

**Region of Queens Municipality Regular Council  
Tuesday, August 10, 2021, 9:00 a.m.**

**Minutes**

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

**1.0 Call to Order**

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

**2.0 Changes / Approval of Agenda**

**It was moved by Councillor Brown and seconded by Deputy Mayor Muise that the Agenda be approved as presented.**

**MOTION CARRIED unanimously.**

**3.0 Presentations**

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

Mayor Norman welcomed Eric Levy, Diversity & Inclusion Coordinator, and Lynda Earle, Team Lead, Diversity & Inclusion Action Team, to Council (copy of presentation attached to original set of Minutes).

Some highlights included:

- Why the focus on Diversity and Inclusion? – It is important to make everyone feel they belong and are included; a basic human need. All too often, the reality is, people are excluded from our workplaces, our community life and systems, which have consequences that are harmful to us all.

- Community Survey Results - Developed and launched spring 2021. Reviewed the results of survey:
  - Do you feel like the communities in Queens County celebrate diversity and inclusion? – Only 10% responded yes.
  - Do you have a strong sense of belonging in your community? – Two-thirds of respondents responded yes. What about the other third of residents, what can we do to improve that.
  
- Diversity and Inclusion Action Team (DIAT)
  - Lynda Earle
  - Laura Fryday
  - Penny Brown
  - Shannine Corkum
  - Amanda Fisher
  - Paul Wood
  - Jessie Lohnes
  - Phil Prendergast
  - Rebecca Smart
  
- DIAT Purpose Statement
  - Provide impactful advice, education, recommendations
  - Design – positive and supportive opportunities, promotion and celebration of diverse communities
  - Ensure – Inclusion for All
  
- Past, Present, and Future of DIAT Work
  - Team recruited and hired coordinator in February 2021
  - Communications and Engagement Strategy developed in Spring 2021
  - Communications and Policy Sub-committee formed in June 2021
  - Community Survey developed and launched in Spring 2021
  - RQM organizational assessment in August 2021
  - Explore connections that will assist with the work – June 2021
  - Launched a Small Grant Program in Spring 2021
  - Sub-committee started review of Municipal Flag Policy in Summer 2021
  - Investigating how to engage community, build connections and relationships; i.e. business community, and Acadia First Nation, look at ways to celebrate in the community, review municipal truth and reconciliation action calls, etc.
  - Continue to review Municipal policies

Mr. Levy stated to send any ideas to him and he will bring them forward at Committee meetings for discussion.

He further stated there is a vacancy on the Committee and is hoping to fill with a younger member to get their perspective.

Mayor Norman thanked Ms. Earle and Mr. Levy for their presentation.

#### **4.0 Tabling of Petitions**

There were no petitions to come before this meeting.

#### **5.0 Public Question / Comment Session**

Leon Robertson, College Street, Liverpool – Mr. Robertson commented under Item 9.1 – Committee of the Whole Process, that it seemed to be more complicated and asked if they would be open to the public. Mayor Norman stated yes. He further enquired what the water rate increase would be under Item 10.1 Water Rate Increase. Mayor Norman stated this would be discussed later on the agenda.

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

#### **6.0 Approval of Minutes**

6.1 Regular Council – July 13, 2021

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

**THAT the minutes of the Regular Council meeting held July 13, 2021 be approved as circulated.**

**MOTION CARRIED unanimously.**

## **7.0 Dangerous or Unsightly Premises**

There were no items to come before this meeting.

## **8.0 Economic Development**

There were on items to come before this meeting.

## **9.0 Corporate Services**

### **9.1 Committee of the Whole Process**

Mayor Norman stated Council gave direction to Chris McNeill, CAO, to investigate how Committee of the Whole process works. A report was circulated.

Councillor Charlton noted at previous discussions on this matter, it was stated there would be one Committee of the Whole meeting and one Council meeting held per month and was stated under our current rules, there would be no debate at the Council meeting. She has done some investigation into Roberts' Rules and enquired if they would allow for debate at Council meetings. She had asked for investigation into them at last Council meeting.

Mr. McNeill stated if Council was comfortable with Bourinot's Rules and wished to have the opportunity to debate issues at Council meetings, they could amend their own set of rules to allow for this. Roberts' Rules are much more complex and detailed.

Councillor Fancy enquired how many towns, municipalities, etc. hold Committee of the Whole meetings and if they are effective. Mayor Norman stated the rules would be as effective as Council wished to make them, regardless of what rules were in place. She further stated that as Mr. McNeill stated, it would be better to keep Bourinot's Rules and amend our own Rules of Order and that Mr. McNeill would need to know what it is that Council is looking for if they wish to hold Committee of the Whole meetings; i.e. who would chair the Committee of the Whole meetings, if a debate could be held at both meetings, have staff attend meetings.

Councillor Amirault enquired if the Committee of the Whole meetings would be recorded. Mayor Norman stated this would be a decision of Council.

Councillor Brown stated he wished to have investigation into having a debate at Council meetings.

Deputy Mayor Muise stated he felt that a Committee of the Whole meeting could be arranged, but did not want to give up any Council meetings. Not all items being brought forward would need to be discussed at Committee of the Whole.

Councillor Charlton enquired if Mr. McNeill could investigate with other CAOs what other Committee of the Whole meetings looked like, i.e. what items would be on the agenda. Councillor Fancy concurred.

Councillor Gidney stated that he felt all items should be on the agenda for Committee of the Whole for discussion. He agreed that if necessary to hold three meetings per month, as there was much work to be done and would be advantageous.

Mr. McNeill stated every municipality holds meetings differently and does not feel research would be helpful. We need to decide what works for us, what the structure looks like, what Council needs to make decisions. Council needs to be clear on what information is needed, when it is needed, what format it needs to be in. Staff will deal with logistical issues with whatever decision Council makes.

Councillor Charlton stated she felt more time is needed when discussing issues, which would allow time for further investigation into issues or have residents make contact for clarification before decisions are made. She is in favour of holding one Council meeting and one Committee of the Whole meeting a month.

**It was moved by Councillor Brown and seconded by Deputy Mayor Muise:**

**THAT the discussion on Committee of the Whole process be deferred to Committee of the Whole for finalization.**

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

## **11.0 Finance**

### 11.1 Financial Review Quarter One

**It was moved by Deputy Mayor Muise and seconded by Councillor Gidney:**

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

Joanne Veinotte, Director of Corporate Services, provided background on the financial review for Quarter One (copy of report attached to original set of Minutes). The report went to the Audit and Internal Control Committee for review before being presented to Council.

Some highlights included:

Revenues:

- Revenues are higher than budget due in part to deed transfer tax, tax sale proceeds, and higher than anticipated commercial tax. Deed transfer tax is 290% higher than this time last year. The increase to 1.5% took effect June 1, 2021. Quarter one for the prior year was \$102,640 compared to \$400,156 this year. The number of sales for 2020 was 999 and so far this year 412. Graphs were generated showing sales and are shown in assessment districts.
- A tax sale was held in April and fifty-two out of fifty-six properties were sold which added \$129,344 as unbudgeted tax revenues for the year. Commercial taxes are over budget as the budgeted number included an estimate for appeals, some of which are still pending.
- Dog licenses were up 38%, building permits up by 70% and planning permits up 72%.
- 70% of tax bills were collected by the end of June - \$6.5 million.

Expenditures: Expenditures are expressed as a percentage of the annual budget.

- Consultant fees of \$2,400, a one-time expense.
- Tax billing expense is at 98% of bills issued
- Renovations to the Administration Building were approximately \$23,000, HVAC repairs were \$5,000
- USNM annual dues
- Queens County Transit was paid \$28,000
- Fire departments were paid 50% of their grants
- Tourism and Economic Development includes costs for leasehold improvement for the Liverpool Business Center of approximately \$50,000; tenants will be reimbursing according to terms of the lease.
- Courthouse has been reallocated from Protective Services.

Water Utility:

- Costs are over quarterly budget estimate by 25% due to large order of chemicals that should last throughout the year.

**MOTION CARRIED unanimously.**

### 11.3 NS Power LED Streetlight Conversion

Mr. McNeill stated that an announcement was made by the Premier approximately 9 years ago that all streetlights in Nova Scotia would be converted to LED. Most lights are rented by municipalities and were not consulted.

As stated in the letter received from Nova Scotia Power, all municipal streetlights have now been converted to LED and RQM's calculated portion owing is \$36,843.70 that we are legally obliged to pay.

Mayor Norman announced an 8-minute break at 10:22 a.m.

## **3.0 Presentations (cont'd)**

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

Mayor Norman welcomed Gerry Isenor, G.A. Isenor Consulting Limited, and Blaine Rooney, Blaine S. Rooney Consulting Limited, to Council.

Some highlights included:

- Water rates in Nova Scotia are regulated by the Nova Scotia Utility and Review Board (UARB) through the Public Utilities Act.
- Work with staff to put together a 3-year business plan, capital and operating for the water utility, then is submitted to Council for review. If agreed upon, file the plan with UARB.
- Once submitted to UARB, they take control of the process. They review and provide a schedule of events that will include information requests. They will schedule a public hearing. The process normally takes about 6 months. We are looking to have new rates by April 1, 2022, start of new fiscal year.

Water Rate Study

Comparative Statement of Operations:

- The rates are based on existing rates and shows what will happen if the water rates are not changed. Year-end shows a deficit that will continue to grow over the next 3 years.
- RQM is in a good surplus position, some of which is due to be transferred into a reserve account. In addition there is a payment of \$245,604 due which will be paid out of the surplus account which will cut down on capital debt.

Statement of Operating Expenditures:

- Following collaboration with finance and engineering, the allocations of some accounts were adjusted to more appropriate accounts for ease of management of cost centers.
- Water treatment costs are rising; labour not being charged to the utility and has been reallocated. An increase of 3% per year has been allocated which the UARB considers a reasonable increase.
- A leak detection allocation has been added; RQM is treating twice as much water as being sold. Some of which can be accounted for – bleeders (maintain chlorine levels), flushing and fire department usage, but the unaccounted is due to leakage. RQM is at the high end at roughly 50-60% compared to the normal of 20-30%. Therefore, a leak detection program will be started to find out where in the system the leaks are occurring.

#### Calculation of Amortization on Capital Contributions

- Information on Capital for RQM is inserted into spreadsheets that show expenses and the depreciation on assets. The depreciation fund is used for repairs; i.e. old transmission line.

#### Allocation of the Total Cost of Utility Plant in Service Between General Service and Fire Protection

- Need to calculate the amount of water used for fire services. Typically, 1/3 of reservoirs are for residents and the remaining 2/3 is used to fight fires.
- Assets are allocated to either fire protection or general service. Information is transferred into expense tables, 10% calculation for fighting fires and the remaining to general service. First year calculation for fire protection is \$187,000 and increases to \$195,474. What we are asking the UARB is to set the fire protection rate at the rate calculated in the 3<sup>rd</sup> year in the first two years that will in turn reduce the rates to customers in the first year.

#### Calculation of Revenue Required for Each Billing/Cost Category

Allocate expenses for fire services, as set out in UARB guidelines. Have a set base rate of 40% that equates to financial security, and the remaining 60% of revenue would come from water sales.

#### Service Connections and Equivalentents

- 1225 customers
- Various sizes of piping from 5/8" to 6"
- Not adding in any projection over the next 3 years
- Create a formula for base rates on every meter vs. 5/8 meter.

#### Calculation of Consumption Rate

- Currently 96¢ per cubic meter which has been calculated to change to \$1.21 per cubic meter in the first year, \$1.24 per cubic meter in the second year and \$1.28 per cubic meter in the third year.

#### Calculation of Bulk Water Rate

- Installation of a wholesale meter for the sale of bulk water; \$3.63 per cubic meter in the first year, \$3.69 per cubic meter in the second and \$3.82 per cubic meter in the third year.

#### Comparison of Current Water Rates with Proposed New Rates

- Average bill: total number of customers by the total amount of water used by customer class = 37 cubic meters.
- The last rate increase was made in 2004.
- Rates adjusted to be: First year increase 12.8%, second year .4% and 3.9% increase in third year. Overall increase of \$9.60 per quarter, \$3.20 per month.

#### Schedule A - Schedule of Rates for Water and Water Services

- Rates were written in 2002 and have been adjusted to what is considered the normal compared to other facilities.
- Water supplied from hydrants is up to \$70.00 from \$25.00
- \$60.00 for call outs during regular hours and \$200.00 for after hours.
- Bulk water rate of \$50.00/minimum.

#### Schedule D – Schedule of Rules and Regulations Governing the Supply of Water and Water Services

- RQM's are currently out of date so adjustments were made to bring up to current expectations based on what UARB expects.

#### New added:

- Requests for Extensions of Service
- Work on Water Utility Infrastructure
- Curb Stop/Control Valve Service Box

Mayor Norman thanked Mr. Isenor and Mr. Rooney for their presentation.

## **10.0 Engineering & Public Works**

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

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

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

**MOTION CARRIED unanimously.**

## **11.0 Finance (cont'd)**

- 11.2 2020-2021 Audit Report

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

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

Ms. Veinotte provided background on the audited 2020-2021 Financial Statements. Some highlights included:

Gloria Banks, Principal Auditor, Grant Thornton, presented the audited financial statements to the Audit and Internal Control Committee on August 2, 2021.

Consolidated Statement of Financial Position (A4)

Liabilities:

- Deferred Revenue up due to Safe Restart Program.

- Solid Waste Post Closure Liability – on balance sheet as it is the amount we think we need to close the landfill and keep to standards for 30 years after closure.
- Prepaid Expenses – Up due to Blue Cross premiums

#### Consolidated Statement of Operations (A5)

- Revenue - Government Transfers up due to Safe Restart Program, and Government Transfer Capital Contribution (Gas Tax) amount received this year over last was approximately 50% less.
- Expenditures – Increased amounts under Environmental Health Services (landfill post closure \$800,000), Environmental Development Services (broadband investment \$437,000), and Recreational and Cultural Services (Trestle Trail \$487,000).

#### Consolidated Statement of Cash Flows (A6)

- Shows overall increase/decrease in cash and cash equivalents.

#### Consolidated Statement of Changes in Net Financial Assets (A7)

- Shows net change in assets – Needs to remain positive, as it is a reflection of growth in our infrastructure and capital assets.

#### Notes to the Consolidated Financial Statements (A20)

- Budget Figures – Public Sector Accounting Standards (PSAS) requirement.
- Numbers are budgetted with expenses for amortization and water added in and the cancellation of transfers from own funds. The fiscal plan for the financial statements is zero. Although a good standard for PSAS, not for RQM.

#### Non-Consolidated Financial Statements (B1)

- Expenditure: Transfer current year surplus of \$805,665 as compared to \$441,136 last year. The money was accumulating in the accumulated and surplus operating reserve and was moved into the special operating reserve.
- In previous years, a landfill profit account was set up and \$450,000 was deposited per year and moved to the 2<sup>nd</sup> Generation Landfill Reserve, where this money is required to be used.

Non-Consolidated Statement of Financial Position – Operating Fund (B2)

- Valuation Allowance for Uncollectible Taxes – Amount we feel are uncollectible
- 13% improvement in collection of taxes
- Prior Period Adjustment of \$36,412 – made following completion of last year's audit
- Transfer accumulated prior year surplus to Special Operating Reserve of \$2.14 Million.

Non-Consolidated Statement of Financial Position – Capital Fund (B3)

- All assets.
- Landfill Liability of \$3,291,159 up from \$2,415,731 last year (cost to close 2<sup>nd</sup> Generation Landfill)

Schedules to Non-Consolidated Statement of Operations (B5)

- Assessment values increased by approximately \$198,000.
- Port Mersey was reallocated to commercial property
- Deed Transfer Taxes up from \$440,323 to \$547,690.

Schedules to Non-Consolidated Statement of Operations (B6)

- Environmental health services up due to increased intake at the landfill, up from \$817,169 to \$883,551
- Rentals down due no rental income from Call Centre.
- Return on Investments down due to low interest rates.

Schedules to Non-Consolidated Statement of Operations (B7)

- Prior year adjustments - \$405,862 of which \$292,400 was earmarked for local government, was in reality, not a payment due, but monies accumulated every year for sediment removal. This has been moved to its own reserve to be used rather than effecting the tax rate.

Schedules to Non-Consolidated Statement of Operations (B8)

- Tax billings down from \$17,200 to \$8,400
- Common services (cleaning/maintenance for building) up from \$76,455 to \$99,028 (will be recouped from safe startup fund)
- General Administration - Other – legal fees
- Other General Government Services – Other – Queens County Transit

Schedules to Non-Consolidated Statement of Operations (B9)

- Fire Fighting Force – charges for bunker suits and breathing apparatus
- Roads and Streets – paving invoice of \$18,000

Schedules to Non-Consolidated Statement of Operations (B10)

- Sewage Treatment and Disposal - \$126,000 expensed for sewer (odor issue)
- Garbage and Waste Collection – wage allocations

Schedules to Non-Consolidated Statement of Operations (B11)

- Environment Services – Administration – Accessibility Coordinators' salary
- Recreation and Cultural Services – Swimming Pools – pools closed due to Covid
- Fiscal Services – Special Operating Reserve – Trestle Trail and Broadband

Notes to Non-Consolidated Financial Statements (B35)

- Capital Project Funding Notes – added this year

Non-Consolidated Statement of Revenue and Expenditure – Hillview Acres (B12)

- Revenue up due to wages and PPE

Non-Consolidated Statement of Operations and Surplus – Water Utility (B13)

- Wages allocated – work with Director of Engineering & Public Works to rework % of hours for labour to be accurate

Non-Consolidated Statement of Financial Position Water Utility (B14)

- Obtain permission from UARB to transfer \$180,000 to its own reserve

Non-Consolidated Statement of Financial Position Water Capital Fund (B15)

- Considerable surplus – To be used to bring infrastructure up-to-date

Non-Consolidated Water Utility Tangible Capital Asset Summary (B16)

- List of all RQM assets

Non-Consolidated Statement of Financial Position – Special Operating Reserve (B17)

- Capital, Operating and Equipment Reserves – Revenues and Expenses for the year

Notes to Non-Consolidated Financial Statements (B21)

- Receivables – Taxes, Rates and Others – Tax receivables down 13% and overall by 10% due to good collections policy and residents submitting payments.
- Pension Asset – pension surplus \$288,982 to be disbursed to employees and employer following actuarial review

Notes to Non-Consolidated Financial Statements (B22)

- Loans Receivable – Loans to Fire Departments (loan repayments forgiven by Council for 2020)

Notes to Non-Consolidated Financial Statements (B23/B24)

- Long Term Debt – detailed listing of debt - \$4.2Million
- Payment in 2023 higher due to payment to Water Utility

Notes to Non-Consolidated Financial Statements (B25/B26)

- Tangible Capital Assets 2020 and 2021 – list of all assets

Notes to Non-Consolidated Financial Statements (B27)

- Contracts and Leases – Garbage collection up considerably over last contract
- Remuneration and Expenses of Elected Officials – submitted to province each year

Notes to Non-Consolidated Financial Statements (B28)

- Detailed listing of all reserves

- 2<sup>nd</sup> Generation Landfill \$4.4 million reserve to build a new Cell
- 2<sup>nd</sup> Generation Landfill – Post Closure \$5.1 million (ensure there is enough money in reserve to pay for closure in 20 years)

Notes to Non-Consolidated Financial Statements (B29)

- Employees' Retirement Pension Plan

**MOTION CARRIED unanimously.**

Mayor Norman announced a recess at 1:02 p.m. to 2:00 p.m.

Mayor Norman called meeting back to order at 2:00 p.m.

## **12.0 Recreation & Healthy Communities**

There were no items to come before this meeting.

## **13.0 Planning**

### **13.1 Appointment of Fire Inspector**

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

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

**MOTION CARRIED unanimously.**

### **13.2 Naming of Owl Cove in LaBelle**

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

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

Mike MacLeod, Director of Planning & Development, stated the authority for naming of geographical locations resides with the provincial government. As part of the application process the consent of local government is requested.

Municipal staff were approached by representatives of Nova Scotia Geographic Names Program to assist with the mail out and collection of a survey respecting the proposed naming in the vicinity.

**MOTION CARRIED unanimously.**

13.3 32 Wolfe Street in Liverpool

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

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

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

Mr. MacLeod stated RQM owns several parcels of land on Wolfe Street, which have privately leased mobile homes. John Lake owns the mobile home located on the property located at 32 Wolfe Street in Liverpool. He has made application to purchase or lease this property.

RQM has looked at similar requests in the past and have sold quite small lots on Wolfe Street to the mobile owners. \$3,000 for the lot is considered fair market value. RQM is not presently generating any tax revenue so it is better served in private hands.

**MOTION CARRIED with 7 in favour and 1 against.**

## **14.0 Reports**

### 14.1 Council Implementation Report

There were no issues arising from this report.

### 14.2 Fire Departments Funding

Deputy Mayor Muise stated a meeting was held with the fire chiefs on a formula for distribution for 1 cent of the budget money. A formula was agreed to by all departments for a one-year period. Any future changes would need to come back for discussion.

Payments are to remain the same; i.e. 50%, 20%, 20%, 10%. They are required to submit a copy of their financial statements each year.

Councillor Gidney provided information for the distribution for 1 cent of the 2021-2022 budget. The total amount for the 2 cents increase is \$190,576. The Fire Chiefs have requested that the money be allocated to each fire department as outlined in tables distributed with the agenda.

He further stated the Chiefs agreed to \$40,000 for each department, and following a percentage allocated to each department as per the needs of each station agreed on by the Chiefs. As the expenditures far exceed the grant provided by RQM, each chief will determine where the funds are to be spent based on the needs of their station.

As per Section 2.94 of the Municipal Government Act, Fire Chiefs register their department with RQM each year specifying the service they will endeavor to provide and the level of service they will achieve. The registration also confirms the equipment specified. The fire chiefs know what they require to perform their duties; therefore, it is their decision from the funds to fulfill their obligation. Council does not have the knowledge or skills to determine how these are spent.

To date, I am not aware of any circumstances that the fire departments have not fulfilled their duties for which they have been registered.

**It was moved by Councillor Gidney and seconded by Deputy Mayor Muise:**

**THAT the report of Councillor Gidney be adopted by Council.**

Mayor Norman stated the report just read was not in writing and has not been circulated. Earlier a question on motions popping up was discussed and the response I gave was any substantive motion, which is what you have made, requires 48 hours prior notice and needs to be written.

Mayor Norman further stated that she was not disagreeing with Councillor Gidney's comments from the report, but that Council has not read the report, which was read quickly. As members of Council, before we adopt such things, as there were statements in the report that maybe not everyone agrees with.

Mayor Norman further stated she did not like the way the report came to Council.

Councillor Gidney stated that this money has been approved in the budget and all we are doing is allocating it. There is no new money, but what we agreed to during budget and what we promised to give them.

Mayor Norman stated the motion said the adoption of the report, which Councillor Gidney read, which we have not read and would have been more comfortable if the motion had said to adopt the allocation of funds rather than adopt the report he read.

Deputy Muise stated he disagreed with Mayor Norman's comments and stated he was advised to present the spreadsheet under Reports as is.

Councillor Charlton enquired if a motion was required whereas the money has already been approved at budget, or can we give consensus.

**It was moved by Councillor Gidney and seconded by Deputy Mayor Muise:**

**THAT the motion on the floor be withdrawn.**

Mr. McNeill stated consensus was required to release the funds according to the provided spreadsheet the same as the other funds to the fire departments are disbursed.

Consensus was given to proceed with the disbursement of funds as outlined in the spreadsheet circulated.

14.3 Sustainable Communities Training – Councillor Charlton

Councillor Charlton stated she has successfully completed the Sustainable Communities Training. She learned about what it means to make a community sustainable based on social, economic and environment foundations.

She thanked Council for supporting her for this opportunity.

Mayor Norman asked her to provide a written report highlighting what she learned to share with the other Councillors.

**15.0 In-Camera Items**

**It was moved by Councillor Brown and seconded by Councillor Hawkes that the proceedings go In-Camera at 2:24 p.m. to discuss the following:**

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


**MOTION CARRIED unanimously.**

**It was moved by Councillor Gidney and seconded by Councillor Brown that the proceedings exit In-Camera at 3:13 p.m.**

**MOTION CARRIED unanimously.**

**16.0 Adjournment**

The meeting adjourned at 3:13 p.m.

  
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Mayor Darlene Norman, Chair

  
\_\_\_\_\_  
Chris McNeill, CAO

  
\_\_\_\_\_  
Christine Watson, Administrative Assistant – Planning & Development

Date Approved: September 14, 2021

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

**11.1**

**To:** Council

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

**Date:** August 10, 2021

**Re:** Financial Review Quarter One

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### **Background**

Responsible governance includes a comprehensive review of financial information and performance as compared to budget.

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

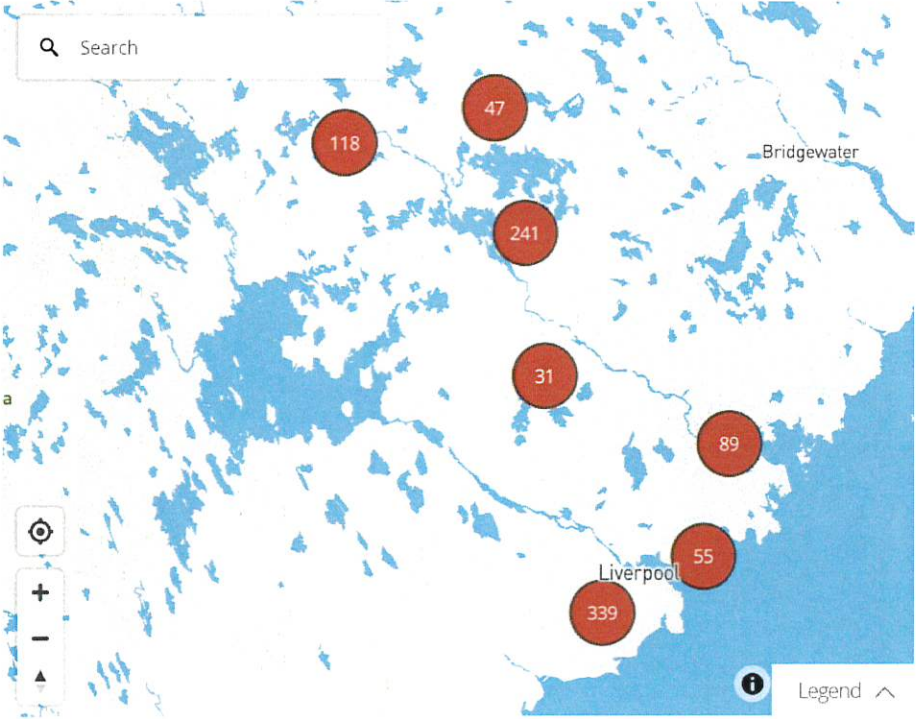
### **Details**

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

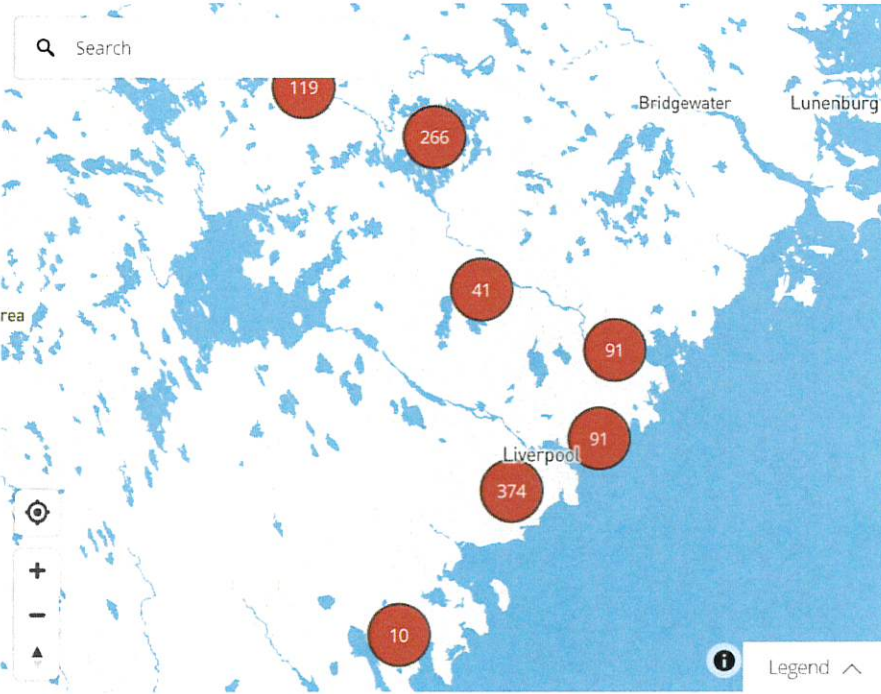
##### **Revenue Analysis:**

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

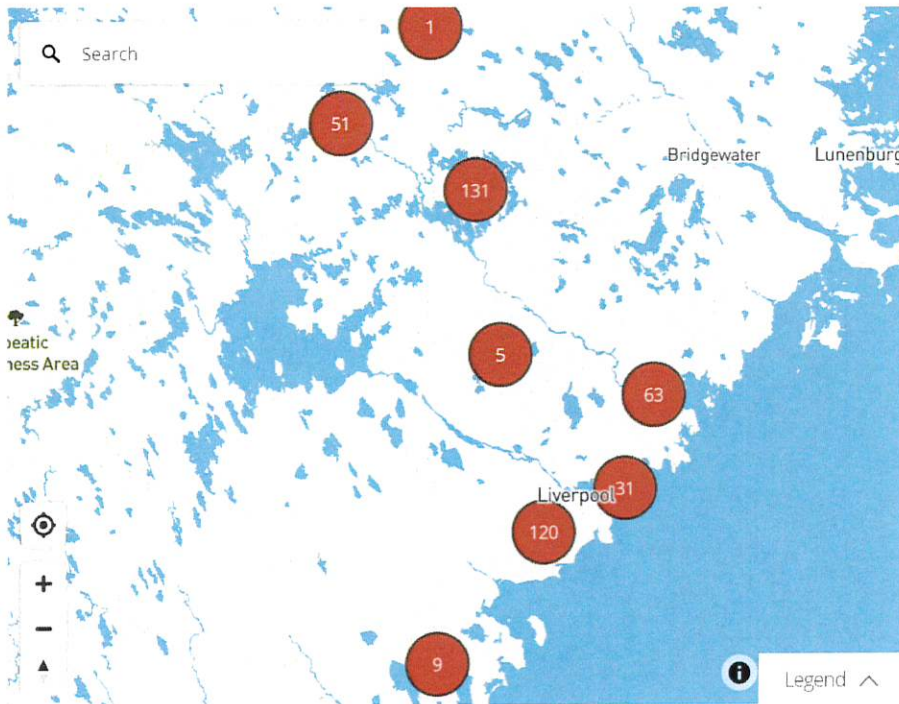
volumes by area is included here for information purposes as sourced from the Datazone, which is a database of information available to Municipalities. The numbers on the map are not exact but give an idea of the location of sales and any patterns. Should you wish to have any further detail, the Director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



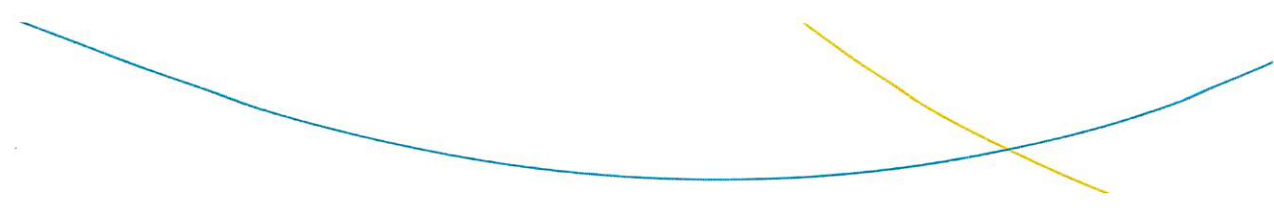
Properties sold fiscal 2019/2020 - 943



Properties sold fiscal 2020/2021 - 999



Properties sold April 1 - June 30, 2021 - 412



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

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

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

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

**Expenditures:**

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

*Items of note:*

*Section 9 – General Government (Page 4)*

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

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



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

Under Conventions/Elections USNM annual dues are included.

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

*Section 10 – Protective Services. (Page 5)*

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

*Section 14 – Environmental Development Services (Page 7)*

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

*Section 15 – Recreation and Cultural Services*

The Courthouse has been reallocated here from Protective Services.

#### **Water Utility:**

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

#### **Summary:**

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

There was no unbudgeted reserve activity for the quarter.

#### **Applicable Legislation**

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

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

#### **Budget Impacts**

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



## **Recommendation**

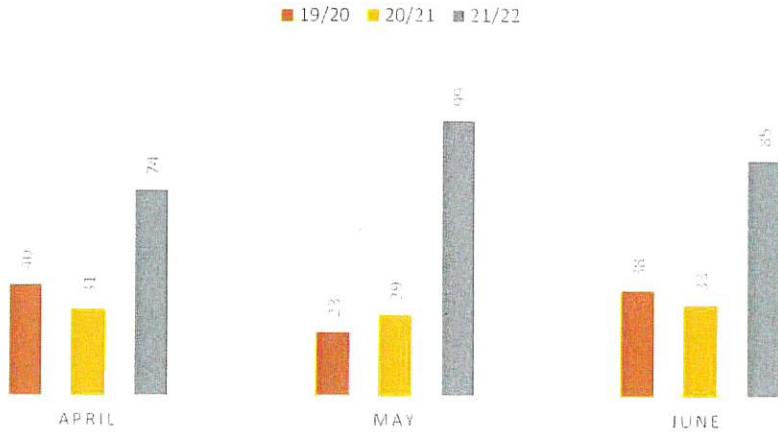
**THAT** Council of Region of Queens Municipality adopt the Financial report for Quarter One of the 2021 fiscal year.

## **Communications**

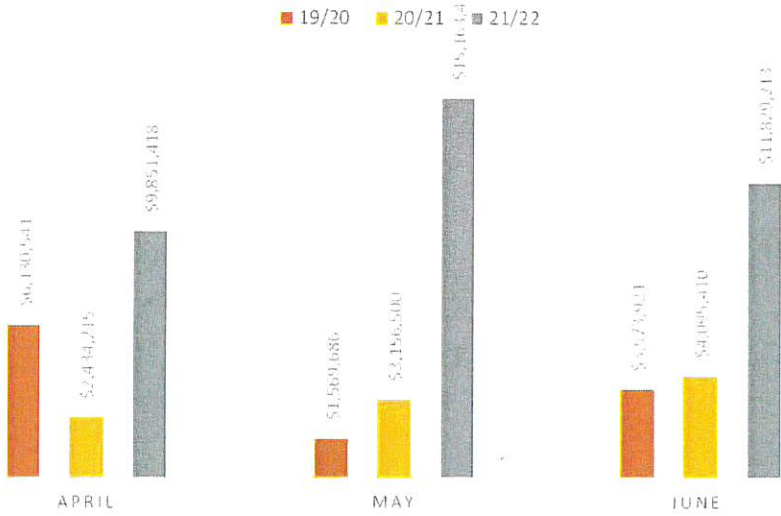
The report will be included in the meeting minutes posted on the Municipality's website.

REAL ESTATE SALES QUARTER ONE

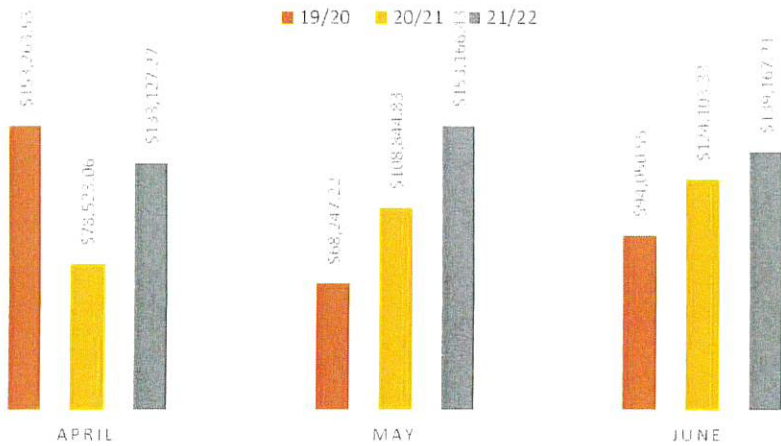
NUMBER OF SALES/MONTH



TOTAL SALES

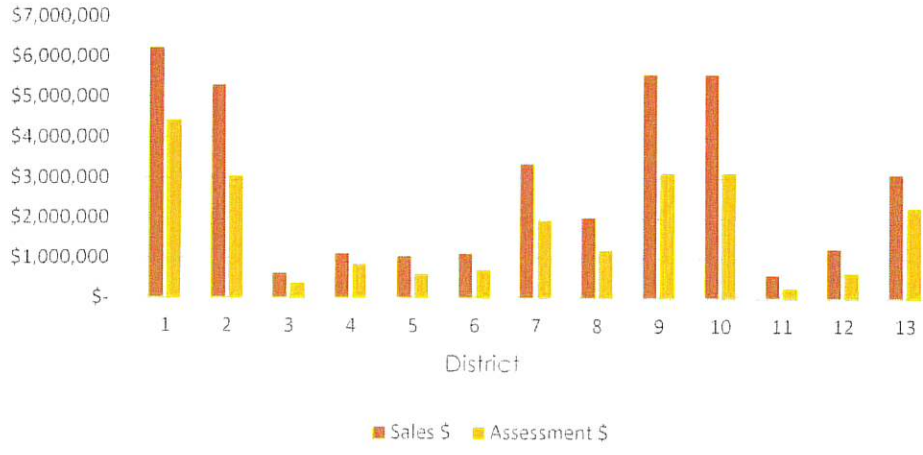


AVERAGE SALE



Date sourced from PVSC.

### Sales by District Q1



### Sale\$ over Assessment\$



*DISTRICT  
MAP ADD*

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

## ASSESSMENT DISTRICTS REGION OF QUEENS MUNICIPALITY

### District 1:

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

### District 2:

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

### District 3:

Milton West  
Town Lake Road  
Wolfe Street Extension  
Birch Avenue Extension

### District 4:

Milton East

### District 5:

Brooklyn West  
Sandy Cove  
Great Hill

### District 6:

Brooklyn East  
Shore Road

### District 7:

Beach Meadows  
Eagle Head  
East Berlin  
West Berlin  
Port Medway

### District 8:

East Port Medway  
Mill Village  
Charleston  
Danesville

### District 9:

Greenfield  
Middlefield  
Buckfield  
Bangs Falls  
Pleasantfield  
LaBelle

### District 10:

South Brookfield  
Westfield  
North Brookfield  
Pleasant River  
Molega

### District 11:

Caledonia  
West Caledonia  
Hibernia  
Whiteburn

### District 12:

Harmony  
Northfield  
Kempt

### District 13:

Liverpool

**REGION OF QUEENS MUNICIPALITY  
FINANCIAL REPORT**

RESERVE BALANCES at June 30, 2021

|  |              |                      |
|--|--------------|----------------------|
| Special Operating Reserve Allocations        |              |                      |
| 2nd Generation Landfill                      | \$ 4,472,052 |                      |
| Sewer projects                               | \$ 861,917   |                      |
| Organic project                              | \$ 758,057   |                      |
| Hillsview Acres                              | \$ 548,429   |                      |
| Federal Gas Tax                              | \$ 545,677   |                      |
| Liverpool Business Development Center        | \$ 371,146   |                      |
| Post Closure Septage                         | \$ 292,690   |                      |
| Community Investment Fund (New from Surplus) | \$ 200,198   |                      |
| Pollution Abatement                          | \$ 186,317   |                      |
| Queens Place Lands                           | \$ 140,722   |                      |
| Computer Equipment                           | \$ 61,917    |                      |
| Parkland Fee                                 | \$ 58,496    |                      |
| Fire Department Safety Training/Equipment    | \$ 36,395    |                      |
| Recreation for All                           | \$ 20,672    |                      |
| Fundraising                                  | \$ 15,586    |                      |
| First Responders Training/Equipment          | \$ 4,279     |                      |
| NS Trip                                      | \$ 1,086     | \$ 8,575,638         |
| Special Capital Reserve Allocations          |              |                      |
| 2nd Generation Landfill – Post Closure       | \$ 5,244,260 | \$ 5,244,260         |
| Special Equipment Reserve Allocations        |              |                      |
| Landfill Equipment                           | \$ 1,343,237 |                      |
| Public Works Equipment                       | \$ 360,190   |                      |
| Fire Department Capital Trucks               | \$ 120,246   |                      |
| Water Equipment                              | \$ 55,541    |                      |
| Airport Equipment                            | \$ 45,336    | \$ 1,924,550         |
| Total Reserves:                              |              | <u>\$ 15,744,447</u> |

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

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

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

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

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

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

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

| <b>EXPENDITURES:</b>                  | <b>F2021</b>      |                    |                     |
|---------------------------------------|-------------------|--------------------|---------------------|
|                                       | <b>ACTUAL</b>     | <b>Budget %age</b> | <b>BUDGET</b>       |
| <b>9. GENERAL GOVERNMENT SERVICES</b> |                   |                    |                     |
| Legislative                           |                   |                    |                     |
| Remuneration - mayor                  | \$ 10,275         | 21.96%             | \$ 46,788           |
| Remuneration - council                | 35,963            | 21.87%             | 164,436             |
| Other                                 |                   |                    |                     |
| Travel                                | 343               | 8.58%              | 4,000               |
| Other                                 | 6,254             | 52.11%             | 12,000              |
|                                       | <u>52,835</u>     | <u>23.25%</u>      | <u>227,224</u>      |
| General administration                |                   |                    |                     |
| Administration                        | 289,716           | 26.12%             | 1,109,251           |
| Financial management                  | -                 | 0.00%              | 25,000              |
| Bank charges                          | 3,485             | 23.23%             | 15,000              |
| Taxation                              |                   |                    |                     |
| Administration                        | 13,806            | 21.80%             | 63,344              |
| Tax billings                          | 14,003            | 98.52%             | 14,214              |
| Assessment Services                   | 157,715           | 50.00%             | 315,429             |
| Tax rebate or cancellations           | -                 |                    | -                   |
| Reduced taxes (Section 69)            | 42,642            | 56.86%             | 75,000              |
| Tax sale                              | (1,220)           | -12.20%            | 10,000              |
| Common services                       | 46,920            | 45.89%             | 102,234             |
| Other                                 | 17,341            | 25.50%             | 68,000              |
|                                       | <u>584,409</u>    | <u>32.51%</u>      | <u>1,797,472</u>    |
| Other general government services     |                   |                    |                     |
| Conventions/Elections                 | 11,988            | 61.26%             | 19,569              |
| Insurance                             | 1,120             | 98.25%             | 1,140               |
| Grants to organizations               | 61,397            | 35.08%             | 175,000             |
| Other                                 | 33,809            | 56.87%             | 59,446              |
|                                       | <u>108,314</u>    | <u>42.45%</u>      | <u>255,155</u>      |
| Valuation allowance                   |                   |                    |                     |
| Uncollectible taxes                   | -                 | 0.00%              | 110,000             |
|                                       | <u>\$ 745,558</u> | <u>31.20%</u>      | <u>\$ 2,389,851</u> |

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

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

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

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

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

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

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

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

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

**HILLSVIEW  
ACRES**

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

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

**WATER  
UTILITY**

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