

Region of Queens Municipality Special Council

Monday, April 29, 2023

9:00 a.m. Council Chambers

Agenda

1. Call to Order

2. Approval of Agenda

3. 2024-2025 Budget

Final review of draft Operating, Capital, and
3-year Water Utility budgets

4. Adjournment

Region of Queens Municipality Staff Report

To: Council

From: Cody Joudry, Chief Administrative Officer

Date: April 29, 2024

Re: Draft 2024-2025 Operating, Capital, and Water Utility Budget

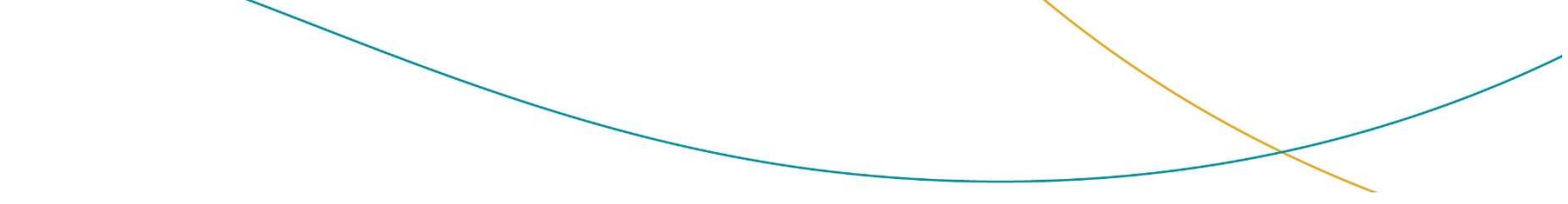
Background

Every municipality in Nova Scotia is required under the *Municipal Government Act* to approve an operating and capital budget each year and submit the details of such to the Minister of Municipal Affairs and Housing prior to September 30th. Similarly, those municipalities which have public water utilities are required to adopt a three-year water utility operating budget each year for submission to the Nova Scotia Utility and Review Board.

Details

Council has reviewed drafts of the budgets and provided direction to staff for revisions. This report includes the revised operating budgets for Region of Queens (including Hillview Acres), Water Utility operating budget, projected Reserve balances and the Capital budget.

The operating budget shows a projected year end surplus of zero dollars (0) with the water utility projecting a deficit of \$442,122.



The following changes were made from the original draft to the one included in this report:

Changes from Last Version

04/12/2024

Capital

Addition of QPEC Vyper Equipment - \$158,000, (funded from operating budget)

Revision of LDBC reserve funding

Change in funding sources for landfill waste handlers

Change in funding source for Sewer UV upgrades

25/26 Accessible Washrooms for Splash Park at \$400,000, funded from CCBF (Canada Community Building Fund)

04/16/2024

Move Accessible washroom to 24/25 for Splash Park

Operating Budget

Revenue:

Farm Acreage Tax Revenue increased	\$ 262
NSP Tax revenue increase	\$163,518
Corrected for tax appeals at .005% of revenue	\$ 69,139

Expense:

Water - Sensus Support	\$ 3,500
Milton Pool Remediation Cost Quote	\$ 20,000
Tupper Park Picnic Table	\$ 15,000
Scholarships – increased by	\$ 4,500
funded \$50,000 to Airport Reserve for Jet Fuel	\$ 50,000

04/16/2024

Increase Fire Truck funding by one cent, funded from accumulated surplus	\$126,772
Fund NQ fireworks	\$ 5,000
Balance tax rate change to zero via surplus	\$128,272

Other:
Sidewalks - Staff will conduct a Liverpool area sidewalks gap analysis and
return with recommendations, no cost change at this time.
No addition of \$7000 for NQ ball field.

04/23/2024

Tax emption bracket increases	\$10,000
Corresponding accumulated surplus balancing	\$10,000

04/26/2024

Added Provincial grant for pool project	\$2,200,000
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Attached to this report is a list motions that could be made to approve the budget and set various rates. Staff are attaching these so Council can review and ask questions where needed prior to the final approval.

Staff have also include a copy of the estimated reserve balances as of the end of March 2024. This is draft information and staff will return in June with an updated reserve balances and activity report.

Applicable Legislation

Section 65 of the *Municipal Government Act* states that a council shall adopt an operating budget and a capital budget for each fiscal year.



Budget Impacts

The proposed operating budget will see the base tax rates on all tax accounts remain unchanged beginning April 1, 2024. Residents subject to the Hydrant Charge for the Water Utility will see half a cent (0.5) decrease in that rate. Residents in District 13 will see a two cent (2) decrease for the Debt Area Rate.

Recommendations

- (1) **THAT** the Council of Region of Queens Municipality receives the report titled 'Proposed 2024-2025 Operating, Capital, Water Utility, and Hillsview Acre Budget' for information.

Communications

Once approved, a copy of the full budget will be posted on the Municipality's website once approved by Council. Additionally, links to the documents will be posted on our social media platforms shortly thereafter.

Region of Queens Municipality

5 YEAR CAPITAL INVESTMENT PLAN - 2024-2028

HST INC

Fiscal Year	Project	Municipal Tax Rate	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL	
2024-2025	Broadband Investments					\$ 11,800			\$ 11,800	
	Excavator 5 ton mini		\$ 135,572						\$ 135,572	
	Gorham Planter Rehabilitation	\$ 66,000							\$ 66,000	
	Ice Resurfacers				\$ 205,000				\$ 205,000	
	Infrastructure - Beach Meadows Beach			\$ 295,000		\$ 95,000			\$ 390,000	
	LBDC HVAC Replacement		\$ 81,000	\$ 784,574				\$ 990,717	\$ 1,856,291	
	LBDC Library Renovations					\$ 1,050,000			\$ 1,050,000	
	Liverpool Bridge Sidewalk Redesign			\$ 182,500					\$ 182,500	
	Mount Pleasant Services Extension Design				\$ 286,787				\$ 286,787	
	MPSE - Water Transmission Extension			\$ 535,000					\$ 535,000	
	MPSE - Wastewater Lift Station upgradeing					\$ 2,101,204			\$ 2,101,204	
	MPSE - Extension to Dauphine Farms					\$ 2,678,005			\$ 2,678,005	
	Queens Place Drive services extension			\$ 430,000					\$ 430,000	
	Old Burial Ground Wall Rehabilitation	\$ 88,000							\$ 88,000	
	Public Works Building Generator Replacement #202 Truck	\$ 177,286						\$ 271,144	\$ 271,144	
	Replacement Public Works Truck			\$ 125,143					\$ 125,143	
	Replacement Public Works Truck			\$ 93,857					\$ 93,857	
	Replacement/Consolidation #400 & #401 Waste Handler			\$ 551,673					\$ 551,673	
	Accessible Washrooms - Splash Pad					\$ 400,000			\$ 400,000	
	Road Paving	\$ 275,000							\$ 275,000	
	Sewer Treatment Plant UV Upgrades					\$ 458,858			\$ 458,858	
	South Queens Outdoor Pool					\$ 2,200,000		\$ 3,000,000	\$ 2,000,000	
	Street Sweeper							\$ 388,000	\$ 388,000	
	Queens Place Vyper	\$ 158,000							\$ 158,000	
	Waterloo Street Water/Sewer East Phase IIIA	\$ -	\$ 316,306			\$ 395,294	\$ 474,400		\$ 1,186,000	
	Weir Lane Infrastructure Rehabilitation							\$ 228,000	\$ 228,000	
	TOTAL		\$ 764,286	\$ 1,838,552	\$ 1,692,073	\$ 7,866,290	\$ 2,490,058	\$ 3,000,000	\$ 3,877,861	\$ 21,529,120

Fiscal Year	Project	Municipal Tax Rate	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL	
2025-2026	Cell Phone Tower - Greenfield		\$ 150,000		\$ 350,000	\$ 200,000	\$ 500,000		\$ 1,200,000	
	Infrastructure - Pine Grove					\$ 250,000			\$ 250,000	
	Liverpool Bridge Sidewalk			\$ 224,000					\$ 224,000	
	MPSE - Extension to Birch & Curve				\$ 2,317,505				\$ 2,317,505	
	MPSE - Water Transmission Redundancy Phase III RT to Mersey				\$ 460,000				\$ 460,000	
	Road Paving	\$ 275,000							\$ 275,000	
	Solid Waste Facility Skidsteer		\$ 104,286						\$ 104,286	
	Truck replacement		\$ 120,000						\$ 120,000	
	Truck replacement		\$ 90,000						\$ 90,000	
	Vehicle replacement		\$ 40,000						\$ 40,000	
	Waterloo Street Water and Sewer Phase III	\$ -			\$ 170,554	\$ 204,665		\$ 888,781	\$ 1,264,000	
	TOTAL		\$ 275,000	\$ 504,286	\$ 224,000	\$ 3,298,059	\$ 654,665	\$ 500,000	\$ 888,781	\$ 6,344,791
	2026-2027	Keddy Lane - Infrastructure Upgrading	\$ 200,000	\$ 405,000						\$ 605,000
		Mill Brook Flume Assessment	\$ 75,000							\$ 75,000
MPSE - Main Street - Union St to Brunswick					\$ 1,637,703				\$ 1,637,703	
MPSE - Mersey Court to Wolfe					\$ 1,277,202				\$ 1,277,202	
Replacement #103 Truck			\$ 90,000						\$ 90,000	
Replacement #210 Truck			\$ 122,640						\$ 122,640	
Replacement #303 Waste handler			\$ 425,000						\$ 425,000	
Replacement #509 Loader - PW							\$ 271,144		\$ 271,144	
Road Paving		\$ 300,000							\$ 300,000	
TOTAL	\$ 575,000	\$ 1,042,640	\$ -	\$ 2,914,906	\$ -	\$ -	\$ 271,144	\$ 4,803,690		
2027-2028	Carton Street - Infrastructure Upgrading						\$ 330,000		\$ 330,000	
	MPSE - Wolfe to King				\$ 638,601		\$ 1,565,603		\$ 2,204,204	
	Parker Street - Infrastructure Upgrading						\$ 550,000		\$ 550,000	
	Replacement #104 Truck		\$ 93,857						\$ 93,857	
	Replacement #206 Van		\$ 67,786						\$ 67,786	
	Replacement #701 Compaction Roller - PW						\$ 208,572		\$ 208,572	
	Replacement Tanker and Tractor - Landfill		\$ 359,787						\$ 359,787	
	Road Paving	\$ 310,000							\$ 310,000	
TOTAL	\$ 310,000	\$ 521,430	\$ -	\$ 638,601	\$ -	\$ -	\$ 2,654,175	\$ 4,124,206		

Fiscal Year	Project	Municipal Tax Rate	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2028-2029	Henry Hensley to Union St PS - Infrastructure Upgrading							\$ 840,000	\$ 840,000
	MPSE - Amherst to King							\$ 2,080,604	\$ 2,080,604
	MPSE - Old Bridge to College to Barss							\$ 2,945,806	\$ 2,945,806
	MPSE - Shore Road to C147							\$ 1,648,003	\$ 1,648,003
	MPSE - Waterloo to Town Limit							\$ 2,008,504	\$ 2,008,504
	Property Mitigations - HVA		\$ 300,000					\$	\$ 300,000
	Replacement #105 Truck		\$ 93,857					\$	\$ 93,857
	Replacement #301 Excavator							\$ 427,573	\$ 427,573
	Replacement #505 Loader		\$ 411,930					\$	\$ 411,930
	Road Paving	\$ 320,000						\$	\$ 320,000
	Zwicker Avenue - Infrastructure Upgrading							\$ 1,050,000	\$ 1,050,000
	TOTAL	\$ 320,000	\$ 805,787	\$ -	\$ -	\$ -	\$ -	\$ 11,000,489	\$ 12,126,277
5-YEAR TOTAL		\$ 2,244,286	\$ 4,712,695	\$ 1,916,073	\$ 14,717,855	\$ 3,144,723	\$ 3,500,000	\$ 18,692,450	\$ 48,928,083

DRAFT

	2024-03-31 Projection	2025-03-31 Region Budget
1. Taxation		
ASSESSABLE PROPERTIES		
Residential	10,312,838	11,546,974
Commercial	1,757,018	2,168,203
Wind Turbine Act	24,968	25,218
	<u>1,781,986</u>	<u>2,193,421</u>
Resource		
Taxable Assessments	892,954	931,642
Forest Property-Less than 50,000 Acres	29,376	29,153
Forest Property -More than 50,000 Acres	111	111
	<u>922,441</u>	<u>960,905</u>
AREA RATES		
Hydrant Rate	201,080	219,488
Transportation-Roads & Sidewalks		
Districts 1-12	296,336	330,881
District 13	1,256,932	1,370,482
Debt-District 13	86,104	93,869
	<u>1,840,452</u>	<u>2,014,720</u>
Special Assessment		
Environmental Health-Caledonia	36,300	36,300
Environmental Health- Milton	48,500	49,400
Environmental Health- Liverpool	432,300	436,500
Environmental Health- Brooklyn	42,000	42,000
	<u>559,100</u>	<u>564,200</u>
Business Property		
Bell	45,361	45,400
Nova Scotia Power	1,049,181	1,212,718
Nova Scotia Power HST Rebate	45,588	45,600
	<u>1,140,130</u>	<u>1,303,718</u>
Other		
Charitable Properties Exemption Bylaw	-	(219,000)
Deed Transfer Tax	1,070,535	950,000
Tax Recoveries	20,816	15,000
	<u>1,091,351</u>	<u>746,000</u>
Total Taxation	\$ 17,648,298	\$ 19,329,939
2. Grants in Lieu of Taxes		
Federal Government	59,864	60,891

	2024-03-31 Projection	2025-03-31 Region Budget
Provincial Government		
Provincial Property	75,943	80,519
Conservation GIL	20,911	21,000
Crown Timber Land	133,570	133,580
Fire Protection	27,506	27,704
	<u>257,930</u>	<u>262,803</u>
 Total Grants in Lieu of Taxes	 <u>\$ 317,794</u>	 <u>\$ 323,694</u>

	2024-03-31 Projection	2025-03-31 Region Budget
3. Services Provided to Other Governments		
Closure Costs Joint Service Board	13,845	14,000
Closure Costs Barrington	26,978	28,000
Closure Costs Clarks Harbour	3,423	3,500
Closure Costs Waste Check	181,353	185,000
Waste Check Solid Waste	1,445,554	1,478,000
Waste Check Under tonnage	40,491	41,000
Joint Service Board Solid Waste	102,092	104,000
Barrington Solid Waste	210,464	215,000
Clarks Harbour Solid Waste	27,469	28,000
Joint Service Board Organics	78,280	80,000
Barrington Organics	14,798	15,000
Joint Service Board Recycling	97,055	99,000
Barrington Recycling	22,289	23,000
Clarks Harbour Recycling	3,363	3,400
	\$ 2,267,454	\$ 2,316,900
4. Sales of Services		
Protective Services		
Parking Meters	\$ 11,700	\$ 12,000
Public Health and Welfare Services		
Revenue from Residents	1,599,880	1,554,055
Other Funding Sources	400,000	-
	1,999,880	1,554,055
Environmental Health Services		
Commercial Solid Waste	227,845	233,000
Commercial Organics	49,408	43,000
Mixed C&D and O/S Queens	119,654	122,000
Commercial Recyclables	10,696	11,000
Commercial Closure	137,795	172,000
Metal Sales	30,000	30,000
Sorted Commercial Queens	11,397	11,700
Sorted O/S Queens	31,452	32,000
Recycling Commodities	30,000	100,000
Contaminated Soil	24,000	21,000
Septage	125,335	115,000
	797,582	890,700
Other		
Tax Certificates	13,000	12,500

Total Sales of Services

2024-03-31 Projection	2025-03-31 Region Budget
\$ 2,822,162	\$ 2,469,255

	2024-03-31 Projection	2025-03-31 Region Budget
5. Other Revenue from Own Sources		
Licenses & Permits		
Dog Registration Fees	11,500	12,000
Planning Department Zoning, etc.	6,500	7,000
Building Permits	30,000	35,000
Vendors License	2,645	2,500
Taxi-License & Operator	525	600
	<u>51,170</u>	<u>57,100</u>
Fines		
Parking Fines	600	1,000
Sheriff Fines	35,000	35,000
	<u>35,600</u>	<u>36,000</u>
Rentals		
LBDC	212,569	55,848
Registry of Deeds	16,450	16,450
Town Hall	6,000	6,000
Hangar Rent-Airport	4,000	4,600
	<u>239,019</u>	<u>82,898</u>
Return on Investments		
Interest on Investments	250,000	150,000
	<u>250,000</u>	<u>150,000</u>
Other Revenue from Own Sources		
Penalties and Interest on Taxes	145,000	140,000
Penalties and Interest on Misc.	3,500	3,500
	<u>\$ 148,500</u>	<u>\$ 143,500</u>
Recreation and Cultural Services		
Queens Place Recreation Facility		
Ice Rentals	180,000	190,000
Bar Operations	6,018	4,000
Fitness Revenue Memberships	150,000	145,000
Fitness Classes	2,200	2,200
Personal Trainer	9,100	8,500
Sponsorships & Advertising	58,046	55,000
Full Facility Rental	28,480	41,250
Room Rentals (Fitness/Community)	20,000	20,000
Ticket Processing Fee	2,402	2,488
Skate Sharpening	1,350	1,250
Indoor Track	6,500	10,000
Leased space	8,845	369

	2024-03-31 Projection	2025-03-31 Region Budget
Public Skating	1,750	2,000
Vending Machines Revenue	9,500	7,000
	<u>484,191</u>	<u>489,057</u>
Recreation Program Revenue	62,000	73,000
	<u>546,191</u>	<u>562,057</u>
Miscellaneous		
Race Track Revenue	7,565	6,000
Sundry Revenue	42,000	20,000
RCMP Criminal Checks	3,495	3,500
Vacancy Allowance		440,000
Visitor Information Center	5,800	4,400
Revenue collected for Other Government Agencies		
Brooklyn Community Rate	44,212	47,118
	<u>103,072</u>	<u>521,018</u>
Total Other Revenue from Own Sources	<u>1,373,552</u>	<u>1,552,574</u>

	2024-03-31 Projection	2025-03-31 Region Budget
6. Unconditional Transfer from Other Governments		
Provincial Government		
Farm Property Acreage	13,748	14,010
Municipal Financial Capacity Grant	1,217,236	1,343,225
Total Unconditional Transfers from Other Gov.	1,230,984	1,357,235
7. Conditional Transfers from Federal & Provincial Governments or Agencies		
RRF Funding	-	10,500
Diversion Credits	55,000	60,000
Provincial Funding	-	
911 Cost Recovery Fund	4,586	4,600
Covid funding HVA staffing	-	-
Federal Funding	3,360	5,000
Total Conditional Transfers	62,946	80,100
8. Other Transfers, Collections for Other Governments		
Accumulated Surplus		
Mount Pleasant Funding Study	22,792	-
Liverpool Bridge Sidewalk Redesign	-	182,501
Growth Plan Consulting		50,000
Contingency		150,828
Safety Implementation Strategy		300,000
Queens Neighborhood Cooperative Grant	203,000	-
Council Chambers AV equipment	40,485	-
Intervenor Status		75,143
Transfer fr Surplus to balance rate change to zero	-	138,272
	266,277	896,744
Transfers from Special Operating Reserve		
Mount Pleasant Funding Study		286,787
Broadband	75,000	11,130
Hillsview Deficit transfer from reserve	16,072	141,668
Computer Equipment	22,220	25,000
LBDC from surplus for HVAC project	-	789,774
LBDC reserve for HVAC project	120,000	75,800
Pine Grove	25,000	25,000

	2024-03-31 Projection	2025-03-31 Region Budget
Transfers from Special Equipment Reserve		
Fire Department Truck Reserve	201,096	166,703
Transfers from Special Capital Reserve		
Municipal Building Renovation		
Public Works Renovation	73,000	-
	798,665	2,418,606
	\$ 26,521,855	\$ 29,848,303

	2024-03-31 Projection	2025-03-31 Region Budget
9. General Government Services		
Legislative		
Remuneration-Mayor	47,000	51,213
Remuneration-Council	166,000	179,999
Travel	7,000	10,000
Other Expenses	10,580	16,000
	<u>230,580</u>	<u>257,212</u>
General Administrative		
Administrative	778,056	970,518
Administrative Benefits	167,367	209,899
Allocated -Water Utility	(56,650)	(56,650)
Office Expenses	75,000	75,000
Computer Insurance	7,992	8,272
Equipment Mtncce/Lease Costs	15,000	15,000
Computer System	125,000	188,000
IT Audit	65,000	-
Diversity Programs	30,000	30,000
Staff Training	6,500	50,000
	<u>1,213,265</u>	<u>1,490,038</u>
Financial Management	45,000	32,000
Bank Charges	4,000	4,000
	<u>49,000</u>	<u>36,000</u>
Taxation		
Administration	68,500	70,236
Tax Billings	20,840	20,000
Tax Exemptions	117,000	135,000
Assessment Services	309,853	317,389
Other Taxation-Tax Sale Costs	22,500	30,000
	<u>\$ 538,693</u>	<u>\$ 572,625</u>
Common Services-Administration Building		
Cleaning wages	49,000	-
Sanitary Supplies	14,000	-
Insurance	6,000	6,216
Electricity	34,000	36,686
General Maintenance	90,000	40,000
Mixer for AV System		3,500

	2024-03-31 Projection	2025-03-31 Region Budget
Municipal Building Renovation		-
Utilities	1,600	1,658
	<u>194,600</u>	<u>88,060</u>
Other		
Legal Services	100,000	185,143
Mount Pleasant Feasibility Study	22,792	286,787
CAO Recruiting	40,805	-
Milton Pool Remediation Cost Estimate		20,000
General Recruiting Services	-	40,000
General Consulting		40,000
Safety Strategy Implementation	-	300,000
Human Resource Consulting	-	58,800
Growth Plan Consulting		50,000
Contingency		301,656
Compensation Review	50,000	15,643
Staff Relations Fund	16,000	22,000
	<u>229,597</u>	<u>1,320,029</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Other General Government Services		
Boundary Review		
Municipal Election		75,000
	-	75,000
Conventions & Delegations		
NSFM (Council + CAO)	18,000	21,600
FCM (Council + CAO)	3,000	9,000
Other Councillors Conferences	-	1,000
AMA	6,500	9,950
	27,500	41,550
General Accident, Damage Claims & Public Liability Insurance	1,120	1,120
Grants to Other Organizations & Individuals		
Community Investment Fund	175,000	175,000
	175,000	175,000
Other		
Scholarships	4,500	9,000
Municipal Floats	1,000	1,200
Pension/Administration Costs	5,446	5,446
Advertising & Promotions	11,000	13,000
Transit System - QCT	38,500	48,500
Communications	8,000	15,100
	68,446	92,246
Valuation Allowance		
Uncollectible taxes	1,000	5,000
	1,000	5,000
	\$ 2,728,801	\$ 4,153,880
10. Protective Services		
Police Protection		
Administration-Prosecution Fees	9,525	9,868
DNA Testing	9,016	9,340
RCMP Satellite Office-Caledonia	880	900
Seniors' Safety Coordinator	5,000	5,000
Correctional Services	173,672	-
Protective Services	2,619,435	2,750,407
	2,817,528	2,775,515
Law Enforcement		

	2024-03-31 Projection	2025-03-31 Region Budget
Building/Fire Inspection		
Salary & Benefits	161,691	210,943
Telephone	1,500	1,500
Travel	5,000	5,000
Insurance Liability/Vehicle	1,272	2,671
Gasoline	12,000	12,000
Maintenance Vehicle	2,500	3,600
Supplies	206	250
Training/Memberships	7,700	5,000
	<u>191,869</u>	<u>240,964</u>

	2024-03-31 Projection	2025-03-31 Region Budget
By Law Enforcement		
Salary & Benefits	100,340	120,746
Gasoline	5,520	5,719
Uniform	2,287	1,500
Insurance Liability/Vehicle	1,272	1,336
Telephone	1,500	1,200
Training/Memberships	290	1,000
Unsightly Premises	1,500	1,000
Dog Tags	702	750
Dog Pound General Maintenance	657	2,000
Bylaw Vehicle Maintenance	1,750	1,800
Parking Meter Repairs/Tickets	5,900	5,500
Supplies for Dog Control	500	750
	122,218	143,301
	\$ 314,087	\$ 384,265
Fire Fighting Force		
Grants Volunteer Fire Departments/First Resp.	575,080	633,860
Safety Training	40,000	40,000
Reserve Fund-Fire Department Capital	230,032	380,316
Fire Department Equipment Purchases	201,096	166,703
Dry Hydrant Maintenance	15,204	1,600
Dry Hydrant Upgrades	-	15,000
Dry Hydrant Labour		36,802
Interest on Loans	2,682	1,145
Workers Compensation	13,969	13,000
Medical Insurance	5,895	6,107
1st Responders Insurance	2,142	2,249
Liability Insurance	12,985	13,634
	1,099,085	1,310,416
Fire Alarm Systems		
Answering Contract	28,699	29,000
Base Station/Antenna	553	600
	\$ 29,252	\$ 29,600
Water Supply and Hydrants	\$ 201,080	\$ 219,488
Fire Station Building		
Insurance/Building/Boiler	4,658	4,891
Building Fuel	30,475	31,572
Utilities	13,471	13,956

	2024-03-31 Projection	2025-03-31 Region Budget
Building Repairs & Grounds	100,000	55,000
	148,604	105,419
Other Fire Protection		
Snow Removal N.Q. Fire Hydrants	5,000	5,000
	1,483,021	1,669,924
Emergency Measures		
Local EMO/GSAR	29,021	30,000
Ground Search & Rescue- Building Fuel	6,731	7,068
Vehicle/Liability Insurance	14,506	15,231
Electricity	1,458	1,573
Building Maintenance	5,000	15,000
	56,716	68,872
Total Protective Services	\$ 4,671,352	\$ 4,898,576

	2024-03-31 Projection	2025-03-31 Region Budget
11. Transportation Services		
Common Services-Administration		
EPW Wages	844,741	1,053,787
EPW Benefits	222,652	
Sanitary Supplies	-	17,405
Communication Services	18,667	21,500
Staff Relations	-	
Asset Management Operation	57,000	30,000
Licencing and Memberships	22,000	35,000
	<u>1,165,060</u>	<u>1,157,692</u>
Common Services-Equipment Operations		
Salary & Benefits Mechanic	84,240	79,009
Equipment Oil & Fluids	28,000	28,924
Equipment Gas	48,617	51,048
Equipment Diesel	83,893	88,088
EPW Vehicle Maintenance	173,333	160,000
Trucks-Insurance	12,287	12,901
Small Equipment Maintenance	16,067	25,000
Plow Insurance	1,514	1,590
Heavy Equipment Maintenance	75,000	120,000
Loader-Insurance	2,859	3,002
Backhoe - Insurance	695	730
Contracted Services	6,500	-
	<u>\$ 533,005</u>	<u>\$ 570,292</u>
Small tools and Equipment		
Small Tools and Equipment	27,500	31,000
Public Works Safety Equipment	22,500	30,000
	<u>50,000</u>	<u>61,000</u>
Storage		
Insurance	400	420
Grounds Utilities	12,784	13,380
Grounds Crew General Maintenance	14,000	7,000
	<u>27,184</u>	<u>20,800</u>
Works Garage		
Public Works Renovation	120,000	177,300
Works Utilities	25,712	26,637
Works Department General Maintenance	55,000	40,000

	2024-03-31 Projection	2025-03-31 Region Budget
	<u>200,712</u>	<u>243,937</u>
Insurance	<u>2,501</u>	<u>2,626</u>
Safety Training	<u>26,500</u>	<u>27,500</u>
Total Common Services	<u>2,004,962</u>	<u>2,083,847</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Road Transport		
Roads and Streets		
Road Levy	291,485	301,978
J Class Road Cost Share	52,000	50,000
Street and Road Maintenance	135,000	65,000
Street and Road Maintenance - Labour		142,163
Sidewalks Material	57,000	19,459
Sidewalks Labour		35,541
Liverpool Bridge Sidewalk Railing	-	182,501
Gorham Planter Rehabilitation		66,000
Old Burial Ground Wall Rehabilitation		88,000
Storm Water Management	9,500	10,000
Storm Water Management - Labour		18,401
De-Icing Materials Supply	130,000	137,500
Traffic Signals and Markings	45,000	55,000
Traffic Calming		30,000
Equipment Permitting	22,500	27,000
Asphalt Paving	272,000	275,000
	<u>1,014,485</u>	<u>1,503,543</u>
Debenture Principal & Interest		
Principal	35,365	35,365
Interest	5,222	12,133
	<u>40,587</u>	<u>47,498</u>
Road Transport		
Street lighting		
Rental	261,252	281,891
Decorative Light Maintenance	4,000	4,000
	<u>265,252</u>	<u>285,891</u>
Airport		
Airport Insurance	4,235	4,447
Building/Grounds	2,500	2,500
Heat/Lights/Fuel	1,766	1,906
	<u>8,501</u>	<u>8,853</u>
Total Transportation Services	<u>\$ 3,333,787</u>	<u>\$ 3,929,633</u>

12. Environmental Health Services

	2024-03-31 Projection	2025-03-31 Region Budget
R.Q.M. Sewage Administration		
Insurance-Caledonia	2,726	2,862
Administrative Supervision	-	17,470
Insurance-STP Liverpool	13,384	14,053
Insurance-Milton	3,319	3,485
Insurance- Brooklyn	1,648	1,730
Consulting Services		48,000
WW Continuing Education/Certification	16,671	5,000
	<u>37,747</u>	<u>92,600</u>
R.Q.M. Sewage Collection Systems		
SQ WW Collection Wages and Benefits	43,115	46,000
SQ WW Collection Wages and Benefits - Salary		2,912
SQ WW Collection Maintenance	130,000	150,000
NQ WW Collection and Treatment Maintenance	17,500	17,500
NQ WW Collection and Treatment Wages and Benefits		2,912
NQ WW Collection and Treatment Wages and Benefit	24,191	28,000
	<u>214,806</u>	<u>247,323</u>

	2024-03-31 Projection	2025-03-31 Region Budget
R.Q.M. Sewage Treatment & Disposal		
SQ WW Treatment Operations	160,000	163,000
SQ WW Treatment Infrastructure- Salary		5,823
SQ WW Treatment Wages and Benefits - salary		11,647
SQ WW Treatment Wages and Benefits	41,045	44,000
	<u>201,045</u>	<u>224,470</u>
Debenture Principal & Interest		
Principal	130,485	130,486
Interest	20,549	25,759
	<u>151,034</u>	<u>156,244</u>
R.Q.M. Total Sewage and Disposal		
	<u>\$ 604,632</u>	<u>\$ 720,638</u>
Garbage Collection & Disposal		
Administration		
Salary and Benefits	93,778	165,330
SW Administrative Travel	1,916	2,000
SW Administrative Communications	913	15,000
Public Engagement	17,500	17,500
Curbside Inspection	23,631	25,000
	<u>137,738</u>	<u>224,830</u>
Garbage & Waste Collection		
Derelict Vehicle Program	100	1,000
Solid Waste Transportation Contract	537,100	540,000
Contingency		
Grey Box & Green Cart Maintenance	50,000	20,000
Grey Box & Green Cart Maintenance - Labour		36,802
Solid Waste Collection Contracts	949,338	877,995
	<u>1,536,538</u>	<u>1,475,797</u>
Landfill		
SW Wages and Benefits	313,117	418,622
Insurance	9,405	9,875
SW Facility Operation and Maintenance	275,000	300,000
HHW Operation and Maintenance	10,165	15,000
Control Program and Testing	55,000	55,000
Leachate Management	283,000	189,594
Leachate Transportation wages		110,406
Reserve Fund-Spec Cap-Post Closure-Cont.	362,353	400,000
Reserve Fund-Spec Cap-Post Closure Queens	438,000	450,000

	2024-03-31 Projection	2025-03-31 Region Budget
Debenture Principal & Interest	1,746,040	1,948,498
Principal	64,587	66,751
Interest	6,711	4,547
	71,298	71,298

	2024-03-31 Projection	2025-03-31 Region Budget
Recycling		
MRF Operation and Maintenance	145,000	200,000
Insurance	3,755	3,943
Organics Transfer Operation and Maintenance	220,000	235,000
MRF Wages and Benefits	297,327	336,127
Leaf and Yard Waste Operations - Labour		18,401
Leaf and Yard Waste Operations	15,000	2,000
	681,082	795,471
Total Garbage & Waste Collection & Disposal	4,172,697	4,515,894
Total Environmental Health Services	\$ 4,777,329	\$ 5,236,533
13. Public Health & Welfare Services		
Hillsview Acres	\$ 2,015,953	\$ 1,695,724
Deficit of Regional Housing Authority	120,000	-
	2,135,953	1,695,724
14. Environment Development Services		
Planning		
Administration		
Salaries & Benefits	298,862	381,765
Supplies	2,500	3,000
Library	-	-
Registration Costs-Deeds Office	-	500
	301,362	385,265
Planning Other		
Travel	200	250
Liability Insurance	669	702
Civic Number Private Road Signage	600	1,000
Training/Memberships	775	1,000
Advertising	549	1,000
Heritage Property	495	1,000
GIS Project	3,800	4,500
Accessibility Planning/Implementation	23,000	-
Meeting support	-	2,500
Community Outreach	-	10,000
Accessibility Planning/Implementation Misc.	-	7,500
Built Environment for grant leveraging	-	80,000
Planning Projects Reserve	15,000	15,000

	2024-03-31 Projection	2025-03-31 Region Budget
Surveying	213	5,000
Permit Tracking Reserve	40,000	40,000
	85,301	169,452
Total Environmental Planning & Zoning	386,663	554,717
Other Environment Development Services		
Tourism & Economic Development		
Salaries & Benefits	323,207	351,732
Supplies/Materials/Operations		
Supplies	700	1,000
Telephone	-	500
Library/Resource	150	650
	850	2,150
Department Services/Projects		
Brochure Update & Productions	8,000	17,000
	8,000	17,000
Queens Waterfront Development		
Port Medway Maintenance	12,500	19,000
	12,500	19,000

	2024-03-31 Projection	2025-03-31 Region Budget
Publicity & Advertising		
Website Development	17,000	17,500
Signage Development & Mtnc.	12,000	12,500
Promotions and Advertising	17,500	26,500
	<u>46,500</u>	<u>56,500</u>
Facilities		
Christmas Lighting/Wreaths	7,500	11,000
VIC Maintenance	14,250	19,000
	<u>21,750</u>	<u>30,000</u>
Fort Point Lighthouse Park		
Insurance	784	823
Utilities	3,400	3,522
Fort Point Maintenance	1,300	5,500
	<u>5,484</u>	<u>9,846</u>
LBDC		
LBDC Maintenance and Operation	130,667	130,000
HVAC project Year 1	120,000	865,574
Real Property Taxes	15,956	16,945
Insurance	8,198	8,608
	<u>274,821</u>	<u>1,021,127</u>
Other		
VIC Operations	41,400	43,550
Training	250	3,000
Travel	500	1,000
Membership	3,760	3,875
	<u>45,910</u>	<u>51,425</u>
Economic Development		
Regional Beautification / Façade program	24,000	40,000
Branding/Wayfinding	8,000	6,400
Events Strategy Implementation	45,000	94,000
Caledonia Corner Park	20,000	30,000
Economic Development Data and Profile	5,000	25,000
Community Economic Diversification	8,508	40,000
	<u>110,508</u>	<u>235,400</u>
Total Tourism and Economic Development	<u>849,530</u>	<u>1,794,179</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Total Environmental Development Serv	1,236,193	2,348,896

15. Recreation and Cultural Services

Recreation Facilities

Swimming Pool/Beach

Staff Wages/Benefits-NQAC	17,432	21,365
Utilities-NQAC	1,196	1,300
Supplies-NQAC	3,032	8,000
NQAC Maintenance	5,500	19,000
Staff Training/Travel-NQAC	5,151	6,600
Insurance-NQAC	917	963
Staff Wages/Benefits-Milton Pool	11,980	28,365
Utilities-Milton Pool	900	1,000
Supplies-Milton Pool	2,904	5,000
MCP Maintenance	15,873	28,100
Staff Training/Travel-Milton Pool	2,471	2,500
Insurance-Milton Pool	998	1,048
Beach Meadows Beach Maintenance and Operati	4,277	11,250
	<u>72,631</u>	<u>134,491</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Parks/Playgrounds		
Park Facilities Maintenance and Operation	87,000	100,000
Grounds Crew Wages	200,000	296,460
Grounds Crew Gas	13,500	13,500
Liability Insurance	1,693	1,778
Community Signage Maintenance	3,000	3,300
Spray/Splash Pad Operations	6,300	11,000
Playground Maintenance and Operation	5,000	35,000
	<u>316,493</u>	<u>461,038</u>
Queens Place Community Facility		
Salary & Benefits	545,037	433,568
Salary & Benefits- Operations		220,753
Bar/Beverage Supplies	7,000	8,900
Concessions Equipment & Supplies	750	5,000
License & Fees	10,000	15,000
Advertising & Promotion	8,000	12,500
Staff Training / Memberships	7,500	11,000
Special Events (facility rental)	-	25,000
Office Supplies/Postage	5,500	6,250
Insurance	15,835	16,627
Fuel Cost	55,460	74,000
Sewer & Water Fees	9,906	10,000
Telephone / Cable	14,250	7,000
Power	276,934	298,812
Propane	8,114	8,500
Fitness Center	34,200	35,000
General Equipment	22,000	10,000
General Operations	25,000	25,000
Capital out of Operating	386,638	158,000
Facility Building Maintenance	85,421	120,000
	<u>1,517,545</u>	<u>1,500,909</u>
Debenture Principal & Interest		
Principal	158,369	158,369
Interest	54,588	50,342
	<u>212,957</u>	<u>208,711</u>
Subtotal Recreation Facilities	<u>2,119,626</u>	<u>2,305,149</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Cultural Buildings & Facilities		
Historical Burial Grounds	1,900	1,000
Museums		
Blacksmith Museum	3,600	50,000
Old Town Hall/Astor Insurance	3,746	3,933
Old Town Hall/Astor Electricity & Fuel	24,995	26,970
Old Town Hall/Astor General Maintenance	12,000	55,000
Hank Snow Museum Furnace		10,000
Old Town Hall/Astor Operations	32,449	15,000
	<u>76,790</u>	<u>160,903</u>
Other		
Court House Power Water & Sewer	2,432	2,554
Heat	4,720	4,956
Insurance, Fire & Liability	996	1,046
Sanitary Supplies	-	-
Courthouse General Maintenance	18,500	7,000
	<u>26,648</u>	<u>15,555</u>
Library		
Regional Library	92,000	92,000
Library Operations	67,286	66,000
	<u>159,286</u>	<u>158,000</u>

	2024-03-31 Projection	2025-03-31 Region Budget
Other Recreation and Cultural Services		
Salaries & Benefits	207,252	187,050
Telephone	300	400
Travel	4,750	4,000
Equipment	4,000	4,000
Community Workshops	1,257	3,750
Health and Wellness Initiatives	1,500	1,500
Active Transportation	1,000	1,500
Volunteer Recognition	300	1,200
Promotion	674	800
Community Grants & Programs	224,500	21,500
Summer Staff -Sal & Benefits	-	26,749
Summer Staff Travel/ Supplies	-	6,150
Aquatic Training	-	3,000
Memberships	1,500	1,500
Training/Workshops	2,500	3,000
Physical Activity Strategy Implementation	25,000	32,250
	<u>474,533</u>	<u>298,349</u>
Less: transmission of taxes collected for Other Governments		
Brooklyn Cemetery/Recreation	48,254	47,118
Total Recreation & Cultural Services	<u>2,907,037</u>	<u>2,986,075</u>
Transfers to Own Reserves, funds & Agencies		
Cowie Well Repair	5,000	-
	<u>5,000</u>	<u>-</u>
Reserve Transfer-Special Operating Reserve		
Jet Fuel Distribution - Airport Reserve	-	50,000
Cell Tower Contribution	50,000	50,000
Airport Reserve- New 23/24	12,000	12,000
Broadband	75,000	11,130
2ND Generation Landfill	150,000	150,000
Sidewalk Renewal	25,000	25,000
	<u>312,000</u>	<u>298,130</u>
Reserve Transfer - Equipment Reserve		
Landfill Equipment	200,000	200,000
General Equipment Reserve	250,000	250,000
Equipment Reserve shortfall CIP purchases	43,008	104,572

	2024-03-31 Projection	2025-03-31 Region Budget
First Responders	5,000	5,000
	498,008	559,572
Total Transfers to Own Reserves, funds and agencies	815,008	857,702
Conditional Transfers to other governments and agencies		
Appropriation to Regional School Board	3,271,831	3,741,286
Total Conditional Transfers to other governments and agencies	3,271,831	3,741,286
Total Fiscal Services	4,086,839	4,598,988
Total Expenditures	25,877,291	29,848,303
Operating Surplus	644,564	0

	2024-03-31 Projection	2025-03-31 Region Budget
Hillsview Acres		
EXPENDITURES		
SALARIES & BENEFITS		
Salaries & Wages	1,168,356	1,367,031
Benefits	232,864	
	<u>1,401,220</u>	<u>1,367,031</u>
BUILDING EXPENSES		
Smoke Detectors & Fire Alarm	4,239	4,000
Electricity	15,000	16,185
Fuel	36,000	37,800
Propane	7,700	8,085
Insurance	4,908	5,153
Sprinkler Repairs	4,000	4,000
General Maintenance	327,812	60,000
	<u>399,659</u>	<u>135,223</u>
EQUIPMENT & SUPPLIES		
Equipment & Material	43,098	4,000
Cleaning Supplies	10,814	11,200
Supplies & Utensils	3,132	3,000
Linen Supplies	4,094	3,000
Supplies	2,564	3,000
Grounds Maintenance	1,200	2,000
	<u>64,902</u>	<u>26,200</u>
RESIDENT'S EXPENSES		
Food	96,588	101,000
Kitchen- Non food	3,793	5,000
Medical Supplies	12,480	14,000
Sanitary Supplies	2,692	3,000
Medication	150	250
Activity Supplies	10,066	11,000
	<u>125,769</u>	<u>134,250</u>
Telephone	4,000	6,520
Travel-Administration	1,200	1,500
Operational Consulting QM	4,739	-
Legal Fees	-	-
Uncollectible accounts	-	-
Agency Staffing	2,813	3,000
Training	7,000	15,000

	2024-03-31 Projection	2025-03-31 Region Budget
Office Supplies	<u>4,651</u>	<u>7,000</u>
	<u>24,403</u>	<u>33,020</u>
TOTAL	<u><u>2,015,953</u></u>	<u><u>1,695,724</u></u>

Water Utility

2024-03-31 Projection	2025-03-31 Region Budget
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REVENUES

Operating Revenues

Metered Sales	562,326	565,000
Public Fire Protection	201,531	219,488
	763,857	784,488

Other Operating Revenues

Sprinkler Service	5,400	5,400
Plate Fee & Shut off	3,500	3,500
Lateral Connection	360	360
Connections Fee	3,260	3,300
	12,520	12,560

NON OPERATING REVENUE

Interest	17,537	15,000
Miscellaneous	101,974	500
	119,511	15,500

TOTAL REVENUE

	895,888	812,548
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EXPENDITURES

SOURCE OF SUPPLY

Supervision and Engineering	1,600	46,646
Insurance	1,946	2,043
Lake Inspections	-	1,000
Screen Maintenance	6,940	6,940
Screen House Maintenance	-	500
Wildlife Management	804	850
	11,290	57,980

WATER TREATMENT (Purification)

Salaries and Benefits - Assistant Engineer 15%	3,328	20,382
Salaries and Benefits - Director of Engineering 5%	1,720	9,111
Labour	55,330	62,028
Chemicals and Additives	165,000	187,000
Water Testing	31,000	34,900

	2024-03-31 Projection	2025-03-31 Region Budget
Facility Repairs and Maintenance	85,000	70,200
Process Equipment	315,000	102,750
Electricity	91,244	98,452
Generator	3,250	5,000
Phone/Internet	2,778	3,970
Contracted Services	29,000	56,055
Allocated Services	2,220	6,977
TOTAL WATER TREATMENT	784,870	656,824

	2024-03-31 Projection	2025-03-31 Region Budget
TRANSMISSION AND DISTRIBUTION		
Salaries and Benefits - Assistant Engineer 5%	1,974	20,382
Salaries and Benefits - Director of Engineering 5%	6,878	9,111
Reading Meters Expense	17,280	21,222
Operation Labour - Mains	34,797	35,444
Operation Labour - Meters	6,348	8,861
Labour - Water Leaks	65,707	35,444
Labour - Flushing	9,945	8,861
Maintenance of Mains (Materials)	15,000	17,000
Use of Gravel	1,500	2,000
Maintenance of Meters	20,000	32,000
Maintenance of Hydrants/Valves	250	5,000
Maintenance Hydrant/Valves-Labour	7,738	8,861
Leak Detection	2,500	10,000
Steet Patching	15,000	15,000
Cowie Well - Public Tap	5,800	2,500
Allocated Services	5,180	16,279
TOTAL TRANSMISSION AND DISTRIBUTION	215,898	247,966
Allocated Services - T/D 70% Treatment 30%		
Truck Repairs - Transportation	1,000	3,000
Water Truck Insurance	1,100	1,155
Excavator Repairs	-	1,000
Excavator Insurance	-	-
Tools & Shop Expense	3,500	3,000
Safety Equipment	1,600	3,000
Computer Services	200	11,800
Meal Allowance	-	200
Travel	-	100
TOTAL ALLOCATED SERVICES	7,400	23,255
ADMINISTRATION AND GENERAL		
Accounts Written-off	-	-
Office Salaries	58,000	56,650
Office Supplies and Expenses	7,000	7,000
Contracting Services	5,500	4,600
Rate Study	-	12,000
Advertising Expense	19,350	2,000

	2024-03-31 Projection	2025-03-31 Region Budget
Courses and Seminars	5,000	6,000
Auditors	4,635	6,000
Legal	-	500
UARB Utility Levy	2,764	2,864
Insurance	15,500	16,275
TOTAL ADMINISTRATION AND GENERAL	117,749	113,889
Depreciation	120,000	125,000
TOTAL OPERATING EXPENDITURES	1,249,807	1,201,658
NON OPERATING EXPENDITURES		
Principal	43,423	43,426
Interest/Discount	6,136	9,586
TOTAL NON OPERATING EXPENDITURES	49,559	53,012
TOTAL OPERATING AND NON OPERATING EXPENDITURES	1,299,366	1,254,671
SURPLUS/DEFICIT	(403,478)	(442,122)

PROJECTED RESERVE BALANCES F2023/24

SPECIAL CAPITAL RESERVE

42140 Post Closure Landfill	Projected 03/31/2024 Balance:	\$7,048,891
42150 Accumulated Surplus	Projected 03/31/2024 Balance:	\$1,902,608

SPECIAL OPERATING RESERVE

52150 West Queens First Responders	Projected 03/31/2024 Balance:	\$17,770
52151 Community Investment Fund	Projected 03/31/2024 Balance:	\$449,894
52152 Parkland Fee	Projected 03/31/2024 Balance:	\$120,728
52153 Septage	Projected 03/31/2024 Balance:	\$271,903
52155 Sewer Projects	Projected 03/31/2024 Balance:	\$452,842
52156 MPS and LUB Reserve	Projected 03/31/2024 Balance:	\$15,250
52157 Permit Tracking Reserve	Projected 03/31/2024 Balance:	\$82,417
52158 Organic Project	Projected 03/31/2024 Balance:	\$821,519
52159 Fundraising	Projected 03/31/2024 Balance:	\$16,891
52160 Pine Grove Park	Projected 03/31/2024 Balance:	\$74,126
52161 Cell Tower	Projected 03/31/2024 Balance:	\$103,000
52162 Recreation for All	Projected 03/31/2024 Balance:	\$15,351
52163 Liv. Business Development Center	Projected 03/31/2024 Balance:	\$82,481
52165 Property Mitigation	Projected 03/31/2024 Balance:	\$781,359
52167 Canada Community Building Fund	Projected 03/31/2024 Balance:	\$1,467,773
52168 Sidewalk	Projected 03/31/2024 Balance:	\$105,601
52170 2ND Generation Landfill	Projected 03/31/2024 Balance:	\$5,399,649
52171 Computer Equipment	Projected 03/31/2024 Balance:	\$44,880
52172 Fire Department Safety Equipment	Projected 03/31/2024 Balance:	\$35,132
52173 Comfort Center	Projected 03/31/2024 Balance:	\$42,667
52174 Library Renovation	Projected 03/31/2024 Balance:	\$1,050,000
52176 Mount Pleasant Service Extention	Projected 03/31/2024 Balance:	\$10,700,000
52175 Accumulated Surplus Special Operating Reserve	Projected 03/31/2024 Balance:	\$7,835,761

SPECIAL EQUIPMENT RESERVE

72125 Equipment Reserve	Projected 03/31/2024 Balance:	\$9,398
72130 Landfill Equipment Reserve	Projected 03/31/2024 Balance:	\$732,752
72135 Water Equipment	Projected 03/31/2024 Balance:	\$53,743
72151 Fire Department Truck Reserve	Projected 03/31/2024 Balance:	\$89,826
72160 Airport Equipment	Projected 03/31/2024 Balance:	\$65,691

Budget Approval Motions

THAT the Council of the Region of Queens Municipality approve the 2024-2025 Operating Budget as presented.

THAT the Council of the Region of Queens Municipality approve the 2024-2025 Capital Budget as presented.

THAT the Council of the Region of Queens Municipality approve the proposed 2024-2025 Liverpool Water Utility Operating budget reflecting a deficit of \$442,122;


AND THAT the proposed three-year operating budget for the years 2024-2025, 2025-2026 and 2026-2027 be adopted and submitted to the Nova Scotia Utility and Review Board.

THAT the Council of the Region of Queens Municipality authorize the levying of a four (4) cent area rate in Assessment Districts 5 and 6, to be provided to Brooklyn Recreation Committee.

THAT the Council of the Region of Queens Municipality authorize the levying of a one point five (1.5) cent area rate in Assessment Districts 5 and 6, to be provided to Brooklyn Cemetery Committee.

THAT the Council of Region of the Queens Municipality authorize the levying of area rates for all assessment accounts according to the following rules:

Assessment Districts 1-12, excluding assessment account numbers 10148820, 10462223, and 00132837, a road levy charge of 75% of the provincially mandated road charge, as well as those properties in Assessment Districts 1, 3, 5, and 6 that are connected to, or have the ability to connect to, Liverpool's Water Utility hydrant charges at 100%.



Assessment District 13, as well as assessment account numbers 10148820, 10462223, and 00132837, debt charges for Assessment District 13 at 100%, roads, streets, and sidewalk expenses at 75%, engineering and public works equipment expenses at 75%, Liverpool street paving expenses at 100%, and Liverpool Water Utility hydrant charges at 100%.

THAT the Council of the Region of the Queens Municipality authorize the levying of the following tax rates for Assessment District 13, as well as assessment account numbers 10148820, 10462223, and 00132837, effective April 1, 2024:

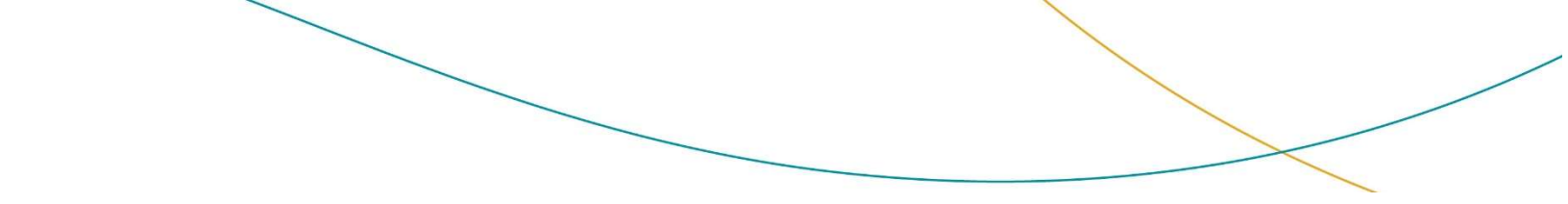
Residential and Resource base rates of \$1.04 per \$100 of assessment plus an area rate of 85.5 cents per \$100 of assessment for those properties connected to or have the ability to connect to Liverpool's Water Utility, or 76 cents per \$100 of assessment for those unable to connect to Liverpool's Water Utility.

Commercial base rate of \$2.14 per \$100 of assessment plus an area rate of 85.5 cents per \$100 of assessment for those properties connected to or have the ability to connect to Liverpool's Water Utility, or 76 cents per \$100 of assessment for those unable to connect to Liverpool's Water Utility.

AND THAT authorize be given to levy the following tax rates for Assessment Districts 1-12, excluding assessment account numbers 10148820, 10462223, and 00132837, effective April 1, 2024:

Residential and Resource base rate of \$1.04 per \$100 of assessment plus an area rate of 3 cents per \$100 of assessment for the provincially mandated road charge, and on all assessment accounts in Assessment Districts 1, 3, 5, and 6, for those properties connected to, or have the ability to connect to Liverpool's Water Utility, 11 cents per \$100 of assessment.

Commercial base rate of \$2.14 per \$100 of assessment plus an area rate of 3 cents per \$100 of assessment for the provincially mandated road charge, and on all assessment accounts in Assessment Districts 1, 3, 5, and 6, for those properties



connected to, or have the ability to connect to Liverpool's Water Utility, 11 cents per \$100 of assessment.

Commercial Seasonal base rate of \$1.61 per \$100 of assessment plus an area rate of 2 cents per \$100 of assessment for the provincially mandated road charge.

THAT the Council of the Region of Queens Municipality establish June 1, 2024, as the due date for all property taxes, with no interest being charged for any taxes being paid on or before June 30, 2024.