

**Region of Queens Municipality Regular Council
Tuesday, November 23, 2021**

6:00 p.m.

Agenda

1.0 Call to Order

2.0 Changes / Approval of Agenda

3.0 Tabling of Petitions

4.0 Public Question / Comment Session

5.0 Approval of Minutes

5.1 Regular Council – November 9, 2021

6.0 Recommendations

6.1 Appointment to Diversity and Inclusion Action Team

6.2 Replacement Vehicle Purchase

6.3 NSFM Caucus Structure

6.4 Job Description - Planner

6.5 Policy 92 – Valuation Allowances

6.6 Request for Proposals for Audit Services

6.7 Financial Review Quarter Two

7.0 Discussions

7.1 Council Implementation Report

7.2 Naming of Universally Designed Playpark

8.0 In-Camera Items

9.0 Adjournment

Region of Queens Municipality Regular Council 5.1
Tuesday, November 9, 2021, 9:00 a.m.

Minutes

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

Regrets: Councillor Vicki Amirault

1.0 Call to Order

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

2.0 Changes / Approval of Agenda

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

MOTION CARRIED unanimously.

3.0 Tabling of Petitions

There were no petitions to come before this meeting.

4.0 Public Question / Comment Session

Leon Robertson, 42 College Street, Liverpool – Mr. Robertson offered his opinion under Item 7.3 – NSFM Caucus Structure, that going to a regional caucus is a good idea.

5.0 Approval of Minutes

5.1 Regular Council – October 26, 2021

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

THAT the minutes of the Regular Council meeting held October 26, 2021 be approved as circulated.

MOTION CARRIED unanimously.

5.2 Hearing – October 26, 2021

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

THAT the minutes of the Hearing held October 26, 2021 be approved as circulated.

MOTION CARRIED unanimously.

6.0 Recommendations

6.1 Policy 23 – Request for Area Rate

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

THAT Council of Region of Queens Municipality approve Policy 23 respecting Request for Area Rate.

Councillor Gidney questioned the legality of area rates and stated he read Section 75(1) of the Municipal Government Act (MGA) and tried to relate it to community groups or services. Chris McNeill, CAO, stated the MGA clearly provides authority for the Municipality to establish area rates. It allows us to establish it in certain areas for

certain purposes. It allows us to establish in certain commercial and residential rates. It provides clear authority to establish area rates and to provide grants for corporate bodies which are not for profit groups. This is nothing new and municipalities have been providing area rates across the province for the last fifty years.

MOTION CARRIED with 7 in favour and 1 against.

7.0 Discussions

7.1 Appointment to Diversity and Inclusion Action Team

Eric Levy, Diversity and Inclusion Coordinator, stated an application for a vacancy to the Diversity and Inclusion Action Team (DIAT) was received from Matthew Adams. DIAT comprises of up to 10 community representatives that are community members at risk of exclusion or work with people who are at risk.

Matthew Adams will provide the group with a youth's perspective and brings experience and leadership to the team.

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

THAT this issue be referred to the next Council meeting for a recommendation.

MOTION carried unanimously.

7.2 QPEC Canteen

Mayor Norman stated that Steve Burns, Manager of Events, Promotions & Sponsorship, has secured a proposal for a food operator. Stewart Jenkins from Greenfield has submitted a proposal for a one year lease and plans to be opened by November 22, 2021. The lease has not been signed yet.

Councillor Charlton stated she is pleased that someone has come forward.

She further stated she received a letter from Dave Schofield, Kiwanis Club, which she read to the group, proposing to set up to provide hotdogs, pop, chips, etc. and enquired if there would be anything preventing this in the interim until Mr. Jenkins was set up. Mayor Norman advised her to contact Steve Burns.

7.3 NSFM Caucus Structure

Mayor Norman stated Nova Scotia Federation of Municipalities (NSFM) (formerly Union of Nova Scotia Municipalities UNSM) was established many years ago and a change made in the early 2000's was to move away from regional meetings of municipalities based on geography to caucus meetings of town, rural and regional municipalities. Since this change, RQM has been under the mandate of rural municipalities at the request of a former council.

The Town and County of Antigonish are talking about amalgamating along with others and would be included as a regional government and not under the town or rural caucuses.

With additional smaller regional governments moving to the regional caucus and potentially more in the new few years, it may be the time for Queens to request a move to the regional caucus now which would allow us to work with other regional governments through NSFM to advance issues. There is no cost to RQM.

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

THAT this issue be referred to the next Council meeting for a recommendation.

MOTION carried unanimously.

8.0 In-Camera Items

It was moved by Councillor Charlton and seconded by Councillor Gidney that the proceedings go In-Camera at 9:18 a.m. to discuss the following:

- 8.1 Sale of Municipal Property**
- 8.2 Lease of Municipal Property**
- 8.3 Contract Negotiations**
- 8.4 Personnel**

MOTION CARRIED unanimously.

Mayor Norman announced a 5 minute break at 9:18 a.m.

It was moved by Councillor Gidney and seconded by Councillor Charlton that the proceedings exit In-Camera at 11:30 a.m.

MOTION CARRIED unanimously.

9.0 Adjournment

The meeting adjourned at 11:31 a.m.

Mayor Darlene Norman, Chair

Chris McNeill, CAO

Christine Watson, Administrative Assistant – Planning & Development

Date Approved: _____

Region of Queens Municipality Staff Report

6.1

To: Council

From: Eric Levy, Diversity and Inclusion Coordinator

Date: November 23, 2021

Re: Appointment to Diversity and Inclusion Action Team

Background

The Diversity and Action Inclusion Team (DIAT) recently had a vacancy. Recently, an application was received from Matthew Adams to be a member of DIAT.

Details

DIAT comprises up to ten (10) community representatives that are community members at risk of exclusion or work with people who are at risk of exclusion.

Applicable Legislation

Section 24 of the *Municipal Government Act* states that:

- (1) The council may establish standing, special and advisory committees.
- (2) Each committee shall perform the duties conferred on it by this Act, any other Act of the Legislature or the by-laws or policies of the municipality.
- (3) The council may appoint persons who are not members of the council to a committee and may establish a procedure for doing so.



Budget Impacts

All members of Committees, including public members, are reimbursed for reasonable out of pocket expenses related to their participation on committees and mileage to attend meetings.

Recommendation

THAT Council of the Region of Queens Municipality appoint Matthew Adams to the Diversity and Inclusion Action Team.

Communications

Upon approval of this recommendation, the applicant will be informed of their appointment.

Region of Queens Municipality Staff Report

6.2

To: Council

From: Adam Grant, Director of Engineering and Public Works

Date: November 23, 2021


Re: Replacement Vehicle Purchase

Background

Engineering and Public Works Department maintains all Region of Queens equipment in its fleet to provide services to residents of Queens County such as maintenance of parks, trails and streets, operation of environmental services such as sewer, water and solid waste management and also vehicles utilized by building, bylaw and the Planning Department. The culmination of this sees a fleet of 19 vehicles fully utilized by more than 50 employees in fulfillment of commitments and obligations to Queen's residents.

Details

Scheduled replacement of fleet vehicles sees lifespans stretched to 15 service years whereby the piece of equipment reaches end of life and is no longer capable of further safe operation. Previously equipment was budgeted for in the 15th year, purchased through quotation process, and with manufacturer availability would see the equipment received in the 17th year. Current market pressures have revealed further delays in manufacturers filling orders. Approval is sought now to proceed with the process of acquiring a replacement truck. The purchase will replace a 2006 end-of-life truck that is no longer able to be safely operated or feasible to be repaired. This vehicle will be disposed for salvage materials and does not increase the Public Works fleet size.



The vehicle to be replaced is a 4x4 $\frac{3}{4}$ ton pickup truck that is currently being used for capital projects. The new truck will go back into the same public works fleet.

Price Quotations were requested from three local manufacturer representatives that have the capability of producing the specified equipment. Two completed request were received.

Quote:	Mosher Motors	\$58, 620.70 + HST
	Saunders Motors	\$64, 015.00 + HST

Applicable Legislation

Section 47 (5) of the *Municipal Government Act* sets out that council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money.

Budget Impacts

The purchase of a replacement truck will come from the Equipment Reserve which has sufficient funds to pay for this purchase.

Recommendation

THAT the Council of Region of Queens Municipality approve the purchase of a 2022, 4x4 $\frac{3}{4}$ Ton Pickup from Mosher Motors at a price of \$58 620.70 + HST, to be funded form the Equipment Reserve.

Communications

Upon approval a purchase order will be issued to Mosher Motors Ltd.

Region of Queens Municipality Staff Report

6.3

To: Council

From: Chris McNeill, Chief Administrative Officer

Date: November 23, 2021

Re: NSFM Caucus Structure


Background

Nova Scotia Federation of Municipalities NSFM (formerly Union of Nova Scotia Municipalities UNSM), was established over 100 years ago as the advocacy body for local governments in Nova Scotia. Since that time, the organization has changed its operations and structures many times including how it supports decision making and communications with municipalities.

One of these changes about a decade ago was the move away from regional meetings of municipalities based on geography to caucus meetings of governance structures of towns, rural municipalities, and regional municipalities. Since this change took place, Region of Queens Municipality has been under the mandate of rural municipalities at the request of a former council.

Details

Since the inception of the caucus system, only HRM, CBRM, and Queens have been eligible to be in the regional caucus. Now with the recent amalgamation of Windsor and West Hants into a regional government, they have asked to be included as a regional government and not under the town or rural caucuses.



Over the past several years, there have been issues which have affected us as a regional government which would not have happened had we been two non-amalgamated municipalities in Queens. The purpose of amalgamating was to improve efficiencies and the benefits of one local government in a county and not be penalized. With an additional smaller regional government moving to the regional caucus and potentially more in the next few years, it might be wise for Queens to request a move from the rural caucus to the regional caucus now. This would allow us to work with the other regional governments through NSFM to advance issues where we are currently at a disadvantage such as economic development.

Applicable Legislation

Section 47 (5) of the *Municipal Government Act* sets out that council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money.

Budget Impacts

There is not expected to be any budgetary impacts of this request at this time.

Recommendation

THAT Council of Region of Queens Municipality submit a formal request to Nova Scotia Federation of Municipalities requesting that Region of Queens Municipality's status within the organization be transferred from the Rural Caucus to the Regional Caucus.

**Region of Queens Municipality
Staff Report**

6.4

To: Council

From: Mike MacLeod, Director of Planning & Development

Date: November 23, 2021

Re: Job Description – Planner

Recommendation

That Council of Region of Queens Municipality approve the Planner Job Description.

Region of Queens Municipality Planner

General Accountability

Planner shall be responsible to the Director of Planning and Development and will assist with the administration of the Planning and Development Department, oversee the administration of the Municipality's Municipal Planning Strategy (MPS), Land Use Bylaw (LUB) and Subdivision Bylaw, prepare development agreements, act as alternate Development Officer, keeps informed of proposed or new legislative changes and provides reports to the Director concerning impacts, Staff representative on Planning Advisory Committee, Staff representative on the Heritage Advisory Committee, attend Council meetings when required, liaises with other government departments related to planning matters, prepares reports and recommendations for Director of Planning and Development. This position description is a general scope of duties and does not limit Management's ability to assign other responsibilities to this position from time to time.

Planner is accountable to the Director of Planning and Development and is responsible for providing sound direction and leadership in relation to land use planning and community development to ensure that Region of Queens Municipality evolve in a manner which is orderly, healthy and sustainable.

General Duties and Responsibilities

The following is a general outline of the duties and responsibilities of the Planner. The list is not intended to be all-inclusive nor to limit the Planner's initiative to expand his/her function beyond this scope nor to limit the Director of Planning and Development's ability to assign other duties.

1. Responsible to assist the Director of Planning and Development in the effective and efficient operations of the Planning and Development Department.
2. Under the direction of the Director of Planning and Development prepares Municipal Planning Strategy, Land Use By-Law, Subdivision Bylaw, Development Agreements and amendments to those documents.
3. As directed researches and prepares reports with recommendations on planning studies, land use conflicts, policy and by-law amendments and development agreements.
4. Provides professional advice to Municipal Council on the preparation, amendment and review of Municipal Planning Strategy and Land Use Bylaw including necessary statutory requirements and procedures.
5. Plans and organizes all public information sessions, public hearings, and public engagement opportunities as they relate to planning and development matters, whether required by law or for information purposes, in consultation with Communications and Engagement Coordinator where required.

6. Supports Planning Advisory Committee in their needs for research, policy development, MPS / LUB individual and comprehensive reviews, re-zoning requests, and other reports, to ensure robust timely information is available to the Committee to make appropriate decisions monthly.
7. Supports Heritage Advisory Committee in their needs for research and reports, policy development, designation and de-registration requests, public education, and promotion of funding opportunities to assist the Committee with its legislated mandate.
8. The Planner shall be designated as an alternate Development Officer, pursuant to the *Municipal Government Act*, to perform the duties of the Development Officer for administration of the Region's Land Use Bylaw and Subdivision Bylaw. Required duties include the following:

Development Officer

- interprets and administers the Land Use Bylaw
- review development permit applications
- issues or refuses development permits
- processes variance applications

Subdivision Officer

- interprets and administers the Subdivision Bylaw and other regulations for Region of Queens
 - processes subdivision applications
 - approves or refuses subdivision plans
 - files approved and endorsed plans at the Land Registration Office
9. Works with developers, contractors, residents, businesses, and other government departments and agencies on a regular basis concerning current and future developments, legislative rules and requirements, property zoning and amendment processes, and legislative parameters.
 10. Keeps fully informed of proposed and actual changes in legislation that will impact on the Municipality's Planning and Development Department and works with the Director to prepare reports and position papers for Chief Administrative Officer, Council, and legislative authorities to ensure they understand the impacts on the Municipality.
 11. Seeks out and participates in regular training and research to ensure the Municipality has up-to-date knowledge and skills in dealing with municipal planning matters.
 12. Understands and continually reviews all municipal planning bylaws, *Municipal Government Act*, and planning and enforcement processes.
 13. This employee must recognize that he/she is a public servant and must use utmost respect at all times when dealing with other staff, the general public and Council.
 14. Carry out any and all duties and responsibilities that the Director of Planning and Development shall see fit to direct or that shall arise from time to time.

Preferred Qualifications

Candidates for this position must possess a degree in planning, with a minimum of three (3) years experience working in a municipal planning environment. A master's degree in planning would be considered an asset. The ideal candidate is highly motivated with excellent organization, planning and interpersonal skills, with demonstrated research and presentation skills and is highly proficient in the use of technology. Membership in, or eligible for membership in, Canadian Institute of Planners.

Salary Scale

The salary scale for this position is Range **16** of the Municipality's Salary Compensation Policy.

Approved by Council:

Region of Queens Municipality Staff Report

6.5

To: Council

From: Joanne Veinotte, Director of Corporate Services

Date: November 23, 2021

Re: Policy 92 – Valuation Allowances

Background

Receivable accounts are reviewed at the end of each fiscal year and each account is assessed for collectability. This includes tax, solid waste and other miscellaneous receivables. There is currently no approved policy in place that quantifies how the Valuation Allowance is determined.

This draft policy has been prepared by Finance staff, and was reviewed and recommended for adoption by Council at the November 8, 2021 Audit and Internal Control Committee.

Details

The Policy for Valuation Allowances provides a methodology for calculation of allowances for all Receivable accounts. The policy is consistent with payment terms as prescribed in Payment of Taxes – Policy 4 and Accounts Receivable Collection Process – Process 6.



Applicable Legislation

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

Section 38 of the Municipal Government Act (MGA) requires the Treasurer to advise Council of all moneys due to the Municipality that the treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection and the reasons for the belief that such moneys cannot be collected

Budget Impacts

This Policy will give a consistent approach to budgeting uncollectible taxes annually, which will improve accuracy.

Recommendation

THAT Council of Region of Queens Municipality approve Policy 92 respecting Valuation Allowances.

Communications

No further communications required at this time. Notice of approval by Council will be provided to all members of the Audit and Internal Control Committee.



POLICY NO. 92

VALUATION ALLOWANCES

BE IT ENACTED by the Council of Region of Queens Municipality, under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 18, as follows: This policy shall be known as Policy Number 92 and may be cited as "Valuation Allowance Policy".

POLICY PURPOSE

The purpose of this policy shall be to provide the methodology to calculate the Valuation Allowances for each fiscal year. This methodology will apply to all Accounts Receivable accounts.

AUTHORITY

Financial Reporting and Accounting Manual (FRAM): Section 3.4 (a) "Taxes and rates receivable represent that uncollectible portion of taxes and levies as determined by municipal council for purposes of general operations funding or specific user pay services. These should be recorded net of valuation allowances."

Public Sector Accounting Standard PS 1201.051: "Financial statements should disclose adequate information about the nature and terms of a government's financial assets together with any valuation allowances.

Section 38 of the *Municipal Government Act* provides that:

"The treasurer shall promptly advise the council of

(a) all moneys due to the municipality that the treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and

(b) the reasons for the belief that such moneys cannot be collected, and the council may write off the amounts determined to be uncollectible. “

It is the value of these uncollectible accounts that make up the Valuation Allowance.

DEFINITIONS

“taxes” includes municipal rates, area rates, special purpose tax, change in use tax, forest property tax, recreational property tax, capital charges, one-time charges, local improvement charges and any rates, charges or debts prescribed by the enactment authorizing them, to be a lien on the property.

“payment arrangement” includes an agreement authorized between customer and Region of Queens Municipality to recover outstanding amounts on Tax, Water Utility and Sewer accounts.

“valuation allowance” means an account whose value is determined by the amount of uncollectible accounts by the Treasurer, being reviewed at the end of each fiscal year and appearing on the Statement of Financial Position as a contra account to its respective Accounts Receivable account.

“user charges” include fees for water, sewer and solid waste facility usage.

“write-off” is the process by which the municipality allocates any amounts that are deemed uncollectible from accounts outstanding into its valuation allowance fund, where such accounts have been assessed and setup as an accounts receivable.

METHODOLOGY - TAX

Each Accounts Receivable account is reviewed at the assessment account number level. The balance due is broken out by year as of the last day of the

fiscal year. This report prepared by the Tax Clerk will exclude credit balances, and be provided to Manager of Finance. When an account balance enters the thirty three month threshold, the entire balance is added to the Valuation Allowance for that respective Accounts Receivable account. This ensures that the total uncollectible amount for all years is considered uncollectible, including current charges. The total of each of these individual accounts will constitute the balance of the Valuation Allowance.

If an individual has an active payment arrangement in place, their account will not be included in the Valuation Allowance.

Outstanding balance is to include any interest accrued up to the fiscal year end.

Illustration:

Taxes are billed in June.

20X0 - Billed Year 0

20X1 – March 31, 20X1; Internal collection process in progress. Accounts now 9 months in arrears

20X2 – March 31, 20X2: Internal collection process continues. Accounts now 21 months in arrears.

March 31, 20X3 – Any accounts billed in 20X0 and still outstanding are deemed uncollectible and the entire balance is then included in the year end Valuation Allowance. Accounts now thirty three months (21+12) in arrears. Policy 4 Payment of Taxes reads, "Any tax account which is assessed as being taxable according to the Assessment Act of Nova Scotia, and is more than two years in arrears of taxes, shall be subject to immediate tax sale proceedings, regardless of the amount of taxes outstanding." Tax sale proceedings will be initiated.

When there is a recovery/payment on any of these accounts, the Valuation Allowance for that respective account is reduced with the offset account being

the Accounts Receivable sub-ledger. The recovered funds are posted to a recovery account as revenue in the cost center to which the receivable applies at the time of the recovery for the current fiscal year.

As part of the year-end process the previous year's balance of the Valuation Allowance (less any recoveries) is compared to the current year's calculated balance. The difference between these balances determines the proposed uncollectible tax expense/recovery for the current fiscal year.

The annual budget process to determine uncollectible taxes expense will include a review of the outstanding balances in years 20X1 and 20X2 as of January 31 and factoring in collection history, estimate the following year's Valuation Allowance. The current year's (20X0) valuation allowance will also have to be estimated, as the final balance cannot be determined until March 31.

A report shall be prepared annually by Manager of Finance providing detail for the writing off of accounts and therefore determining the uncollectible tax expense for the year, and presented to Council for approval.

Methodology - OTHER

Each Accounts Receivable account is reviewed at the customer/user level. The balance due is broken out by year as of the last day of the fiscal year. These reports prepared by the Accounts Receivable Clerk will exclude credit balances, and will be provided to Manager of Finance. When an account balance has been over due for twelve months, the entire balance is added to the Valuation Allowance for that respective Accounts Receivable account. This ensures that the total uncollectible amount for all years is considered uncollectible, including current charges. The total of each of these individual accounts will constitute the balance of the Valuation Allowance – Other.

EFFECTIVE DATE

This policy shall take effect from the date of approval by Council.

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the XX day of, 2021.

SIGNED by the Mayor and Deputy Clerk this XX day of XXXX, 2021.

Mayor

Deputy Clerk

Recommended by Audit and Internal Control Committee: November 8, 2021

Adopted by Council:

Region of Queens Municipality Staff Report

6.6

To: Council

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

Date: November 23, 2021

Re: Request for Proposals (RFP) for Audit Services

Background

The previous agreement for Audit Services expired with the end of the presentation of Fiscal 2020-2021 financial statements. Region of Queens Municipality purchasing policy requires that Request for Proposals/Tenders be secured for services with a value of more than \$50,000. Historically Audit Service Agreements cover three years with a value of approximately \$20,000 per annum. Our previous audit services agreement was with Grant Thornton LLP for 2018-2019, 2019-2020, and 2020-2021.


Details

The Request for Proposals for Audit Services was posted on the Nova Scotia Procurement Site with a closing date of October 8, 2021. One proposals was submitted and reviewed by four public and two Council members of the Audit and Internal Control Committee and staff

Applicable Legislation

Section 44 of the *Municipal Government Act* states that the council shall annually appoint an audit committee.

(2) The responsibilities of the audit committee include

- 
- (a) a detailed review of the financial statements of the municipality with the auditor;
 - (b) an evaluation of internal control systems and any management letter with the auditor;
 - (c) a review of the conduct and adequacy of the audit;
 - (d) such matters arising out of the audit as may appear to the audit committee to require investigation;
 - (e) such other matters as may be determined by the council to be the duties of an audit committee;
 - (f) any other matters as may be determined by the council.

Recommendation

THAT Council of Region of Queens Municipality contract the Municipality's Audit services with Grant Thornton LLP for the next year, with an option to renew in each of the subsequent two years.

Budget Impacts

The upcoming budget will include an increase in the audit cost to \$21,500 (from \$19,500) if the services of Grant Thornton are approved by Council.

Communication

Director of Corporate Services will contact Grant Thornton and advise of Council's decision.

Region of Queens Municipality Staff Report

6.7

To: Council

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

Date: November 23, 2021

Re: Financial Review Quarter Two

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.

This report was reviewed by the Audit and Internal Control Committee at the November 8 meeting.

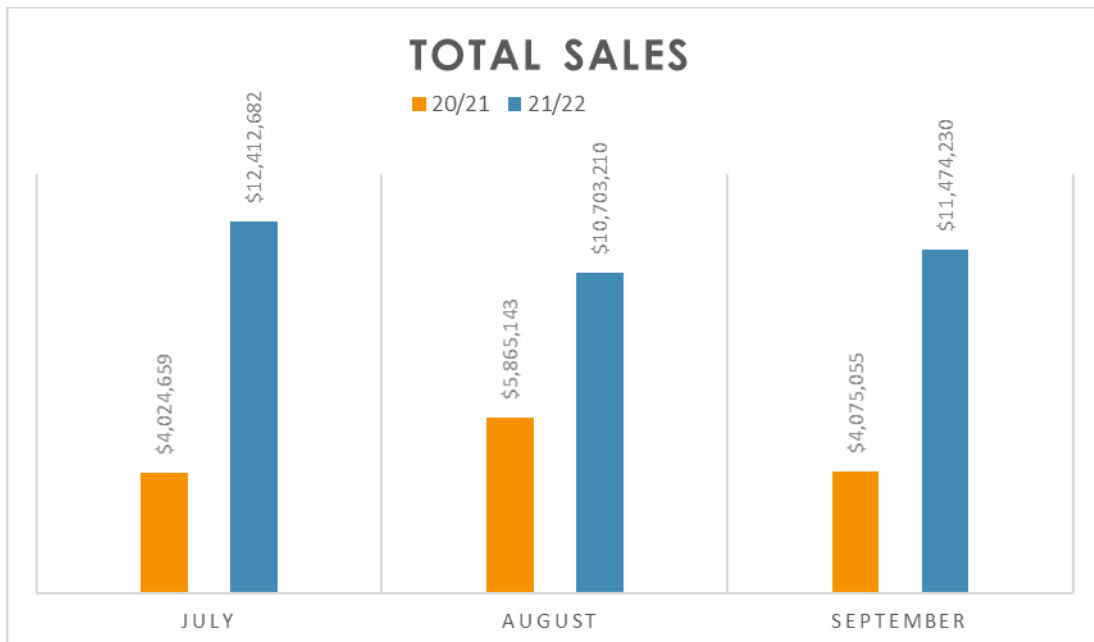
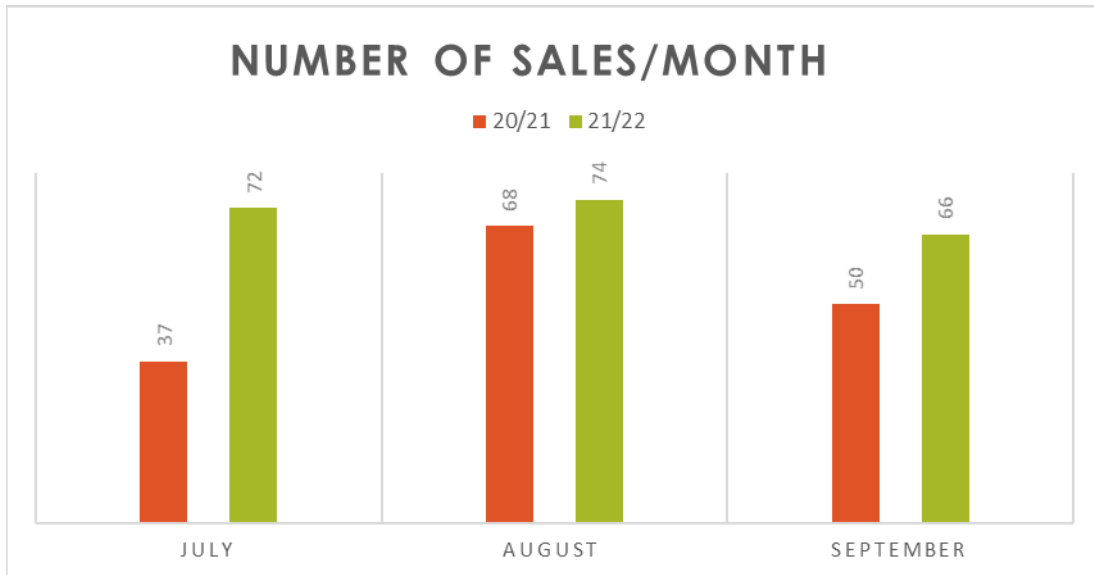
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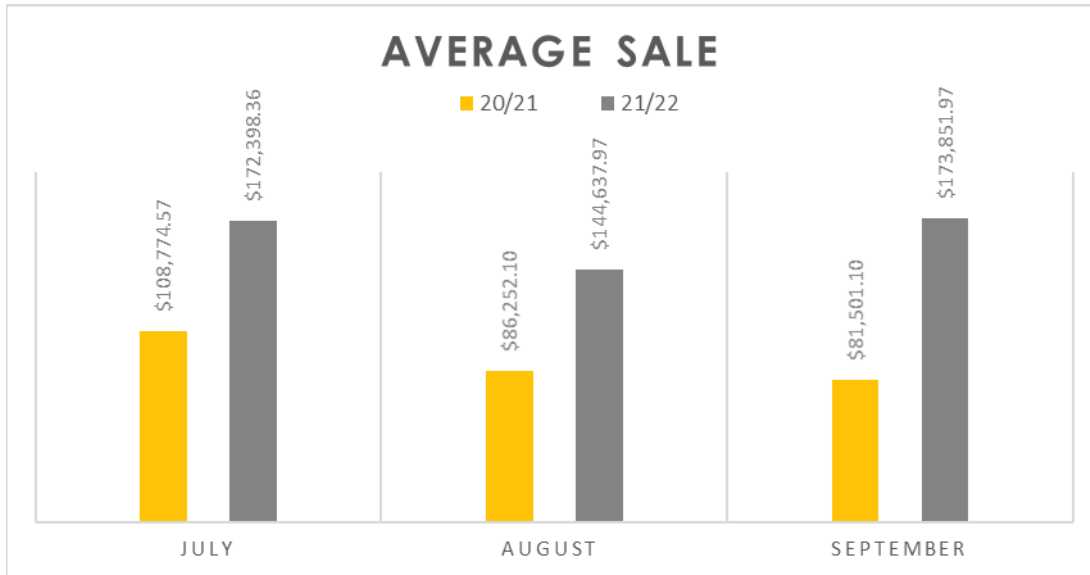
Financial Report – Quarter Two

Revenue Analysis:

Deed transfer tax continues to outpace prior years by a significant margin as a result of real estate market activity. The trend is indicating that the volume of sales is starting to level out as the inventory of what is available for sale shrinks.

We had three significant contributors to the deed transfer tax in September that contributed 40% of the total, one commercial and two residential. Quarter two \$279,078 vs Quarter two 2020 \$143,497.





We will see if this trend continues in the third quarter. Tax certificates have already exceeded budget for the same reason with YTD quarter 2 prior year \$5840 vs YTD current at \$13,150.

Tax sale by tender was successful and resulted in the sale of 11 properties with proceeds of \$24,983 in recovered taxes. We continue to work through our receivables and collection process, ensuring that they are properly managed.

Building and planning permits are at almost 90% of budget for the year. (Page 2) Our planning office continues to experience increasing volume putting pressure on staffing resources.

Other Transfers (Page 3) of \$300,935 are composed of \$250,000 from reserve for Broadband, \$41,810 from reserve for sludge removal (SOPRES 52153) and \$9125 (SOPRES 52172 – carry over for Mill Village FD) for safety equipment. This revenue is brought over from reserves to offset corresponding expenses that are posted.

Expenditures:

Items of note:

Section 11 – Transportation Services (Page 5)

Administration: Wages are running below budget. Director of Engineering and Public Works is aware as we have had one retirement since budget and the position has not been filled. We have also reallocated five staff members from Works to Capital in order to complete project due to lack of available temporary staff. Works garage replacement of heat pump required, \$14,500, unbudgeted expense.

Roads and Streets: Projects are still underway with paving costs still outstanding at currently 19% of budget for the year. Same concern with wage allocation vs budget.

The \$33,000 unbudgeted expense from NSP for the final stranded asset cost for conversion to LED lights is posted under Street lighting.

Section 14 – Environmental Services

Liverpool Business Center leasehold improvement of approximately \$72,000 are included under Tourism and Economic Development expense. This will be invoiced to tenant. The cost is to be repaid with a \$40,000 lump sum payment and the remaining \$32,000 in monthly installments over 48 months.

Section 16 – Fiscal Services (Page 8)

The \$250,000 expense for Broadband is posted here and part of the \$486,311.

Water Utility:

Nothing of note to report. UARB rate hearing takes place in November.

Summary:

With the exception of the above noted items, quarter two was as expected. 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

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 Two of the 2021 fiscal year.

Communications

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

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

REVENUE:	F2021		
	ACTUAL	Budget %age	BUDGET
1. TAXES			
Assessable property			
Residential	\$ 8,561,571	99.92%	\$ 8,568,546
Commercial	1,646,578	101.72%	1,618,812
	<u>10,208,149</u>		<u>10,187,358</u>
Resource			
Taxable assessments	829,297	99.89%	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>859,510</u>	<u>99.90%</u>	<u>860,381</u>
Area rates			
Protective services	196,362	99.98%	196,394
Transportation services	1,351,399	100.06%	1,350,641
Other	76,123	99.83%	76,254
	<u>1,623,885</u>	<u>100.04%</u>	<u>1,623,289</u>
Special assessment			
Environmental health service	<u>277,749</u>	<u>50.47%</u>	<u>550,304</u>
Other			
Recovered - Tax sale	154,327		-
Change of use	531		-
Deed transfer tax	679,234	123.50%	550,000
	<u>834,092</u>	<u>151.65%</u>	<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	58,589	123.04%	47,617
	<u>930,059</u>	<u>103.59%</u>	<u>897,804</u>
Conditional transfers to other government Agencies			
Correctional services	(88,124)	48.64%	(181,182)
Deficit of Regional Housing Authority	-	0.00%	(138,000)
Appropriation to SS Regional Center for Education	(1,512,680)	50.00%	(3,025,360)
	<u>(1,600,804)</u>	<u>47.86%</u>	<u>(3,344,542)</u>
	<u>\$ 13,132,639</u>	115.97%	<u>\$ 11,324,594</u>

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

	ACTUAL	F2021 Budget %age	BUDGET
2. GRANTS IN LIEU OF TAXES			
Federal Government	\$ 51,204	97.27%	\$ 52,639
Federal Government Agency Canada Post	5,676	103.20%	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
	\$ 56,880	18.17%	\$ 313,120
3. SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local Governments			
Environment health services-landfill	\$ 1,091,790	53.96%	\$ 2,023,311
4. SALES OF SERVICES			
Protective services	\$ 4,398	31.42%	\$ 14,000
Environmental health services	416,838	56.84%	733,405
Other - Tax Certificates	13,150	119.55%	11,000
	\$ 434,386	57.28%	\$ 758,405
5. OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 37,034	88.18%	\$ 42,000
Fines	14,668	43.14%	34,000
Rentals	31,854	156.50%	20,354
Return on investments	19,364	23.05%	84,000
Penalties and interest	83,301	61.20%	136,121
Revenue collected on behalf of others	40,544	100.01%	40,540
Less: Disbursement of collected revenue above Queens Place	(40,540)	100.00%	(40,540)
Recreation Program Revenue	161,410	40.62%	397,379
Miscellaneous	56,594	74.53%	75,935
	18,951	102.99%	18,400
	\$ 423,178	52.36%	\$ 808,189

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

	ACTUAL	F2021 Budget %age	BUDGET
6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 12,192	98.61%	\$ 12,364
Municipal Grants Act-equalization	304,309	25.00%	1,217,234
	\$ 316,501	25.74%	\$ 1,229,598
7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal Government - ACOA	\$ 200	0.37%	\$ 54,000
Federal Government - Other	-		-
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	7,685	13.97%	55,000
Other Provincial Funding			
RRFB - Waste Separation Funding	-	0.00%	7,500
DMA funding	17,472	116.48%	15,000
Civic number grant	-	0.00%	4,794
Safe Restart Funding (inc Transit)	-	0.00%	91,950
	\$ 25,357	11.11%	\$ 228,244
8. OTHER TRANSFERS			
Transfer from other fund			
Special Operating Reserve	300,935	115.74%	260,000
Special Equipment Reserve (Landfill)	-	0.00%	113,500
Special Equipment Reserve (Fire Dept)	-	0.00%	178,611
	\$ 300,935		\$ 552,111
TOTAL REVENUE:	\$ 15,781,668		\$ 17,237,572

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

<u>EXPENDITURES:</u>	F2021		
	ACTUAL	Budget %age	BUDGET
9. GENERAL GOVERNMENT SERVICES			
Legislative			
Remuneration - mayor	\$ 23,381	49.97%	\$ 46,788
Remuneration - council	81,500	49.56%	164,436
Other			
Travel	1,931	48.27%	4,000
Other	6,742	56.18%	12,000
	<u>113,553</u>	49.97%	<u>227,224</u>
General administration			
Administration	578,043	52.11%	1,109,251
Financial management	15,700	62.80%	25,000
Bank charges	8,252	55.01%	15,000
Taxation			
Administration	30,580	48.28%	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)	54,142	72.19%	75,000
Tax sale	1,850	18.50%	10,000
Common services	117,913	115.34%	102,234
Other	26,540	39.03%	68,000
	<u>1,004,737</u>	55.90%	<u>1,797,472</u>
Other general government services			
Conventions/Elections	12,488	63.82%	19,569
Insurance	1,120	98.25%	1,140
Grants to organizations	89,847	51.34%	175,000
Other	39,687	66.76%	59,446
	<u>143,143</u>	56.10%	<u>255,155</u>
Valuation allowance			
Uncollectible taxes	1,925	1.75%	110,000
	<u>1,925</u>		<u>110,000</u>
	<u>\$ 1,263,359</u>	52.86%	<u>\$ 2,389,851</u>

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

	ACTUAL	F2021 Budget %age	BUDGET
10. PROTECTIVE SERVICES			
Police protection			
Administration-prosecution fees/DNA testing	\$ 11,185	38.42%	\$ 29,114
Crime investigation, prevention and protective services	1,112,345	49.95%	2,226,813
	<u>1,123,529</u>	49.80%	<u>2,255,927</u>
Law enforcement			
Building/Fire Inspection	85,995	47.99%	179,191
Bylaw	41,507	47.32%	87,720
	<u>127,503</u>	47.77%	<u>266,911</u>
Fire protection			
Fire fighting force	733,457	71.13%	1,031,200
Fire alarm system	14,419	48.93%	29,467
Water supply and hydrants	98,197	49.79%	197,235
Fire station building	13,520	32.78%	41,250
Other	59	0.79%	7,500
	<u>859,652</u>	65.79%	<u>1,306,652</u>
Emergency measures	41,326	33.79%	122,299
	<u>\$ 2,152,010</u>	54.46%	<u>\$ 3,951,789</u>
11. TRANSPORTATION SERVICES			
Common services			
Administration	\$ 254,470	29.97%	\$ 849,216
Equipment operations	213,115	51.84%	411,134
Small tools and equipment	20,910	67.18%	31,125
Works/Storage garages	45,963	68.20%	67,398
Insurance	2,922	51.82%	5,639
Staff training	455	6.07%	7,500
	<u>537,836</u>	39.20%	<u>1,372,012</u>
Road transport			
Roads and streets	226,208	29.01%	779,837
Street lighting	156,147	52.12%	299,616
	<u>382,354</u>	35.42%	<u>1,079,453</u>

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

	ACTUAL	F2021 Budget %age	BUDGET
11. TRANSPORTATION SERVICES continued			
Debenture			
Interest	1,392	54.12%	2,571
Principal	14,191	123.82%	11,461
	<u>15,583</u>	<u>111.05%</u>	<u>14,032</u>
Air transportation			
Airport	7,987	91.23%	8,754
	<u>7,987</u>		<u>8,754</u>
	<u>\$ 943,759</u>	38.14%	<u>\$ 2,474,251</u>
12. ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Administration	\$ 21,662	94.69%	\$ 22,876
Sewage collection systems	54,716	52.03%	105,157
Sewage treatment and disposal	131,336	37.23%	352,747
	<u>207,713</u>	<u>43.20%</u>	<u>480,780</u>
Debenture			
Interest	12,223	54.46%	22,445
Principal	114,618	117.17%	97,822
	<u>126,841</u>	<u>105.47%</u>	<u>120,267</u>
Garbage and waste collection and disposal			
Administration	62,199	47.13%	131,985
Uncollectible (Recovery) Receivables	-		-
Garbage and waste collection	655,231	51.90%	1,262,478
Landfill	348,138	47.80%	728,333
Special Capital Reserve - closure costs	140,845	43.78%	321,730
Recycling	328,416	45.11%	727,996
	<u>1,534,829</u>	<u>48.38%</u>	<u>3,172,522</u>
Debenture			
Interest	-	0.00%	11,310
Principal	-	0.00%	58,508
	<u>-</u>	<u>0.00%</u>	<u>69,818</u>
	<u>\$ 1,869,383</u>	48.64%	<u>\$ 3,843,387</u>

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

	ACTUAL	F2021 Budget %age	BUDGET
14. ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	152,378	47.90%	318,115
Other	17,333	10.27%	168,700
	<u>169,711</u>	<u>34.86%</u>	<u>486,815</u>
Other environmental development services			
Tourism and economic development	<u>475,303</u>	<u>48.79%</u>	<u>974,085</u>
Debenture			
Interest	-		-
Principal	-		-
	<u>-</u>		<u>-</u>
	<u>\$ 645,014</u>		<u>\$ 1,460,900</u>
15. RECREATION AND CULTURAL SERVICES			
Recreational facilities			
Swimming pools	\$ 41,102	63.89%	\$ 64,338
Parks and Playgrounds	157,606	61.56%	256,027
Queens Place	466,550	42.17%	1,106,438
	<u>665,258</u>	<u>46.63%</u>	<u>1,426,803</u>
Cultural buildings and facilities			
Historical sites	998	66.54%	1,500
Court House	6,905	45.28%	15,250
Museums	25,987	24.93%	104,242
Regional Library Funding	46,000	50.00%	92,000
TH Raddall Library	36,480	52.11%	70,000
	<u>116,370</u>	<u>41.12%</u>	<u>282,992</u>
Other recreational & cultural services	<u>123,325</u>	<u>40.63%</u>	<u>303,518</u>
Debenture			
Interest	32,382	52.55%	61,628
Principal	158,369	100.00%	158,369
	<u>190,751</u>	<u>86.71%</u>	<u>219,997</u>
	<u>\$ 1,095,704</u>	<u>49.06%</u>	<u>\$ 2,233,310</u>

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

	ACTUAL	F2021 Budget %age	BUDGET
16. FISCAL SERVICES			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 486,311	95.85%	\$ 507,354
Special Equipment Reserve	187,641	50.00%	375,283
<u>TOTAL EXPENDITURES:</u>	<u>\$ 673,953</u>	76.36%	<u>\$ 882,637</u>

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

**HILLSVIEW
ACRES**

	ACTUAL	F2021 Budget %age	BUDGET
REVENUE			
Resident care	\$ 790,448	58.67%	\$ 1,347,175
EXPENDITURE			
Salaries and benefits	544,214	49.42%	1,101,150
Building	65,583	61.94%	105,879
Supplies and equipment	11,835	45.17%	26,200
Resident care	50,142	52.10%	96,246
Other	4,894	27.65%	17,700
	<u>676,668</u>	<u>50.23%</u>	<u>1,347,175</u>
EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS	<u>113,781</u>		-

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

**WATER
UTILITY**

	ACTUAL	F2021 Budget %age	BUDGET
OPERATING REVENUE			
Metered sales	\$ 254,456	50.89%	\$ 500,000
Public fire protection	98,197	49.79%	197,235
Other	6,181	71.13%	8,690
	<u>358,834</u>	50.83%	<u>705,925</u>
OPERATING EXPENDITURE			
Source of Supply	-	0.00%	16,501
Water treatment	171,723	68.21%	251,765
Transmission and distribution	83,690	48.38%	172,999
Administration	56,239	40.22%	139,818
Amortization	-	0.00%	103,075
	<u>311,652</u>	45.55%	<u>684,158</u>
OPERATING SURPLUS	<u>47,182</u>	216.76%	<u>21,767</u>
NON OPERATING REVENUE			
Interest	3,683	29.46%	12,500
Other	-		-
	<u>3,683</u>	29.46%	<u>12,500</u>
NON OPERATING EXPENDITURE			
Debenture			
Interest	10,085	59.79%	16,868
Principal	29,691	51.50%	57,651
	<u>39,776</u>	53.38%	<u>74,519</u>
NON OPERATING (DEFICIT) SURPLUS	<u>(36,093)</u>	58.20%	<u>(62,019)</u>
EXCESS REVENUE OVER EXPENDITURES	<u>\$ 11,089</u>	-27.55%	<u>\$ (40,252)</u>

COUNCIL IMPLEMENTATION REPORT – January – November 9, 2021

Date	Recommendation	Responsibility	Action Taken
Oct. 12, 2021	Give second reading to a bylaw respecting amendments to the Land Use Bylaw, which sees the rezoning of PID #70275185 from Fishing and Marine (M3) to Mixed Use Coastal Residential (R6).	M. MacLeod	Notice of Passing place in the October 20, 2021 paper setting out 14 day appeal period.
Oct. 12, 2021	Approve the Audit and Internal Control Committee Terms of Reference as amended.	J. Veinotte	Terms of Reference will be reviewed at the November 8, 2021 committee meeting for discussion.
Oct. 12, 2021	Appoint the following people to the Audit and Internal Control Committee immediately for a term to expire on March 31, 2023: Patricia Purcell, Hunts Point Melissa Thiele, Brooklyn	J. Veinotte	New appointees have been contacted and provided a link to training. They met with Director to receive binder and discuss progress of the committee.
Oct. 12, 2021	Approve the deactivation of accounts 1082 and 1561 in our accounting system.	J.Veinotte	Request for deactivation provided to staff to execute in SAP.
Oct. 12, 2021	Approve Policy 84 respecting Flags.	CAO	Amended policy provided to all staff.
Oct. 12, 2021	Accept the application to fly the Every Child Matters Flag on the Special Purpose Flag Pole.	E. Levy	The Diversity and Inclusion Action Team has been notified of Council's decision.
Oct. 12, 2021	Approval of Amended Policy 66 – Appointment of Traffic Authority - this issue be referred to the next Council meeting for a recommendation.	CAO	Added to October 26, 2021 Council Agenda.

Date	Recommendation	Responsibility	Action Taken
Oct. 26, 2021	Register property identified as PID #70151147 and located at 25 West Caledonia Road in Caledonia, known as Milton Douglas House, in the Municipal Registry of Heritage Property.	Mike MacLeod	Notice of Registration is being recorded at Land Registration office.
Oct. 26, 2021	Give second reading to a Bylaw respecting a Truth and Reconciliation Civic Holiday.	CAO	Notification published of passing in The Chronicle Herald October 29, 2021 and filed with Minister.
Oct. 26, 2021	Approve that Tender PW04-2021/2022 – Trucking of Bulk Salt be awarded to Donald Whynot Trucking Ltd. for the tendered price of \$41.50 per metric tonne, plus HST for the 2021/2022 winter season.	A. Grant	Tenderers were notified following approval.
Oct. 26, 2021	Approve revised Policy 66 Respecting the Appointment of Traffic Authority.		Website and manuals updated with revised policy.

Date	Recommendation	Responsibility	Action Taken
Oct. 26, 2021	<p>Agree to waive Policy 58 – Consumption of Alcohol on Municipally Owned Properties at the request of AC Belliveau Veinotte Inc. at 54 Harley Umphrey Drive, Liverpool in the month of November, 2021.</p> <p>AND THAT the applicant be required to submit proof of insurance in no less than \$2,000,000 per occurrence with the Region of Queens Municipality as additional insured, and a copy of the in effect liquor license from the Province of Nova Scotia to the Region, and that all municipal, provincial, and federal laws be strictly adhered to.</p>	D. Henley	Applicant withdrew application, will not be serving liquor.
Oct. 26, 2021	Adopt Policy 14 – Payment Arrangements.		Website and manuals updated with new policy.
Nov. 9, 2021	Approve Policy 23 respecting Request for Area Rate.		Website and manuals updated with new policy.

Region of Queens Municipality

COUNCIL IMPLEMENTATION REPORT – January – December 22, 2020

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

Region of Queens Municipality

COUNCIL IMPLEMENTATION REPORT – JANUARY – DECEMBER 10, 2019

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

Region of Queens Municipality Staff Report

7.2

To: Council

From: Dana Henley, Community Development Coordinator

Date: November 23, 2021

Re: Naming of Universally Designed Playpark


Background

Region of Queens Municipality initially entered into an agreement with PAC Autism Nova Scotia Society on April 10, 2019, for the installation of an inclusive playground adjacent to Queens Place Emera Centre. This agreement was amended April 28, 2021, extending the agreement term an additional year to April 9, 2022.

Details

PAC Autism Nova Scotia Society has successfully completed their fundraising campaign raising the funds required to construct and install a universal, inclusive playground at the site adjacent to Queens Place Emera Centre. A project scope has been provided to municipal staff to start the design and tendering process and have the playground constructed.

PAC Autism Nova Scotia Society has provided a recommendation to staff that the playground be named "Etlí Militamk" Queens Universally Designed Playpark. Etlí Militamk is Mi'kmaq and the pronunciation is (ed a lee Milly Dumk) and translates to English as "we are playing here". This recommendation from the Playpark Committee is a result of ongoing consultation with Charmaine



Stevens, Councillor with Acadia First Nations, who engaged community elders for this recommendation. The name “Etlí Militamk” was felt by the Playpark Committee to most strongly represent the intention of the Park.

Applicable Legislation

Section 47 of the *Municipal Government Act* states that:

(2) The council may exercise any of its powers and duties by resolution unless a policy or a by-law is required by an enactment.

(5) The council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money.

Budget Impacts

The cost of initial signage for the facility is included in the capital cost of the project.

Communications

PAC Autism Nova Scotia Society will be notified of a decision following Council.