



## **Region of Queens Municipality Regular Council**

**Tuesday, March 10, 2026**

**9:00 am**

### **Agenda**

#### **1.0 Call to Order and Land Acknowledgement**

#### **2.0 Approval of Agenda**

#### **3.0 Adoption of Minutes**

3.1 Regular Council Meeting – February 24, 2026

3.2 Special Council Meeting – March 3, 2026

#### **4.0 Public Comment**

#### **5.0 Delegations and Presentations**

5.1 Queens RCMP

5.2 Kidney Foundation of Atlantic Canada

#### **6.0 Unfinished Business**

#### **7.0 Staff Reports**

7.1 Council Remuneration – Citizen Advisory Committee Final Report

7.2 30<sup>th</sup> Anniversary of Region of Queens Municipality

7.3 CIF NQALS Track Project

7.4 QPEC Canteen & Beach Meadows Kiosk

7.5 Solid Waste Collection Contracts

- 7.6 Capital Investment Plan Amendment
- 7.7 Council Implementation Report
- 7.8 Quarter Three Financial Report
- 7.9 Accumulated Surplus Transfer
- 7.10 Operating Budget Discussion

## **8.0 Bylaws and Policies**

- 8.1 Second Reading - Bylaw No. 11 – Public Sewer Systems

## **9.0 Correspondence for Action**

- 9.1 Letter from the South Shore Flying Club

## **10.0 Correspondence for Information**

## **11.0 Reports from In Camera**

## **12.0 Mayor's Report**

## **13.0 Council Business**

- 13.1 Letter of Support - Councillor Roy
- 13.2 Cannons at Tupper Park - Councillor Wentzell
- 13.3 Police Advisory Board Report - Councillor Amirault

## **14.0 New Business**

## **15.0 In Camera**

- 15.1 Personnel
- 15.2 Personnel
- 15.3 Personnel
- 15.4 Legal

## **16.0 Adjournment**



# Region of Queens Municipality Regular Council Tuesday, February 24, 2026 6:00 p.m. Virtual Meeting

## Minutes

**Present:** Mayor Scott Christian, Chair  
Deputy Mayor Maddie Charlton  
Councillor Roberta Roy  
Councillor Courtney Wentzell  
Councillor Vicki Amirault  
Councillor Jack Fancy  
Councillor Stewart Jenkins  
Councillor Wanda Carver

**Staff:** Willa Thorpe, Chief Administrative Officer  
Angela Green, Municipal Clerk

### 1.0 Call to Order and Land Acknowledgement

Mayor Christian called the meeting to order at 4:00 p.m. and acknowledged that we have the privilege to live and work in Mi'kma'ki,

the traditional and unceded territory of the Mi'kmaq people. We are all treaty people and have responsibilities as treaty people.

## 2.0 Approval of Agenda

---

**It was moved by Deputy Mayor Charlton and seconded by Councillor Carver:**

**THAT** the Council of Region of Queens Municipality approve the February 24, 2026 agenda as presented.

**MOTION CARRIED unanimously.**

## 3.0 In Camera

---

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

**THAT** Council for Region of Queens Municipality move to Closed Session to discuss two items:

- 3.1 Personnel
- 3.2 Personnel

**MOTION CARRIED unanimously.**

**It was moved by Councillor Roy and seconded by Councillor Carver:**

**THAT** Council for Region of Queens Municipality return to open session.

***The meeting recessed at 5:05 p.m. and resumed at 5:30 p.m.***

Mayor Christian called the Public Session to order at 5:30 p.m. and acknowledged that we have the privilege to live and work in Mi'kma'ki, the traditional and unceded territory of the Mi'kmaq people.

## 4.0 Adoption of Minutes

---

**It was moved by Councillor Wentzell and seconded by Councillor Carver:**

**THAT** Council for Region of Queens Municipality approve the February 10, 2026 Regular Council Meeting minutes as presented.

**MOTION CARRIED unanimously.**

## 5.0 Public Comment

---

### 1. Andrew Tyler, Port Medway

Mr. Tyler addressed Council regarding the recent decision of the Nova Scotia Aquaculture Review Board to approve the expansion of the open fish farm near Beach Meadows. He encouraged Council to continue opposing the expansion and any future proposals, noting community concerns about potential impacts on tourism and local investment in the Beach Meadows area. Mr. Tyler also expressed the view that aquaculture operations should be land-based and subject to taxation and regulation similar to other businesses.

### 2. Denaige McDonnell, Liverpool

Dr. McDonnell addressed Council regarding governance, transparency, and administrative clarity. She echoed concerns expressed about the

recent aquaculture decision, then offered several suggestions, including fixing the broken link for Operational Policy 49, consolidating the two existing Codes of Conduct into a single clear document, and strengthening policy development by embedding accountability and performance measures within policies. She also suggested improving alignment between policy, performance management, and strategic objectives, and requested that the Municipality make an up-to-date organizational chart and complete job descriptions publicly available to support transparency and effective governance.

### 3. David White, South Brookfield

Mr. White, President of the Queens County ATV Association, provided Council with an update on the Association's activities. He advised that a planned event had been postponed due to recent snowfall but shared that a preliminary economic impact forecast estimated approximately \$7,000–\$8,000 in local economic activity for the day, based on anticipated attendance and accommodations booked in Liverpool. He noted the event was also expected to raise funds for local community groups and highlighted the Association's ongoing work related to the Municipal Road Trails Act. He expressed appreciation for the municipality's cooperation and indicated the group looks forward to proceeding with the event once rescheduled.

### 4. Jill Forest, Caledonia

Ms. Forrest, representing the North Queens Community School Playground Committee, provided Council with an update on the committee's efforts to replace the school's aging playground, which is over 20 years old and currently the only publicly accessible play space for children in the area. She advised that a volunteer committee of parents and community members has been fundraising since May and has raised approximately \$127,000 toward a \$300,000 goal, along with securing \$70,000 in in-kind contributions. She noted that the new playground is intended to be safe, inclusive, and accessible for the school's 99 students and the broader community, and that the committee continues to apply for grants and seek support to help accelerate the project timeline.

## 6.0 Delegations and Presentations

---

There were no Delegations or Presentations today.

## 7.0 Unfinished Business

---

There was no Unfinished Business today.

## 8.0 Staff Reports

---

### 8.1 Flag Request

**It was moved by Councillor Roy and seconded by Councillor Jenkins:**

**THAT** Council approve the application from the Kidney Foundation of Canada, Atlantic Branch, to fly a special purpose flag on the Region of Queens Municipality's special purpose flagpole on March 12, 2026, and in March for the subsequent five years, in recognition of World Kidney Day, in accordance with Operational Policy 84 – Flag Flying.

**MOTION CARRIED unanimously.**

### 8.2 NSFM Spring Conference Attendance

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

**THAT** Council approve the attendance of interested members of Council, the Chief Administrative Officer, and the Deputy Chief Administrative Officer at the 2026 Nova Scotia Federation of Municipalities Spring Conference, to be held April 29 to May 1, 2026, in Yarmouth, Nova Scotia, in accordance with Policy 47 – Council Attendance at Meetings, Workshops, and Conferences.

**MOTION CARRIED with seven (7) in favour and one (1) opposed.**

### 8.3 Dismantling Discrimination and Hate Committee Renaming Request

**It was moved by Councillor Carver and seconded by Councillor Roy:**

**THAT** Council direct that the Advisory Committee of Council currently known as the “Dismantling Discrimination and Hate (EDI) Committee” be renamed the “Inclusion Queens Committee”.

**MOTION CARRIED unanimously.**

## 9.0 Bylaws and Policies

---

### 9.1 Second Reading – Bylaw 14 – Tax Exemptions

**It was moved by Councillor Amirault and seconded by Deputy Mayor Charlton:**

**THAT** Council give second reading and adopt Bylaw No 14 - Tax Exemptions as presented.

**MOTION CARRIED unanimously.**

## 9.2 Amendment – Administrative Policy 60 – Solid Waste Fees

**It was moved by Deputy Mayor Charlton and seconded by Councillor Amirault:**

**THAT** Council receive the report titled “Amendment to Administrative Policy No. 60 – Solid Waste Fees” and approve the amended Tipping Fee Schedule for the 2026 – 2027 fiscal year, as presented.

**MOTION CARRIED unanimously.**

## 9.3 Policy Numbering Corrections

**It was moved by Councillor Roy and seconded by Councillor Carver:**

**THAT** Council approve the correction of the numbering of the following policies: Administrative Policy 57 – Respecting a Development Agreement for a Multiple Unit Dwelling at 6755 Highway 3, Hunts Point, which shall be renumbered as Administrative Policy 61; and Administrative Policy 57 – Respecting a Development Agreement for a Fixed-Roof Overnight Accommodation in South Brookfield, which shall be renumbered as Administrative Policy 62; and Administrative Policy 57 – Respecting a Development Agreement for a 33 Turbine Generator Wind Farm Development, which shall be renumbered as Administrative Policy 63;

**AND THAT** the corrections be administrative in nature only, with no changes to the content, intent, or effect of the policies.

**MOTION CARRIED unanimously.**

## 10.0 Correspondence for Action

---

### 10.1 Correspondence from Debbie J. Wamboldt

**It was moved by Councillor Amirault and seconded by Deputy Mayor Charlton:**

**THAT** Council refer the correspondence from Debbie J. Wamboldt dated February 18, 2026, respecting market stall use and community food security, to staff for review and a report outlining options, implications, and any resource requirements.

**MOTION CARRIED unanimously.**

## 11.0 Correspondence for Information

---

There was no Correspondence for Information today.

## 12.0 Report from In Camera

---

There is no Report from In Camera.

## 13.0 Mayor's Report

---

Mayor Christian provided an overview of his activities since the previous meeting. He noted the recent decision by the Nova Scotia Aquaculture Review Board to approve Kelly Cove Salmon's boundary expansion at Coffin Island and expressed disappointment with the outcome. The Mayor thanked residents who participated in the review process and acknowledged the efforts of municipal staff and legal counsel in supporting the Region's intervention. He also highlighted the George Fletcher Memorial Hockey Tournament held at Queens Place Emera Centre over the Heritage Day weekend, thanking the organizers and QPEC staff for hosting a successful community event. On February 18, the Mayor attended a provincial engagement session regarding fire services modernization and emphasized the importance of continued collaboration with provincial and municipal partners on this evolving issue. On February 20, he met with MLA Masland and representatives from Nova Scotia Public Works to discuss concerns related to the Liverpool Town Bridge and opportunities to work together to address infrastructure improvements.

## 14.0 Council Business

---

### 14.1 Police Advisory Board Recommendation – Councillor Amirault

Councillor Amirault reported on the February 19 meeting of the Police Advisory Board, where members met with Staff Sergeant Frenette to discuss current policing capacity within the Queens District. Staff Sergeant Frenette advised that the addition of two General Investigation Section (GIS) members would strengthen the detachment's ability to undertake more complex and proactive investigations. He noted that Queens District is currently the only district in Southwest Nova District without GIS members, which requires general duty officers to divert from their primary responsibilities to address investigative work. Following the discussion, the Police Advisory Board passed a motion recommending that Council consider directing staff to include funding for two GIS officers in the draft 2026–2027 Operating Budget.

**It was moved by Councillor Amirault and seconded by Deputy Mayor Charlton:**

**THAT** Council consider the addition of two GIS officers at an estimated cost of \$225,000 per officer, for a total of \$450,000, and that staff be directed to incorporate this amount into the Draft 2026–2027 Operating Budget for Council's consideration.

**MOTION CARRIED with six (6) in favour and two (2) opposed.**

## 15.0 New Business

---

There was no New Business to discuss today.

## 16.0 Adjournment

---

The Meeting was adjourned at 6:57 p.m.

---

Mayor Scott Christian, Chair

---

Angela Green, Municipal Clerk

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

DRAFT



# Region of Queens Municipality Special Council

## Tuesday, March 3, 2026

### 5:00 p.m.

## Minutes

**Present:** Mayor Scott Christian, Chair  
 Deputy Mayor Maddie Charlton  
 Councillor Roberta Roy  
 Councillor Courtney Wentzell  
 Councillor Vicki Amirault  
 Councillor Jack Fancy  
 Councillor Stewart Jenkins  
 Councillor Wanda Carver

**Staff:** Willa Thorpe, Chief Administrative Officer  
 Angela Green, Municipal Clerk

## 1.0 Call to Order and Land Acknowledgement

Mayor Christian called the meeting to order at 5:01 p.m. and acknowledged that we have the privilege to live and work in Mi'kma'ki, the traditional and unceded territory of the Mi'kmaq people. We are all treaty people and have responsibilities as treaty people.

## 2.0 Approval of Agenda

---

**Mayor Christian added an item regarding a letter of advocacy for the Queens Adult Day and Respite Program.**

**It was moved by Councillor Jenkins and seconded by Councillor Carver:**

**THAT** the Council of Region of Queens Municipality approve the March 3, 2026 agenda as amended.

**MOTION CARRIED unanimously.**

**It was moved by Councillor Mayor Christian and seconded by Councillor Jenkins:**

**THAT** the Council of Region of Queens Municipality send a letter to Barbara Adams, Minister of Seniors and Long-Term Care, Premier Tim Huston, and MLA Kim Masland, outlining our strong opposition to the closure of the Queens Adult Day and Respite Program, and imploring the provincial government to reconsider this funding decision.

**MOTION CARRIED unanimously.**

## 3.0 Introduction of 2026-2027 Operational Budget

---

Motion – Alternative Sources of Funding, District 13

**Moved by Deputy Mayor Charlton and seconded by Councillor Wentzell:**

That staff explore alternative sources of funding for any implications on the tax rate in District 13, in consideration of know overpayments in previous years regarding the area rates.

**Result:** Carried unanimously.

---

### Motion – Add 25% of Existing Vacancies to Vacancy Rate

**Moved by Councillor Wentzell and seconded by Deputy Mayor Charlton:**

That Council direct staff to add 25% of existing vacancies to the budget for consideration.

**Result:** Carried 6-2 with Councillors Fancy and Jenkins opposed.

---

### Motion – Remove Council Discretionary Fund and Committee of Council Expenses.

**Moved by Council Wentzell and seconded by Councillor Fancy:**

That Council direct staff to remove the \$10,000 Council Discretionary Fund and \$10,000 Committee of Council Expenses from the budget.

**Moved by Deputy Mayor Charlton and Councillor Amirault:**

That the matter is tabled for further discussion on March 10th.

**Result:** Tabled, with a vote of 6 in favour and 2 against.

---

### Motion – CIF Funding

**Moved by Deputy Mayor Charlton and seconded by Councillor Carver:**

That Council direct staff to extend the deadline for the Community Investment Fund to March 31, 2026, and add \$100,000 from the CIF Reserve.

**Result:** Carried unanimously.

---

## Motion – Alternative Funding for One-Time Budget Items

**Moved by Deputy Mayor Charlton and seconded by Councillor Amirault:**

That Council direct staff to identify budget items that are not annual expenses and consider alternative funding sources for those items.

**Result:** Carried unanimously.

---

## Motion – Remove Community Navigator Position

**Moved by Councillor Wentzell and seconded by Councillor Jenkins:**

That the Community Navigator position be removed from the proposed budget.

**Result:** Carried unanimously.

---

## Motion – Remove Deputy Clerk Position

**Moved by Deputy Mayor Charlton and seconded by Councillor Amirault:**

That the Deputy Clerk position be removed from the proposed budget.

**Result:** Carried 6-2 with Councillors Wenzell and Roy opposed.

---

## Motion – Remove Employee Wellness Program

**Moved by Deputy Mayor Charlton and seconded by Councillor Amirault:**

That the Employee Wellness Program be removed from the proposed budget and that staff explore accessing Wellness funds through the Municipal Employee Benefits Program instead.

**Result:** Carried.

---

## Motion – Use Shared Services Reserve

### **Moved by Councillor Amirault and seconded by Councillor Fancy:**

That Council allocate funds from the unspent and unallocated Shared Services Reserve to offset the cost of the Municipal Planning Strategy review.

**Result:** Carried.

---

## Motion – Traffic Study Funding

### **Moved by Councillor Wentzell and seconded by Councillor Roy:**

That the proposed \$90,000 traffic study be removed from the budget.

**Result:** Motion withdrawn.

---

## Motion – Remove Digital Visitor Kiosk

### **Moved by Councillor Roy and seconded by Councillor Amirault:**

That the proposed purchase of an additional digital visitor kiosk for Queens Place be removed from the budget and that the existing kiosk continues to be shared between the Visitor Information Centre and Queens Place.

**Result:** Carried.

---

## Motion – Remove Lobby Furniture Replacement

### **Moved by Mayor Christian and seconded by Deputy Mayor Charlton:**

That \$13,500 for lobby furniture upgrades at Queens Place be removed from the budget.

**Result:** Carried.

---

## Motion – Remove Lifeguard Chair

### **Moved by Councillor Jenkins:**

That the proposed \$5,000 purchase of a lifeguard chair for the South Queens Aquatic Centre be removed from the proposed budget.

**Result:** Failed for lack of a seconder.

---

## Motion – Remove Recreation Strategy / Community Wellness Strategy Funding

### **Moved by Deputy Mayor and seconded by Councillor Wentzell:**

That the proposed \$50,000 allocation for a Recreation / Community Wellness Strategy be removed from the proposed budget.

**Result:** Motion withdrawn.

---

## Motion – Remove Facility and Program Manager Position

### **Moved by Councillor Wentzell and seconded by Councillor Jenkins:**

That the proposed Facility and Program Manager position be removed from the proposed budget.

**Result:** Carried 7-1 with Councillor Amirault opposed.

---

## 4.0 Adjournment

---

The Meeting was adjourned at 10:26 p.m.

---

Mayor Scott Christian, Chair

---

Angela Green, Municipal Clerk

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

DRAFT



## **Kidney Foundation of Canada – Atlantic Branch Queen’s County Town Council Presentation**

**Presented By: Marlene Dorey, Major Gifts Officer**

# Who are we?

For over 60 years, The Kidney Foundation of Canada has been the voice for kidney patients. The Foundation stands behind all those affected by kidney disease. By championing systemic changes in the healthcare system and increasing public awareness of kidney health and organ donation, we are alleviating the burden of kidney disease.

## *Vision*

The Kidney Foundation of Canada is committed to achieving excellent kidney health, optimal quality of life, and a cure for kidney disease.

## *Mission*

The Kidney Foundation of Canada is the national volunteer organization committed to eliminating the burden of kidney.

# Recent Stats

1 in 10 Canadians  
are affected by  
Kidney Disease

The leading cause  
of kidney disease  
is diabetes

46% of new  
patients are under  
the age of 65

Over 6000+ Nova  
Scotians are living  
with Kidney  
Disease

50+ people on the  
transplant list

# What We Do - Programs and Services

## PEER SUPPORT



## SHORT-TERM FINANCIAL ASSISTANCE

# What We Do - Programs and Services

## KIDNEY HEALTH RESOURCES


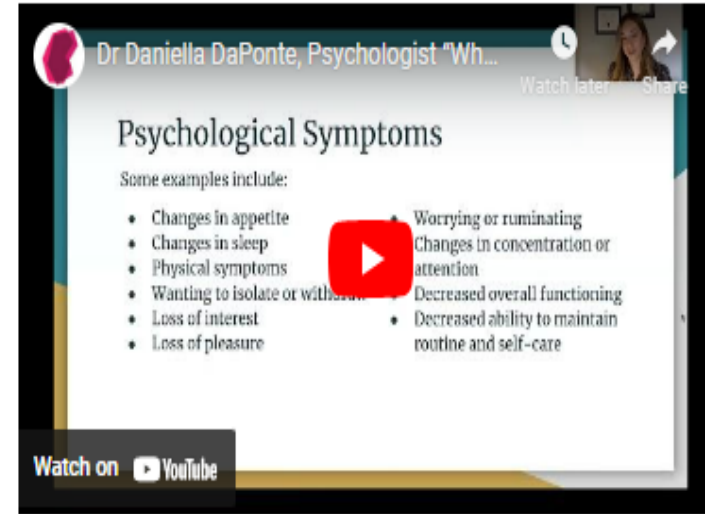


## UNIT PARTNER OUTREACH

# What We Do -Programs and Services

What is Mental Health - Dr. Daniella DaPonte, PsyD, Dre

## MENTAL HEALTH 101 Virtual Library



### Carrot Walnut Cookies

Recipe by Anja Webster, RD, CDE, and Dani Renouf, RD, MSc, CDE, adapted from Diabetes Canada.

[Facebook](#) [Twitter](#) [Pinterest](#) [Print](#) [Email](#) [Share](#)

These Carrot Walnut Cookies are healthy and delicious!

**Browse the Recipes**

- High Protein (80)
- Low Phosphorus (220)
- Low Potassium (204)
- Low Sodium (172)

Choose a Meal Type

**Ingredients**

- ½ cup (125 mL) canola oil
- ¾ cup (150 mL) brown sugar, lightly packed
- 1 egg
- 1 tsp (5 mL) pure vanilla extract

**Directions**

**Food Safety Tips:**

- Wash hands with soap and warm water for at least 20 seconds. Clean all countertops and equipment

# KIDNEY COMMUNITY KITCHEN

# CAMP LOTS-A-WATA



# ADVOCACY



**1 in 10**

**Canadians has kidney disease**



# ADVOCACY



**CKD ANNUAL COST: \$40 BILLION DOLLARS**

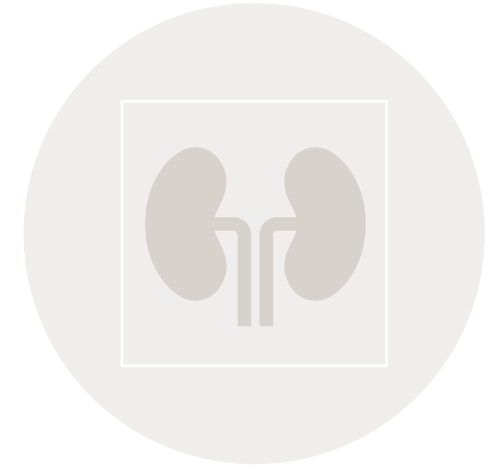
# ADVOCACY



**1. ENHANCING ACCESS TO EARLY KIDNEY DISEASE DETECTION AND TREATMENT**



**2. IMPROVING DATA COLLECTION AND MONITORING**



**3. INCREASING FUNDING FOR KIDNEY DISEASE RESEARCH:**

# 4<sup>th</sup> ANNUAL FARM TO TABLE EVENT

Join us for an unforgettable evening at The Farm at South Cove on Thursday, September 17th, 2026, as we celebrate the **4th annual** Farm to Table Dinner. This major fundraising event supports the Kidney Foundation's dedication to kidney health and enhancing the lives of Nova Scotians living with chronic kidney disease.

This evening promises not only a delectable dining experience but also the chance to support a vital cause, helping the Kidney Foundation improve kidney health and care for those affected by chronic kidney disease.



Thank  
you!



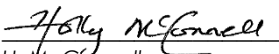
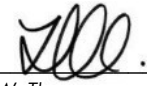


## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

---

**Date:** February 19, 2026  
**File No:** 10350-50-2603-005  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Council Remuneration – Citizen Advisory Committee Final Report

---

Prepared by:  H. McConnell Director of People & Culture	CAO Concurrence:  W. Thorpe Chief Administrative Officer
--	--

### RECOMMENDATION

THAT Council receive the final report from the Citizen Advisory Committee on Council Remuneration as presented.

### PURPOSE

The Citizen Advisory Committee on Council Remuneration has drafted a final report and recommendations for Council's review and direction.

### BACKGROUND

The Municipal Government Act enables municipalities to establish policies respecting the compensation of elected officials. Administrative Policy No. 27 has governed Council remuneration at the Region of Queens Municipality since 2018 and is now considered outdated.

At the December 9, 2025 Regular meeting, Council passed the following motions:

- *THAT the Council of Region of Queens Municipality directs staff to establish a Citizen Advisory Committee on Council remuneration.*
- *THAT the Council of Region of Queens Municipality adopts the Citizen Advisory Committee on Council Remuneration Terms of Reference.*

The Citizen Advisory Committee on Council Remuneration (“the Committee”) was established by Council pursuant to Sections 24 and 26 of the Municipal Government Act (MGA) for the purpose of providing independent, time-limited advisory recommendations to Council regarding the remuneration provided to the Mayor and Councillors. The Committee was tasked with reviewing Administration Policy 27 – Respecting Remuneration for Mayor and Councillors, including comparative practices, governance and legislative considerations, fiscal context and policy clarity.

At the January 13, 2026 Regular meeting, Council appointed five members of the public to the Committee: Christopher Clarke, Kerry Morash, Pamela Brennan, Velta Vikmanis and Stew Horton. At the January 27, 2026 Regular meeting, Council moved unanimously to accept the resignation of Stew Horton and appointed Tara Druzina to the Committee.

The Committee met on January 23, 2026, January 30, 2026, February 4, 2026 and February 13, 2026. The Citizen Advisory Committee on Council Remuneration Final Report outlines recommendations for Council’s consideration.

## **ALTERNATIVES/OPTIONS**

### **Option 1**

- Mayor’s remuneration be adjusted to \$68,752.66 effective April 1, 2026, and indexed for the subsequent two fiscal years (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%).
- Deputy Mayor’s remuneration as outlined below as a Council member and, receive Mayor remuneration when acting in Mayor’s absence.
- Council members’ remuneration be adjusted to \$41,496.00 effective April 1, 2026, with annual adjustments (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%).

### **Option 2**

No change be made to the base remuneration for Mayor and Council members, and that cumulative Nova Scotia Consumer Price Index adjustments for the years 2025 – 2028 be applied effective November 1, 2028.

### **Option 3**

Option 1 be applied with the addition of an 8.4% pension contribution or cash in lieu thereof.

## **ANALYSIS**

A detailed analysis of each option is included in the Citizen Advisory Committee on Council Remuneration's Final Report.

## **IMPLICATIONS**

Financial – Adoption of Option 1 or Option 3 effective April 1, 2026 will allow the increases to be included in the 2026-2027 Operating Budget and will impact the tax rate for the 2026-2027 fiscal year.

Policy – Adoption of any of the three recommended Options will require revisions to Administrative Policy 27 – Respecting Remuneration for Mayor and Councillors.

## **COMMUNICATIONS**

N/A

## **BYLAWS/PLANS/POLICIES**

Administrative Policy 27 – Respecting Remuneration for Mayor and Councillors

## **SUMMARY**

Administrative Policy No. 27 has governed Council remuneration at the Region of Queens Municipality since 2018 and is now considered outdated. At the December 9, 2025 Regular meeting, Council directed staff to establish a Citizen Advisory Committee on Council Remuneration. The Committee met four times, conducted comparative research with other municipalities in Nova Scotia, and

drafted a final report. Staff recommend Council receive the final report from the Citizen Advisory Committee on Council Remuneration as presented.

## **ATTACHMENTS/REFERENCE MATERIALS**

Appendix A: Citizen Advisory Committee on Council Remuneration Final Report

Appendix B: AMANS 2024 Municipal Salary Survey – Members of Council

Appendix C: Merged Municipal Comparison Table

[Region of Queens Municipality – Minutes of the Regular Meeting of December 9, 2025](#)

[Region of Queens Municipality – Minutes of the Regular Meeting of January 13, 2026](#)

[Region of Queens Municipality – Minutes of the Regular Meeting of January 27, 2026](#)

[Administrative Policy 27 – Respecting Remuneration for Mayor and Councillors](#)

[2024 Municipal Election Region of Queens Municipality Candidates Guide](#)

# Citizen Advisory Committee on Council Remuneration

## Final Report for the Regular Meeting of Council on March 10, 2026

The Citizen Advisory Committee on Council Remuneration ("the Committee") was established by Council pursuant to Sections 24 and 26 of the Municipal Government Act (MGA) for the purpose of providing independent, time-limited advisory recommendation to Council regarding the remuneration provided to the Mayor and Councillors. The Committee was tasked with reviewing Administration Policy 27 – Respecting Remuneration for Mayor and Councillors, including comparative practices, governance and legislative considerations, fiscal context and policy clarity.

At the January 13, 2026 Regular Council meeting, Council appointed five members to the Committee: Christopher Clarke, Kerry Morash, Pamela Brennan, Velta Vikmanis and Stew Horton. At the January 27, 2026 Regular Council meeting, Council moved unanimously to accept the resignation of Stew Horton and appointed Tara Druzina to the Committee.

The Committee conducted comparative research with other municipalities in Nova Scotia, most notably the four Regions focusing mainly on West Hants Regional Municipality's remuneration model as budget size, population and governance responsibilities are broadly comparable. The Committee took into careful consideration: property tax implications of remuneration increases; council salaries have been set through the same process since 2000; Mayor position is a full time equivalent (FTE) and Councillor positions are 80% of FTE (for compensation analysis purposes only); enhances the recruitment ability within the group of people who are actively employed; benefits and pension for Council; mileage and expense reimbursement.

### **Committee Recommendation (Option 1)**

Mayor's remuneration for Region of Queens Municipality be adjusted to \$68,752.66 effective April 1, 2026, and indexed for the subsequent two fiscal years (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%).

Deputy Mayor's remuneration as outlined below as a Council member and, receive Mayor remuneration when acting in Mayor's absence.

Council members' remuneration be adjusted to \$41,496.00 effective April 1, 2026, with annual adjustments (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%).

Snapshot of salary increase amounts annually:

2026 -> Mayor - \$20,219.66 / Councillors -> \$17,229 X 7 = \$120,603 => \$140,822.66

2027 -> Mayor - \$1,718.82 / Councillors -> \$1,037.40 X 7 = \$7,261.80 => \$8,980.62

2028 -> Mayor - \$1,761.79 / Councillors -> \$1,063.34 X 7 = \$7,443.38 => \$9,205.17

➤ Regional alignment with cost control and full review scheduled for October 2028

Benefits:

- rates are aligned with a nearby, similar municipality (West Hants Regional Municipality) ensuring fair compensation (slightly above West Hants Regional Municipality to reflect scope of work with less Councillors)
- protects long-term value by avoiding pension contributions and capping future increases to CPI average (2.5%) thereby making costs predictable and affordable
- reasonable pay ensures that public office is open to working people and young professionals
- avoids bigger salary increases later
- this is not the highest cost option but a practical, measured approach that balances fairness and fiscal responsibility while being respectful to taxpayers

**Option 2 - Alternative**

No change be made to the base remuneration for Mayor and Council members, and that cumulative Nova Scotia Consumer Price Index adjustments for the years 2025 – 2028 be applied effective November 1, 2028.

Snapshot of salary increase for November 1, 2028:

Mayor -> salary increase of \$5,038.36

Councillors -> combined salary increase of \$13,388.48

Total increase from 2025 to November 1, 2028 => \$18,426.84

➤ Minimal Adjustment Model

Benefits:

- no change to base remuneration therefore no immediate budget impact
- with average CPI (2.5) applied to years 2025, 2026, 2027, 2028 to be in effect November 1, 2028 it allows time for further evaluation

Drawbacks:

- remains well below comparable municipalities
- risks undervaluing the role of elected officials
- delays a necessary correction, resulting in a high likelihood of a disproportionately significant corrective adjustment at a later time

**Option 3 – Alternative**

Committee recommendation (Option 1) be applied with the addition of an 8.4% pension contribution or cash in lieu thereof.

Snapshot of salary increases annually:

2026 -> Mayor - \$25,944.88 / Councillors - \$145,002.62 => \$170,947.50

2027 -> Mayor - \$6,416.85 / Councillors - \$25,009.67 => \$31,426.52

2028 -> Mayor - \$6,067.59 / Councillors - \$25,634.91 => \$31,702.50

- Market Rebalancing Model (Committee recommendation plus 8.4% pension or cash in lieu) and full review scheduled for October 2028

Benefits:

- could future-proof compensation for several terms
- fully recognizes the increasing demands of the roles
- compensates for lack of pension

Drawbacks:

- represents the largest immediate cost relative to the other options

Upon careful deliberation resulting from consideration of relevant sources including determinations made by comparable jurisdictions, the Municipal Government Act, current Region of Queens Municipality policy instruments, as well as a needs analysis and consideration of the changing duties and responsibilities faced by elected officials, it is the recommendation of the Committee that their Option 1 recommendation be selected and implemented effective April 1, 2026.

## Council

Municipal Unit	Mayor/Warden	Deputy Mayor/War	Councillor	Remuneration Policy	Set by Council	Last Reviewed	Employee Benefits Offered	Pension Plan for Council
Cape Breton Regional Municipality	\$158,000	\$60,800	\$54,000	Yes	Yes	N/A	Yes	No
Halifax Regional Municipality	\$200,853	\$109,343	\$99,403	Yes	Yes	2024	Yes	Yes
Municipality of the County of Annapolis	\$71,342	\$47,319	\$35,671	Yes	Yes	2024	Yes	Yes
Municipality of the County of Antigonish	\$56,810	\$34,857	\$29,670	Yes	Yes	2017	No	No
Municipality of the County of Colchester	\$61,651	\$38,451	\$31,423	Yes	Yes	2022	No	No
Municipality of the County of Cumberland	\$42,058	\$27,639	\$25,210	Yes	Yes	2020	No	Yes
Municipality of the County of Inverness	\$62,400		\$41,600	-	-	-	Yes	No
Municipality of the County of Kings	\$68,466	\$50,847	\$42,553	Yes	Yes	-	Yes	No
Municipality of the County of Pictou	\$69,507	\$32,093	\$26,972	Yes	Yes	2021	Yes	No
Municipality of the County of Victoria	\$51,669	\$30,580	\$28,470	No	Yes	2023	Yes	No
Municipality of the District of Argyle	\$39,952	\$27,393	\$24,564	Yes	Yes	2024	No	Yes
Municipality of the District of Barrington	\$30,411	\$26,675	\$24,519	Yes	N/A	N/A	No	Yes
Municipality of the District of Clare	\$40,142	\$28,436	\$25,219	No	No	N/A	No	No
Municipality of the District of Digby	\$45,114	\$35,878	\$29,535	Yes	Yes	2018	Yes	No
Municipality of the District of East Hants	\$64,411	\$41,289	\$33,030	Yes	Yes	2024	Yes	No
Municipality of the District of Lunenburg	\$74,991	\$55,889	\$48,485	Yes	Yes	2022	Yes	Yes
Municipality of the District of Shelburne	\$31,929	\$26,457	\$21,755	Yes	Yes	-	No	No
Municipality of the District of St. Mary's	\$28,599	\$20,428	\$17,167	Yes	Yes	2024	No	No
Municipality of the District of Yarmouth	\$48,452	\$33,493	\$28,842	No	No	-	No	No
Region of Queens Municipality	\$48,533	\$24,266	\$24,266	Yes	Yes	2020	No	No
West Hants Regional Municipality	\$60,502	\$31,906	\$30,251	Yes	Yes	2020	No	Yes
Town of Amherst	\$41,178	\$27,723	\$25,050	No	No	-	No	No
Town of Annapolis Royal	\$12,898	\$8,237	\$6,143	Yes	Yes	2020	Yes	No
Town of Berwick	\$25,000	\$13,750	\$12,500	Yes	Yes	2020	No	No
Town of Bridgewater	\$71,814	\$42,305	\$28,818	Yes	Yes	2019	No	No
Town of Clark's Harbour	\$22,345	\$16,085	\$16,085	Yes	Yes	2021	No	No
Town of Digby	\$30,682	\$22,695	\$20,928	Yes	Yes	2019	No	No
Town of Kentville	\$53,583	\$31,825	\$29,074	Yes	Yes	2020	Yes	No
Town of Lockeport	\$16,500	\$12,500	\$11,500	No	No	-	Yes	No
Town of Mahone Bay	\$22,763	\$13,777	\$11,981	Yes	Yes	2024	No	No
Town of Middleton	\$16,000	\$11,500	\$9,000	Yes	Yes	2022	No	No
Town of Mulgrave	\$13,454	\$8,659	\$7,327	Yes	Yes	2024	No	No
Town of New Glasgow	\$42,202	\$28,327	\$26,094	Yes	Yes	2021	No	No
Town of Oxford	\$12,500	\$8,200	\$8,200	No	No	-	No	No
Town of Pictou	\$22,500	\$14,500	\$13,500	No	No	-	No	No
Town of Shelburne	23,411	16,388	14,047	Yes	Yes	2024	Yes	No
Town of Stellarton	\$25,118	\$18,296	\$16,555	Yes	Yes	2023	No	No
Town of Stewiacke	\$14,190	\$11,039	\$9,569	Yes	Yes	Unknown	No	No
Town of Trenton	\$16,164	\$12,000	\$9,996	Yes	Yes	2006	No	No
Town of Truro	\$53,372	\$33,446	\$28,723	-	-	-	Yes	No
Town of Westville				Yes	Yes	2022	No	No
Town of Wolfville	\$45,642	\$28,833	\$25,916	Yes	Yes	2024	Yes	No
Town of Yarmouth	\$53,063	\$36,869	\$30,736	Yes	Yes	2019	No	No

## Council

Appendix B

# Merged Municipal Comparison Table

Nova Scotia Municipalities - Combined Data from Alex Comparison Table (Primary) and West Hants Comparison Table

Legend:

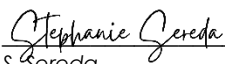


- White rows: Municipality appears in both tables (Alex data used as primary)
- Gray shaded rows: Municipality only in Alex table
- Yellow shaded rows: Municipality only in West Hants table
- X: Not available/Not offered
- ✓: Available/Offered
- Em dash (—): Data not available in source table

Municipality	Total Budget (25-26)	Size (km <sup>2</sup> )	Population	Council Size	Mayor Salary	Deputy Mayor Salary	Councillor Salary	Pension	Health & Dental	Residential Tax Rate	Adjustment Mechanism
Region of Queens	\$31,109,147	~2,400	10,501 / 10,422*	8 (7 + Mayor)	\$48,533	Mayor rate when acting / \$24,266	\$24,266	X	X	\$1.06 - \$1.885	Avg employee increase or CPI (lower)
Municipality of the County of Annapolis	\$27,304,576	3,223.1	18,834 / 21,252*	11	\$71,342	\$47,319	\$35,671	✓	✓	\$1.03	Non-union increase
Municipality of East Hants	\$51,100,000	1,786.53	25,882 / 22,892*	11	\$64,411	\$41,289	\$33,030	X	✓	\$0.80	CPI
											~\$ <b>116,150</b> cost to municipality if equated to Queens
County of Kings	\$69,800,000	2,120.32	48,461 / 62,914*	10 (+ Mayor)	\$68,466	\$50,847	\$42,553	X	✓	\$0.85	CPI
Municipality of the District of Lunenburg (MODL)	\$46,813,800	1,748.24	24,863	11 (10 + Mayor)	\$74,991	\$55,889	\$48,485	—	—	\$0.81	—
Town of Bridgewater	\$33,977,033	13.63	10,130	7 (6 + Mayor)	\$71,814	\$42,305	\$28,818	—	—	\$1.85	—
West Hants Regional Municipality	\$37,100,000	1,250	19,509	12 (11 + Mayor)	\$60,502	\$31,906	\$30,251	✓ (8%)	X	\$0.78 - \$1.6464	CPI
Municipality of the County of Cumberland	—	—	30,538	11	\$42,058	\$27,639	\$25,210	✓ (6.5-9%)	X	—	X
Municipality of the District of Yarmouth	—	—	10,067	—	\$46,814	\$32,361	\$27,867	—	—	—	—
Town of Truro	—	—	12,954	Mayor + Council	\$53,373	\$33,446	\$29,723	X	✓	—	Collective alignment



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** February 27, 2026  
**File No:** 10350-50-2603-006  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Marking the 30<sup>th</sup> Anniversary of Region of Queens Amalgamation

Prepared by:  S. Sereda Community Economic Development Officer	Supervisor:  P. Hirtle Deputy Chief Administrative Officer	CAO Concurrence:  W. Thorpe Chief Administrative Officer
---	---	--

### RECOMMENDATION[S]

Staff recommend that Council for the Region of Queens Municipality direct staff to implement “Option 1 – Selective Anniversary Initiatives” to mark the 30th anniversary of the Region of Queens, setting the following specific initiatives [insert Council direction here]; and that staff are directed to include budget allocation to implement these initiatives in the draft 2026/2027 Operating Budget for Council's future consideration and approval.

### PURPOSE

To obtain Council's input and direction on potential initiatives, priorities, and budget considerations for the Region of Queens Municipality's 30th anniversary year in 2026, including consideration of any changes to the existing Queens Coast branding.

### BACKGROUND

The Region of Queens Municipality will mark the 30th anniversary of municipal amalgamation in April 2026. This milestone presents an opportunity to reflect on the past three decades, celebrate the community's shared identity, and look ahead to the Region's future.

This report seeks Council's guidance on whether and how staff should proceed with planning anniversary-related initiatives, events, and communications. The discussion will assist staff in identifying priority initiatives, shaping community-focused activities that may occur during the upcoming fiscal year, and determining which options are included in the 2026–2027 Operating Budget.

## **ALTERNATIVES/OPTIONS**

Staff have prepared some potential options/initiatives to recognize the Region's 30<sup>th</sup> anniversary that Council may wish to consider.

### **Option 1: Selective Anniversary Initiatives**

Council may direct staff to pursue specific anniversary initiatives that align with existing priorities (e.g., municipal branding, accessibility, placemaking, community engagement), with modest incremental budget allocations for 2026/2027.

Specifically pertaining to municipal branding and identity, should Council wish to explore a branding change to mark the anniversary, Council may wish to consider directing staff to pursue one of the following options:

- Maintain the status quo with “Queens Coast”
- Change the brand name to “Queens County,” retaining the existing QC wordmark and overall design, but replacing the word “Coast” with “County”
- Request a refresh of the original “Q” logo\*
- Use “Region of Queens Municipality” as the primary brand identifier\*

\*These options would likely require development of a brand strategy, including community engagement and collaboration with a third-party agency, to determine a new look and feel for logo design and visual identity.

### **Option 2: Status Quo / Limited Recognition**

Council may choose to recognize the 30th anniversary through existing annual events, parades, and communications, with minimal additional programming or

budget impact. Council may provide an anniversary slogan or direct staff to develop messaging that aligns with the current brand.

These types of initiatives can be carried out at minimal additional cost to the Region and with minimal staff time.

## **ANALYSIS**

The intent of highlighting the 30th anniversary milestone is to foster community pride, inclusivity, accessibility, placemaking, and engagement, while allowing flexibility in scope and budget.

Community Economic Development and Communications staff have undertaken preliminary brainstorming to identify potential strategies for consideration during the anniversary year. High-level concepts are outlined in the attached presentation (30th Anniversary Presentation – March 10.pdf).

The initiatives are grouped under the following headings:

- Branding and Identity
- 30th Anniversary Messaging
- Community Projects
- Public Art & Wayfinding

These concepts are preliminary in nature. Staff welcome Council's feedback on the ideas presented, as well as suggestions for additional activities or alternative approaches.

### **Branding**

The current “Queens Coast” brand was developed through a robust engagement process involving a third-party marketing agency and extensive resident feedback. Engagement activities included visits to all districts of Queens, in-person sessions at community events, digital campaigns, online surveys, and other consultation methods. The final branding was approved by a previous Council.

Since implementation, use of the word “Coast” has generated discussion and anecdotally some members of Council have reported the phrasing has occasionally been a source of division among residents across multiple districts, particularly those who are not located in coastal areas.

The 30th anniversary milestone provides Council with an opportunity to revisit and consider the Region's branding should it wish to do so.

## **IMPLICATIONS**

Direction provided by Council will inform staff planning and budgeting for the 2026/2027 fiscal year. Based on the direction received, staff will return to Council with detailed cost estimates and implementation considerations.

## **COMMUNICATIONS**

Public communications will be developed and implemented as required, pending Council feedback and direction.

## **BYLAWS/PLANS/POLICIES**

No bylaw amendments are required at this stage. Any future initiatives will be assessed for alignment with existing municipal plans and policies, including the Municipal Strategic Plan and relevant accessibility and economic development frameworks.

## **SUMMARY**

The 30th anniversary of municipal amalgamation represents a significant milestone for the Region of Queens Municipality. It provides Council with an opportunity to shape the scope, priorities, and messaging of anniversary initiatives in advance of budget approval and implementation decisions.

Council's direction will guide staff in either executing a limited recognition approach or further developing a comprehensive anniversary plan for future consideration.

## **ATTACHMENTS/REFERENCE MATERIALS**

- Attached - 30th Anniversary Presentation – March 10.pdf
- [Council's 2026-2029 Strategic Priorities Plan](#)



COUNCIL PRESENTATION – MARCH 10, 2026

# 30TH ANNIVERSARY MILESTONE & QUEENS COAST BRANDING



# BRANDING & IDENTITY

Community feedback and anecdotal input shared with both Council and staff have indicated a strong interest in moving away from the “Queens Coast” branding, toward something perceived as more inclusive and unifying. In some parts of the county, the current branding has been viewed - rightly or wrongly - as placing emphasis on coastal areas over northern and central communities.



# BRANDING & IDENTITY

If Council so wishes, the anniversary year could serve as a natural point to engage in a branding discussion. This initiative need not be complex. One suggestion raised was shifting from “Queens Coast” to “Queens County,” which would retain existing “QC” branding elements already in use on signage, vehicles, and other assets.

## Considerations:

- Maintain status quo with Queens Coast
- Change to Queens County (keeps the QC wordmark)
- Do a refresh of the original “Q” logo
- Do a full rebrand with community, engaging 3<sup>rd</sup> party agency
- Use Region of Queens Municipality
- Additional thoughts?



# 30<sup>TH</sup> ANNIVERSARY MESSAGING

A **NO COST** opportunity to celebrate 30 years of amalgamation and look ahead to the next 30. This anniversary slogan would be used in tandem with current logo, on digital platforms (web/social media), digital communications (email, etc), parades, special events.



**30 YEARS** | **QUEENS COUNTY**  
1996 - 2026

Messaging could highlight the Region's natural assets, sense of community, and shared identity, while reinforcing the existing brand message, "Seek Nature's Rewards". See the sample shown on the left.

# 30<sup>TH</sup> ANNIVERSARY MESSAGING

Examples:

- 30 Years of Community
- 30 Years of Seeking Nature's Rewards
- One Queens, Queens County
- One Queens
- 30 Years of Blazing Trails
- 30 and Beyond

Some old municipal slogans to possibly refresh:

- 30 Years of Queens County's Great Outdoors
- The South Shore's Great Outdoors for 30 years
- Queens County - Leading the Way Since 1996



# COMMUNITY PROJECTS

1) Invite residents from each districts to bring forward ideas for revitalizing small community spaces of local significance. The intent would be to encourage low-cost, meaningful participation by residents under a unifying theme such as “Our Queens” or whatever anniversary slogan is chosen.

2) Identify a municipally owned asset that could benefit from minor improvements, i.e. Miriam Hunt Park (Caledonia), Scout Camp Park (Greenfield)



# COMMUNITY PROJECTS

3) Make accessible improvements to a space where work has already been identified as a priority by the accessibility community for several years now, such as Pine Grove Park.

Interest has been shown by NS Guide Service to create an accessible entrance, parking, and recreation area for programming. This includes a barrier-free fishing dock similar what's shown in the photo to the right.



# PUBLIC ART & WAYFINDING

The new outdoor pool at Queens Place Emera Centre has a large building that presents an exterior mural opportunity. Could be used for wayfinding by including the name of the new pool, as well as a backdrop for placemaking.

Other ideas where the 30<sup>th</sup> anniversary milestone can be leveraged to make an impact is a mural on the new library exterior. Great for wayfinding and The Lot!



**Has this sparked any other ideas that would be meaningful for our community?**

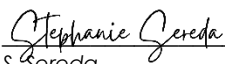




**IMAGINE WHAT THE NEXT 30 YEARS WILL LOOK LIKE!**



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** February 25, 2025  
**File No:** 10350-50-2603-007  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** CIF - NQALS Community School Project request

Prepared by:  S. Sereda Community Economic Development Officer	Supervisor:  P. Hirtle Deputy Chief Administrative Officer	CAO Concurrence:  W. Thorpe Chief Administrative Officer
---	---	--

### RECOMMENDATION[S]

Staff recommend that Council for the Region of Queens Municipality approve the requested extension for the completion of the North Queens Active Living Society's Community School Sports Field and Track Project to the 2026-27 fiscal year; and that the allocated funds of \$250,000 remain in the Community Investment Fund (CIF) accumulated reserve until work is completed.

### PURPOSE

Operational Policy No. 11 – Community Investment Fund requires any approved applicant to have its infrastructure work completed and a final report submitted prior to March 31st of the approved fiscal year.

Further, should an applicant be unable to complete the items included in their original approved request within the fiscal timelines, the Municipality must be made aware of those changes immediately, and in advance of the Final Report.

Per the requirements of the Fund guidelines, North Queens Active Living Society has provided a written request asking that their approved funding in the amount of \$250,000 from the 2025-26 Community Investment Fund accumulated reserve in support of its Community School Sports Field and Track Project be carried forward to the 2026-27 fiscal year.

## **BACKGROUND**

On May 27, 2025, Council approved funding from the accumulated reserve for \$250,000 for the North Queens Community School Sports Field and Track Project.

The project was initiated because the current school field was deemed unsafe and off-limits for student use, there was no drainage or field surrounding the area, and athletes and classes from Caledonia were travelling to other communities to use practice facilities.

The scope of the project includes:

- A natural turf soccer field
- A 4-lane x 325 M track and 6-lane x 100 M dash track
- Throwing sport elements, including shot put
- Long jump and triple jump pit
- Fencing to surround various elements
- Multiple sets of bleachers and field lighting
- Irrigation system
- Accessible elements to support safe access to field complex

While the project is moving forward, it experienced delays last summer and construction did not begin until November 2025, which would have been close to the original goal of project completion.

Construction was paused over the winter due to weather conditions and is expected to resume in the spring. The project is approximately 30% complete and has a new anticipated timeline for completion in late July or August 2026, which is supported by the revised timeline of Turf Masters, the construction company who is doing the field work.

## **ALTERNATIVES/OPTIONS**

1. Council may approve the requested extension for the completion of the North Queens Active Living Society's Community School Sports Field and Track Project to the 2026-27 fiscal year; or
2. Council may deny the extension request, resulting in the project no longer being eligible for funding under Operational Policy No. 11. The approved funds would remain in the Community Investment Fund reserve for future allocation.

## **ANALYSIS**

The delay in construction was largely due to the late project commencement and unfavourable seasonal weather conditions, rather than deficiencies in planning, governance, or financial capacity. With construction beginning in November 2025, the project encountered predictable winter-related delays that prevented substantial completion within the original timeline.

The project is currently reported to be approximately 30% complete, indicating measurable progress and ongoing commitment from the proponent. The revised completion timeline of late summer 2026 aligns with the communicated construction schedule mapped out by the contractors.

The intent of Operational Policy No. 11 is to ensure timely completion of approved projects and responsible stewardship of municipal reserves. While the policy requires completion within the approved fiscal year, it also allows Council discretion where circumstances warrant consideration and has a built-in measure for communicating project delays for instances such as this. In this case, the project scope remains consistent with what was originally approved, and the funding request amount has not changed.

Carrying forward the approved amount does not represent new funding but rather maintains Council's previous commitment while ensuring accountability through continued staff oversight on project and final reporting requirements.

## **IMPLICATIONS**

### **Financial**

There is no additional financial impact to the Municipality beyond the previously approved \$250,000 allocation. Funds would continue to be allocated in the accumulated surplus until project completion and fulfillment of reporting

requirements. Denying the request would return the allocation to uncommitted reserve balance.

### **Operational**

Staff will continue to monitor project progress and review updated documentation prior to release of funds to ensure compliance with Operational Policy No. 11.

### **Risk**

Approving the extension presents minimal financial risk, provided continued oversight is maintained. Denial of the extension could impact the viability of the project, halt or slow the project down, and affect community recreation access in the North Queens area.

### **Strategic**

The project supports recreation infrastructure, youth development, and rural service equity, which align with broader municipal objectives related to community wellbeing and accessibility.

## **COMMUNICATIONS**

Should Council approve the extension, staff provide written notification to North Queens Active Living Society outlining Council's approval of the funding extension into the 2026-27 fiscal year, along with any additional conditions imposed by Council.

If denied, written notification will be provided outlining the rationale and implications under Operational Policy No. 11.

## **BYLAWS/PLANS/POLICIES**

This request is governed by:

- [Operational Policy No. 11 – Community Investment Fund](#)
- Disbursements of reserve funding are at the discretion of Council. Council retains discretion under Policy No. 11 to consider extenuating circumstances where project timelines extend beyond a single fiscal year.

This request aligns with Council's stated [Strategic Priorities Plan](#) Community Wellness goals of:

- Strengthening partnerships with community-based organizations
- Improving accessibility of programs, services, and facilities

## **SUMMARY**

The North Queens Active Living Society has requested that Council approve a one-year extension to carry forward its previously approved \$250,000 Community Investment Fund: Capital Investment allocation due to construction delays beyond its control.

The project remains consistent with the original approved scope and continues to progress, currently estimated at 30% completion with a revised anticipated completion date of late summer 2026.

Approval of the extension would maintain Council's prior funding commitment while ensuring continued oversight and policy compliance. Denial would result in the project becoming ineligible under Operational Policy No. 11 and the relinquishment of these designated funds in the reserve.

Staff recommend Council approve the extension requested by the North Queens Active Living Society.


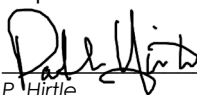

## **ATTACHMENTS/REFERENCE MATERIALS**

- [Operational Policy No. 11 – Community Investment Fund](#)
- [Council's Strategic Priorities Plan 2026-2029](#)
- [May 27, 2025, presentation from North Queens Active Living Society](#)



# Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** February 27, 2026  
**File No:** 10350-50-2603-008  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** QPEC Canteen & Beach Meadows Kiosk

Prepared by:  S. Sereda Community Economic Development Officer	Supervisor:  P. Hirtle Deputy Chief Administrative Officer	CAO Concurrence:  W. Thorpe Chief Administrative Officer
--	--	--

## RECOMMENDATION[S]

Staff recommend that Council for the Region of Queens Municipality direct staff to renew the Queens Place Emera Centre (QPEC) Canteen Facility Use Agreement with the Kiwanis Club of Liverpool for a period of two (2) years; and That Council of the Region of Queens Municipality direct staff to issue a Request for Proposal (RFP) for the seasonal use and operation of the Beach Meadows Kiosk, with a target release date of April 1, 2026.

## PURPOSE

To seek Council direction regarding the following operational matters:

- The current canteen tenancy agreement at QPEC with the Kiwanis Club of Liverpool, and future considerations for service continuity and expanded coverage

- Approval to issue an RFP to determine the future use and operation of the Beach Meadows kiosk space

Both matters present opportunities to strengthen community partnerships and enhance service delivery at municipal facilities.

## **BACKGROUND**

### **QPEC Canteen Use:**

The canteen inside the QPEC is currently operated under tenancy by the Kiwanis Club of Liverpool, and they are currently in a short-term agreement that concludes on March 31, 2026. This agreement does not provide revenue to the Region. Any necessary maintenance costs or replacement of equipment are assumed by the Region, unless otherwise negotiated in a renewed agreement.

The partnership has been highly positive and well received by facility users and the broader community. At present, canteen operations are determined based on facility usage. The canteen is primarily open Fridays through Sundays during sporting events and community activities rather than operating daily. When additional events or activities take place during the week, the Club tries to accommodate those requests. As a volunteer organization, the ability to open is always dependent on volunteer availability.

It is important to note that the Kiwanis Club of Liverpool is a volunteer-run service organization that reinvests all proceeds back into the community.

In 2025, the Club contributed \$6,500 toward a new scoreboard at South Queens Middle School, demonstrating the tangible local impact of this partnership.

### **Beach Meadows Kiosk Future Use:**

Improvements to the Beach Meadows kiosk were undertaken in 2025. Staff have intentionally deferred final retrofitting decisions until the seasonal use of the space is determined.

Given the kiosk's small footprint, further modifications should align with the successful proponent's proposed use. For example, retrofitting specifically for food service may limit other viable business or community-use concepts.

To ensure fairness, transparency, and innovation, staff propose issuing an RFP to invite vendors and community operators to submit concepts for the space.

The intent is that the RFP process would bring forth operational ideas for intended use that meet facility specifications, provide a small stream of revenue for the Municipality, as well as engaging benefits or services to the both the local community and visitors.

The recommend target release date for the RFP is April 1, 2026. After the RFP closes, staff would carry out an analysis of the proposals submitted for consideration before returning with a recommendation to award at a future Regular Meeting of Council in May of 2026.

## **ALTERNATIVES/OPTIONS**

1. That Council direct staff to renew the Queens Place Emera Centre (QPEC) Canteen Facility Use Agreement with the Kiwanis Club of Liverpool for a period of not less than two years; and

That Council direct staff to issue an RFP for the 2026 season for the Beach Meadows Kiosk.

2. That Council direct staff to research costs and develop operational plans associated with the Region of Queens operating the QPEC canteen and/or the Beach Meadows Kiosk for consideration prior to the approval of the 26/27 Operating Budget.
3. That Council direct staff to issue RFPs for both the QPEC Canteen and Beach Meadows Kiosk.

## **ANALYSIS**

### **Kiwanis Club Partnership:**

Staff recently met with representatives of the Kiwanis to discuss whether there was a continued interest in extending the agreement to operate the QPEC Canteen, if there was potential for increased operational presence by the Club, and to share that there is an anticipated demand for canteen services in 2026, particularly during the peak summer months with the opening of the new pool at QPEC.

While the Kiwanis expressed enthusiasm about continuing the partnership, they noted that expanding hours may present volunteer recruitment challenges. They

are, however, open to collaborating with other community groups outside of the Club, to help provide coverage during busier periods. They are not seeking any monetary subsidy from the Region of Queens to assist in operating the Canteen, as their mandate focuses on volunteer service.

The recent integration of a digital payment portal has enhanced the customer experience by eliminating the previous cash-only model, increasing accessibility and convenience for QPEC guests.

The current canteen model represents a strong example of municipal-community partnership with benefits that include positive user experience during events, volunteer-led community engagement, direct reinvestment of proceeds into local initiatives, and reduced operational burden on municipal staff – which would be a significant new cost centre if the Region were to assume operating the canteen.

Extending the agreement with Kiwanis would provide stability for both the Municipality and the vendor, while allowing time to explore operational enhancements ahead of the summer season.

### **Beach Meadows RFP:**

Issuing an RFP ensures transparent procurement practices and provides an opportunity for creative and diverse proposals to be brought forward.

Waiting to determine the operational requirements of the successful proponent before undertaking any further capital investment is a fiscally responsible approach. This ensures any upgrades align with actual operational needs.

Engaging a third-party operator avoids direct taxpayer-funded staffing costs associated with seasonal operations and would be a modest revenue source for the Region.

It also demonstrates the Region's commitment to activating the space for its intended purpose, maximizing community engagement, and enhancing amenities for beach visitors.

## **IMPLICATIONS**

The QPEC Canteen continues to operate under an existing agreement with no additional financial impact to the municipality. No additional capital

expenditures are recommended at this time. Council may choose to introduce financial terms in a renewed agreement.

Should Council determine they want staff operating the Canteen, this will require significant investment for 3-4 staff (depending on hours of operation), menu planning, food inventory, management of safe food handling and food establishment permitting/processes, cash management procedures, and more.

The Beach Meadows kiosk upgrades were allocated \$10,000 from unbudgeted expenses. To date, less than \$1,500 has been utilized to outfit the facility.

If Council directs staff to operate the kiosk, seasonal staffing of approximately 2 to 3 employees would be required, along with activity planning, potential inventory management, and cash handling procedures, depending on the operational model selected. All of this would represent a significant new cost to the Region.

## **COMMUNICATIONS**

Should Council approve issuing an RFP(s), it will be publicly posted in accordance with procurement policy and shared through municipal communication channels.

## **BYLAWS/PLANS/POLICIES**

This report aligns with:

- The Region's Procurement Policy (with respect to issuance of an RFP)
- Existing Facility Use agreements and tenancy practices for municipally owned properties

The report and recommendations align with Council's stated [Strategic Priorities Plan](#) Community Wellness goals of:

- Strengthening partnerships with community-based organizations
- Improving accessibility of programs, services, and facilities

The report and recommendations also align with Council's stated Strategic Priorities Plan Economic Development goals of:

- Fostering regional economic collaboration with partner organizations
- Encouraging growth

Finally, with respect to Council's Strategic Priorities Plan goals for Governance, issuing an RFP for the Beach Meadows Kiosk is in alignment with Council's stated goal to improve transparency and accountability.

## **SUMMARY**

The Kiwanis Club's operation of the QPEC Canteen has proven to be a successful, community benefiting partnership. Renewal of the agreement would provide continuity and allow for thoughtful planning around anticipated increases in facility usage moving forward.

Issuing an RFP for the Beach Meadows kiosk in a timely manner will allow the Region to determine the most suitable and sustainable future use of the space and encourage grassroots economic development by supporting prospective small business operators or entrepreneurs.



## **ATTACHMENTS/REFERENCE MATERIALS**

- [Region of Queens Municipality 2026-2029 Strategic Plan](#)



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** March 9, 2026  
**File No:** 10350-50-2603-009  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Solid Waste Collection Contracts

Prepared by:  A. Grant Director Infrastructure	CAO Concurrence:  W. Thorpe Chief Administrative Officer
--	--

### RECOMMENDATION

THAT Council for Region of Queens Municipality award INF24 –2025-2026 Solid Waste Collection Curbside and INF27-2025-2026 Solid Waste Grey Box Collection to GE Environmental from April 1, 2026, to March 31, 2031, for the total contract price of \$6,537,851.33.

### PURPOSE

To present the results of public procurement tenders for the collection of municipal solid waste in Queens County.

### BACKGROUND

The Region of Queens Municipality provides solid waste collection to Queens County pursuant to Bylaw 13 – Solid Waste Management. Collection is delivered through curbside collection on public roads and grey box collection for private roads.

Historically, this service provision has been contracted for 5-year terms through a single tendered contract for both services with a single submission received at those intervals. Long-term contracts provide cost certainty and stability for the Municipality, which is important for an essential service such as solid waste management. It can also provide lower pricing where the contractor has assurance before making infrastructure investments. The downside of a long-term contract is at termination and renewal where proponents have the opportunity to incorporate 5 years of escalation or market changes into new pricing. As well, the owner has less flexibility to alter the scope of work over the term of the contract to meet changing demands.

In the last few years, there has been a significant change in the demand at Municipal Grey Box sites with an influx of permanent residents in what were previously seasonal areas. In an effort to improve this level of service and attract competitive pricing, the Department of Infrastructure worked in collaboration with the Municipal Solicitor to develop a new procurement mechanism that separates the curbside work from the grey box work into two separate tenders.

The results of these new tender formats include the following improvements:

- Curbside and Grey Boxes collections are separated into two contracts
- Curbside Collection improvements:
  - o removed blue bag collection
  - o added curbside inspection
  - o added detailed weekly reporting by contractor
- Grey Boxes Collection improvements:
  - o removed blue bag collection
  - o added 'curbside' inspection
  - o Added organic material collection at each site visit
  - o Collection days are now prescribed (i.e.: The tender states collection at every grey box site is required every Monday rather than once per week)
  - o Contractor is required to provide proof of work reports at each visit, including statistics of collection

- Added Christmas tree, Leaf and Yard Waste as well as Special Waste clean up
- Added collection of rejected materials and 4 times per year thorough clean ups of each site

All of these improvements seek to improve the service quality at the grey box sites for property owners as well as reduce the burden on staff responding to complaints. Staff are optimistic that by adding scheduled Christmas tree, Leaf and Yard Waste as well as Special Waste clean up at the grey box sites, typical of curbside cleanup, compliant use of grey box sites will increase by residents of those areas. As well, requiring the contractor to complete thorough clean ups at each site will reduce staff time and ensure the sites are regularly attended to.

Those tenders, identified as INF24 –2025-2026 Solid Waste Collection Curbside and INF27-2025-2026 Solid Waste Grey Box Collection, were posted on the Municipality's website and the Provincial Procurement website for competition on February 1, 2026, with submissions accepted until February 23, 2026.

For each tender, one acceptable submission was received at the time of closing from GE Environmental with one additional submission rejected for non-compliance with the tender requirements.

## **ALTERNATIVES/OPTIONS**

- 1) Council awards INF24 –2025-2026 Solid Waste Collection Curbside and INF27-2025-2026 Solid Waste Grey Box Collection to GE Environmental from April 1, 2026, to March 31, 2031, for the total contract price of 6,537,851.33.
- 2) Council directs staff to take alternative action.

## **ANALYSIS**

**Option 1:** This option represents a 63.5% increase from the most previous contract for solid waste collection in Queens which was awarded in March of 2021 for 5 years. Curbside collection has increased 24.5% from \$617,931.89 for the final year of the current contract signed in 2021, to \$769,491.27 for the first year of this proposal with additional increases of 3.5% yearly for the remainder of the 5-year contract. Grey Box Collection has increased 110% from \$212,365.44 for the

final year of the current contract signed in 2021, to \$445,963.12 for the first year of this proposal with additional increases of 3.5% yearly for the remainder of the 5-year contract. The increase in collection of waste at Grey Box sites reflects the increase in service provisions required in the tender. GE Environmental is the current service provider and consistently provides good service to the community.

## **IMPLICATIONS**

Financial implications are proposed in the current draft 2026-2027 operating budget.

## **COMMUNICATIONS**

N/A

## **BYLAWS/PLANS/POLICIES**

N/A

## **SUMMARY**



Region of Queens Municipality provides solid waste collection to Queens County pursuant to Bylaw 13 – Solid Waste Management. After completing a public procurement process in February 2026 for solid waste collection, staff recommend Council award INF24 –2025-2026 Solid Waste Collection Curbside and INF27-2025-2026 Solid Waste Grey Box Collection to GE Environmental from April 1, 2026, to March 31, 2031, for the total contract price of \$6,537,851.33.

## **ATTACHMENTS/REFERENCE MATERIALS**



# Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** March 9, 2026  
**File No:** 10350-50-2603-010  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Capital Investment Plan Amendment

Prepared by:  A. Grant Director Infrastructure	CAO Concurrence:  W. Thorpe Chief Administrative Officer
--	--

## RECOMMENDATION

THAT the Council of the Region of Queens Municipality amend the 2026-2031 Capital Investment Plan to include '26-20 Sidewalk Millard to Harley Umphrey Section 2' at an estimated cost of \$1,056,364 + HST.

## PURPOSE

To amend the 2026-2031 Capital Investment Plan in reflection of recent grant funding from the Province of Nova Scotia.

## BACKGROUND

During budget discussion in the spring of 2025, Council requested budgetary estimates to provide pedestrian sidewalk connecting the Liverpool Business Development Center to where the sidewalk ends on White Point Road at Millard Avenue. As included in the report attached, the Probable Cost to complete

that work was proposed in two phases as follows based on a desktop analysis with a confidence of plus/minus 25 to 40%:

- Preliminary cost estimates suggest the following probable costs:
1. White Point Road: Millard to Harley Umphrey - \$726,000
    - o 1800mm sidewalk abutting asphalt shoulder with curb and gutter
    - o Includes \$87,000 in Engineering and Design costs
  - 2a. Harley Umphrey: White Point Road to 54 Harley Umphrey - \$1,370,000
    - o 1800mm sidewalk abutting asphalt shoulder with curb and gutter
    - o Includes \$171,000 in Engineering and Design costs
  - 2b. White Point Road: Continuing along to West Street - \$1,162,000
    - o 1800mm sidewalk abutting asphalt shoulder with curb and gutter
    - o Includes \$145,000 in Engineering and Design costs

Council directed staff at that time to include the 'Phase 1' in the 2025-2030 Capital Investment Plan and seek grant opportunities to complete 'Phase 2'.

Staff have been working with Bellerose Project Management and CBCL to advance Phase 1. Cost estimates have been refined and confirm that the proposed budget estimate is inline with the anticipated cost of that project. A public procurement process for phase 1 will commence in the coming weeks.

In the October of 2025, Municipal Staff applied to the Province of Nova Scotia under the Growth and Renewal for Infrastructure Development Program (GRID), proposing both Phase 1 and 2 as the project for their consideration. The Province recently announced that our application for this project has been approved and they will contribute up to \$1,188,470 toward the cost of the project. The funding is contingent on the project being completed by March 31, 2027, and the Municipality is required to respond to the Province before March 13, 2026.

## **ALTERNATIVES/OPTIONS**

Option 1: Council amend the 2026-2031 Capital Investment Plan to include Sidewalk Millard to Harley Umphrey Phase 2 at an estimated cost of \$1,475,624 + HST.

Option 2: Council direct staff to engage with the Province to explore amending the GRID Terms and Conditions to reflect only Phase 1.

Option 3: Council direct staff to reject the GRID Terms and Conditions.

Option 4: Council provide staff with alternative direction.

## **ANALYSIS**

Option 1: Fulfills the desire of Council to provide a connective link for pedestrians along White Point Road to the Library. At the time of application, the project cost was estimated at \$2.38M. Deducting the Province of Nova Scotia's calculated eligible costs, the Municipality's contribution needs to increase \$331,324 + HST for a total municipal contribution of \$1,144,300 + HST for the entire proposed sidewalk project.

Option 2: The Terms and Conditions of the approval reference the concept of the *Liverpool Library Safe Access* which included both phases of sidewalk. It is unknown if the Province would consider and subsequently approve alternative projects that reduce the scope of what was approved.

Option 3: The Municipality is not obligated to accept the funding. Council can direct staff to make no amendments to the 2026-2031 CIP as adopted in January 2026.

## **IMPLICATIONS**

Should Council proceed with the recommended Option 1, additional funding requirement of \$331,324 + HST will be allocated from accumulated surplus.

## **COMMUNICATIONS**

Staff will communicate project updates via the Region's social media channels.

## **BYLAWS/PLANS/POLICIES**

N/A

## **SUMMARY**

The Province of Nova Scotia has approved up to \$1,188,470 in funding under the Growth and Renewal for Infrastructure Development (GRID) Program to support the Liverpool Library Safe Access project, inclusive of both Phase 1 and Phase 2 of the White Point Road sidewalk expansion. To accept this funding and meet the March 31, 2027 completion deadline, Council must amend the 2026–2031 Capital Investment Plan to include Phase 2 of the project. This amendment will increase the total municipal contribution by \$331,324 + HST, to be funded from accumulated surplus. Staff are recommending that Council proceed with the amendment in order to secure provincial funding and complete the full pedestrian connection from Millard Avenue to Harley Umphrey Drive.

## **ATTACHMENTS/REFERENCE MATERIALS**

- 2025-04-30-SC Sidewalk Expansion Proposal
- 2026-2031 Capital Investment Plan



**Region of Queens Municipality  
Council Implementation Report  
March 10, 2026**

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
------	------------------------------	------------	----------	----------------	----------------------	--------

**2026**

February 24, 2026	10350-60-2602-020	THAT Council consider the addition of two GIS RCMP officers at an estimated cost of \$225,000 per officer, for a total of \$450,000, and that staff be directed to incorporate this amount into the Draft 2026–2027 Operating Budget for Council's consideration.	Amirault	Finance	Staff will confirm addition to the operating budget at the March 3 Special meeting.	In Progress
February 24, 2026	10350-60-2602-019	THAT Council refer the correspondence from Debbie J. Wamboldt dated February 18, 2026, respecting market stall use and community food security, to staff for review and a report outlining options, implications, and any resource requirements.	Amirault	Community Economic Development	Item referred to staff for review.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 24, 2026	10350-60-2602-018	<p>THAT Council approve the correction of the numbering of the following policies: Administrative Policy 57 – Respecting a Development Agreement for a Multiple Unit Dwelling at 6755 Highway 3, Hunts Point, which shall be renumbered as Administrative Policy 61; and Administrative Policy 57 – Respecting a Development Agreement for a Fixed-Roof Overnight Accommodation in South Brookfield, which shall be renumbered as Administrative Policy 62; and Administrative Policy 57 – Respecting a Development Agreement for a 33 Turbine Generator Wind Farm Development, which shall be renumbered as Administrative Policy 63; AND THAT the corrections be administrative in nature only, with no changes to the content, intent, or effect of the policies.</p>	Roy	Administration	Policies have been renumbered and records updated.	Complete
February 24, 2026	10350-60-2602-017	<p>THAT Council receive the report titled “Amendment to Administrative Policy No. 60 – Solid Waste Fees” and approve the amended Tipping Fee Schedule for the 2026 – 2027 fiscal year, as presented.</p>	Charlton	Administration	Records Updated.	Complete
February 24, 2026	13050-60-2602-016	<p>THAT Council give Second Reading and adopt Bylaw No. 14, Respecting Tax Exemptions as presented.</p>	Charlton	Administration	Notice will be printed in South Shore Bulletin on March 3, 2026. Bylaw submitted to Municipal Affairs for their files. Records updated.	Complete
February 24, 2026	10350-60-2602-015	<p>THAT Council direct that the Advisory Committee of Council currently known as the “Dismantling Discrimination and Hate (EDI) Committee” be renamed the “Inclusion Queens Committee”.</p>	Carver	Administration	Records Updated.	Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 24, 2026	10350-60-2602-014	THAT Council approve the attendance of interested members of Council, the Chief Administrative Officer, and the Deputy Chief Administrative Officer at the 2026 Nova Scotia Federation of Municipalities Spring Conference, to be held April 29 to May 1, 2026, in Yarmouth, Nova Scotia, in accordance with Policy 47 – Council Attendance at Meetings, Workshops, and Conferences.	Wentzell	Administration	Compiling list of interested Attendees.	In Progress
February 24, 2026	10350-60-2602-013	THAT Council approve the application from the Kidney Foundation of Canada, Atlantic Branch, to fly a special purpose flag on the Region of Queens Municipality's special purpose flagpole on March 12, 2026, and in March for the subsequent five years, in recognition of World Kidney Day, in accordance with Operational Policy 84 – Flag Flying.	Roy	Administration	Will coordinate with PW and Comms staff.	Complete
February 10, 2026	10350-60-2602-12	THAT Council appoint Joel Zwicker as a public member to the Accessibility Advisory Committee for a term to expire October 31, 2027.	Roy	Administration	Website and Records Updated.	Complete
February 10, 2026	10350-60-2602-11	THAT Council refer correspondence from a resident respecting the potential repurposing of municipally owned land at the Old Burial Ground for green space use to the Heritage Advisory Committee for review and comment.	Wentzell	Land Use	To discuss with Heritage Advisory Committee at its March 5, 2026 meeting.	In Progress
February 10, 2026	10350-60-2602-010	THAT Council enter into lease agreements for the provision of office space at the Liverpool Business Development Centre with the Lunenburg County Home Support Services Society and the Nova Scotia Department of Public Works, Real Estate Division.	Charlton	Administration	Agreements being finalised for signature for occupancy.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 10, 2026	10350-60-2602-09	THAT Council directs staff to conduct additional research to recommend material changes to the draft bylaw as presented in consultation with Lot Owner Associations and present a revised version of the draft bylaw at a future Regular meeting of Council by June 2026.	Charlton	Administration	Direct engagement invitations with LOAs have been issued, are currently being booked.	In Progress
February 10, 2026	10350-60-2602-08	THAT Council for Region of Queens Municipality give First Reading to Bylaw No. 11, A Bylaw Respecting the Regulation of Discharges to Municipal Sewerage Systems, and schedule Second Reading for Tuesday, March 10, 2026.	Charlton	Infrastructure	Second Reading Scheduled for March 10th. Notice Posted.	In Progress
February 10, 2026	10350-60-2602-05	THAT Council provide a letter of support for the Connect 2 funding proposal, direct staff to proceed with trail construction if funding approval is received from CCTH, and direct staff to include \$25,000 in the 2026-2027 Operating Budget as matching funds toward the project.	Roy	Recreation	Grant submitted successfully. \$25,000 included in draft 2026-2027 budget. Connect2 grant funding eliminated due to provincial budget cuts as of Feb. 25/26. Awaiting official notification of grant elimination from CCTH.	On Hold
February 10, 2026	10350-60-2602-04	THAT Council award the contract for the Municipality's insurance and risk management services to AON Reed Stenhouse for the period April 1, 2026 to March 31, 2027, with the option to renew annually for up to four additional years, as recommended by the Audit and Internal Control Committee, and authorize the Chief Administrative Officer to execute the agreement.	Jenkins	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 10, 2026	10350-60-2602-02	<p>THAT Council serve Notice of Recommendation upon the owners of the property identified as PID 70105515 and located at 31 Medway River Road, known as Bethany United Church, regarding the proposed registration of the property in the Municipal Registry of Heritage Property, AND THAT Council schedule a public hearing for April 14, 2026, at 9:00 a.m. in the Council Chamber of the Municipal Administration Building, 249 White Point Road, Liverpool, Nova Scotia, to provide the property owners an opportunity to make representations respecting the proposed designation.</p>	Wentzell	Land Use	Notice of Recommendation sent to United Church of Canada.	In Progress
February 10, 2026	10350-60-2602-01	<p>THAT Council enter into a purchase and sale agreement with the Nature Conservancy of Canada respecting the transfer of Municipal lands identified as PID 70067921 and located at 242 East Port L'Hebert Road in the community of East Port L'Hebert to the Nature Conservancy of Canada for \$1.00, AND THAT the transfer of title incorporates a commitment from the Nature Conservancy of Canada to protect and steward the lands forever, AND THAT all costs associated with this transaction be borne by the Nature Conservancy of Canada, AND THAT the Mayor and Chief Administrative Officer be authorized to execute all documents necessary to give effect to this transaction.</p>	Jenkins	Land Use	Staff are working with NCC on preparation of agreement of purchase and sale.	In Progress
January 27, 2026	10350-60-2601-28	<p>THAT the Council of the Region of Queens Municipality direct staff to return with options to improve pedestrian safety on College Street, as interim measures while awaiting the sidewalk and road upgrades to be delivered as part of the Mount Pleasant Service Exchange project.</p>	Charlton	Infrastructure		

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
January 27, 2026	10350-60-2601-24	<p>THAT Council for Region of Queens Municipality directs staff to engage a third party to review the current salary grid, employee schedules, and on-call system to identify opportunities for wage parity across the organization.</p>	Charlton	Administration		
January 27, 2026	10350-60-2601-18	<p>THAT Council for Region of Queens Municipality approve the draft 2026-2029 Strategic Priorities Plan as amended, and direct staff to use it as a guiding document in budget preparation and workplan development for the 2026-2027 fiscal year.</p>	Wentzell	Administration	<p>Finished version available online at <a href="http://www.regionofqueens.com/stratplan">www.regionofqueens.com/stratplan</a></p>	Complete
January 13, 2026	10350-60-2601-13	<p>THAT Council for the Region of Queens Municipality refer this correspondence to the Planning Advisory Committee for consideration as they review the Municipal Planning Strategy and Land Use Bylaw.</p>	Amirault	Land Use	<p>Staff will review correspondence with PAC at its next regular meeting.</p>	In Progress
January 13, 2026	10350-60-2601-12	<p>THAT Council for the Region of Queens Municipality direct staff to consider the use of the Statistics Canada Low Income Measure in development of the program and come back with implications and analysis on what it would look like if it were included as some element of the program.</p>	Wentzell	Finance	<p>In summer 2026, staff will explore incorporating Statistics Canada measures in the development of the program. It should be noted that finance staff are not familiar nor qualified to analyze social indicators, only economic ones. Clarification required on what program this applies to. Utility rebate and Low-Income policy?</p>	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
January 13, 2026	10350-60-2601-008	<p>THAT the Council of Region of Queens Municipality receive the report titled Town Bridge Sidewalk Design, and to allow the Mayor to continue conversations with the MLA while our Infrastructure staff request a meeting with Nova Scotia Public Works in the immediate future regarding a path forward for the Town Bridge.</p>	Charlton	Infrastructure	<p>2026-01-22 Request made 2026-02-Staff met with Provincial representation and are collaborating on a potential project for 2027/28</p>	Complete
January 13, 2026	10350-60-2601-007	<p>THAT the Council of Region of Queens Municipality direct staff to draft a bylaw to implement an accommodation levy on all short-term fixed-roof rental accommodation room nights in the county.</p>	Charlton	Administration	<p>Preparation has begun; staff will be reporting back to Council in Spring of 2026</p>	In Progress
January 13, 2026	10350-60-2601-002	<p>THAT the Council of the Region of Queens Municipality direct staff to procure third-party services to undertake a project analysis for the transmission main project.</p>	Charlton	Infrastructure		

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
------	------------------------------	------------	----------	----------------	----------------------	--------

**2025**

December 09, 2025	10350-60-2512-17	<p>THAT Council for Region of Queens Municipality direct staff to engage a qualified third party to replace the culvert at 61 Birch Avenue, as follows: A minimum of four (4) weeks' notice will be provided to the property owner before work begins; The replacement culvert shall be approximately 6.100 metres in length and 900 millimetres in diameter, constructed of smooth interior HDPE pipe to Highway Grade CSA-B182.8 with a minimum stiffness of 320 kPa, and installed at a grade of no less than 1.00%;</p> <p>All surfaces will be reinstated to pre-replacement condition using Type I gravel, including a minimum of 150 mm base coverage, 300 mm above the culvert, and 600 mm in both transverse directions; All slopes exceeding 2:1 ratio will be stabilized with 200–400 mm rock; and The estimated project cost of up to \$15,000 shall be funded from accumulated surplus.</p>	Carver	Infrastructure	Work to proceed in summer 2026	In Progress
December 09, 2025	10350-60-2512-16	<p>THAT Council for the Region of Queens Municipality waive the process requirements of Operational Policy 6 – Naming and Renaming of Roads and approve the request to name the newly constructed extension of Queens Place Drive as “Dogwood Lane,” as submitted by the Administrator of Queens Home for Special Care in correspondence dated November 21, 2025.</p>	Roy	Land Use	Sign has been received by Department of Infrastructure. Sign will be installed at earliest opportunity.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
December 09, 2025	10350-60-2512-11	<p>THAT the Council for Region of Queens Municipality directs staff to engage external resources to initiate an interim review of the Municipal Planning Strategy and Land Use Bylaw to address housekeeping items and include the following: Commercial uses in residential zones, Comprehensive regulations for short-term rentals, Keeping of livestock in residential and rural zones, Light pollution mitigation and dark sky considerations, Additional coastal protection measures and climate resilient land use regulations, and Minimum property standards.</p>	Charlton	Land Use	RFP has been released, with closing date of March 6, 2026.	In Progress
December 09, 2025	10350-60-2512-08	<p>THAT Council direct staff to undertake a public procurement process for the purchase and installation of priority dry hydrants, with installation to be completed prior to November 1, 2026.</p>	Carver	Infrastructure		In Progress
December 09, 2025	10350-60-2512-03	<p>That the Council of Region of Queens Municipality direct staff to conduct further analysis on requirements associated with and the process for establishing an airport authority, options for protecting existing user groups and operations in the case of the sale of the property, and a high level analysis and costing on what would be required to establish a new drag strip in Queens County in the case of a sale causing the Drag Racers to need an alternate location, and exploring opportunities from an emergency management perspective to understand the Province's plans around EMO and if this asset is an important part of that plan.</p>	Jenkins	Administration	Research beginning late Winter '26	

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 25, 2025	10350-60-2511-23	<p>THAT the Council of Region of Queens Municipality direct staff to research and present options for updating Bylaw 12 – Prohibiting Certain Activities, including the removal of overly restrictive provisions related to skateboarding, and the development of clear, enforceable provisions regarding operation of e-bikes and e-scooters as recommended by the Police Advisory Board; AND THAT the resulting options and proposed amendments be brought back to the Police Advisory Board for review prior to being forwarded to Council.</p>	Amirault	Administration	To be complete in Spring '26 following other priority items; consultation with RCMP required	Scheduled
November 25, 2025	10350-60-2511-21	<p>THAT the Council of Region of Queens Municipality gives notice of its intent to enter into a purchase and sale agreement with the Nature Conservancy of Canada to transfer Municipal lands identified as PID# 70067921, located at 242 East Port L'Hebert Road in the community of East Port L'Hebert, to the Nature Conservancy of Canada for \$1.00, AND THAT a Public Hearing be held of February 10, 2026, in the Council Chambers of the Municipal Building, 249 White Point Road in Liverpool, NS, at 9:00 a.m.</p>	Jenkins	Land Use		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 25, 2025	10350-60-2511-20	<p>THAT Council for Region of Queens Municipality authorizes, approves and directs the expropriation for the Municipality of property identified as PID# 70025374, located at 89 Main Street in Liverpool. AND THAT the Municipality shall cause to be deposited with the Registrar of Deeds the required expropriation documents, including a certified copy of this resolution and attached schedules, and shall take such other actions as may be required to expropriate the lands.</p>	Wentzell	Land Use	Municipal solicitor is proceeding with finalization of the expropriation process.	In Progress
November 25, 2025	10350-60-2511-17	<p>THAT the Council of Region of Queens Municipality directs staff to bring back a report to address the fees in Policy 7 – Fees for Planning Services.</p>	Charlton	Land Use	Staff are revising report to include additional details. To bring back to Council in March.	In Progress
November 25, 2025	10350-60-2511-16	<p>THAT the Council of Region of Queens Municipality requests that staff include additional revisions to Administrative Policy No. 16 – Building Permit Fees.</p>	Charlton	Land Use	Staff are revising report to include additional details. To bring back to Council in March.	In Progress
November 12, 2025	10350-60-2511-09	<p>THAT Council for Region of Queens Municipality receive the report on Administrative Policy Number 58, and direct staff to reconsider inclusion of individual in the language of the policy and to explore alternative options to the 20% withholding clause.</p>	Charlton	Administration	Admin/Finance to draft in Summer 2026.	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 12, 2025	10350-60-2511-03	THAT Council for the Region of Queens Municipality direct staff to draft a bylaw respecting a water supply and septic upgrade program.	Wentzell	Administration	Admin/Finance to draft in Summer 2026. Jurisdictional scan research has begun.	In Progress
October 28, 2025	10350-60-2510-16	THAT Council direct staff to initiate a review and update of Bylaw No. 3 – Dogs, with particular emphasis on: Establishing clear provisions for the identification and mandatory muzzling of dangerous or reactive dogs; Examining the legality, safety, and potential restriction or prohibition of electronic or ultrasonic barking deterrent devices; and Developing more stringent guidelines, enforcement measures, and penalties related to persistent or excessive barking. Further, that staff prepare a report for Council's consideration outlining recommended amendments, enforcement implications, and any necessary public consultation process arising from this review.	Fancy	Administration	Staff to commence review in Spring 2026. Jurisdictional scan research has begun.	In Progress
October 14, 2025	10350-60-2510-08	THAT Council of Region of Queens Municipality direct staff to draft an operational policy outlining the reporting requirements for grants funded outside the Community Investment Fund.	Charlton	Finance	Finance staff to work with CEDO and Policy Analyst in spring 2026	
September 23, 2025	10350-60-2509-	THAT the Council of Region of Queens Municipality direct staff to prepare a report for next steps for a Forestry Management Plan specifically in reference to municipally owned property, which includes potential framework for an RFP.	Jenkins	Administration	Workshop completed; staff have begun preliminary work on policy development, including jurisdictional scan. Anticipated report back in May 2026.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
September 09, 2025	10350-60-2509-	THAT the Council of Region of Queens Municipality direct staff to consult with the lot owners' associations, and Council to workshop ideas around potential amendments to address garbage collection respecting private roads.	Charlton	Administration	This item is being included in direct engagement invitations with LOAs that have been issued and are currently being booked around Private Road Levies.	In Progress
July 16, 2025		THAT the Council of Region of Queens Municipality spend up to \$10,000.00 of unbudgeted expense to come from the accumulated surplus for equipment for the rental space of Beach Meadows.	Roy	Community Economic Development	A Staff Report will be going to Council on March 10 about this concession (and QPEC)	In Progress
June 10, 2025		ACTION ITEM: Create a policy or modify an existing one that will cover Hybrid and Virtual Meetings for Committees.		Administration	Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft policy; Summer/Fall 2026	Scheduled
June 10, 2025		THAT the Council of the Region of Queens Municipality direct staff to review the existing Policy 58 and come back with recommendations for an updated policy that could include removal of Council approval to waive the ban on consumption of alcohol on municipally owned properties.	Charlton	Community Economic Development	Staff Report will be going to Council on March 10 with a proposed policy amendment	In Progress
June 10, 2025		THAT Council of the Region of Queens Municipality approves the unbudgeted expense of \$15,750 to be funded from accumulated surplus for a Heat Pump Viability Study at the Municipal Services Building.	Fancy	Infrastructure	2025-06-10 Consultant Hired 2026-01-27 Report to Council	Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
May 27, 2025		THAT the Council of Region of Queens Municipality provide grant funding to the North Queens Active Living Society per eligible capital project expenses as noted in the amount up to \$250,000.00 to be funded from the accumulated surplus.	Charlton	Community Economic Development	A Staff Report will be going to Council on March 10 with a track progress update and requesting to move the funding request into the next fiscal year.	Scheduled
May 13, 2025		THAT the Council of the Region of Queens Municipality direct staff to return with a report on the erection of a proper sign structure that could also be used by other community groups to post their signage, along with a proposed designated area.	Jenkins	Community Economic Development	Next Steps: A Staff Report will be presented at the March 24 Council Meeting.	Scheduled
May 06, 2025		THAT the Council of Region of Queens Municipality include segment 1 White Point Road: Millard Avenue to Harley Umphrey Drive in the Capital Investment Plan for 2025/2026 at an estimated cost of \$726,000, utilizing the unspent funds from the library renovation, in the CCBF reserve.	Charlton	Infrastructure	2025-10-14 Report to Council Project Managers & Civil Engineers retained. Design underway with tender process to be in February 2026 2026-01-15 Design & Tender @60%. Release in March	In Progress
April 22, 2025		THAT the Council of Region of Queens Municipality direct staff to review and provide recommendations to update Bylaw 17: A Bylaw Respecting Heritage Properties.	Amirault	Land Use	To be discussed at Heritage Advisory Committee	In Progress
January 28, 2025		THAT the Council of the Region of Queens Municipality table the Private Road Maintenance Charges Bylaw to a future meeting.	Charlton	Administration	Staff report required to return to Council in May/June 2026 with respect to revised version of Private Road Levy Bylaw.	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
January 14, 2025		THAT the Region of Queens Municipality Council directs the Acting Chief Administrative Officer to provide a staff report with recommendations to develop a Budget Management Policy, which will include considerations for Capital budget overruns, expenditures from Reserves policy, and Operations and Utility budget development processes.	Wentzell	Administration	Admin/Finance to draft in Summer 2026.	Scheduled

## 2024

December 10, 2024		THAT Region of Queens Municipality Council refer the report for consideration and recommendations to the Dismantling Racism and Hate (EDI) Committee.	Charlton	Administration	Committee to review report at February committee meeting	Complete
December 10, 2024		THAT Region of Queens Municipality Council refer the Cannons in Tupper Park report to the Heritage Advisory Committee for further considerations and recommendations.	Wentzell	Land Use	Discussed with Heritage Advisory Committee. To be discussed with Council during budget deliberations.	In Progress
December 10, 2024		THAT the Council of the Region of Queens Municipality directs staff to provide a report on the background and cost of options to install permanent electrical connections for the gazebo in Miriam Hunt Park, Caledonia.	Fancy	Community Economic Development	CEDO requesting NS Power to do a scope ahead of the electrical quote	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 25, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to develop a communication system to enable rapid, efficient, and effective communication with all water and wastewater account holders; AND THAT the system should be designed to: facilitate timely dissemination of critical information, such as service interruptions, maintenance schedules, and emergencies; ensure accessibility and inclusivity for all account holders, utilizing multiple communication channels where appropriate; and provide a reliable platform for ongoing updates and engagement with account holders to enhance transparency and customer service.</p>	Charlton	Administration	<p>Staff from Administration and Finance met on October 22nd. Social media process has been enhanced to communicate timely issues in cooperation with Infrastructure. Should Council wish to explore other "instant alert" types of options such as an app, direction should be given to staff during budget 26/27 reflecting such.</p>	Complete
November 25, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide draft amendments to Policy 74 to apply to committee members; AND THAT staff be directed to develop an updated Municipal Employee Code of Conduct that aligns with, is complimentary to, and supportive of, the new Municipal Council Code of Conduct and Municipal Conflict of Interest Act.</p>	Wentzell	Administration	<p>Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft amendments</p>	Scheduled
November 12, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide a report regarding the background and history of the use of, and discontinuation of, the chain of office and mace.</p>	Wentzell	Administration	<p>Referred to Inclusion Queens Committee</p>	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 12, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide updated policies and terms of reference as outlined in this report "Committees of Council Terms of References and Appointments".</p>	Fancy	Administration	<p>Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft updated policies and terms of reference. Will be discussed with Council in March.</p>	Scheduled
October 08, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to prepare a draft private road levy bylaw, based on the principles outlined in the report titled 'Private Road Levy Consultation' dated October 8, 2024, for Council's review.</p>	Brown	Administration	<p>First draft was presented in February 2026; subsequent direction to refine draft bylaw following community engagement was given by way of motion of Council.</p>	Complete
October 08, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to enter into discussions with the Queens Home for Special Care Society and conduct further consultations with stakeholders to develop a transition plan for Hillview Acres and possible change in governance and operational oversight; AND THAT staff be directed to present a draft plan to Council at the earliest opportunity.</p>	Brown	Administration	<p>RQM CAO and Administrator at the Neighbourhoods at Dogwood Lane working with the Province on the transition plan</p>	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
September 24, 2024		<p>THAT the Council of Region of Queens Municipality obtain solicitor advice regarding the development agreement application for the property identified as PID # 70116660. AND THAT the Council of Region of Queens Municipality give notice of its intention to enter into a development agreement with 4557380 Nova Scotia Limited to allow for the establishment of a grouped dwelling development, consisting of forty-one units, on property identified as PID #70116660 and located off Laurie Wamboldt Road in Greenfield. AND THAT a Public Hearing be held on November 26, 2024, in the Council Chambers of the Municipal Building, 249 White Point Road in Liverpool, NS at 6:00 pm.</p>	Brown	Administration	Tabled for Solicitor Advice	Tabled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
August 13, 2024		<p>THAT the Council of the Region of Queens Municipality grant approval for Queens Home for Special Care to remove up to 100 lineal meters of a stone wall on PID #70247887 and incorporate the stones as part of a landscape element for the new long term care facility on Queens Place Drive in Brooklyn; AND THAT Queens Home for Special Care submit a detailed work plan to the Director of Engineering and Public Works and the Administrator of Hillview Acres for review and approval, prior to commencement of any work; AND THAT a plaque be erected on the new landscape feature by the owners of the new facility, recognizing the historic significance of the stones.</p>	Brown	Community Economic Development	On Hold Due To Costs.	Incomplete
August 13, 2024		<p>THAT the Council of the Region of Queens Municipality give first reading to 'Bylaw 26 – A Bylaw Respecting Alternative Voting'.</p>	Charlton	Administration	Will return to Council for First Reading 2026-05-26	Scheduled
February 13, 2024		<p>Request that the Heritage Advisory Committee conduct further research into the potential rewording of heritage plaque(s) in the Old Burial Ground in Liverpool.</p>		Land Use	Staff to seek input from external departments / agencies and bring back to HAC for further discussion	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
------	------------------------------	------------	----------	----------------	----------------------	--------

**2019**

October 22, 2019		Enter into negotiations with Mogan Holdings Limited for the Municipal acquisition of a portion of property identified as PID #70026547 and located adjacent to McLeod Street in Liverpool for the sale price of \$1.00; AND THAT the Region of Queens Municipality will assume the costs associated with subdividing the property.	Muise	Land Use	Survey complete. Awaiting preparation of deed for signatures and registration.	In Progress
------------------	--	--	-------	----------	--	-------------



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** February 27, 2026  
**File No:** 10350-50-2603-003  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Quarter Three Financial Report

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

### RECOMMENDATION

THAT Council receive the report titled 'Quarter Three Financial Report' for information.

### PURPOSE

To summarize financial results for the third quarter of the 2025-2026 fiscal year.

### BACKGROUND

Best financial practice includes a comprehensive review of financial information and performance as compared to budget.

Nonconsolidated operating financial statements for the quarter are provided to Council with a staff report containing supplemental information for Council.

Revenues and expenses are expressed as a percentage of annual budget. Expenses that are incurred at the beginning of the year, such as insurance, will be at 100% (or close) to budget in the first quarter of the year. The percentage is

also affected by timing of budgeted projects throughout the year. The percentage is meant as a guide for comparative purposes.

## **ALTERNATIVES/OPTIONS**

Option 1 – receive the report titled 'Financial Report Quarter 3 ended 12/31/2025' for information.

Option 2 – request additional information from staff prior to accepting the report.

## **ANALYSIS**

### **REVENUE**

#### 1. Taxation

- Deed transfer tax trending slightly ahead of budget.
- Tax recoveries – Tax Tender in February.

#### 2. Grants in Lieu

- Some typically paid in Q4.

#### 3. Service to Other Governments

- Contracted partners for Solid Waste trending slightly ahead but there will be no more recycling revenue. Projections based on YTD volume show revenue over budget for the year.

#### 4. Sales of Service

- Parking meters behind budget for year.
- Large intake of contaminated soil in April that was not anticipated when budgeting for revenue. Trending for year below budget and no further revenue from recycling will be received. Expected to be under budget for the year.

#### 5. Other revenue from Own Sources

- Building permits already over 100% of budget for year. One significant permit contributed to the overage from Q1.

- Reduction in LBDC rentals from unbudgeted loss of tenant. Efforts to rent available space ongoing.
- Penalties and interest on taxes ahead of budget. Overage is attributed to a handful of customers. Payment arrangements are in place and monthly interest has been reduced accordingly.
- QPEC walking track access free for entire fiscal year per Council motion.
- QPEC revenue continues to exceed budgeted expectations.
- Extended Producer Responsibility revenue will be foregone as a result of opting out and having Circular Materials process Region of Queens' recyclables effective December 1, 2025. See revenue notes for Solid Waste contracted and non contracted partners.
- Vacancy Allowance is placeholder for unrealized salary costs; no costs will be posted to it. Budget for fiscal 26/27 will not have a Vacancy Allowance as there is now a dedicated staff resource for recruiting.

#### 7. Conditional Funding

- Provincial funding for MPAL and CCTH Physical Activities funding.

#### 8. Transfers from Reserves

- School Track funding has been disbursed, therefore transfer from CIP reserve has been completed.
- \$68,000 YTD has been incurred for Intervenor costs. Further costs will require a motion of Council as original allocation has been exhausted.

### **EXPENSES**

#### 9. General Government Services

- Administration salaries below budget because of vacancies: Deputy CAO (filled October 2025), Protective Services (filled February 2026), Policy Analyst (filled January 2026).
- Staff training budget is being utilized for Infrastructure safety training.
- Audit costs will be allocated at end of year; charges include some work from prior year that was carried over and initial planning stages of 25/26.
- Tax Exemptions are at 90% of budget indicating continual enrollment in this program.

- Legal Services include Intervenor Costs. Legal running over budget for the year with one quarter remaining.
- Safety is significantly overspent for year. Funding from Protective Services vacancy will cover some of the overage to end of December.
- Other - includes insurance appraisal and survey fees for 89 Main Street.
- Community Investment Fund is over because of Track funding disbursed. Funds have been transferred from reserve to cover.
- Grants to Organizations disbursed: Queens County Food Bank, Queens County Transit, Astor Architectural (partial grant amount). Greenfield Fire disbursed Q3.

#### 10. Protective Services

- Training for Inspectors over because of enrollment in accelerated course to increase capacity.
- Shared services billing will not happen until year end and is anticipated to be below budget.
- Fire station repairs over in Q1.

#### 11. Transportation

##### *Common Services*

- Infrastructure wages are at 157% of budget. This indicates that budgeted allocation of wages has not translated into actual allocations. Budget process for fiscal 26/27 has been changed to provide transparency to Infrastructure wage allocation. Analysis of Infrastructure wages for operations using projections to end of year show that total wages budgeted vs total wages charged were within \$113,000 of one another. This could have been caused by staff working less hours per year than budget or vacant positions during the year. Actual was lower than budget.
- All Mechanic time is being coded to equipment repair. The budget allocation was for 25% capital, 25% landfill, and remainder equipment. This is an example of the budget vs actual difference. This is why wages for this line is at 156%.
- Small Tool Safety Equipment is over due to safety equipment purchases recommended by Safety Consultants that was not budgeted. Other larger items include: safety shoes inventory valued at \$22,400, thermal

boots, hoist and equipment inspections, fit testing, ripstop jackets, glasses and gloves.

- Works garage generator project over budget to complete.

#### *Roads and Streets*

- Roads and Streets over in Q1 due to equipment purchase detailed in Q1 report. Note that there was \$101,901 in labour posted to this budget line as of 12/31/2025 and the annual labour budget was \$532,360.
- Traffic signals and markings overage attributed to line painting completed in Q1. It is important to note that if a project is completed in Q1 – this will cause the budget to be over until the end of the fiscal year. Projects are budgeted by year, not by month.

### 12. Environmental Health Service

#### *Wastewater*

- Administrative wages are 37% of budget which is another example of the challenge of allocating out wage budgets.
- Other wage lines that are less than 75% of budget for same reason.

#### *Garbage/Solid Waste*

- Salary is lower than budget due to two vacancies (Manager of Environmental Service (now filled) Solid Waste Facility Supervisor and other budgeted allocations not translating to actual.
- Landfill wages below budget – budget vs actual allocation differences
- HHW Operations overage due to backlog of material and contractor having to be hired to address.

### 13. Hillview Acres

- Expenses broken out at end of statement.
- Sprinklers over Q1 due to inspection cost not budgeted.
- Maintenance overage funded by DSLTC.

### 14. Environment Development Services

#### *Planning*

- Development Officer vacancy Q1 and Q2 (now filled).

#### *Economic Development*

- Vacancy – CEDO (vacant) and Deputy CAO (now filled).
- Events expenses incurred: Canada Day, tent for Library outdoor space.
- Lack of staffing resources resulted in projects not being completed and funds not being spent.

## 15. Recreation and Cultural Services

### *Parks and Playgrounds*

- Challenge with allocation of Infrastructure wages

### *Museums*

- Blacksmith Museum repair costs carried over from last year detailed in Q1 report.

### *Other recreational services*

- Wages reflect vacancy of Programmer.
- Vacant Programmer positions meant funds allocated from programming was not used.

## 16. Transfers to Reserves

- Unbudgeted expense broken out here. Astor Architecture was to be allocated to Grants to Organizations by motion of Council even though it was unbudgeted.
- Heat pump for server room, AED's organization wide, Wheel loader for Infrastructure – one month.
- Other transfers to fund reserves all budgeted.

## **WATER UTILITY**

### **REVENUE**

- On budget

### **EXPENSES**

- Source of Supply - lake inspection completed.
- Water treatment - overall costs 67% of budget.
- Transmission – overall costs 45% of budget.
- Rate study billed in Q3

- Depreciation calculation done at year end.

## **IMPLICATIONS**

### **Financial**

Variances in the operating budget create a deficit or surplus at end of the fiscal year. Tax rate calculations are based on the operating budget, therefore, it is important that operating budgets are set using the best information available at the time and staff are held accountable for any variances. Significant unbudgeted expenses should be taken to Council for approval.

## **COMMUNICATIONS**

This report will be included in the meeting minutes.

## **SUMMARY**

Financial results for Quarter Three continue to demonstrate the challenges in Infrastructure wage allocations. This will be addressed during the fiscal 2026/2027 operating budget process. \$31 million of expenses were incurred in the first three quarters of the fiscal year resulting in a surplus of \$4 million. This surplus is not a predictor of the financial results of the year as the tax revenue is all received in the first quarter and not spread out over the year.

## **ATTACHMENTS/REFERENCE MATERIALS**

- Quarter Three Financial Report

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
<b>1. Taxation</b>				
assessprop	ASSESSABLE PROPERTIES			
4000	Residential	12,456,122	12,424,997	99.8%
4005	Commercial	2,013,631	2,002,386	99.4%
4005	Wind Turbine Act	25,218	25,684	101.8%
		2,038,849	2,028,070	99.5%
assessprop	Resource			
4020	Taxable Assessments	964,630	959,865	99.5%
4030	Forest Property-Less than 50,000 Acres	28,876	28,926	100.2%
4035	Forest Property -More than 50,000 Acres	111	111	100.0%
		993,617	988,902	99.5%
arearates	AREA RATES			
4100	Hydrant Rate	201,424	200,691	99.6%
	Transportation-Roads & Sidewalks			
4120	Transportation-Roads & Sidewalks	241,657	235,441	97.4%
4125/4128	District 13	1,492,989	1,487,522	99.6%
4126	Debt-District 13	61,356	61,131	99.6%
		1,997,425	1,984,786	99.4%
srates				
4040	Environmental Health-Caledonia	36,000	27,001	75.0%
4045	Environmental Health- Milton	50,500	38,912	77.1%
4050	Environmental Health- Liverpool	435,000	324,859	74.7%
4051	Environmental Health- Brooklyn	42,100	31,221	74.2%
		563,600	421,994	74.9%
assessprop	Business Property			
4060	Bell	48,000	47,372	98.7%
4065	Nova Scotia Power	1,329,946	1,329,946	100.0%
5505	Nova Scotia Power HST Rebate	50,000	54,956	109.9%
		1,427,946	1,432,274	100.3%
othertaxat				
4200	Deed Transfer Tax	1,100,000	975,147	88.6%
5930	Tax Recoveries	10,000	406	4.1%
		1,110,000	975,554	87.9%
	<b>Total Taxation</b>	<b>\$ 20,587,560</b>	<b>\$ 20,256,576</b>	<b>98.4%</b>

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		%age
		Region	YTD	Budget
		Budget		Budget
federal	<b>2. Grants in Lieu of Taxes</b>			
4300	Federal Government	60,892	65,073	106.9%
provincial	Provincial Government			
4415	Provincial Property	85,400	-	0.0%
4416	Conservation GIL	14,375	6,189	43.1%
4420	Crown Timber Land	133,585	-	0.0%
4616	Fire Protection	22,698	-	0.0%
		256,058	6,189	2.4%
	<b>Total Grants in Lieu of Taxes</b>	<b>\$ 316,950</b>	<b>\$ 71,263</b>	22.5%
enlandfil	<b>3. Services Provided to Other Governments</b>			
5705	Closure Costs Joint Service Board	13,600	10,477	77.0%
5706	Closure Costs Barrington	27,600	28,638	103.8%
5707	Closure Costs Clarks Harbour	4,400	2,073	47.1%
5708	Barrington Solid Waste	231,400	177,970	76.9%
5709	Clarks Harbour Solid Waste	37,900	25,251	66.6%
5711	Joint Service Board Organics	74,300	59,935	80.7%
5712	Barrington Organics	46,600	27,992	60.1%
5713	Clarks Harbour Organics	0	2,002	0.0%
5714	Joint Service Board Recycling	93,700	83,759	89.4%
5715	Joint Service Board Solid Waste	122,800	89,931	73.2%
5717	Barrington Recycling	26,700	17,907	67.1%
5718	Clarks Harbour Recycling	800	1,641	205.1%
5719	Waste Check Solid Waste	1,436,300	1,204,594	83.9%
5721	Closure Costs Waste Check	184,300	144,747	78.5%
5724	Waste Check Under tonnage	36,900	13,968	37.9%
	<b>Total Services Provided to Other Governments:</b>	<b>\$ 2,337,299</b>	<b>\$ 1,890,887</b>	80.9%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		%age	
		Region	YTD	Budget	
		Budget		Budget	
<b>4. Sales of Services</b>					
<b>Protective Services</b>					
sales	4530	Parking Meters	12,000	5,652	47.1%
<b>Public Health and Welfare Services</b>					
sales	5900	Revenue from Residents	1,647,397	1,339,105	81.3%
	5901	Other Funding Sources	4,000	9,913	247.8%
			<u>1,651,397</u>	<u>1,349,019</u>	<u>81.7%</u>
<b>Environmental Health Services</b>					
sales	5425	Septage	111,100	120,003	108.0%
	5550	Commercial Solid Waste	352,000	204,916	58.2%
	5551	Commercial Organics	78,100	52,305	67.0%
	5552	Mixed C&D and O/S Queens	136,400	127,052	93.1%
	5553	Commercial Recyclables	9,600	7,100	74.0%
	5554	Commercial Closure	206,800	191,785	92.7%
	5556	Metal Sales	53,600	946	1.8%
	5557	Sorted Commercial Queens	8,800	8,932	101.5%
	5558	Sorted O/S Queens	35,200	24,136	68.6%
	5580	Recycling Commodities	77,000	19,063	24.8%
	5600	Contaminated Soil	39,600	53,264	134.5%
			<u>1,108,200</u>	<u>809,501</u>	<u>73.0%</u>
<b>Other</b>					
sales	4215	Tax Certificates	15,000	12,320	82.1%
		<b>Total Sales of Services</b>	<b>\$ 2,786,597</b>	<b>\$ 2,176,491</b>	<b>78.1%</b>
<b>5. Other Revenue from Own Sources</b>					
<b>Licenses &amp; Permits</b>					
lic&permit	4500	Dog Registration Fees	11,000	8,610	78.3%
	4505	Planning Department Zoning, etc.	7,500	5,648	75.3%
	4510	Building Permits	30,000	31,861	106.2%
	4520	Vendors License	2,500	1,888	75.5%
	4540	Taxi-License & Operator	600	50	8.3%
			<u>51,600</u>	<u>48,056</u>	<u>93.1%</u>
<b>Fines</b>					
finer	4525	Parking Fines	1,000	867	86.7%
	4535	Sheriff Fines	30,000	27,188	90.6%
			<u>31,000</u>	<u>28,054</u>	<u>90.5%</u>
<b>Rentals</b>					
rentals	4606	Town Hall	6,000	-	0.0%
	4607	LBDC	108,883	34,706	31.9%
	4615	Registry of Deeds	16,470	12,338	74.9%
	4635	Hangar Rent-Airport	4,000	4,000	100.0%
			<u>135,353</u>	<u>51,043</u>	<u>37.7%</u>

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		%age
		Region		Budget
		Budget	YTD	Budget
reinvest	<b>Return on Investments</b>			
5400	Interest on Investments	250,000	150,124	60.0%
		250,000	150,124	60.0%
pen&int	<b>Other Revenue from Own Sources</b>			
5410	Penalties and Interest on Taxes	175,000	195,752	111.9%
5445	Penalties and Interest on Misc.	10,000	10,856	108.6%
		185,000	206,608	111.7%
	<b>Recreation and Cultural Services</b>			
QPR	<b>Queens Place Recreation Facility</b>			
5437	Skate Sharpening	1,500	1,458	97.2%
5438	Public Skating	2,400	2,379	99.1%
5441	Ice Rentals	210,000	161,900	77.1%
5442	Fitness Revenue Memberships	165,000	141,111	85.5%
5443	Indoor Track	5,000	-	0.0%
5444	Sponsorships & Advertising	40,000	45,616	114.0%
5446	Room Rentals (Fitness/Community)	25,000	15,275	61.1%
5447	Fitness Classes	2,200	4,455	202.5%
5449	Vending Machines Revenue	5,000	4,558	91.2%
5460	Personal Trainer	10,000	6,218	62.2%
		466,100	382,969	82.2%
Miscellan				
5440	<b>Recreation Program Revenue</b>	40,000	3,298	8.2%
		506,100	386,267	76.3%
Miscellan	<b>Miscellaneous</b>			
5421	Race Track Revenue	9,600	9,210	95.9%
5423	Visitor Information Center	4,500	2,160	48.0%
5430	Sundry Revenue	45,000	41,213	91.6%
5430	EPR Revenue	100,000	-	0.0%
5436	RCMP Criminal Checks	3,600	2,461	68.4%
	Vacancy Allowance	507,554	-	0.0%
	<b>Revenue collected for Other Government Agencies</b>			
4105	Brooklyn Community Rate	49,761	49,556	99.6%
		720,015	104,600	14.5%
	<b>Total Other Revenue from Own Sources</b>	<b>\$ 1,879,068</b>	<b>\$ 974,753</b>	51.9%

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

		Region Budget	YTD	%age Budget
	<b>6. Unconditional Transfer from Other Governments</b>			
Uncondtra	<b>Provincial Government</b>			
4405	Farm Property Acreage	14,101	14,140	100.3%
5510	Municipal Financial Capacity Grant	1,343,225	1,007,418	75.0%
	<b>Total Unconditional Transfers from Other Gov.</b>	<b>\$ 1,357,326</b>	<b>\$ 1,021,558</b>	75.3%
	<b>7. Conditional Transfers from Federal &amp; Provincial Governments or Agencies</b>			
conditi	5515 RRF Funding	11,000	-	0.0%
	5701 Diversion Credits	60,000	10,346	17.2%
	5513 Provincial Funding	-	60,877	0.0%
	5513 911 Cost Recovery Fund	4,600	-	0.0%
	5514 Federal Funding	-	5,000	0.0%
	<b>Total Conditional Transfers</b>	<b>\$ 75,600</b>	<b>\$ 76,223</b>	100.8%
	<b>8. Other Transfers, Collections for Other Governments</b>			
	<b>Accumulated Surplus</b>			
	Succession Planning	32,214	-	0.0%
	Grey Box new Site Set up	24,000	-	0.0%
	Community Group Funding Support	450,000	-	0.0%
	New Dry Hydrants	40,000	-	0.0%
	Intervenor Status	67,189	22,010	32.8%
	Paving rate funding	321,098	-	0.0%
	Transfer fr Surplus to balance rate change to zero	142,915	-	0.0%
		1,077,416	22,010	2.0%
	<b>Transfers from Special Operating Reserves</b>			
	Shares Services Initial Costs	110,000	-	0.0%
	Hillsview Acres Deficit Transfer fr Reserves	192,259	-	0.0%
	Pine Grove	25,000	-	0.0%
	Accessibility	55,000	-	0.0%
	CIF Reserve Track Funding	-	250,000	
	<b>Transfers from Special Equipment Reserve</b>			
	Fire Department Truck Reserve	309,071	-	0.0%
		<b>1,768,746</b>	<b>272,010</b>	15.4%
	<b>Total transfers from Reserves</b>	<b>\$ 31,109,145</b>	<b>\$ 26,739,761</b>	86.0%

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

		Region Budget	YTD	%age Budget
<b>9. General Government Services</b>				
<b>Legislative</b>				
6000+6010	Remuneration-Mayor	51,220	39,395	76.9%
6000+6010	Remuneration-Council	179,520	138,638	77.2%
legislat 6030	Travel	14,000	11,454	81.8%
6035	Other Expenses	10,000	7,407	74.1%
		<hr/>	<hr/>	<hr/>
		254,740	196,893	77.3%
<b>General Administrative</b>				
admin 6000	Administrative	1,589,820	929,955	58.5%
6010	Administrative Benefits	10,512	5,624	53.5%
6040	Allocated -Water Utility	(58,070)	(43,553)	75.0%
6045	Office Expenses	75,600	58,699	77.6%
6050	Computer Insurance	9,000	9,000	100.0%
6055	Equipment Mtncce/Lease Costs	15,000	15,765	105.1%
6061	Computer System	307,602	278,042	90.4%
6062	Diversity Programs	25,000	1,000	4.0%
6120	Staff Training	50,000	35,659	71.3%
		<hr/>	<hr/>	<hr/>
		2,024,464	1,290,190	63.7%
tax 6080	Financial Management	45,000	15,282	34.0%
7300	Bank Charges	2,200	517	23.5%
		<hr/>	<hr/>	<hr/>
		47,200	15,799	33.5%
tax	<b>Taxation</b>			
6000	Administration	76,620	56,745	74.1%
6071	Tax Billings	20,000	20,151	100.8%
6070	Tax Exemptions	163,000	147,161	90.3%
7354	Assessment Services	328,985	246,739	75.0%
6065	Other Taxation-Tax Sale Costs/Appeals PY	28,560	10,624	37.2%
		<hr/>	<hr/>	<hr/>
		617,165	481,419	78.0%
admblg	<b>Common Services-Administration Building</b>			
6050	Insurance	6,700	6,700	100.0%
6185	Electricity	36,400	18,381	50.5%
6175	General Maintenance	55,000	39,565	71.9%
6190	Utilities	1,720	871	50.7%
		<hr/>	<hr/>	<hr/>
		99,820	65,517	65.6%
other	<b>Other</b>			
6075	Legal Services	177,000	179,855	101.6%
6080	Recruiting	50,000	42,162	84.3%
6080	General Consulting(inc TH, Growth planning, HR consulting)	100,000	23,529	23.5%
6080	Safety Strategy Implementation	50,000	123,362	246.7%
6080	Other	-	8,252	0.0%
6080	Contingency	100,000	30,039	30.0%
6080	Homeowners Association Fees	450	-	0.0%
6080	Utility Low Income Assistance	15,000	-	0.0%
6090	Staff Relations Fund	25,000	16,876	67.5%
		<hr/>	<hr/>	<hr/>
		517,450	424,075	82.0%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
con&dele	<b>Other General Government Services</b>			
	Conventions & Delegations			
6100	NSFM (Council + CAO)	25,600	17,926	70.0%
6105	FCM (Council + CAO)	12,200	10,469	85.8%
6110	Other Councilors Conferences	1,000	-	0.0%
6115	AMANS	8,818	11,500	130.4%
		<u>47,618</u>	<u>39,895</u>	<u>83.8%</u>
bond	<b>General Accident, Damage Claims &amp; Public Liability Insurance</b>			
6085		<u>1,120</u>	<u>1,120</u>	<u>100.0%</u>
con&dele	<b>Grants to Other Organizations &amp; Individuals</b>			
6125	Community Investment Fund	<u>175,000</u>	<u>352,330</u>	<u>201.3%</u>
		175,000	352,330	201.3%
othgengov	<b>Other</b>			
6130	Scholarships	9,000	9,500	105.6%
6135	Municipal Floats	1,600	728	45.5%
penret	6000 Pension/Administration Costs	5,450	4,158	76.3%
6145	Advertising & Promotions	13,000	3,491	26.9%
6155	Grants to Organizations	535,500	302,697	56.5%
6165	Communications	<u>15,000</u>	<u>2,470</u>	<u>16.5%</u>
		579,550	323,043	55.7%
tax	<b>Valuation Allowance</b>			
7325	Uncollectible taxes	<u>15,000</u>	<u>8,980</u>	<u>59.9%</u>
	<b>Total General Government Services</b>	<u><b>\$ 4,379,128</b></u>	<u><b>\$ 3,199,261</b></u>	<u>73.1%</u>
	<b>10. Protective Services</b>			
rcmp	<b>Police Protection</b>			
6315	Administration-Prosecution Fees	12,400	7,800	62.9%
6316	DNA Testing	10,700	13,133	122.7%
6318	RCMP Satellite Office-Caledonia	600	239	39.8%
6125	Seniors' Safety Coordinator	74,966	37,062	49.4%
6320	Protective Services	<u>2,864,265</u>	<u>2,224,788</u>	<u>77.7%</u>
		2,962,931	2,283,022	77.1%
	<b>Law Enforcement</b>			
inspec	<b>Building/Fire Inspection</b>			
6000&6010	Salary & Benefits	182,400	134,987	74.0%
6030	Travel	5,000	1,308	26.2%
6050	Insurance Liability/Vehicle	2,591	2,591	100.0%
6140	Training/Memberships	5,000	7,221	144.4%
6155	Shared Services	110,000	-	0.0%
6220	Telephone	1,700	425	25.0%
6280	Gasoline	12,600	9,450	75.0%
6285	Maintenance Vehicle	3,600	3,201	88.9%
6305	Supplies	<u>500</u>	<u>415</u>	<u>83.1%</u>
		323,391	159,599	49.4%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
bylaw	<b>By Law Enforcement</b>			
6000&6010	Salary & Benefits	162,660	108,083	66.4%
6050	Insurance Liability/Vehicle	1,904	1,904	100.0%
6140	Training/Memberships	1,500	3,390	226.0%
6220	Telephone	700	241	34.4%
6270	Uniform	3,000	1,621	54.0%
6275	Unightly Premises	1,000	52	5.2%
6280	Gasoline	6,000	4,500	75.0%
6285	Bylaw Vehicle Maintenance	1,800	796	44.2%
6290	Dog Tags	850	667	78.4%
6295	Dog Pound General Maintenance	750	582	77.7%
6300	Supplies for Dog Control	500	93	18.7%
6310	Parking Meter Repairs/Tickets	5,000	2,152	43.0%
		<hr/>	<hr/>	
		185,664	124,082	66.8%
		<hr/>	<hr/>	
		509,055	283,681	55.7%
volfire	<b>Fire Fighting Force</b>			
6050	Liability Insurance	13,925	14,425	103.6%
6055	Safety Training	40,000	30,000	75.0%
6125	Fire Department Equipment Purchases	309,071	309,071	100.0%
6235	Grants Volunteer Fire Departments/First Resp.	692,450	609,280	88.0%
6236	Interest on Loans	525	-	0.0%
6240	Workers Compensation	18,400	13,926	75.7%
6245	Medical Insurance	6,200	5,895	95.1%
6250	1st Responders Insurance	1,185	1,685	142.2%
6251	Dry Hydrant Maintenance	10,000	7,150	71.5%
6251	Dry Hydrant Upgrades	40,000	-	0.0%
6251	Dry Hydrant Labour	60,820	-	0.0%
7345	Reserve Fund-Fire Department Capital	415,470	311,603	75.0%
		<hr/>	<hr/>	
		1,608,046	1,303,035	81.0%
firealarm	<b>Fire Alarm Systems</b>			
6210	Answering Contract	31,000	22,726	73.3%
6225	Base Station/Antenna	600	386	64.3%
		<hr/>	<hr/>	
		31,600	23,112	73.1%
	6230 Water Supply and Hydrants			
		<hr/>	<hr/>	
		201,424	151,068	75.0%
fircus	<b>Fire Station Building</b>			
6050	Insurance/Building/Boiler	5,139	5,139	100.0%
6175	Building Repairs & Grounds	26,000	48,305	185.8%
6180	Building Fuel	16,640	11,862	71.3%
6190	Utilities	23,400	8,655	37.0%
		<hr/>	<hr/>	
		71,179	73,960	103.9%
volfire	<b>Other Fire Protection</b>			
6255	Snow Removal N.Q. Fire Hydrants	5,000	3,180	63.6%
		<hr/>	<hr/>	
		1,917,249	1,554,355	81.1%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
emo	<b>Emergency Measures</b>			
6260	Local EMO/GSAR	44,935	29,132	64.8%
groundsear				
6180	Ground Search & Rescue- Building Fuel	5,000	3,468	69.4%
6265	Vehicle/Liability Insurance	9,808	10,802	110.1%
6185	Electricity	1,660	1,097	66.1%
6050	Building Insurance	-	-	0.0%
6175	Building Maintenance	3,750	1,880	50.1%
		<u>65,153</u>	<u>46,379</u>	<u>71.2%</u>
	<b>Total Protective Services</b>	<b>\$ 5,454,387</b>	<b>\$ 4,167,437</b>	<b>76.4%</b>
	<b>11. Transportation Services</b>			
works	<b>Common Services-Administration</b>			
6000	EPW Wages	570,790	796,605	139.6%
generalops 6170	Sanitary Supplies	36,750	17,351	47.2%
6155	Licencing and Memberships	33,180	31,107	93.8%
6220	Communication Services	40,000	23,368	58.4%
		<u>680,720</u>	<u>868,432</u>	<u>127.6%</u>
equip	<b>Common Services-Equipment Operations</b>			
6000	Salary & Benefits Mechanic	83,040	129,996	156.5%
6470	Equipment Oil & Fluids	25,000	16,866	67.5%
6475	Equipment Gas	32,550	23,683	72.8%
6485	Equipment Diesel	20,000	16,277	81.4%
6490	EPW Vehicle Maintenance	173,750	140,376	80.8%
6495	Trucks-Insurance	28,276	28,276	100.0%
6500	Small Equipment Maintenance	44,250	15,110	34.1%
6510	Plow Insurance	857	857	100.0%
6525	Heavy Equipment Maintenance	184,000	132,586	72.1%
6535	Loader-Insurance	3,428	4,695	137.0%
6545	Backhoe - Insurance	429	429	99.9%
		<u>595,580</u>	<u>509,150</u>	<u>85.5%</u>
smalltools	<b>Small tools and Equipment</b>			
6560	Small Tools and Equipment	34,000	24,440	71.9%
6590	Public Works Safety Equipment and Training	45,000	85,708	190.5%
		<u>79,000</u>	<u>110,149</u>	<u>139.4%</u>
store	<b>Storage</b>			
6050	Insurance	548	548	100.0%
6185	Grounds Building Utilities	15,600	2,772	17.8%
6175	Grounds Building General Maintenance	10,000	7,321	73.2%
		<u>26,148</u>	<u>10,641</u>	<u>40.7%</u>
worksgarag	<b>Works Garage</b>			
6176	Works Garage Renovation	12,000	21,220	176.8%
6185	Works Utilities	29,640	17,870	60.3%
6175	Works Department General Maintenance	81,000	21,364	26.4%
		<u>122,640</u>	<u>60,454</u>	<u>49.3%</u>
w/oth/tran				
6600	<b>Insurance</b>	2,934	2,934	100.0%
	<b>Total Common Services</b>	<u>1,507,022</u>	<u>1,561,760</u>	<u>103.6%</u>

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

		Region Budget	YTD	%age Budget
	<b>Road Transport</b>			
roads&strs	<b>Roads and Streets</b>			
6390	Road Levy	306,840	230,136	75.0%
6395	Street and Road Maintenance	103,890	131,248	126.3%
6395	Street and Road Maintenance - Labour	532,360	101,901	19.1%
6420	Sidewalks Material	64,290	15,364	23.9%
6420	Sidewalks Labour	60,820	16,762	27.6%
6426	Storm Water Management	10,000	13,437	134.4%
6426	Storm Water Management - Labour	50,180	15,891	31.7%
6440	De-Icing Materials Supply	75,000	15,551	20.7%
6455	Traffic Signals and Markings	99,392	149,645	150.6%
6455	Traffic Calming	50,180	-	0.0%
6456	Equipment Permitting	16,500	14,616	88.6%
6464	Asphalt Paving	391,230	395,063	101.0%
		<u>1,760,682</u>	<u>1,099,614</u>	<u>62.5%</u>
	<b>Debtenture Principal &amp; Interest</b>			
7315	Principal	64,856	70,860	109.3%
7320	Interest	18,994	12,209	64.3%
		<u>83,850</u>	<u>83,069</u>	<u>99.1%</u>
	<b>Road Transport</b>			
streetlits	<b>Street lighting</b>			
6380	Rental	273,000	200,936	73.6%
6385	Decorative Light Maintenance	19,000	11,618	61.1%
		<u>292,000</u>	<u>212,554</u>	<u>72.8%</u>
airadmin	<b>Airport</b>			
6050	Airport Insurance	4,628	4,572	98.8%
7145	Building/Grounds	2,500	-	0.0%
6180	Heat/Lights/Fuel	2,730	1,324	48.5%
		<u>9,858</u>	<u>5,896</u>	<u>59.8%</u>
	<b>Total Transportation Services</b>	<u><b>\$ 3,653,412</b></u>	<u><b>\$ 2,962,893</b></u>	<u><b>81.1%</b></u>

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31			
		Region		%age	
		Budget	YTD	Budget	
<b>12. Environmental Health Services</b>					
<b>R.Q.M. Sewage Administration</b>					
asew	6000	Administrative Supervision	154,880	57,549	37.2%
	6050	Insurance-Caledonia	3,194	3,194	100.0%
	6120	WW Continuing Education/Certification	17,910	2,537	14.2%
	6155	Consulting Services	30,000	10,569	35.2%
	6680	Insurance- Brooklyn	1,948	1,948	100.0%
	6780	Insurance-STP Liverpool	15,518	15,518	100.0%
	6800	Insurance-Milton	3,880	3,880	100.0%
			<hr/>		
			227,330	95,195	41.9%
<b>R.Q.M. Sewage Collection Systems</b>					
colsew	6185	NQ WW Collection and Treatment Maintenance	129,500	116,203	89.7%
	6715	NQ WW Collection and Treatment Wages and Benefi	46,350	25,524	55.1%
	6720	SQ WW Collection Wages and Benefits	132,270	78,994	59.7%
	6726	SQ WW Collection Maintenance	180,000	246,463	136.9%
			<hr/>		
			488,120	467,184	95.7%
<b>R.Q.M. Sewage Treatment &amp; Disposal</b>					
tsew	6745	SQ WW Treatment Operations	221,825	167,356	75.4%
	6750	SQ WW Treatment Wages and Benefits	46,350	14,949	32.3%
			<hr/>		
			268,175	182,304	68.0%
<b>Debenture Principal &amp; Interest</b>					
tsew	7315	Principal	162,731	169,294	0.0%
	7320	Interest	30,688	24,910	3.3%
			<hr/>		
			193,419	194,205	100.4%
			<hr/>		
		<b>R.Q.M. Total Sewage and Disposal</b>	<b>1,177,044</b>	<b>938,888</b>	<b>79.8%</b>
<b>Garbage Collection &amp; Disposal Administration</b>					
solwas	6000	Salary and Benefits	208,030	70,558	33.9%
	6030	SW Administrative Travel	2,000	270	13.5%
	6220	SW Administrative Communications	1,500	-	0.0%
	6221	Public Engagement	17,500	6,483	37.0%
	6605	Curbside Inspection	25,000	630	2.5%
			<hr/>		
			254,030	77,942	30.7%
<b>Garbage &amp; Waste Collection</b>					
garbcoll/d	6605	Grey Box & Green Cart Maintenance	74,480	29,195	39.2%
	6605	Grey Box & Green Cart Maintenance - Labour	60,820	8,831	14.5%
	6610	Solid Waste Collection Contracts	1,072,140	728,732	68.0%
	6611	Solid Waste Transportation Contract	557,820	410,872	73.7%
	6615	Derelect Vehicle Program	1,000	572	57.2%
			<hr/>		
			1,766,260	1,178,201	66.7%



**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

		Region Budget	YTD	%age Budget	
<b>14. Environment Development Services</b>					
<b>Planning</b>					
<b>Administration</b>					
plann	6000	Salaries & Benefits	455,290	271,243	59.6%
	6890	Supplies	3,000	428	14.3%
			<hr/>		
			458,290	271,671	59.3%
<b>Planning Other</b>					
plannother	6030	Travel	250	197	78.9%
	6050	Liability Insurance	977	977	100.0%
	6120	Training/Memberships	1,200	200	16.7%
	6121	Civic Number Private Road Signage	1,000	-	0.0%
	6145	Advertising	1,000	-	0.0%
	6906	Planning Projects Reserve	15,000	-	0.0%
	6907	GIS Project	5,750	-	0.0%
	6911	Heritage Property	1,200	-	0.0%
	6915	Meeting support	2,500	-	0.0%
	6915	Community Outreach	10,000	-	0.0%
	6915	Accessibility Planning/Implementation Misc.	12,500	-	0.0%
	6920	Surveying	5,000	-	0.0%
			<hr/>		
			56,377	1,375	2.4%
			<hr/>		
			514,667	273,045	53.1%
<b>Total Environmental Planning &amp; Zoning</b>					
<b>Other Environment Development Services</b>					
<b>Tourism &amp; Economic Development</b>					
tour	6000	Salaries & Benefits	347,423	212,358	61.1%
<b>Supplies/Materials/Operations</b>					
toursup&ma	6045	Supplies	500	194	38.7%
	7000	Library/Resource	150	-	0.0%
			<hr/>		
			650	194	29.8%
<b>Department Services/Projects</b>					
tourdsp	7010	Brochure Update & Productions	15,000	659	4.4%
			<hr/>		
			15,000	659	4.4%
<b>Queens Waterfront Development</b>					
wfnt	7038	Port Medway Maintenance	9,710	4,551	46.9%
			<hr/>		
			9,710	4,551	46.9%
<b>Publicity &amp; Advertising</b>					
tourpub/ad	7055	Website Development	12,000	5,285	44.0%
	7070	Signage Development & Mtnc.	12,500	7,762	62.1%
	7075	Promotions and Advertising	25,000	1,547	6.2%
			<hr/>		
			49,500	14,594	29.5%
<b>Facilities</b>					
tourfacili	7081	Christmas Lighting/Wreaths	21,000	11,541	55.0%
	7090	VIC Maintenance	21,000	902	4.3%
			<hr/>		
			42,000	12,443	29.6%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
ftptw	<b>Fort Point Lighthouse Park</b>			
6050	Insurance	950	950	100.0%
6190	Utilities	3,220	1,599	49.7%
7100	Fort Point Maintenance	6,000	2,910	48.5%
		<hr/>	<hr/>	
		10,170	5,459	53.7%
szone	<b>LBDC</b>			
7100	LBDC Maintenance and Operation	154,050	105,481	68.5%
7101	Real Property Taxes	15,800	15,791	99.9%
6050	Insurance	9,636	9,636	100.0%
		<hr/>	<hr/>	
		179,486	130,908	72.9%
tourother	<b>Other</b>			
6021	VIC Operations	45,142	42,998	95.3%
6050	Insurance	1,913	1,913	
6120	Training	3,000	950	31.7%
6030	Travel	1,500	695	46.3%
6140	Membership	4,400	3,589	81.6%
		<hr/>	<hr/>	
		55,955	50,145	89.6%
edev	<b>Economic Development</b>			
6155	Regional Beautification / Façade program	40,000	19,742	49.4%
6175	Events Strategy Implementation	50,000	36,818	73.6%
7021	Economic Development Data and Profile	5,000	-	0.0%
7035	Community Economic Diversification	35,000	8,632	24.7%
7040	Regional Economic Development	10,000	-	
7070	Branding/Wayfinding	50,000	-	0.0%
7080	Caledonia Corner Park	30,000	-	0.0%
		<hr/>	<hr/>	
		220,000	65,192	29.6%
	<b>Total Tourism and Economic Development</b>	<hr/>	<hr/>	
		929,894	496,504	53.4%
	<b>Total Environmental Development Services</b>	<hr/>	<hr/>	
		<b>\$ 1,444,561</b>	<b>\$ 769,549</b>	53.3%

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

Region Budget	YTD	%age Budget
------------------	-----	----------------

**15. Recreation and Cultural Services**

**Recreation Facilities**

**Swimming Pool/Beach**

6000	Staff Wages/Benefits-NQAC	32,360	32,073	99.1%
6190	Utilities-NQAC	1,810	2,661	147.0%
6890	Supplies-NQAC	10,000	2,335	23.4%
6175	NQAC Maintenance	8,000	8,925	111.6%
6120	Staff Training/Travel-NQAC	7,500	6,101	81.3%
6050	Insurance-NQAC	1,104	1,104	100.0%
7190	Beach Meadows Beach Maintenance and Operatio	21,250	27,742	40.3%
		<u>82,024</u>	<u>80,940</u>	<u>98.7%</u>

refac

**Parks/Playgrounds**

6000/6010	Grounds Crew Wages	411,686	235,449	57.2%
6050	Liability Insurance	2,429	2,429	100.0%
6280	Grounds Crew Gas	13,500	10,125	75.0%
6370	Park Facilities Maintenance and Operation	112,125	70,142	62.6%
7182	Playground Maintenance and Operation	28,450	20,752	72.9%
		<u>568,190</u>	<u>338,898</u>	<u>59.6%</u>

QPE

**Queens Place Community Facility**

6045	Office Supplies/Postage	6,400	1,597	24.9%
6050	Insurance	17,955	17,955	100.0%
6055	General Equipment	20,000	3,543	17.7%
6120	Staff Training / Memberships	12,000	4,505	37.5%
6145	Advertising & Promotion	15,000	1,711	11.4%
6155	License & Fees	20,000	24,144	120.7%
6175	Facility Building Maintenance	140,000	120,246	85.9%
6180	Fuel Cost	74,000	71,384	96.5%
6185	Power	315,120	240,077	76.2%
6190	Sewer & Water Fees	12,000	9,026	75.2%
6220	Telephone / Cable	7,000	6,007	85.8%
6480	Propane	2,200	11	0.5%
6835	Concessions Equipment & Supplies	5,000	-	0.0%
6890	Bar/Beverage Supplies	8,500	4,085	48.1%
7035	Special Events (facility rental)	25,000	-	0.0%
7182	Fitness Center	35,000	7,156	20.4%
7185	General Operations	28,000	20,288	72.5%
60006010	Salary & Benefits	811,120	574,353	70.8%
		<u>1,554,295</u>	<u>1,106,086</u>	<u>71.2%</u>

**Debenture Principal & Interest**

7315	Principal	158,369	158,369	100.0%
7320	Interest	46,041	39,625	86.1%
		<u>204,410</u>	<u>197,994</u>	<u>96.9%</u>

**Subtotal Recreation Facilities**

2,408,919      1,723,917      71.6%

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
		Budget	YTD	Budget
park	<b>Cultural Buildings &amp; Facilities</b>			
7175	Historical Burial Grounds	1,000	686	68.6%
	<b>Old Town Hall/ Astor</b>			
museum/ast6050	Old Town Hall/Astor Insurance	4,374	4,374	100.0%
6175	Old Town Hall/Astor General Maintenance	80,000	30,080	37.6%
6185	Old Town Hall/Astor Electricity & Fuel	35,360	16,150	45.7%
7185	Old Town Hall/Astor Operations	2,400	730	30.4%
		<u>122,134</u>	<u>51,333</u>	<u>42.0%</u>
	<b>Museums</b>			
blacksm	6175 Blacksmith Museum	4,314	16,361	379.3%
court	6050 Court House Insurance, Fire & Liability	1,195	1,195	100.0%
	6175 Court House General Maintenance	10,000	6,860	68.6%
	6180 Court House Heat	5,500	1,780	32.4%
	6185 Court House Power Water & Sewer	2,600	1,258	48.4%
		<u>23,609</u>	<u>27,455</u>	<u>116.3%</u>
library	<b>Library</b>			
	7112 Library Operations	-	466	0.0%
	7365 Regional Library	92,000	69,000	75.0%
		<u>92,000</u>	<u>69,466</u>	<u>75.5%</u>
recrea	<b>Other Recreation and Cultural Services</b>			
	6030 Travel	4,090	2,311	56.5%
	6120 Training/Workshops	3,070	1,329	43.3%
	6125 Community Grants & Programs	41,500	41,500	100.0%
	6139 Aquatic Training	3,070	70	2.3%
	6140 Memberships	1,530	497	32.5%
	6220 Telephone	410	244	59.6%
	7170 Equipment	4,090	-	0.0%
	7195 Community Workshops	3,840	-	0.0%
	7200 Health and Wellness Initiatives	1,530	-	0.0%
	7210 Active Transportation	1,530	177	11.6%
	7211 Volunteer Recognition	1,230	73	5.9%
	7215 Promotion	820	-	0.0%
60006010	Salaries & Benefits	201,780	106,682	52.9%
7225	Physical Activity Strategy Implementation	52,990	14,642	27.6%
		<u>321,480</u>	<u>167,526</u>	<u>52.1%</u>
Miscellan	<b>Less: transmission of taxes collected for Other Governments</b>			
7390	Brooklyn Cemetery/Recreation	49,761	49,690	99.9%
	<b>Total Recreation &amp; Cultural Services</b>	<b>\$ 3,018,903</b>	<b>\$ 2,090,073</b>	<b>69.2%</b>

**Region of Queen Municipality  
Financial Report Quarter Three**

	2026-03-31 Region Budget	YTD	%age Budget
<b>16. Transfers to Reserves</b>			
<b>Unbudgeted Expenditures</b>	-	5,083	
7325 Heat Pump for Server Room	-	5,083	
AED's	-	16,487	
Wheel loader rental - one month	-	10,386	
	-	31,956	
<b>Reserve Transfer-Special Operating Reserve</b>			
7345 Airport Reserve- New 23/24	12,000	12,000	100.0%
7345 Sidewalk Renewal	25,000	18,750	75.0%
6250 First Responders	5,000	3,750	75.0%
7335 2ND Generation Landfill	150,000	112,500	75.0%
	192,000	147,000	
<b>Reserve Transfer - Equipment Reserve</b>			
6675 Landfill Equipment	200,000	150,000	75.0%
7343 General Equipment Reserve	250,000	187,500	75.0%
7343 Equipment Reserve shortfall CIP purchases	170,610	-	0.0%
	620,610	337,500	
	812,610	516,456	
<b>Conditional Transfers to other governments and agencies</b>			
Appropriation to Regional School Board	4,157,016	3,117,762	75.0%
<b>Total Conditional Transfers to other governments and agencies</b>	4,157,016	3,117,762	
<b>Extraordinary &amp; Special Item</b>			
<b>Pension Transfer</b>			
<b>Total Fiscal Services</b>	4,969,626	3,634,218	
<b>Total Expenditures</b>	31,109,146	22,662,776	
<b>Operating Surplus</b>	<b>\$ (1)</b>	<b>\$ 4,076,985</b>	

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

Region Budget YTD %age Budget

**Hillsview Acres  
EXPENDITURES**

hillsv

SALARIES & BENEFITS

6000	Salaries & Wages	1,367,031	1,066,561	78.0%
6010	Benefits			

1,367,031	1,066,561	78.0%
-----------	-----------	-------

hillsbldg

BUILDING EXPENSES

6050	Insurance	5,153	6,633	128.7%
6180	Fuel	37,800	12,108	32.0%
6185	Electricity	16,185	13,112	81.0%
6480	Propane	8,085	4,001	49.5%
6820	Smoke Detectors & Fire Alarm	4,000	547	13.7%
6830	Sprinkler Repairs	4,000	19,320	483.0%
6835	General Maintenance	60,000	142,487	237.5%

135,223	198,208	146.6%
---------	---------	--------

hillsequip

EQUIPMENT & SUPPLIES

6170	Cleaning Supplies	11,200	9,475	84.6%
6840	Equipment & Material	4,000	7,130	178.3%
6850	Supplies & Utensils	3,000	1,115	37.2%
6855	Linen Supplies	3,000	686	22.9%
6860	Grounds Maintenance	2,000	1,198	59.9%
6890	Supplies	3,000	393	13.1%

26,200	19,997	76.3%
--------	--------	-------

hillsresex

RESIDENT'S EXPENSES

6844	Medication	250	-	0.0%
6845	Sanitary Supplies	3,000	3,950	131.7%
6865	Food	101,000	87,239	86.4%
6870	Medical Supplies	14,000	12,338	88.1%
6875	Activity Supplies	11,000	9,415	85.6%
6885	Kitchen- Non food	5,000	2,272	45.4%
6945	Chargeable Expenses		(213)	

134,250	115,000	85.7%
---------	---------	-------

hillsother

6030	Travel-Administration	1,500	1,750	116.7%
6045	Office Supplies	7,000	5,449	77.8%
6076	Agency Staffing	3,000	1,080	36.0%
6140	Training	15,000	11,676	77.8%
6220	Telephone	6,520	2,648	40.6%

33,020	22,603	68.5%
--------	--------	-------

TOTAL

1,695,724	1,422,369	83.9%
-----------	-----------	-------

**Region of Queen Municipality  
Financial Report Quarter Three**

2026-03-31

**Water Utility**

	Region Budget	YTD	%age Budget
<b>REVENUES</b>			
<b>operrev      Operating Revenues</b>			
14000+14001 Metered Sales	610,746	461,397	75.5%
14005 Public Fire Protection	201,424	151,068	75.0%
	<u>812,170</u>	<u>612,465</u>	<u>75.4%</u>
<b>Other Operating Revenues</b>			
14010 Sprinkler Service	5,400	5,200	96.3%
14015+ 14017 Plate Fee & Shut off	4,400	2,940	66.8%
14020 Connections Fee	3,000	720	24.0%
	<u>12,800</u>	<u>8,860</u>	<u>69.2%</u>
<b>nonoperrev      NON OPERATING REVENUE</b>			
14025 Interest	15,000	12,429	82.9%
14019 Miscellaneous	-	(1)	0.0%
	<u>15,000</u>	<u>12,429</u>	<u>82.9%</u>
	<u>839,970</u>	<u>633,754</u>	<u>75.4%</u>
<b>EXPENDITURES</b>			
<b>src of sup      SOURCE OF SUPPLY</b>			
16000 Lake Inspections	70,000	72,044	102.9%
16010 Labour	13,900	-	0.0%
16021 Screen Maintenance	6,500	1,367	21.0%
16047 Wildlife Management	1,500	183	12.2%
16144 Supervision and Engineering	14,435	-	0.0%
16165 Insurance	1,937	-	0.0%
	<u>108,272</u>	<u>73,593</u>	<u>68.0%</u>
<b>wat treat      WATER TREATMENT (Purification)</b>			
16010 Labour	104,280	21,037	20.2%
16011 Water Testing	30,000	22,050	73.5%
16015 Chemicals and Additives	208,000	208,921	100.4%
16020 Facility Repairs and Maintenance	79,500	188,405	237.0%
16024 Process Equipment	114,275	5,519	4.8%
16025 Electricity	103,370	68,028	65.8%
16026 Generator	5,200	2,550	49.0%
16085 Salaries and Benefits - Assistant Engineer	63,840	10,432	16.3%
16105 Contracted Services	50,475	-	0.0%
16120 Phone/Internet	3,720	-	0.0%
Allocated Services	13,475	3,200	23.7%
	<u>776,135</u>	<u>530,142</u>	<u>68.3%</u>

**Region of Queen Municipality  
Financial Report Quarter Three**

		2026-03-31		
		Region		%age
tran/distr		Budget	YTD	Budget
	<b>TRANSMISSION AND DISTRIBUTION</b>			
	16005 Reading Meters Expense	23,170	3,336	14.4%
	16030 Operation Labour - Mains	37,080	12,479	33.7%
	16031 Leak Detection	30,000	20,712	69.0%
	16032 Labour - Water Leaks	99,450	47,323	47.6%
	16035 Operation Labour - Meters	14,840	563	3.8%
	16040 Labour - Flushing	8,380	3,246	38.7%
	16045 Maintenance of Mains (Materials)	25,000	15,507	62.0%
	16050 Use of Gravel	2,500	2,705	108.2%
	16054 Maintenance of Hydrants/Valves	18,000	26,545	147.5%
	16055 Maintenance of Meters	30,000	8,988	30.0%
	16065 Maintenance Hydrant/Valves-Labour	43,350	10,134	23.4%
	16070 Steet Patching	40,000	47,400	118.5%
	16071 Other Labour	39,180	-	0.0%
	16075 Cowie Well - Public Tap	5,500	2,680	48.7%
	16155 Salaries and Benefits - Assistant Engineer 5% Allocated Services	22,910 31,441	8,560 7,466	37.4% 23.7%
	<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>	<b>470,801</b>	<b>217,645</b>	<b>46.2%</b>
allocated	<b>Allocated Services - T/D 70% Treatment 30%</b>			
	16160 Truck Repairs - Transportation	4,885	2,606	53.3%
	16165 Insurance	1,116	1,116	100.0%
	16170 Excavator Repairs	10,185	1,061	10.4%
	16175 Excavator Insurance		-	0.0%
	16180 Tools & Shop Expense	5,000	1,895	37.9%
	16185 Safety Equipment	8,000	2,369	29.6%
	16110 Computer Services	14,200	1,572	11.1%
	16190 Meal Allowance	1,330	47	3.6%
	16195 Travel	200	-	0.0%
	<b>TOTAL ALLOCATED SERVICES</b>	<b>44,916</b>	<b>10,666</b>	<b>23.7%</b>
adminwat	<b>ADMINISTRATION AND GENERAL</b>			
	16015 Rate Study	12,000	10,853	90.4%
	16080 Supervision	-	25,062	0.0%
	16095 Office/Admin Salaries	58,066	43,553	75.0%
	16100 Office Supplies and Expenses	2,000	683	34.1%
	16105 Contracting Services	2,400	5,891	245.5%
	16115 Advertising Expense	4,250	13,960	328.5%
	16125 Courses and Seminars	9,000	3,593	39.9%
	16135 Auditors	6,900	-	0.0%
	16140 Legal	500	-	0.0%
	16145 UARB Utility Levy	1,793	-	0.0%
	16150 Insurance	11,040	19,032	172.4%
	<b>TOTAL ADMINISTRATION AND GENERAL</b>	<b>107,949</b>	<b>122,628</b>	<b>113.6%</b>
	Depreciation	117,000	-	0.0%
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,580,157</b>	<b>944,007</b>	<b>59.7%</b>
non oper	<b>NON OPERATING EXPENDITURES</b>			
	16210 Principal	59,689	59,689	100.0%
16209+16215	Interest/Discount	13,222	13,101	99.1%
	<b>TOTAL NON OPERATING EXPENDITURES</b>	<b>72,911</b>	<b>72,790</b>	<b>99.8%</b>
	<b>TOTAL OPERATING AND NON OPERATING EXPENDITURES</b>	<b>1,653,068</b>	<b>1,016,796</b>	<b>61.5%</b>
	<b>SURPLUS/DEFICIT</b>	<b>(813,098)</b>	<b>(383,043)</b>	<b>47.1%</b>



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** February 27, 2026  
**File No:** 10350-50-2603-004  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Accumulated Surplus Transfer

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

### RECOMMENDATION

THAT Council of the Region of Queens approve a transfer of \$818,612 from the accumulated surplus in the Special Operating Fund to the District 13 Reserve in the Special Operating Reserve.

### PURPOSE

This report provides Council with background on the source of a portion of the Accumulated Surplus that staff recommend reallocating to the District 13 Reserve.

### BACKGROUND

Area rates for paving, road maintenance and debt related to the roads and street portion of the infrastructure projects located in District 13, have been charged since amalgamation in 1996. These area rates were initiated to ensure that most costs associated with servicing and maintaining road assets within the Town limits, were borne by residents of the Town.

Costs included in the area rate with their respective district cost percentages.  
 Roads and Street Maintenance 75% District 13  
 Paving 100% District 13  
 Roads and Street Debt 100% District 13  
 Public Works Common Services and Equipment 75% District 13

Finance staff have analysed the revenue collected from these area rates by year and compared them to the actual costs incurred in those years.

The analysis showed that the rate payers of District 13 have overpaid for the associated costs based on the costs charged in the financial data.

	2020/2021	2021/2022	2022/2023	2023/2024
Area Rate Revenue:	\$ 1,182,506	\$ 1,187,548	\$ 1,210,098	\$ 1,343,036
Expenses:	\$ 818,690	\$ 876,362	\$ 1,049,448	\$ 1,155,422
	\$ 363,816	\$ 311,186	\$ 160,650	\$ 187,614

There is a significant cost that is not included in the cost analysis above; labour to operate the equipment. For example, the costs associated with operating the snow removal vehicles are included (fuel/maintenance/insurance) but the cost of the driver is not. Staff would recommend using a 20% estimate of staffing costs and reduce the allocation by that amount in total. \$1,023,265 less \$204,653 for a recommended allocation of \$818,612.

Staff reconciled the accounts at the end of the 2024-2025 fiscal year and transferred the balance of the overpayment to a new District 13 reserve as directed by Council. Infrastructure wages are now charged directly to these costs centers so current costs reflect labour.

## ALTERNATIVES/OPTIONS

**Option 1** – Council approves the transfer of funds as recommended.

**Option 2** – Council can approve transfer of another amount.

**Option 3** – Council does not approve the transfer of funds.

## ANALYSIS

**Option 1** – The Reserve Activity report updated with projections as of February 2026 shows that there are sufficient funds present to cover this transfer and meet funding commitments approved by Council in the 2026-2031 Capital Investment Plan.

**Option 2** - The Reserve Activity report updated with projections as of February 2026 shows that there are sufficient funds present to cover this transfer and meet funding commitments approved by Council in the 2026-2031 Capital Investment Plan.

**Option 3** – There will be no change in the accumulated surplus.

## **IMPLICATIONS**

### **Financial**

If the recommendation for transfer of funds is approved, the amount in the accumulated surplus, which contains unrestricted funds that Council uses to fund unbudgeted expenses along with capital projects, will be reduced.

If the funds from the District 13 reserve are used to offset increases in costs associated with area rates, District 13 property owners will be faced with a significant cumulative increase once the reserve has been depleted.

## **COMMUNICATIONS**

Council meeting minutes.

## **BYLAWS/PLANS/POLICIES**

Five-year Capital Investment Plan 2026-2031

## **SUMMARY**

Area rates apply to properties located in District 13. These rates were implemented at amalgamation to ensure that the associated costs for with servicing and maintaining roads within District 13, are substantially funded by residents of District 13. Analysis has shown that since the 2020-2021 fiscal year,

rates collected have exceeded costs. This report recommends that a transfer from the accumulated surplus be made to allocate the overpayment to a reserve dedicated to supporting District 13.

## **ATTACHMENTS/REFERENCE MATERIALS**

- Reserve Activity Forecast
- 5-Year Capital Investment Plan – 2026-2031

Region of Queens Municipality  
RESERVE ACTIVITY FORECAST

DRAFT

**NOTE:** This forecast only includes budget estimates and projections based on information current on the date of this report and a DRAFT operating budget as presented to Council on February 24, 2026.



**PROJECTED RESERVE BALANCES F2025-2026 02/15/2026**

**SPECIAL CAPITAL RESERVE**

**42140 Post Closure Landfill**

Projected 03/31/2027 Balance: **\$11,116,722**

This account represents the funds set aside to close the landfill and monitor the site for twenty years thereafter.

Balance April 1, 2025	\$	8,428,595.32	
Closure Costs Queens - annual contribution from Operating	\$	450,000.00	Projection
Closure Costs Other Gov'n	\$	550,000.00	Projection
Interest 25/26	\$	295,000.84	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>9,723,596.16</b>	
Closure Costs Queens - annual contribution from Operating	\$	400,000.00	BUDGET
Closure Costs Other Gov'n	\$	652,800.00	BUDGET
Interest 26/27	\$	340,325.87	Estimate 3.5%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>11,116,722.02</b>	

**42150 Accumulated Surplus**

Projected 03/31/2027 Balance: **\$1,128,922**

Balance April 1, 2025	\$	1,523,625.17	
Interest 25/26	\$	112,500.00	Estimate based on Q1 interest, slight drop in rates
QP Drive CIP 25/26	\$	(298,084.07)	CIP 25/26
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>1,338,041.10</b>	
Interest 26/27	\$	40,141.23	Estimate 3%
QP Drive CIP 26/27	\$	(249,260.00)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>1,128,922.33</b>	

**SPECIAL OPERATING RESERVE**

**52150 West Queens First Responders**

Projected 03/31/2027 Balance: **\$34,985**

Reserve was created in June 2021 once Fire Department loan and equipment schedules were reconciled. This balance was determined to be the funding remaining for WQFR equipment purchases.

Balance April 1, 2025	\$	23,155.73	
Interest 25/26	\$	810.45	Estimate 3.5%
F2024/2025 - annual contribution from Operating	\$	5,000.04	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>28,966.22</b>	
F2026/2027 - annual contribution from Operating	\$	5,000.00	BUDGET
Interest 26/27	\$	1,018.99	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>34,985.21</b>	

**52151 Community Investment Fund**

Projected 03/31/2027 Balance: **\$211,615**

This reserve was set up on April 1, 2021. Funding previously posted to the Special Operating Surplus were reallocated to this reserve as listed below. Funds that were not disbursed from the \$175,000

operating amount are transferred here.

Balance April 1, 2025	\$	448,503.99	
Interest 25/26	\$	6,947.64	Estimate 3.5%
F2025/2026 - LRHS Track Project Commitment	\$	(250,000.00)	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>205,451.63</b>	
Interest 26/27	\$	6,163.55	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>211,615.18</b>	

**52152 Parkland Fee**

Projected 03/31/2027 Balance: **\$151,473**

Developments that do not want to set aside green space can fund this reserve with 5% of the lot value of the proposed development.

Staff would recommend that this reserve be used to fund Pine Grove Park maintenance costs once reserve 52160 is exhausted.

Balance April 1, 2025	\$	124,513.67	
Interest 25/26	\$	4,357.98	Estimate 3.5%
F 2025/2026 - Addition	\$	2,885.00	
F 2025/2026 - Addition	\$	960.00	
F 2025/2026 - Addition	\$	14,345.00	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>147,061.65</b>	
Interest 26/27	\$	4,411.85	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>151,473.50</b>	

**52153 Septage**

Projected 03/31/2027 Balance: **\$293,986**

This reserve was set up March 31, 2021 to reallocate the balance from an accrued liability account. To be used to remove accumulated sediment from lagoons.

Balance April 1, 2025	\$	275,771.13	
Interest 25/26	\$	9,651.99	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>285,423.12</b>	
F2026/2027 dredging	\$	(55,000.00)	BUDGET
Interest 26/27	\$	8,562.69	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>293,985.81</b>	

**52155 Sewer Projects**

Projected 03/31/2027 Balance: **\$0**

This reserve **was** funded by an annual contribution from operating. No allocation for this reserve has been budgeted since F2021. Sewage rates need to be revisited as all taxpayers may be funding treatment, not just users of the service. This reserve funds waste water upgrades.

Balance April 1, 2025	\$	622,892.64	
Interest 25/26	\$	21,801.24	Estimate 3.5%

F2025/2026 Debenture Weir Lane proceeds	\$	280,000.00	
F2025/2026 - Waterloo East Phase IIIB	\$	(600,000.00)	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>324,693.88</b>	
Interest 26/27	\$	9,740.82	Estimate 3%
F2026/2027 Waterloo East Phase IIIB	\$	(334,434.70)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>(0.00)</b>	

**52156 MPS and LUB Reserve** Projected 03/31/2027 Balance: **\$15,163**

Funds future Land Use Planning consulting

Balance April 1, 2025	\$	31,615.10	
F2025/2026 - Annual contribution from Operating	\$	15,000.00	ENTRY TO DO
Interest 25/26	\$	1,106.53	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>47,721.63</b>	
F2026/2027 - Annual contribution from Operating	\$	15,000.00	BUDGET
MPS review - RFP out	\$	(48,000.00)	
Interest 26/27	\$	441.65	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>15,163.28</b>	

**52157 Permit Tracking Reserve** Projected 03/31/2027 Balance: **-\$88**  
**NO LONGER BEING FUNDED**

New reserve per Council to fund purchase of new software system that would improve productivity and processing times for permits/shared services MODL.

Balance April 1, 2025	\$	129,385.83	
Interest 25/26	\$	4,528.50	Estimate 3.5%
F2025/2026 - Allocation to Operating	\$	(80,000.00)	to be done depending on costs
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>53,914.33</b>	
F2026/2027 - Allocation to Operating	\$	(54,000.00)	BUDGET
	\$	(2.57)	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>(88.24)</b>	

**52158 Organic Project** Projected 03/31/2027 Balance: **\$930,744**

Reserve for green bin replacement or replacement of organics building, Funded annually by a portion of Diversion Credits.

*Stopped funding F2022. Should be repurposed as directed by Council.*

Balance April 1, 2025	\$	873,077.52	
Interest 25/26	\$	30,557.71	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>903,635.23</b>	
Interest 26/17	\$	27,109.06	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>930,744.29</b>	

**52159 Fundraising** Projected 03/31/2027 Balance: **\$19,137**

Queens Place and Skate Park were combined in F2020 into one reserve. SKP balance at 03/31/2021 was \$14,379 (92%) and QPEC \$1206 (8%).  
No regular funding for this reserve.

Staff recommend considering reallocating this to REC for ALL reserve 52162 or alternatively used too offset one time costs of new pool supplies or accessible washroom at Splash Pad.

Balance	April 1, 2025	\$	17,951.04	
	Interest 25/26	\$	628.29	Estimate 3.5%
	<b>Projected 03/31/2026 Balance:</b>	\$	<b>18,579.33</b>	
	Interest 26/27	\$	557.38	Estimate 3%
	<b>Projected 03/31/2027 Balance:</b>	\$	<b>19,136.71</b>	

**52160 Pine Grove Park**

Projected 03/31/2027 Balance: **\$3,722**

This is the reserve that \$25,000 annually funds operations.  
No incoming funding for this reserve. 26/27 will be last full year for this.

Balance	April 1, 2025	\$	52,645.57	
	Interest 25/26	\$	967.59	Estimate 3.5%
	F2025/2026 - Annual contribution to Operating	\$	(25,000.00)	
	<b>Projected 03/31/2026 Balance:</b>	\$	<b>28,613.16</b>	
	F2026/2027 - Annual contribution to Operating	\$	(25,000.00)	BUDGET
	Interest 26/27	\$	108.39	
	<b>Projected 03/31/2027 Balance:</b>	\$	<b>3,721.56</b>	

**52161 Cell Tower**

Projected 03/31/2027 Balance: **\$170,428**

To fund contribution to a cell phone tower in North Queens.  
NO LONGER BEING FUNDED, PROVINCE IS FUNDING CELL TOWER  
Anticipated costs to enhance once tower is built.

Balance	April 1, 2025	\$	159,868.48	
	Interest 25/26	\$	5,595.40	Estimate 3.5%
	<b>Projected 03/31/2026 Balance:</b>	\$	<b>165,463.88</b>	
	Interest 26/27	\$	4,963.92	Estimate 3%
	<b>Projected 03/31/2027 Balance:</b>	\$	<b>170,427.79</b>	

**52162 Recreation for All**

Projected 03/31/2027 Balance: **\$8,206**

Funding to subsidize access for low income residents to participate in Recreational programming. Funded by Donations.  
Only for programming in our pools and QPEC.

Balance	April 1, 2025	\$	11,957.77	
	Interest 25/26	\$	418.52	Estimate 3.5%
	F2025/2026 - Funding for participants	\$	(1,496.80)	

<b>Projected 03/31/2026 Balance:</b>	<u>\$ 10,879.49</u>
Interest 26/27	\$ 326.38
<b>F2026/2027 - Funding for participants (new pool)</b>	<u>\$ (3,000.00)</u>
<b>Projected 03/31/2027 Balance:</b>	<b>\$ 8,205.88</b>

Staff would suggest moving the balance of reserve #52159 about \$18,000, to further fund community access to programming, particularly with new pool opening.

**52163 Liv. Business Development Center**

Projected 03/31/2027 Balance:

**\$0**

This reserve has been used to partially fund the HVAC replacement project that is underway.

Balance April 1, 2025	<u>\$ -</u>
Reserve used to fund HVAC project	\$ -
<b>Projected 03/31/2026 Balance:</b>	<b>\$ -</b>

**52165 Property Mitigation**

Projected 03/31/2027 Balance:

**\$553,626**

This reserve is funded by any surplus/deficit generated by the facility annually. Facility anticipated to be closed in 2026.

Balance April 1, 2025	<u>\$ 890,225.63</u>
Interest 25/26	\$ 31,157.90 Estimate 3.5%
F2025/2026 - Projected deficit	\$ (140,407.00) PENDING 25/26 YE results
<b>Projected 03/31/2026 Balance:</b>	<b>\$ 780,976.53</b>
Interest 26/27	\$ 23,429.30 Estimate 3%
F2026/2027 - Projected deficit	\$ (250,780.00) BUDGET
<b>Projected 03/31/2027 Balance:</b>	<b>\$ 553,625.82</b>

**52167 Canada Community Building Fund**

Projected 03/31/2027 Balance:

**\$297,365**

Previously known as Gas Tax. This reserve is funded by the federal government. Expenditures are restricted to projects that meet annual guidelines. Eligible projects information provided in package. Annual reports submitted to DMA for review and audit.

Balance April 1, 2025	<u>\$ 1,326,426.43</u>
Interest 25/26	\$ 46,424.93 Estimate 3.5%
F2025/2026 - CCBF federal funding	\$ 745,914.00
F2025/2026 - Beach Meadows Infrastructure	\$ (115,000.00) Estimate
F2025/2026 - Sewer Treatment Plant UV upgrades	\$ (210,000.00) CIP to be completed this year
<b>Projected 03/31/2026 Balance:</b>	<b>\$ 1,793,765.36</b>
F2026/2027 - CCBF Federal funding	\$ 745,914.00
F2026/2027 - Accessible Washrooms, Splash Pad	\$ (425,810.00) CIP 26/27
F2026/2027 - Sidewalk Section 1	\$ (325,165.00) CIP 26/27
F2026/2027 - MPSE Wastewater Lift Station	\$ (1,500,000.00) CIP 26/27

Interest 26/27	\$	8,661.13	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>297,365.49</b>	
F2027/2028 - CCBF Federal funding	\$	745,914.00	
F2027/2028 - Parker Street	\$	(727,000.00)	CIP 27/28
Interest 27/28	\$	9,488.38	
<b>Projected 03/31/2028 Balance:</b>	\$	<b>325,767.87</b>	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - Zwicker Avenue (partial borrowing)	\$	(1,068,983.90)	CIP 28/29
Interest 27/28	\$	80.94	
<b>Projected 03/31/2029 Balance:</b>	\$	<b>2,778.91</b>	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - MPSE Main Street C608 to Wolfe	\$	(400,000.00)	CIP 30/31
F2028/2029 - Keddy Lane	\$	(311,570.00)	CIP 30/31
Interest 28/29	\$	1,113.69	
<b>Projected 03/31/2030 Balance:</b>	\$	<b>38,236.60</b>	
F2029/2030 - CCBF Federal funding	\$	745,914.00	

Interest 29/30	\$	23,524.52	
<b>Projected 03/31/2031 Balance:</b>	\$	<b>807,675.11</b>	

**52168 Sidewalk**

Projected 03/31/2027 Balance: **\$199,984**

Reserve to fund future sidewalk replacement. Funded from operations annually \$25,000. Set up April 2020.

Balance April 1, 2025	\$	138,438.44	
F2025/2026 - Annual contribution from Operating	\$	24,999.96	
Interest 25/26	\$	5,720.34	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>169,158.74</b>	
F2026/2027 - Annual contribution from Operating	\$	25,000.00	BUDGET
Interest 26/27	\$	5,824.76	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	\$	<b>199,983.51</b>	

**52170 2ND Generation Landfill**

Projected 03/31/2027 Balance: **\$6,599,615**

Funded from operations annually. Reserve to pay for creation of a new cell at current landfill facility. Capacity based on 2023 report denotes that if current usage rate continues, a new cell will required in 7-8 years.

Balance April 1, 2025	\$	5,895,790.46	
Annual funding from operations	\$	150,000.00	
Interest 25/26	\$	211,602.67	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>6,257,393.13</b>	
Annual funding from operations	\$	150,000.00	BUDGET
Interest 26/27	\$	192,221.79	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	\$	<b>6,599,614.92</b>	

**52171 Computer Equipment**

Purchasing IT equipment and supporting infrastructure. No longer funded.

Projected 03/31/2027 Balance: **\$0**

Balance April 1, 2025	\$	-
	\$	-
	\$	-
<b>Projected 03/31/2026 Balance:</b>	\$	-

**DRAFT**

**52172 Fire Department Safety Equipment**

Balances were what remained from BA and Bunker Gear funding Account was reconciled and combined in F2021.

Projected 03/31/2027 Balance: **\$6,423**

Balance April 1, 2025	\$	38,758.69	
Interest 25/26	\$	1,356.55	
Greenfield SCADA	\$	(33,879.00)	
<b>Projected 03/31/2026 Balance:</b>	\$	<b>6,236.24</b>	
By Department - Greenfield	\$	2,865.22	39.31%
By Department - North Queens	\$	1,830.84	32.96%
By Department - Mill Village	\$	1,540.17	27.73%
Interest 26/27	\$	187.09	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>6,423.33</b>	

**52173 Comfort Center**

Set up in F2022, this reserve funds comfort centers as necessary by reimbursing invoiced and approved requests.

Projected 03/31/2027 Balance: **\$53,525**

Balance April 1, 2025	\$	46,644.51	
Interest 25/26	\$	1,632.56	Estimate 3.5%
F2025/2026 Usage	\$	(40,000.00)	
<b>Projected 03/31/2026 Balance:</b>	\$	<b>8,277.07</b>	
Funding from Operations 26/27	\$	45,000.00	<b>BUDGET</b>
Interest 26/27	\$	248.31	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>53,525.38</b>	

**52174 Library Renovation**

Funded April 1, 2024 per Council instruction from CCBF

Projected 03/31/2027 Balance: **\$135,587**

Balance April 1, 2025	\$	802,484.81	
Interest 25/26	\$	28,086.97	Estimate 3.5%
F2025/2026 WIP reallocate to reserve	\$	(654,984.81)	
F2025/2026 CIP	\$	(40,000.00)	CIP 25/26 to be confirmed by Elise
<b>Projected 03/31/2026 Balance:</b>	\$	<b>135,586.97</b>	
F2026/2027	\$	(111,490.00)	CIP 26/27
	\$	<b>24,096.97</b>	

**52175 Accumulated Surplus Special Operating Reserve**

Projected 03/31/2027 Balance: **\$6,217,328**

Balance April 1, 2025	\$	10,221,258.68	
Interest 25/26	\$	357,744.05	
F2025/2026 - Grey Box Overflow - no set amount	\$	-	BUDGET 25/26 \$24,000
F2025-2026 - Paving rate funding	\$	-	BUDGET 25/26 \$321,098
F2025-2026 - Intervenor Status	\$	(68,000.00)	BUDGET 25/26 \$67,189
F2025/2026 - Astor Grant	\$	(16,483.00)	BUDGET 25/26 \$250,000
F2025/2026 - Greenfield Fire	\$	-	BUDGET 25/26 \$200,000
F2025/2026 - Succession Planning	\$	(32,213.80)	BUDGET 25/26 \$32,213.80
F2025/2026 - Liverpool Bridge Sidewalk Redesign	\$	(181,749.00)	CIP \$61,000 spent to date
F2025/2026 - Balance TX Rate to zero	\$	-	BUDGET 25/26 \$142,915
F2025/2026 - North Queens Track	\$	-	Council motion 5/27/25 \$250,000
F2025/2026 - Heat Pumps for Server Room	\$	(5,083.00)	
F2025/2026 - AED	\$	(16,500.00)	
F2025/2026 - Wheel Loader Rental - 4 months	\$	(41,544.00)	
F2025/2026 - Heat Pumps for QPEC	\$	(100,000.00)	Council motion 5/27/25
F2025/2026 - Council approved Pool overage 24/25	\$	-	\$880,000 moved to F26/27
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>10,117,429.93</b>	
F2026/2027 - Sidewalk Section 1	\$	(519,192.41)	CIP 26/27
F2026/2027 - Astor Theatre remaining	\$	(233,000.00)	\$250,000 less paid in 25/26
F2026/2027 - C&D Site Improvements	\$	(456,970.00)	CIP 26/2
F2026/2027 - THACC Improvements Year 1	\$	(1,090,498.50)	CIP 26/27
F2026/2027 - CWWTF SAR Implementation	\$	(421,659.42)	CIP 26/27
F2026/2027 - Waterloo balance	\$	(70,665.00)	CIP 26/27
F2026/2027 - Well and Septic Loan Program	\$	(250,000.00)	Policy pending
F2026/2027 - Rural Fire Supression	\$	(200,000.00)	CIP 26/27
F2026/2027 - Council approved Pool overage 24/25	\$	(880,000.00)	CIP
Interest 26/27	\$	221,883.29	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>6,217,327.89</b>	
F2027/2028 - Replace Lift Station Controllers Y1 of 5	\$	(1,074,919.95)	CIP 27/28
F2027/2028 - CWWTF SAR Implementation Yr 2	\$	(417,505.14)	CIP 27/28
F2027/2028 - MPSE Court to Wolfe	\$	(1,478,878.56)	CIP 27/28
Interest 27/28	\$	97,380.73	
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>3,343,404.97</b>	
F2028/2029 - MPSE Union St to Brunswick	\$	(1,354,278.36)	CIP 28/29
Interest 28/29	\$	59,673.80	
<b>Projected 03/31/2029 Balance:</b>	<b>\$</b>	<b>2,048,800.40</b>	
Interest 29/30	\$	61,464.01	
<b>Projected 03/31/2030 Balance:</b>	<b>\$</b>	<b>2,110,264.42</b>	
Interest 2030/2031	\$	63,307.93	
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>2,173,572.35</b>	

**52177 Operations Capital Fund**

Set up 25/26 for funding smaller capital jobs previously funded from tax rate

Projected 03/31/2027 Balance: \$ **36,334.03**

April 1, 2025	\$	1,000,000.00	
F2025/2026 - Accessible Washroom Astor	\$	(50,000.00)	CIP 4/22
F2025/2026 - Audio System QPEC	\$	(60,000.00)	CIP
F2025/2026 - Scale Refit - Solid Waste Facility	\$	(303,775.00)	CIP
F2025/2026 - Gorham Planter Rehabilitation	\$	-	CIP
F2025/2026 - Old Burial Ground Wall Rehabilitation	\$	-	CIP
F2025/2026 - Queens Place LED light refit	\$	(53,000.00)	CIP
F2025/2026 - New Dry Hydrants	\$	-	OPS BUDGET ok
F2025/2026 - Queens Place Compressor panel	\$	(71,000.00)	CIP
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>462,225.00</b>	
Funding fr Operations	\$	500,000.00	Transfer \$500,000 of surplus here for YE. <b>Need Cou</b>
F2026/2027 - Dry Hydrants	\$	-	\$40,000 removed
F2026/2027 - Gorham Planter Rehabilitation	\$	(97,630.00)	CIP 26/27
F2026/2027 - Old Burial Ground Wall Rehabilitation	\$	(173,440.00)	CIP 26/27
F2026/2027 - QP Roof Remediation	\$	(70,000.00)	CIP 26/27
F2026/2027 - QP LED lights	\$	(78,000.00)	CIP 26/27
F2026/2027 - SQWWTF Implementation	\$	(125,666.97)	CIP 26/27
F2026/2027 - C&D Expansion Design	\$	(280,414.00)	CIP 26/27
F2026/2027 - Mill Brook Flume Assessment	\$	(100,740.00)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>36,334.03</b>	
Funding from Operations	\$	300,000.00	OPS budget if no surplus
F2028/2029 - Wastewater Masterplan	\$	(259,642.50)	CIP 27/28
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>76,691.53</b>	

**52178 District 13 Reserve**

Projected 03/31/2027 Balance: \$ **94,869.18**

Set up in F2025 for overage paid by residents in area rates when costs were not incurred

April 1, 2025	\$	-
F2025/2026 - 24/25 overage paid	\$	229,221.00
F2025/2026 - owed for actual costs	\$	(137,115.00)
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>92,106.00</b>
F2026/2027 interest	\$	2,763.18
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>94,869.18</b>

**52179 Town Hall Astor**

Projected 03/31/2027 Balance: \$ **3,005.50**

Set up in F2025 to receive money fr tickets sales paid annually

April 1, 2025	\$	-
F2025/2026 - tickets sales	\$	1,505.50
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>1,505.50</b>
F2026/2027 - tickets sales	\$	1,500.00
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>3,005.50</b>

**52180 Accessibility Reserve**

Projected 03/31/2027 Balance: \$ **55,000.00**

Set up in F2025 per Council

April 1, 2025	\$	80,000.00
F2025/2026 - Sidewalk Signage	\$	(15,000.00)
F2025/2026 - Ramp Canopy	\$	(10,000.00)
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>55,000.00</b>

OPS BUD - ASK Elise if these will be done  
OPS BUD - Entry to be made

F2026/2027 interest

\$ - Assume funds all used and no transfer fr operatio  
 \$ **55,000.00**

**SPECIAL EQUIPMENT RESERVE**

**72125 Equipment Reserve**

Projected 03/31/2027 Balance: **\$930**

Funded annually from operations, this reserve is used to purchase equipment other than landfill. It is sometimes also referred to as the Depreciation Reserve but no depreciation is actually posted there.

Balance April 1, 2025	\$	0.06	
Annual funding from Operations	\$	249,999.96	
Interest 25/26	\$	5,000.00	
F2025/2026 - Acquisition Truck 25-11	\$	(75,500.00)	CIP
F2025/2026 - Replacement Truck #102	\$	(75,500.00)	CIP
F2025/2026 - Compaction Works #702	\$	(197,328.00)	CIP
Funding shortfall from Operations	\$	93,328.00	Operations charge
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>0.02</b>	
Annual funding from Operations	\$	250,000.00	BUDGET
F2026/2027 - Replacement Van #206	\$	(98,660.00)	CIP 26/27
F2026/2027 - Replacement Loader #509 PW	\$	(280,410.00)	CIP 26/27
Funding shortfall from Operations	\$	130,000.00	BUDGET
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>930.00</b>	
Annual funding from Operations	\$	250,000.00	
F2027/2028 - Replacement Truck #104	\$	(98,660.00)	CIP 27/28
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>151,340.00</b>	
Annual funding from Operations	\$	250,000.00	
F2028/2029 - Replacement Truck #210	\$	(158,880.00)	CIP 28/29
F2028/2029 - Replacement Truck #105	\$	(98,660.00)	CIP 28/29
<b>Projected 03/31/2029 Balance:</b>	<b>\$</b>	<b>(7,540.00)</b>	
Annual funding from Operations	\$	250,000.00	
F2029/2030 - Replacement Truck #106	\$	(98,660.00)	CIP 29/30
F2029/2030 - Replacement Truck #107	\$	(98,660.00)	CIP 29/30
F2029/2030 - Replacement Building Truck #110	\$	(62,310.00)	CIP 29/30
Funding shortfall from Operations	\$	18,000.00	
<b>Projected 03/31/2030 Balance:</b>	<b>\$</b>	<b>830.00</b>	
Annual funding from Operations	\$	250,000.00	
F2030/2031 - Replace Mini Excavator #305	\$	(114,243.00)	CIP 30/31
F2030/2031 - Replace Truck #115	\$	(98,664.00)	CIP 30/31
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>37,093.00</b>	

**72130 Landfill Equipment Reserve**

Projected 03/31/2027 Balance: **\$379,014**

Funded annually from Operations. Equipment for the Landfill site.

Balance April 1, 2025	\$	564,613.33	
Annual funding from operations	\$	200,000.00	BUDGET
Interest 24/25	\$	19,761.47	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>784,374.80</b>	
Annual funding from operations	\$	200,000.00	
F2027/2028 - Replacement Truck #103 LF	\$	(98,660.00)	CIP 26/27
F2027/2028 - Waste Handler #303 LF	\$	(517,740.00)	CIP 26/27
Interest 25/26	\$	11,039.24	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>379,014.04</b>	
Annual funding from operations	\$	250,000.00	
F2027/2028 - Replacement Tractor #205 and Tanker #605	\$	(421,620.00)	CIP 27/28
F2027/2028- Replacement Compaction #701	\$	(210,330.00)	CIP 27/28
Interest 26/27			
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>(2,935.96)</b>	
Annual funding from operations	\$	200,000.00	
F2028/2029 - Replacement Excavator #301	\$	(533,270.00)	CIP 28/29
Funding from Operations	\$	337,000.00	
<b>Projected 03/31/2029 Balance:</b>	<b>\$</b>	<b>3,730.00</b>	
Annual funding from operations	\$	200,000.00	
F2029/2030 - Replace #213 Tandem LF	\$	(310,220.00)	CIP 29/30
<b>Projected 03/31/2030 Balance:</b>	<b>\$</b>	<b>(106,490.00)</b>	
Annual funding from operations	\$	200,000.00	
Funding from Operations	\$	49,260.00	
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>142,770.00</b>	

**72135 Water Equipment**

Projected 03/31/2027 Balance: **\$61,373**

F2021 Combined the small Water Computer Reserve with this one. \$2792.24.  
No activity since 2002 (truck purchase) except for interest.

Balance April 1, 2025	\$	57,570.20	
Interest 25/26	\$	2,014.96	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>59,585.16</b>	
Interest 26/27	\$	1,787.55	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>61,372.71</b>	

**72151 Fire Department Truck Reserve**

Projected 03/31/2027 Balance: **\$563,661**

Loan payments for Truck loans are funded from this reserve.  
This reserve is funded annually based on the value of three cents on the tax rate.

Balance April 1, 2025	\$	320,199.83	
Annual funding from Operations	\$	415,470.00	
F2025/2026 Loan payment assistance	\$	(309,071.00)	
Interest 25/26	\$	36,565.93	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>463,164.76</b>	
Annual funding from Operations	\$	445,650.00	BUDGET
F2026/2027 Loan payment assistance	\$	(361,571.00)	BUDGET
Interest 26/27	\$	16,417.31	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>563,661.07</b>	

**72160 Airport**

Added the runway funding to this reserve in F2023 (\$12,000) and fuel distribution in F2024 of \$50,000.

Projected 03/31/2027 Balance: **\$154,524**

Balance April 1, 2025	\$	135,288.44
Interest 25/26	\$	4,735.10
Annual funding from operations - Runway	\$	12,000.00
Allocation of unspent \$2500 F2025	\$	2,500.00
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>154,523.54</b>

5 YEAR CAPITAL INVESTMENT PLAN - 2026-2031

Fiscal Year	INF REF #	POS EX FUND	Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2026-2027	24-30	C/O	X Accessible Washrooms - Splash Pad			\$ -	\$ 425,810			\$ 425,810
	25-17	C/O	C&D Site Improvements		\$ 456,970					\$ 456,970
	24-27	C/O	Gorham Planter Rehabilitation	\$ 97,630						\$ 97,630
	24-04	C/O	LBDC Library Renovations				\$ 111,490			\$ 111,490
	24-01	C/O	Mount Pleasant Services Extension Design			\$ 133,080				\$ 133,080
	25-16	C/O	MPSE - Extension			\$ 9,705,141			\$ -	\$ 9,705,141
	24-26	C/O	MPSE - Wastewater Lift Station upgrading				\$ 1,500,000		\$ 2,718,912	\$ 4,218,912
	24-08	C/O	MPSE - Water Transmission Extension Phase V	\$ 801,059						\$ 801,059
	24-28	C/O	Old Burial Ground Wall Rehabilitation	\$ 173,440						\$ 173,440
	25-OP1	C/O	PLC Computer for Water Utility	\$ 147,477						\$ 147,477
	25-03	C/O	Queens Place Drive services extension		\$ 249,260					\$ 249,260
	26-OP3	N	X Queens Place LED light refit - track and lobby	\$ 78,000						\$ 78,000
	26-OP2	N	Queens Place Roof Remediation	\$ 70,000						\$ 70,000
	26-OP4	N	Rural Fire Suppression		\$ 200,000					\$ 200,000
	25-18	C/O	Sidewalk Millard to Harley Umphrey Section 1		\$ 519,192		\$ 325,165			\$ 844,357
	24-07	C/O	South Queens Outdoor Pool					\$ 1,890,985	\$ 2,000,000	\$ 3,890,985
	25-04	C/O	Waterloo East Phase IIIB	\$ 405,100		\$ 262,000	\$ 314,000			\$ 981,100
	26-15	N	X THACC Improvements Year 1		\$ 1,090,499					\$ 1,090,499
	26-08	N	CWWTF SAR Implementation Year 1		\$ 421,659					\$ 421,659
	26-09	N	SQWWTF SAR Implementation	\$ 125,667						\$ 125,667
	26-10	N	X MSB Heat Pumps						\$ 1,111,270	\$ 1,111,270
	26-12	N	C&D Expansion Design	\$ 280,414						\$ -
	27-08	N	Replacement #206 Van	\$ 98,660						\$ 98,660
	28-07		Replacement #505 Loader					\$ 441,390		\$ 441,390
	26-07		Mill Brook Flume Assessment	\$ 100,740						\$ 100,740
	25-08		MPSE Main Street - Roy Turner to Mersey (Water)					\$ 595,659		\$ 595,659
	26-12		Replacement #103 Truck - Landfill	\$ 98,660						\$ 98,660
	26-11		Replacement #303 Waste handler - Landfill	\$ 517,740						\$ 517,740
	26-06		Replacement #509 Loader - PW	\$ 280,410						\$ 280,410
<b>TOTAL</b>				<b>\$ 3,274,997</b>	<b>\$ 2,937,580</b>	<b>\$ 10,100,221</b>	<b>\$ 2,676,465</b>	<b>\$ 1,890,985</b>	<b>\$ 6,867,231</b>	<b>\$ 27,467,065</b>

Fiscal Year			Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL	
<b>2027-2028</b>	27-09	N	Transmission Main Final Connection	\$ 145,400						\$ 145,400	
	27-10	N	Wastewater Masterplan	\$ 259,643						\$ 259,643	
	27-11	N	Replacement Liftstation Controllers Year 1 of 5		\$ 1,074,920					\$ 1,074,920	
	27-12	N	X THACC Improvements Year 2						\$ 2,159,187	\$ 2,159,187	
	27-13	N	CWWTF SAR Implementation Year 2		\$ 417,505					\$ 417,505	
	27-14	N	C&D Expansion Construction						\$ 2,804,139	\$ 2,804,139	
	27-06		Carton Street - Infrastructure Upgrading						\$ 425,810	\$ 425,810	
	26-02		X MPSE - Mersey Court to Wolfe		\$ 1,478,879					\$ 1,478,879	
	27-03		Parker Street - Infrastructure Upgrading				\$ 727,000			\$ 727,000	
	27-04		Replacement #104 Truck	\$ 98,660						\$ 98,660	
	27-05		Replacement #205 Tractor and #605 Tanker - Landfill	\$ 421,620						\$ 421,620	
	27-07		Replacement #701 Compaction - Landfill	\$ 210,330						\$ 210,330	
				<b>TOTAL</b>	<b>\$ 1,135,652</b>	<b>\$ 2,971,304</b>	<b>\$ -</b>	<b>\$ 727,000</b>	<b>\$ -</b>	<b>\$ 5,389,136</b>	<b>\$ 10,223,092</b>
	<b>2028-2029</b>	26-03		X MPSE - Main Street - Union St to Brunswick		\$ 1,354,278				\$ 500,000	\$ 1,854,278
28-08			Replacement #210 Truck	\$ 158,880						\$ 158,880	
28-06			Replacement #301 Excavator - Landfill	\$ 533,270						\$ 533,270	
28-08			Replacement #105 Truck	\$ 98,660						\$ 98,660	
28-03			Zwicker Avenue - Infrastructure Upgrading				\$ 1,068,984		\$ 250,000	\$ 1,318,984	
28-09		N	Replacement Liftstation Controllers Year 2 of 5						\$ 1,074,920	\$ 1,074,920	
			<b>TOTAL</b>	<b>\$ 790,810</b>	<b>\$ 1,354,278</b>	<b>\$ -</b>	<b>\$ 1,068,984</b>	<b>\$ -</b>	<b>\$ 1,824,920</b>	<b>\$ 5,038,992</b>	

Fiscal Year		Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2029-2030	26-04					\$ 311,570			\$ 311,570
	28-05	X						\$ 1,109,159	\$ 1,109,159
	28-02	X				\$ 400,000		\$ 1,910,748	\$ 2,310,748
	29-06			\$ 98,660					\$ 98,660
	29-07			\$ 98,660					\$ 98,660
	29-11			\$ 62,310					\$ 62,310
	29-09			\$ 310,220					\$ 310,220
	29-10	N						\$ 1,074,920	\$ 1,074,920
		<b>TOTAL</b>	<b>\$ 569,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 711,570</b>	<b>\$ -</b>	<b>\$ 4,094,827</b>	<b>\$ 5,376,247</b>
2030-2031	30-02	N						\$ 1,074,920	\$ 1,074,920
	27-02	X						\$ 2,670,197	\$ 2,670,197
	30-04	N						\$ 726,999	\$ 726,999
	30-05	N		\$ 114,243					\$ 114,243
	30-06	N		\$ 98,664					\$ 98,664
	30-07	N						\$ 197,328	\$ 197,328
	30-03	N	X					\$ 1,530,229	\$ 1,530,229
			<b>TOTAL</b>	<b>\$ 212,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,199,673</b>
		<b>5-YEAR TOTAL</b>	<b>\$ 5,984,216</b>	<b>\$ 7,263,162</b>	<b>\$ 10,100,221</b>	<b>\$ 5,184,019</b>	<b>\$ 1,890,985</b>	<b>\$ 24,375,787</b>	<b>\$ 54,517,976</b>
		X	Indicates that there is potential for external funding identified for these projects.						



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** March 4, 2026  
**File No:** 10350-50-2603-002  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Operational Budget Fiscal 2026-2027 – Version 2

Prepared by:  <i>J. Veinotte</i> _____ J. Veinotte Director of Finance	CAO Concurrence:  <i>W. Thorpe</i> _____ W. Thorpe Chief Administrative Officer
---	--

### RECOMMENDATION

THAT Council of Region of Queens accept this report for information.

### PURPOSE

This report introduces the second draft of the 2026-2027 operating budget for Region of Queens Municipality. This draft includes revisions made by staff based on Council direction and information requested by Council at the March 3, 2026 Special meeting.

### 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.

The initial draft operating budget presented at the March 3, 2026 Special Meeting reflected an increase in tax rate of 21.2 cents per \$100 of assessment. Of this

increase, 4.3 cents was the result of higher mandatory costs such as Education and Policing.

This report reflects the second draft of the 26/27 fiscal year operating budget. The updated draft reflects a decrease of 5.4 cents on the tax rate (21.2 cents to 15.8 cents). At the February 24, 2026 Regular meeting, Council passed a motion to add \$450,000 in policing costs, which results in an increase of number of cents attributed to mandatory costs from 4.3 to 7.3 on every \$100 of assessment

## ALTERNATIVES/OPTIONS

Option 1 – Council receives the draft for information.

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

## ANALYSIS

### Workforce Revisions:

The initial draft of the 2026/2027 budget included 9.4 Full Time Equivalent (FTE) positions at a total compensation cost (wages and benefits) of \$634,505. Council directed staff to remove 3 FTE positions, resulting in a cost reduction of \$285,721:

#### **Proposed Workforce Additions 2026/2027**

Total compensation costs including benefits.

<b>Proposed Additions (Non union)</b>		FTE CHG	COST	WAS
ADMIN	Payroll Clerk	0.17	\$ 11,920	
ADMIN	Deputy Clerk	+	\$ -	\$ 79,470
EDEV	Community Navigator	+	\$ -	\$ 79,470
MPOOL	South Queens Pool staffing	2.5	\$ 120,260	
QPEC	Facility and Program Manager	+	\$ -	\$ 126,781
QPEC	Custodians	3	\$ 178,677	
REC	Activity and Outdoor Space Play Coordinator	0.31	\$ 14,143	
QPEC	CSR QPEC - PT (1 position)	0.39	\$ 23,784	
			\$ 348,785	\$ 285,721

The remaining proposed positions are included in the revised draft for Council consideration. The removed positions are included in the reconciliation of changes and marked as Council Direction (CD).

Alternative sources of funding:

At the March 3, 2026 Special meeting, Council directed staff to explore alternative sources of funding for one-time cost items. Costs that met the standard for best financial practice of funding certain one-time costs from reserves or surplus are reflected in the current draft, identified by bold text on the Reconciliation of Changes report, and located in Section 8 of the Budget Workbook.

Though the funding of Closure and Post Closure costs of \$400,000 for the 2026/2027 fiscal year from reserves is not considered best financial practice, it has been included at Council direction and bolded on the report.

The effect of this alternative funding is a reduction of the tax rate. These costs are marked on the report as proposed staff changes (ST), and Council can direct removal of the items and corresponding funding, should they wish.

Infrastructure considerations:

Multiple options are available for completion of the Infrastructure projects outlined in the operating budget. Staff are seeking Council direction for proceeding with each project.

1) Main and Market Street Improvements

Options:

- a) retain the project as proposed
- b) refer the project to a future operational budget year
- c) fund the project from sidewalks reserve (\$170,000 projection)
- d) shift the project to a capital project for 2027/28 and deduct:
  - i) \$43,500 Roads&strs 6420 Sidewalks Material
  - ii) \$14,000 Roads&strs 6426 Storm water management (move 4 CBs)
  - iii) \$21,000 Roads&strs 6455 Traffic Signals and Markings (TWSIs)
  - iv) \$10,000 Roads&strs 6464 Asphalt Paving

Cost \$88,500

Note:

- These costs contribute to the District 13 area rates. Funding this expense from the Sidewalks reserve would result in all taxpayers funding the project, as contributions to the sidewalk reserve are a cost of the general tax rate.

- Though shifting the project to a single capital project in the 27/28 fiscal year will still require Council direction regarding funding, the decision would be deferred until the 2027-2028 capital budget discussion.

## 2) Traffic Study

### Options:

- a) retain the project as proposed
- b) refer the project to a future year

Cost \$90,000

### Note:

- This cost contributes to District 13 area rate.

## 3) Speed Display Devices

In early 2025, the CAO proposed the purchase of 8 devices through the Police Advisory Board (PAB). In November 2025, the PAB recommended converting the existing units to solar. The cost for replacement units is \$6500 each.

### Options:

- a) retain the project as proposed
- b) adjust the number of units

Cost \$52,000

### Note:

- This cost contributes to District 13 area rate. All but one has been adjusted out.

## 4) Rectangular Rapid Flashing Beacons

Though these beacons would have a definitive benefit to motorists and pedestrians they are not required.

### Options:

- a) retain the project as proposed
- b) remove the project from the budget

Note:

- This cost contributes to District 13 area rate.

Cost \$37,500

#### 5) Port Medway Lights

- a) retain the project as proposed
- b) fund from Parkland Reserve (\$110,000 projection)
- c) remove the project from the budget

Cost \$49,000

Note:

- Staff understand that this reserve was intended for maintenance and creation of parks in the Region; this cost would therefore qualify for the reserve.

#### 6) BMB Swings

Current set is only belts; replacement will include generation and inclusive wing as well as address sea level rise at that site.

Options:

- a) retain the project as proposed
- b) elect not to change the swings
- c) fund from Parkland Reserve (\$110,000 projection)

Cost \$32,500

#### 7) Etlī Milita'mk improvements

Replace both entrances as recommended by a resident.

- a) retain the project as proposed
- b) elect not to change the gates
- c) fund from Parkland Reserve (\$110,000 projection)

Cost \$12,000

8) Privateer Park Stage

As the existing stage was not intended to be permanent, the current configuration is not suitable for long-term use. Staff are seeking Council direction to develop a permanent feature for that location.

Options:

- a) retain the project as proposed
- b) elect not to change the stage

Cost \$49,000

9) Thorburne Park light repair

- a) retain the project as proposed
- b) elect not to repair the lights; the park would be available only for use during daylight hours

Cost \$10,000

**For the Infrastructure items listed above, allocations from reserves have not been included in current revision of operating budget or Reserve Activity report.**

Area rates/District 13

A staff report recommending a transfer from the accumulated surplus to the District 13 reserve for a retroactive area rate overpayment has been included in the March 10, 2026 Regular Meeting agenda.

Staff have recalculated the area rates for District 13 based on the 25/26 rates, resulting in a shortfall of funding of \$177,000 (based on version 2 of the draft operating budget).

Staff have funded this shortage from the District 13 reserve. This funding is delineated by bold text, listed in Section 8; the area rates in Section 1 have decreased accordingly. A small rounding error was corrected during this process, resulting in an overall decrease in revenue over costs of \$4,682, listed on the Reconciliation report.

Queens County Transit

At the March 3, 2026 Special meeting, Council requested historical funding amounts for Queens County Transit:.

2020	\$26,000 operations, \$25,000 new van, \$25,674 from Safe Restart PNS funding
2021	\$28,000
2022	\$28,000
2023	\$38,000
2024	\$50,000
2025	\$70,000

### Reserve Activity Report

Items recommended by staff have been included, and Council can adjust as they wish during budget discussions. Items in in purple represent proposals by staff or direction of Council.

### Operations Capital Fund

As discussed during the Capital Investment Plan approval process, staff will recommend a motion to move \$500,000 to fund the Operations Capital Fund. This reserve was initiated in 25/26 to fund smaller capital projects during the fiscal year with the intent it be funded from any operating surplus. This allocation of funds was included in the Reserve Activity report provided to Council during the Capital Investment Plan deliberations.

There is a projected surplus of over \$970,000 for the 25/26 fiscal year. An allocation will only be made if the actual surplus at year end is over \$500,000.

## **IMPLICATIONS**

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

The revised budget draft outcome reflects an increase in tax rate of 15.8 cents per \$100 of assessment. Of this increase, 7.3 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**

N/A

## **SUMMARY**

This report introduces the second 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
- Reconciliation of Changes Report – Operating Budget Version 1 vs. Operating Budget Version 2
- Reserve Activity Report

	One cent on tax rate:
\$	148,550

Cents on TXR	15.8
Deficit	(2,349,078)
MC increase inc above:	7.3

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
<b>1. Taxation</b>					
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		2027-03-31	
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	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
	1,325,335	1,427,946	1,432,274	100.3%	1,432,274	1,432,902
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
	1,135,181	1,110,000	975,553	87.9%	1,200,641	1,210,000
<b>Total Taxation</b>	<b>\$ 19,540,202</b>	<b>\$ 20,587,560</b>	<b>\$ 20,256,574</b>	<b>98.4%</b>	<b>\$ 20,621,615</b>	<b>\$ 22,199,803</b>



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	
<b>2. Grants in Lieu of Taxes</b>						
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
	294,391	256,058	6,189	2.4%	256,058	260,551
<b>Total Grants in Lieu of Taxes</b>	<b>\$ 357,401</b>	<b>\$ 316,950</b>	<b>\$ 71,262</b>	<b>22.5%</b>	<b>\$ 313,775</b>	<b>\$ 343,095</b>

### 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
	<b>\$ 2,334,672</b>	<b>\$ 2,337,299</b>	<b>\$ 1,890,884</b>	<b>80.9%</b>	<b>\$ 2,523,492</b>	<b>\$ 2,461,960</b>

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	
<b>4. Sales of Services</b>						
<b>Protective Services</b>						
Parking Meters	8,870	12,000	5,652	47.1%	6,500	10,000
<b>Public Health and Welfare Services</b>						
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
<b>Environmental Health Services</b>						
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
<b>Other</b>						
Tax Certificates	15,080	15,000	12,320	82.1%	14,480	15,000
<b>Total Sales of Services</b>	<b>\$ 3,359,572</b>	<b>\$ 2,786,597</b>	<b>\$ 2,176,492</b>	<b>78.1%</b>	<b>\$ 2,722,390</b>	<b>\$ 2,825,877</b>



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
<b>5. Other Revenue from Own Sources</b>						
<b>Licenses &amp; Permits</b>						
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
<b>Fines</b>						
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
<b>Rentals</b>						
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
<b>Return on Investments</b>						
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
<b>Other Revenue from Own Sources</b>						
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
<b>Recreation and Cultural Services</b>						
<b>Queens Place Recreation Facility</b>						
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					
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					
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
	-					
<b>Recreation Program Revenue</b>	29,962	40,000	3,298	8.2%	7,000	46,750
	585,838	506,100	386,268	76.3%	476,200	530,000
<b>Miscellaneous</b>						
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%	-	109,302



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
<b>Revenue collected for Other Government Agencies</b>						
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	222,152
<b>Total Other Revenue from Own Sources</b>	<b>\$ 1,602,382</b>	<b>\$ 1,879,068</b>	<b>\$ 974,756</b>	<b>51.9%</b>	<b>\$ 1,906,296</b>	<b>\$ 1,421,122</b>

#### 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
<b>Total Unconditional Transfers from Other Gov.</b>	<b>\$ 1,357,235</b>	<b>\$ 1,357,326</b>	<b>\$ 1,021,558</b>	<b>75.3%</b>	<b>\$ 1,357,365</b>	<b>\$ 1,357,365</b>

#### 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	-
<b>Total Conditional Transfers</b>	<b>\$ 157,847</b>	<b>\$ 75,600</b>	<b>\$ 76,223</b>	<b>100.8%</b>	<b>\$ 95,000</b>	<b>\$ 132,795</b>



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
<b>8. Other Transfers, Collections for Other Governments</b>						
<b>Accumulated Surplus</b>						
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%		-
Unbudgeted expenses	381,553	-			73,500	-
<b>RQM 30th anniversary</b>						<b>30,000</b>
<b>Community Wellness Strategy</b>						<b>50,000</b>
Transfer fr Surplus to balance rate change to zero		142,915	-	0.0%	-	-
	820,653	1,077,416	22,010	2.0%	390,204	563,000



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
<b>Transfers from Special Operating Reserves</b>						
Shares Services Initial Costs	-	110,000	-	0.0%	-	25,000
<b>Paving rate balancing District 13</b>	-				137,115	<b>177,000</b>
Septage Reserve Lagoon Dredging	-	-			-	55,000
Hillsview Acres Deficit Transfer fr Reserves	77,346	192,259	-	0.0%	130,407	246,460
Pine Grove	25,000	25,000	-	0.0%	25,000	25,000
Accessibility	-	55,000	-	0.0%	11,251	-
MPS update funding fr reserve	-				-	48,000
CIF Reserve	10,000	-	250,000	-	250,000	100,000
<b>Organics Rs - fund closure and PC costs Queens contribution</b>	-	-	-	-	-	<b>400,000</b>
<b>Organics Rs - fund IT Infrastructure camera system</b>	-	-	-	-	-	<b>66,481</b>
<b>Parkland - Port Medway Interpretive panels</b>						<b>7,000</b>
<b>Parkland - Miriam Hunt Park</b>						<b>30,000</b>
<b>Shared Services Reserve - MUP review</b>						<b>52,000</b>
<b>Fundraising - SQ pool initial costs</b>						<b>19,500</b>
Other 24/25 Special Operating Reserve items	898,508	-	-	-	-	-
<b>Transfers from Special Equipment Reserve</b>						
Fire Department Truck Reserve	166,703	309,071	-	0.0%	309,071	361,571
	<b>1,998,211</b>	<b>1,768,746</b>	<b>272,010</b>	<b>15.4%</b>	<b>1,253,048</b>	<b>2,176,012</b>
<b>TOTAL REVENUE:</b>	<b>\$ 30,707,523</b>	<b>\$ 31,109,145</b>	<b>\$ 26,739,760</b>	<b>86.0%</b>	<b>\$ 30,792,980</b>	<b>\$ 32,918,030</b>



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
<b>9. General Government Services</b>						
<b>Legislative</b>						
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
<b>General Administrative</b>						
Administrative	919,096	1,589,820	929,955	58.5%	1,330,000	1,803,583
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)	(61,597)
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 Mtncce/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	2,350,130
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
<b>Taxation</b>						
Administration	71,148	76,620	56,745	74.1%	76,620	80,679
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	661,583
<b>Common Services-Administration Building</b>						
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
<b>Other</b>						
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	23,100
	867,768	517,450	424,075	82.0%	455,150	495,600



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
<b>Other General Government Services</b>						
Conventions & Delegations						
NSFM (Council + CAO)	19,736	25,600	17,926	70.0%	18,000	32,100
Elections	78,064					
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	78,800
<b>General Accident, Damage Claims &amp;</b>						
Public Liability Insurance						
	1,120	1,120	1,120	100.0%	1,220	1,220
<b>Grants to Other Organizations &amp; Individuals</b>						
Community Investment Fund						
	179,420	175,000	352,330	201.3%	348,378	275,000
	179,420	175,000	352,330	201.3%	348,378	275,000
<b>Other</b>						
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						
	-	-	-	0.0%	-	-
- Queens County Food Bank						
	-	15,500	15,500	100.0%	15,500	15,500
- Queens Country Transit						
	-	70,000	70,000	100.0%	70,000	70,000
- Astor funding - surplus						
	-	250,000	17,197	6.9%	250,000	233,000
- Greenfield Fire						
	-	200,000	200,000	100.0%	200,000	-
- North Queens Track - surplus						
	-	-	-	0.0%	-	250,000
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



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
<b>Valuation Allowance</b>						
Uncollectible taxes	26,876	15,000	8,980	59.9%	12,000	15,000
<b>Total General Government Services</b>	<b>\$ 3,575,315</b>	<b>\$ 4,379,128</b>	<b>\$ 3,199,265</b>	<b>73.1%</b>	<b>\$ 4,195,798</b>	<b>\$ 4,898,623</b>
<b>10. Protective Services</b>						
<b>Police Protection</b>						
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	83,061
Protective Services	2,780,840	2,864,265	2,224,788	77.7%	2,966,384	3,564,703
<b>Total Police/Senior Protection</b>	<b>2,804,689</b>	<b>2,962,931</b>	<b>2,283,022</b>	<b>77.1%</b>	<b>3,044,009</b>	<b>3,674,214</b>
<b>Law Enforcement</b>						
<b>Building/Fire Inspection</b>						
Salary & Benefits	169,904	182,400	134,987	74.0%	182,400	190,095
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	245,686



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	
<b>By Law Enforcement</b>						
Salary & Benefits	102,064	162,660	108,083	66.4%	131,900	177,574
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	203,074
<b>Total Law Enforcement</b>	<b>375,676</b>	<b>509,055</b>	<b>283,679</b>	<b>55.7%</b>	<b>359,798</b>	<b>448,761</b>
<b>Fire Fighting Force</b>						
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	11,520
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	1,641,801

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
<b>Fire Alarm Systems</b>						
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
<b>Fire Station Building</b>						
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
<b>Other Fire Protection</b>						
Snow Removal Rural Fire Hydrants	945	5,000	3,180	63.6%	5,000	5,000
<b>Total Fire Protection</b>	<b>1,592,862</b>	<b>1,917,249</b>	<b>1,554,357</b>	<b>81.1%</b>	<b>1,827,521</b>	<b>2,044,641</b>
<b>Emergency Measures</b>						
Local EMO/GSAR	25,753	44,935	29,132	64.8%	40,000	120,546
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
<b>Total Emergency Measures</b>	<b>61,784</b>	<b>65,153</b>	<b>46,379</b>	<b>71.2%</b>	<b>60,252</b>	<b>141,146</b>
<b>Total Protective Services</b>	<b>\$ 4,835,010</b>	<b>\$ 5,454,387</b>	<b>\$ 4,167,437</b>	<b>76.4%</b>	<b>\$ 5,291,580</b>	<b>\$ 6,308,762</b>



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
<b>11. Transportation Services</b>						
<b>Common Services-Administration</b>						
EPW Wages (IBEW and non union)	1,259,160	570,790	899,831	157.6%	1,200,000	2,108,632
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	2,267,484
<b>Common Services-Equipment Operations</b>						
Salary & Benefits Mechanic	113,301	83,040	129,996	156.5%	179,900	205,599
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	713,529



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
<b>Debenture Principal &amp; Interest</b>						
Principal	-	-	-		-	22,000
Interest	-	-	-		-	6,919
		-	-		-	28,919
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
<b>Storage</b>						
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
<b>Works Garage</b>						
Works Garage Renovation	92,737	12,000	21,220	176.8%	12,000	-
Insurance	2,620					
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
<b>Total Common Services</b>	<b>2,092,209</b>	<b>1,507,022</b>	<b>1,664,985</b>	<b>110.5%</b>	<b>2,235,506</b>	<b>3,183,581</b>



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
<b>Road Transport</b>						
<b>Roads and Streets</b>						
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				-	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
<b>Debenture Principal &amp; Interest</b>						
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
<b>Road Transport</b>						
<b>Street lighting</b>						
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
<b>Airport</b>						
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
<b>Total Transportation Services</b>	<b>\$ 3,689,039</b>	<b>\$ 3,653,412</b>	<b>\$ 3,066,419</b>	<b>83.9%</b>	<b>\$ 4,022,126</b>	<b>\$ 5,208,685</b>

## 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 Benef	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	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
<b>R.Q.M. Sewage Treatment &amp; Disposal</b>						
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
<b>Debenture Principal &amp; Interest</b>						
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
<b>R.Q.M. Total Sewage and Disposal</b>	<b>793,867</b>	<b>1,177,044</b>	<b>910,511</b>	<b>77.4%</b>	<b>1,080,458</b>	<b>1,254,983</b>

#### 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	
Contingency			-	0.0%		
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		2027-03-31	
	Region	Region		%age	Projections to	
	Actual	Budget	YTD	Budget	2026-03-31	
					Region	
					Budget	
<b>Landfill</b>						
SW Wages and Benefits	375,978	436,630	240,544	55.1%	349,000	460,142
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	193,673
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	2,192,915
<b>Debenture Principal &amp; Interest</b>						
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	-
<b>Recycling</b>						
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
<b>Total Garbage &amp; Waste Collection &amp; Disposal</b>	<b>4,409,822</b>	<b>5,168,429</b>	<b>3,461,201</b>	<b>67.0%</b>	<b>4,701,444</b>	<b>4,725,032</b>
<b>Total Environmental Health Services</b>	<b>\$ 5,203,689</b>	<b>\$ 6,345,473</b>	<b>\$ 4,371,712</b>	<b>68.9%</b>	<b>\$ 5,781,903</b>	<b>\$ 5,980,016</b>



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	
<b>13. Public Health &amp; Welfare Services</b>						
Hillsview Acres	2,334,559	\$ 1,843,656	\$ 1,422,370	77.1%	\$ 1,820,407	\$ 1,971,537
	<b>\$ 2,334,559</b>	<b>\$ 1,843,656</b>	<b>\$ 1,422,370</b>	<b>77.1%</b>	<b>\$ 1,820,407</b>	<b>\$ 1,971,537</b>
<b>14. Environment Development Services</b>						
<b>Planning</b>						
<b>Administration</b>						
Salaries & Benefits	293,641	455,290	271,243	59.6%	389,625	544,029
Supplies	3,020	3,000	428	14.3%	2,500	3,000
	296,661	458,290	271,671	59.3%	392,125	547,029
<b>Planning Other</b>						
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					
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
<b>Total Environmental Planning &amp; Zoning</b>	<b>362,625</b>	<b>514,667</b>	<b>273,045</b>	<b>53.1%</b>	<b>414,749</b>	<b>749,229</b>



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
<b>Other Environment Development Services</b>						
<b>Tourism &amp; Economic Development</b>						
Salaries & Benefits	331,034	347,423	212,358	61.1%	275,445	399,038
<b>Supplies/Materials/Operations</b>						
Supplies	339	500	194	38.8%	600	600
Library/Resource	94	150	-	0.0%		
	433	650	194	29.8%	600	600
<b>Department Services/Projects</b>						
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
<b>Queens Waterfront Development</b>						
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
<b>Publicity &amp; Advertising</b>						
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	34,000
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	84,000
<b>Facilities</b>						
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
<b>Fort Point Lighthouse Park</b>						
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
<b>LBDC</b>						
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
<b>Other</b>						
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
<b>Economic Development</b>						
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
<b>Total Tourism and Economic Development</b>	2,061,864	929,894	496,503	53.4%	662,673	1,171,161
<b>Total Environmental Development Services</b>	<b>\$ 2,424,489</b>	<b>\$ 1,444,561</b>	<b>\$ 769,548</b>	53.3%	<b>\$ 1,077,422</b>	<b>\$ 1,920,390</b>

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

**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	16,000
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%	-	-
	<b>99,180</b>	<b>82,024</b>	<b>80,940</b>	<b>98.7%</b>	<b>83,439</b>	<b>100,558</b>

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
	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>225,960</b>

**Parks/Playgrounds**

Grounds Crew Wages	237,295	411,686	220,745	53.6%	280,770	237,821
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
	<b>347,760</b>	<b>568,190</b>	<b>324,193</b>	<b>57.1%</b>	<b>417,699</b>	<b>473,950</b>



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
<b>Queens Place Community Facility</b>						
Office Supplies/Postage	6,391	6,400	1,597	25.0%	6,400	9,514
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	18,200
Advertising & Promotion	426	15,000	1,711	11.4%	7,000	12,500
License & Fees	24,903	20,000	24,144	120.7%	26,000	52,000
Facility Building Maintenance	413,065	140,000	120,246	85.9%	155,000	343,478
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	46,000
Salary & Benefits	583,119	811,120	574,353	70.8%	773,370	1,065,576
	1,558,081	1,554,295	1,106,088	71.2%	1,483,725	2,040,468
<b>Debenture Principal &amp; Interest</b>						
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
<b>Subtotal Recreation Facilities</b>	<b>2,211,487</b>	<b>2,408,919</b>	<b>1,709,215</b>	<b>71.0%</b>	<b>2,189,273</b>	<b>3,041,001</b>



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
<b>Cultural Buildings &amp; Facilities</b>						
Historical Burial Grounds	807	1,000	686	68.6%	900	1,000
<b>Old Town Hall/ Astor</b>	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
<b>Museums</b>						
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
<b>Library</b>						
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	
	Actual	Budget	YTD	Budget	2026-03-31	
					Region	
					Budget	
<b>Other Recreation and Cultural Services</b>						
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	-	-	-	0.0%	-	-
- North Queens Active Living	16,500	16,500	16,500	100.0%	16,500	19,500
- Greenfield Recreation	5,000	25,000	25,000	100.0%	25,000	26,250
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	3,500
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	240,631
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	438,681
<b>Less: transmission of taxes collected for Other Governments</b>						
Brooklyn Cemetery/Recreation	47,234	49,761	49,690	99.9%	49,690	52,350
<b>Total Recreation &amp; Cultural Services</b>	<b>\$ 2,700,872</b>	<b>\$ 3,018,903</b>	<b>\$ 2,075,370</b>	<b>68.7%</b>	<b>\$ 2,671,732</b>	<b>\$ 3,713,806</b>



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
<b>Unbudgeted Expenditures - NO BUDGET REQUIREMENT</b>	-	-	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	-
<b>Reserve Transfer-Special Operating Reserve</b>						
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					
	1,615,705	180,000	135,000	75.0%	180,000	225,000
<b>Reserve Transfer - Equipment Reserve</b>						
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
	587,560	632,610	349,500	55.2%	556,000	592,000
<b>Total Fiscal Transfers:</b>	2,203,265	812,610	516,456	63.6%	809,500	817,000



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
<b>Conditional Transfers to other governments and agencies</b>						
Appropriation to Regional School Board	3,741,286	4,157,016	3,117,762	75.0%	4,157,016	4,448,288
<b>Total Conditional Transfers to other governments and agencies</b>	<b>3,741,286</b>	<b>4,157,016</b>	<b>3,117,762</b>	<b>75.0%</b>	<b>4,157,016</b>	<b>4,448,288</b>
<b>Total Fiscal Services</b>	<b>5,944,551</b>	<b>4,969,626</b>	<b>3,634,218</b>	<b>73.1%</b>	<b>4,966,516</b>	<b>5,265,288</b>
<b>Total Expenditures</b>	<b>30,707,524</b>	<b>31,109,146</b>	<b>22,706,339</b>	<b>73.0%</b>	<b>29,827,484</b>	<b>35,267,108</b>
<b>Operating Surplus</b>	<b>\$ (1)</b>	<b>\$ (1)</b>	<b>\$ 4,033,420</b>		<b>\$ 965,496</b>	<b>\$ (2,349,078)</b>



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
<b>Hillsview Acres</b>						
<b>EXPENDITURES</b>						
SALARIES & BENEFITS						
Salaries & Wages	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	1,608,607
Benefits						
	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	1,608,607
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



<b>Region of Queen Municipality</b>	<b>2025-03-31</b>	<b>2026-03-31</b>	<b>2025-12-31</b>		<b>2027-03-31</b>	
	<b>Region</b>	<b>Region</b>		<b>%age</b>	<b>Projections to</b>	<b>Region</b>
	<b>Actual</b>	<b>Budget</b>	<b>YTD</b>	<b>Budget</b>	<b>2026-03-31</b>	<b>Budget</b>
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	1,971,537



Region of Queens Municipality  
RESERVE ACTIVITY FORECAST

DRAFT

**NOTE:** This forecast only includes budget estimates and projections based on information current on the date of this report and revised operating budget as presented to Council March 10, 2026.



REGION OF QUEENS MUNICIPALITY

**SPECIAL CAPITAL RESERVE**

**42140 Post Closure Landfill**

Projected 03/31/2027 Balance: **\$10,994,822**

This account represents the funds set aside to close the landfill and monitor the site for twenty years thereafter.

Balance April 1, 2025	\$	8,428,595.32	
Closure Costs Queens - annual contribution from Operating	\$	450,000.00	Projection
Closure Costs Other Gov'n	\$	550,000.00	Projection
Interest 25/26	\$	295,000.84	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>9,723,596.16</b>	
Closure Costs Queens - annual contribution from Operating	\$	400,000.00	Funded fr Organics reserve per CM
Closure Costs Other Gov'n	\$	530,900.00	BUDGET
Interest 26/27	\$	340,325.87	Estimate 3.5%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>10,994,822.02</b>	

**42150 Accumulated Surplus**

Projected 03/31/2027 Balance: **\$1,049,750**

Balance April 1, 2025	\$	1,523,625.17	
Interest 25/26	\$	42,893.94	Estimate based on Q1 interest, slight drop in rates
QP Drive CIP 25/26	\$	(298,084.07)	CIP 25/26
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>1,268,435.04</b>	
Interest 26/27	\$	30,575.25	Estimate 3%
QP Drive CIP 26/27	\$	(249,260.00)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>1,049,750.29</b>	

**SPECIAL OPERATING RESERVE**

**52150 West Queens First Responders**

Projected 03/31/2027 Balance: **\$34,985**

Reserve was created in June 2021 once Fire Department loan and equipment schedules were reconciled. This balance was determined to be the funding remaining for WQFR equipment purchases.

Balance April 1, 2025	\$	23,155.73	
Interest 25/26	\$	810.45	Estimate 3.5%
F2024/2025 - annual contribution from Operating	\$	5,000.04	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>28,966.22</b>	
F2026/2027 - annual contribution from Operating	\$	5,000.00	BUDGET
Interest 26/27	\$	1,018.99	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>34,985.21</b>	

**52151 Community Investment Fund**

Projected 03/31/2027 Balance: **\$108,615**

This reserve was set up on April 1, 2021. Funding previously posted to the Special Operating Surplus

were reallocated to this reserve as listed below. Funds that were not disbursed from the \$175,000 operating amount are transferred here.

Balance April 1, 2025	\$	448,503.99	
Interest 25/26	\$	6,947.64	Estimate 3.5%
F2025/2026 - LRHS Track Project Commitment	\$	(250,000.00)	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>205,451.63</b>	
Additional Funding to operations	\$	(100,000.00)	Direction of Council
Interest 26/27	\$	3,163.55	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>108,615.18</b>	

**52152 Parkland Fee**

Projected 03/31/2027 Balance: **\$113,363**

Developments that do not want to set aside green space can fund this reserve with 5% of the lot value of the proposed development.

Staff have used this reserve to fund one time costs in the 26/27 operating budget.

Balance April 1, 2025	\$	124,513.67	
Interest 25/26	\$	4,357.98	Estimate 3.5%
F 2025/2026 - Addition	\$	2,885.00	
F 2025/2026 - Addition	\$	960.00	
F 2025/2026 - Addition	\$	14,345.00	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>147,061.65</b>	
Port Medway Interpretive panel	\$	(7,000.00)	proposed by staff
Fund Miriam Hunt Park	\$	(30,000.00)	proposed by staff
Interest 26/27	\$	3,301.85	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>113,363.50</b>	

**52153 Septage**

Projected 03/31/2027 Balance: **\$292,336**

This reserve was set up March 31, 2021 to reallocate the balance from an accrued liability account. To be used to remove accumulated sediment from lagoons.

Balance April 1, 2025	\$	275,771.13	
Interest 25/26	\$	9,651.99	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>285,423.12</b>	
F2026/2027 dredging	\$	(55,000.00)	BUDGET
Interest 26/27	\$	6,912.69	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>292,335.81</b>	

**52155 Sewer Projects**

Projected 03/31/2027 Balance: **\$0**

This reserve **was** funded by an annual contribution from operating. No allocation for this reserve has been budgeted since F2021. Sewage rates need to be revisited as all taxpayers may be funding treatment, not

just users of the service.  
This reserve funds waste water upgrades.

Balance April 1, 2025	\$	622,892.64	
Interest 25/26	\$	21,801.24	Estimate 3.5%
F2025/2026 Debenture Weir Lane proceeds	\$	280,000.00	
F2025/2026 - Waterloo East Phase IIIB	\$	(600,000.00)	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>324,693.88</b>	
Interest 26/27	\$	9,740.82	Estimate 3%
F2026/2027 Waterloo East Phase IIIB	\$	(334,434.70)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>(0.00)</b>	

**52156 MPS and LUB Reserve** Projected 03/31/2027 Balance: **-\$287**

Funds future Land Use Planning consulting

Balance April 1, 2025	\$	31,615.10	
F2025/2026 - Annual contribution from Operating	\$	15,000.00	
Interest 25/26	\$	1,106.53	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>47,721.63</b>	
F2026/2027 - Annual contribution from Operating	\$	-	BUDGET
MPS review - RFP out	\$	(48,000.00)	
Interest 26/27	\$	(8.35)	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>(286.72)</b>	

**52157 Permit Tracking Reserve** Projected 03/31/2027 Balance: **\$58,710**

**NO LONGER BEING FUNDED**

New reserve per Council to fund purchase of new software system that would improve productivity and processing times for permits/shared services MODL.

Balance April 1, 2025	\$	129,385.83	
Interest 25/26	\$	4,614.17	Estimate 3.5%
F2025/2026 - Allocation to Operating	\$	-	projected at zero
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>134,000.00</b>	
F2026/2027 - Allocation to Operating	\$	(25,000.00)	BUDGET
F2026/2027 - Allocation to Operating	\$	(52,000.00)	to fund MUP Review, Council direction
	\$	1,710.00	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>58,710.00</b>	

**52158 Organic Project** Projected 03/31/2027 Balance: **\$450,269**

Reserve for green bin replacement or replacement of organics building, Funded annually by a portion of Diversion Credits.

Staff have used this reserve to fund one time operational costs and Council direction to fund 26/27 closure and pc costs.

Balance April 1, 2025	\$	873,077.52	
-----------------------	----	------------	--

Interest 25/26	\$	30,557.71	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>903,635.23</b>	
Closure costs F2026	\$	(400,000.00)	per Council direction
Infrastructure camera system	\$	(66,481.00)	proposed by staff
Interest 26/17	\$	13,114.63	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>450,268.86</b>	

**52159 Fundraising**

Projected 03/31/2027 Balance: **(\$363)**

Queens Place and Skate Park were combined in F2020 into one reserve. SKP balance at 03/31/2021 was \$14,379 (92%) and QPEC \$1206 (8%). No regular funding for this reserve.

Staff have used this reserve to fund costs associated with the South Queens pool.

Balance April 1, 2025	\$	17,951.04	
Interest 25/26	\$	628.29	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>18,579.33</b>	
SQPool initial costs	\$	(19,500.00)	proposed by staff
Interest 26/27	\$	557.38	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	\$	<b>(363.29)</b>	

**52160 Pine Grove Park**

Projected 03/31/2027 Balance: **\$3,722**

This is the reserve that \$25,000 annually funds operations. No incoming funding for this reserve. 26/27 will be last full year for this.

Balance April 1, 2025	\$	52,645.57	
Interest 25/26	\$	967.59	Estimate 3.5%
F2025/2026 - Annual contribution to Operating	\$	(25,000.00)	
<b>Projected 03/31/2026 Balance:</b>	\$	<b>28,613.16</b>	
F2026/2027 - Annual contribution to Operating	\$	(25,000.00)	BUDGET
Interest 26/27	\$	108.39	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>3,721.56</b>	

**52161 Cell Tower**

Projected 03/31/2027 Balance: **\$170,428**

To fund contribution to a cell phone tower in North Queens. NO LONGER BEING FUNDED, PROVINCE IS FUNDING CELL TOWER Anticipated costs to enhance once tower is built.

Balance April 1, 2025	\$	159,868.48	
Interest 25/26	\$	5,595.40	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>165,463.88</b>	
Interest 26/27	\$	4,963.92	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	\$	<b>170,427.79</b>	

**52162 Recreation for All**

Projected 03/31/2027 Balance: **\$8,206**

Funding to subsidize access for low income residents to participate in Recreational programing. Funded by Donations. Only for programing in our pools and QPEC.

Balance April 1, 2025	\$	11,957.77	
Interest 25/26	\$	418.52	Estimate 3.5%
F2025/2026 - Funding for participants	\$	(1,496.80)	
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>10,879.49</b>	
Interest 26/27	\$	326.38	
<b>F2026/2027 - Funding for participants (new pool)</b>	<b>\$</b>	<b>(3,000.00)</b>	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>8,205.88</b>	

**52163 Liv. Business Development Center**

Projected 03/31/2027 Balance: **\$0**

This reserve has been used to partially fund the HVAC replacement project that is underway.

Balance April 1, 2025	\$	-
Reserve used to fund HVAC project	\$	-
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>-</b>

**52165 Property Mitigation**

Projected 03/31/2027 Balance: **\$568,246**

This reserve is funded by any surplus/deficit generated by the facility annually. Facility anticipated to be closed in 2026.

Balance April 1, 2025	\$	890,225.63	
Interest 25/26	\$	31,157.90	Estimate 3.5%
F2025/2026 - Projected deficit	\$	(130,407.00)	PENDING 25/26 YE results
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>790,976.53</b>	
Interest 26/27	\$	23,729.30	Estimate 3%
F2026/2027 - Projected deficit	\$	(246,460.00)	BUDGET
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>568,245.82</b>	

**52167 Canada Community Building Fund**

Projected 03/31/2027 Balance: **\$297,365**

Previously known as Gas Tax. This reserve is funded by the federal government. Expenditures are restricted to projects that meet annual guidelines. Eligible projects information provided in package. Annual reports submitted to DMA for review and audit.

Balance April 1, 2025	\$	1,326,426.43
-----------------------	----	--------------

Interest 25/26	\$	46,424.93	Estimate 3.5%
F2025/2026 - CCBF federal funding	\$	745,914.00	
F2025/2026 - Beach Meadows Infrastructure	\$	(115,000.00)	Estimate
F2025/2026 - Sewer Treatment Plant UV upgrades	\$	(210,000.00)	CIP to be completed this year
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>1,793,765.36</b>	
F2026/2027 - CCBF Federal funding	\$	745,914.00	
F2026/2027 - Accessible Washrooms, Splash Pad	\$	(425,810.00)	CIP 26/27
F2026/2027 - Sidewalk Section 1	\$	(325,165.00)	CIP 26/27
F2026/2027 - MPSE Wastewater Lift Station	\$	(1,500,000.00)	CIP 26/27
Interest 26/27	\$	8,661.13	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>297,365.49</b>	
F2027/2028 - CCBF Federal funding	\$	745,914.00	
F2027/2028 - Parker Street	\$	(727,000.00)	CIP 27/28
Interest 27/28	\$	9,488.38	
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>325,767.87</b>	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - Zwicker Avenue (partial borrowing)	\$	(1,068,983.90)	CIP 28/29
Interest 27/28	\$	80.94	
<b>Projected 03/31/2029 Balance:</b>	<b>\$</b>	<b>2,778.91</b>	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - MPSE Main Street C608 to Wolfe	\$	(400,000.00)	CIP 30/31
F2028/2029 - Keddy Lane	\$	(311,570.00)	CIP 30/31
Interest 28/29	\$	1,113.69	
<b>Projected 03/31/2030 Balance:</b>	<b>\$</b>	<b>38,236.60</b>	
F2029/2030 - CCBF Federal funding	\$	745,914.00	
Interest 29/30	\$	23,524.52	
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>807,675.11</b>	

**52168 Sidewalk**

Projected 03/31/2027 Balance: **\$199,984**

Reserve to fund future sidewalk replacement. Funded from operations annually \$25,000. Set up April 2020.

Balance April 1, 2025	\$	138,438.44	
F2025/2026 - Annual contribution from Operating	\$	24,999.96	
Interest 25/26	\$	5,720.34	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>169,158.74</b>	
F2026/2027 - Annual contribution from Operating	\$	25,000.00	BUDGET
Interest 26/27	\$	5,824.76	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>199,983.51</b>	

**52170 2ND Generation Landfill**

Projected 03/31/2027 Balance: **\$6,599,615**

Funded from operations annually. Reserve to pay for creation of a new cell at current landfill facility. Capacity based on 2023 report denotes that if current usage rate continues, a new cell will required in 7-8 years.

Balance April 1, 2025	\$	5,895,790.46	
Annual funding from operations	\$	150,000.00	
Interest 25/26	\$	211,602.67	Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	\$	<b>6,257,393.13</b>	
Annual funding from operations	\$	150,000.00	BUDGET
Interest 26/27	\$	192,221.79	Estimate 3%
<b>Projected 03/31/2027 Balance:</b>	\$	<b>6,599,614.92</b>	

**52171 Computer Equipment** Projected 03/31/2027 Balance: **\$0**  
Purchasing IT equipment and supporting infrastructure. No longer funded.

Balance April 1, 2025	\$	-
	\$	-
	\$	-
<b>Projected 03/31/2026 Balance:</b>	\$	-

**52172 Fire Department Safety Equipment** Projected 03/31/2027 Balance: **\$6,423**  
Balances were what remained from BA and Bunker Gear funding Account was reconciled and combined in F2021.

Balance April 1, 2025	\$	38,758.69	
Interest 25/26	\$	1,356.55	
Greenfield SCADA	\$	(33,879.00)	
<b>Projected 03/31/2026 Balance:</b>	\$	<b>6,236.24</b>	
By Department - Greenfield	\$	2,865.22	39.31%
By Department - North Queens	\$	1,830.84	32.96%
By Department - Mill Village	\$	1,540.17	27.73%
Interest 26/27	\$	187.09	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>6,423.33</b>	

**52173 Comfort Center** Projected 03/31/2027 Balance: **\$53,525**  
Set up in F2022, this reserve funds comfort centers as necessary by reimbursing invoiced and approved requests.

Balance April 1, 2025	\$	46,644.51	
Interest 25/26	\$	1,632.56	Estimate 3.5%
F2025/2026 Usage	\$	(40,000.00)	
<b>Projected 03/31/2026 Balance:</b>	\$	<b>8,277.07</b>	
Funding from Operations 26/27	\$	45,000.00	BUDGET
Interest 26/27	\$	248.31	
<b>Projected 03/31/2027 Balance:</b>	\$	<b>53,525.38</b>	

**52174 Library Renovation** Projected 03/31/2027 Balance: **\$135,587**  
Funded April 1, 2024 per Council instruction from CCBF

Balance April 1, 2025  
 Interest 25/26  
 F2025/2026 WIP reallocate to reserve  
 F2025/2026 CIP  
**Projected 03/31/2026 Balance:**  
 F2026/2027

\$	802,484.81	
\$	28,086.97	Estimate 3.5%
\$	(654,984.81)	
\$	(40,000.00)	CIP 25/26 to be confirmed by Elise
\$	<b>135,586.97</b>	
\$	(111,490.00)	CIP 26/27
\$	<b>24,096.97</b>	

**52175 Accumulated Surplus Special Operating Reserve**

Projected 03/31/2027 Balance: **\$5,270,338**

Balance April 1, 2025  
 Interest 25/26  
 F2025/2026 - Grey Box Overflow - no set amount  
 F2025-2026 - Paving rate funding  
 F2025-2026 - Intervenor Status  
 F2025/2026 - Astor Grant  
 F2025/2026 - Greenfield Fire  
 F2025/2026 - Succession Planning  
 F2025/2026 - Liverpool Bridge Sidewalk Redesign  
 F2025/2026 - Balance TX Rate to zero  
 F2025/2026 - North Queens Track  
 F2025/2026 - Heat Pumps for Server Room  
 F2025/2026 - AED  
 F2025/2026 - Wheel Loader Rental - 4 months  
 F2025/2026 - Heat Pumps for QPEC  
 F2025/2026 - Council approved Pool overage 24/25  
 F2025/2026 - Projected surplus  
 F2025/2026 - Fund Operations Capital Fund  
**Projected 03/31/2026 Balance:**

\$	10,221,258.68	
\$	357,744.05	
\$	-	BUDGET 25/26 \$24,000
\$	-	BUDGET 25/26 \$321,098
\$	(68,000.00)	BUDGET 25/26 \$67,189
\$	(16,483.00)	BUDGET 25/26 \$250,000
\$	(200,000.00)	BUDGET 25/26 \$200,000
\$	(32,213.80)	BUDGET 25/26 \$32,213.80
\$	(181,749.00)	CIP \$61,000 spent to date
\$	-	BUDGET 25/26 \$142,915
\$	-	Council motion 5/27/25 \$250,000
\$	(5,083.00)	
\$	(16,500.00)	
\$	(41,544.00)	
\$	(100,000.00)	Council motion 5/27/25 ( may c/o to F26/27)
\$	-	\$880,000 moved to F26/27
\$	970,000.00	Projection 25/26
\$	(500,000.00)	Proposed by staff
\$	<b>10,387,429.93</b>	

F2026/2027 - Sidewalk Section 1  
 F2026/2027 - Astor Theatre remaining  
 F2026/2027 - C&D Site Improvements  
 F2026/2027 - THACC Improvements Year 1  
 F2026/2027 - CWWTF SAR Implementation  
 F2026/2027 - Waterloo balance  
 F2026/2027 - Well and Septic Loan Program  
 F2026/2027 - Rural Fire Suppression  
 F2026/2027 - NQ Track  
 F2026/2027 - Council approved Pool overage 24/25  
 F2026/2027 - 30th Anniversary  
 F2026/2027 - Community Wellness Strategy  
 F2026/2027 - District 13 Area Rate Overpayment transfer  
 Interest 26/27  
**Projected 03/31/2027 Balance:**  
 F2027/2028 - Replace Lift Station Controllers Y1 of 5  
 F2027/2028 - CWWTF SAR Implementation Yr 2

\$	(519,192.41)	CIP 26/27
\$	(233,000.00)	BUDGET \$250,000 less paid in 25/26
\$	(456,970.00)	CIP 26/2
\$	(1,090,498.50)	CIP 26/27
\$	(421,659.42)	CIP 26/27
\$	(70,665.00)	CIP 26/27
\$	(250,000.00)	Policy pending
\$	(200,000.00)	CIP 26/27
\$	(250,000.00)	BUDGET
\$	(880,000.00)	CIP
\$	(30,000.00)	Proposed by staff
\$	(50,000.00)	Proposed by staff
\$	(818,612.00)	Proposed by staff
\$	153,504.98	
\$	<b>5,270,337.58</b>	
\$	(1,074,919.95)	CIP 27/28
\$	(417,505.14)	CIP 27/28

F2027/2028 - MPSE Court to Wolfe	\$	(1,478,878.56)	CIP 27/28
Interest 27/28	\$	68,971.02	
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>2,368,004.95</b>	
F2028/2029 - MPSE Union St to Brunswick	\$	(1,354,278.36)	CIP 28/29
Interest 28/29	\$	30,411.80	
<b>Projected 03/31/2029 Balance:</b>	<b>\$</b>	<b>1,044,138.38</b>	
Interest 29/30	\$	31,324.15	
<b>Projected 03/31/2030 Balance:</b>	<b>\$</b>	<b>1,075,462.54</b>	
Interest 2030/2031	\$	32,263.88	
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>1,107,726.41</b>	<b>REVISED PROJECTION</b>

**52177 Operations Capital Fund**

Projected 03/31/2027 Balance: \$ 36,334.03

Set up 25/26 for funding smaller capital jobs previously funded from tax rate

April 1, 2025	\$	1,000,000.00	
F2025/2026 - Accessible Washroom Astor	\$	(50,000.00)	CIP 4/22
F2025/2026 - Audio System QPEC	\$	(60,000.00)	CIP
F2025/2026 - Scale Refit - Solid Waste Facility	\$	(303,775.00)	CIP
F2025/2026 - Gorham Planter Rehabilitation	\$	-	CIP
F2025/2026 - Old Burial Ground Wall Rehabilitation	\$	-	CIP
F2025/2026 - Queens Place LED light refit	\$	(53,000.00)	CIP
F2025/2026 - New Dry Hydrants	\$	-	OPS BUDGET ok
F2025/2026 - Queens Place Compressor panel	\$	(71,000.00)	CIP
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>462,225.00</b>	
Funding fr Operations	\$	500,000.00	Transfer \$500,000 of surplus here for YE. <b>Need Cou</b>
F2026/2027 - Dry Hydrants	\$	-	\$40,000 removed
F2026/2027 - Gorham Planter Rehabilitation	\$	(97,630.00)	CIP 26/27
F2026/2027 - Old Burial Ground Wall Rehabilitation	\$	(173,440.00)	CIP 26/27
F2026/2027 - QP Roof Remediation	\$	(70,000.00)	CIP 26/27
F2026/2027 - QP LED lights	\$	(78,000.00)	CIP 26/27
F2026/2027 - SQWWTF Implementation	\$	(125,666.97)	CIP 26/27
F2026/2027 - C&D Expansion Design	\$	(280,414.00)	CIP 26/27
F2026/2027 - Mill Brook Flume Assessment	\$	(100,740.00)	CIP 26/27
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>36,334.03</b>	
Funding from Operations	\$	300,000.00	OPS budget if no surplus
F2028/2029 - Wastewater Masterplan	\$	(259,642.50)	CIP 27/28
<b>Projected 03/31/2028 Balance:</b>	<b>\$</b>	<b>76,691.53</b>	

**52178 District 13 Reserve**

Projected 03/31/2027 Balance: \$ 755,729.54

Set up in F2025 for overage paid by residents in area rates when costs were not incurred

April 1, 2025	\$	-	
F2025/2026 - 24/25 overage paid	\$	229,221.00	
F2025/2026 - owed for actual costs	\$	(137,115.00)	Projected
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>92,106.00</b>	

F2026/2027 - transfer for retroactive overpayments	\$	818,612.00	Proposed by Staff
F2026/2027 - paving rate funding	\$	(177,000.00)	Proposed by Staff
F2026/2027 interest	\$	22,011.54	
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>755,729.54</b>	

**52179 Town Hall Astor**

Projected 03/31/2027 Balance: \$ **3,005.50**

Set up in F2025 to receive money fr tickets sales paid annually April 1, 2025

F2025/2026 - tickets sales	\$	-
	\$	1,505.50
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>1,505.50</b>
F2026/2027 - tickets sales	\$	1,500.00
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>3,005.50</b>

**52180 Accessibility Reserve**

Projected 03/31/2027 Balance: \$ **70,811.47**

Set up in F2025 per Council April 1, 2025

F2025/2026 - Ramp Canopy/Sidewalk signage	\$	80,000.00
	\$	(11,251.00) projection Feb
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>68,749.00</b>
F2026/2027 interest	\$	2,062.47
	\$	70,811.47

Assume funds all used and no transfer fr operation

**SPECIAL EQUIPMENT RESERVE**

**72125 Equipment Reserve**

Projected 03/31/2027 Balance: \$ **930**

Funded annually from operations, this reserve is used to purchase equipment other than landfill. It is sometimes also referred to as the Depreciation Reserve but no depreciation is actually posted there.

Balance April 1, 2025	\$	0.06
Annual funding from Operations	\$	249,999.96
Interest 25/26	\$	5,000.00
F2025/2026 - Acquisition Truck 25-11	\$	(75,500.00) CIP
F2025/2026 - Replacement Truck #102	\$	(75,500.00) CIP
F2025/2026 - Compaction Works #702	\$	(197,328.00) CIP
Funding shortfall from Operations	\$	93,328.00
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>0.02</b>
Annual funding from Operations	\$	250,000.00
F2026/2027 - Replacement Van #206	\$	(98,660.00) CIP 26/27
F2026/2027 - Replacement Loader #509 PW	\$	(280,410.00) CIP 26/27
Funding shortfall from Operations	\$	130,000.00
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>930.00</b>
Annual funding from Operations	\$	250,000.00
F2027/2028 - Replacement Truck #104	\$	(98,660.00) CIP 27/28

<b>Projected 03/31/2028 Balance:</b>	<b>\$ 151,340.00</b>
Annual funding from Operations	\$ 250,000.00
F2028/2029 - Replacement Truck #210	\$ (158,880.00) CIP 28/29
F2028/2029 - Replacement Truck #105	\$ (98,660.00) CIP 28/29
<b>Projected 03/31/2029 Balance:</b>	<b>\$ (7,540.00)</b>
Annual funding from Operations	\$ 250,000.00
F2029/2030 - Replacement Truck #106	\$ (98,660.00) CIP 29/30
F2029/2030 - Replacement Truck #107	\$ (98,660.00) CIP 29/30
F2029/2030 - Replacement Building Truck #110	\$ (62,310.00) CIP 29/30
Funding shortfall from Operations	\$ 18,000.00
<b>Projected 03/31/2030 Balance:</b>	<b>\$ 830.00</b>
Annual funding from Operations	\$ 250,000.00
F2030/2031 - Replace Mini Excavator #305	\$ (114,243.00) CIP 30/31
F2030/2031 - Replace Truck #115	\$ (98,664.00) CIP 30/31
<b>Projected 03/31/2031 Balance:</b>	<b>\$ 37,093.00</b>

**72130 Landfill Equipment Reserve**

Funded annually from Operations. Equipment for the Landfill site.

Projected 03/31/2027 Balance: **\$379,014**

Balance April 1, 2025	\$ 564,613.33
Annual funding from operations	\$ 200,000.00 BUDGET
Interest 24/25	\$ 19,761.47
<b>Projected 03/31/2026 Balance:</b>	<b>\$ 784,374.80</b>
Annual funding from operations	\$ 200,000.00
F2027/2028 - Replacement Truck #103 LF	\$ (98,660.00) CIP 26/27
F2027/2028 - Waste Handler #303 LF	\$ (517,740.00) CIP 26/27
Interest 25/26	\$ 11,039.24
<b>Projected 03/31/2027 Balance:</b>	<b>\$ 379,014.04</b>
Annual funding from operations	\$ 250,000.00
F2027/2028 - Replacement Tractor #205 and Tanker #605	\$ (421,620.00) CIP 27/28
F2027/2028- Replacement Compaction #701	\$ (210,330.00) CIP 27/28
Interest 26/27	\$
<b>Projected 03/31/2028 Balance:</b>	<b>\$ (2,935.96)</b>
Annual funding from operations	\$ 200,000.00
F2028/2029 - Replacement Excavator #301	\$ (533,270.00) CIP 28/29
Funding from Operations	\$ 337,000.00
<b>Projected 03/31/2029 Balance:</b>	<b>\$ 3,730.00</b>
Annual funding from operations	\$ 200,000.00
F2029/2030 - Replace #213 Tandem LF	\$ (310,220.00) CIP 29/30
<b>Projected 03/31/2030 Balance:</b>	<b>\$ (106,490.00)</b>
Annual funding from operations	\$ 200,000.00

Funding from Operations	\$	49,260.00
<b>Projected 03/31/2031 Balance:</b>	<b>\$</b>	<b>142,770.00</b>

**72135 Water Equipment**

Projected 03/31/2027 Balance: **\$61,373**

F2021 Combined the small Water Computer Reserve with this one. \$2792.24.  
No activity since 2002 (truck purchase) except for interest.

Balance April 1, 2025	\$	57,570.20
Interest 25/26	\$	2,014.96 Estimate 3.5%
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>59,585.16</b>
Interest 26/27	\$	1,787.55
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>61,372.71</b>

**72151 Fire Department Truck Reserve**

Projected 03/31/2027 Balance: **\$563,661**

Loan payments for Truck loans are funded from this reserve.  
This reserve is funded annually based on the value of three cents on the tax rate.

Balance April 1, 2025	\$	320,199.83
Annual funding from Operations	\$	415,470.00
F2025/2026 Loan payment assistance	\$	(309,071.00)
Interest 25/26	\$	36,565.93
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>463,164.76</b>
Annual funding from Operations	\$	445,650.00 BUDGET
F2026/2027 Loan payment assistance	\$	(361,571.00) BUDGET
Interest 26/27	\$	16,417.31
<b>Projected 03/31/2027 Balance:</b>	<b>\$</b>	<b>563,661.07</b>

**72160 Airport**

Projected 03/31/2027 Balance: **\$154,524**

Added the runway funding to this reserve in F2023 (\$12,000)  
and fuel distribution in F2024 of \$50,000.

Balance April 1, 2025	\$	135,288.44
Interest 25/26	\$	4,735.10
Annual funding from operations - Runway	\$	12,000.00
Allocation of unspent \$2500 F2025	\$	2,500.00
<b>Projected 03/31/2026 Balance:</b>	<b>\$</b>	<b>154,523.54</b>

**RECONCILIATION OF CHANGES REPORT V2**

V1 Deficit	\$	3,153,415	
Increase in tax rate	\$	0.212	
V2 Deficit	\$	2,349,078	<b>REDUCTION</b>
Increase in tax rate	\$	0.158	<b>\$ (0.054)</b>

\$ 148,550 One cent on the tax rate

**Changes from V1 03/03/2026 to V2 03/10/2026**

ST - Proposed staff changes



CD - Council direction

North Queens GSAR	\$	8,500	ST	Added expense, missed in V1
Dry Hydrants Maintenance	\$	(22,000)	ST	Removed labour component per DOI
Community Investment Fund	\$	100,000	CD	Added funding to compensate for oversubscription
Community Investment Fund	\$	(100,000)	CD	Reserve funding 52151
Vacancy Allowance 25%	\$	(109,302)	CD	Based on vacancies 03/04/2026
RCMP	\$	450,000	CD	Addition of 2 officers
Conferences	\$	(1,650)	CD	Reduced attendees to 4 from 5 Spring Conference
Signage Development	\$	(18,000)	CD	Removes Outdoor Pool mural/artwork
Proposed Deputy Clerk	\$	(79,470)	CD	Removed position from budget
Proposed Community Navigator	\$	(79,470)	CD	Removed position from budget
Wellness Program	\$	(22,000)	CD	Staff Wellness program, suggested AMANS program
QPEC Marketing	\$	(8,000)	CD	Removed new Kiosk, using VIC's when available
QPEC Operations	\$	(13,500)	CD	Remove new lobby furniture
QPEC Operations	\$	(3,500)	CD	Remove new washer/dryer
North Queens Aquatic Center	\$	(5,000)	CD	Removed lifeguard chair
QPEC Facility and Program Manager	\$	(126,871)	CD	Removed position from budget
<b>Transfer fr Organics Reserve 52158</b>	<b>\$</b>	<b>(400,000)</b>	CD	<b>Closure Costs - Queens</b>
QPEC Staff Training	\$	(2,800)	ST	QPEC F&P Manager training
QPEC Building Maintenance	\$	(13,522)	CD	Removed replacement doors to dressing room hallway
<b>Transfer fr Surplus</b>	<b>\$</b>	<b>(30,000)</b>	ST	<b>Promotions and Advertising. 30th anniversary</b>
<b>Transfer fr Reserve 52158 Organics</b>	<b>\$</b>	<b>(66,481)</b>	ST	<b>Infrastructure camera systems, IT</b>
<b>Transfer fr Reserve 52152 Parkland</b>	<b>\$</b>	<b>(7,000)</b>	ST	<b>Port Medway Interpretive panel</b>
<b>Transfer fr Reserve 52152 Parkland</b>	<b>\$</b>	<b>(30,000)</b>	ST	<b>Fund Miriam Hunt Park</b>
<b>Transfer fr Reserve 52157 Shared Services</b>	<b>\$</b>	<b>(52,000)</b>	CD	<b>Fund remainder of MUP Review</b>
<b>Transfer fr Reserve 52159 Fundraising</b>	<b>\$</b>	<b>(19,500)</b>	ST	<b>South Queens pool initial expenses</b>
QPEC Office Supplies	\$	(10,486)	ST	leased copier for QP, \$2800 extra over 5 years
QPEC Licencing and Fees	\$	1,000	ST	Updated elevator costs
<b>Transfer fr Surplus</b>	<b>\$</b>	<b>(50,000)</b>	ST	<b>Community Wellness Strategy</b>
Active Transportation	\$	(25,000)	CD	Removed RQM costs for project no longer grant funded
Medical/LTD rate update	\$	(72,967)	ST	Received initial rate changes, updated budget
District 13 Area Rate funding adjustment	\$	4,682	ST/CD	Corrected sm rounding error - AR stay at 25/26, overage funded by D13 reserve
<b>Net change</b>	<b>\$</b>	<b>(804,337)</b>		



## Region of Queens Municipality Staff Report For the Regular Meeting of March 10, 2026

**Date:** September 29, 2025  
**File No:** 10350-50-2603-012  
**To:** Mayor and Council  
**From:** Willa Thorpe, CAO  
**Subject:** Second Reading - Bylaw No. 11 – Public Sewer Systems

Prepared by:  A. Grant Director Infrastructure	CAO Concurrence:  W. Thorpe Chief Administrative Officer
--	--

### RECOMMENDATION

**THAT** Council give Second Reading to Bylaw No. 11 – Public Sewer Systems and adopt the same as presented.

### PURPOSE

To update the municipal bylaw respecting municipal sewer services provided in Queens County.

### BACKGROUND

The municipal sewer system is critical public infrastructure designed to safely collect, convey, and treat wastewater. Improper use of the sewer system – such as the discharge of prohibited substances, excessive solids, fats, oils, grease, or high-strength waste – can result in blockages, overflows, infrastructure damage, treatment plant failures, and environmental harm.

The Public Sewer Systems Bylaw establishes enforceable standards governing how the sewer system may be used by residential, commercial, institutional, and industrial customers. Bylaw 11 was most recently update by Council in 2007.

## **ALTERNATIVES/OPTIONS**

- 1) Council gives second reading to, and adopts Bylaw 11 – Public Sewer Systems.
- 2) Council directs staff to gather additional information before giving second reading to Bylaw No. 11 - Public Sewer Systems.

## **ANALYSIS**

Staff have incorporated feedback from Council in combination with operational challenges to prepare a draft bylaw. The bylaw has been restructured in its entirety to improve readability, with clauses being revised to match current terminology or enhance clarity.

Specific updates suggested in the draft bylaw:

- Definitions have been revised to be more current and definitive. The section specific to Petition and Committees has been removed.
- 3. GENERAL (a) through (e) revised from 4.6, 4.1, 4.5,4.8, 10.18 in the original, (f) is a new clause introduced to ensure clear responsibility.
- 4. USE OF SANITARY and Combined Sewers has been revised from 4.7 and 4.2 in the original. 5. USE OF STORM SEWERS has been revised from 4.15.
- 6. SEWER CONNECTIONS revised (a) from 5.1, (b) from 5.2, (c) from 5.3, (d) from 5.5, (e) is new, (f) from 5.6, (g) from 6.2.
- 7. POWER AND AUTHORITY OF THE ENGINEER revised (a) from 7.1, (b) from 7.6, (c) from 7.8, (d) from 4.10 and 4.12, (E) from 4.11 and (f) from 4.13.
- 8. REPORTING revised (a) from 9.1 – 9.3, (b) from 9.4, (c) from 9.5, (d) from 9.6, (e) from 9.7 and (f) from 8.1 – 8.3
- 9. SEWER FEES revised (a) from 10.1, (b) from 10.9, (c) and (d) are new clauses, (e) revised from 10.13, (f) is a new clause.
- 10. OFFENCES and 11. REPEAL have need updated.

### **Proposed 4 (a) i & ii ‘Mandatory Connection’**

New language is proposed in the Bylaw that allows residents who have an existing, on-site wastewater system that has been deemed adequate, not to be mandated to connect. As the Municipality expands the service area into new communities a challenge arises where the goal of the municipal system to collect the pollution stream meets homes which have invested (on their own) to ensure they are not producing a pollution stream. The clause allows for these property owners to utilize this investment for its intended life cycle by providing assurance to the Municipality that they are doing so properly.

**Proposed 6 (b) iii ‘RV Connection’**

New language is proposed in the Bylaw to address an increasing request in the community to connect recreational vehicles (RVs) to the municipal system. RVs are not designed to be connected permanently to a wastewater system since the appliances are extremely low flow and separate waste streams while allowing the ability to be removed easily without ensuring the system is capped properly in absence. What has been proposed will allow RVs to connect while ensuring the municipal system is adequately protected.

**Proposed 6 (b) v ‘Basic Lateral Provision’**

New language is introduced to establish a baseline for what a service lateral is, the provision is provided in a similar fashion as what has been approved by the Regulatory Appeals Board for our Water Utility. Introducing this clause ensures clarity to anyone looking to connect while establishing parity by creating a baseline for connection provisions.

**Proposed 6 (b) vi ‘Landlocked Customer’**

New language has been proposed here to provide clarity when the Municipality will allow a property owner to connect via an easement over a third-party land. The current Bylaw alludes to easements but does not provide additional information that would detail their use. The proposed amendment ensure that residents can become customers while preventing unnecessary legacy issues over third-party properties.

**Proposed 6 (e) ‘Basic Lateral Provision’**

New language here is provided similar to 6(b) above in the circumstance where the service area is expanded.

### **Proposed 8 (a) 'Wasterwater Characteristics'**

Revised language here improves the Municipalities ability to survey customers discharge and enforce the Engineers ability to enforce clause 7 (d) iii in particular.

### **Proposed 9 'Sewer Fees'**

This new language aligns with the introduction of AP#59 Sewer Fees. A new clause is introduced for consideration, 9(d)iii which reads

"A Wastewater Betterment Charge will be charged to each connection of the Municipal Sewerage System as a one-time fee to all new developments, including but not limited to residential, institutional, industrial, or commercial in the serviceable area."

A betterment charge is also referred to as a development charge, is a one-time fee imposed on properties that directly benefit from new or upgraded wastewater infrastructure to recover a portion of the associated capital costs that is typically levied at the time of connection. If approved by Council, this betterment charge will be a function of the Sewer Fees Policy and will be developed through that mechanism.

### **IMPLICATIONS**

There are no immediate financial implications associated with adoption of the Bylaw. Allowing residents the opportunity to delay connection will defer revenue if the residents is able to satisfy the requirements. This applies immediately to the service area extension into Mount Pleasant where approximately 20 existing homes have the opportunity to connect to municipal services or defer connection provided, they have an adequate system – the condition of on-site systems in this area is unknown. Adopting a betterment fee will introduce a new revenue stream that can support capital and operating expenses directly to the system.

### **COMMUNICATIONS**

Staff will develop and distribute communications to impacted parties once the changes are confirmed with the next available billing mailout. An information sheet will provide general information to anyone looking to connect to the municipal sewer or water system.

### **BYLAWS/PLANS/POLICIES**

## **SUMMARY**

A Public Sewer Systems By-law is an essential governance tool that supports safe, sustainable, and cost-effective wastewater management while protecting municipal assets, public health, and the environment. Updates to the 2009 version are proposed to address changes in the community and system operation.

## **ATTACHMENTS/REFERENCE MATERIALS**

- Bylaw 11 Public Sewer Systems – DRAFT
- [Bylaw 11 - Regulation of Discharges to the Public Sewer System \(2007\)](#)



**REGION OF QUEENS MUNICIPALITY**  
**BYLAW NO. 11**  
**A BYLAW RESPECTING THE REGULATION OF DISCHARGES TO**  
**MUNICIPAL SEWERAGE SYSTEMS**

---

**BE IT ENACTED** by the Council of the Region of Queens Municipality, under the authority of the *Municipal Government Act*, S.N.S. 1998, Chapter 18, as follows:

**1. TITLE**

- (1) This bylaw shall be known as Bylaw Number 11 and may be cited as "**The Sewer Bylaw**".

**2. DEFINITIONS**

- (1) Words used in this Bylaw shall take their meaning from their context and from dictionaries of the English (Canadian) language, except those words or phrases specifically defined below:

(a) "**Acute Lethality Testing**" means a biological toxicity test to assess whether there has been a violation of the General Provisions of the Canadian Fisheries Act.

(b) "**Betterment Charge**" means a fee that is applied to help support and improve infrastructure growth.

(c) "**Biochemical Oxygen Demand**" or "**BOD5**" means the quantity of oxygen utilized expressed in milligrams per litre (mg/L), in the biochemical oxidation of matter within a five-day test period at a temperature of twenty degrees Celsius as determined by Standard Methods.

(d) "**Black Water**" means wastewater, wet solids or solids which may include waste originating from toilets or otherwise containing pathogens that may spread by the fecal-oral

route. Examples include septic tank sludge, wastes from marine vessels, vehicles, or sludge from sewage treatment plants.

**(e) "Building Sewer Connection"** means a sewer that is located on private property, and which connects the building drainage system or the building sanitary conveniences to the sanitary sewer, storm sewer, combined sewer, or another place of disposal connected to the public sewer system.

**(f) "Carbonaceous Biochemical Oxygen Demand" or "CBOD"** means BOD5 less the nitrogenous oxygen demand of the wastewater, according to standard methods.

**(g) "Chemical Oxygen Demand" or "COD"** means the quantity of oxygen utilized in the chemical oxidation of organic matter under standard laboratory procedure, expressed in milligrams per litre, according to standard methods.

**(h) "Combined Sewer"** means a sewer that is intended to conduct wastewater and stormwater.

**(i) "Council"** means the Council of the Region of Queens Municipality.

**(j) "Customer"** means the property owner who contracts to be supplied with sewer service at a specific location or locations;

**(k) "Domestic Waste"** means wastewater or sewage.

**(l) "Easement"** means a legal right to use someone else's land for a specific purpose.

**(m) "Effluent"** means treated wastewater flowing out of a treatment plant.

**(n) "Engineer"** means the Engineer for the Region of Queens Municipality or their delegate or designate.

- (o) **“Equivalent User Unit”** means a standardized unit of measure to calculate demand on public infrastructure.
- (p) **“Grease”** means all oil and grease extracted from aqueous solution or suspension according to the laboratory procedures outlined in Standard Methods, and includes, but is not limited to, hydrocarbons, esters, oils, fats, waxes, and high molecular fatty acids.
- (q) **“ICI” or “Industrial, Commercial, and Institutional”** means non-residential waste sources such as factories, businesses, schools, hospitals, and government buildings, often producing diverse pollutants.
- (r) **“Landlocked”** means a parcel of land that has no legal or physical access to public infrastructure because it is surrounded by privately owned land, shoreline or other impediments.
- (s) **“Matter”** includes any solid, liquid, or gas.
- (t) **“Municipality”** means The Region of Queens Municipality, its Council, and any department, officer, employee, contractor, or agent acting under its authority.
- (u) **“Municipal Sewer”** means a sewer that is located on public property, and which is owned and maintained by the Region of Queens Municipality.
- (v) **“Natural Outlet”** means any outlet into a ravine, gulch, water course or bed thereof, whether the same usually contains water or not, or any stream, river, creek, ditch, lake, or other body of water.
- (w) **“NSECC”** means Nova Scotia Environment and Climate Change or its successor provincial department.

- (x) "**Pathologic Waste**" means waste generated in a medical or similar institution which contains human, or animal tissue altered or affected by disease, and includes instruments or other materials which may have encounter such tissue.
- (y) "**Person**" means any individual, firm, company, association, society, corporation, partnership, or group.
- (z) "**pH**" means the measure of the intensity of the acid or alkaline condition of a solution determined by the hydrogen ion concentration of the solution by Standard Methods.
- (aa) "**Phenolic Compounds**" means hydroxyl derivatives of benzene and its condensed nuclei, concentrations of which shall be determined by Standard Methods.
- (bb) "**Polluted**" means altered physically, chemically, or biologically from the properties of the natural waters of the area, including by change of the temperature, taste, or odour of the waters, or by the addition of any liquid, solid, radioactive, gaseous or other substance to the waters or by the removal of such substances from the waters which will render or is likely to render the waters harmful to the public health, safety or welfare, or harmful or less useful for domestic, municipal, agricultural, recreational or other lawful use or for animals, birds or aquatic life.
- (cc) "**Private Sewage Disposal System**" or "**On-site Disposal System**" means any private septic system for sewage disposal serving one or more lots of real property.
- (dd) "**Private**" means any property not owned by the Region of Queens Municipality in Queens County, or by federal or provincial governments or entities.
- (ee) "**Professional Engineer**" means a registered member in good standing of Engineers Nova Scotia.

- (ff) "Provincial Regulations"** means the requirements and provisions of the Province of Nova Scotia contained in any Provincial Statute or any lawful Regulation or Order made under the authority of any Statute of Nova Scotia.
- (gg) "Sanitary Sewer"** means a sewer for the collection and transmission of domestic, commercial, and industrial wastewater or any combination of them, and to which uncontaminated or cooling water, stormwater, surface water, or groundwater are not intentionally admitted.
- (hh) "Serviceable boundary"** means the areas serviced by the Region of Queen's Municipality's sewerage system.
- (ii) "Sewer"** means a pipe, conduit, drain, manhole or pump used for the collection and transmission of wastewater, stormwater, or uncontaminated process or cooling water.
- (jj) "Standard Methods"** means the analytical and examination procedures provided in the edition current at the time of testing of "Standard Methods For The Examination Of Water And Wastewater", published by the American Water Works Association or any publication by or under the authority of the Canadian Standards Association deemed appropriate by the Engineer.
- (kk) "Storm Sewer"** means a sewer and all related structures designed exclusively for the collection and transmission of uncontaminated water, stormwater, or drainage from land or any watercourse or any combination of them.
- (ll) "Storm Water"** means runoff water from rainfall or other natural precipitation, groundwater, or water from the melting of snow or ice and includes roof drainage or footing drainage.
- (mm) "Suspended Solids"** means insoluble matter that can be removed by filtration through a standard glass fibre filter as provided by Standard Methods.

**(nn) "True Colour Units"** means the measure of the colour of the water from which turbidity has been removed.

**(oo) "Uncontaminated Water"** means any water, including water from a Municipal or private waterworks, to which no matter has been added as a consequence of its use, or to modify its use, by any person, and may include cooling water.

**(pp) "Wastewater"** means any liquid waste containing animal, vegetable, mineral, or chemical matter in solution or suspension carried from any premises.

**(qq) "Watercourse"** means the bed and shore of every river, stream, lake, creek, pond, spring, lagoon, swamp, marsh, wetland, ravine, ditch or other natural body of water and the water therein, and any channel, ditch, reservoir, drain, land drainage works or other man-made surface feature, whether it contains or conveys water or not.

### **3. GENERAL**

**(1)** It shall be unlawful to discharge to any natural outlet within the Municipality or in any area under the jurisdiction of the said Council any sewage or other polluted waters, except where suitable treatment has been provided under the provisions of this Bylaw or under Provincial legislation governing on-site sewage disposal.

**(2)** No person shall discharge matter of any type, temperature or quantity into a Municipal Sewerage System which may:

**(a)** Become a health or safety hazard to any person, animal, property, vegetation, or employee of the Municipality.

**(b)** Become harmful to a sewerage system.

- (c) Cause the sewerage system effluent to contravene any requirements of any applicable Federal or Provincial legislation.
  - (d) Interfere with the proper operation of a sewerage system.
  - (e) Impair or interfere with any sewage treatment process.
- (3) Compliance with any limit in this Bylaw may not lawfully be achieved simply by dilution.
  - (4) No person, firm or corporation shall damage, break, or remove any portion of the Municipal Sewerage System, or its appurtenances.
  - (5) The Municipality is not responsible for any part of a building sewer connection that is not in a public street right-of-way, highway right-of-way, or sewer easement of which the Municipality is a beneficiary.
  - (6) It is the responsibility of the property owner to ensure that adequate plumbing is in place outside of the public right-of-way, highway right-of-way, or sewer easement of which the Municipality is a beneficiary.

#### **4. USE OF SANITARY AND COMBINED SEWERS**

- (1) The owner of a sewer-producing structure, the nearest part of which is not more than thirty and a half (30.5) metres from any portion of a Municipal sewer shall be required, at the owner's expense, to construct a sewer connection therefrom and connect the same to the said Municipal sewer under the provisions of this Bylaw. The construction of the required building sewer and the connecting of the same to the Municipal sewer must be fully completed within one hundred and twenty (120) days after the date of the receipt of written notice from the Municipality to do so.

  - (a) Notwithstanding the above, an appeal for exemption may be made by the Property Owner to the Engineer where:



sanitary sewer, combined sewer, or public or private connections to any sanitary sewer or combined sewer any of the following:

- (c)** Matter of a type or quantity that has emitted or may emit a toxic or poisonous liquid, vapour or a chemical odour that may interfere with the proper operation of the sewerage system, constitute a hazard to humans, animals, or property, or create any hazards or become harmful in the receiving waters or the sewerage system;
- (d)** Ashes, cinders, sand, potter clay, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, wet wipes (including those marked 'flushable'), or other solid or viscous substances capable of obstructing the flow of sewers or other interference with the proper operation of the sewerage system;
- (e)** Paunch manure or intestinal contents from horses, cattle, sheep or swine, hog bristles, pig hooves or toenails, animal Intestines or stomach casings, bones, hides or parts thereof, animal manure of any kind, poultry entrails, heads, feet or feathers, eggshells, fleshing, and hair resulting from tanning operations;
- (f)** Animal fat or flesh;
- (g)** Wastewater containing fish offal or pathologic wastes;
- (h)** Noxious or malodorous gases or substances capable of creating a public nuisance except human wastes, including, but not limited to, hydrogen sulphide, mercaptans, carbon disulphide, other reduced sulphur compounds, amines, and ammonia;
- (i)** Gasoline, benzene, naphtha, fuel oil, or other flammable or explosive matter or wastewater containing any of these in any quantity;

- (j)** Wastes containing herbicides, pesticides, or xenobiotics including, but not limited to, polychlorinated biphenyls (PCBs);
- (k)** Atomic wastes and radioactive materials except as may be permitted under the Atomic Energy Control Act (Canada) currently in force and regulations thereunder;
- (l)** Wastewater having a pH less than 5.5 or greater than 9.5 or having any other corrosive or scale-forming properties capable of causing damage or hazards to the sewerage system or personnel of the Municipality;
- (m)** Wastewater or uncontaminated water having a temperature in excess of sixty (60) degrees Celsius;
- (n)** Wastewater of which the BOD exceeds three hundred (300) milligrams per litre;
- (o)** Wastewater containing more than three hundred fifty (350) milligrams per litre of suspended solids;
- (p)** Wastewater of which the COD exceeds one thousand (1000) milligrams per litre;
- (q)** Wastewater containing more than one hundred (100) milligrams per litre of non-petroleum-derived fat, grease, or oil, or, in the case of petroleum-derived mineral oils, in concentrations exceeding fifteen (15) milligrams per litre;
- (r)** Wastewater which consists of two or more separate liquid layers;
- (s)** Waste which, either by itself or upon the reaction with other material, becomes highly coloured;
- (t)** Matter of any type or at any temperature or in any quantity which may cause the sludge from the sewerage system to fail to meet the criteria relating to contaminants for spreading the

sludge on agricultural lands, under Nova Scotia guidelines for sewage sludge utilization on agricultural lands;

- (u) Wastewater containing any elements in excess of those listed in Schedule "B";
- (v) Any waters or wastes containing substances for which special treatment or disposal practices are required by applicable Provincial or Federal legislation;
- (w) No person shall discharge stormwater to a Municipal sanitary sewer. This shall include but not be limited to the following:
  - (i) Connection of a sump pump.
  - (ii) Connection of downspouts or rain gutters.
  - (iii) Connection of foundation drains.
  - (iv) Connection of any other stormwater drain or stormwater collection device.

## **5. USE OF STORM SEWERS**

- (1) No person shall discharge, release, place, or cause to be placed, any substance other than stormwater or uncontaminated water into a storm sewer.

## **6. SEWER CONNECTIONS**

- (1) No unauthorized person shall uncover, make any connections with or opening into, use, alter or disturb any Municipal sewer or appurtenance thereof without first obtaining a permit from the Engineer. The property owner seeking such a permit shall make an application on form WW-1 of this Bylaw or such updated form as may be promulgated on the Municipality's website. The permit application shall be supplemented by plans, specifications, and other information as deemed necessary by the Engineer.

**(2)** Connections:

- (a)** No connection to a Municipal Sewer shall be made except under the supervision of the Engineer.
- (b)** No connection or repair to a Municipal Sewer shall be covered until it has been inspected and approved by the Engineer.
- (c)** No connection of a mobile structure or vehicle which utilizes appliances that operate in absence of a substantial volume of water and/or have holding tanks separating wastewater streams unless all equipment has been removed or replaced with conventional appliances intended for connection to a Municipal Sewerage System as determined by the Engineer.
- (d)** Each structure serviced must be connected by an individual, dedicated service lateral to the Municipal Sewerage System except in the case of a sub-system designed by a Professional Engineer and permitted by NSECC or the Engineer, in which case the property owner will be liable for any additional cost incurred by the Municipality for this accommodation.
- (e)** Each lot of property will be serviced by one (1) sanitary sewer service lateral, one hundred (100 mm) millimetres in nominal diameter. Where the owner of a property makes request to the Engineer for any additional quantity of service laterals or an adjustment to the diameter of the proposed service lateral, the property owner will be liable for any additional cost incurred by the Municipality for this accommodation. Notwithstanding the above, the Engineer reserves the right to approve, modify or deny any requests they deem to not meet the necessary standard to serve the best interests of the Municipality.
- (f)** A landlocked property owner may make an application for connection to the Municipal Sewerage System but will be required to provide copy of a certified easement across the

property of another landowner when the subject property is deemed landlocked.

- (i)** The easement must grant the right to install, access, operate, and maintain utility infrastructure for sewer service purposes.
  - (ii)** The easement must be registered with the Provincial Land Registry System on both the dominant tenement and servient tenement.
  - (iii)** Failure to provide such documentation may result in denial or delay of the requested connection.
- (3)** Every person connecting to a Municipal Sewerage System shall construct the connection according to the requirements of the latest version of the Region of Queens Municipal Services Specification Manual and the satisfaction of the Engineer.
- (4)** Where a building has been connected to the Municipal Sewerage System or the Engineer has ordered, in writing, a building to be so connected, the Engineer may order the owners of outhouses or private sewage disposal systems to remove such outhouses and to destroy or fill such private sewage disposal systems within ninety (90) days of the giving of such order.
- (5)** Where the Council has approved an expansion to the serviceable area, the Municipality shall provide (1) sanitary sewer service lateral, one hundred (100 mm) millimetres in nominal diameter to each property as registered at that time at the cost of the Municipality. Where the owner of a property makes request to the Engineer for any additional quantity of service laterals or an adjustment to the diameter of the proposed service lateral, the property owner will be liable for any additional cost incurred by the Municipality for this accommodation. Notwithstanding the above, the Engineer reserves the right to approve, modify or deny any requests they deem to not meet the necessary standard to serve the best interests of the Municipality.

- (6) All costs associated with the installation, connection, maintenance, or repair of a building sewer connection to the Municipal Sewer System, including the costs of any necessary permits, are the sole responsibility of the owner. The owner shall further indemnify the Municipality from any loss or damage that may be directly or indirectly occasioned by the installation, connection, maintenance, or repair of the building sewer connection.
- (7) Whenever any building sewer connection is abandoned, it shall be the responsibility of the owner to terminate the connection to the satisfaction of the Engineer.

## **7. POWER AND AUTHORITY OF THE ENGINEER**

- (1) The Engineer of the Municipality shall be permitted to enter all properties for the purposes of inspection, observation, measurement, sampling, and testing, in accordance with the provisions of the Bylaw. This includes the power to inspect plumbing for compliance with this Bylaw.
- (2) Where a sample is required to determine the characteristics or contents of the wastewater, uncontaminated water or stormwater to which reference is made in this Bylaw:
  - (a) One sample alone is sufficient and the sample or a composite sample, may contain additives for its preservation and may be collected manually or by using an automatic sampling device.
  - (b) Except as otherwise specifically provided in this Bylaw, all tests, measurements, analyses and examinations of wastewater, uncontaminated water, and stormwater, shall be carried out following Standard Methods of Sampling and Analysis.
- (3) Methods of Sampling and Analysis
  - (a) A minimum of seven (7) grab samples shall be taken, one (1) each day on different days in any thirty (30) day period.



installed trap or interceptor into the wastewater facilities. Removal of retained or trapped materials shall be achieved by pumping or other physical means and shall be hauled away and disposed of as required by law.

- (v)** Whenever an inspection of an installed trap or interceptor results in a written notice for action on the part of the person(s) responsible for the installed device, such action shall be completed within the compliance period granted by the written notice.
- (vi)** The owner or operator of an establishment shall provide the Municipality, upon request, with the frequency of inspection and maintenance of any installed grease, oil, sediment and sand traps or interceptors as well as information as to the disposal method employed and location of hauled waste material.
- (vii)** Any reasonable request for inspection by the Municipality shall be granted by the owner or operator of the establishment.
- (d)** Require control over the quantities and rates of discharge.
- (e)** Require payment from the party responsible for the discharge to cover the added cost of handling and treating the wastes.
- (5)** If the Engineer requires the pre-treatment or equalization of waste flows, the design and installation of the plants and equipment shall be subject to the review and approval of the Engineer as well as subject to the requirements of all applicable codes, ordinances, laws, and regulations.
- (6)** Where preliminary treatment or flow equalizing facilities are provided for any waters or wastes all facilities shall be maintained continuously to assure their effective operation. All costs associated with such facilities and their maintenance shall be the sole responsibility of the operator.

## **8. REPORTING**

- (1)** Any person who deposits, intends to deposit, permits, or intends to permit the deposit of any substance except domestic wastes into a Municipal sanitary or combined sewer shall, upon request of the Engineer, file Form WW-2 or such updated form as may be promulgated on the Municipality's website providing details of such substances as outlined by the form. The Engineer may require the filing of Form WW-2 whenever there is reason to believe that wastes other than domestic sewage are being introduced into the sewer system in an area. The information provided shall be used by the Municipality to ensure compliance with this Bylaw and to protect the Municipal Sewerage System. Failure to file Form WW-2 when requested shall constitute a contravention of this Bylaw.
- (2)** Where a change occurs in any information described in form WW-2, the owner or operator of the premises shall submit a new form WW-2 setting out the changes.
- (3)** No person shall deposit any wastes other than domestic waste in any sanitary or combined sewer until:

  - (a)** Form WW-2 has been filed with the Engineer; and
  - (b)** The Engineer has confirmed, in writing, that the wastes will comply with the requirements of this Bylaw.
- (4)** As and when the Engineer deems it necessary any user of the Municipal Sewerage System may be required to enter into a compliance program and thereafter submit a letter of compliance as referred to in form WW-3 or such updated form as may be promulgated on the Municipality's website.
- (5)** A person to whom a compliance program has been issued shall not be prosecuted under this Bylaw so long as the compliance program is being fully complied with.
- (6)** Spills

- (a) Every person who discharges or deposits or causes or permits the discharge or deposit of any matter in any Municipal sewer that in nature or quantity is unusual or extraordinary shall immediately notify the Engineer.
- (b) Within five days following a spill, the person responsible for the spill shall submit to the Municipality a detailed written report describing the cause of the spill and the actions taken or to be taken to prevent a recurrence.

## **9. SEWER FEES**

- (1) Every owner of land on which any building is connected to a Municipal Sewerage System, or on which a building is situated that the Engineer has ordered connected to a Municipal Sewerage System, and the time allocated for such connection has expired shall pay to the Municipality an annual Sewer Service Charge.
- (2) The Municipality shall forward a notice to each person who is to be liable for the payment of a sewer service charge, that a sewer system has been installed, and is available to service their property.
- (3) The Municipality reserves the right to complete work on behalf of an owner who has not connected within a deadline stipulated for doing so and charge the owner accordingly based on the actual cost of the work incurred by the Municipality, with such charge being a first lien against the property collectable in the same manner as property taxes.
- (4) Sewer Fees may be updated from time to time in Administrative Policy 59 – Sewer Fees and include:
  - (a) A Sewer Service Charge based on the Equivalent User Units set out in Schedule "A" of this Bylaw. Each user property connected to the Municipal Sewerage System shall be assigned an Equivalent User Unit by the Municipality and it shall be the responsibility of the property owner to ensure that

the Municipality is notified of any changes that affect the Equivalent User Unit.

- (b)** A Sewer Connection Fee will be charged that is equal to the actual cost of the work incurred by the Municipality to make the connection plus an administration fee. The connection will only be made once a deposit in the amount of the estimated cost of the connection has been received. Once the connection is complete the Municipality will reimburse or charge for the outstanding balance of the actual cost of the connection.
  - (c)** A Wastewater Betterment Charge will be charged to each connection of the Municipal Sewerage System as a one-time fee to all new developments, including but not limited to residential, institutional, industrial, or commercial in the serviceable area.
  - (d)** An Account Creation fee for the creation of a sewer account, notwithstanding the fact that no physical connection of the system may have occurred.
  - (e)** A special service charge shall be made to each customer receiving a necessary or requested service.
  - (f)** Where an appointment has been made by a customer for an inspection, or other visits to the property for the inception or maintenance of the service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for inspection and the Municipality's staff have to return to the property, a Missed Appointment Charge will be levied.
- (5)** The "Sewer Fees" listed in this section is a lien on the whole of the property subject to the sewer charge and may be collected in the same manner and with the same effect as unpaid rates and taxes under the *Assessment Act* and the *Municipal Government Act*.

- (6)** Liability for payment: Without limiting other remedies available to the Municipality by statute, regulation or Bylaw, an agreement/contract is deemed to exist between a customer and the Region of Queens for the supply of sewer service at such rates and in accordance with this Bylaw by virtue of:
- (a)** The customer applying for and receiving approval for sewer service.
  - (b)** The customer using the sewer service from the date that the customer who is a party to an agreement pursuant to clause (a) (the customer of record) moves out of the premises, in which case the customer of record shall remain jointly and severally liable for the sewer service account up to the date the Municipality is notified that the customer of record wishes to terminate the sewer service. A property owner who rents or leases a property or self-contained unit to a tenant or lessee shall be required to open an account for the provision of water at the property rented or leased.
  - (c)** Any person, business or corporation that receives service without the consent of the Municipality shall be liable for the cost of such sewer service which cost shall be determined in the sole discretion of the Municipality based upon its reasonable estimate of the amount of service utilized.
  - (d)** Where service is supplied to a condominium unit, the Condominium Corporation in which the unit is situated shall be deemed to be the customer of record and shall be liable for payment of the service bill for the condominium unit.

## **10. OFFENCES**

- (1)** Any person who contravenes any section of this Bylaw is liable on conviction to a penalty of not less than \$100.00 and up to \$1,000.00 in addition to the cost of actual damages incurred by the Municipality as determined by the Engineer.

- (2) Each parameter of wastewater that exceeds the limits prescribed by this Bylaw constitutes a separate offence.

## 11. REPEAL

- (1) The Bylaw Respecting the Regulation of Discharges to the Municipal Sewerage System of the Region of Queens Municipality adopted by the Council of the Region of Queens Municipality on the 15th day of January 2007, is hereby repealed.

**THIS IS TO CERTIFY THAT** this Bylaw was passed by the Council of the Region of Queens Municipality at a duly constituted meeting of said Council held on \_\_\_ day of \_\_\_\_\_ 2026.

SIGNED by the Mayor and Municipal Clerk this \_\_\_ day of \_\_\_\_\_ 2026

\_\_\_\_\_  
Mayor

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

First Reading:

Public Notice:

Second Reading:

Notice of Passing:

Filed/Approved: Municipal Affairs:

**REGION OF QUEENS MUNICIPALITY BYLAW 11 – SEWER BYLAW  
SCHEDULE 'A' EQUIVALENT USER UNITS**

TYPE OF USER	EQUIVALENT USER UNITS
<b>Residential</b>	
Residential Unit	1.00
For each additional unit, add	1.00
For each doctor or dentist in a private home, add	1.00
For each beauty or barber shop in a private home, add	1.00
<b>Industrial</b>	
Senior Citizens Home, per unit	0.60
Hospitals and Homes with Medical Care Facilities	
Without laundry facilities, per bed	0.50
With laundry facilities, per bed	0.75
Schools, per classroom	
With cafeteria and gym	2.0
Without a cafeteria and gym	1.0
Other industries, including manufacturing & processing	Determined by results of Form WW-1
<b>Commercial</b>	
Medical Office, per physician	1.0
Beauty or Barber Shop	1.0
RV Park, per serviced lot	0.75
For each RV dump station, add	1.0
For each bathroom, add	0.3
Hotels, Motels, and Tourist Cottages, per room	0.5
With a swimming pool, add	1.0
Stores, Banks, Clubs, Recreation Facilities, and Places of Business – First washroom facility	1.7
Each additional washroom facility, add	1.2
Churches, Church Halls, Fraternal Organizations, Club Halls, Community Halls	0.3
Fire Halls and Fire Stations	1.0
Laundromat, per washing machine	1.0
Service Stations	1.0
With RV dump station, add	1.0
Car Wash Facilities, per wash-station	1.0
Food & Beverage Establishments	2.0
<b>Other</b>	
Situations which fit multiple types of users, or none of the above types of users will be determined at the discretion of the Engineer.	

**REGION OF QUEENS MUNICIPALITY BYLAW 11 – SEWER BYLAW  
SCHEDULE 'B' ACCEPTABLE CONCENTRATIONS**

<b>Element</b>	<b>Concentration (mg/L)</b>
Aluminum (Al)	50
Antimony (Sb)	5
Arsenic (As)	1
Barium (Ba)	5
Beryllium (Be)	5
Bismuth (Bi)	5
Cadmium (Cd)	0.1
Chlorides (expressed as Cl)	1500
Chromium (Cr)	4
Cobalt (Co)	5
Copper (Cu)	1
Cyanide (expressed as HCN)	2
Fluorides (expressed as F)	10
Iron (Fe)	50
Lead (Pb)	2
Manganese (Mn)	5
Mercury (Hg)	0.1
Molybdenum (Mo)	5
Nickel (Ni)	2
Phenolic Compounds	1
Phosphorus (P)	30
Sulphates (expressed as SO <sub>4</sub> )	1500
Sulphide (expressed as H <sub>2</sub> S)	2
Selenium (Se)	5
Silver (Ag)	2
Tin (Sn)	5
Zinc (Zn)	3



## South Shore Flying Club

Mailing: PO Box 102, Greenfield NS B0T 1E0  
 Airport: 80 Airport Rd, Greenfield NS B0T 1E0  
 E-Mail: ssfcns@gm

### Support for Installing a Jet Fuel System at the Local Airport

Dear Mayor and Councillors,

I am writing to express strong support for the installation of a Jet A fuel system at the South Shore Regional Airport (Greenfield Airport), particularly in light of the announcement that the Department of Natural Resources will invest in new water bombers and helicopters to combat wildfires.

Over the past several years, our region has experienced an alarming increase in wildfire activity due to dry weather in the summer and fall. These fires have threatened homes, businesses, critical infrastructure, wildlife, and air quality. The frequency and intensity of these events make it clear that we must strengthen not only our firefighting fleet, but also the infrastructure that supports it.

The province of Nova Scotia has committed significant funding to expand and modernize its aerial firefighting capacity, including fixed-wing water bombers and rotary-wing helicopters.

Aircraft such as the Canadair CL-415 and turbine-powered helicopters like the Airbus H125 rely on Jet A fuel. Without a local jet fuel system, these aircraft must travel to other airports to refuel, resulting in costly delays and reduced operational effectiveness during critical fire response windows.

Installing a Jet A fuel system at our airport would provide several important benefits:

1. **Faster Emergency Response** – Local refueling would allow aircraft to remain in the area and return to fire zones more quickly, maximizing water drops and minimizing fire spread.
2. **Improved Safety** – Reduced ferrying time means less pilot fatigue and lower operational risk during already dangerous conditions.
3. **Operational Efficiency** – Supporting provincial assets locally ensures that investments in new aircraft deliver their full value.

4. **Economic Resilience** – In addition to firefighting, a jet fuel system would attract additional aviation traffic, including medevac services, charter operators, and business aviation, strengthening the airport’s long-term sustainability.

Given the increasing wildfire threat and the province’s forward-looking investments in aerial firefighting, it is both logical and responsible to ensure our airport infrastructure can properly support these assets. A jet fuel system is not a luxury — it is essential emergency infrastructure.

If I’m informed correctly, the Municipality has already earmarked \$50,000 CAD for this project in the budget. If we can get all levels of government together, to contribute to this essential Jet A fuel system, we can make it happen.

The approximately cost of \$200,000 CADS to install such a system is a small price to pay when considering the damage just one wildfire can cause.

I respectfully urge you to prioritize the installation of a Jet A fuel system at our local airport to enhance wildfire response capabilities for the next season, and to protect our community.

Thank you for your consideration.

Sincerely,

Marcel Kuhn

President

[marcelkuhn8@gmail.com](mailto:marcelkuhn8@gmail.com)

902-350-2312

South Shore Flying Club

CONTRACTING 4 DEDICATED FIXED-WING

# WATER BOMBERS TO FIGHT WILDFIRES



**DEFENDING  
NOVA SCOTIA**

Planning for the long term

From Tim Houston's Facebook: We're investing \$6.8 million to contract four dedicated fixed-wing water bombers to support wildfire operations here at home. These aircraft will be based here in Nova Scotia and give us a stronger, faster response when wildfires threaten our communities.

This investment helps protect families, homes and the forests so many Nova Scotians rely on.

Our focus is simple: be prepared, act quickly, and keep Nova Scotians safe.