

**Region of Queens Municipality Regular Council
Tuesday, November 23, 2021, 6:00 p.m.**

Minutes

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

Regrets: Councillor David Brown

1.0 Call to Order

Mayor Norman called the meeting to order at 6:00 p.m.

2.0 Changes / Approval of Agenda

It was moved by Councillor Amirault and seconded by Councillor Hawkes 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

David Huskins, 160 Church Street – Mr. Huskins enquired if there was an error pertaining to Council meetings in the latest Municipal Matters showing two meetings each month in the summer. Mayor Norman stated no it is decided and discussed during the year if meetings are not held during the summer months.

Mr. Huskins further enquired if the work being done on Court Street is over budget? Mayor Norman stated that Adam Grant, Director of Engineering and Public Works indicated no it isn't.

5.0 Approval of Minutes

5.1 Regular Council – November 9, 2021

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

THAT the minutes of the Regular Council meeting held November 9, 2021 be approved as circulated.

MOTION CARRIED unanimously.

6.0 Recommendations

6.1 Appointment to Diversity and Inclusion Action Team

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

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

MOTION CARRIED unanimously.

6.2 Replacement Vehicle Purchase

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

THAT Council of Region of Queens Municipality approve the purchase of a 2022, 4x4, ¾ Ton Pickup from Mosher Motors at a price of \$58,620.70 + HST, to be funded from the Equipment Reserve.

Adam Grant, Director of Engineering & Public Works, stated there are delays in manufacturers filling orders. Quotations were requested from several local manufacturer representatives of which two couldn't offer. The vehicle will replace a 2006 ¾ ton that requires many repairs and has over 290,000 kms.

MOTION CARRIED with 6 in favour and 1 against.

6.3 NSFM Caucus Structure

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

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.

MOTION CARRIED unanimously.

6.4 Job Description – Planner

It was moved by Deputy Mayor Muise and seconded by Councillor Fancy:

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

MOTION CARRIED unanimously.

6.5 Policy 92 – Valuation Allowances

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

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

Joanne Veinotte, Director of Corporate Services, provided background on valuation allowances.

At the end of each fiscal year, receivable accounts are reviewed and assessed for collectability, including tax, solid waste and other miscellaneous receivables. This policy provides a methodology for calculation of allowances for all receivable accounts.

This policy falls in line with the new Policy regarding Payment Arrangements and is easier to calculate during budget discussions.

Councillor Amirault enquired how long an invoice can go without being paid before the customer is cut off from using the landfill. Ms. Veinotte stated 90 days, but will confirm this information once she has reviewed the policy.

MOTION CARRIED unanimously.

6.6 Request for Proposals (RFP) for Audit Services

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

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.

Ms. Veinotte stated the previous agreement for Audit Services has expired. A Request for Proposals for Audit Services was issued with

one proposal submitted, Grant Thornton LLP. The proposal was reviewed by members of the Audit and Internal Control Committee and staff. They offered concerns and stated that they'd prefer the audit be partially done on site. Members from Grant Thornton indicated that they do plan to be on site for several days in 2022.

The proposal included an increase in the audit from \$19,500 to \$21,500, which was expected, and includes an option to renew in each of the subsequent two years.

MOTION CARRIED unanimously.

6.7 Financial Review Quarter Two

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

THAT Council of Region of Queens Municipality adopt the Financial Report for Quarter Two of the 2021 fiscal year.

Ms. Veniotte stated the report was reviewed by the Audit and Internal Control Committee at the November 8, 2021 meeting. Some highlights included:

Revenue Analysis:

Deed transfer tax continues to increase by a significant margin as a result of real estate market activity. Three significant contributors in September contributed to 40% of the total; one commercial and two residential.

Tax sale by tender was successful; 11 properties sold with proceeds of \$24,983 in recovered taxes.

Building and planning permits are at 90% of budget. Planning continues to experience an increase in the volume of permits.

Other Transfers: Transfers consist of \$250,000 for Broadband, \$41,810 for sludge removal and \$9,125 for Mill Village Fire Department safety equipment.

Expenditures:

Transportation Services – Wages are running below budget; one retirement which has not been filled. Five staff members were reallocated from Works to Capital in order to complete a project.

Unbudgeted expense of a heat pump replacement in the Works garage in the amount of \$14,500.

Roads and Streets: Unbudgeted expense from Nova Scotia Power for the final stranded asset cost for conversion to LED lights in the amount of \$33,000.

Projects are still underway with paving costs still outstanding, same with wage allocation. Chris McNeill, CAO, asked for the inclusion of the capital financial sheets in the next review.

Environment Services: Liverpool Business Development Centre leasehold improvement of approximately \$72,000 is included and the invoice has been paid in full.

It was discovered there is a malfunctioning meter on our administration building as the last power bill received was for \$59,000. This will be resolved and numbers will be updated in future statements.

The UARB water rate hearing will be held this Monday, November 29, 2021.

MOTION CARRIED unanimously.

7.0 Discussions

7.1 Council Implementation Report

No questions were brought forward from this report.

7.2 Naming of Universally Designed Playpark

Dana Henley, Community Development Coordinator, stated PAC Autism Nova Scotia Society has successfully completed their fundraising campaign to construct and install a universal, inclusive playground.

The Playpark Committee, in consultation with Charmaine Stevens, Councillor with Acadia First Nations, who engaged community elders, provided a recommendation to staff that the playground be named "Etli Militamk" Queens Universally Designed Playpark. Etli Militamk is Mikmaq and the pronunciation is (ed a lee Milly Dumk) and translates to English as "we are playing here".

Deputy Mayor Muise suggested to include the pronunciation and meaning on the sign when erected.

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

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

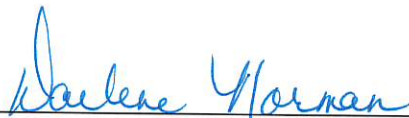
MOTION carried unanimously.

8.0 In-Camera Items

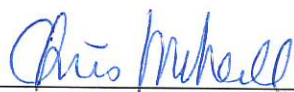
There were no In-Camera items brought before this meeting.

9.0 Adjournment

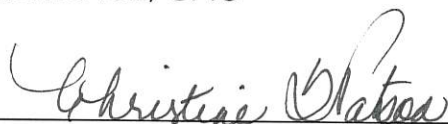
The meeting adjourned at 6:35 p.m.



Mayor Darlene Norman, Chair



Chris McNeill, CAO



Christine Watson, Administrative Assistant – Planning & Development

Date Approved:



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.

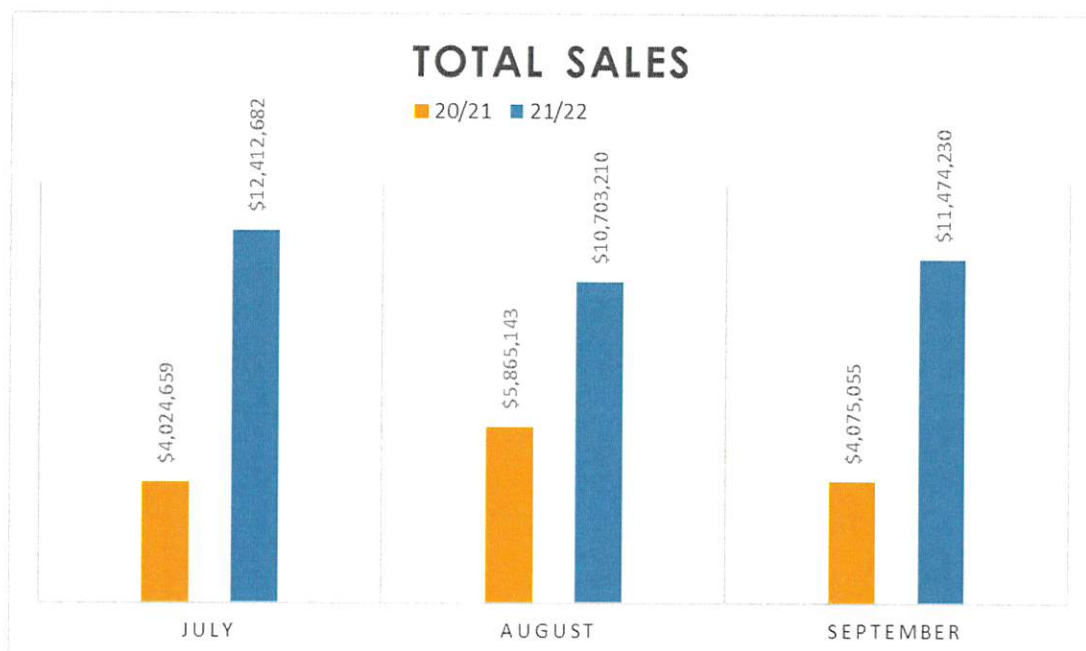
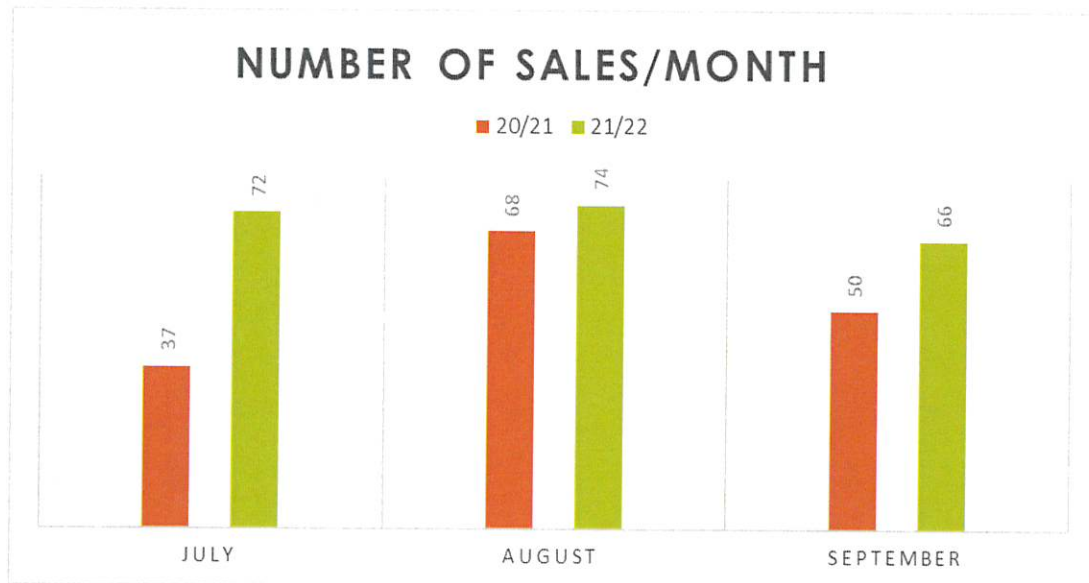
Details

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	<u>679,234</u>	<u>123.50%</u>	<u>550,000</u>
	<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	<u>58,589</u>	<u>123.04%</u>	<u>47,617</u>
	<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	<u>(1,512,680)</u>	<u>50.00%</u>	<u>(3,025,360)</u>
	<u>(1,600,804)</u>	<u>47.86%</u>	<u>(3,344,542)</u>
	<u>\$ 13,132,639</u>	<u>115.97%</u>	<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
	<u>\$ 316,501</u>	25.74%	<u>\$ 1,229,598</u>
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
	<u>\$ 25,357</u>	11.11%	<u>\$ 228,244</u>
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
	<u>\$ 300,935</u>		<u>\$ 552,111</u>
TOTAL REVENUE:	<u>\$ 15,781,668</u>		<u>\$ 17,237,572</u>

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

<u>EXPENDITURES:</u>	<u>ACTUAL</u>	<u>F2021 Budget %age</u>	<u>BUDGET</u>
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>\$ 1,263,359</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 <i>continued</i>			
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>	<u>38.14%</u>	<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>	<u>48.64%</u>	<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>	<u>50.83%</u>	<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>	<u>45.55%</u>	<u>684,158</u>
OPERATING SURPLUS	<u>47,182</u>	<u>216.76%</u>	<u>21,767</u>
NON OPERATING REVENUE			
Interest	3,683	29.46%	12,500
Other	-	-	-
	<u>3,683</u>	<u>29.46%</u>	<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>	<u>53.38%</u>	<u>74,519</u>
NON OPERATING (DEFICIT) SURPLUS	<u>(36,093)</u>	<u>58.20%</u>	<u>(62,019)</u>
EXCESS REVENUE OVER EXPENDITURES	<u>\$ 11,089</u>	<u>-27.55%</u>	<u>\$ (40,252)</u>