation Landfill	150,000	150,000	112,500	75.0%	150,000	150,000
Cell Tower	50,000					
Surplus transfer	1,385,705					
	<u>1,615,705</u>	<u>180,000</u>	<u>135,000</u>	<u>75.0%</u>	<u>180,000</u>	<u>225,000</u>
Reserve Transfer - Equipment Reserve						
Airport Reserve- New 23/24	62,000	12,000	12,000	100.0%	12,000	12,000
Landfill Equipment	200,000	200,000	150,000	75.0%	200,000	200,000
General Equipment Reserve	250,000	250,000	187,500	75.0%	250,000	250,000
Equipment Reserve shortfall CIP purchases	75,560	170,610	-	0.0%	94,000	130,000
	<u>587,560</u>	<u>632,610</u>	<u>349,500</u>	<u>55.2%</u>	<u>556,000</u>	<u>592,000</u>
Total Fiscal Transfers:	<u>2,203,265</u>	<u>812,610</u>	<u>516,456</u>	<u>63.6%</u>	<u>809,500</u>	<u>817,000</u>
Conditional Transfers to other governments and agencies						
Appropriation to Regional School Board	3,741,286	4,157,016	3,117,762	75.0%	4,157,016	4,448,288
Total Conditional Transfers to other governments and agencies	<u>3,741,286</u>	<u>4,157,016</u>	<u>3,117,762</u>	<u>75.0%</u>	<u>4,157,016</u>	<u>4,448,288</u>
Total Fiscal Services	<u>5,944,551</u>	<u>4,969,626</u>	<u>3,634,218</u>	<u>73.1%</u>	<u>4,966,516</u>	<u>5,265,288</u>
Total Expenditures	<u>30,707,524</u>	<u>31,109,146</u>	<u>22,706,339</u>	<u>73.0%</u>	<u>29,827,484</u>	<u>35,216,163</u>
Operating Surplus	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 4,033,420</u>		<u>\$ 965,496</u>	<u>\$ (3,153,415)</u>



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
Hillsview Acres						
EXPENDITURES						
SALARIES & BENEFITS						
Salaries & Wages	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	1,612,927
Benefits						
	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	1,612,927
BUILDING EXPENSES						
Insurance	4,376	5,153	6,633	128.7%	6,700	6,700
Fuel	23,294	37,800	12,108	32.0%	30,000	30,780
Electricity	21,802	16,185	13,112	81.0%	20,000	20,520
Propane	6,782	8,085	4,001	49.5%	7,000	7,180
Smoke Detectors & Fire Alarm	24,704	4,000	547	13.7%	1,000	4,100
Sprinkler Repairs	2,563	4,000	19,320	483.0%	19,500	4,100
General Maintenance	570,559	60,000	142,487	237.5%	145,000	62,600
	654,080	135,223	198,208	146.6%	229,200	135,980
EQUIPMENT & SUPPLIES						
Cleaning Supplies	10,298	11,200	9,475	84.6%	11,000	11,500
Equipment & Material	40,574	4,000	7,130	178.3%	4,000	13,600
Supplies & Utensils	1,368	3,000	1,115	37.2%	1,500	3,600
Linen Supplies	1,140	3,000	686	22.9%	1,000	3,100
Grounds Maintenance	4,817	2,000	1,198	59.9%	2,500	2,100
Supplies	225	3,000	393	13.1%	1,000	3,100
	58,423	26,200	19,997	76.3%	21,000	37,000



Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	
	Region	Region		%age	Projections to	
	Actual	Budget	YTD	Budget	2026-03-31	
					Region	
					Budget	
RESIDENT'S EXPENSES						
Medication	-	250	-	0.0%	-	250
Sanitary Supplies	4,446	3,000	3,950	131.7%	4,000	4,100
Food	106,008	101,000	87,239	86.4%	116,000	119,000
Medical Supplies	12,612	14,000	12,338	88.1%	16,000	17,400
Activity Supplies	13,862	11,000	9,415	85.6%	12,000	12,300
Kitchen- Non food	3,413	5,000	2,272	45.4%	3,200	3,300
Chargeable Expenses			-213	0.0%		
	140,340	134,250	115,001	85.7%	151,200	156,350
Travel-Administration	1,938	1,500	1,750	116.7%	2,300	2,400
Office Supplies	6,329	7,000	5,449	77.8%	7,300	7,500
Agency Staffing	8,202	3,000	1,080	36.0%	4,000	4,100
Training	15,712	15,000	11,676	77.8%	12,000	16,000
Telephone	4,151	6,520	2,648	40.6%	3,500	3,600
	36,332	33,020	22,603	68.5%	29,100	33,600
HVA TOTAL	2,334,559	1,695,724	1,422,370	83.9%	1,820,407	1,975,857

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Projection Variance Analysis 25/26

<u>Revenue</u>	Budget 25/26	Projection	VAR	
1. Taxation	\$ 20,587,560	\$20,621,615	\$ 34,055	0.17%
2. Grants in Lieu of Taxes	\$ 316,950	\$ 313,775	\$ (3,175)	-1.00%
3. Services Provided to Other Governments	\$ 2,337,299	\$ 2,523,492	\$ 186,193	7.97% contracted partners increase
4. Sales of Services	\$ 2,786,597	\$ 2,722,390	\$ (64,207)	-2.30% non contracted parter decrease
5. Other Revenue from Own Sources	\$ 1,879,068	\$ 1,906,296	\$ 27,228	1.45%
6. Unconditional Transfer from Other	\$ 1,357,326	\$ 1,357,365	\$ 39	0.00%
7. Conditional Transfers from Federal & Provincial	\$ 75,600	\$ 95,000	\$ 19,400	25.66% PNS grant funding
8. Other Transfers, Collections for Other	\$ 1,768,746	\$ 1,253,048	\$ (515,698)	-29.16% transfers fr surplus for incompleted projects not done
	\$ 31,109,145	\$30,792,980	\$ (316,165)	-1.02%

Items of note: Donation revenue of \$750,000 in sundry revenue, no vacancy allowance posting as it is a placeholder, no EPR revenue

Expenditure

9. General Government Services	\$ 4,379,128	\$ 4,195,798	\$ (183,330)	-4.19%
10. Protective Services	\$ 5,454,387	\$ 5,291,580	\$ (162,807)	-2.98%
11. Transportation Services	\$ 3,653,412	\$ 4,022,126	\$ 368,714	10.09%
12. Environmental Health Services	\$ 6,345,473	\$ 5,781,903	\$ (563,570)	-8.88%
13. Public Health & Welfare Services	\$ 1,843,656	\$ 1,820,407	\$ (23,249)	-1.26%
14. Environment Development Services	\$ 1,444,561	\$ 1,077,422	\$ (367,139)	-25.42%
15. Recreation and Cultural Services	\$ 3,018,903	\$ 2,671,732	\$ (347,171)	-11.50%
16. Fiscal Transfers to Own Reserves	\$ 4,969,626	\$ 4,966,516	\$ (3,110)	-0.06%
	\$ 31,109,146	\$29,827,484	\$ (1,281,662)	-4.12%

Projected Surplus: \$ (1) \$ 965,496 \$ 965,497

The historical Financial Condition Indicator used to assess budget accuracy was 5%.

Projected Expenditure Variance Analysis

9. General Government Services

General Administrative	\$ 2,024,464	\$ 1,735,644	\$ (288,820)	Wages \$260,000 (vacancy allowance)diversity programs, staff training
Financial Management	\$ 47,200	\$ 51,500	\$ 4,300	DGT audit advisory
Taxation	\$ 617,165	\$ 614,316	\$ (2,849)	
Common Services-Administration Building	\$ 99,820	\$ 110,900	\$ 11,080	Municipal building maintenance
Legal Services	\$ 177,000	\$ 170,000	\$ (7,000)	
Other	\$ 340,450	\$ 285,150	\$ (55,300)	Safety Strategy over, consulting and contingency under
Conventions & Delegations	\$ 47,618	\$ 41,000	\$ (6,618)	
Public Liability Insurance	\$ 1,120	\$ 1,220	\$ 100	
Community Investment Fund	\$ 175,000	\$ 348,378	\$ 173,378	Tracking funding \$250,000 fr reserve
Other	\$ 579,550	\$ 570,950	\$ (8,600)	Advertising and Communication under
Uncollectible taxes	\$ 15,000	\$ 12,000	\$ (3,000)	
			\$ (183,330)	

10. Protective Services

Police Protection	\$ 2,962,931	\$ 3,044,009	\$ 81,078	RCMP, senior safety, RCMP costs come in after budget finalized
Building/Fire Inspection	\$ 323,391	\$ 211,763	\$ (111,628)	Shared services cost decrease (res funded)
By Law Enforcement	\$ 185,664	\$ 148,035	\$ (37,629)	salary, no PT hired when staff retired
Fire Fighting Force	\$ 1,608,046	\$ 1,513,091	\$ (94,955)	Dry hydrant projects not completed (portion res funded)
Fire Alarm Systems	\$ 31,600	\$ 31,600	\$ -	
Water Supply and Hydrants	\$ 201,424	\$ 200,691	\$ (733)	



Fire Station Building	\$ 71,179	\$ 77,139	\$ 5,960	Maintenance over
Other Fire Protection	\$ 5,000	\$ 5,000	\$ -	
Emergency Measures	\$ 65,153	\$ 60,252	\$ (4,901)	salary, no deputy EMO hired
			\$ (162,807)	

11. Transportation Services

Common Services-Administration	\$ 570,790	\$ 1,200,000	\$ 629,210	Wage allocation vs budget allocation
Common Services-Equipment Operations	\$ 595,580	\$ 673,924	\$ 78,344	Wage allocation vs budget allocation for mechanic
Public Works Safety Equipment and Training	\$ 45,000	\$ 90,000	\$ 45,000	Safety equipment and training not budgeted
Storage	\$ 26,148	\$ 22,048	\$ (4,100)	
Works Garage	\$ 122,640	\$ 112,600	\$ (10,040)	
Roads and Streets	\$ 1,117,322	\$ 1,202,848	\$ 85,526	R&S Maintenance, Storm water management, sidewalks material
Roads and Streets Labour	\$ 643,360	\$ 206,350	\$ (437,010)	Wage allocation vs budget allocation
Street lighting	\$ 292,000	\$ 284,000	\$ (8,000)	Decorative light maintenance
Airport	\$ 9,858	\$ 9,572	\$ (286)	
			\$ 378,644	

12. Environmental Health Services

R.Q.M. Sewage Administration Labour	\$ 154,880	\$ 38,894	\$ (115,986)	Wage allocation vs budget allocation
R.Q.M. Sewage Administration	\$ 72,450	\$ 44,540	\$ (27,910)	AIWUC fees for DRC/certification of staff
R.Q.M. Sewage Collection Systems	\$ 309,500	\$ 420,000	\$ 110,500	Maintenance over, unforeseen pump replacements NQ and SQ
R.Q.M. Sewage Collection Systems Labour	\$ 178,620	\$ 143,105	\$ (35,515)	Wage allocation vs budget allocation
R.Q.M. Sewage Treatment & Disposal	\$ 221,825	\$ 220,000	\$ (1,825)	
R.Q.M. Sewage Treatment & Disposal Labour	\$ 46,350	\$ 20,500	\$ (25,850)	Wage allocation vs budget allocation
Garbage Collection & Disposal Administration	\$ 46,000	\$ 32,780	\$ (13,220)	Curbside inspection, public engagement
Garbage Collection & Disposal Administration Labour	\$ 208,030	\$ 71,560	\$ (136,470)	Wage allocation vs budget allocation
Garbage & Waste Collection	\$ 1,705,440	\$ 1,665,750	\$ (39,690)	Grey box and green cart, GE over
Garbage & Waste Collection Labour	\$ 60,820	\$ 35,332	\$ (25,488)	Wage allocation vs budget allocation
Landfill	\$ 1,565,842	\$ 1,561,042	\$ (4,800)	
Landfill Labour	\$ 585,550	\$ 447,000	\$ (138,550)	Wage allocation vs budget allocation
Recycling	\$ 434,029	\$ 461,234	\$ 27,205	
Recycling Labour	\$ 491,420	\$ 355,448	\$ (135,972)	Wage allocation vs budget allocation
			\$ (563,570)	

Hillsview Acres

\$ 1,843,656	\$ 1,820,407	\$ (23,249)
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14. Environment Development Services

Planning	\$ 514,667	\$ 414,749	\$ (99,918)	Development Officer vacancy and no use of ACC Community funding
Tourism & Economic Development	\$ 929,894	\$ 662,673	\$ (267,221)	Projects not completed due to lack of staffing
			\$ (367,139)	

15. Recreation and Cultural Services

Recreation Facilities	\$ 238,528	\$ 220,368	\$ (18,160)	Park Maintenance
Recreation Facilities - Labour	\$ 411,686	\$ 280,770	\$ (130,916)	Wage allocation vs budget allocation
Queens Place Emera Centre	\$ 1,554,295	\$ 1,483,725	\$ (70,570)	Special Events, Fitness Equipment, Wages
Cultural Buildings & Facilities	\$ 408,204	\$ 312,459	\$ (95,745)	Town Hall maintenance, programming funds not spent
Cultural Buildings & Facilities Labour	\$ 201,780	\$ 170,000	\$ (31,780)	no programmer
			\$ (347,171)	

16. Reserve Funding

Unbudgeted expenses	\$ -	\$ 73,500	\$ 73,500	Council approved unbudgeted items
Equipment Reserve shortfall CIP purchases	\$ 170,610	\$ 94,000	\$ (76,610)	Equipment reserve shortfall under budget
			\$ (3,110)	



\$ (1,271,732)

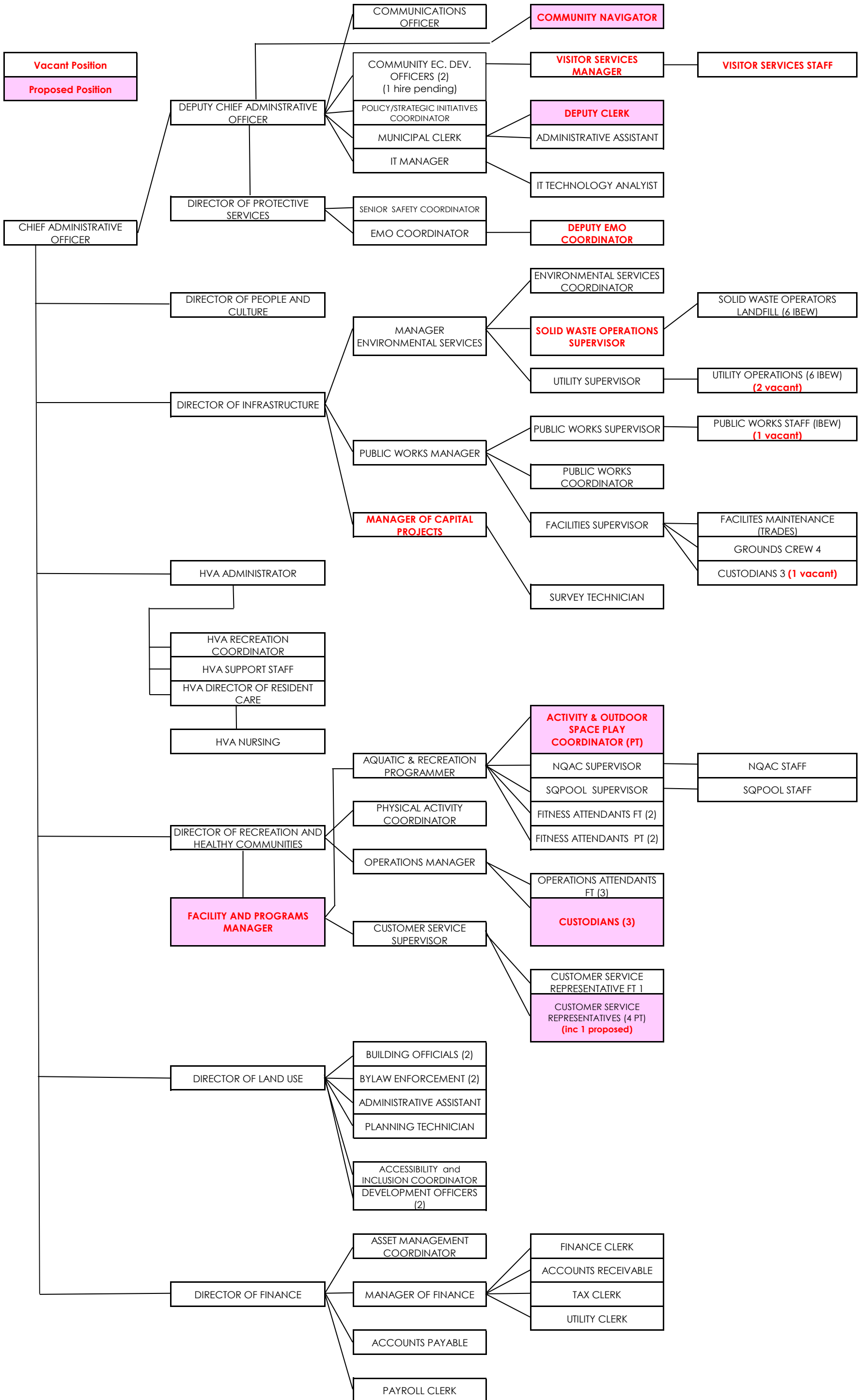
Infrastructure wage allocation variances:

\$ (477,377)

Variance analysis indicates that \$387,349 of wages were charged to cost centers/capital/Utility not budgeted to.



Region of Queens Organizational Chart February 2026



Introduction of Draft Operating Budget 2026/2027

Region of Queens Municipality

March 3, 2026 – Special Meeting of Council

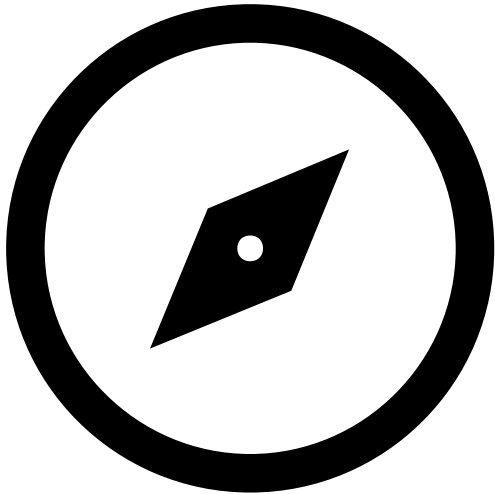
BEFORE WE BEGIN

This document is the initial draft of the 26/27 operating budget.

Setting budgets is a process involving Council's review, prioritization, and direction of staff to adjust the budget as needed to meet the needs of the community – both in terms of services and affordability.

Draft operating budgets are provided by Directors based on what they require to continue to operate existing assets, maintain service levels, and meet regulatory requirements unless explicitly stated differently.

Staff have made some proposed additions based on their understanding of Council priorities; Council will have the opportunity to provide input, share feedback from the community, and give direction on proposed additions or reductions as we go through the budget process over the next several weeks.



BUDGET BACKGROUND

Since 2021, Region of Queens has experienced significant revenue growth from increased property assessments, increased provincial and federal funding, and additional deed transfer tax.

These increases were driven largely by the effects of COVID-19 and the rising desire of many folks to seek new homes in rural municipalities.

Property tax rates were decreased in the 22/23 fiscal year and have been held at that rate since. In the absence of a Council strategic plan, staff prioritized budgeting to maintain existing levels of service and presented budgets that reflected that approach.

The costs to provide existing levels of service have risen significantly over the past four years, and the draft 26/27 Operating Budget includes those increases.

The draft budget presented today reflects the recommended and required investments to maintain the Region's current asset base and level of service for our residents, as well as several proposed initiatives that are designed to assist in meeting Council's recently adopted Strategic Priorities Plan.



DRAFT 26/27 OPERATING BUDGET

Director of Finance:

General budget assumptions

Investment in Workforce

Revenue

General Government Services – Section 9

Council and General Government
Administration and Finance

Protective Services - Section 10

RCMP

Fire Protection

Hillview Acres

Transfers to reserves (Section 16) and from reserves (Section 8)

DRAFT 26/27 OPERATING BUDGET

Director of Infrastructure:

Transportation – Section 11

Environmental Health - Section 12

Director of Land Use:

Planning – Section 14

Bylaw – Section 10

Inspection – Section 10

Deputy CAO:

Information Tech. – Section 9

Community Dev. – Section 14

EMO – Section 10

Director of Recreation:

Recreation & Cultural Services

– Section 15

GENERAL BUDGET ASSUMPTIONS

- Consumer Price Index (CPI) used in this budget is 2.6%. This is the number used by Property Valuation Services Corporation and derived from Statistics Canada CPI data.
- Utility increases have been budgeted at a 2% increase with no change in consumption.
- Increases in benefit costs have been estimated at 15% for medical and 25% for long-term disability. These costs are shared equally by employee and employer.
- Five-year Capital Investment Plan was approved January 13, 2026.
- The methodology for budgeting Infrastructure wages has been revised from budgeting over dozens of cost centres in 25/26 to being captured in only a few cost centres in 26/27. There is a ~\$330,000 reduction in total Infrastructure wages in 26/27 from 25/26.

FISCAL 2025/2026 PROJECTIONS

	Budget 25/26	Projection	VAR	VAR %Age
1. Taxation	\$ 20,587,560	\$20,621,615	\$ 34,055	0%
2. Grants in Lieu of Taxes	\$ 316,950	\$ 313,775	\$ (3,175)	-1%
3. Services Provided to Other Governments	\$ 2,337,299	\$ 2,523,492	\$ 186,193	8%
4. Sales of Services	\$ 2,786,597	\$ 2,722,390	\$ (64,207)	-2%
5. Other Revenue from Own Sources	\$ 1,879,068	\$ 1,906,296	\$ 27,228	1%
6. Unconditional Transfer from Other	\$ 1,357,326	\$ 1,357,365	\$ 39	0%
7. Conditional Transfers from Federal & Provincial	\$ 75,600	\$ 95,000	\$ 19,400	26%
8. Other Transfers, Collections for Other	\$ 1,768,746	\$ 1,253,048	\$ (515,698)	-29%
	<hr/>	<hr/>	<hr/>	
	\$ 31,109,145	\$30,792,980	\$ (316,165)	-1%
9. General Government Services	\$ 4,379,128	\$ 4,195,798	\$ (183,330)	-4%
10. Protective Services	\$ 5,454,387	\$ 5,291,580	\$ (162,807)	-3%
11. Transportation Services	\$ 3,653,412	\$ 4,022,126	\$ 368,714	10%
12. Environmental Health Services	\$ 6,345,473	\$ 5,781,903	\$ (563,570)	-9%
13. Public Health & Welfare Services	\$ 1,843,656	\$ 1,820,407	\$ (23,249)	-1%
14. Environment Development Services	\$ 1,444,561	\$ 1,077,422	\$ (367,139)	-25%
15. Recreation and Cultural Services	\$ 3,018,903	\$ 2,671,732	\$ (347,171)	-11%
16. Fiscal Transfers to Own Reserves	\$ 4,969,626	\$ 4,966,516	\$ (3,110)	0%
	<hr/>	<hr/>	<hr/>	
	\$ 31,109,146	\$29,827,484	\$ (1,281,662)	-4%
	\$ (1)	\$ 965,496	\$ 965,497	

INVESTMENT IN OUR WORKFORCE

Proposed change in budget 24/25 vs 26/27

11.4 Full Time Equivalent

Three positions added in the 25/26 fiscal year:

Information Technology Analyst

Accessibility Coordinator

Director of Protective Services

INVESTMENT IN OUR WORKFORCE CONTINUED ...

The following positions have been proposed as part of the 26/27 draft budget to meet the Strategic Priorities of Council and to ensure continuity of service delivery. Council may approve all, some, or none of these positions.

Full time

Deputy Clerk – Administration

Community Navigator – Community Development

Facility and Program Manager – Queens Place

Custodians (x3) – Queens Place

INVESTMENT IN OUR WORKFORCE CONTINUED ...

Proposed positions added to the 26/27 budget (continued):

Part time/partial year/seasonal

South Queens Pool Staffing (seasonal x 2.5) – Recreation

Payroll Clerk (partial year) – Administration

Activity & Outdoor Space Play Coord. (seasonal) – Recreation

Customer Service Representative (part time) – Queens Place

Skilled Tradesperson (partial year)

INVESTMENT IN OUR WORKFORCE CONTINUED ...

Proposed positions added to the 26/27 budget (continued):

Total costing of proposed positions

If Council chooses to proceed with the addition of all proposed positions, the impact on the 26/27 Operating Budget would total ~\$714,000. Included in that total is \$120,000 earmarked for required staffing for the new South Queens pool.

INVESTMENT IN OUR WORKFORCE CONTINUED ...

Total change in workforce investment budget 25/26 versus 26/27:
~ \$1.2 million

If no additions to the Region's workforce are made, the total forecasted increase in costs for 26/27 would be ~\$530,000 in compensation and benefits (including positions added during the 25/26 fiscal year).

Total budgeted cost of workforce **2024/2025** = ~\$8.5 million

Total budgeted cost of workforce **2025/2026** = ~\$8.7 million

Total budgeted cost of workforce in **2026/2027** = ~\$9.6 million

TAX RATES 26/27 – INITIAL BUDGET DRAFT

		25/26	26/27	CHG	
District 1-12	<i>Residential</i>	\$ 1.04	\$ 1.25		
	Roads	\$ 0.02	\$ 0.03		
		<u>\$ 1.06</u>	<u>\$ 1.28</u>	\$ 0.22	20.89%
District 13	<i>Residential</i>	\$ 1.04	\$ 1.25		
	Roads	\$ 0.58	\$ 0.62		
	Debt	\$ 0.03	\$ 0.04		
	Paving	\$ 0.15	\$ 0.18		
		<u>\$ 1.80</u>	<u>\$ 2.09</u>	\$ 0.29	16.11%

TAX RATES 26/27 – INITIAL BUDGET DRAFT

		25/26	26/27	CHG	
District 1-12	<i>Commercial</i>	\$ 2.14	\$ 2.35		
	Roads	\$ 0.02	\$ 0.03		
		<u>\$ 2.16</u>	<u>\$ 2.38</u>	\$ 0.22	10.30%
District 13	<i>Commerical</i>	\$ 2.14	\$ 2.35		
	Roads	\$ 0.58	\$ 0.62		
	Debt	\$ 0.03	\$ 0.04		
	Paving	\$ 0.15	\$ 0.18		
		<u>\$ 2.90</u>	<u>\$ 3.19</u>	\$ 0.29	10.00%
District 1-12	<i>Comm. Seasonal</i>	\$ 1.61	\$ 1.76		
	Roads	\$ 0.02	\$ 0.03		
		<u>\$ 1.63</u>	<u>\$ 1.79</u>	\$ 0.16	10.03%

TAX RATES 26/27 – INITIAL BUDGET DRAFT

		25/26	26/27	CHG	
District 1-12	<i>Resource</i>	\$ 1.04	\$ 1.25		
	<i>Roads</i>	\$ 0.02	\$ 0.03		
		<u>\$ 1.06</u>	<u>\$ 1.28</u>	\$ 0.22	20.89%
District 13	<i>Resource</i>	\$ 1.04	\$ 1.25		
	<i>Roads</i>	\$ 0.58	\$ 0.62		
	<i>Debt</i>	\$ 0.03	\$ 0.04		
	<i>Paving</i>	\$ 0.15	\$ 0.18		
		<u>\$ 1.80</u>	<u>\$ 2.09</u>	\$ 0.29	16.11%
Hydrant	<i>All</i>	\$ 0.085	\$ 0.115	\$ 0.03	31.58%

ASSESSMENT AND TAX RATE CHANGES

What changes in assessment and taxes mean for homeowners

District	Assessed value of property	Projected annual increase of tax bill based ONLY on average assessment change of +7.30 %	Annual tax bill increase based on \$0.29 tax rate increase required to balance FIRST DRAFT of Operating Budget
District 13	\$100,000	\$77	\$290
	\$200,000	\$155	\$580
	\$300,000	\$232	\$870

* Does not include Hydrant Rate increase.

ASSESSMENT AND TAX RATE CHANGES

What changes in assessment and taxes mean for homeowners

District	Assessed value of property	Projected annual increase of tax bill based ONLY on average assessment change of +7.30 %	Annual tax bill increase based on \$0.22 tax rate increase required to balance FIRST DRAFT of Operating Budget
District 1-12	\$100,000	\$77	\$224
	\$200,000	\$155	\$447
	\$300,000	\$232	\$671

* Does not include Hydrant Rate increase.

PROJECTED ASSESSMENT LIFT 26/27

- Assessment lift of approximately \$100M results in an increase of \$1M if the base tax rates remain the same.
- The mandatory Region of Queens municipal contribution to provincial Education spending increases as assessment values increase.
- Projected lift increases of \$1M vs mandatory expense increases from 25/26 budget:
 - SSCRE \$ 291,000
 - PVSC \$26,000
 - EMO/REMO \$70,000
 - Workforce \$390,000
 - RCMP \$271,000

REVENUES

Taxation: \$22,381,485

Assessment value increases for 26/27 ~\$100M, generating increased tax revenue based on the current tax rate of ~\$1M.

- Residential \$13,506,000
- Commercial \$2,060,800
- Resource \$981,111
- Area rates \$2,629,672
- Special Assessment (Wastewater) \$561,000
- Business Property \$1,432,902
- Deed transfer tax \$1.2M
- Tax Recoveries \$10,000

REVENUES

Grants in Lieu: \$343,095

Revenue from properties owned by other government agencies

Services provided to Other Governments: \$2,461,960

Contracted Solid Waste partners, tipping fee increases tied to CPI average. No recycling revenue any longer.

Sales of Service: \$2,825,877

- Solid Waste Facility - \$1,075,800 *increase in fees tied to increases in labour and operational costs. ~10%, no recycling*
- Hillview Acres - \$1,725,077 *revenue from or on behalf of residents*
- Tax Certificates - \$15,000
- Parking Meters \$10,000

REVENUES

Other Revenue from Own Sources: \$1,311,820

- Licences and Permits \$55,000
- Fines \$31,000
- Rentals \$140,470 *Anticipated increase in rental revenue form Liverpool Business Development Centre.*
- Return on Investments \$160,000
- Other Revenue \$282,000 *Includes estimated Marketing Levy revenue for partial year*
- Queens Place \$483,250
- Recreation Programming \$46,750
- Miscellaneous \$112,850

REVENUES

Unconditional Transfers: \$1,357,365

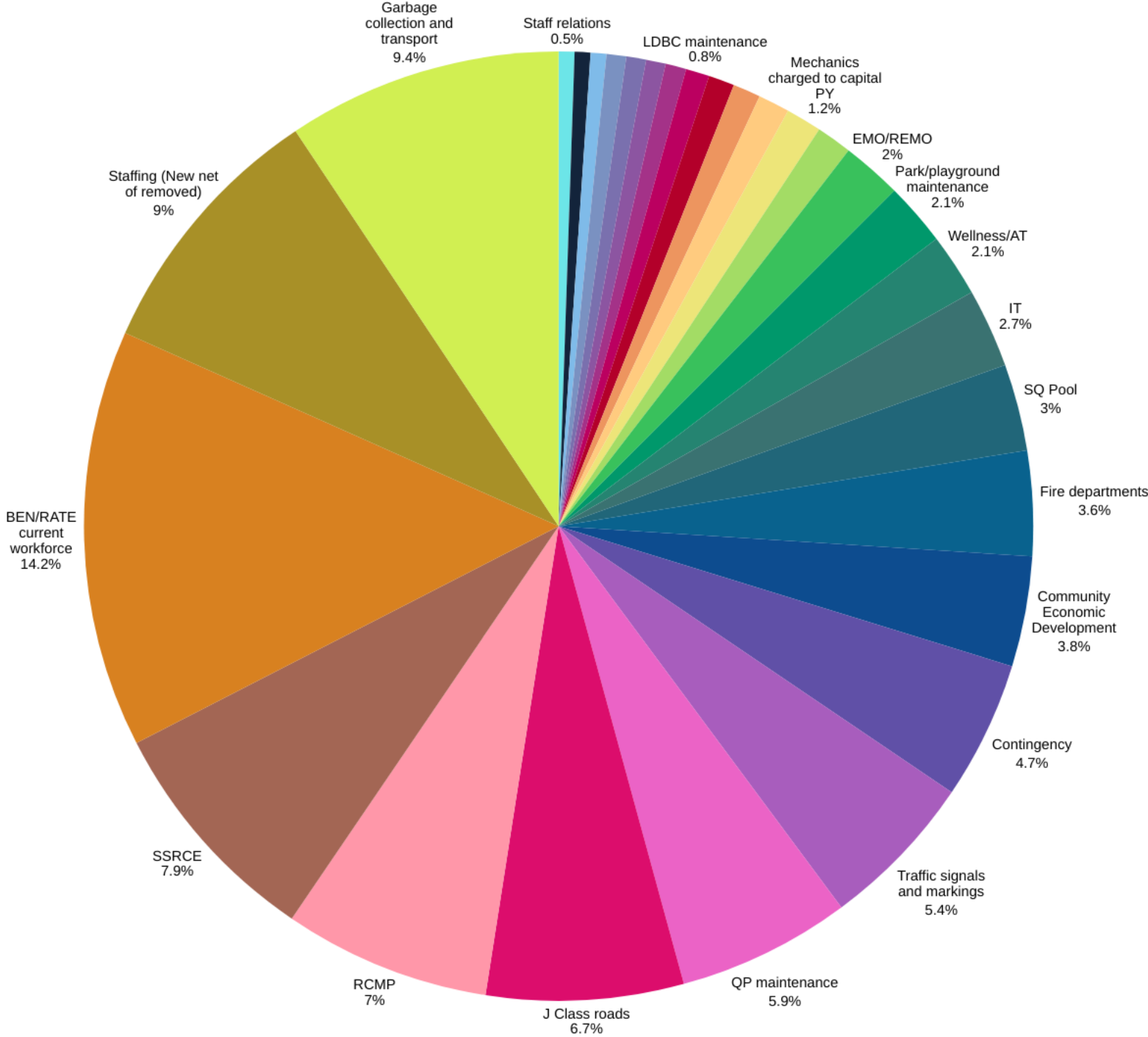
Funding from other government agencies with no prescribed use.

Conditional Transfers: \$132,794

Funding from other government agencies that must be spent on a prescribed purpose. Program grants would be an example.

Overall revenue growth from budget 25/26 to 26/27 is 5%.

BUDGET 25/26 TO 26/27 INCREASES

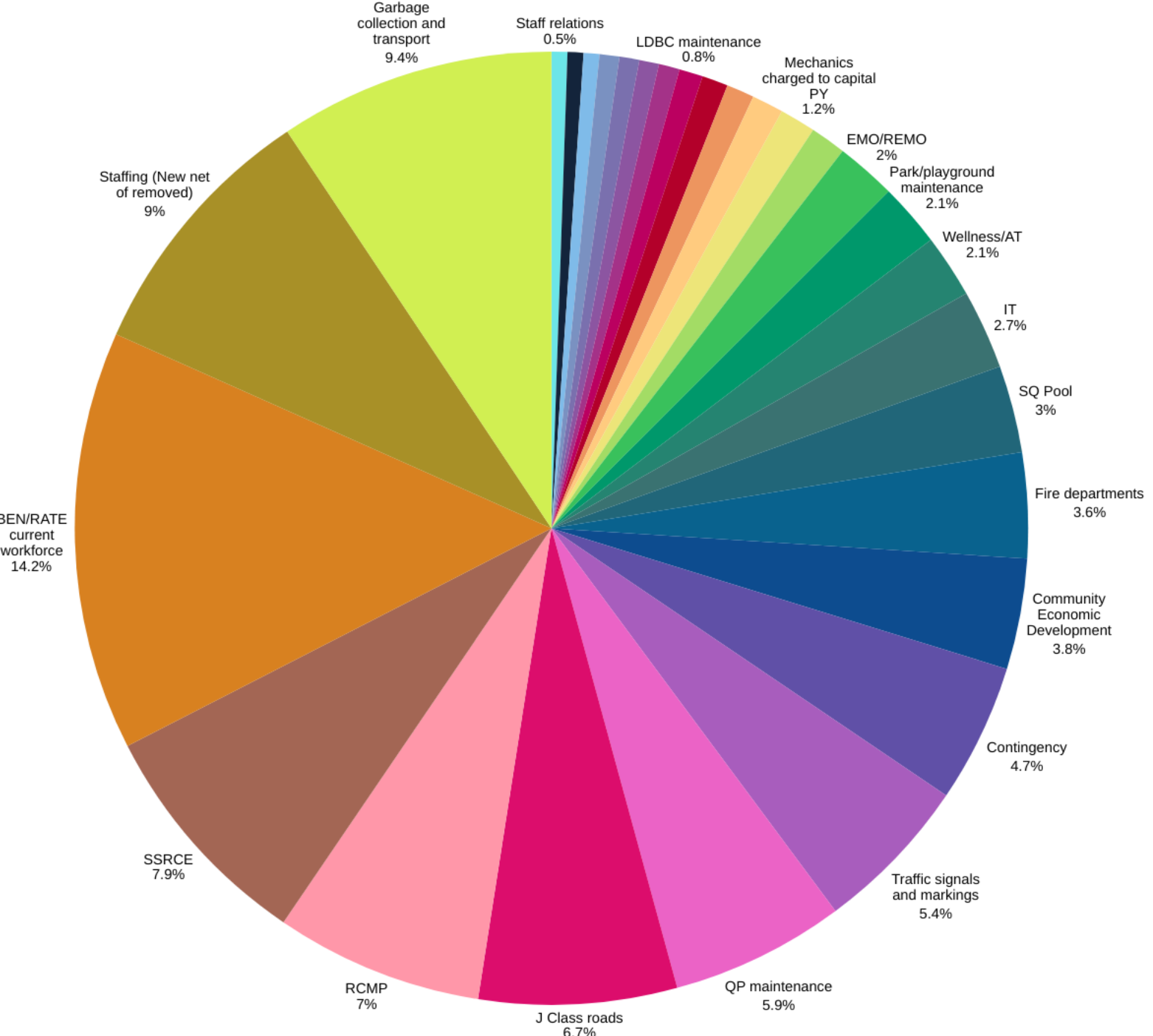


	Description	Cost +
	Staff relations	\$ 20,000
	Licensing and software renewals	\$ 20,000
	NQ Pool	\$ 20,000
	Council expenses	\$ 25,000
	General consulting	\$ 25,000
	New equipment loan	\$ 25,000
	PVSC	\$ 26,319
	LDBC maintenance	\$ 30,000
	Conferences	\$ 32,830
	QP general ops	\$ 35,000
	QP power	\$ 40,000
	Mechanics charged to capital PY	\$ 45,375
	Comfort Centers	\$ 45,000
	EMO/REMO	\$ 76,200
	Park/playground maintenance	\$ 80,000
	Wellness/AT	\$ 80,000

*Legend continued on next page

BUDGET 25/26 TO 26/27 INCREASES

(Legend continued from previous page)



	Description	Cost +
	Information Technology (IT)	\$ 100,000
	SQ Pool	\$ 110,000
	Fire departments	\$ 132,980
	Community Econ. Development	\$ 140,000
	Contingency	\$ 175,000
	Traffic signals and markings	\$ 200,000
	QP maintenance	\$ 220,000
	J Class roads	\$ 250,000
	RCMP	\$ 262,193
	SSRCE	\$ 295,700
	BEN/RATE current workforce	\$ 530,000
	Staffing (new net of removed)	\$ 334,200
	Garbage collection and transport	\$ 348,200

INFRASTRUCTURE WAGE COMPARISONS

The method for budgeting Infrastructure Department wages has changed from 25/26.

Previously, budgeted allocations did not necessarily accurately reflect actual resource deployment through the fiscal year. This makes transparency and accountability challenging. Comparison of total Infrastructure Department compensation included in the Operating and Utility Budget are as follows:

Budget 25/26: \$4,500,000
Projection 25/26: \$4,390,000

Budget 26/27: \$4,170,000

EXPENSES (GOVERNMENT SERVICES)

Budget Item	Budget Change	Details
Council Remuneration and Expenses	Budget increased 9.8 % to \$279,740	Includes \$10,000 for Council discretionary fund and \$10,000 for Committee of Council expenses
General Administration	Budget increased 18.5% to \$2,034,565 (net of IT)	There is a budgeted net increase of 2.17 FTE positions to the Admin wages operating budget this year vs 2025/26
Taxation	Budget increased 7.3% to \$662,507	Cost of tax billing, management and assessment services; 8% increase in mandatory costs associated with PVSC
Administration Building	Budget decreased 24.8% to \$75,100	Maintenance cost reduction

EXPENSES (OTHER)

Budget Item	Budget Change	Details
Legal	Budget decreased 32.2 % to \$120,000	Reduced to reflect end of the Intervenor process
Recruiting	Budget decreased 95% to \$2,500	Reduced cost anticipated to advertise vacancies
General Consulting	Budget increased 25% to \$125,000	Increased to include cost for collective bargaining negotiator, wastewater fee evaluation, masterplan consulting
Safety Strategy	Budget decreased 40% to \$30,000	Consultant costs reduced stemming from hire of Director of Protective Services
Contingency	Budget increased 75% to \$175,000	Council remuneration review placeholder
Water Utility Rebate	Budget set at to \$15,000	Funds to support Water Utility Rebate program
Staff Relations	Budget increased 80% to \$45,100	Funds to support new Staff Wellness program
TOTAL	\$517,600	



EXPENSES (ADDITIONAL NOTES)

Budget Item	Budget Change	Details
Conferences	Budget increased 68.9% to \$80,450	Includes Council and selected staff attendance at AMANS, NSFM, FCM conferences
Community Investment Fund	Budget remains set at \$175,000	Following the release of the Provincial budget, Council may wish to allocate more to the CIF in anticipation of an uptick in applications from grassroots local groups impacted by scaling back of provincial funding programs
Other	Budget increased 7% to \$619,950	Includes funds for Grants to Organizations (\$568,500), such as Astor Theatre, Food Bank, QCT, Town Halls
Uncollectible Taxes	Budget set at \$15,000	

EXPENSES (PROTECTIVE SERVICES)

Budget Item	Budget Change	Details
Policing - RCMP	Budget increased to \$3,114,703	This is a mandatory cost, budget based on a 5% increase over 25/26
Fire/First Responders	Funding support projected at \$1,663,801	Based on 5 cents on the tax rate for direct fire department grant funding; 3 cents on the tax rate for direct fire truck reserve funding
Hillsview Acres	N/A	Hillsview Acres is funded by the Department of Seniors and Long-Term Care, so does not affect the tax rate
TOTAL	\$5,906,195	

EXPENSES

Section 8

Transfer FROM reserves: \$1,248,351

*Fund one-time operating costs:
Revenue and expense – net zero operating budget*

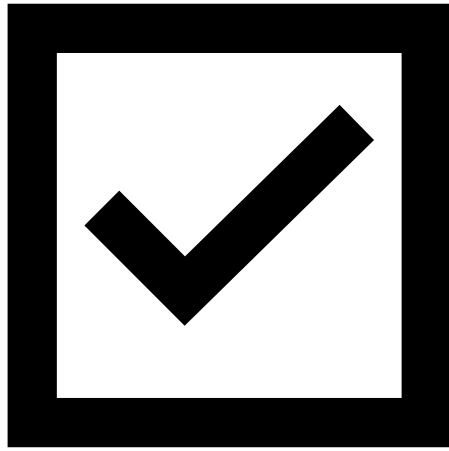
- Community grants - Astor and North Queens Track
- Shared Service Costs
- Septage Dredging
- Pine Grove
- Municipal Planning Strategy update
- Fire truck Loan Assistance

EXPENSES

Section 16

Transfer TO reserves: \$817,000

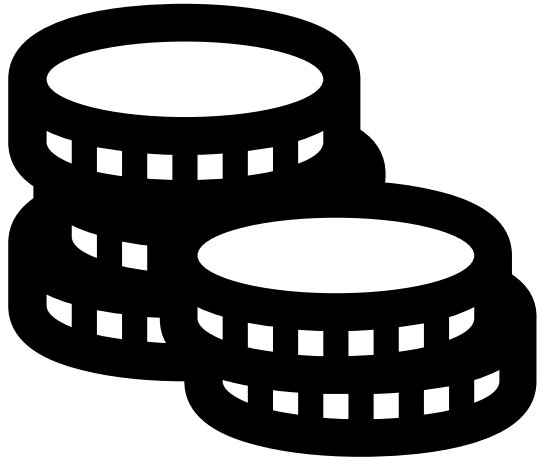
- Comfort Center
- Sidewalk Renewal
- First Responders
- 2nd Gen Landfill
- Airport
- Landfill Equipment
- General Equipment



CHECK IN TIME #1

Does Council have questions or comments to this point in the presentation?

NEXT: Presentation of specific departmental proposed changes to follow.



PROPOSED CHANGES

Staff will review substantive changes proposed to departmental budgets item by item, providing background and information on proposed changes to Council and the public.

Proposed Changes

Administration Department

The Administration Department consists of Municipal Administration, Economic Development, IT, Communications, and Protective Services.

Budget Item	Budget Change	Details
Computer Systems/IT	Budget increased 33.5% to \$410,500	Key recommended increases include: <ul style="list-style-type: none">- \$25,000 in Laserfiche licenses – required additional software licenses for permanent record keeping- \$66,481 in camera system and security upgrades at Infrastructure facilities (WTP, Solid Waste, North Queens plant, Infrastructure main building). Note: Software licenses for all departments <i>except</i> QPEC and Infrastructure are included in this budget

Proposed Changes

Administration Department

Budget Item	Budget Change	Details
Seniors Safety Coordinator	Budget increased from \$74,966 to \$83,970	Key optional increase: \$5,000 for outreach and engagement program and materials. Note: There is \$25,000 in Provincial funding assistance that offsets the total cost of this position; net cost to the Region is \$55,000
Signage Development	Budget increased from \$12,500 to \$52,000	Key optional increases: <ul style="list-style-type: none"> - \$7,000 for interpretive panel signage program in Port Medway; - \$15,000 earmarked for potential Queens County rebranding for 30th anniversary (placeholder); - \$18,000 for new outdoor pool artwork/mural project
Promotions and Advertising	Budget increased from \$25,000 to \$40,000	Key optional increases: \$15,000 placeholder for 30 th anniversary advertising and promotions campaign

Proposed Changes

Administration Department

Budget Item	Budget Change	Details
Regional Beautification and Façade Program	Budget increased from \$40,000 to \$52,000	Key optional increase: \$12,000 added to reflect contracting out of seasonal festive wreath installation and removal during holiday season
Events Implementation	Budget increased from \$50,000 to \$100,000	Key optional increase: \$50,000 added to support additional large event development at QPEC and summer concert series. Would be funded by Accommodations Levy, if approved by Council
Branding and Wayfinding Signage	Budget decreased from \$50,000 to \$25,000	Key optional increases: \$15,000 placeholder for 30 th anniversary advertising and promotions campaign
Regional Economic Development	Budget increased from \$10,000 to \$60,000	Key recommended increase: \$50,000 for consultant EcDev services working toward implementation of Council special projects and initiatives

Proposed Changes

Administration Department

Budget Item	Budget Change	Details
Caledonia Corner Park to Miriam Hunt Park	Budget set at \$30,000; no net change from last year's budget	Note: Current round of Caledonia Corner Park work was completed in the fall; Miriam Hunt Park work being recommended would complete electrical to bandstand on site; work would be contracted out
Communications	Budget increased from \$15,000 to \$22,000	Key optional increase: \$7,000 has been added to support Council's stated desire for annual Town Hall engagement sessions across the county

Revenue Item	Budget Change	Details
Liverpool Business Development Centre income	Budgeted revenue increase from \$108,883 to \$120,000	Based on new lease agreements signed with tenants; does not account for other additional potential tenants engaging in agreements in 26-27

Proposed Changes

Administration Department

Proposed New Position	Details
Deputy Clerk	<p>Note: This position would support the Municipal Clerk's duties and responsibilities to Council, the CAO, and the Region's Committees of Council. The incumbent would train under and backfill for the Clerk when the Clerk is away from the office, strengthening organizational redundancy and in the long-term support succession planning</p> <p>Council's Strategic Priorities Plan: Governance and Transparency</p>
Community Navigator	<p>Note: The Community Navigator would provide settlement services for new and prospective residents of Queen County, including providing access to important community information, developing welcome packages, etc. The incumbent would work collaboratively and build relationships with South Shore Multicultural Association, Immigration Services of Nova Scotia and supporting provincial agencies and local community organizations to attract and retain new Canadians</p> <p>Council's Strategic Priorities Plan: Community Wellness, Economic Development</p>

Proposed Changes

Administration Department

Proposed New Position	Details
Payroll Clerk	Note: This position would be for a partial year to ensure a smooth transition period from our retiring Payroll Clerk to their successor

Proposed Changes

Human Resources / People and Culture

Budget Item	Budget Change	Details
Employee Wellness Program	Budget projected at \$22,000	<p>The Employee Wellness Program supports employees in achieving their health and wellness goals by offering up to \$150 in reimbursement for approved wellness-related activities, programs, and equipment. The reimbursement is a taxable benefit and is paid through payroll.</p> <p>Employees may also request funding for wellness equipment (example: walking sneakers, hockey sticks, yoga mats, free weights, etc.) which is reviewed on a case-by-case basis. The program aims to promote healthy, active lifestyles and help reduce financial barriers to personal wellness.</p>

Proposed Changes

Land Use Department

The Land Use Department is comprised of three sections, including Building Inspection, Bylaw Enforcement and Planning.

Budget Item	Budget Change	Details
Shared Services (Building Inspection)	Budget decreased from \$110,000 to \$25,000	Notes: Projected decrease in contribution to shared Building Inspection services model with municipal partners, funded from reserve so no impact to tax rate
Planning Project Reserve (Funding)	Budget decreased from \$15,000	Notes: No allocation for this year, as Planning Project Reserve is being used to support Planning Review (see below)
Municipal Planning Strategy and LUB Review	New budget item projected at \$100,000 total	Key recommended expense: Engagement of consultant to facilitate required interim review of Municipal Planning Strategy and Land Use Bylaws; \$48,000 to be funded by Planning Project Reserve, \$52,000 new funding addition

Proposed Changes

Infrastructure Department

The Infrastructure Department is responsible for the maintenance of municipal infrastructure, including roads and streets owned or maintained by the municipality, sanitary and storm sewer, parks facilities, solid waste.

Budget Item	Budget Change	Details
Admin Building Maintenance	Budget decreased from \$55,000 to \$35,000	Note: Includes general maintenance and \$15,000 for Year 2 of four-year window replacement program
Fire Station Building	Budget decreased from \$26,000 to \$22,000	Note: Includes general maintenance and \$12,000 for required sprinkler maintenance
Sanitary Supplies	Budget increased from \$36,750 to \$41,125	Key Optional recommendation: \$7,000 in equipment replacement and upgrades

Proposed Changes

Infrastructure Department

Budget Item	Budget Change	Details
Licensing and Memberships	Budget increased from \$33,180 to \$54,087	Key Optional recommendation: \$12,500 increase for staff safety training
Communications Services	Budget increased from \$40,000 to \$93,640	Key Optional recommendations: \$18,000 for GPS device; \$17,500 for wide-format scanner, both of which will support asset management
Sidewalk Maintenance	Budget increased from \$64,290 to \$127,625	Notes: Includes \$43,500 for Main and Market area; \$45,000 for Caledonia sidewalk winter maintenance program; \$14,000 for Legion and Main; \$25,000 general maintenance

Proposed Changes

Infrastructure Department

Budget Item	Budget Change	Details
Storm Water Maintenance	Budget increased from \$10,000 to \$39,000	Notes: Includes \$25,000 in maintenance and \$14,000 for implementation of CBCL recommendations for Main and Market
Traffic Signals and Markings	Budget increased from \$99,392 to \$300,500	Notes: Includes \$52,000 for the purchase of eight speed/radar displays, one for each electoral district; \$37,500 for rectangular rapid flashing beacons (RRFBs) at Legion & Main, White Point Road at Municipal Administration Building, and Goreham and Main; \$90,000 for a traffic study to examine traffic calming options in Liverpool per recommendation of Police Advisory Board

Proposed Changes

Infrastructure Department

Budget Item	Budget Change	Details
Public Engagement Waste Program	Budget increased from \$17,500 to \$29,301	Notes: Includes \$5,000 for Community Litter Abatement program; \$7,500 for annual waste collection flyer/schedule; \$17,500 contribution to Region 6
Curbside Inspection	Budget decreased from \$25,000 to \$0	Notes: Inspection services have been eliminated; now included in collection tender
Solid Waste Contract	Awaiting information on next contract. The 25/26 budget was \$1,072,140	Notes: Tender slated to close on February 23; additional details to come and 26/27 budget will be revised accordingly

Proposed Changes

Infrastructure Department

Budget Item	Budget Change	Details
Port Medway Maintenance	Budget increased from \$9,710 to \$56,500	Notes: Includes \$49,000 for Year 1 of two-year light replacement program.
Playground Maintenance	Budget increased from \$28,450 to \$56,900	Notes: Includes \$32,500 for replacement of Beach Meadows swings; \$18,500 for maintenance and accessibility improvements at Etli Milita'mk
Parks Facilities Maintenance and Ops	Budget increased from \$112,125 to \$195,025	Notes: Includes \$49,900 for Privateer Park stage; \$30,000 for five-year engineering assessment of Trestle Trail bridge; \$15,000 for park benches; \$20,000 to replace zero-turn mower; \$10,00 for mower trailer; \$8,000 for skate park maintenance; and \$10,000 for repairs of Thorburne Park lights

Proposed Changes

Infrastructure Department

Proposed New Position	Details
Skilled Tradesperson	Note: This would be a partial year, unionized position

Proposed Changes

Recreation Department

The Department of Recreation and Healthy Communities create and plan recreational opportunities for residents.

Budget Item	Budget Change	Details
Office Supplies	Budget increased from \$6,400 to \$20,000	Key optional recommendation: Addition of \$13,811 for new photocopier
Staff Training	Budget increased from \$12,000 to \$20,600	Key optional recommendation: Additional training required pending approval of requested custodial staff and Facility & Program manager; additional training for front-counter staff focused on safety and tourism
QPEC Marketing and Promotions	Budget increased from \$12,000 to \$20,500	Key optional recommendation: Addition of permanent indoor digital visitor kiosk at QPEC

Proposed Changes

Recreation Department

Budget Item	Budget Change	Details
QPEC Licenses and Fees	Budget increased from \$20,000 to \$51,000	Key required recommendation: Increase reflects previously unbudgeted operating items including service agreements, regulatory licenses, and maintenance fees for elevators, refrigeration plant, remote monitoring system, CIMCO service agreement, Siemens service agreement, Entandem Music License, Facility membership/registration software
Fuel and Power	Fuel Budget decreased from \$74,000 to \$20,000 Power Budget increased from \$315,000 to \$356,000	Notes: Reduction in fuel cost with installation of heat pumps, while power costs will increase with installation of heat pumps; net result across fuel and power is a savings of \$13,000 are projected

Proposed Changes

Recreation Department

Budget Item	Budget Change	Details
QPEC Facility Maintenance	Budget increased from \$120,000 to \$357,000	<p>Key required recommendations: \$19,000 for flush and re-gasket of H-3 plate</p> <p>Key optional recommendations: \$44,000 for wall repair for missing panel (Infrastructure); Parking Lot project \$46,000 (Infrastructure); \$52,500 for plant recommissioning; \$17,600 for exterior door replacement to permit pool access; \$17,000 for Facility door access key fob and system for three additional doors; \$13,522 for door replacements in dressing room hallway area;</p>
Fitness Centre	Budget increased from \$35,000 to \$44,300	Key optional recommendation: \$10,200 total added to budget for engineered mounts for TRX system in Fitness Studio

Proposed Changes

Recreation Department

Budget Item	Budget Change	Details
General Operations	Budget increased from \$28,000 to \$63,000	<p>Key required recommendation: \$14,500 to replace broken floor scrubber</p> <p>Key optional recommendation: \$13,500 to upgrade lobby furniture; \$900 for new staff room fridge; \$3,500 for new commercial washer/dryer to support Fitness Centre</p>
NQAC	Budget increased from \$8,000 to \$12,500	Key optional recommendation: \$5,000 for new lifeguard chair
SQAC Supplies	Budget projected at \$13,000	Notes: Includes \$3,500 for power; \$5,500 for water to fill pool twice; \$1,500 general; and \$2,500 sewer charges

Proposed Changes

Recreation Department

Budget Item	Budget Change	Details
SQAC Maintenance	Budget projected at \$49,000	Notes: Includes supplies and safety equipment, privacy screens for fencing, mechanical vacuum, mechanical skimmer, storage shed, and spectator shade
Recreation Equipment Loan Program	Budget increased from \$4,090 to \$10,000	Key optional recommendation: \$5,000 added to purchase and implement equipment loan storage solution at QPEC
Health and Wellness Initiatives	Budget increased from \$1,530 to \$50,000	Key optional recommendation: \$50,000 allocation to contract a consultant to facilitate a Community Wellness Strategy to meet Council's stated Strategic Priority

Proposed Changes

Recreation Department

Budget Item	Budget Change	Details
Active Transportation	Budget increased from \$1,530 to \$28,500	Key optional recommendation: \$27,000 total increase to meet requests from North Queens Active Living and Greenfield Recreation Associations, including \$20,000 for part-time facility manager in Greenfield

Proposed Changes

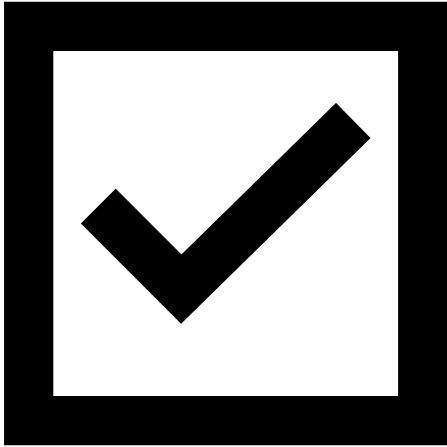
Recreation Department

Proposed New Position	Details
Facility and Program Manager	This position would be based out of and responsible for facility and program management at Queens Place Emera Centre
South Queens Pool staff	These positions (2.5 seasonal positions) will be required to operate the new South Queens swimming pool
Custodial staff	Additional custodial staff (3 FTE) to serve as dedicated custodial staff in support of QPEC operations
Activity and Outdoor Space Play Coordinator	This seasonal position would report to the Aquatics and Recreation Programmer and be responsible for putting together outdoor play and space opportunities in a variety of locations in the county
Customer Service Representative	This part-time position would support operations at Queens Place

Proposed Changes

Hillsvie Acres

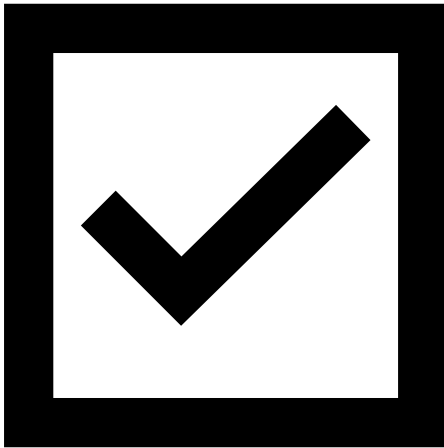
Budget Item	Budget Change	Details
Medical Supplies	Budget increased from \$14,000 to \$15,000	Key optional recommendation: Resident weigh scale required to track monthly weights of residents
Equipment & Materials	Budget increased from \$4,000 to \$12,000	Key optional recommendations: \$7,000 for purchase of used lawnmower; \$1,000 for purchase of new staff radios and batteries
Training	Budget increased from \$15,000 to \$20,600	Key optional recommendation: Leadership in Continuing Care Administration course (includes travel and accommodation)
		Additional note: Net cost to Region of Queens for changes outlined above is \$0



CHECK IN TIME #2

Next: Council provides feedback and direction to staff regarding reductions or additions to the draft budget

FUTURE BUDGET MEETINGS



Tuesday, March 10 (Regular Council Meeting – 9 a.m.)

Tuesday, March 17 (Special Council Meeting – 10 a.m.)

Tuesday, March 24 (Regular Council Meeting – 5:30 p.m.)

Adoption of the 26-27 Operating Budget is anticipated to take place on March 24, 2026.

Additional Budget Meetings may be added as required and directed by Council.

For more info, visit www.regionofqueens.com/budget.

**Provincial Grant Reductions - Details by
Department Fiscal Year: 2026-27**

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
1	Advanced Education	Strategy, Partnerships & Innovation	100	100
2	Advanced Education	Research & Innovation - Brain Repair Centre	250	250
3	Advanced Education	Targeted Funding - Rent	1,000	1,000
4	Advanced Education	Targeted Funding - EduNova funding	100	100
5	Advanced Education	Targeted Funding - Graduate Outcomes Survey	100	100
6	Advanced Education	Targeted Funding - Flexible Funding	78	78
7	Advanced Education	Targeted Funding - Biomedical Waste Dalhousie University	30	30
8	Advanced Education	Targeted Funding - Technical Education Acadia University	14	14
9	Advanced Education	Program and Service Delivery	47	47
10	Advanced Education	Programs and Accountability - Graduate Scholarships	3,700	3,700
11	Advanced Education	Programs and Accountability - Graduate Scholarships	18	18
12	Advanced Education	Targeted Funding - Education Ph.D. Mount St. Vincent University	215	215
13	Advanced Education	Targeted Funding - Education Ph.D. Acadia University	103	103
14	Advanced Education	Targeted Funding - Education Ph.D St. FX University	103	103
15	Advanced Education	Targeted Funding - Ph.D. Programs St. Mary's University	100	100
16	Advanced Education	Targeted Funding - Transition Year Program Dalhousie University	50	50
17	Advanced Education	Targeted Funding - Aboriginal Programming Accessibility Cape Breton University	50	50
18	Advanced Education	Targeted Funding - Francophone/Acadian Health Dalhousie University	25	25
19	Advanced Education	Targeted Funding - Promoting Leadership in Health for African NS Dalhousie University	25	25
20	Advanced Education	Targeted Funding - Social Work Clinic Dalhousie University	25	25
21	Advanced Education	Targeted Funding - Beaton Institute/Art Gallery Cape Breton University	700	700

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
22	Advanced Education	Targeted Funding - Operations Transfer NS College of Art and Design	360	360
23	Advanced Education	Operating Funding - One time reduction St. Mary's University	39,431	11,000
24	Advanced Education	Research & Innovation - Operating Grant	6,396	1,279
25	Agriculture	Remaining Agr Operations	2	2
26	Agriculture	Discretionary	10	10
27	Agriculture	Taste of Nova Scotia	189	90
28	Agriculture	Perennia Grant	3,050	610
29	Agriculture	Building Maintenance	59	12
30	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Art Bank Investments	40	40
31	Communities, Culture, Tourism and Heritage	Creative Economy - Publishers Assistance Program	700	700
32	Communities, Culture, Tourism and Heritage	Trail Grants - Community Trails Leadership	80	80
33	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Artists in Schools	135	135
34	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - LG Award	50	50
35	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Confederation Center	10	10
36	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - NS College of Art & Design - Gordon Parson Scholarship	1	1
37	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Artists in Communities	203	203
38	Communities, Culture, Tourism and Heritage	Hosting Events	80	80
39	Communities, Culture, Tourism and Heritage	Business Plan Priorities - Atlantic University Sport (AUS)	20	20
40	Communities, Culture, Tourism and Heritage	Leadership Development	91	91
41	Communities, Culture, Tourism and Heritage	Sport Development - Aboriginal Sport	5	5
42	Communities, Culture, Tourism and Heritage	Combat Sports Authority	10	10
43	Communities, Culture, Tourism and Heritage	Active Living - Bicycle NS	75	75
44	Communities, Culture, Tourism and Heritage	Active Living - Tumblebugs	40	40

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
45	Communities, Culture, Tourism and Heritage	Active Living - Active Transportation Programming	105	105
46	Communities, Culture, Tourism and Heritage	Let's Get Moving - Program Evaluation	70	70
47	Communities, Culture, Tourism and Heritage	Let's Get Moving - PA Counselling	75	75
48	Communities, Culture, Tourism and Heritage	Let's Get Moving - Workplace Tools	50	50
49	Communities, Culture, Tourism and Heritage	Let's Get Moving - Connect2	400	400
50	Communities, Culture, Tourism and Heritage	Community Engagement Grants - Community Recreation Capital Grants	275	275
51	Communities, Culture, Tourism and Heritage	Community Engagement Grants	386	386
52	Communities, Culture, Tourism and Heritage	Community Technology Program	250	250
53	Communities, Culture, Tourism and Heritage	Community Supports and Infrastructure - Cultural Communities and Identities Program	35	35
54	Communities, Culture, Tourism and Heritage	Community Recognition and Celebration - Inspiring Communities	407	407
55	Communities, Culture, Tourism and Heritage	Administration	100	100
56	Communities, Culture, Tourism and Heritage	Arts Equity Funding Initiative	350	175
57	Communities, Culture, Tourism and Heritage	Artistic Innovation Program	84	42
58	Communities, Culture, Tourism and Heritage	Creative Collaborations	250	125
59	Communities, Culture, Tourism and Heritage	Interpretive Renewal Project Fund	100	50
60	Communities, Culture, Tourism and Heritage	Community Museum Assistance Program Agreement with Association of NS Museum (MOU)	100	50
61	Communities, Culture, Tourism and Heritage	Diversity and Community Capacity Fund	500	250
62	Communities, Culture, Tourism and Heritage	Mi'Kmaq Cultural Activities Program	100	50
63	Communities, Culture, Tourism and Heritage	Mi'Kmaq History Month Program	75	38
64	Communities, Culture, Tourism and Heritage	The Strategic Research Program	100	50
65	Communities, Culture, Tourism and Heritage	Support 4 Culture	858	429
66	Communities, Culture, Tourism and Heritage	African Culture Activities	100	50

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
67	Communities, Culture, Tourism and Heritage	Gaelic Culture Activities	100	50
68	Communities, Culture, Tourism and Heritage	Gaelic Intensive Immersion Program	25	13
69	Communities, Culture, Tourism and Heritage	Culture Innovation Fund	500	250
70	Communities, Culture, Tourism and Heritage	Screen Writers Development Fund	362	181
71	Communities, Culture, Tourism and Heritage	African Heritage Month Proclamation	10	5
72	Communities, Culture, Tourism and Heritage	Heritage Day	50	25
73	Communities, Culture, Tourism and Heritage	CIF - Decade for Persons of African Descent	200	100
74	Communities, Culture, Tourism and Heritage	Community Mawio'mi Development Fund	95	48
75	Communities, Culture, Tourism and Heritage	ANS: Access Support Supplement	50	25
76	Communities, Culture, Tourism and Heritage	Hope Blooms	40	20
77	Communities, Culture, Tourism and Heritage	Festival and Community Event Development	350	175
78	Communities, Culture, Tourism and Heritage	Let's Get Moving - Active Communities Fund	1,206	603
79	Communities, Culture, Tourism and Heritage	Creative Economy - Creative Industries Fund	1,869	748
80	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Grants to Individuals	632	190
81	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Grants to Organizations and Small Groups	500.5	150
82	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Operating Assistance to Arts Organizations	2,834	850
83	Communities, Culture, Tourism and Heritage	Arts Nova Scotia - Talent Trust	115	35
84	Communities, Culture, Tourism and Heritage	African Nova Scotian Affairs - Community Engagement	439	88
85	Communities, Culture, Tourism and Heritage	Anchor Organizations	8,127	1,625
86	Communities, Culture, Tourism and Heritage	Provincial Recreation Organizations	647	129
87	Communities, Culture, Tourism and Heritage	Provincial Sport Organizations	1,133	227
88	Communities, Culture, Tourism and Heritage	Community Engagement Grants - Recreation Facilities Development	1,641	328
89	Communities, Culture, Tourism and Heritage	Community Engagement Grants - Planning Assistance	110	22

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
90	Communities, Culture, Tourism and Heritage	Trail Grants - Trail Maintenance	88	18
91	Communities, Culture, Tourism and Heritage	Executive - AML - Bluenose II	1,189	238
92	Communities, Culture, Tourism and Heritage	Community Museum Assistance Program	1,628	326
93	Communities, Culture, Tourism and Heritage	Locally Managed Museums	8,001	1,600
94	Communities, Culture, Tourism and Heritage	African Nova Scotian Affairs - Int'l Decade for People of African Descent	100	20
95	Communities, Culture, Tourism and Heritage	Art Gallery Nova Scotia	2,487	497
96	Communities, Culture, Tourism and Heritage	Sport Development - NS School Athletic Federation (NSSAF)	15	3
97	Communities, Culture, Tourism and Heritage	Sport Development - Sport Development Projects	117	23
98	Communities, Culture, Tourism and Heritage	Community Supports and Infrastructure - Community ACCESS-Ability	1,000	200
99	Communities, Culture, Tourism and Heritage	Community Supports and Infrastructure - Business ACCESS-Ability	1,000	200
100	Communities, Culture, Tourism and Heritage	Food Security Supports - Community Food Literacy and Access	200	40
101	Communities, Culture, Tourism and Heritage	Food Security Supports - Food Security Initiatives	853	171
102	Communities, Culture, Tourism and Heritage	Community Supports and Infrastructure - Engage NS	600	100
103	Education and Early Childhood Development	Educational Leadership Consortium of Nova Scotia	105	105
104	Education and Early Childhood Development	Various Scholarships and Awards	1,462	1,462
105	Education and Early Childhood Development	Early Years - Professional Learning Support Sites	1,054	1,054
106	Education and Early Childhood Development	Early Years - Continuing Education Program for Early Childhood Educators	592	592
107	Education and Early Childhood Development	Artists in Schools	220	220
108	Education and Early Childhood Development	Out-of-School-Time Learning Grants	176	176
109	Education and Early Childhood Development	Mi'kmaq Services	148	148
110	Education and Early Childhood Development	Career Exploration and Community Based Learning	110	110

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
111	Education and Early Childhood Development	Africentric Summer Scholar Program for African Nova Scotia Youth	90	90
112	Education and Early Childhood Development	Post-secondary initiatives	45	45
113	Education and Early Childhood Development	Summer STEM Project	11	11
114	Education and Early Childhood Development	Community Education - Uncommitted discretionary funding	31	31
115	Education and Early Childhood Development	Post-secondary initiatives	35	35
116	Education and Early Childhood Development	Staff development and support funding	30	30
117	Education and Early Childhood Development	Minister's Awards for Creative Excellence in the Arts	5	5
118	Education and Early Childhood Development	Curriculum Development Consulting	396	396
119	Education and Early Childhood Development	Student Advisory Council (SAC) Innovation Fund	250	250
120	Education and Early Childhood Development	Inclusive Education Funding - Uncommitted discretionary funding	78	78
121	Education and Early Childhood Development	Women in Engineering Scholarship	12	12
122	Education and Early Childhood Development	Third-party non-profit literacy initiatives	10	10
123	Education and Early Childhood Development	Student Advisory Council (SAC) Conference	150	150
124	Education and Early Childhood Development	Staff development and support funding	51	51
125	Education and Early Childhood Development	Post-secondary initiatives	150	150
126	Education and Early Childhood Development	Post-secondary initiatives	100	100
127	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	77	77
128	Education and Early Childhood Development	Staff development and support funding	70	70
129	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	50	50
130	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	30	30
131	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	20	20

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
132	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	20	20
133	Education and Early Childhood Development	Funding for third-party non-profit literacy initiatives	16	16
134	Education and Early Childhood Development	Third-party non-profit literacy initiatives	7	7
135	Education and Early Childhood Development	Curriculum Development - Uncommitted discretionary funding	4	4
136	Education and Early Childhood Development	Uncommitted discretionary funding	28	28
137	Education and Early Childhood Development	Outdoor Learning Space	6	6
138	Education and Early Childhood Development	Student Transit Pass Pilot Program	1,200	600
139	Education and Early Childhood Development	Council of Atlantic Ministers of Education and Training - Uncommitted discretionary funding	120	50
140	Education and Early Childhood Development	Inclusive Education Funding - Uncommitted discretionary funding	440	88
141	Education and Early Childhood Development	Third-party community equity programing	1,100	220
142	Education and Early Childhood Development	Third-party community equity programing	1,040	208
143	Education and Early Childhood Development	Third-party non-profit literacy initiatives	16	3
144	Emergency Management	Contracts/Grants to NGOs	850	170
145	Energy	Energy Resource Development - Energy Sector Development	160	160
146	Energy	Energy Resource Development - Energy Sector Development	35	35
147	Energy	Energy Resource Development - Energy Sector Development	27	27
148	Energy	Energy Resource Development - Subsurface Energy Development	100	100
149	Energy	Energy Resource Development - Subsurface Energy Development	50	50
150	Energy	Energy Resource Development - Subsurface Energy Development	50	50
151	Energy	Clean Energy	328	66
152	Environment and Climate Change	Sustainability and Applied Sciences grants	132	132

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
153	Environment and Climate Change	Nova Scotia Climate Change Fund (2026-27 is last year of funding)	1,886	1,886
154	Environment and Climate Change	Nova Scotia Climate Change Fund (2026-27 is last year of funding)	3,000	3,000
155	Environment and Climate Change	Climate Change	262	52
156	Finance and Treasury Board	Municipal Finance - Sponsorship Grants	14	14
157	Fisheries and Aquaculture	Marine Debris Clean Up Program	20	20
158	Fisheries and Aquaculture	Marine Division grant program funding	443	89
159	Growth and Development	Rental Rehabilitation	4,600	4,600
160	Growth and Development	Business Relations and Innovation	262	262
161	Growth and Development	Secondary Suite	4,800	2,800
162	Growth and Development	Regional Enterprise Networks	1,866	373
163	Health and Wellness	Tajikeimik	215	215.0
164	Health and Wellness	Other Programs - Nursing Transcripts	1,548	309.7
165	Health and Wellness	General Administration	170	34.0
166	Health and Wellness	Diversity Initiatives	55	11.0
167	Health and Wellness	IWK Health Transformation Workforce Strategy	3,021	604.2
168	Health and Wellness	Other Programs - Acute and Primary Health Care	218	43.6
169	Health and Wellness	Other Programs - Health System Workforce	5,064	1,012.8
170	Health and Wellness	Other Programs - Health System Workforce	518	103.6
171	Health and Wellness	Other Programs - IT Systems	2,563	512.6
172	Health and Wellness	Other Programs - Public Health	242	48.4
173	Health and Wellness	Other Programs - Public Health	10	2.0

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
174	Health and Wellness	Other Programs - Public Health	20	4.0
175	Intergovernmental Affairs	Military Relations	46	9
176	Justice	Restorative Justice International Centre of Excellence	150	150
177	Justice	Uniform Law Conference of Canada general and research activities	16	16
178	Justice	Domestic Violence Court in Halifax	75	15
179	Justice	Domestic Violence Court in Sydney	75	15
180	Justice	Indigenous Blacks & Mi'kmaq Program	415	83
181	Justice	Financial Assistance for Legal Information Society of NS	150	30
182	Labour, Skills and Immigration	Grant - Halifax Chamber of Commerce	55	55
183	Labour, Skills and Immigration	Skills and Learning Grant	100	100
184	Labour, Skills and Immigration	Workplace Initiatives Employer Supports	300	300
185	Labour, Skills and Immigration	Graduate to Opportunity	5	5
186	Labour, Skills and Immigration	NS Apprenticeship Agency Program Grants	35,041	7,008
187	Labour, Skills and Immigration	NS Apprenticeship Agency Technical Training	13,992	2,798
188	Labour, Skills and Immigration	NS School for Adult Learning	4,622	924
189	Labour, Skills and Immigration	Graduate to Opportunity	3,843	769
190	Labour, Skills and Immigration	Co-op	3,750	750
191	Labour, Skills and Immigration	Summer Skills	3,438	688
192	Municipal Affairs	Flood Risk Infrastructure Program (FRIIP)	250	250
193	Municipal Affairs	Provincial Capital Assistance (PCAP)	1,690	1,690
194	Municipal Affairs	Municipal Innovation Program (MIP)	578	578
195	Municipal Affairs	Growth & Renewal for Infrastructure Development (GRID)	15,000	15,000
196	Natural Resources	Ecological Forestry Implementation	1,750	350.0

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
197	Natural Resources	Biospring / Greenspring	700	140.0
198	Natural Resources	Outreach private woodlot	1,000	200.0
199	Natural Resources	Various grants regional services and public education	105	21.0
200	Office of Addictions and Mental Health	Community Wellness Framework - Research Nova Scotia	300	200
201	Office of Addictions and Mental Health	NSHA E-Mental Health	6,821	1,364
202	Office of Addictions and Mental Health	IWK Trauma Informed Care	1,069	214
203	Office of Addictions and Mental Health	Mental Health initiatives	863	173
204	Office of Addictions and Mental Health	Other Mental Health initiatives	861	172
205	Office of Addictions and Mental Health	NSHA E-health Innovation	757	151
206	Office of Addictions and Mental Health	Independent Living Nova Scotia	250	50
207	Office of Addictions and Mental Health	Mass Casualty Commission: Needs and Impact Assessment	200	40
208	Office of Addictions and Mental Health	Recovery Houses	1,574	157
209	Office of Addictions and Mental Health	Mass Casualty Commission: Trauma Informed Care	700	70
210	Office of Addictions and Mental Health	NSHA Mental Health Strategy and Training	140	14
211	Office of Addictions and Mental Health	IWK Mental Health Strategy & Training	33	3
212	Office of Addictions and Mental Health	Mental Health Strategy	17	2
213	Office of Addictions and Mental Health	Community Supports	43	4
214	Office of Equity and Anti-Racism	Program Grants and Assistance	620	124
215	Office of Healthcare Professionals Recruitment	Community Fund	2,000	400
216	Office of L'nu Affairs	Mi'kmaw Native Friendship Centre	30	30
217	Office of L'nu Affairs	Capacity Development & Program Support	40	40
218	Office of L'nu Affairs	Treaty Day Awards Ceremony and Mi'kmaw History Month	27	27
219	Office of L'nu Affairs	MK Treaty Education Lead and Administrative Support	100	100

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
220	Office of L'nu Affairs	Tripartite Forum	558	558
221	Office of L'nu Affairs	Aboriginal Community Development Fund	100	100
222	Office of L'nu Affairs	Atlantic Indigenous Economic Development Integrated Research Program (AIEDIRP)	25	25
223	Office of L'nu Affairs	Clean Leadership Summer Internship	50	50
224	Office of L'nu Affairs	Annual Mi'kmaw Summer Games	10	10
225	Office of L'nu Affairs	Mi'kmaw Language Revitalization Strategy	1,300	260
226	Office of L'nu Affairs	Moose Management Initiative	50	10
227	Opportunities and Social Development	One-time initiatives	1,812	1,812
228	Opportunities and Social Development	Indigenous Social Work Practice Conference	5	5
229	Opportunities and Social Development	Child and Family Wellbeing - Administration	532	532
230	Opportunities and Social Development	Child and Youth Caring Programs	82.0	82.0
231	Opportunities and Social Development	Child and Family Wellbeing - Community Resource Support (Association of Black Social Workers)	300.0	225.0
232	Opportunities and Social Development	Disability Support Program: Administration	119	60
233	Opportunities and Social Development	Youth Day Program Pilot	7,166	3,583
234	Opportunities and Social Development	Foster Parent Resources	1,147.2	573.6
235	Opportunities and Social Development	Hearing Aid Assistance Program	410	164
236	Opportunities and Social Development	Youth Programming	10,040	3,504
237	Opportunities and Social Development	Disability Support Program - Community Resource Support	301	96
238	Opportunities and Social Development	Prevention & Early Intervention - Other Programs	5,519.0	1,379.8
239	Opportunities and Social Development	Work Activity Projects	4,885	1,075
240	Opportunities and Social Development	Strategic Investment Fund Grants	145	29

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
241	Opportunities and Social Development	Reimbursements for Service Provider Collective Agreement Negotiations	210	42
242	Opportunities and Social Development	Disability Support Program Administration - Education and Training Funding	30	6
243	Opportunities and Social Development	Youth Outreach	7,354.0	1,470.8
244	Opportunities and Social Development	A Place to Belong	1,870.0	374.0
245	Opportunities and Social Development	Mentoring	315.0	63.0
246	Opportunities and Social Development	Ability Works	2,021	404
247	Opportunities and Social Development	Skills Work	3,071	614
248	Opportunities and Social Development	Poverty Reduction Credit	6,990	1,398
249	Opportunities and Social Development	Special Needs - Dental costs, Bus Passes	8,037	1,607
250	Opportunities and Social Development	Creating Communities of Care	500	100
251	Opportunities and Social Development	Alternative Family Care	3,721.8	446.6
252	Opportunities and Social Development	Temporary Emergency Arrangements	8,196.4	859.0
253	Opportunities and Social Development	Day Programs	29,438	2,944
254	Opportunities and Social Development	Families Plus	1,950.0	195.0
255	Opportunities and Social Development	Family Resource Centres	6,203.0	310.2
256	Opportunities and Social Development	Parenting Journeys	4,140.0	207.0
257	Public Works	School Bus Campaign Sponsorship	10	10
258	Public Works	Bicycle safety initiatives	100	100
259	Public Works	Blue Route Provincial Cycling Network	100	100
260	Public Works	Public Policy Forum Sponsorship	26	26
261	Public Works	Dalhousie concrete bridge research	55	55
262	Public Works	Institute of Public Administration of Canada student membership.	150	150
263	Public Works	Nova Scotia Road Builders Association	75	75

Ref.	Department	Name of Grant/Program	Grant Budget (\$ 000s)	Reduction (\$ 000s)
264	Public Works	Nova Scotia Transit Research Incentive Program	151	151
265	Public Works	Strategic Community Transit Investments	873	175
266	Public Works	Community Transportation Assistance Program	4,134	827
267	Public Works	Public Transit Assistance Program	950	190
268	Public Works	Agreement for Community Transit Organization	250	50
269	Seniors and Long-term Care	Miscellaneous Capital (small scale projects)	725	725
270	Seniors and Long-term Care	Policy and Planning	29.1	29
271	Seniors and Long-term Care	Capital Infrastructure	10,500	2,100
272	Seniors and Long-term Care	Capital Infrastructure - legacy projects	3,500	700
273	Seniors and Long-term Care	Emergency Capital	1,500	300
274	Seniors and Long-term Care	Strategic Program Initiatives	1,403	281
275	Seniors and Long-term Care	Personal Use Allowance	261	52
276	Seniors and Long-term Care	Caregivers Benefit	12,727	2,545
277	Seniors and Long-term Care	Alzheimer Society of NS - Dementia Strategy	2,251	450
278	Seniors and Long-term Care	Instrumental Activities of Daily Living	1,000	200
279	Seniors and Long-term Care	Age Friendly Community Program	664	133
280	Seniors and Long-term Care	Caregivers NS	487	97
281	Seniors and Long-term Care	Volunteer Programs	136.7	27
282	Seniors and Long-term Care	Chebucto Links	76	15
283	Seniors and Long-term Care	Volunteer Programs	60.4	12
284	Seniors and Long-term Care	Volunteer Programs	29.6	6
285	Seniors and Long-term Care	Volunteer Programs	24.7	5
286	Service Nova Scotia	Provincial Archival Development Program	50	50
287	Service Nova Scotia	Better Business Bureau	25	25

Budget Survey

From January 6 through to February 4, 2026, residents of Queens County were invited to help Council in selecting and suggesting priorities for the 2026 – 2027 budget process. The information will help Council to shape the budget.

An online survey was hosted on Region of Queens Municipality's website, and promoted through the website and Facebook page. The survey was also mentioned during Council meetings in the Mayor's Report, and Council members helped to spread the word to their constituents. In addition to the survey, residents were encouraged to send questions and suggestions to budget@regionofqueens.com.

Weekly updates were posted on the 2026 - 2027 Budget page of the website, summarizing the results of the survey, and providing answers to questions asked by residents. The following information is the data that was collected.

SURVEY RESULTS:

Total surveys received: 82

1. Are you a resident of Region of Queens Municipality?

Yes = 69 No = 0 No Response= 13

2. Are you the owner of a business that is located in Region of Queens Municipality?

Yes = 15 No = 67

3. Quality of Life — On a scale of 0 to 10, with 0 being “very low” and 10 being “very high”, use the slider below to indicate how high you feel quality of life is for residents of the Region of Queens.

Average response: 6.32

4. What are the aspects of living in Queens that you like and what areas need improvement?

Infrastructure and environment investments, including upgrading water and wastewater systems	46
Economic development and supporting business growth	45
Community improvements, such as parks, trails, and amenities	35
Funding programs to assist residents who need to drill new wells or septic fields	33

Policy improvements, such as enhanced coastal protections in planning and land-use documents	32
More community engagement and “town hall” style meetings for Council to receive public input	32
Investing in community-based organizations	30
Bylaw enforcement and public safety	29
Supporting programs and capital projects that specifically appeal to and support youth in our communities	28
Working cooperatively with developers to support new housing projects throughout the county	28
Making our community spaces and programming more accessible, welcoming, and inclusive	25
Emergency management preparedness and related education programs for the community	23
Tourism marketing and development to increase visitor traffic to the Region, both during and outside of peak seasons	22
Community navigation services and programs to help attract, welcome, and retain newcomers to Region of Queens Municipality	19
Development of a long-term plan for South Shore Regional Airport	13
Marking the 30th anniversary of amalgamation and the creation of Region of Queens Municipality	3

6. What other suggestions or ideas do you have that you would like to share with Council as part of the budget planning process?

<p>As the council moves towards greater transparency, I would like to see detailed information on how our municipal reserves and collected taxes are being managed. Additionally, I am interested in understanding what the future of our reserves looks like. Many residents have been paying for water for many years, so I would like the budget to clearly show how these funds have been used for the maintenance and renewal of our aging infrastructure over the years.</p>
<p>All of the above are worthy but if I'm picking priority I'd say something should rise to the top. We should be looking at ways to support our young people to stay here and raise a family. Sure newcomers are great but let's try to keep our youth here too. And Lordy straighten out the recycling program!</p>
<p>Allowing the emergency room to ever close is an embarrassment. Making sure that our community always has a place to go in crisis should be a top priority. I believe that council should invest, foster, and help develop Privateer Days much more. No new event will ever compare to the legacy and community investment that Privateer Days already has and it is completely unique to our region in all of Nova Scotia. It is a perfect opportunity to bring in more tourism, make our region stand out, and celebrate our businesses. I also believe that the council should invest into the beautification of Liverpool's main street, parking lot, and bridge. It can be as beautiful as other small towns but needs more trees, more seating areas, few parking spots, new paint, and more care. It should be more pedestrian friendly. We need</p>

<p>more businesses on our main street and they will only be attracted to it if it is attractive.</p>
<p>As someone who recently moved here the lack of recreational activities for both children and adults is alarming. There is a beautiful rink that sits empty, an outdoor pool that will do the same without programs.</p>
<p>Ask your employees and engage them more. They are the ones on the front line too and have the knowledge of what's needed and have great ideas.</p>
<p>Commercial block for big business~movie theatre restaurant chain or entertainment venue from existing infrastructure</p>
<p>Consider putting BIG speed bumps in at the 3 way stop in Liverpool. This is done in many areas and the speed bumps should be installed as cars go "into" the cross walk. This will slow traffic down and force people to slow down before the crosswalk. In some places, they put a "double" speed bump where the car goes over a bump, and then over a second bump immediately after which is much more effective at slowing traffic down.</p>
<p>Council could look for easy ways to save money by sharing services, equipment, or buildings where possible. Small changes like using energy saving upgrades and buying supplies in bulk could help lower costs over time. It would also be helpful for councillors to check in regularly with communities to see what is working and what needs to change, so money is spent where it will help the most. Staff at the Town Hall don't listen very often when we have suggestions or comments.</p>
<p>Council should be going back through the last ten years of budgets to see where money was collected and never used for what it was supposed to be used for. From where I'm sitting, money has been mishandled for a long time, and it's past time for real accountability and transparency. The issues raised in question 5 of this survey shouldn't be questions at all. These are basic responsibilities of the municipality and should already be underway. One item shouldn't be treated as more important than another when they all fall under Council's job to manage properly.</p>
<p>Don't try to do it all yourselves. There's expertise, interest and support in the community. Involve us.</p>
<p>Enforcement of winter overnight parking ban. Consider changing noise by laws in residential areas.</p>
<p>Expanding recreation no infrastructure is critical. Do you want to grow businesses you need people, people will only live or certain things are. Particularly families are looking for things like indoor pool facilities when they're choosing where to live.</p>
<p>Focus on what we have rather than build new. Live within your means. Look around. The amount of low income families continue to rise. Fewer people with the capacity to 'pay' Astor Theatre: what is the plan to make it less of a tax burden? Long term plan for the new pool? Good luck! We are entering tough times. Private developers need to use their own money for their builds.</p>
<p>I am concerned about the significant reliance on municipal and utility reserves and long-term borrowing in the draft capital plan, particularly for water and wastewater infrastructure that will support new development and the replacement of very old assets. The plan does not clearly identify how reserve withdrawals will be replenished over time or how future infrastructure renewal will be sustainably funded. I am also concerned that the plan does not clearly explain how costs associated with growth-</p>

related infrastructure will be recovered from developers, raising questions about long-term affordability and fairness for existing ratepayers.

I feel we need to cut back on spending such as new trucks I feel we have too many truck to maintain if we need to buy trucks maybe the basic one which are cheaper

I personally feel like council is doing a pretty good job working within the confines they are faced with. Continue to work to bring the residents of the region together, more transparency and asking for public input like this is appreciated.

I registered twice for receive community engagement emails and have not received any. Cut back on grants. No property tax increase We don't have money or resources to be financing the Mount Pleasant expansion nor do we need it. Let's get our abandoned/empty houses filled first before we allow a developer to come in and build new. Any development should be centered outside of Liverpool. Queens is a large area, and all expansion should be focused there to keep traffic away from the already troublesome Main St. /School St. Take care of existing infrastructure first, then new ... Causeway in Western Head has not been repaired in over two years

In Autumn, for 2 years straight we have been under water conservation measures. Council needs to be looking at ways to fix this for the future. How is the town to cope when the new care home is to open? The new pool? New residential developments? All these new services are fantastic but all will put more strain on the town lake water supply and will likely hasten its depletion come September. We need to start looking at this now before the lake starts to fall below its critical point in Autumn instead of just getting close to it.

Invest in retaining labour and less in bloated management and administration. Actually use the staff you have and stop wasting money on outside contractors.

Investment in the recreation department. Bring back day camps and tiny tots in each small community during the summer.

It would be wonderful to see Queens Place become more welcoming to the Special Olympics athletes who train there. It would also be appreciated if church services from CKBW were not playing on Sunday mornings, and how great would it be if our students felt truly welcomed in the space—whether they're there for tutoring, a quiet place to sit, or to watch a game. Queens Place is meant to be a community facility, yet many people in town don't always feel that sense of belonging. This isn't a new concern, but it is something that can change. Queens Place has the potential to be better and do better, and I believe it can. Meaningful change is needed to ensure everyone in our community feels welcomed. I will also end with this; we have had costs rise and rise and despite working hard living in town for 20 years is becoming more expensive. Residents cannot handle a huge water bill increase. Just because some of us sit in middle class doesn't mean we have the means to pay 100%+ more for a service. When residents of council live outside of town water limits, their voice should not at a table because they do not get to pay. We live in a town where people are working hard to make it and each year there is more to pay. Water should never be one of them. How about a smaller less expensive washroom facility and add that money to cut water costs. Residents need a break- water shouldn't cost as much as a car payment.

Look into adding more positions to the region – specially in marketing / comms and recreation. The current recreation department needs a overhaul because their performance is not acceptable and they need to be held accountable.

Look into contracting out the water and sewage upgrades . It would get done faster an no upkeep of heavy equipment
More time for residents to have input. Ensure the link to surveys like this are available and sent to residents who are NOT on social media
Move The Library Downtown as Promised!!!!!!
New council members as well as new mayor
People are really struggling financially right now. It would be great to fund many different projects this year, however think most of all residents need some relief from taxes. The low income tax program is great for those who qualify but even the middle class is hurting and a small break on taxes, or at the very least, not raising taxes, would be best.
Place Region of Queens Municipality into special measures, to include a full investigative audit of expenditure, and enforce federal oversight whilst efficiency measures are put in place.
Properties on lakes and rivers provide a large portion of the tax base for the municipality yet the return in services is very low. Council must strive to balance this and provide more service, facilities, structures etc. The unhappiness with this situation will grow as more and more people live and many retire to these locations.
Queens county needs more child care options, programs for children so we don't have to drive out of county (like for Judo, winter indoor soccer), more jobs, more stores for clothing and cheaper food options (like a Giant Tiger), fix roadways... some side roads in Liverpool, Milton and Brooklyn are in terrible shape, fix Liverpool bridge, downtown park sinking, garbage cleanup.
Queens place is a huge drain and severely underutilized. It's a beautiful building with so much potential. Sporting Events? Concerts? Someone is being paid for this responsibility. Perhaps consider switching from brand new trucks to a more affordable and appropriate option for management. New cars are alot cheaper than new trucks every year or two! Slap some decals on those puppies too so they can be identifiable, as they should be. Perhaps entertaining the idea of personal vehicle use and a mileage based system like many other forms of Government as management is typically not required to drive often or far. Complete a thorough inventory of all vehicles/equipment. Properly maintain it and keep it updated so there is no wasteful spending. There is an overabundance of management positions in the Region of Queens. Many of which share similar duties. That could be worth taking a look at. A lot of newly created positions over the past year but, for what? Are they absolutely necessary?
Recreation and activities besides sport related. We have beautifully talented residents and never does the Region recognize them or promote sharing their talents with others. Recreation should include the arts and also social gatherings, especially with the demographic of our community.
Reduce staff at municipal office and improve staff/public interaction and morale
Remember we already have some of the highest taxes. Time to start to invest in the core ,it will bring the people. Look at the surrounding towns on the South Shore they are thriving!
Resist companies that harm the beauty and / or environment of Queens County e.g pulp paper and fish pens. If you are going to support housing development it should be housing that Nova Scotians, especially young people can afford. Work with

essential volunteer organizations (e.g. Fire departments) so they have equipment that meets standards (all of them not just Liverpool). Also find ways to encourage volunteers e.g. reducing municipal taxes.
Roads Airport Race track New town bridge More Businesses at Port Mersey and over by Emera center and across the highway from the Emera center
Setting a long term vision that connects with future opportunities to make Queens prepared to capitalize when opportunity arises. Luck favors the prepared.
The Region needs to seriously look at an alternative water supply. Budgeting for this should be paramount. I realize it will be no easy feat. But with more and more connections to our existing water supply and the fact that we are having more consecutive dry summers. It's an issue if not addresses will eventually lead us to the same state we were in in 1984. And no one wants that to happen.
The town property tax rate needs adjustment. The rate is currently so high, it is making the prospect of buying a home in Liverpool very unattractive. The annual property tax burden makes it unaffordable.
Traffic enforcement!!! Please have bylaw enforcement start ticketing!! The RCMP will not do this
Upgrade the Astor Theatre and Town Hall by way of HVAC system
We definitely should be using the Emera Centre more. Main St needs rejuvenating. Even the waterfront park could use something to attract people to it. It's so pretty there. We have beautiful spaces. We should be showing them off and caring for them.
We need activities for our children, places for them to go- I remember growing up here we had an arcade, we had many option for clubs and activities that didn't cost our families hundreds of dollars in order for us to be included in. Not all kids are bad kids, but over the years this community is becoming less and less about the children, we are traveling out of town hours away for things like get air, arcades etc because we have NOTHING here for our children. There are plenty of things that need to be looked at here in our community but if the focus of housing for families and activities/supports for our children is constantly left on the back burner- Liverpool will have no future because the only people who will reside here... are seniors.
We need food pantries, or more community cafes, People here need basic things: shelter, food, and compassion. Money put into these would benefit hundreds of people in our small town. Especially, the elderly.
What would really be cool is in the summer if we did a "picnic at the park" families can come sit on a nice day maybe get some local musicians and can cook burgers and dogs and all that fun stuff. If you were able to get a liquor license for the event can be really profitable. And also, how about an outdoor movie night for families. Set up a big projector and run 3 movies this summer. I'm sure it would be a hit. Anything to get community members together.
find a proper permanent spot for the library.

QUESTIONS RECEIVED FROM RESIDENTS

Q: When the CIP tables reference Municipal Reserves and Municipal Surplus, do these refer exclusively to general (tax-supported) funds, or do they also include water and/or wastewater utility reserves accumulated through rates paid by utility users?

A: The Municipal reserves indicate a reserve that has been set aside by Council or a regulatory authority. The Utility has a reserve that is used to fund projects that are 100% Utility cost.

The Utility reserve is 100% funded by Utility users as the amount of annual depreciation expense is paid to that fund each year.

The sewer reserve was funded by the general tax rate. It has not been funded for the last few years.

Q: For MPSE [Mount Pleasant Service Extension] specifically, can staff clarify which portions of the capital costs and associated borrowing are intended to be:

- recovered through water and wastewater utility rates**
- supported by the general municipal tax base**
- recovered from new development, such as through developer contributions or other growth-related cost-recovery mechanisms?**

A: The Capital Improvement Plan that was presented to Council on December 19th has MPSE funded by a combination of provincial, federal, municipal, and Utility funding.

At this time, there is no portion of the cost that is budgeted to be recovered from developers, however Council's position is that moving forward mechanisms will be put in place to recover fees from developers to assist in offsetting the cost of this kind of infrastructure expansion.

Q: For any borrowing related to MPSE, will the ongoing loan payments be paid through water and wastewater rates, or through general municipal taxes?

A: Allocation of debt payments is based on the value of each infrastructure segment in that phase. Once the project is completed, costs are allocated to each segment.

For example if 25% of the infrastructure cost is associated with water supply, 25% of debt payments are allocated to the Utility.

There is no current process in place to ensure that revenue generated by the users of the wastewater system covers all costs associated with providing the service. Any shortfall or overage in revenue becomes part of the general

operating budget.

Infrastructure segments also include roads and streets, which is part of the area rate paid by District 13 residents.