

**Region of Queens Municipality Regular Council
Tuesday, September 23, 2025
6:00 p.m.**

Agenda

1.0 Call to Order and Land Acknowledgement

2.0 Approval of Agenda

3.0 Adoption of Minutes

3.1 Regular Council – September 9, 2025

4.0 Public Comment

5.0 Delegations and Presentations

6.0 Unfinished Business

7.0 Staff Reports

7.1 Audited Financial Statements 2024-2025

7.2 Council Implementation Report

8.0 Bylaws and Policies

9.0 Correspondence for Action

10.0 Correspondence for Information

10.1 Letter from Al Moore, re: Bylaw #13

11.0 Report From In Camera

12.0 Mayor's Report

13.0 Council Reports

- 13.1 Freeman Lumber Presentation Follow Up – Councillor Jenkins
- 13.2 Region 6 Solid Waste Committee Report – Councillor Jenkins

14.0 New Business

- 14.1 Preapproval for Debenture Issuance
- 14.2 Brooklyn Recreation Capital Request - CIF
- 14.3 Municipal Innovation Program – Regional Partnership Study
- 14.4 Municipal Dry Hydrants
- 14.5 NSFAM Fall Conference Attendance

15.0 In Camera

- 15.1 Contract Negotiations
- 15.2 Personnel

16.0 Adjournment

Region of Queens Municipality Regular Council

Tuesday, September 9, 2025

9:00 a.m.

Minutes

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

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

1.0 Call to Order and Land Acknowledgement

Mayor Christian called the meeting to order at 9:01 a.m. and opened the meeting by acknowledging that we are in Mi'kma'ki, the traditional territory of the Mi'kmaq people, and that we all have responsibilities as treaty people.

2.0 Approval of Agenda

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

THAT the Council of Region of Queens Municipality approve the September 9, 2025 agenda as presented.

MOTION CARRIED unanimously.

3.0 Adoption of Minutes

3.1 August 12, 2025 – Regular Council Meeting Minutes

It was moved by Deputy Mayor Charlton and seconded by Councillor Roy:

THAT the Council of Region of Queens Municipality approve the minutes from the Regular Council Meeting held on August 12, 2025 as presented.

MOTION CARRIED unanimously.

4.0 Public Comment

1. Francine Cosman, Annis Lake

Ms. Cosman stated that solid waste management is a divisive issue but emphasized that it is not the responsibility of the lot owners. She acknowledged that illegal dumping occurs but asserted that it is not the role of volunteer lot associations to police such activity, particularly given the increasing difficulty in recruiting volunteers. Ms. Cosman noted that the area contributes significant tax revenue to the Municipality and urged Council to defeat the proposed bylaw at first reading, reiterating her view that waste management is not the responsibility of the lot owners.

2. Laura Methot, Molega

Ms. Methot, speaking on behalf of the Greater Molega Lot Owners Association (representing more than 100 properties), expressed opposition to the proposed bylaw and policy changes. She stated that the bylaw does not address the long-term management of garbage sites and contradicts assurances previously given by

Mayor Christian and Councillor Jenkins. Ms. Methot reported that residents are frustrated, particularly with requirements in the staff report that property owners maintain clear grey box areas. She expressed concern that this would divert resources from the Association's core mandate of ensuring safe and passable roads. She further observed that garbage at collection sites is generated by both lot owners and the broader public. Ms. Methot clarified that residents are not requesting curbside collection, but rather equitable and sustainable solutions to the long-term challenges of waste management. She urged Council to defeat the proposed bylaw and undertake meaningful public consultation to develop practical solutions in collaboration with residents.

3. Al White, Molega

Mr. White, who has owned property in the area for 30 years and resided in Queens full time for 27 years, commented on the difficulties faced in managing solid waste. He commended the bylaw officer for her efforts but described the unsightly state of some collection areas as detrimental to homeowners. Mr. White recommended that Council consider relocating collection boxes to more suitable areas, with the capacity for security cameras, in order to improve aesthetics and reduce nuisances for nearby property owners.

4. David Brown, Labelle

Mr. Brown expressed disappointment that the collaborative approach to waste management, as promised by the Mayor, has not occurred. He stated that the proposed changes would undermine lot owner associations, as few individuals are willing to assume responsibility for garbage management. He cited the Labelle Road supersite as an example of heavy use, noting that under the proposed changes multiple sites would be required, potentially necessitating the reopening of garbage contracts, which could potentially be costly to Region of Queens. Mr. Brown also stated that this represents a downloading of responsibilities to volunteer associations. He further expressed concern that residents

in the area receive fewer services while paying comparatively higher taxes, noting that residents must fund their own dry hydrants and that no capital budget allocations have been directed to their area despite millions being spent elsewhere. Mr. Brown reported that residents are discussing the possibility of de-amalgamation from the Region of Queens, explaining that the process would require a public meeting and a petition with 100 signatures. He urged Council to defeat the bylaw and instead establish a committee of Council, staff, and residents to develop equitable and practical solutions, emphasizing that waste management is a collective responsibility. He concluded by encouraging residents to contact their Mayor and Councillors respectfully, noting that elected officials are undertaking a difficult role and should not be subjected to abuse.

At the suggestion of Mayor Christian, Deputy Mayor Charlton moved that Item 8.1, Bylaw #13 – Solid Waste Management, First Reading of Amendments, be brought forward for discussion at this time due to the number of gallery members in attendance for that specific matter. The motion was seconded by Councillor Jenkins and carried unanimously.

8.1 Bylaw #13 – Solid Waste Management, First Reading of Amendments

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

THAT the Council of Region of Queens Municipality accept the proposed bylaw amendments as presented and direct staff to schedule the Second Reading of Bylaw #13 – Solid Waste Management.

MOTION DEFEATED unanimously.

Deputy Mayor Charlton moved that Item 8.2, Operational Policy #17 – Private Road Solid Waste Collection Boxes, be brought forward for discussion at this time. The motion was seconded by Councillor Carver and carried unanimously.

8.2 Operational Policy #17 – Private Road Solid Waste Collection Boxes, Amendment

It was moved by Councillor Jenkins and seconded by Deputy Mayor Charlton:

THAT the Council of Region of Queens Municipality approve Operational Policy #17 – Private Road Solid Waste Collection Boxes as amended.

MOTION DEFEATED unanimously.

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

THAT the Council of Region of Queens Municipality direct staff to consult with the lot owners' associations, the Mayor, Deputy Mayor, and Councillor Jenkins to workshop ideas around potential amendments to address garbage collection respecting private roads.

It was moved by Councillor Carver and seconded by Councillor Jenkins that the motion be amended to read:

THAT the Council of Region of Queens Municipality direct staff to consult with the lot owners' associations and Council to workshop ideas around potential amendments to address garbage collection respecting private roads.

MOTION TO AMEND carried unanimously.

MOTION CARRIED unanimously.

5.0 Delegations and Presentations

5.1 Dr. Nick Hill, Coordinator, Southwest Nova Biosphere Region

Dr. Hill delivered a presentation on the Lakeshore Restoration Project; an Environment and Climate Change Canada initiative aimed at protecting Species at Risk of the Coastal Plain Flora. He extended an invitation to Council to attend an upcoming workshop on lakeshore protection scheduled for October 22, 2025, at Ponhook Lodge Campground, emphasizing the importance of maintaining healthy lakes through restoration efforts.

6.0 Unfinished Business

There was no unfinished business.

7.0 Staff Reports

7.1 Financial Review – 2025 Quarter One

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

THAT the Council of Region of Queens Municipality receive the report titled 'Financial Review – 2025 Quarter One' for information.

MOTION CARRIED unanimously.

7.2 Quarter Two Capital Project Implementation Update

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

THAT the Council of Region of Queens Municipality receive the report titled 'Quarter Two Capital Project Implementation Update' for information.

MOTION CARRIED unanimously.

It was moved by Deputy Mayor Charlton and seconded by Councillor Wentzell:

THAT the Council of Region of Queens Municipality direct staff to come back with options to expedite the sidewalk construction from Millard to Harly Umphrey.

MOTION CARRIED unanimously.

7.3 Cameron's Corner Intersection Safety

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

THAT the Council of Region of Queens Municipality receive the report titled 'Cameron's Corner Intersection Safety' for information.

MOTION CARRIED unanimously.

8.0 Bylaws and Policies

Items 8.1 and 8.2 were discussed prior to Item 5.0.

9.0 Correspondence for Action

There was no correspondence for action.

10.0 Correspondence for Information

There was no correspondence for information.

11.0 Report From In Camera

There was no report from In Camera.

12.0 Mayor's Report

Mayor Christian reported on activities undertaken since the last meeting.

On August 15, a meeting was held with a representative of the NS Guides Service to discuss enhancements to the pond at Pine Grove Park. Topics included fish stocking, learn-to-fish programming, and accessibility improvements, with potential funding support through the Department of Fisheries and Aquaculture.

On August 16, the Mayor attended several community events, including the Memorial Auto Show in Privateer Park, the Cardboard Boat Races at Brooklyn Marina, and the Hank Snow Tribute Country Music Festival. At the festival, a certificate of achievement was presented to Joe Wood in recognition of his upcoming induction into the Canadian Country Music Hall of Fame.

On August 19, Council members and staff participated in a workshop facilitated by Municipal Advisors from the Department of Municipal Affairs, focusing on best practices in governance and improvements to Council processes. On August 26, Council met with MP Jessica Fancy-Landry to initiate discussions on collaboration and federal funding opportunities. Regular meetings with MLA Hon. Kim Masland also continued during this period.

On August 29, the Mayor attended the celebration of life for community volunteer Devin Whynot. On the same day, a meeting was held with the Principal of South Queens Middle School, along with the CAO and Director of Recreation, to begin discussions on collaborative recreational and social programming between the Municipality and local schools.

Throughout the month, meetings were also held with community organizations and residents, including the South Shore Chronic Pain Support Network, Astor Theatre Society, Queens Association for Supported Living, Privateer Farmers Market, Queens Community Health Board, and Protect Liverpool Bay. In addition, discussions were undertaken with business representatives regarding potential investment in housing development and job creation within the Region.

On September 6, the Mayor attended the launch event at the Thomas H. Raddall Library. An open-house engagement session was scheduled for September 9 to provide residents with an opportunity to share ideas for potential future uses of the new outdoor space.

13.0 Council Reports

13.1 Police Advisory Board – Councillor Amirault

The Police Advisory Board met on August 14. Members received orientation training from representatives of the Department of Justice, which provided an overview of the Public Safety and Security Division, the Nova Scotia Police Act and regulations, the process for establishing municipal policing priorities, and RCMP accountability. The role of the Board was clarified as assessing community needs and values, serving as a conduit between the community and the police, and setting priorities, objectives, and goals.

The Safer Communities and Neighbourhoods Act was reviewed, noting that it allows residents to anonymously report problem residences or businesses. Members also discussed the provincial policing review released in June, which will lead to a universal policing system across all Nova Scotia municipalities to ensure consistency.

Sergeant Archibald emphasized the importance of Queens County considering the establishment of an Integrated Street Crime Unit, noting that it is the only municipality in the province without one. He further stressed the need for the public to report ongoing issues, particularly drug-related concerns, to ensure proper documentation.

The Board also addressed recent incidents of vandalism at the splash pad and universally designed play park, as well as continuing parking challenges at Carter's Beach.

13.2 Planning Advisory Committee – Deputy Mayor Charlton

The Planning Advisory Committee met on September 4 to discuss potential amendments to the commercial requirements in the downtown core. Members considered alternatives to the current requirement that 50% of buildings in the commercial zone be designated for commercial use, noting that this has posed challenges for larger developments.

Discussion focused on establishing a minimum commercial depth or square footage requirement to maintain active street-level commercial uses while allowing for additional residential units. Members noted that smaller storefronts could encourage a more vibrant Main Street, reduce vacancies, provide more affordable spaces for small businesses and artisans, and increase residential density to support the commercial core.

The Committee expressed support for establishing a minimum depth of 6 metres across the full width of any building fronting the commercial zone. Planning staff were directed to prepare draft amendments reflecting this approach, to be reviewed by the Committee later this month and subsequently referred to Council for consideration.

13.3 Labour Day Celebration – Councillor Wentzell

Council received an overview of the Labour Day event hosted by the South Shore Labour Council at Privateer Park in Liverpool. Now in its third consecutive year in Queens, the event brought together unions and community organizations from across Lunenburg, Queens, Shelburne, and Yarmouth Counties to celebrate the contributions of organized labour.

Highlights included a free concert by local musician Johnie Lake and complimentary hot dogs and drinks provided by the Lunenburg Queens Special Olympics. Numerous community groups and organizations hosted information booths, reflecting broad support for the Labour Movement in the region.

The event also emphasized the historical significance of organized labour in Queens County, noting Liverpool's long history of Labour Day celebrations dating back to 1936. The presence of former Premier Darryl Dexter was acknowledged, particularly his past role in securing pensions for families following the closure of the Mersey Mill.

Council noted the importance of the event as a community gathering and expressed appreciation to the South Shore Labour Council for its efforts in reviving and sustaining this annual celebration.

14.0 New Business

14.1 Runway Line Painting

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

THAT the Council of Region of Queens Municipality approve \$4,675.00 plus HST for replacement of the painted runway markings at the South Shore Regional Airport, to be funded from the Airport Reserve.

MOTION DEFEATED with 5 against.

14.2 Mount Pleasant Servicing Extension

It was moved by Deputy Mayor Charlton and seconded by Councillor Jenkins:

THAT the Council of Region of Queens Municipality accept the bid of \$8,329,000.00 plus HST from Dexter Construction Company for the Mount Pleasant Servicing Extension project.

MOTION CARRIED with 1 against.

15.0 In Camera

It was moved by Councillor Carver and seconded by Councillor Amirault that the proceedings move to Closed Session at 12:23 p.m. to discuss the following:

- 15.1 Property Matter
- 15.2 Personnel

It was moved by Deputy Mayor Charlton and seconded by Councillor Roy that the proceedings exit Closed Session at 1:08 p.m.

Council, by consensus, instructed staff to proceed as recommended.

16.0 Adjournment

The meeting was adjourned at 1:08 p.m.

Mayor Scott Christian, Chair

Angela Green, Municipal Clerk

Date Approved: _____

DRAFT

Region of Queens Municipality Staff Report

7.1

To: Mayor and Council

From: Joanne Veinotte, Director of Finance

Date: September 23, 2025

Re: Audited Financial Statements Fiscal 2024-2025

Background


During preparation of the annual financial statements, Region of Queens Municipality engages auditors to obtain evidence used in evaluating the appropriateness of accounting policy, the reasonableness of accounting estimates made by staff, and the overall presentation of the consolidated financial statements.

For the 2024 – 2025 fiscal year, the financial statements were reviewed in detail by the Audit and Internal Control Committee at their meeting on August 11, 2025.

On August 18, 2025, staff from Grant Thornton (Region of Queens Municipality's Auditor) presented the audited financial statements to the Audit and Internal Control Committee. The Committee consists of two members of Council and three independent members of the public. The statements were reviewed by committee members, and the committee recommends the statements be adopted by Council as presented.

Applicable Legislation

Section 42 of the *Municipal Government Act* (MGA) states

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- (1) The council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for the municipality.
 - (2) The auditor shall report to the council on the accounts and funds (a) administered by the council; and (b) where the control is apparent or implied in the council.
 - (3) The auditor's report shall contain the information, and be in the form, required pursuant to this Act.
 - (4) The auditor's report shall be filed with the council and the Minister by September 30 in each year.
 - (5) The auditor shall report, to the council and to the Minister, any management letters and any communication from the auditor detailing weaknesses in internal control, deficiencies in management information systems or other areas requiring improvement.
 - (6) The financial statements of a municipality, as reported on by the auditor, shall set out the remuneration paid to each council member and the chief administrative officer.
 - (6A) The auditor shall certify reports to the council and to the Minister if required by the regulations.
 - (7) No person shall be appointed as auditor who, at any time during the fiscal year in which the auditor is appointed, is or has been (a) a council member; (b) a contractor hired by the municipality; or (c) an employee of the municipality, except that an auditor may be reappointed as auditor.

Details

Financial Statement Review – Fiscal 2024-2025

Consolidated statements are a combination of the statements of all the separate funds.

For review purposes, the nonconsolidated statements will be analyzed as they provide the most suitable level of detail for Council's purposes. As these numbers feed directly to the consolidation, this process also provides a review of the consolidated numbers.

Region of Queens Operating Fund had a surplus of \$1,385,705 for the fiscal year ended March 31, 2025.

REVENUE:

1. Taxation	\$ 19,329,939	\$ 19,540,203	\$ 210,263	1.09%
2. Grants in Lieu of Taxes	\$ 323,694	\$ 357,402	\$ 33,708	10.41%
3. Services Provided to Other Governments	\$ 2,316,900	\$ 2,334,672	\$ 17,772	0.77%
4. Sales of Services				
Parking meters/tx certificates	\$ 24,500	\$ 23,950	\$ (550)	-2.24%
Public Health and Welfare Services	\$ 1,554,055	\$ 2,257,212	\$ 703,157	45.25%
Environmental Health Services	\$ 890,701	\$ 1,078,410	\$ 187,709	21.07%
	<u>\$ 2,469,256</u>	<u>\$ 3,359,572</u>	<u>\$ 890,316</u>	<u>36.06%</u>
5. Other Revenue from Own Sources				
Licenses & Permits	\$ 57,100	\$ 50,512	\$ (6,588)	-11.54%
Fines	\$ 36,000	\$ 31,733	\$ (4,267)	-11.85%
Rentals	\$ 82,898	\$ 138,159	\$ 55,261	66.66%
Return on Investments	\$ 150,000	\$ 320,489	\$ 170,489	113.66%
Penalties and Interest on Taxes	\$ 143,500	\$ 205,893	\$ 62,393	43.48%
Recreation and Cultural Services	\$ 562,057	\$ 585,838	\$ 23,781	4.23%
Miscellaneous	\$ 521,018	\$ 269,785	\$ (251,234)	-48.22%
	<u>\$ 1,552,574</u>	<u>\$ 1,602,408</u>	<u>\$ 49,835</u>	<u>3.21%</u>
6. Unconditional Transfers from Other Governments	\$ 1,357,235	\$ 1,357,235	\$ -	0.00%
7. Conditional Transfers from Other Governments	\$ 80,100	\$ 157,846	\$ 77,746	97.06%
8. Transfers from Reserves	\$ 2,418,606	\$ 1,998,211	\$ (420,395)	-17.38%
			\$ -	#DIV/0!
	<u>\$29,848,304</u>	<u>\$30,707,549</u>	<u>\$ 859,245</u>	<u>2.88%</u>

EXPENDITURES:

9. General Government Services	\$ 4,153,880	\$ 3,575,340	\$ (578,540)	-13.93%
10. Protective Services	\$ 4,898,576	\$ 4,835,010	\$ (63,565)	-1.30%
11. Transportation Services	\$ 3,929,633	\$ 3,689,039	\$ (240,594)	-6.12%
12. Environmental Health Services	\$ 5,236,532	\$ 5,203,689	\$ (32,844)	-0.63%
13. Public Health & Welfare Services	\$ 1,695,724	\$ 2,334,559	\$ 638,835	37.67%
14. Environment Development Services	\$ 2,348,896	\$ 2,424,489	\$ 75,593	3.22%
15. Recreation and Cultural Services	\$ 2,986,075	\$ 2,700,872	\$ (285,202)	-9.55%
16. Transfers to Reserves	\$ 857,702	\$ 817,560	\$ (40,142)	-4.68%
SSRCE	\$ 3,741,286	\$ 3,741,286	\$ 0	
	<u>\$29,848,303</u>	<u>\$29,321,844</u>	<u>\$ (526,459)</u>	<u>-1.76%</u>

F2024 SURPLUS

\$1,385,705

The surplus was a result of increased revenue: Deed Transfer Tax, return on investments, unbudgeted revenue for Hillsview Acres capital or emergency funding (increased expenses also), and slight increase in revenue from Solid Waste Facility. Total expenditures were less than budgeted due to a combination of vacant positions and budgeted projects not yet completed.



Financial Statement Review Fiscal 2024-2025

B1 – Statement of Operations Summary

Details will be reviewed later in this document.

B2 – Statement of Financial Position

- Snapshot at March 31, 2025.
- Significant increase in Taxes Receivable.
- Utility now owes Operating \$684,553
- Deferred Revenue decrease as \$595,000 of provincially funded projects were completed (HVA and Ice resurfacers) and some additions.
- Tax Sale surplus increase – successful tax tender Feb 2025. \$215,000 plus interest.

B3 - Statement of Financial Position – Capital Fund

- Work in Progress – pool, HVAC and Library renovations at LBDC, and Mount Pleasant.
- Increase in amount owed to Special Operating Reserve because of cash flowing capital projects.
- New debt this year for Main Street project from 23/24. \$780,000
- Note the Asset Retirement Obligation (ARO) of \$15,268,193 for the landfill and \$575,880 for other assets (NQ school/PM lighthouse/Fire Hall/HVA/Town Hall). Currently there is no reserve in place to fund the ARO of the other assets. There is \$8,428,595 in the reserve to fund ARO for the landfill. Combined this obligation is under funded by \$6,839,590. This obligation will be revisited during budget deliberations for 26/27.

B4 – Capital Fund Financial Activities and Changes in Fund Balance

- Revenue this year is \$142,251 in Infrastructure Canada Investment Program funding for Waterloo project from 23/24 fiscal year paid in 24/25, and provincial funding of Hillview Acres Boiler.

- Capital out of Operating includes; Hillsview Acres boiler, QPEC Vyper Drive, Works Garage generator and Liverpool Development Center HVAC project.
- Transfers from Special Operating reserves is funding for capital projects completed during the year.

B5 – Tangible Asset Summary

Additions this year \$3.1 million, disposals of vehicles for trade. Further detail available on Note B32.

B6 - Statement of Operations – Non-Consolidated

Section 1 – Taxation - \$210,263 over budget

- Commercial revenue was higher than budget because the charitable tax exemption, which includes mostly commercial rated properties, was lower than anticipated at budget.
- Protective services is hydrant rates. This was adjusted to more closely approximate the mandated rate when the tax bills were run. The budgeted amount was allocated to the Utility – there was a difference of \$10,301 in the rate collected.
- Area Rates Other – This debt for paving rate that was reduced on the tax bills but not adjusted on the budget.
- Deed Transfer Tax – 17.5% higher than budget \$166,000.

Section 2 – Grant in Lieu \$33,708 over budget

These are allocated by the province.

B7

Section 3 – Service Provided to Other Governments \$17,772 over budget

Contracted Solid Waste - slight increase in volume

Section 4 – Sales of Service \$890,316 over budget

- Environmental Health Service is Solid Waste Facility usage by non-contracted users. Tipping Fee increases were averaged 8.3% therefore volume decreased slightly as the revenue increase was 2.2%.

- Hillsview Acres – Includes projects funded by the province included a boiler replacement (\$250,000), flooring, furniture, emergency finding requests, retro pay and retention bonuses for staff.

Section 5 – Revenue from Own Sources \$49,835 over budget

- Rentals – During budget process in 2024 there was reduced expectation of rental for one property. This did not materialize. Over \$55,261
- Return on Investments – Interest rates did not drop as quickly as anticipated during budget process. Over \$170,489
- Penalties and Interest – This is interest charged on tax bills. There are a few significant accounts that are contributing to the increase this fiscal year. Over \$62,393
- Queens Place Emera Centre – Ice rentals (\$40,000), room rental (\$10,000) and fitness memberships (\$17,000) over budget
- Miscellaneous Line
 - Recreation Program Revenue – underbudget as MPAL position vacant
 - Sundry Revenue – Donations \$160,000, PNS bridge cost share \$6000
 - Miscellaneous revenue includes \$440,000 for vacancy allowance which was a placeholder for wages costs not incurred because of positions not being filled. The wage expenses not incurred because of vacant positions was \$266,000. This means if we had a crystal ball – our vacancy allowance would have been \$266,000 – so \$178,000 was the difference between the vacancy allowance budgeted 'revenue' and the actual 'revenue'.

Section 6 – Unconditional Transfer

Annual contribution from province

Section 7 - Conditional Transfer \$77,746 over budget

Diversion Credits were double what was expected for 24-25.

B8**Section 8 – Other Transfers \$420,395 under budget****Accumulated Surplus Activity – line one of this section**

Accumulated Surplus		
Liverpool Bridge Sidewalk Redesign	182,501	-
Growth Plan Consulting	50,000	5,319
Contingency	150,828	150,828
Safety Implementation Strategy	300,000	275,000
Intervenor Status	75,143	7,953
Universal Playground funding shortfall	-	51,854
QPEC Cameras	-	37,183
PW Trailer funded from surplus	-	20,753
NQ Flower boxes funded from surplus	-	567
HWY 8 Sanitary Extension funded from surplus	-	26,181
Hank Snow furnace overage funded from surplus	-	1,600
QPEC WALL Claim 00576412	-	129,940
Council Laptops	-	13,475
J Class roads	-	100,000
Transfer fr Surplus to balance rate change to zero	138,272	-
	896,744	820,653
Transfers from Special Operating Reserve		
Mount Pleasant Funding Study	286,787	-
Broadband	11,130	11,130
Hillsview Deficit transfer from reserve	141,668	77,347
Computer Equipment	25,000	45,922
LBDC from surplus for HVAC project	789,774	784,574
LBDC reserve for HVAC project	75,800	56,881
Additional CIF funding from reserve	-	10,000
Pine Grove	25,000	25,000
Transfers from Special Equipment Reserve		
Fire Department Truck Reserve	166,703	166,703
	2,418,606	1,998,211

Budgeted transfers not required from Special Operating Reserve (line 2) is Mount Pleasant Funding Study \$286,787 and difference in Hillsview Acres transfer.

END OF REVENUE SECTION

Section 9 – General Government Services \$578,540 under budget

- Mayor and Council budget error at 12 months new rate.
- Council expenses are over budget because of the laptops that were funded from the surplus and additional travel costs related to orientation.

General Administration:


- Admin wages were below budget – vacancy MOF/MC/CAO
- Computer Services were over \$48,000 but overage was funded by accumulated surplus approved by Council.
- Staff training \$37,000 below budget.
- Financial management over budget due to increase in Audit Fees and other financial matter support during the fiscal year.
- Tax Exemptions were slightly below budget \$5000.
Other expenses: \$286,787 Mount Pleasant Study not incurred, Contingency \$301,000 for wages – actual expense increases are on wage account lines, \$197,427 unbudgeted sponsorships are included here.
- Uncollectable taxes higher than budget because of greater difference in valuation allowance entry. More accounts met the criteria for inclusion. Recovery for taxes is over budget \$4000.

Section 10 – Protective Service \$63,565 under budget

- RCMP actual cost was more than budgeted, this is determined by provincial group.
- Fire Inspection/Building included shared services cost of \$63,000.
- Bylaw under budget – no parking meter replacement, no PT fire inspector.
- Fire Fighting – dry hydrant maintenance and upgrades not completed \$38,400 under budget. Fire Hall repairs \$33,000 under budget, fuel \$6000 under budget utilities \$4000 over budget. Snow removal \$4000 under budget.

Section 11 – Transportation Services \$240,594 under budget

- Common Services Administration – Wages are budgeted based on work plans set in early 2024. Actual allocation can vary as budgeted workplans



can change based on operational needs. Cleaning supplies for all facilities now fall under this section. Overbudget by 40% \$6700.

- Equipment Operations – Retroactive wage increase for IBEW members. Gas and diesel down significantly for the year caused by delivery timing. Equipment maintenance under budget for year \$25,000, 17%.
- Store/Works garage – generator for garage was completed significantly under budget. Generator is Capital Out of Operating.
- Roads and Streets projects not completed; Liverpool Bridge Sidewalk Design \$182,501, Gorham Street Planter \$66,000 and Old Burial Ground Wall \$88,000. J Class roads \$100,000 over budget funded by accumulated surplus per Council.

Section 12 – Environmental Health Services \$32,884 under budget

- Sewage Collection Systems – replacement pumps were required to support operations that were not anticipated during the budget process.
- Garbage and Waste Collection – administration wages under budget due to management position vacancy and lower salary allocation than budgeted. Garbage waste and collection trucking cost increase for contracted partners (fuel surcharge)
- Landfill leachate costs lower than budget, both costs and wages.
- Recycling IBEW wage increases the largest in collective agreement.

Section 13 – Public Health (HVA) \$638,835 over budget

Cost incurred for projects and wages funded by province.

Section 14 – Environmental Development Services \$75,593 over budget

- Administration Development Officer vacancy. \$80,000 not spent for Accessibility grant leveraging \$10,000 for community outreach.
- Tourism and Economic Development staffing vacancies. Projects not completed.
- Overage is largely LBDC costs for maintenance and overage for HVAC project funded by in section 8.

Section 15 – Recreation and Cultural Services \$285,202 under budget

- Swimming pool expenses decreased because one pool only.

- Parks and playgrounds staffing vacancies and projects not completed.
- Museum projects not completed (Astor), blacksmith under budget \$20,000.
- Other – staffing allocation differ fr budget for park/grounds maintenance, \$30,000 physical activity strategy unspent due to no MPAL.

Section 16 – Fiscal Transfer \$40,142 under budget

- Difference is budget surplus transferred to Special Operating Reserve Surplus (broken out separately on the “Why do we have a surplus?” and Equipment reserve shortfall less than budgeted.

Reserve Transfer-Special Operating Reserve

Jet Fuel Distribution - Airport Reserve	50,000	50,000
Cell Tower Contribution	50,000	50,000
Airport Reserve- New 23/24	12,000	12,000
Broadband	11,130	-
Sidewalk Renewal	25,000	25,000
F2024 Surplus		1,385,705
2ND Generation Landfill	150,000	150,000
	<u>298,130</u>	<u>1,672,705</u>

Reserve Transfer - Equipment Reserve

Landfill Equipment	200,000	200,000
General Equipment Reserve	250,000	250,000
Equipment Reserve shortfall CIP purchases	104,572	75,560
First Responders	5,000	5,000
	<u>559,572</u>	<u>530,560</u>
	<u>857,702</u>	<u>2,203,265</u>

B14 – Water Utility Statement of Operations

- Reduction in expenses, \$30,000(10%) is difference in allocation of labour from what was budgeted (more than actual).
- Deficit is 42% less than budgeted overall.

B15 – Water Utility Statement of Financial Position

- Amounts owing to other funds has increased as the Utility continues in a deficit position. A rate study hearing takes place in October 2025.
- The amount due to capital is the amount owed for inventory that was paid for by the capital fund, not used on the project and now sits in Utility inventory.

B16 – Water Utility Capital Fund Statement of Financial Position

- Cash and Cash equivalents amortization is funded by a cash transfer from Utility operations annually in the amount of the depreciation.

- Excess cash was not reinvested in GIC's as it was anticipated that this would fund projects in 24/25.

B17 – Water Utility Tangible Asset Summary

Additions 24/25 \$207,000. Utility portion of Waterloo project phase completed.

B18 – Special Operating Reserve Statement of Financial Position

- Increase in amount owing from Capital because of ongoing capital projects.
- Reduction in amount owing from operations as interim financing required decreased.
- Deferred Revenue is funding from province including interest.

Special Operating Reserve Financial Activities and Changes in Fund Balance

- Gain on disposal of assets were from vehicle trade ins. Transfer from Operating includes surplus.
- Difference between surplus here and surplus on Note 10 is the surplus for Special Capital Fund which is restricted.

END OF EXPENSES


Financial Statement Notes

Note 3/B25: Receivables – breaks out the detail of receivables to the municipality for both current and prior year.

Note 5/B26 and B27: Long Term Debt – look at the new debt and how the costs are divided between each section. Debt repayments are higher for 27/28 because of a balloon payment for QPEC that is due \$756,000. This can be refinanced.

Note 6/B27: Tax sale surplus breaks out the contributions for each year. These funds are held of 20 year and can only be released to the Special Capital Fund. We are in a period where there will be no disbursements from this fund because there were nine years where no tax sales took place.

Note 7/B28: Asset Retirement Obligations illustrates the liability that has been calculated to fund proper disposal/monitoring and remediation of assets that require it. These range from PC cost at Landfill to lead paint and asbestos



disposal in buildings. Current liability cost is calculated to be \$15,884,073. There is a reserve with a balance of \$8,428,595 to fund the Post Closure costs estimated to be \$15,268,193. Also see Note 16.

Note 9/B29: Discloses expenses and remuneration of Council and CAO as required by Financial Reporting and Accounting Manual of Nova Scotia. The expense information requires quarterly reporting and posting to a public website as required by the Municipal Government Act. CAO Joudrey remuneration includes severance of \$76,875.

Note 10/B30: Detailed balances by reserve. Year-end surplus balance at the bottom. \$3.7 million of this was committed spending in the 25/26 operational and capital budget.

Note 21/B39: Capital projects with respective funding sources for the 24/25 fiscal year.

TRUST

Activity in the Hillsvew and scholarship trust accounts for the year.

Recommendation

THAT the Council of Region of Queens Municipality receives the report titled 'Audited Financial Statement Fiscal 2024-2025' detail for information.

THAT the Council of Region of Queens Municipality adopt the Audited Financial Statements for the fiscal year ended March 31, 2025, as presented.

Communications

Upon adoption, the financial statements shall be filed with the Province of Nova Scotia, posted on our website, and a summary press release will be issued.

REGION OF QUEENS MUNICIPALITY
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MARCH 31, 2025

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Trust Funds Financial Statements	C

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2025

REGION OF QUEENS MUNICIPALITY

A

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MARCH 31, 2025

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March 31, 2025

Management's Responsibility for the Consolidated Financial Statements

The consolidated financial statements have been prepared by management in accordance with public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

Council is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls, and exercises these responsibilities through the Audit Committee. Council reviews internal financial statements on a regular basis and externally audited financial statements annually. The Audit Committee also discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Region of Queens Municipality and meet when required. The accompanying Independent Auditors Report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of Region of Queens Municipality

Joanne Veinotte, CPA, CGA

Director of Finance

Willa Thorpe

Chief Administrative Officer

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED March 31, 2025

A4

	2025	2024
Financial Assets		
Cash and Cash Equivalents	\$ 17,103,460	\$ 24,519,875
Investments (Note 2)	31,063,018	23,031,792
Receivables (Note 3)		
Taxes net of Valuation Allowance	1,132,282	764,929
Sewer Rates	113,053	150,428
Water Rates	30,987	55,278
Due from Federal Government and its agencies	665,990	190,382
Due from Provincial Government and its agencies	225,172	270,715
Due from Other Local Governments	303,728	154,494
Other Receivables	199,477	353,779
	<u>2,670,689</u>	<u>1,940,005</u>
Loans Receivable (Note 4)	15,000	64,017
	<u>50,852,167</u>	<u>49,555,689</u>
Liabilities		
Payables and Accruals (Note 5)	2,484,625	1,325,646
Deferred Revenue (Note 19)	14,326,659	13,744,019
Customer Deposits	480,779	445,464
Long Term Debt (Note 6)	3,580,625	3,235,021
Tax Sale Surplus (Note 7)	2,703,830	2,361,902
Asset Retirement Obligations - Building and Other Assets (Note 8)	575,880	559,935
Asset Retirement Obligations - Landfill (Note 8)	15,268,193	14,850,884
	<u>39,420,591</u>	<u>36,522,872</u>
Net Financial Assets	<u>11,431,576</u>	<u>13,032,817</u>
Non Financial Assets		
Tangible Capital Assets - General (Note 9&10)	54,912,271	54,923,625
Tangible Capital Assets - Water (Note 9&10)	7,038,402	6,946,248
	<u>61,950,673</u>	<u>61,869,873</u>
Work in Progress	4,740,316	53,053
Inventory of Supplies	242,491	90,044
Prepaid Expenses	68,547	294,272
Net Non Financial Assets	<u>67,002,027</u>	<u>62,307,242</u>
Accumulated Surplus	<u>\$ 78,433,603</u>	<u>\$ 75,340,060</u>
Commitments (Note 11)		

See accompanying notes to the consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

Mayor

Municipal Clerk

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED March 31, 2025

A5

	2025		2024
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Taxation	\$ 15,588,653	\$ 15,798,916	\$ 14,180,704
Sales of Services	769,368	1,098,196	867,010
Water Rates	577,560	615,968	575,318
Water for Fire Protection	219,488	219,488	201,531
Government Transfers	1,437,335	2,232,540	1,699,862
Grants in Lieu of Taxes	323,694	357,401	322,577
Services Provided to Other Governments	2,316,901	2,758,592	2,648,409
Other Revenue from Own Sources	1,552,574	3,069,570	3,815,733
Public Health	1,695,723	2,257,212	2,024,312
Government Transfers Capital Contribution	-	745,915	1,494,579
Gain on Sale of Property	-	110,000	603,180
	<u>24,481,296</u>	<u>29,263,798</u>	<u>28,433,215</u>
EXPENDITURE			
General government services	4,190,330	3,619,348	2,898,646
Protective services	4,548,700	4,487,706	4,285,175
Transportation services	4,393,300	4,117,340	3,623,929
Environmental health services	6,244,079	6,607,286	6,140,095
Public health	1,577,754	2,104,861	1,924,715
Environmental development services	1,102,783	1,178,531	1,367,303
Recreational and cultural services	3,464,597	2,982,151	2,899,637
Water Treatment and Distribution	1,245,085	1,073,034	1,330,911
	<u>26,766,628</u>	<u>26,170,257</u>	<u>24,470,411</u>
EXCESS REVENUE OVER EXPENDITURES	\$ (2,285,332)	\$ 3,093,541	\$ 3,962,804
Accumulated Surplus, beginning of the year		\$ 75,340,062	\$ 71,377,258
Annual Surplus		3,093,541	3,962,804
Ending Accumulated Surplus		\$ 78,433,603	\$ 75,340,062

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED March 31, 2025

A6

	<u>2025</u>	<u>2024</u>
Increase (decrease) in Cash and Cash equivalents		
<i>Operating Activities:</i>		
Net Surplus (deficit)	\$ 3,093,541	\$ 3,962,805
Amortization - General	2,966,503	2,761,565
Amortization - Water	114,924	112,415
Loss on Disposal of Capital Assets, Net	-	111,645
Gain on Sale of Assets	(110,000)	(603,180)
Accretion Expense - Landfill	417,310	405,904
Accretion Expense - Other	15,945	15,509
	<u>6,498,223</u>	<u>6,766,663</u>
Receivables - Taxes, Rates and Other	(730,684)	(311,821)
Pension Asset	-	209,870
Payables, Accruals and Other Liabilities	1,158,981	(312,954)
Deferred Revenue	582,640	11,963,152
Inventory of Supplies	(152,447)	23,864
Change in Tax Sale Surplus	341,928	697,111
Customer Deposits	35,315	65,563
Prepaid Expenses	225,725	(9,511)
	<u>7,959,681</u>	<u>19,091,937</u>
<i>Capital Activities:</i>		
Work in Process	(4,687,263)	(53,053)
Acquisition of Tangible Capital Assets - General	(2,955,150)	(2,785,587)
Acquisition of Tangible Capital Assets - Water	(207,078)	(219,511)
Proceeds on sale of Tangible Capital Assets	110,000	944,426
	<u>(7,739,491)</u>	<u>(2,113,725)</u>
<i>Investing Activities:</i>		
Loans Receivable	49,017	55,566
Investment purchases	(8,031,226)	(173,052)
	<u>(7,982,209)</u>	<u>(117,486)</u>
<i>Financing Activities:</i>		
Debt Proceeds	780,000	-
Debt Principal Repayment	(434,396)	(432,232)
	<u>345,604</u>	<u>(432,232)</u>
Net Change in cash and cash equivalents	<u>(7,416,415)</u>	<u>16,428,494</u>
Cash and Cash equivalents		
Beginning of Year	<u>24,519,875</u>	<u>8,091,381</u>
End of Year	<u>\$ 17,103,460</u>	<u>\$ 24,519,875</u>

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED March 31, 2025

A7

	2025		2024
	BUDGET	ACTUAL	
Annual Surplus	\$ (2,285,332)	\$ 3,093,541	\$ 3,962,805
Changes in Tangible Capital Assets			
Acquisition of Tangible Capital Assets - General	(20,896,120)	(2,955,150)	(2,785,587)
Acquisition of Tangible Capital Assets - Water	(346,200)	(207,078)	(219,511)
Disposal of Capital Assets	-	-	341,246
Loss on Disposal of Capital Assets	-	-	111,645
Amortization of Tangible Capital Assets - General	2,966,503	2,966,503	2,761,565
Amortization of Tangible Capital Assets - Water	125,000	114,924	112,415
	<u>(18,150,817)</u>	<u>(80,801)</u>	<u>321,773</u>
Changes in other Non Financial Assets			
Work in Process	-	(4,687,263)	(53,053)
Inventory of Supplies	-	(152,447)	23,864
Prepaid Expenses	-	225,728	(9,515)
	<u>-</u>	<u>(4,613,982)</u>	<u>(38,704)</u>
Change in Net Financial Assets	<u>(20,436,149)</u>	<u>(1,601,242)</u>	<u>4,245,874</u>
Net Financial Assets - Beginning of Year		<u>13,032,818</u>	<u>8,786,944</u>
Net Financial Assets - End of Year	<u>\$ (20,436,149)</u>	<u>\$ 11,431,576</u>	<u>\$ 13,032,818</u>

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These consolidated financial statements are the responsibility of management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board and conform to the accounting principles prescribed for Nova Scotia municipalities by the Department of Municipal Affairs and for water utilities by the Nova Scotia Utility and Review Board. Region of Queens Municipality is a municipality in the Province of Nova Scotia and operates under the provisions of the Nova Scotia Municipal Government Act.

Basis of Consolidation

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all operations accountable to the Municipality for the administration of their affairs and resources which are owned or controlled by the Municipality. Interdepartmental transactions and balances are eliminated. Funds included in the financial statements are: general operating fund, general capital fund, water operating, water capital, Hillview Acres, Queens Place Emera Centre, and the operating, capital and equipment reserve funds.

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the South Shore Regional Centre for Education and the Western Regional Housing Authority are not reflected in these consolidated financial statements as they are provincial government entities. The Municipality's contributions to these entities are recorded in the consolidated statement of operations as expenses.

Budget Figures

The budget figures contained in these financial statements were approved by Council on April 29, 2024 in its original fiscal plan; they also include budgets prepared and approved by controlled entities and are adjusted for amortization in accordance with Public Sector requirements. Note 16 outlines the original fiscal plan and the adjustments made to come to the budget figures shown in these financial statements.

Cash and Cash Equivalents

Cash and Cash equivalents include cash on hand, balances with banks.

Investments

Guaranteed Income Certificates, both redeemable and non-redeemable with the non-redemption maturity period being no longer than 12 months. Balance includes high interest cash accounts pending reinvestment. All investments are made in compliance with Policy 18 – Investments and valued at cost plus accrued interest.

Financial Instruments

Initial measurement

Financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred. Financial instruments consist of receivables, receivables from Province of Nova Scotia and federal government, bank indebtedness, and payables.

Subsequent measurement

At each reporting date, the Municipality measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for investments, which must be measured at fair value. The Municipality uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations. The financial instruments measured at amortized cost are bank indebtedness, receivables, payables and accruals, and loans payable.

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For financial assets measured at cost or amortized cost, the Municipality regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Municipality determines there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant interest or credit risk arising from financial instruments.

Inventory of Supplies

The inventory of supplies held for consumption is recorded at the lower of cost or replacement cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, less accumulated amortization value. Donated assets are capitalized and recorded at their estimated fair value upon acquisition. The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a tangible capital asset on the statement of financial position. Tangible capital asset additions not meeting the threshold of \$50,000 per year are expensed in the year of acquisition.

Amortization

Amortization of tangible capital assets, other than amortization on those forming part of the regulated Water Utility, is recorded in the statement of operations on a straight line basis over an asset's useful life.

Amortization of tangible capital assets of the Water Utility is recorded on a straight line basis over their estimated useful lives as prescribed by the Nova Scotia Utility and Review Board. An amount of cash equal to the amortization expense of the Water Utility is transferred to a special water capital bank account which is used to help fund replacement of existing Water Utility plant and equipment or, on approval by the Nova Scotia Utility and Review Board, to repay the principal of capital debt. No amortization is recorded in the years of acquisition or disposal.

The following table outlines an asset's estimated useful life:

	Years
Land Improvements	20
Buildings and engineered structures	40
Building Improvements	20
Outdoor swimming pools	25
Heavy Equipment	15
Operating Equipment	12
Vehicles	5
Office and Information Technology-system development packaged system	10
Computer Hardware and Software	5
Office Furniture and Equipment	10
Streets/Roads	30
Sidewalks	25
Illumination Structures	15-25
Bridges/Railings-construction	50
Bridges/Railings-upgrades	15
Storm Water Conveyance Structures	35
Airport-runways	30
Airports-navigational aids	15
Sewer Infrastructure	50

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Municipality is directly responsible or accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

Management has reviewed potential sites where a material liability may exist and has concluded there is no known material liability at this time.

Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) The past transaction or event giving rise to the liability has occurred;
- c) It is expected that future economic benefits will be given up; and
- d) A reasonable estimate of the amount can be made.

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. An additional liability for the removal of asbestos, lead paint in five of the buildings owned by the Municipality and one potentially contaminated fuel site has also been recognized based on estimated future expenses on closure of the site and post-closure care. Under the modified retrospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Assumptions used in the subsequent calculations are revised yearly.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The landfill capital asset is being amortized using the units of production method, while the buildings capital assets affected by the asbestos, lead and fuel contamination liability are being amortized with the building following the depreciation accounting policy:

Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Solid Waste Management Facility Liability

The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping, ongoing environmental monitoring, site inspection and maintenance. The liability is accrued based on the remaining useful life. The reported liability is based on estimates and assumptions using the best information available to management. Future events may result in significant changes to the estimated expenses, total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The change in the liability at each reporting period is charged as an expense.

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Valuation Allowance

Uncollected Taxes and Rates

Region of Queens Municipality provides a valuation allowance for 100% of the value of taxes outstanding for real properties identified as invalid assessments, owner unknown properties, properties whose titles cannot be certified for tax sale and properties not sold at tax sale. The allowance also contains accounts more than three years in arrears.

In the Water Utility, the valuation allowance is provided for estimated losses for outstanding water receivables.

Other Receivables

The Region provides a valuation allowance for all receivables other than taxes and rates that are determined to be uncollectible.

Deferred Revenue

Deferred revenue represents user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed.

Government Transfers

Government transfers are transfers of monetary assets or tangible capital assets from a government to an individual, an organization or another government that are not the result of an exchange transaction, expected to be repaid in the future or expected to produce a direct financial return. Government transfers received are recognized on the financial statements as revenue when the transfers are authorized and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met.

Taxation and Related Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services. Taxation revenues are recorded at the time they are levied and the tax billings are due. Assessments and the related property taxes are subject to appeal with any resulting tax adjustments being recorded when the results of the appeal process are known.

User Fee Revenue

Sales of service and other user fee revenue are recognized on an accrual basis. Charges for water usage are recorded as Water rates. Charges for sewer usage are recorded in Taxation.

Post-employment Future Benefits

Employees of the Municipality participate in the Nova Scotia Public Service Superannuation Plan (NSPSSP), a contributory pension plan administered by Pension Services Superannuation Plan Trustee Incorporated, which provides pension benefits based on length of service and earnings. The Municipality is not obligated for any unfunded liability, nor is the Municipality entitled to any surplus that may arise in the NSPSSP. Employer contributions are recognized as an expense in the period. The Nova Scotia Public Sector Superannuation Plan is a Multiemployer defined benefit plan for accounting purposes and as such is accounted for as a defined contribution plan by the Municipality.

Use of Estimates

The preparation of financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for valuation

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

allowances, accrued liabilities, asset retirement obligations and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates.

2. INVESTMENTS

Non Redeemable Guaranteed Income Certificates

Principal	Accrued Interest	
\$2,123,000	\$75,939	\$2,198,939
1,000,000	16,582	1,016,582
1,000,000	16,502	1,016,502
8,000,000	130,240	8,130,240
2,247,200	29,534	2,276,734
1,028,550	36,791	1,065,341
4,047,845	22,624	4,070,469
2,175,961	70,985	2,246,946
2,245,765	26,420	2,272,185
4,000,000	57,922	4,057,922
2,700,000	8,777	2,708,777
\$30,568,322	\$492,317	\$31,060,639

Guaranteed Income Certificates earn interest at rates between 3.39% and 5.1%. Balance does not include \$2,379.25 held in a high interest investment account. Funding for these investments was redirected from deposit accounts in accordance with Policy 18 - Investments.

MARCH 31, 2025

3. RECEIVABLES

	Current Year	Prior Year	2025 Total	2024 Prior
Balance - Beginning of year		\$852,043	\$852,043	\$597,630
Current year's tax levy and interest	\$16,508,820		\$16,508,820	\$14,896,475
Collection of area rates	\$47,234		\$47,234	\$44,212
	<u>\$16,556,054</u>	<u>\$852,043</u>	<u>\$17,408,098</u>	<u>\$14,940,687</u>
Current years collections	\$15,447,246	\$564,465	\$16,011,711	\$14,523,397
Reduced taxes	129,634		\$129,634	\$118,665
Uncollectible accounts written off			\$0	\$0
Transmission of area rates	\$47,234		\$47,234	\$44,212
	<u>\$15,624,114</u>	<u>\$564,465</u>	<u>\$16,188,579</u>	<u>\$14,686,274</u>
			\$0	
Taxes Receivable	<u>\$931,940</u>	<u>\$287,579</u>	\$1,219,519	\$852,043
Valuation Allowance			<u>(\$87,237)</u>	<u>(\$84,331)</u>
Net Taxes Receivable			\$1,132,282	\$767,713
Governments			\$1,194,890	\$770,085
Water rates			\$30,987	\$55,278
Sewer Rates			\$113,053	\$150,428
General			\$202,260	\$199,284
Valuation Allowance Other			<u>(\$2,783)</u>	<u>(\$2,783)</u>
			<u>\$2,670,689</u>	<u>\$1,940,004</u>

4. LOANS RECEIVABLE

	2025	2024
Port Medway Fire Department – non interest bearing with annual installments of \$10,000 with final installment of \$5,000, maturing in 2027, Extra payment of \$5000 this year.	\$ 15,000	\$ 30,000
Liverpool Fire Department – non interest bearing repayable in annual installments of \$4,600 maturing in 2025.	0	4,600
Mill Village Fire Department – non interest bearing repayable in annual installments of \$20,000 maturing in 2025,	0	20,000
Liverpool Fire Fighters Association – non interest bearing repayable in annual installments of \$9,417 maturing in 2025	<u>0</u>	<u>9,417</u>
	\$ 15,000	\$ 64,017

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5. PAYABLES AND ACCRUALS

	2025	2024
General	\$2,300,344	\$ 1,073,454
Governments	<u>184,281</u>	<u>252,192</u>
	<u>\$2,484,625</u>	<u>\$ 1,325,646</u>

6. LONG TERM DEBT

The long term debt issued and outstanding (2025 - \$3,580,624, 2024 – \$3,235,021). Principal repayments required during the next five years are as follows:

2025/26	\$ 515,632
2026/27	\$ 473,645
2027/28	\$1,148,125
2028/29	\$ 406,197
2029/30	\$ 353,197

All long term debt outstanding at year end has been properly authorized by the Department of Municipal Affairs and Housing.

6. LONG TERM DEBT (CONTINUED)

	Balance April 1, 2024	Issued	Redeemed	Balance March 31, 2024	Interest	Interest Rate	Debenture Number
ENVIRONMENTAL HEALTH - SEWER							
Debentures-Nova Scotia Department of Finance and Treasury Board 2018-2028	\$ 265,000	-	\$ 53,000	\$ 212,000	\$ 6,616	2.06%-3.2995%	38A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2019-2029	268,932	-	44,822	224,110	5,471	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2020-2030	117,572	-	16,796	100,776	1,628	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2021-2031	126,939	-	15,868	111,072	2,108	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2024-2034	-	322,452	0	322,452	12,562	4.742% - 4.94%	44A1
ENVIRONMENTAL HEALTH-LANDFILL							
CMHC 2017-2025	135,738	-	66,751	68,987	3,432	3.35%	cmhc
RECREATION AND COMMUNITY SERVICES							
Debentures-Nova Scotia Department of Finance and Treasury Board 2017-2027	944,272	-	67,448	876,824	33,079	2.792%-3.856%	32A1
FCM 2017-2032	818,306	-	90,921	727,385	15,019	2.00%	GMF
BUILDINGS AND SIDEWALKS							
Debentures-Nova Scotia Department of Finance and Treasury Board 2019-2029	68,766	-	11,461	57,305	1,399	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2020-2030	19,110	-	2,730	16,380	265	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2021-2031	169,388	-	21,174	148,214	2,813	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2024-2034	-	294,918	0	294,918	11,490	4.742% - 4.94%	44A1
	2,934,023	617,370	390,970	3,160,423	95,880		
WATER UTILITY							
Debentures-Nova Scotia Department of Finance and Treasury Board 2019-2029	100,302	-	16,717	83,585	2,040	1.982% - 2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2020-2030	90,818	-	12,974	77,844	1,258	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2021-2031	109,878	-	13,735	96,143	1,824	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board 2024-2034	-	162,630	0	162,630	6,336	4.742% - 4.94%	44A1
	300,998	162,630	43,426	420,202	11,458		
	\$ 3,235,021	\$ 780,000	\$ 434,396	\$ 3,580,625	\$ 107,338		

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7. TAX SALE SURPLUS

Proceeds received from a tax sale of property in excess of the taxes and costs outstanding are held In Trust for a period of 20 years, unless withdrawn by the previous owner. If the Supreme Court of Nova Scotia has not issued an order directing the payment of the trust to a person with an interest in the land sold for taxes during this 20 year period, the amount is to be transferred to the Capital Reserve Fund. There were two tax sales in this fiscal year.

In this fiscal year tax surplus activity was; \$127,288 interest and \$214,641 in proceeds from tax sales.

Proceeds from tax sales of properties were received in the following years:

2009	520
2010	12,153
2011	326
2013	75,879
2014	10,276
2015	17,586
2016	33,805
2017	127,362
2018	58,881
2019	229,240
2020	99,251
2021	484,597
2022	643,275
2023	685,435
2024	225,244

\$2,703,830

8. ASSET RETIREMENT OBLIGATION

Region of Queens Municipality's retirement obligation consists of several obligations as follows:

Landfill Obligation: Region of Queens Municipality owns and operates a Solid Waste Facility located at 3750 Highway 8. The liability for the closure of operational sites and post closure costs have been recognized under PS 3280 – Asset Retirement Obligation. Costs were based on the presently known obligations that will exist at the estimated year of closure and for thirty years after this date. The landfill has an estimated useful life of twenty six years with nine years remaining. These costs were discounted to March 31, 2025 using a discount rate of 2.81%.

Asbestos/Lead Obligation: Region of Queens Municipality owns five buildings still in use that are considered high risk for the presence of asbestos and/or lead paint. These substances represent a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS3280 an asset retirement obligation was recognized related to the removal and/or remediation of these substances. This obligation was calculated using the remaining useful life of these buildings and a discount rate of 2.81%.

Asset Retirement Obligation Asset	Landfill	Buildings	Total
Opening Balance	\$ 9,018,116	\$ 250,485	\$ 9,268,601
Accumulated Amortization	(4,514,607)	(183,792)	(4,698,399)
Amortization 24/25	(250,811)	(6,262)	(257,074)
	<u>4,252,698</u>	<u>60,431</u>	<u>4,313,129</u>
Asset Retirement Obligation			
Opening Balance	\$ 14,850,884	\$ 559,935	\$ 15,410,819
Accretion	417,310	15,945	433,254
	<u>15,268,193</u>	<u>575,880</u>	<u>15,844,073</u>

9. TANGIBLE CAPITAL ASSETS - 2023/2024

	Cost beginning of year	Additions	Disposal	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,400,891	\$ -	\$ 341,246	\$6,059,645	\$ -	\$ -	\$ 6,059,645
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	29,722	1,423,661	424,031
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,788,901	1,448,992
PROTECTIVE SERVICES							
Law Enforcement	731,516	34,410	73,433	692,493	16,898	447,103	245,390
Protective Services	555,616	-	-	555,616	7,761	454,790	100,826
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	16,763,842	313,589	-	17,077,431	306,444	6,958,925	10,118,506
Landfill Site	15,031,373	328,188	561,692	14,797,869	986,850	7,641,500	7,156,369
Materials recovery facility	800,349	-	-	800,349	17,154	417,091	383,258
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	-	-	1,278,339	15,059	1,162,979	115,360
MAINTENANCE/TRANSPORTATION	6,067,463	546,577	266,400	6,347,640	200,616	3,959,059	2,388,582
RECREATION, PLANNING, TOURISM	21,686,732	1,171,028	-	22,857,760	593,710	7,280,150	15,577,610
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	498,113	108,828
Traffic Lights	127,110	-	-	127,110	5,084	101,688	25,422
Streets	9,393,608	391,795	-	9,785,403	245,625	3,631,939	6,153,463
Airport	194,173	-	-	194,173	1,312	147,037	47,136
UTILITY PLANT AND EQUIPMENT	9,652,823	219,511	-	9,872,334	112,415	2,926,086	6,946,247
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,698,399	4,570,202
	\$103,644,962	\$3,005,098	\$1,242,771	\$105,407,289	\$ 2,873,980	\$43,537,422	\$ 61,869,873

10. TANGIBLE CAPITAL ASSETS - 2024/2025

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,059,646	\$ 43,276	\$ -	\$6,102,922	\$ -	\$ -	\$6,102,922
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	30,188	1,453,849	393,844
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	54,725	1,843,625	1,394,268
PROTECTIVE SERVICES							
Law Enforcement	692,493	-	-	692,493	23,781	470,884	221,609
Protective Services	555,616	-	-	555,616	7,761	462,550	93,066
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,077,431	196,770	-	17,274,201	312,716	7,271,641	10,002,560
Landfill Site	14,797,869	799,912	-	15,597,781	1,052,840	8,694,340	6,903,441
Materials recovery facility	800,349	-	-	800,349	17,154	434,244	366,104
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	247,951	-	1,526,291	15,059	1,178,039	348,252
MAINTENANCE DEPARTMENT	6,347,641	825,311	117,504	7,055,447	273,977	4,115,532	2,939,916
RECREATION, PLANNING, TOURISM	22,857,760	416,773	-	23,274,533	638,810	7,918,960	15,355,573
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	514,469	92,471
Traffic Lights	127,110	-	-	127,110	5,084	106,773	20,338
Streets	9,785,403	425,157	-	10,210,560	257,638	3,889,578	6,320,982
Airport	194,173	-	-	194,173	3,341	150,378	43,795
UTILITY PLANT AND EQUIPMENT	9,872,334	207,078	-	10,079,412	114,924	3,041,010	7,038,402
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,955,472	4,313,128
	\$105,407,292	\$3,162,228	\$117,504	\$108,452,015	\$3,081,427	\$46,501,345	\$61,950,673

MARCH 31, 2025

11. COMMITMENTS

Contract/Leases

As at March 31, 2025, the Region of Queens is committed to making the following payments:

A contract for garbage collection for the subsequent year of \$830,297 plus HST expires March 31, 2026.

A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2026.

A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility to the composting facility expired March 31, 2025. A new contract begins July 1, 2025, and expires March 31, 2028.

A contract for fire answering service for the subsequent year of \$29,183 plus HST expires March 31, 2026.

12. REMUNERATION AND EXPENSES OF ELECTED OFFICIALS AND CHIEF ADMINISTRATIVE OFFICER PAID DURING THE YEAR

	Remuneration	Expenses
Councillors		
Mayor – D. Norman	27,401	622
Mayor – S. Christian	18,667	1,266
District 1 – K. Muise	13,700	2,091
District 1 – R. Roy	9,333	1,380
District 2 – R. Gidney	13,700	0
District 2 – C. Wentzell	9,333	675
District 3 – M. Charlton	23,034	3,874
District 4 – V. Amirault	23,034	572
District 5 – J. Fancy	23,977	886
District 6 – D. Brown	13,700	2,870
District 6 – S. Jenkins	9,333	1,504
District 7 – C. Hawkes	13,700	1,090
District 7 – W. Carver	<u>9,333</u>	<u>3,932</u>
	208,245	20,762
Chief Administrative Officer		
D. McDougall (partial year)	42,550	0
C. Joudry (partial year)	<u>189,847</u>	<u>2,970</u>
	<u>\$ 440,642</u>	<u>\$ 23,732</u>

13. EMPLOYEES' RETIREMENT PENSION PLAN

Nova Scotia Public Service Superannuation Plan (NSPSSP)

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$71,300 of gross pay and 10.9 % of the remainder to a maximum of \$212,788. This is matched by the employee. Maximums are based on calendar year 2025.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2025 were \$393,074 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 18.

The value of the plan as of December 31, 2024 is \$8,215,847,000 with a rate of return net of expenses of 9.26%. Source; Nova Scotia Public Service Superannuation plan, Report on the Actuarial Valuation for Funding Purposes as at December 31, 2024. Published June 2025

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14. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

The Municipality owns and operates a Solid Waste Management Facility. It has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. The following cost and capacity information is based upon ongoing evaluation and best estimates by management in consultation with internal and external technical consultants.

As at March 31, 2025, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 159,829 tonnes. Total closure costs in current period dollars are estimated to be approximately \$7,494,874. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding four years. Costs for post closure care and maintenance of this site in the current period are approximately \$7,773,320 when discounting is applied.

As at March 31, 2025, based on current closure and post closure requirements, estimated total costs would be \$15,268,193 in current period dollars. These costs are expected to be incurred over a period of 30 years subsequent to closure of the current cells.

The municipality has internally restricted assets of \$8,428,595 to fund these future costs which are included in cash and cash equivalents. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed; no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

The liability recognized in the financial statements is based on estimates and assumptions using the Municipality's best information and judgment. Future events may result in significant changes to the estimated expenses, total capacity or the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

15. TRUST FUNDS UNDER ADMINISTRATION

Trust Funds administered by the Municipality are reported on separately and not included in the consolidated financial statements.

March 31, 2025

16. BUDGET FIGURES

Public Sector Accounting Standards (PSAS) require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the statement of operations and statement of changes in net assets has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the financial statement:

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	\$ 19,329,939	\$ (3,741,286)	\$ 15,588,653
Sale of services	773,532	(4,164)	769,368
Water rates	-	577,560	577,560
Water for fire protection		219,488	219,488
Government transfers	1,437,335		1,437,335
Grants in lieu of taxes	323,694		323,694
Services provided to other governments	2,316,901		2,316,901
Other revenue from own sources	1,552,574		1,552,574
Public health	1,695,723		1,695,723
Transfers from own funds	2,418,607	(2,418,607)	-
	29,848,305	(5,367,009)	24,481,296
EXPENDITURE			
General government services	7,895,166	(3,704,836)	\$ 4,190,330
Protective services	4,898,575	(349,875)	4,548,700
Transportation services	3,929,633	463,667	4,393,300
Environmental health services	5,236,533	1,007,546	6,244,079
Public health	1,695,723	(117,969)	1,577,754
Environmental development services	2,348,896	(1,246,113)	1,102,783
Recreation and cultural services	2,986,074	478,523	3,464,597
Water treatment and distribution	-	1,245,085	1,245,085
Fiscal services	857,703	(857,703)	-
	29,848,303	(3,081,675)	26,766,628
ANNUAL SURPLUS	\$ 2	\$ (2,285,334)	\$ (2,285,332)

* The adjustments above include netting school board appropriations and reduced taxes against tax revenues, reclassification of revenues and expenditures amongst categories, the elimination of transfers between funds, and amortization of tangible capital assets.

MARCH 31, 2025

17. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

18. SEGMENT DISCLOSURE

Region of Queens Municipality is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in those segments. Expenses of the following departments have been separately disclosed in segmented information consistent with provincially legislated requirements as follows:

General Government Service

Activities that provide for the overall operation of the Municipality and that are common to, or affect all of, the services provided by the Municipality. This includes the activities of the Mayor and Council as well as the following administrative activities: human resources, legal services, facilities management, finance and administration, communications and technology, and the office of the Chief Administrative Officer.

Protective Services

Activities that provide for the public safety of the citizens of the Municipality. This includes police and fire protection and other protective services such as by-law enforcement, building and fire inspections, Ground Search and Rescue and Emergency Measures Organization.

Transportation Services

Activities performed by the Engineering and Public Works Department. This includes management, maintenance and development of a wide variety of municipal infrastructure. Primary activities are road maintenance, sidewalk repair and maintenance and snow removal and salting (within the boundaries of Liverpool only). Activities also included are sewer operations, equipment maintenance, and supervision of water utility.

Environment Health Services

Activities that provide environmentally regulated services. This includes the collection of solid waste materials, the maintenance and operation of a solid waste site, solid waste landfill closure and post-closure costs allocated to the current year, sanitary wastewater collection and treatment, and supervision of solid waste facility.

Public Health Services

Activities related to the operations of Hillsvue Acres Residential Care Facility and mandatory transfers to the Regional Housing Authority.

Environmental Development Services

Activities that support and manage the Municipality's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to investment attraction, existing business retention and expansion, business support and promotion to enhance the economy of the Region.

Recreation and Cultural Services

Activities related to the Municipality's recreation facilities, including the operations and maintenance of two outdoor pools, parks, trails, beaches, Queens Place Emera Centre and various cultural facilities including a library. This also includes the expenditures for various recreational programming and special events as well as human, financial, and administrative support of volunteer organizations within the Municipality.

Water Treatment and Distribution

Activities related to the treatment and distribution of drinking water to its users through a comprehensive water treatment facility.

Educational Services

Activities related to the mandatory funding of school boards.

MARCH 31, 2025

18. SEGMENT DISCLOSURE (CONTINUED)

CONSOLIDATED EXPENSES BY OBJECT

	2025	2024
Salaries, wages and benefits	\$ 7,571,055	\$ 6,782,339
Interest on long-term debt	112,700	91,522
External transfers and grants	3,631,314	3,737,741
Amortization	3,081,427	2,873,981
Other	<u>11,773,760</u>	<u>10,984,828</u>
	<u>\$26,170,257</u>	<u>\$24,470,411</u>

March 31, 2025

18. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Treatment and Distribution	2025	2024
Taxation	\$ 13,305,931	\$ 219,488	\$ 1,711,570	\$ 561,927	\$ -	\$ -	\$ -	\$ -	\$ 15,798,916	\$ 14,180,704
Sale of services	10,916	8,870	-	1,078,410	-	-	-	-	1,098,196	867,011
Water Rates / Fire Protection	-	-	-	-	-	-	-	835,456	835,456	776,849
Government transfers	2,074,693	-	-	157,847	-	-	-	-	2,232,540	1,699,862
Grants in lieu of taxes	307,690	49,711	-	-	-	-	-	-	357,401	322,577
Services provided other gov't	-	-	-	2,758,592	-	-	-	-	2,758,592	2,648,409
Other revenue own sources	2,123,047	-	-	-	-	-	946,523	-	3,069,570	3,815,733
Public health	-	-	-	-	2,257,212	-	-	-	2,257,212	2,024,312
Government transfers - capital	-	-	745,915	-	-	-	-	-	745,915	1,494,579
Proceeds from sale of property	110,000	-	-	-	-	-	-	-	110,000	603,180
Total Revenues	\$ 17,932,277	\$ 278,070	\$ 2,457,485	\$ 4,556,776	\$ 2,257,212	\$ -	\$ 946,523	\$ 835,456	\$ 29,263,798	\$ 28,433,216
Salaries, wages and benefits	1,364,330	295,118	1,517,512	1,048,660	1,444,525	661,251	991,588	248,072	7,571,055	6,782,339
Interest/discount on long-term debt	-	-	17,993	34,034	-	-	48,097	12,576	112,700	91,522
External transfers and grants	496,809	2,811,590	301,415	-	-	-	21,500	-	3,631,314	3,737,741
Amortization	36,450	31,541	556,397	1,633,522	15,059	54,725	638,810	114,924	3,081,428	2,873,981
Materials, services and other expenses	1,721,760	1,349,457	1,724,023	3,891,070	645,277	462,555	1,282,156	697,462	11,773,760	10,984,828
Total Expenditures	\$ 3,619,348	\$ 4,487,706	\$ 4,117,340	\$ 6,607,286	\$ 2,104,861	\$ 1,178,531	\$ 2,982,151	\$ 1,073,034	\$ 26,170,257	\$ 24,470,411
Surplus / (Deficit) by category	\$ 14,312,929	\$ (4,209,636)	\$ (1,659,856)	\$ (2,050,510)	\$ 152,351	\$ (1,178,531)	\$ (2,035,628)	\$ (237,578)	\$ 3,093,541	\$ 3,962,805

MARCH 31, 2025

19. DEFERRED REVENUE

Region of Queens Municipality received funding from the Province of Nova Scotia in March 2024 to support the building of a new outdoor pool, \$2,200,000 and from the Municipal Capital Growth Program \$10,700,000 to support infrastructure projects, both of which are included in the April 1, 2024 beginning Deferred Revenue balance. The initial agreement for pool funding had a completion date of September 30, 2024. An extension has been granted for the project to September 30, 2025.

Beginning Balance April 1, 2024	\$	13,744,344
Additions:	\$	1,244,449
Taken into Revenue:	\$	(662,134)
Balance March 31, 2025	\$	14,326,659

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
NON-CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited – See advisory to reader)
March 31, 2025

Advisory to readers

Region of Queens Municipality prepares both consolidated and non-consolidated financial statements.

Non-consolidated financial statements are prepared to provide details of the individual funds managed by the Municipality. In particular, they provide information on the fund performance compared to the approved operating budget of the Municipality. For all other purposes, readers are advised to refer to the consolidated financial statements that have been audited.

These non-consolidated financial statements have **not** been audited. The non-consolidated financial statements are **not** presented in full accordance with Canadian public sector accounting standards.

REGION OF QUEENS MUNICIPALITY**B****SUPPLEMENTARY FINANCIAL INFORMATION (Unaudited – See advisory to reader)****INDEX TO NON-CONSOLIDATED FINANCIAL STATEMENTS**

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REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED OPERATING FUND STATEMENT OF OPERATIONS
FOR THE YEAR ENDED March 31, 2025

B1

	SECTION	2025		2024
		BUDGET	ACTUAL	ACTUAL
REVENUE				
Taxes	1	\$ 19,329,939	\$ 19,540,202	\$ 17,698,926
Grants in lieu of taxes	2	323,694	357,401	322,577
Services provided to other governments	3	2,316,901	2,334,672	2,284,923
Sales of services	4	2,469,255	3,359,572	2,897,546
Other revenue from own sources	5	1,552,574	1,555,150	1,465,736
Unconditional transfers from other governments	6	1,357,235	1,357,235	1,230,982
Conditional transfers from Federal and Provincial governments or agencies	7	80,100	157,847	468,880
Other transfers	8	2,418,607	1,998,210	844,765
		<u>29,848,305</u>	<u>30,660,289</u>	<u>27,214,336</u>
EXPENDITURE				
General government services	9	4,153,880	3,575,315	2,735,509
Protective services	10	4,898,575	4,835,011	4,669,271
Transportation services	11	3,929,633	3,689,038	3,302,388
Environmental health services	12	5,236,533	5,203,690	4,806,005
Public health/Schools	13	5,437,010	6,075,845	5,254,205
Environmental development services	14	2,348,896	2,424,489	1,285,402
Recreational and cultural services	15	2,986,074	2,653,637	2,863,378
Fiscal services	16	857,702	817,558	865,008
Transfer to Special Operating Reserve - HV		-	-	114,656
Transfer current year surplus		-	1,385,705	1,318,516
		<u>29,848,305</u>	<u>30,660,289</u>	<u>27,214,336</u>
EXCESS REVENUE OVER EXPENDITURES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Unaudited - See Advisory to Reader)

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - OPERATING FUND

March 31, 2025

	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 4,519,920	\$ 6,324,296
Taxes Receivable	1,219,518	852,043
Valuation Allowance for Uncollectible Taxes	<u>(87,237)</u>	<u>(84,331)</u>
	1,132,281	767,712
Other Receivables	686,382	669,126
Valuation Allowance for Doubtful Accounts	<u>(2,783)</u>	<u>(2,783)</u>
	683,599	666,343
Due from Federal Government and its agencies	250,487	175,987
Due from Provincial Government and its agencies	44,777	69,899
Due from other local governments	113,053	150,428
Due from own funds:		
Water Utility Operating Fund	684,553	427,205
Special Capital Reserve		<u>44,308</u>
	<u>1,092,870</u>	<u>867,828</u>
	7,428,670	8,626,179
Liabilities		
Payables and Accruals - Trade	1,524,174	1,120,890
Deferred revenue (Note 20)	306,308	844,344
Prepayment of taxes	465,177	426,006
Federal Government and its agencies	(255)	1,136
Provincial Government and its agencies	34,681	30,282
Tax sale surplus	2,703,830	2,361,902
Due to Own Funds:		
Capital Fund	72,944	8,345
Special Equipment Reserve	333,432	14,387
Special Operating Reserve	1,788,374	4,019,458
Special Capital Reserve	<u>253,847</u>	<u>-</u>
	7,482,512	8,826,750
Net Debt	<u>(53,842)</u>	<u>(200,571)</u>
Non Financial Assets		
Prepaid expenses	53,842	200,571
Net Financing	53,842	200,571
Net Assets	-	-
Accumulated Surplus	-	-

See accompanying notes to the non-consolidated financial statements.

 Mayor

 Municipal Clerk

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

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NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CAPITAL FUND

March 31, 2025

	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 79,863	\$ 371,763
Prepaid Expenses	-	90,867
Work In Progress	4,740,316	53,053
Due from Federal government and its Agencies	331,771	39,962
Due from Operating Fund	72,944	8,345
Due from Water Operating	152,447	-
Due from Equipment Reserve	278,345	328,188
Due from Water Capital Reserve	-	9,821
Due from Special Capital Reserve	-	452,891
	<u>5,655,687</u>	<u>1,354,888</u>
Liabilities		
Payables and Accruals	758,113	697
Deferred Revenue	515,079	-
Asset Retirement Obligation - Building and Other	575,880	559,935
Asset Retirement Obligation - Landfill	15,268,193	14,850,884
Due to Special Operating Reserve	2,285,769	700,289
Due to Special Capital Reserve	110,000	-
Due to Water Capital	43,426	11,932
Long Term Debt (Note 5)	3,580,625	3,235,021
	<u>23,137,085</u>	<u>19,358,757</u>
Net Debt	(17,481,398)	(18,003,869)
Non Financial Assets		
Tangible capital assets, at cost	98,372,600	95,534,954
Less: Amortization	43,460,334	40,611,329
	<u>54,912,271</u>	<u>54,923,624</u>
Net Assets	<u>37,430,873</u>	<u>36,919,755</u>
Accumulated Surplus	<u>37,430,873</u>	<u>36,919,756</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION

B4

(Unaudited - See Advisory to Reader)

NON-CONSOLIDATED CAPITAL FUND STATEMENT OF FINANCIAL ACTIVITIES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED March 31, 2025

	2025	2024
Revenue		
Playground Partnership	-	630,292
Sustainable Services Growth Fund	-	763,008
Investment Canada Infrastructure Program payment	142,251	-
Province of Nova Scotia Grant	245,517	50,000
Interest	22,583	22,419
	<u>410,351</u>	<u>1,465,719</u>
Financing and Transfers		
Capital out of Operating	1,746,806	455,406
Transfer from Special Capital Fund	43,276	
Transfer from Special Operating Reserve	1,294,593	299,711
Transfer to Water Capital	-	(209,690)
Transfer from Equipment Reserve	810,795	797,087
Accretion Landfill Liability	(417,310)	(405,904)
Accretion Asset Retirement Obligation	(15,945)	(15,509)
Amortization - Landfill Asset Retirement Obligation	(250,812)	(250,812)
Amortization - Asset Retirement Obligation	(6,262)	(6,262)
Amortization	(2,709,429)	(2,504,492)
Treasury Commissions	(5,916)	-
Reimburse Sewer Reserve LTD proceeds	(780,000)	-
Principal Payments in Long Term Debt	390,970	432,232
Net Financing and Transfers	<u>100,766</u>	<u>(1,408,232)</u>
Annual Surplus (Deficit)	<u>511,117</u>	<u>57,487</u>
BALANCE - BEGINNING OF YEAR	\$ 36,919,756	\$ 36,862,270
BALANCE-END OF YEAR	<u>\$ 37,430,873</u>	<u>\$ 36,919,756</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

NON-CONSOLIDATED CAPITAL FUND TANGIBLE CAPITAL ASSET SUMMARY

March 31, 2025

	2025		2024	
	COST	ACCUMULATED AMORTIZATION	NBV	NBV
LAND	\$ 6,102,921	\$ -	\$ 6,102,921	\$ 6,059,645
GENERAL GOVERNMENT SERVICES	1,847,692	1,453,849	393,843	424,023
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	1,843,625	1,394,268	1,448,992
PROTECTIVE SERVICES				
Law enforcement	692,493	470,884	221,609	245,390
Protective Services	555,616	462,550	93,066	100,826
ENVIRONMENTAL HEALTH SERVICES				
Sewage collection and disposal	17,274,201	7,271,641	10,002,560	10,118,506
Landfill site	15,597,781	8,694,340	6,903,441	7,156,369
Materials recovery facility	800,349	434,244	366,105	383,258
PUBLIC HEALTH AND WELFARE SERVICES	1,526,291	1,178,039	348,252	115,360
MAINTENANCE DEPARTMENT	7,055,447	4,115,532	2,939,915	2,388,589
RECREATION, PLANNING, TOURISM	23,274,533	7,918,960	15,355,573	15,577,610
PUBLIC WORKS				
Sidewalks	606,940	514,469	92,471	108,828
Traffic lights	127,110	106,773	20,337	25,422
Streets	10,210,559	3,889,578	6,320,981	6,153,463
AIRPORT	194,173	150,378	43,800	47,142
ASSET RETIREMENT OBLIGATION	9,268,601	4,955,472	4,313,129	4,570,202
	\$ 98,372,600	\$ 43,460,334	\$ 54,912,271	\$ 54,923,625

REGION OF QUEENS MUNICIPALITY
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 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

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	2025		2024
	BUDGET	ACTUAL	ACTUAL
1. TAXES			
Assessable property			
Residential	\$ 11,546,974	\$ 11,545,171	\$ 10,312,838
Commercial	1,949,203	2,012,018	1,781,986
Wind Turbine	25,218	25,218	
	<u>1,974,421</u>	<u>2,037,236</u>	<u>1,781,986</u>
Resource			
Taxable assessments	931,642	928,490	892,954
Forest property tax (less than 50,000 acres)	29,153	29,271	29,376
Forest property tax (50,000 acres or more)	111	111	111
	<u>960,906</u>	<u>957,872</u>	<u>922,441</u>
Area rates			
Protective services	219,488	209,187	201,080
Transportation services	1,701,363	1,711,570	1,553,267
Other	93,869	56,724	86,104
	<u>2,014,720</u>	<u>1,977,480</u>	<u>1,840,451</u>
Special assessment			
Environmental health service	564,200	561,927	559,262
Other			
Deed transfer tax	950,000	1,116,379	1,122,002
Change of use tax	-	-	-
Recovered Taxes	15,000	18,802	19,816
	<u>965,000</u>	<u>1,135,181</u>	<u>1,141,818</u>
Based on revenue:			
Aliant	45,400	44,819	45,361
Nova Scotia Power Corporation	1,212,718	1,212,718	1,049,181
Nova Scotia Power Corporation-HST rebate	45,600	67,798	45,588
	<u>1,303,718</u>	<u>1,325,335</u>	<u>1,140,130</u>
	<u>\$ 19,329,939</u>	<u>\$ 19,540,202</u>	<u>\$ 17,698,926</u>
Conditional transfers to other government Agencies			
Correctional services		-	(173,673)
Deficit of Regional Housing Authority		-	(72,718)
Appropriation to South Shore Regional Centre for Education	(3,741,286)	(3,741,286)	(3,271,831)
	<u>(3,741,286)</u>	<u>(3,741,286)</u>	<u>(3,518,222)</u>
	<u>\$ 15,588,653</u>	<u>\$ 15,798,916</u>	<u>\$ 14,180,704</u>
2. GRANTS IN LIEU OF TAXES			
Federal Government	\$ 60,891	\$ 63,010	\$ 59,864
Provincial Government			
Provincial property	101,519	111,095	101,439
Crown timberlands	133,580	133,585	133,570
Fire protection	27,704	49,711	27,704
	<u>262,803</u>	<u>294,391</u>	<u>262,713</u>
	<u>\$ 323,694</u>	<u>\$ 357,401</u>	<u>\$ 322,577</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

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	2025		2024
	BUDGET	ACTUAL	ACTUAL
3. SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local Governments			
Environmental health services - Landfill	<u>\$ 2,316,901</u>	<u>\$ 2,334,672</u>	<u>\$ 2,284,923</u>
4. SALES OF SERVICES			
Protective services	\$ 12,000	\$ 8,870	\$ 11,699
Environmental health services	890,700	1,078,410	847,135
Hillsview Acres	1,554,055	2,257,212	2,024,312
Other	12,500	15,080	14,400
	<u>\$ 2,469,255</u>	<u>\$ 3,359,572</u>	<u>\$ 2,897,546</u>
5. OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 57,100	\$ 50,512	\$ 52,164
Fines	36,000	31,733	34,871
Rentals	82,898	138,159	247,194
Return on investments	150,000	320,489	332,212
Penalties and interest	143,500	205,893	160,722
Revenue collected for Other Government Agencies	47,118	47,234	44,212
Less: Transmission of revenue collected for Other Government Agencies	-	(47,234)	(44,209)
Queens Place	489,057	555,877	529,627
Miscellaneous	546,900	252,487	108,943
	<u>\$ 1,552,574</u>	<u>\$ 1,555,150</u>	<u>\$ 1,465,736</u>
6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	\$ 14,010	\$ 14,010	\$ 13,748
Municipal Grants Act-equalization	1,343,225	1,343,225	1,217,234
	<u>\$ 1,357,235</u>	<u>\$ 1,357,235</u>	<u>\$ 1,230,982</u>
7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal Government	\$ 5,000	\$ 9,280	\$ 3,360
Provincial Government			
Garbage & refuse collection & disposal	60,000	116,652	86,231
RRFB - Waste Separation Funding	10,500	10,093	12,500
Beautification Façade and Wayfairing	-	5,857	-
Civic number grant	4,600	4,590	4,586
Transitional Funding - Accessibility	-	-	24,808
Provincial Funding - Other	-	11,375	50,000
Safe Restart Funding	-	-	287,395
	<u>\$ 80,100</u>	<u>\$ 157,847</u>	<u>\$ 468,880</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

	2025		2024
	BUDGET	ACTUAL	ACTUAL
8. OTHER TRANSFERS			
Transfers from own valuation allowances & equity			
Accumulated Surplus	\$ 896,744	\$ 820,653	\$ 286,060
Transfer from other funds			
Special Operating Reserve	1,355,159	1,010,854	281,338
Special Capital Reserve			76,271
Special Equipment Reserve	166,703	166,703	201,096
	\$ 2,418,607	\$ 1,998,210	\$ 844,765

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

	2025		2024
	BUDGET	ACTUAL	ACTUAL
9. GENERAL GOVERNMENT SERVICES			
Legislative			
Remuneration - mayor	\$ 51,213	\$ 48,600	\$ 46,967
Remuneration - council	179,999	169,683	163,356
Other			
Council Expenses	10,000	20,763	7,904
Other Support Expenses	16,000	19,344	11,360
	<u>257,212</u>	<u>258,389</u>	<u>229,587</u>
General administration			
Administration	1,490,038	1,396,438	1,214,964
Financial management	32,000	48,057	24,009
Bank charges	4,000	2,503	3,658
Taxation			
Administration	70,236	71,148	68,443
Tax billings	20,000	16,333	20,839
Assessment Services	317,389	317,389	309,853
Tax rebate or cancellations			
Low Income Property Tax Rebate	135,000	129,634	118,665
Tax sale costs	30,000	2,996	16,024
Common services	88,060	79,841	197,547
Other	1,320,029	867,768	256,801
	<u>3,506,752</u>	<u>2,932,107</u>	<u>2,230,803</u>
Other general government services			
Conventions/Elections	116,550	96,728	26,539
Insurance	1,120	1,120	1,120
Grants to organizations	175,000	179,420	175,000
Other	92,246	80,676	67,740
	<u>384,916</u>	<u>357,944</u>	<u>270,400</u>
Valuation allowance			
Uncollectible taxes	5,000	26,756	4,719
Prior years appeals	-	120	-
	<u>5,000</u>	<u>26,876</u>	<u>4,719</u>
	<u>\$ 4,153,880</u>	<u>\$ 3,575,316</u>	<u>\$ 2,735,509</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

B10

	2025		2024
	BUDGET	ACTUAL	ACTUAL
10. PROTECTIVE SERVICES			
Police protection			
Administration-prosecution fees/DNA testing	\$ 25,108	\$ 23,849	\$ 18,481
RCMP protective services	2,750,407	2,780,840	2,619,435
	<u>2,775,515</u>	<u>2,804,689</u>	<u>2,637,916</u>
Law enforcement			
Building/Fire Inspection	240,964	257,036	185,852
Bylaw	143,301	118,640	122,952
	<u>384,265</u>	<u>375,676</u>	<u>308,804</u>
Fire protection			
Fire fighting force	1,310,416	1,270,351	1,106,837
Fire alarm system	29,600	30,323	29,231
Water supply and hydrants	219,488	219,488	201,080
Fire station building	105,419	71,755	147,114
Other	5,000	945	8,286
	<u>1,669,923</u>	<u>1,592,862</u>	<u>1,492,548</u>
Emergency measures	68,872	61,784	56,330
	<u>\$ 4,898,575</u>	<u>\$ 4,835,011</u>	<u>\$ 4,495,598</u>
11. TRANSPORTATION SERVICES			
Common services			
Administration	\$ 1,157,692	\$ 1,336,708	\$ 1,139,475
Equipment operations	570,292	481,781	545,925
Small tools and equipment	61,000	74,304	53,781
Store/Worksgarage	264,737	199,415	217,675
Insurance	30,126	-	2,501
Staff training	-	-	24,446
	<u>2,083,847</u>	<u>2,092,208</u>	<u>1,983,803</u>
Road transport			
Roads and streets	1,503,543	1,232,350	972,203
Street lighting	285,891	301,383	297,572
	<u>1,789,434</u>	<u>1,533,733</u>	<u>1,269,775</u>
Debenture			
Interest	12,133	17,993	5,151
Principal	35,365	35,365	35,365
	<u>47,498</u>	<u>53,358</u>	<u>40,516</u>
Air transportation			
Airport	8,853	9,739	8,294
	<u>\$ 3,929,633</u>	<u>\$ 3,689,038</u>	<u>\$ 3,302,388</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

B11

	2025		2024
	BUDGET	ACTUAL	ACTUAL
12. ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Administration	\$ 92,600	\$ 72,446	\$ 29,618
Sewage collection systems	247,323	313,501	227,635
Sewage treatment and disposal	224,470	245,719	228,540
	<u>564,394</u>	<u>631,666</u>	<u>485,793</u>
Debenture			
Interest	25,759	31,717	20,495
Principal	130,486	130,486	130,486
	<u>156,244</u>	<u>162,203</u>	<u>150,981</u>
Garbage and waste collection and disposal			
Administration	224,830	97,304	134,173
Uncollectible Receivables	-	354	3,003
Garbage and waste collection	1,475,797	1,535,756	1,516,143
Landfill	1,098,498	1,008,135	954,165
Special Capital Reserve - Closure/PC costs	850,000	873,920	801,486
Recycling	795,471	825,284	690,042
	<u>4,444,596</u>	<u>4,340,753</u>	<u>4,099,012</u>
Debenture			
Interest	4,547	2,317	5,632
Principal	66,751	66,751	64,587
	<u>71,298</u>	<u>69,068</u>	<u>70,219</u>
	<u>\$ 5,236,533</u>	<u>\$ 5,203,690</u>	<u>\$ 4,806,005</u>
13. PUBLIC HEALTH			
Hillsview Acres-per statement B13	\$ 1,695,724	\$ 2,334,559	\$ 1,909,656
	<u>1,695,724</u>	<u>2,334,559</u>	<u>1,909,656</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 SCHEDULES TO NON-CONSOLIDATED STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED March 31, 2025

B12

	2025		2024
	BUDGET	ACTUAL	ACTUAL
14. ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	\$ 385,265	\$ 296,661	\$ 309,216
Other	169,452	65,964	111,753
	<u>554,717</u>	<u>362,625</u>	<u>420,969</u>
Other environmental development services			
Tourism and economic development	1,794,179	2,061,864	864,433
	<u>1,794,179</u>	<u>2,061,864</u>	<u>864,433</u>
	<u>\$ 2,348,896</u>	<u>\$ 2,424,489</u>	<u>\$ 1,285,402</u>
15. RECREATION AND CULTURAL SERVICES			
Recreational facilities			
Swimming pools	\$ 134,491	\$ 99,180	\$ 73,233
Parks and Playgrounds	461,038	347,760	313,872
Queens Place	1,500,909	1,558,081	1,538,318
	<u>2,096,438</u>	<u>2,005,021</u>	<u>1,925,423</u>
Cultural buildings and facilities			
Historical sites	1,000	807	1,007
Court House	15,555	11,143	27,612
Museums	160,903	101,356	77,667
Regional Library Funding	92,000	92,000	92,000
TH Raddall Library	66,000	43,076	66,508
	<u>335,458</u>	<u>248,382</u>	<u>264,794</u>
Other recreational & cultural services	345,467	193,768	460,636
Debenture			
Interest	50,342	48,097	54,155
Principal	158,369	158,369	158,369
	<u>208,711</u>	<u>206,466</u>	<u>212,524</u>
	<u>\$ 2,986,074</u>	<u>\$ 2,653,637</u>	<u>\$ 2,863,377</u>
16. FISCAL SERVICES			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	\$ 298,130	\$ 1,615,705	\$ 1,670,172
Equipment Reserve	559,572	587,560	498,008
Water Utility	-	-	5,000
Special Operating Reserve Funding for Special Projects	-	-	75,000
Capital Fund			50,000
	<u>857,702</u>	<u>2,203,265</u>	<u>2,298,180</u>
	<u>\$ 857,702</u>	<u>\$ 2,203,265</u>	<u>\$ 2,298,180</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

B13

NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE-HILLSVIEW ACRES
FOR THE YEAR ENDED March 31, 2025

	2025		2024
	BUDGET	ACTUAL	ACTUAL
REVENUE			
Resident care	\$ 1,695,723	\$ 2,257,212	\$ 2,024,312
EXPENDITURE			
Salaries and benefits	1,367,031	1,445,383	1,328,786
Building	135,223	654,080	366,952
Supplies and equipment	26,200	58,423	56,819
Resident care	134,250	140,340	136,753
Other	33,019	36,333	20,346
	<u>1,695,723</u>	<u>2,334,559</u>	<u>1,909,656</u>
EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS	-	(77,347)	114,656
AMOUNT TRANSFERRED FROM SPECIAL OPERATING RESERVE	-	(77,347)	114,656
EXCESS REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DRAFT

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

WATER UTILITY - B14

NON-CONSOLIDATED STATEMENT OF OPERATIONS AND SURPLUS
 FOR THE YEAR ENDED March 31, 2025

	2025		2024
	BUDGET	ACTUAL	ACTUAL
OPERATING REVENUE			
Metered sales	\$ 565,000	\$ 603,296	\$ 562,383
Public fire protection	219,488	219,488	201,531
Other	12,560	12,672	12,935
	<u>797,048</u>	<u>835,456</u>	<u>776,849</u>
OPERATING EXPENDITURE			
Source of supply	57,980	17,562	12,303
Water treatment	656,824	647,685	851,729
Transmission and distribution	247,966	174,104	231,703
Administration	113,889	106,182	116,672
Amortization	125,000	114,924	112,415
	<u>1,201,659</u>	<u>1,060,459</u>	<u>1,324,822</u>
OPERATING (DEFICIT) SURPLUS	<u>(404,611)</u>	<u>(225,003)</u>	<u>(547,973)</u>
NON OPERATING REVENUE			
Interest	15,000	23,802	19,846
Other	500	-	100,974
	<u>15,500</u>	<u>23,802</u>	<u>120,819</u>
NON OPERATING EXPENDITURE			
Debenture			
Interest	9,586	12,576	6,090
Principal	43,426	43,426	43,426
	<u>53,012</u>	<u>56,002</u>	<u>49,516</u>
NON OPERATING (DEFICIT) SURPLUS	<u>(37,512)</u>	<u>(32,200)</u>	<u>71,302</u>
EXCESS REVENUE OVER EXPENDITURES	<u>\$ (442,124)</u>	<u>\$ (257,203)</u>	<u>\$ (476,671)</u>
SURPLUS-BEGINNING OF YEAR		(264,725)	211,943
SURPLUS-END OF YEAR		<u>\$ (521,928)</u>	<u>\$ (264,725)</u>

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REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)
 NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER UTILITY
 March 31, 2025

WATER UTILITY - B15

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and cash equivalents	\$ 241,597	\$ 292,188
RECEIVABLES		
Rates	30,987	55,278
Other	83,477	14,394
PREPAID EXPENSES		
	14,705	3,160
DUE FROM OWN FUNDS		
Capital Fund		11,932
INVENTORIES - at cost		
	<u>242,491</u>	<u>90,044</u>
	<u>\$ 613,257</u>	<u>\$ 466,996</u>
LIABILITIES AND EQUITY		
ACCOUNTS PAYABLE and ACCRUED LIABILITIES		
	\$ 40,822	\$ 45,746
RESERVE for SEDIMENT REMOVAL		
	124,422	124,422
DUE TO OWN FUNDS		
General Operating Fund	684,553	427,205
Water Utility Capital Fund	114,924	112,415
Capital Fund	152,447	
PREPAID ACCOUNTS		
	15,602	19,458
CUSTOMERS' DEPOSITS		
	<u>2,415</u>	<u>2,475</u>
	1,135,185	731,721
EQUITY		
SURPLUS		
	<u>(521,928)</u>	<u>(264,724)</u>
	<u>\$ 613,257</u>	<u>\$ 466,996</u>

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See accompanying notes to the non-consolidated financial statements.

Mayor

Municipal Clerk

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

WATER UTILITY - B16

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER CAPITAL FUND

March 31, 2025

ASSETS

CASH AND CASH EQUIVALENTS

Amortization (Note 1)
 Short Term Investment

DUE FROM OWN FUND:

Capital Fund
 Water Utility Operating Fund

UTILITY PLANT AND EQUIPMENT

LIABILITIES AND EQUITY

DUE TO OWN FUND:

Water Utility Operating Fund

ACCUMULATED ALLOWANCE FOR AMORTIZATION (Note 1)

EQUITY

INVESTMENT IN UTILITY PLANT AND EQUIPMENT

DRAFT

	<u>2025</u>	<u>2024</u>
	\$ 1,166,645	\$ 483,344
	-	535,446
	43,426	340
	114,924	112,415
	<u>10,079,412</u>	<u>9,872,335</u>
	<u>\$ 11,404,407</u>	<u>\$ 11,003,880</u>
	-	9,821
	-	9,821
	3,041,010	2,926,086
	<u>3,041,010</u>	<u>2,935,907</u>
	<u>8,363,397</u>	<u>8,067,973</u>
	<u>\$ 11,404,407</u>	<u>\$ 11,003,880</u>

See accompanying notes to the non-consolidated financial statements.

Mayor

Municipal Clerk

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

WATER UTILITY - B17

NON-CONSOLIDATED WATER UTILITY TANGIBLE CAPITAL ASSET SUMMARY

March 31, 2025

	2025	2024
LAND AND RIGHTS	\$ 853,674	\$ 853,674
STRUCTURES AND IMPROVEMENTS	512,545	512,545
STRUCTURES AND IMPROVEMENTS-BRICK/CONCRETE	152,909	152,909
STRUCTURES AND IMPROVEMENTS-FRAME	116,415	116,415
TREATMENT PLANT	875,736	875,736
DISTRIBUTION RESERVOIR	364,939	364,939
MAINS - DISTRIBUTION	4,891,255	4,684,177
MAINS - TRANSMISSION	892,751	892,751
SERVICES	173,626	173,626
METERS	148,880	148,880
HYDRANTS	43,963	43,963
TRUCKS	69,290	69,290
TOOLS	84,581	84,581
EQUIPMENT	657,484	657,484
EXCAVATOR & LOADER	241,365	241,365
	<u>\$ 10,079,412</u>	<u>\$ 9,872,335</u>

DRAFT

NON-CONSOLIDATED WATER CAPITAL FUND STATEMENT OF INVESTMENT IN TANGIBLE CAPITAL ASSETS
 FOR THE YEAR ENDED March 31, 2025

	2025	2024
BALANCE - BEGINNING OF YEAR	\$ 8,067,972	\$ 7,760,250
Transfers from special reserve	207,078	209,690
Interest	44,921	54,606
Debt repayment	43,426	43,426
BALANCE-END OF YEAR	<u>\$ 8,363,396</u>	<u>\$ 8,067,972</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION
 (Unaudited - See Advisory to Reader)

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NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - SPECIAL OPERATING RESERVE

March 31, 2025

	Capital	Operating	Equipment	2025	2024
FINANCIAL ASSETS					
Cash	\$ 3,261,541	\$ 7,867,234	\$ 1,032,002	\$ 12,160,777	\$ 19,101,286
Short Term Investments	6,317,415	23,680,262	-	29,997,677	20,443,345
Due from Own Funds					
Capital Fund	110,000	2,285,769	-	2,395,769	700,289
General Operations	253,847	1,788,374	333,432	2,375,653	4,033,845
Equipment Reserve	-	-	-	-	15,966
Loans Receivables	-	-	-	-	64,017
	<u>9,942,804</u>	<u>35,621,638</u>	<u>1,365,434</u>	<u>46,929,876</u>	<u>44,358,748</u>
LIABILITIES					
Deferred Revenue (Note 20)	-	13,505,272	-	13,505,272	12,900,000
Due to Own Funds					
Capital Fund	-	-	278,345	278,345	781,079
Water	-	-	-	-	340
Equipment	-	-	-	-	15,966
Special Operating	-	-	9,417	9,417	-
General Operating	-	-	-	-	44,308
	<u>-</u>	<u>13,505,272</u>	<u>287,762</u>	<u>13,793,034</u>	<u>13,741,693</u>
NET FINANCIAL ASSETS	9,942,804	22,116,366	1,077,672	33,136,841	30,617,055
ACCUMULATED SURPLUS					
General	<u>\$9,952,220</u>	<u>\$ 22,131,366</u>	<u>\$ 1,077,672</u>	<u>\$ 33,161,259</u>	<u>\$ 30,617,055</u>

REGION OF QUEENS MUNICIPALITY
 SUPPLEMENTARY FINANCIAL INFORMATION

B19

(Unaudited - See Advisory to Reader)

NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES AND CHANGE IN FUND BALANCE

- SPECIAL OPERATING RESERVE

FOR THE YEAR ENDED March 31, 2025

	Capital	Operating	Equipment	2025	2024
Revenues					
Interest	\$ 424,398	\$ 937,893	\$ 59,808	\$ 1,422,099	\$ 1,520,641
Canada Community Building Fund	-	745,915	-	745,915	731,571
PC Contribution from Local Governments	423,920	-	-	423,920	363,486
Donations	-	-	-	-	1,030
Investment Canada Infrastructure Program	-	329,690	-	329,690	-
Other	-	2,115	-	2,115	5,190
Debenture Proceeds	-	780,000	-	780,000	-
Gain on Sale of Land	-	-	-	-	603,180
Gain on Disposal of Assets	110,000	-	-	110,000	-
Transfer from Operating Fund	450,000	1,670,705	967,876	3,088,581	2,952,025
	<u>1,408,317</u>	<u>4,466,318</u>	<u>1,027,684</u>	<u>6,902,320</u>	<u>6,177,122</u>
Financing and Transfers					
Loss on Disposal of Assets	-	-	-	-	111,645
Transfer to Operating Fund	-	1,835,672	166,703	2,002,375	850,989
Transfer to Capital	-	1,501,671	810,795	2,312,466	1,096,798
Land Purchase	43,276	-	-	43,276	-
	<u>43,276</u>	<u>3,337,343</u>	<u>977,498</u>	<u>4,358,117</u>	<u>2,059,432</u>
Annual Surplus	<u>1,365,041</u>	<u>1,128,976</u>	<u>50,186</u>	<u>2,544,203</u>	<u>4,117,690</u>
Accumulated Surplus Beginning of Year	8,587,179	21,002,391	1,027,486	30,617,056	26,499,366
Accumulated Surplus End of Year	9,952,220	22,131,366	1,077,672	33,161,258	30,617,056
	<u>\$ 9,952,220</u>	<u>\$ 22,131,366</u>	<u>\$ 1,077,672</u>	<u>\$ 33,161,258</u>	<u>\$ 30,617,055</u>

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These non-consolidated financial statements are the responsibility of management have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board and to conform to the accounting principles prescribed for Nova Scotia municipalities by the Department of Municipal Affairs and Housing and for water utilities by the Nova Scotia Utility and Review Board. Region of Queens Municipality is a municipality in the Province of Nova Scotia and operates under the provisions of the Nova Scotia Municipal Government Act.

Basis of Consolidation

The consolidated financial statements include the assets, liabilities, revenues, and expenses of the reporting entity. The reporting entity is comprised of all operations accountable to the Municipality for the administration of their affairs and resources which are owned or controlled by the Municipality. Interdepartmental transactions and balances are eliminated. Funds included in the financial statements are general operating fund, general capital fund, water operating, water capital, Hillview Acres, Queens Place Emera Centre, and the operating, capital, and equipment reserve funds.

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the South Shore Regional Centre for Education and the Western Regional Housing Authority are not reflected in these consolidated financial statements as they are provincial government entities. The Municipality's contributions to these entities are recorded in the consolidated statement of operations as expenses.

Budget Figures

The budget figures contained in these financial statements were approved by Council on April 25, 2023 in its original fiscal plan.

Cash and Cash Equivalents

Cash and Cash equivalents include cash on hand, balances on deposit with banks.

Investments

Guaranteed Income Certificates, both redeemable and non-redeemable with the non-redemption maturity period being no longer than 12 months. Balance includes high interest cash accounts pending reinvestment. All investments are made in compliance with Policy 18 – Investments.

Financial Instruments

Initial measurement

Financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred. Financial instruments consist of receivables, receivables from Province of Nova Scotia and federal government, bank indebtedness, and payables.

Subsequent measurement

At each reporting date, the Municipality measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for investments, which must be measured at fair value. The Municipality uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations. The financial instruments measured at amortized cost are bank indebtedness, receivables, payables and accruals, and loans payable.

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For financial assets measured at cost or amortized cost, the Municipality regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Municipality determines there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant interest or credit risk arising from financial instruments.

Inventory of Supplies

The inventory of supplies held for consumption is recorded at the lower of cost or replacement cost.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset, less accumulated amortization value. Donated assets are capitalized and recorded at their estimated fair value upon acquisition. The threshold for each category represents the minimum cost an individual asset must have before it is to be recorded as a tangible capital asset on the statement of financial position. Tangible capital asset additions not meeting the threshold of \$50,000 per year are expensed in the year of acquisition.

Amortization

Amortization of tangible capital assets, other than amortization on those forming part of the regulated Water Utility, is recorded in the statement of operations on a straight line basis over an asset's useful life.

Amortization of tangible capital assets of the Water Utility is recorded on a straight line basis over their estimated useful lives as prescribed by the Nova Scotia Utility and Review Board. An amount of cash equal to the amortization expense of the Water Utility is transferred to a special water capital bank account which is used to help fund replacement of existing Water Utility plant and equipment or, on approval by the Nova Scotia Utility and Review Board, to repay the principal of capital debt. No amortization is recorded in the years of acquisition or disposal.

The following table outlines an asset's estimated useful life:

	Years
Land Improvements	20
Buildings and engineered structures	40
Building improvements	20
Outdoor swimming pools	25
Heavy Equipment	15
Operating Equipment	12
Vehicles	5
Office and Information Technology-system development packaged system	10
Computer Hardware and Software	5
Office Furniture and Equipment	10
Streets/Roads	30
Sidewalks	25
Illumination Structures	15-25
Bridges/Railings-construction	50
Bridges/Railings-upgrades	15
Storm Water Conveyance Structures	35
Airport-runways	30
Airports-navigational aids	15
Sewer Infrastructure	50

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or living organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Municipality is directly responsible or accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

Management has reviewed potential sites where a material liability may exist and has concluded there is no known material liability at this time.

The Municipality follows Public Sector Accounting Standard 3270 for recognizing its current liability.

Asset Retirement Obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all the following criteria are met:

- a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) The past transaction or event giving rise to the liability has occurred;
- c) It is expected that future economic benefits will be given up; and
- d) A reasonable estimate of the amount can be made.

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. An additional liability for the removal of asbestos, lead paint in several of the buildings owned by the Municipality and one potentially contaminated fuel site has also been recognized based on estimated future expenses on closure of the site and post-closure care. Under the modified retrospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Assumptions used in the subsequent calculations are revised yearly.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The landfill capital asset is being amortized using the units of production method, while the buildings capital assets affected by the asbestos, lead and fuel contamination liability are being amortized with the building following the depreciation accounting policy:

Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Solid Waste Management Facility Liability

The Municipality accrues landfill closure and post-closure care requirements that include final covering and landscaping, ongoing environmental monitoring, site inspection and maintenance. The liability is accrued as the landfill site's capacity is used. The reported liability is based on estimates and assumptions using the best information available to management. Future events may result in significant changes to the estimated expenses, total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The change in the liability at each reporting period is charged as an expense.

Valuation Allowance

Uncollected Taxes and Rates

The Region of Queens Municipality provides a valuation allowance for 100% of the value of taxes outstanding for real properties identified as invalid assessments, owner unknown properties, properties that titles cannot be certified for tax sale and properties not sold at tax sale. The allowance also contains accounts more than three years in arrears.

In the Water Utility, the valuation allowance is provided for estimated losses for outstanding water receivables.

MARCH 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receivables

The Region provides a valuation allowance for all receivables other than taxes and rates that are determined to be uncollectible.

Deferred Revenue

Deferred revenue represents user charges and other fees that have been collected, for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed.

Government Transfers

Government transfers are transfers of monetary assets or tangible capital assets from a government to an individual, an organization or another government that are not the result of an exchange transaction, expected to be repaid in the future or expected to produce a direct financial return. Government transfers received are recognized on the financial statements as revenue when the transfers are authorized and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met.

Taxation and Related Revenues

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services. Taxation revenues are recorded at the time they are levied and the tax billings are due. Assessments and the related property taxes are subject to appeal with any resulting tax adjustments being recorded when the results of the appeal process are known.

User Fee Revenue

Sales of service and other user fee revenue are recognized on an accrual basis. Charges for water usage are recorded as Water rates. Charges for sewer usage are recorded in Taxation.

Post-employment Future Benefits

Employees of the Municipality participate in the Nova Scotia Public Service Superannuation Plan (NSPSSP), a contributory pension plan administered by Pension Services Superannuation Plan Trustee Incorporated, which provides pension benefits based on length of service and earnings. The Municipality is not obligated for any unfunded liability, nor is the Municipality entitled to any surplus that may arise in the NSPSSP. Employer contributions are recognized as an expense in the period. The Nova Scotia Public Sector Superannuation Plan is a Multiemployer defined benefit plan for accounting purposes and as such is accounted for as a defined contribution plan by the Municipality.

Use of Estimates

The preparation of financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for valuation allowances, accrued liabilities, asset retirement obligations and in performing actuarial valuations of employee future benefits. Actual results could differ from these estimates

MARCH 31, 2025

2. INVESTMENTS

Non Redeemable Guaranteed Income Certificates

Principal	Accrued Interest	
\$2,123,000	\$75,939	\$2,198,939
1,000,000	16,582	1,016,582
1,000,000	16,502	1,016,502
8,000,000	130,240	8,130,240
2,247,200	29,534	2,276,734
1,028,550	36,791	1,065,341
4,047,845	22,624	4,070,469
2,175,961	70,985	2,246,946
2,245,765	26,420	2,272,185
4,000,000	57,922	4,057,922
2,700,000	8,777	2,708,777
\$30,568,322	\$492,317	\$31,060,639

Guaranteed Income Certificates earn interest at rates between 3.39% and 5.1%.

Balance does not include \$2379.25 held in a high interest investment account. Funding for these investments was redirected from deposit accounts in accordance with Policy 18

- Investments.

MARCH 31, 2025

3. RECEIVABLES

	Current Year	Prior Year	2025 Total	2024 Prior
Balance - Beginning of year		\$852,043	\$852,043	\$597,630
Current year's tax levy and interest	\$16,508,820		\$16,508,820	\$14,896,475
Collection of area rates	\$47,234		\$47,234	\$44,212
	<u>\$16,556,054</u>	<u>\$852,043</u>	<u>\$17,408,098</u>	<u>\$14,940,687</u>
Current years collections	\$15,447,246	\$564,465	\$16,011,711	\$14,523,397
Reduced taxes	129,634		\$129,634	\$118,665
Uncollectible accounts written off			\$0	\$0
Transmission of area rates	\$47,234		\$47,234	\$44,212
	<u>\$15,624,114</u>	<u>\$564,465</u>	<u>\$16,188,579</u>	<u>\$14,686,274</u>
			\$0	
Taxes Receivable	<u>\$931,940</u>	<u>\$287,579</u>	\$1,219,519	\$852,043
Valuation Allowance			<u>(\$87,237)</u>	<u>(\$84,331)</u>
Net Taxes Receivable			\$1,132,282	\$767,713
Governments			\$1,194,890	\$770,085
Water rates			\$30,987	\$55,278
Sewer Rates			\$113,053	\$150,428
General			\$202,260	\$199,284
Valuation Allowance Other			<u>(\$2,783)</u>	<u>(\$2,783)</u>
			<u>\$2,670,689</u>	<u>\$1,940,004</u>

4. LOANS RECEIVABLE

	2025	2024
Port Medway Fire Department – non interest bearing with annual installments of \$10,000 with final installment of \$5,000, maturing in 2027, Extra payment of \$5000 this year.	\$ 15,000	\$ 30,000
Liverpool Fire Department – non interest bearing repayable in annual installments of \$4,600 maturing in 2025.	0	4,600
Mill Village Fire Department – non interest bearing repayable in annual installments of \$20,000 maturing in 2025,	0	20,000
Liverpool Fire Fighters Association – non interest bearing repayable in annual installments of \$9417 maturing in 2025	0	<u>9,417</u>
	\$ 15,000	\$ 64,017

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON CONSOLIDATED SCHEDULE OF CAPITAL DEBT CHARGES AND TERM DEBT

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March 31, 2025

5. LONG TERM DEBT

		Balance			Balance		Interest		Debenture
		April 1, 2024	Issued	Redeemed	March 31, 2024	Interest	Rate		Number
ENVIRONMENTAL HEALTH - SEWER									
Debentures-Nova Scotia Department of Finance and Treasury Board	2018-2028	\$ 265,000	-	\$ 53,000	\$ 212,000	\$ 6,616	2.06%-3.2995%		38A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	268,932	-	44,822	224,110	5,471	1.982%-2.712%		39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	117,572	-	16,796	100,776	1,628	.6780%-1.8790%		40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	126,939	0	15,868	111,072	2,108	.5%-2.259%		41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	-	322,452	-	322,452	12,562	4.742% - 4.94%		44A1
ENVIRONMENTAL HEALTH-LANDFILL									
CMHC	2017-2025	135,738	-	66,751	68,987	3,432	3.35%		CMHC
RECREATION AND COMMUNITY SERVICES									
Debentures-Nova Scotia Department of Finance and Treasury Board	2017-2027	944,272	-	67,448	876,824	33,079	2.792%-3.856%		32A1
FCM	2017-2032	818,306	-	90,921	727,385	15,019	2.00%		GMF
BUILDINGS AND SIDEWALKS									
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	68,766	-	11,461	57,305	1,399	1.982%-2.712%		39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	19,110	-	2,730	16,380	265	.6780%-1.8790%		40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	169,388	-	21,174	148,214	2,813	.5%-2.259%		41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	-	294,918	-	294,918	11,490			
		<u>2,934,023</u>	<u>617,370</u>	<u>390,970</u>	<u>3,160,423</u>	<u>95,880</u>			
WATER UTILITY									
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	100,302	-	16,717	83,585	2,040	1.982% - 2.712%		39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	90,818	-	12,974	77,844	1,258	.6780%-1.8790%		40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	109,878	-	13,735	96,143	1,824	.5%-2.259%		41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	-	162,630	-	162,630	6,336	4.742% - 4.94%		44A1
		<u>300,998</u>	<u>162,630</u>	<u>43,426</u>	<u>420,202</u>	<u>11,458</u>			
		<u>\$ 3,235,021</u>	<u>\$ 780,000</u>	<u>\$ 434,396</u>	<u>\$ 3,580,625</u>	<u>\$ 107,338</u>			

MARCH 31, 2025

5. LONG TERM DEBT, continued

The long term debt issued and outstanding (2025 - \$3,580,624; 2024 – \$3,235,021). Principal repayments required during the next five years are as follows:

2025/26	\$ 515,632
2026/27	\$ 473,645
2027/28	\$1,148,125
2028/29	\$ 406,197
2029/30	\$ 353,197

All long term debt outstanding at year end has been properly authorized by the Department of Municipal Affairs and Housing.

6. TAX SALE SURPLUS

Proceeds received from a tax sale of property in excess of the taxes and costs outstanding are held In Trust for a period of 20 years, unless withdrawn by the previous owner. If the Supreme Court of Nova Scotia has not issued an order directing the payment of the trust to a person with an interest in the land sold for taxes during this 20 year period, the amount is to be transferred to the Capital Reserve Fund. There were two tax sales in this fiscal year.

In this fiscal year tax surplus activity was; \$127,288 interest and \$214,641 in proceeds from tax sales.

Proceeds from tax sales of properties were received in the following years:

2009	520
2010	12,153
2011	326
2013	75,879
2014	10,276
2015	17,586
2016	33,805
2017	127,362
2018	58,881
2019	229,240
2020	99,251
2021	484,597
2022	643,275
2023	685,435
2024	225,244
	<u>\$2,703,830</u>

7. ASSET RETIREMENT OBLIGATION

Region of Queens Municipality's retirement obligation consists of several obligations as follows:

Landfill Obligation: Region of Queens Municipality owns and operates a Solid Waste Facility located at 3750 Highway 8. The liability for the closure of operational sites and post closure costs have been recognized under PS 3280 – Asset Retirement Obligation. Costs were based on the presently known obligations that will exist at the estimated year of closure and for thirty years after this date. The landfill has an estimated useful life of twenty six years with nine years remaining. These costs were discounted to March 31, 2025 using a discount rate of 2.81%.

MARCH 31, 2025

7. ASSET RETIREMENT OBLIGATION (CONTINUED)

Asbestos/Lead Obligation: Region of Queens Municipality owns several buildings that are considered high risk for the presence of asbestos and/or lead paint. These substances represent a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of PS3280 an asset retirement obligation was recognized related to the removal and/or remediation of these substances. This obligation was calculated using the remaining useful life of these buildings and a discount rate of 2.81%.

Asset Retirement Obligation Asset	Landfill	Buildings	Total
Opening Balance	\$ 9,018,116	\$ 250,485	\$ 9,268,601
Accumulated Amortization	(4,514,607)	(183,792)	(4,698,399)
Amortization 24/25	(250,811)	(6,262)	(257,074)
	<u>4,252,698</u>	<u>60,431</u>	<u>4,313,129</u>
Asset Retirement Obligation			
Opening Balance	\$ 14,850,884	\$ 559,935	\$ 15,410,819
Accretion	417,310	15,945	433,254
	<u>15,268,193</u>	<u>575,880</u>	<u>15,844,073</u>

8. COMMITMENTS

Contract/Leases

As at March 31, 2025, the Region of Queens is committed to making the following payments:

A contract for garbage collection for the subsequent year of \$830,297 plus HST expires March 31, 2026.

A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2026.

A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility to the composting facility expired March 31, 2025. A new contract begins July 1, 2025, and expires March 31, 2028.

A contract for fire answering service for the subsequent year of \$29,183 plus HST expires March 31, 2026.

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9. REMUNERATION AND EXPENSES OF ELECTED OFFICIALS AND CHIEF ADMINISTRATIVE
OFFICER PAID DURING THE YEAR

	Remuneration	Expenses
Councilors		
Mayor – D. Norman	27,401	622
Mayor – S. Christian	18,667	1,266
District 1 – K. Muise	13,700	2,091
District 1 – R. Roy	9,333	1,380
District 2 – R. Gidney	13,700	0
District 2 – C. Wentzell	9,333	675
District 3 – M. Charlton	23,034	3,874
District 4 – V. Amirault	23,034	572
District 5 – J. Fancy	23,977	886
District 6 – D. Brown	13,700	2,870
District 6 – S. Jenkins	9,333	1,504
District 7 – C. Hawkes	13,700	1,090
District 7 – W. Carver	<u>9,333</u>	<u>3,932</u>
	208,245	20,762
Chief Administrative Officer		
D. McDougall(partial year)	42,550	0
C. Joudry(partial year)	<u>189,847</u>	<u>2970</u>
	<u>\$ 440,642</u>	<u>\$ 23,732</u>

MARCH 31, 2025

10. Reserves Note

	2024/2025	2023/2024
Special Operating Reserve Allocations		
2 nd Generation Landfill	\$ 5,895,790	\$ 5,484,931
Canada Community Building Fund	1,326,426	1,578,726
Hillsview Acres	890,226	925,164
Organic project	873,078	834,210
Library	802,485	
Community Investment Fund	448,504	438,627
Sewer projects	622,893	307,306
Septage	275,771	263,193
Parkland Fee	124,514	117,048
Sidewalk Reserve	138,438	107,543
Cellular Tower	159,868	103,027
Permit Management System	129,386	84,122
Pine Grove	52,646	74,992
Liverpool Business Development Center	-	56,574
Computer Equipment	-	45,349
Comfort Center	46,645	44,828
Fire Department Safety Training/Equipment	38,759	37,249
First Responders Training/Equipment	23,156	17,279
Fundraising (QP \$1206, SP \$14,379)	17,951	17,152
Recreation for All	11,958	15,546
Municipal Planning Strategy	31,615	-
Special Capital Reserve Allocations		
2 nd Generation Landfill – Post Closure	8,428,595	7,153,677
Special Equipment Reserve Allocations		
Landfill Equipment	564,613	811,071
Fire Department Capital - Trucks	320,200	93,650
Airport Equipment	135,288	66,578
Water Equipment	57,570	54,792
Public Works Equipment	0	1,395
	<u>\$ 21,416,375</u>	<u>\$ 18,734,030</u>
Special Operating Reserve - Surplus	<u>\$ 10,221,259</u>	<u>\$ 10,434,130</u>

11. TANGIBLE CAPITAL ASSETS - 2023/2024

	Cost beginning of year	Additions	Disposal	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,400,891	\$ -	\$ 341,246	\$6,059,645	\$ -	\$ -	\$ 6,059,645
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	29,722	1,423,661	424,031
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	61,901	1,788,901	1,448,992
PROTECTIVE SERVICES							
Law Enforcement	731,516	34,410	73,433	692,493	16,898	447,103	245,390
Protective Services	555,616	-	-	555,616	7,761	454,790	100,826
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	16,763,842	313,589	-	17,077,431	306,444	6,958,925	10,118,506
Landfill Site	15,031,373	328,188	561,692	14,797,869	986,850	7,641,500	7,156,369
Materials recovery facility	800,349	-	-	800,349	17,154	417,091	383,258
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	-	-	1,278,339	15,059	1,162,979	115,360
MAINTENANCE/TRANSPORTATION	6,067,463	546,577	266,400	6,347,640	200,616	3,959,059	2,388,582
RECREATION, PLANNING, TOURISM	21,686,732	1,171,028	-	22,857,760	593,710	7,280,150	15,577,610
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	498,113	108,828
Traffic Lights	127,110	-	-	127,110	5,084	101,688	25,422
Streets	9,393,608	391,795	-	9,785,403	245,625	3,631,939	6,153,463
Airport	194,173	-	-	194,173	1,312	147,037	47,136
UTILITY PLANT AND EQUIPMENT	9,652,823	219,511	-	9,872,334	112,415	2,926,086	6,946,247
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,698,399	4,570,202
	\$103,644,962	\$3,005,098	\$1,242,771	\$105,407,289	\$ 2,873,980	\$43,537,422	\$ 61,869,873

12. TANGIBLE CAPITAL ASSETS - 2024/2025

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	\$6,059,646	\$43,276	\$ -	\$6,102,922	\$ -	\$ -	\$6,102,922
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	30,188	1,453,849	393,844
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	54,725	1,843,625	1,394,268
PROTECTIVE SERVICES							
Law Enforcement	692,493	-	-	692,493	23,781	470,884	221,609
Protective Services	555,616	-	-	555,616	7,761	462,550	93,066
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,077,431	196,770	-	17,274,201	312,716	7,271,641	10,002,560
Landfill Site	14,797,869	799,912	-	15,597,781	1,052,840	8,694,340	6,903,441
Materials recovery facility	800,349	-	-	800,349	17,154	434,244	366,104
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	247,951	-	1,526,291	15,059	1,178,039	348,252
MAINTENANCE DEPARTMENT	6,347,641	825,311	117,504	7,055,447	273,977	4,115,532	2,939,916
RECREATION, PLANNING, TOURISM	22,857,760	416,773	-	23,274,533	638,810	7,918,960	15,355,573
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	514,469	92,471
Traffic Lights	127,110	-	-	127,110	5,084	106,773	20,338
Streets	9,785,403	425,157	-	10,210,560	257,638	3,889,578	6,320,982
Airport	194,173	-	-	194,173	3,341	150,378	43,795
UTILITY PLANT AND EQUIPMENT	9,872,334	207,078	-	10,079,412	114,924	3,041,010	7,038,402
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,955,472	4,313,128
	\$105,407,292	\$3,162,228	\$117,504	\$108,452,015	\$3,081,427	\$46,501,345	\$61,950,673

MARCH 31, 2025

13. SCHOOL CAPITAL

On January 1, 1982 the Municipality of the County of Queens joined with the Town of Liverpool to form Queens District School Board (now South Shore Regional Centre for Education). Under the agreement, all school land and buildings on hand as at December 31, 1981 will remain assets of the Region of Queens Municipality, but will be under the operating control of the Regional Centre until such time as they no longer require the assets for school purposes. At that time, the Regional Centre re-conveys the land and buildings to the Region of Queens.

14. EMPLOYEES' RETIREMENT PENSION PLAN

Nova Scotia Public Service Superannuation Plan (NSPSSP)

Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first \$71,300 of gross pay and 10.9 % of the remainder to a maximum of \$212,788. This is matched by the employee. Maximums are based on calendar year 2025.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2025 were \$393,074 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 18.

The value of the plan as of December 31, 2024 is \$8,215,847,000 with a rate of return net of expenses of 9.26%.

Source; Nova Scotia Public Service Superannuation plan, Report on the Actuarial Valuation for Funding Purposes as at December 31, 2024. Published June 2025.

15. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

The Municipality owns and operates a Solid Waste Management Facility. It has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. The following cost and capacity information is based upon ongoing evaluation and best estimates by management in consultation with internal and external technical consultants.

As at March 31, 2025, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 159,829 tonnes. Total closure costs in current period dollars are estimated to be approximately \$7,494,874. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding four years. Costs for post closure care and maintenance of this site in the current period are approximately \$7,773,320 when discounting is applied.

As at March 31, 2025, based on current closure and post closure requirements, estimated total costs would be \$15,268,193 in current period dollars. These costs are expected to be incurred over a period of 30 years subsequent to closure of the current cells.

The municipality has internally restricted assets of \$8,428,595 to fund these future costs which are included in Investments. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed; no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

The liability recognized in the financial statements is based on estimates and assumptions using the Municipality's best information and judgment. Future events may result in significant changes to the estimated expenses, total capacity or the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

MARCH 31, 2024

16. TRUST FUNDS UNDER ADMINISTRATION

Trust Funds administered by the Municipality are reported on separately and not included in the non - consolidated financial statements.

17. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

March 31, 2025

18. BUDGET FIGURES

Public Sector Accounting Standards (PSAS) require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the statement of operations and statement of changes in net assets has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the financial statement:

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	\$ 19,329,939	\$ (3,741,286)	\$ 15,588,653
Sale of services	773,532	(4,164)	769,368
Water rates	-	577,560	577,560
Water for fire protection	-	219,488	219,488
Government transfers	1,437,335	-	1,437,335
Grants in lieu of taxes	323,694	-	323,694
Services provided to other governments	2,316,901	-	2,316,901
Other revenue from own sources	1,552,574	-	1,552,574
Public health	1,695,723	-	1,695,723
Transfers from own funds	2,418,607	(2,418,607)	-
	29,848,305	(5,367,009)	24,481,296
EXPENDITURE			
General government services	7,895,166	(3,704,836)	\$ 4,190,330
Protective services	4,898,575	(349,875)	4,548,700
Transportation services	3,929,633	463,667	4,393,300
Environment health services	5,236,533	1,007,546	6,244,079
Public health	1,695,723	(117,969)	1,577,754
Environmental development services	2,348,896	(1,246,113)	1,102,783
Recreation and cultural services	2,986,074	478,523	3,464,597
Water treatment and distribution	-	1,245,085	1,245,085
Fiscal services	857,703	(857,703)	-
	29,848,303	(3,081,675)	26,766,628
ANNUAL SURPLUS	\$ 2	\$ (2,285,334)	\$ (2,285,332)

* The adjustments above include netting school board appropriations and reduced taxes against tax revenues, reclassification of revenues and expenditures amongst categories, the elimination of transfers between funds, and amortization of tangible capital assets.

MARCH 31, 2025

19. SEGMENT DISCLOSURE

Region of Queens Municipality is a diversified municipal government institution that provides a wide range of services to its citizens. Municipal services are provided by departments and their activities are reported in those segments. Expenses of the following departments have been separately disclosed in segmented information consistent with provincially legislated requirements as follows:

General Government Service

Activities that provide for the overall operation of the Municipality and that are common to, or affect all of, the services provided by the Municipality. This includes the activities of the Mayor and Council as well as the following administrative activities: human resources, legal services, facilities management, finance and administration, communications and technology, and the office of the Chief Administrative Officer.

Protective Services

Activities that provide for the public safety of the citizens of the Municipality. This includes police and fire protection and other protective services such as by-law enforcement and building and fire inspections.

Transportation Services

Activities performed by the Engineering and Public Works Department. This includes management, maintenance and development of a wide variety of municipal infrastructure. Primary activities are road maintenance, sidewalk repair, maintenance and snow removal and salting (within the boundaries of Liverpool only). Activities also included are sewer operations, equipment maintenance, and supervision of water utility.

Environmental Health Services

Activities that provide environmentally regulated services. This includes the collection of solid waste materials, the maintenance and operation of a solid waste site, solid waste landfill closure and post-closure costs allocated to the current year, sanitary wastewater collection and treatment, and supervision of solid waste facility.

Public Health Services

Activities related to the operations of Hillsview Acres nursing home and mandatory transfers to the Regional Housing Authority.

Environmental Development Services

Activities that support and manage the Municipality's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to investment attraction, existing business retention and expansion, business support and promotion to enhance the economy of the Region.

Recreation and Cultural Services

Activities related to the Municipality's recreation facilities, including the operations and maintenance of two outdoor pools, parks, trails, beaches, and various cultural facilities including a library. This also includes the expenditures for various recreational programming and special events as well as human, financial, and administrative support of volunteer organizations within the Municipality and surrounding area.

Water Treatment and Distribution

Activities related to the treatment and distribution of drinking water to its users through a comprehensive water treatment facility.

Educational Services

Activities related to the mandatory funding of school boards.

CONSOLIDATED EXPENSES BY OBJECT

	2025	2024
Salaries, wages and benefits	\$ 7,571,055	\$ 6,782,339
Interest on long-term debt	112,700	91,522
External transfers and grants	3,631,314	3,737,741
Amortization	3,081,428	2,873,981
Other	<u>11,773,763</u>	<u>10,984,828</u>
	<u>\$26,170,259</u>	<u>\$24,470,411</u>

March 31, 2025

19. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Treatment and Distribution	2025	2024
Taxation	\$ 13,305,931	\$ 219,488	\$ 1,711,570	\$ 561,927	\$ -	\$ -	\$ -	\$ -	\$ 15,798,916	\$ 12,618,776
Sale of services	\$ 10,916	\$ 8,870	\$ -	\$ 1,078,410	\$ -	\$ -	\$ -	\$ -	\$ 1,098,196	\$ 831,654
Water Rates / Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835,456	\$ 835,456	\$ 811,199
Government transfers	\$ 2,074,693	\$ -	\$ -	\$ 157,847	\$ -	\$ -	\$ -	\$ -	\$ 2,232,540	\$ 1,469,827
Grants in lieu of taxes	\$ 307,690	\$ 49,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357,400	\$ 293,371
Services provided other gov't	\$ -	\$ -	\$ -	\$ 2,758,592	\$ -	\$ -	\$ -	\$ -	\$ 2,758,592	\$ 2,561,368
Other revenue own sources	\$ 2,123,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 946,523	\$ -	\$ 3,069,570	\$ 2,467,417
Public health	\$ -	\$ -	\$ -	\$ -	\$ 2,257,212	\$ -	\$ -	\$ -	\$ 2,257,212	\$ 1,772,476
Government transfers - capital	\$ -	\$ -	\$ 745,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,915	\$ 695,617
Proceeds from sale of property	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 97,000
Total Revenues	\$ 17,932,277	\$ 278,070	\$ 2,457,485	\$ 4,556,776	\$ 2,257,212	\$ -	\$ 946,523	\$ 835,456	\$ 29,263,798	\$ 23,618,705
Salaries, wages and benefits	1,364,330	295,118	1,517,512	1,048,660	1,444,525	661,251	991,588	248,072	7,571,053	6,106,547
Interest/discount on long-term debt	-	-	17,993	34,034	-	-	48,097	12,576	112,700	106,477
External transfers and grants	496,809	2,811,590	301,415	-	-	-	21,500	-	3,631,314	3,517,663
Amortization	36,450	31,541	556,397	1,633,522	15,059	54,725	638,810	114,924	3,081,428	2,505,282
Materials, services and other expenses	1,721,760	1,349,457	1,724,023	3,891,070	645,277	462,555	1,282,156	697,462	11,773,763	10,536,696
Total Expenditures	\$ 3,619,348	\$ 4,487,706	\$ 4,117,340	\$ 6,607,286	\$ 2,104,861	\$ 1,178,531	\$ 2,982,151	\$ 1,073,034	\$ 26,170,257	\$ 22,772,665
Surplus / (Deficit) by category	\$ 14,312,929	\$ (4,209,636)	\$ (1,659,856)	\$ (2,050,510)	\$ 152,351	\$ (1,178,531)	\$ (2,035,628)	\$ (237,578)	\$ 3,093,541	\$ 846,041

MARCH 31, 2025

20. DEFERRED REVENUE

Region of Queens Municipality received funding from the Province of Nova Scotia in March 2024 to support the building of a new outdoor pool, \$2,200,000 and from the Municipal Capital Growth Program \$10,700,000 to support infrastructure projects, both of which are included in the beginning April 1, 2024 Deferred Revenue balance.

The initial agreement for pool funding had a completion date of September 30, 2024. An extension has been granted for the project to September 30, 2025.

Beginning Balance April 1, 2024	\$	13,744,019.20
Additions:	\$	1,243,748.81
Taken into Revenue:	\$	(662,134.43)
Balance March 31, 2025	\$	<u>14,325,633.58</u>

NOTES TO NON CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2025

21. CAPITAL PROJECT FUNDING

CAPITAL	Total	Reserves			Water Utility	Other
		Equipment	Operating	Capital		
Waterloo (Note below)	\$ 557,313	\$ -	\$ 227,623	Sewer	\$ -	\$ 329,690
Weir Lane (note)	271,691					\$ 271,691
Beach Meadows Infrastructure	60,969		60,969	CCBF		
Broadband Bell Canada (non owned asset)	11,130		11,130	CCBF		
Waste handle/dozer - Landfill	522,844	522,843		LFEQUIP	-	-
Komatsu Wheel Loader (note)	70,000					70,000
Vehicles	206,041	206,041		GEQUIP		
Street Sweeper (note)	404,630		-		-	404,630
Sewer Treatment Plant UV Upgrades	207,068		207,068	CCBF		343,318
Excavator 5 tonne mini	121,910		121,910	GEQUIP		121,910
Ice Resurfacers	195,517					195,517
Queens Place Vyper Drive	160,287					160,287
Works Garage Generator	92,370					92,370
Hillsview Acres Boiler Replacement	247,951					247,951
Land Purchase	43,276	-	-		43,276	-
GRAND TOTAL	\$ 3,172,998	\$ 728,884	\$ 628,700	\$ -	\$ 43,276	\$ 2,237,365

Note: Waterloo project is a partnership with the provincial and federal governments.
Street Sweeper and Weir Lane funded fr Surplus pending LTD issue.
Trade in for Wheel loader not recorded in 23/24.

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
TRUST STATEMENTS
(Unaudited – See advisory to reader)
March 31, 2025

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
Statement of Financial Position - Trust Bursaries

C1

March 31, 2025

							2025	2024
	J.Roy Gordon Award	Gertrude Ford Newcombe Scholarship	V. Harlow Gordon Scholarship	E.H. Ted Harlow Award	Ted Harlow Award	Total:	Total:	
ASSETS								
CASH	\$ 43,846	\$ 20,238	\$ 17,568	\$ 12,485	\$ 26,806	\$ 120,943	\$ 109,462	
INVESTMENTS - at cost	15,446	2,588	10,247	10,978	14,930	54,189	54,189	
	<u>59,292</u>	<u>22,826</u>	<u>27,815</u>	<u>23,463</u>	<u>41,736</u>	<u>175,132</u>	<u>163,651</u>	
RESERVES								
DIVIDENDS	3,816	2,480	2,280	2,055	2,850	13,481	12,952	
DISBURSEMENTS								
Bank Charges	-	-	-	-	-	-	247	
Scholarships	500	-	500	1,000	-	2,000	2,000	
	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,000</u>	<u>-</u>	<u>2,000</u>	<u>2,247</u>	
	<u>3,316</u>	<u>2,480</u>	<u>1,780</u>	<u>1,055</u>	<u>2,850</u>	<u>11,482</u>	<u>10,705</u>	
Balance Beginning of year:	55,976	20,346	26,035	22,409	38,886	163,652	152,947	
Balance End of year:	<u>\$ 59,292</u>	<u>\$ 22,826</u>	<u>\$ 27,815</u>	<u>\$ 23,463</u>	<u>\$ 41,736</u>	<u>\$ 175,133</u>	<u>\$ 163,652</u>	

See accompanying notes to the non-consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

Mayor

Municipal Clerk

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
Statement of Financial Position - Hillsview Acres Trust

C2

March 31, 2025

	2025	2024
Financial Assets		
Cash and cash equivalents	\$ 50,874	\$ 47,609
Net Change in Residents' Deposits	3,265	6,745
Balance at Beginning of year	47,609	40,864
Balance at End of year	<u>\$ 50,874</u>	<u>\$ 47,609</u>

See accompanying notes to the non-consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

Mayor

Municipal Clerk



Region of Queens Municipality Council Implementation Report

2025 To Date

Date	Recommendation	Responsibility	Action Taken
9-Sept-25	THAT the Council of Region of Queens Municipality direct staff to consult with the lot owners' associations, and Council to workshop ideas around potential amendments to address garbage collection respecting private roads.	CAO	
9-Sept-25	THAT the Council of Region of Queens Municipality direct staff to come back with options to expedite the sidewalk construction from Millard to Harly Umphrey.	Infrastructure	
12-August-25	THAT the Council of Region of Queens Municipality declares the property located at 9777 Highway 8, Caledonia, NS, and identified as PID 70154539, as dangerous or unsightly as defined in the Municipal Government Act of Nova Scotia. AND THAT an	Land Use (Bylaw)	Property has been posted.

	<p>Order be served upon the owner of the property requiring that within thirty days of the date of the service of the Order, the following work will be carried out: Removal of small derelict camper, demolition of one outbuilding, construction and demolition materials transported to the Region of Queens Landfill Facility, leveling of the property, clean-up of miscellaneous items strewn about the property. AND THAT if the owner fails to comply with the Order, the Administrator may cause the requirements of the Order to be carried out and all expenses incurred by Region of Queens Municipality become the responsibility of the property owner.</p>		
12-August-25	<p>THAT the Council of Region of Queens Municipality waive tipping fees associated with the disposal of construction and demolition materials originating from the Greenfield & District Fire Department, up to 10 metric tonnes.</p>	Finance	
12-August-25	<p>THAT the Council of Region of Queens Municipality approve \$88,142.86 + HST for replacement of the fire alarm system at the Liverpool Business Development Centre, with funds</p>	Infrastructure	<p>Consultant and tenants informed. Awaiting mobilisation.</p>

	coming from the Operations Capital Reserve.		
12-August-25	THAT the Council of Region of Queens Municipality approve \$17,500 + HST for Architectural Services at the Town Hall Arts and Cultural Centre, with funding coming from the Grants to Organizations line in the 2025 budget.	Infrastructure	Consultant informed; had a virtual kick-off meeting; site Aug 27 th for a field review.
12-August-25	THAT the Council of Region of Queens Municipality approves Temporary Borrowing Resolution (File 25/26 01) in the amount of \$220,000 for the purchase of 2025 International HX620 Tandem Dump Truck.	Infrastructure/Finance	Complete
12-August-25	THAT the Council of Region of Queens Municipality direct staff to follow Society reporting requirements, including a report on all activities that were supported by the position and the benefits to the community created with this municipal support, provided financial statements outlining administration of funds under the project (including all revenues, expenses, and current bank account balance) and any further plans for sustainability of the position beyond this current year.	Finance	Complete
16-July-25	THAT the Council of Region of Queens Municipality spend up to \$10,000.00 of unbudgeted expense to come from	Infrastructure/Community Development	Commercial sink equipment purchased, cost approx. \$1500 to

	the accumulated surplus for equipment for the rental space of Beach Meadows.		date. Requires fridge and freezer but remaining work can be scheduled over winter now.
16-July-25	THAT the Council of Region of Queens Municipality enter into an agreement with Crepes by the Coast until September 1, 2025, and authorizes the Mayor and CAO to execute the agreement.	Community Development	Agreement was completed; however, installation and food safety inspection could not be done in time for this season's operation.
16-July-25	THAT the Council of Region of Queens Municipality enter into an agreement with Tesla to research the feasibility of installing electric vehicle charging stations at Queens Place Emera Centre.	Community Development	Agreement was completed. Tesla now have a due diligence period to carry out feasibility work
08-July-25	ACTION item - no motion It was suggested by Council that the cost and feasibility of installing pedestrian activated flashing lights at the intersection be investigated. Concerns were also raised about poor accessibility, with a recommendation for further discussion and improvements.	Infrastructure	2025-09-23 Staff report to Council
24-June-25	THAT the Council of the Region of Queens Municipality enter into an easement agreement with Susan Marlow for the purpose of installation	Land Use	Complete

	of a sewer line under a portion of Cobb Street in Liverpool; AND THAT any costs incurred in this transaction be borne by Susan Marlow.		
24-June-25	THAT the Council of the Region of Queens Municipality receives the report titled '2025 Bursary Recipients' for information; AND THAT the Council of the Region of Queens Municipality approve the awarding of the 2025 Bursary funds to the students recommended by the Bursary Selection Committee.	Clerk	Schools advised. In the Fall, when letters with proof of enrollment arrive, cheques will be issued to the recipients. Two Letters have been received to date, and cheques have been issued.
24-June-25	THAT Region of Queens Municipality apply to the Nova Scotia Regulatory and Appeals Board for changes in its rates for water and water service, fire protection to the Region of Queens Municipality and changes to its rules and regulations for customers served by the Region of Queens Water Utility, as set out in the Water Rate Study prepared by G.A. Isenor Consulting Limited in association with Blaine S. Rooney Consulting Limited dated June 16, 2025.	Infrastructure	2025-07-02 Application received by RAB-M12363
24-June-25	That the Council of Region of Queens Municipality provide grant funding to the Liverpool Tennis and Pickleball Club for eligible Capital project	Community Economic Development	Grant funding approved, final reporting due by March 31, 2026

	expenses in the amount up to \$5,800.00 from the 2025-2026 Community Investment Fund.		
24-June-25	THAT the Council of Region of Queens Municipality direct staff to work with staff of Nature Conservancy Canada to explore options with respect to the Path Lake property.	Land Use	Staff to meet with NCC in early October
10-June-25	ACTION ITEM no motion: Create a policy or modify an existing one that will cover Hybrid and Virtual Meetings for Committees.	CAO/Policy Analyst	
10-June-25	THAT the Council of Region of Queens Municipality direct staff to investigate options to increase safety at Cameron's Corner	Infrastructure	2025-09-09 Staff report to Council
10-June-25	THAT the Council of the Region of Queens Municipality enter into an easement agreement with Nova Scotia Power Incorporated for the purpose of installing and maintaining a new power distribution line over municipal property identified as PID# 70040258; AND THAT any costs incurred in this transaction be borne by Nova Scotia Power Incorporated.	Land Use	Complete
10-June-25	THAT the Council of the Region of Queens Municipality direct staff to review the existing Policy 58 and come back with recommendations for an updated policy that could	CAO/Policy Analyst	

	include removal of Council approval to waive the ban on consumption of alcohol on municipally owned properties.		
10-June-25	THAT Council of the Region of Queens Municipality agree to waive Policy #58 – Consumption of Alcohol on Municipally Owned Properties as requested by the Village of Port Medway Community Association for an event located at Port Medway Lighthouse Park, Saturday September 20th, 2025; AND THAT the applicant is required to submit the required proof of insurance, no less than \$2,000,000 liability per occurrence, with Region of Queens Municipality as additional insured, and a copy of the in-effect liquor license from Service Nova Scotia – Alcohol, Gaming, Fuel & Tobacco. All municipal, provincial and federal laws are to be strictly adhered to.	Community Economic Development	Complete
10-June-25	THAT Council of the Region of Queens Municipality approves the unbudgeted expense of \$15,750 to be funded from accumulated surplus for a Heat Pump Viability Study at the Municipal Services Building.	Infrastructure	2025-06-10 - Consultant Hired

10-June-25	THAT Council of the Region of Queens Municipality direct staff to proceed with the design of Option 2: Exterior Corridor, and that staff converse with provincial and federal counterparts to discuss possible funding support.	Infrastructure	2025-07-09 – Meeting with PNS Representatives
27-May-25	THAT the Council of Region of Queens Municipality approves the unbudgeted expense of up to \$100,000 to be funded from accumulated surplus for the integration of heat pumps into Queens Place Emera Center building heating system.	Infrastructure	2025-05-28 – in progress
27-May-25	THAT the Council of Region of Queens Municipality provide grant funding to the North Queens Active Living Society per eligible capital project expenses as noted in the amount up to \$250,000.00 to be funded from the accumulated surplus.	Community Economic Development	Disbursement Pending
13-May-2025	THAT Council of the Region of Queens Municipality authorizes municipal staff to provide winter works maintenance (snow and ice control) for the provincially owned sections of Wolfe Street, Town Lake Road, and Birch Avenue in Milton in exchange for the Provincial Public Works Department providing winter works maintenance (snow and ice control) for the	Infrastructure	2025-06-12 – Draft Agreement provided to PNS

	municipal access road to the Leaf and Yard Waste Site Western Head and the municipal portions of Bog Road.		
13-May-2025	THAT Council of the Region of Queens Municipality receive the report titled Transition to Clear Bags and approve the proposed legislative, education, and enforcement approach. AND THAT Council direct staff to develop the appropriate amendments to by-law #13 for Council review and decision in the Fall 2025.	Infrastructure	2025-05-14 – in progress
13-May-2025	THAT the Council of the Region of Queens Municipality direct staff to return with a report on the erection of a proper sign structure that could also be used by other community groups to post their signage, along with a proposed designated area.	Community Economic Development	Disbursement Pending
06-May-25	THAT the Council of Region of Queens Municipality include segment 1 White Point Road: Millard Avenue to Harley Umphrey Drive in the Capital Investment Plan for 2025/2026 at an estimated cost of \$726,000, utilizing the unspent funds from the library renovation, in the CCBF reserve.	Infrastructure	
06-May-25	THAT the Council of the Region of Queens Municipality accept the report titled Project Volunteer –	Recreation	

	Volunteer Summit. and THAT the Council of the Region of Queens Municipality approve up to \$2,600 to support the expenditures associated with hosting of the 2025 Volunteer Summit to be held on November 8, 2025, at the Lunenburg NSCC campus in Bridgewater.		
28-April-25	THAT the Region of Queens Municipality draft a letter to advocate for the assessment of the Broad River Bridge with other orders of government.	Comms/Mayor/CAO	
22-Apr-25	THAT the Council of Region of Queens Municipality direct staff to review and provide recommendations to update Bylaw 17: A Bylaw Respecting Heritage Properties.	Land Use	
08-April-25	THAT Council of Region of Queens Municipality receive the letter from Royal Canadian Legion as correspondence, and direct staff to facilitate the request of hanging the signs to commemorate our veterans.	Community Development/Infrastructure	
08-April-25	THAT Council of Region of Queens Municipality accept the letters from North Queens Active Living Society and Greenfield Recreation Association as correspondence and request for staff to engage with those organizations and provide advice to	Recreation	

	council about the appropriate funding levels and duration for referral back to the budget process.		
11-March-25	THAT the Council of the Region of Queens direct staff to provide a report with a cost benefit analysis, and detailing costs and timeline to transition the Liverpool Fire Hall heating system to heat pumps.	Infrastructure	2025-06-11 – PO to Dumac
14-Jan-25	THAT the Region of Queens Municipality Council directs the Acting Chief Administrative Officer to provide a staff report with recommendations to develop a Budget Management Policy, which will include considerations for Capital budget overruns, expenditures from Reserves policy, and Operations and Utility budget development processes.	CAO/Policy Analyst	

2024

Date	Recommendation	Responsibility	Action Taken
16-Dec-24	THAT Region of Queens Municipality Council refer the report for consideration and recommendations to the Dismantling Discrimination and Hate (EDI) Committee.	Clerk/People & Culture	Awaiting committee meeting after member recruitment.

10-Dec-24	THAT Region of Queens Municipality Council refer the Cannons in Tupper Park report to the Heritage Advisory Committee for further considerations and recommendations.	Clerk/Land Use	Need to recruit & schedule HAC meeting
10-Dec-24	That Region of Queens Municipality Council direct staff to provide a report with the operational plan for the Airport dated January 2024 and request the financial statements of the Flying club and Dragracers for Council to make informed decisions on future agreements.	Community Economic Development	In progress
10-Dec-24	THAT the Council of the Region of Queens Municipality directs staff to provide a report on the background and cost of options to install permanent electrical connections for the gazebo in Miriam Hunt Park, Caledonia.	CAO	
25-Nov-24	THAT the Council of the Region of Queens Municipality direct staff to develop a communication system to enable rapid, efficient, and effective communication with all water and wastewater account holders; AND THAT the system should be designed to: facilitate timely dissemination of critical information, such as service interruptions,	Infrastructure/Comms	In Progress

	<p>maintenance schedules, and emergencies; ensure accessibility and inclusivity for all account holders, utilizing multiple communication channels where appropriate; and provide a reliable platform for ongoing updates and engagement with account holders to enhance transparency and customer service.</p>		
25-Nov-24	<p>THAT the Council of the Region of Queens Municipality direct staff to prepare a comprehensive report on the water and wastewater utility systems, including: an outline of existing and potential future challenges, both operational and strategic; and the status and any existing long-term plans related to addressing these challenges.</p>	Infrastructure	
25-Nov-24	<p>THAT the Council of the Region of Queens Municipality direct staff to provide draft amendments to Policy 74 to apply to committee members;</p> <p>AND THAT staff be directed to develop an updated Municipal Employee Code of Conduct that aligns with, is complimentary to, and supportive of, the new Municipal Council Code of Conduct and Municipal Conflict of Interest Act.</p>	CAO/Policy Analyst	

08-Oct-24	<p>THAT the Council of the Region of Queens Municipality approve an unbudgeted expense of up to \$30,000 for the demolition, removal, and infill of the Milton Centennial Pool;</p> <p>AND THAT once the work is completed, the property known as the Milton Centennial Pool, identified by PID #70232624, be returned to the Milton Community Association.</p>	Infrastructure	In Progress
08-Oct-24	<p>THAT the Council of the Region of Queens Municipality direct staff to enter into discussions with the Queens Home for Special Care Society and conduct further consultations with stakeholders to develop a transition plan for Hillview Acres and possible change in governance and operational oversight;</p> <p>AND THAT staff be directed to present a draft plan to Council at the earliest opportunity.</p>	CAO	<p>1/ Joint Letter to NSDLTC in Dec 2024; discussion held with staff</p> <p>In Progress</p>
24-Sept-24	<p>THAT the Council of Region of Queens Municipality obtain solicitor advice regarding the development agreement application for the property identified as PID # 70116660.</p>	CAO/Land Use	Tabled for solicitor advice

	<p>THAT the Council of Region of Queens Municipality give notice of its intention to enter into a development agreement with 4557380 Nova Scotia Limited to allow for the establishment of a grouped dwelling development, consisting of forty-one units, on property identified as PID #70116660 and located off Laurie Wamboldt Road in Greenfield.</p> <p>AND THAT a Public Hearing be held on November 26, 2024, in the Council Chambers of the Municipal Building, 249 White Point Road in Liverpool, NS at 6:00 pm.</p> <p>It was moved by Councillor Hawkes and seconded by Councillor Muise that the motion be tabled at this time, until advice from the solicitor is obtained.</p>		
10-Sept-24	<p>THAT the Council of the Region of Queens Municipality increase the budget for the QPEC Camera system from \$25,000 to \$80,000 plus HST to be funded from the accumulated surplus, to purchase an IP-based camera system.</p>	Finance	Expenditure will be approved once invoices and PO are submitted by IT.

13-Aug-24	<p>THAT the Council of the Region of Queens Municipality grant approval for Queens Home for Special Care to remove up to 100 lineal meters of a stone wall on PID #70247887 and incorporate the stones as part of a landscape element for the new long term care facility on Queens Place Drive in Brooklyn;</p> <p>AND THAT Queens Home for Special Care submit a detailed work plan to the Director of Engineering and Public Works and the Administrator of Hillsview Acres for review and approval, prior to commencement of any work;</p> <p>AND THAT a plaque be erected on the new landscape feature by the owners of the new facility, recognizing the historic significance of the stones.</p>	Infrastructure	On hold due to costs.
09-July-24	<p>THAT Council of Region of Queens Municipality approve the unbudgeted expenditure of up to \$27,500 for the connection of 314 Highway 8 to the municipal sanitary sewer system, funded from the accumulated surplus.</p>	Infrastructure	In Progress
11-June-24	<p>THAT the Council of the Region of Queens Municipality approve funding of an unbudgeted expense for a Solid Waste Facility</p>	Infrastructure	In Progress

	Operations Manual at a cost not to exceed \$30,000, funded from the accumulated surplus.		
14-May-24	Direct staff to replace the drainage ditch culvert on PID 70015888 at a cost not to exceed \$15,000 and funded from the accumulated surplus.	CAO/Infrastructure	In Progress
26-Mar-24	Staff be instructed to prepare a comprehensive report encompassing timelines, next steps, and a plan for public engagement and consultation. This report should also include an assessment of all potential impacts to the municipality. It is requested that staff provide this report at their earliest convenience.	Community Development	In progress
12-Mar-24	Adopt an administrative policy respecting entering into a development agreement with Mersey River Wind Inc. to allow for the establishment of a 33 turbine generator wind farm development on portions of properties identified as PID #'s 70247176,70247192,70247184,70247200, 70264213,70225420, 70225404, 70247218, 70247168, 70032982,70260575, 70248695, 70248695 and 70166988.	Land Use	DA process complete. Awaiting execution of DA.
13-Feb-24	Request that the Heritage Advisory Committee conduct further research	Land Use	In Progress

	into the potential rewording of heritage plaque(s) in the Old Burial Ground in Liverpool.		
23-Jan-24	Direct staff to develop a survey related to an accommodation levy and provide further information regarding implementation and staff costs.	Community Economic Development	In Progress

2023

Date	Recommendation	Responsibility	Action Taken
12-Dec-23	<p>THAT Region of Queens Municipal Council declares the property located at 1828 Medway River Road, Riversdale, Queens County, Nova Scotia and identified as PID #70108071 as dangerous or unsightly as defined in the Municipal Government Act of Nova Scotia.</p> <p>AND THAT Region of Queens Municipal Council cause an Order to be served upon the property owner of 1828 Medway River Road, Riversdale, Queens County, Nova Scotia requiring that, within (30) days of the date of the service of the Order, the following work be carried out:</p>	Land Use (Bylaw)	<p>Posted property with Formal Order December 18/23 with 30-day deadline. Sent Formal Order to property owner via Registered Mail. Extension to February 29, 2024.</p>

	<p>1. Full clean-up of miscellaneous items strewn about the property, such as garbage, tires, personal belongings, and tools.</p> <p>2. Debris must be properly sorted and transported to the Region of Queens Municipality Landfill Facility or stored appropriately.</p> <p>Formal deadline for full clean-up is thirty (30) days.</p> <p>AND THAT if the property owner fails to comply with the Order, the Administrator may cause the requirements of the Order to be carried out and all expenses incurred by Region of Queens Municipality become the responsibility of the parties of interest.</p>		
11-Jul-2023	<p>Enter into a Site Host Agreement with Nova Scotia Power for the location of an EV charging station on Municipal property.</p>	<p>Infrastructure</p>	<p>Currently considering location options. Council will be advised of the final preferred location before the Agreement is signed. There is an agreement for their installation on Legion Street and we are working collaboratively on site planning.</p>

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2022

Date	Recommendation	Responsibility	Action Taken
28-June-22	Approves project commencement for the Liverpool Development Center, which will include design and installation of a four quadrant HVAC system estimated to cost \$1.9 million. Project will be funded 50% from Special Operating Reserves and 50% from long term borrowing.	Infrastructure	In Progress

2019

22-Oct-2019	<p>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;</p> <p>AND THAT the Region of Queens Municipality will assume the costs associated with subdividing the property.</p>	Land Use	Survey complete. Awaiting preparation of deed for signatures and registration.
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In reference to bylaw #13

Al Moore Handley Point Property Owners, Molega Lake.

I accompanied the President of GMLLOA in the mid 90's discussing the garbage issue with Queens Council. The solution at the time was to have more bins and a more frequent garbage pick-up. The county has had a known garbage pick-up problem for over 30 years, and the current method was developed so that waste was not left in the woods as it was prior to the 80's. Narrows East and West and the Gulch road are perfect examples of the amount of refuse that is currently produced within the Molega Lake and Ponhook developed areas.

Citizens on public roads put their garbage out the day of pick-up. They are also mandated on what they may put on the road-side, such as black bags, blue bags and occasionally household items. Seasonal and week-end residents living on private roads are not able to comply to the public road practice.

Now council wishes to hoist upon the private roads a responsibility that they are clearly not prepared to fulfill. You state that we will have to supply our own bins, maintenance and upkeep. Within a short period of time bins will not be of a uniform size or style. The cost to the organizations to replace an adequate bin will approximately be the cost equivalent of a load of gravel.

You state that we are responsible for clean-up and cleanliness. We have no control of dumpster divers, dumping from out of area, and cannot supply the man-power to support clean-up every day around the bins.

Road associations do not have the mandate to enforce the by-law through fines as is granted to the municipality.

Also, lot owners are not prepared to assume the responsibility for liability and law suits for injury, or accidents around the bins.

Since the early 80's the lake population has increased substantially, both full time and seasonal residents.

Handley Point currently has 10 full time and 46 seasonal residents on 5 kms of road. I would assume that most private road situations would have about the same ratio of full time/seasonal property users. Handley Point capped tax base is just over \$10 million.

It is recognized that the amount of time the county spends picking up from the bins is substantial. I don't have a critical solution for you, but having the road associations take over the responsibilities of the county will not improve the current situation. If the municipality cannot manage collection sites than I'm not sure how private citizen organizations will be able to accomplish it.

The current solution, albeit not perfect is working as best as possible from the private road owners point of view.

Thank you for your time.

Region 6 Solid Waste Inter-municipal Committee Meeting
September 12, 2025

The Region 6 Solid Waste Committee held a meeting at Queens Place Emera Centre as well as on-line attendance.

There was much discussion about Extended Producer Responsibility and how areas are being treated moving forward. We are getting closer to the finish line regarding EPR with some of the small details worked out.

As mentioned previously the fact that small ICI (Industrial, Commercial, and Institutional) was going to be handled separately has now been resolved and will be picked up and managed together with household pickups.

Waste Reduction Week will be the 3rd week in October with the theme being focused on Thrifting. Information may be found on the DivertNS website:

<https://divertns.ca/swap-share-thrift-repair>

There are tons of fabrics going into the landfill every week and that can be recycled.

Angela Taylor has been doing student education with over 1600 students being involved in waste information programs

There has been interaction and education programs with municipalities, and they have been having good discussions moving forward.



Region of Queens Municipality

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Councillor Stewart Jenkins, District 6

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Region of Queens Municipality Staff Report

14.1

To: Mayor and Council

From: Joanne Veinotte, Director of Finance

Date: September 23, 2025

Re: Preapproval for Debenture Issuance – Equipment

Background


Staff are requesting to participate in the fall 2025 Municipal Finance Corporation debenture process to replace an asset in the Department of Infrastructure.

Details

The replacement of asset #202 (1995 Ford L9000 Tandem Dump Truck) was included in the 2024-2025 Capital Investment Plan. The replacement vehicle, a 2025 International HX620 Tandem Dump Truck, was ordered in spring of 2024, and arrived in summer of 2025. It was therefore carried over to the 2025-2026 Capital Investment Plan.

Replacement of this asset was budgeted to be funded by debenture. Staff are requesting to participate in the fall 2025 Municipal Finance Corporation debenture process for this asset. To participate, a Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate (attached) must be completed and approved by Council. In addition, this resolution must be approved by the Minister of Finance before the debenture process can proceed.

Applicable Legislation



Section 66 of the Municipal Government Act states that a municipality may borrow to expend funds for a capital purpose as authorized by statute, subject to the approval of the Minister. Section 65 of the Municipal Government Act indicates that a municipality must approve a capital budget and expend funds for a capital purpose identified in said budget. Section 91 of the Municipal Government Act states that a municipality is authorized to borrow money, subject to the approval of the Minister.

Budget Impacts

The debenture amount requested will be \$220,000 to be retired over ten years. Principal and interest expenditures will be included in future operating budgets. The original budget for this project was \$238,870; the trade-in value of asset #202 reduced the cost to \$220,000.

Recommendation

THAT the Council of Region of Queens Municipality approves a Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate at a value of \$220,000.

Communications

Upon Council approval, a signed and sealed copy of the resolution will be forwarded to the Nova Scotia Municipal Finance Corporation.

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND WHEREAS clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on August 12, 2025.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the

Region of Queens Municipality
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 220,000 , for a period not to exceed 10 years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the

Region of Queens Municipality
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 7.0%;

THAT the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

For Province use only:
TBR #: _____
Minister signed: _____

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the
Region of Queens

(Name of Unit)

held on the 23 day of September 20 25

GIVEN under the hands of the Mayor/Warden and the Clerk of the
Region of Queens Municipality

(Name of Unit)

this 23 day of September 20 25

Mayor/Warden

Clerk

Region of Queens Municipality Staff Report

14.2

To: Mayor & Council

From: Steve Burns, Community Economic Development Officer

Date: September 10, 2025

Re: Community Investment Fund 2025-2026
Brooklyn Recreation Capital Request

Background

The Community Investment Fund (CIF) was initially approved by Council on November 27, 2019, and amended by Council on January 14, 2020, Operational Policy 11.

Total funding made available for the CIF in the 2025-2026 fiscal year totaled \$175,000. The deadline for Operational Investment funding applications was January 31, 2025. Additional streams of funding including requests for capital, event & tournament, travel & training remain open until the fund has been spent. Currently, \$71,000.00 remains available to fund eligible applications.

Details

This staff report includes a recommendation for the consideration of Council based on an application received under the Capital Investment portion of the Community Investment Fund.

Operational Policy 11 Section 11.18 reads in part:

Organizations are eligible for Capital Investment Funds under three categories:

- a) Up to twenty-five percent (25%) funding of eligible expenses for new capital community infrastructure, to a maximum of \$250,000;
- b) Up to fifty percent (50%) funding of eligible expenses for alterations or improvements to existing community infrastructure that will prolong the life of the facility at least 10 years or significantly increase usage, to a maximum of \$50,000;
- c) Up to twenty five percent (25%) funding of eligible expense for new capital community infrastructure planning or feasibility studies to a maximum of \$10,000.

The applicant is asking for funding under the criteria listed in the policy as (b).

Brooklyn Recreation

Request: \$8,976.00 – Capital

Brooklyn Recreation, a not-for-profit society listed on the Nova Scotia Registry of Joint Stocks, operates Brooklyn Community Hall.

The facility is viewed as an important element of local community life, serving the public at large and available in times of need.

The organization has completed a series of capital upgrades to the facility over the past number of years with the assistance of Efficiency Nova Scotia.

Projects have included the addition of heat pumps, a heat recovery system, LED lighting, insulation, new doors and the installation of new windows.

These improvement projects extend facility life, contribute to the safety and comfort of patrons, and assist in attracting additional use.

This request for funding assistance is focused on refurbishing and refreshing the internal spaces within the facility reportedly untouched for a decade or more.

The project scope includes repairs required due to the recent installation of the windows and heat pumps and include trim, wall and drywall fixes as well as the interior painting of all areas within the facility, main floor to basement. Brooklyn Recreation will determine who will complete this project.

Multiple quotes for services and supplies were submitted as required. As prescribed under Policy 11: Section 11.18 (b) the funding amount is calculated

based on the lower of the quotations exclusive of HST and at a rate of 50%. In this instance that total is \$5,999.71.

The difference in the funding amount requested of \$8,976.00 and the recommended amount of \$5,999.71 is based on the lower quotation being the recommended amount. No in-kind compensation is associated with this application.

The organization intends to capitalize these expenditures on their financial statements. Accounting best practice would not normally consider painting and the repairing of trim a capital expense, however, it could be considered the final phase of the capital work that has taken place over the last year involving conservable investment in the hall and remediation of some damage caused by the installation.

Applicable Legislation

Municipal Government Act (MGA) authorizes Council to expend money under:

Authorized municipal expenditures

65A (1) 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;
- (b) the expenditure is in respect of an emergency under the *Emergency Management Act*; or
- (c) the expenditure is legally required to be paid.

(5) In the event of ambiguity in whether or not the municipality has the authority under this or any other Act to spend money or to take any other action, the ambiguity may be resolved so as to include, rather than exclude, powers the municipality had on the day before this Section came into force.

Budget Impacts

This report is seeking approval to expend money from the Community Investment Fund budget line. All funding will be distributed as per guidelines set out in Operational Policy 11 – Community Investment Fund.



Recommendation

THAT the Council of Region of Queens Municipality provide grant funding of up to \$5,999.71 to Brooklyn Recreation for eligible Capital Investment Project expenses to be funded from the 2025-2026 Community Investment Fund.

Communications

The funding applicant will be notified of a decision following Council. Approved applicants will be included in the 2025-2026 Grant Disclosure per Policy 89.

Region of Queens Municipality Staff Report

14.3

To: Mayor and Council

From: Richard Lane, Project Officer

Date: September 23, 2025

Re: Municipal Innovation Program – Regional Partnership Study

Background

In the municipal budget for 2025-26, Council approved allocation of \$10,000 in anticipation of a successful application to the provincial Municipal Innovation Program (MIP).

The application was for provincial support for an in-depth study into the issue of regional economic development and to suggest options for some form of regional partnership in the absence of a South Shore Regional Enterprise Network.

Detail

The application was successful, with the Province of Nova Scotia offering \$50,000 to support the work.

As part of the requirement to accept the Municipal Innovation Program funding, each partner municipality is required to pass a motion from Council demonstrating support for the project and funding.



Budget Impacts

Funding of \$10,000 for this initiative was already approved during the budget approval process; no additional funds are required.

Recommendation

That the Council of Region of Queens Municipality endorse the application and contribute \$10,000 toward the 2025-26 Municipal Innovation Program (MIP) for the Regional Economic Partnership Study project.

Region of Queens Municipality Staff Report

14.4

To: Mayor and Council

From: Garrett Chetwynd, Manager of Public Works

Date: September 23, 2025

Re: Municipal Dry Hydrants

Background

Region of Queens Municipality currently owns and maintains 51 municipal dry hydrants located throughout Queens County (Attachment 1), on a mix of municipal, provincial and private lands.

\$110,820 has been included in the 2025-2026 Operational Budget toward dry hydrants, including \$40,000 for the installation of three new hydrants at Mary Lake and Westfield Rd.

Details

Dry hydrants are non-pressurized pipe systems utilized in areas where traditional hydrants are not available. Dry hydrants access natural or human-made water sources such as ponds, lakes, streams, or cisterns to suppress fire, unlike pressurized hydrants that are directly connected to a distribution system. Dry hydrants rely on fire apparatus to create suction and draft water through a screened intake located below the water surface, and an above-ground connection point enables efficient hookup to fire apparatus during emergency operations. Dry hydrant systems are commonly used in rural and remote communities to ensure that firefighting operations can access a dependable water supply where municipal water infrastructure is limited.

An adequate and reliable water supply is essential for firefighting, and hydrants, including dry hydrants in rural areas, must be capable of delivering sufficient

volume to control a major fire event. The National Fire Protection Association (NFPA) has established Standard 1142 - Standard on Water Supplies for Suburban and Rural Firefighting, which sets out industry requirements for the design, installation, and maintenance of dry hydrants:

- **Minimum Recognized Supply:** To qualify as a recognized water supply, a water source must provide a sustained flow of at least 950 litres per minute (L/min) for two hours, equivalent to approximately 114,000 litres of usable water.
- **Site-Specific Calculation:** The standard provides formulas to determine the minimum water supply required for specific building types and sizes, ensuring that water availability aligns with actual fire risk.
- **Reliability and Accessibility:** Water supplies must remain accessible and operable year-round, accounting for conditions such as freezing, drought, or other environmental limitations.
- **Design and Maintenance Standards:** Dry hydrants and associated works must be designed and maintained to ensure both adequate hydraulic performance and long-term structural integrity.

Within the Region of Queens, NFPA 1142 serves as a guiding reference across various internal processes, including the development of the draft *Public Works Operations & Maintenance Performance Standards*. Staff also rely on NFPA 1142 when assessing the adequacy of existing rural water supplies and when considering the siting, replacement, or upgrade of hydrant infrastructure.

In the Region of Queens, many of the existing dry hydrants and water sources have developed over time without being formally designed or sized to meet the standard. As a result, several ponds currently connected to hydrants are not large enough to provide the necessary supply and flow rate. These undersized water sources may not have been constructed by the Municipality but have historically been relied upon despite their limitations. To achieve the NFPA prescribed volume of 114,000 litres, a reservoir would be 6m x 6m and 3m deep (approximately 20'x20'x10') and able to be fully withdrawn.

Ensuring an adequate water supply requires hydrants in place and confirmation that the connected ponds or other sources are large enough to sustain the required draw of water for the duration of firefighting activities.

Adding to this challenge is the local hydrogeology, as much of the Region is characterized by shallow bedrock and a high-water table. These conditions

make it difficult to construct or expand ponds of sufficient size and depth to reliably store the volume of water required. This presents an ongoing issue for fire protection planning, as the natural environment in many areas does not easily support the development of larger or deeper storage ponds to meet the required fire flows.

The climate in Nova Scotia provides additional challenges, including seasonal fluctuations in water levels, especially during late summer and fall, combined with prolonged dry periods or drought conditions, which can reduce water availability. Winter freeze-thaw cycles pose risks of freezing and ice buildup, which can block access to water and damage fittings. In addition, sedimentation and aquatic growth are common in local freshwater systems, requiring regular cleaning and inspection of intakes to ensure adequate flow capacity.

To effectively maintain these vital fire suppression assets, collaboration between Region of Queens Municipality and the fire departments throughout the Region is critical. This collaboration is led by the Protective Services Coordinator, acting as the liaison between the Municipality and local Fire Departments.

Requests for service on the dry hydrants are facilitated by maintenance requests submitted by the Fire Departments and processed by the Protective Services Coordinator through the Region's work order management software, where they are scheduled, investigated, and completed by Public Works staff in accordance with the Public Works Operations & Maintenance Performance Standards (Table 1).

Table 1. Dry hydrant maintenance standards from the RQM Public Works Operations & Maintenance Performance Standards.

Item	Standard
Access/Parking Area	Clear vegetation from the fencing and parking area and within a 5m radius of the hydrant.
Piping	Inspect and photograph exposed piping for cracks and defects.
Fittings	Inspect the fitting for damaged threads and ensure that proper caps are in place and operational.

Signage	Ensure signage is legible and includes Asset Sign, Civic Number, and No Parking Signs
Flow Test	An annual flow test will be completed to ensure that the hydrant can provide adequate service. Ensuring gaskets are functioning, no leaks are present, and suction is achievable.



Figure 1. Flow testing a dry hydrant

Since the work order software was initially deployed by the Region in 2023, 9 work orders have been received by the Protective Services Coordinator from the Fire departments, and a total of 96 work orders have been completed on dry hydrant assets. Work orders for routine inspections and maintenance tasks included clearing vegetation around hydrant access and parking areas, inspecting exposed piping and fittings for damage, ensuring signage was clear and accurate, and conducting annual flow testing to confirm operational readiness.

Winter maintenance is also required in these remote locations to remove snow and apply ice control media. In North Queens, this work is arranged by the North Queens and Greenfield Fire Department while in South Queens this maintenance is provided by Region of Queens Municipality Public Works staff.

Table 2. Dry hydrant winter maintenance from the draft RQM Public Works Operations & Maintenance Performance Standards.

Asset	Plowing	Ice Control Media	Objective
Dry Hydrants & Grey Boxes	Serviced within 48 hours of the end of snow accumulation or 48 hours during consecutive events. Note: Greenfield & North Queens maintain their dry hydrants.	Sanding only	Provide residents and fire service providers safe access to dry hydrants and grey boxes.

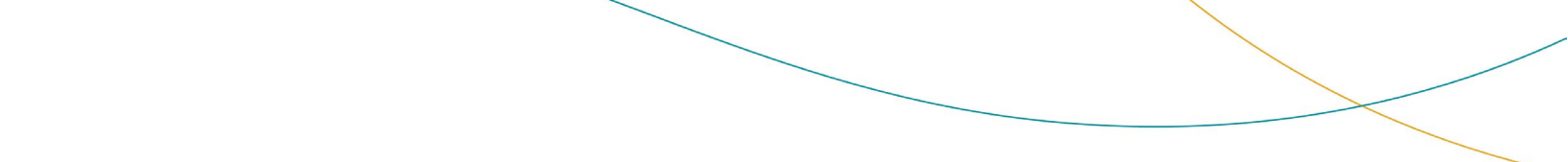
As of September 10, 2025, there are four outstanding work orders to be completed on the dry hydrants, including one hydrant near Town Bridge in Liverpool that is currently out of service. This hydrant has experienced structural damage caused by ice buildup and bank erosion and is scheduled to be replaced as part of an unrelated capital project in the area. This repair is further complicated by deteriorated infrastructure and electrical infrastructure in that area.

During budget discussions for the 2025 – 2026 fiscal year, it was confirmed that three new hydrants were intended for North Queens. To ensure that upgrades would be completed within the fiscal year, a Request for Pricing (INF17-2025-2026) for the installation of a dry hydrant at 9565 Highway 8, Caledonia, was posted on the Provincial Procurement Portal in June 2025. No submissions were received for this Request for Pricing. In response, Region of Queens staff contacted twelve local contractors directly and provided them with a Request for Pricing (INF20-2025-2026). The budget estimate provided by Council was \$40,000 for the installation of three hydrants, whereas the single submission received was \$40,000 for one hydrant at 9565 Highway 8.

Budget Impacts

The 2025-2026 operating budget includes \$40,000 for the installation of three new dry hydrants in North Queens. Should Council proceed with awarding INF20-2025-2026 at a cost of \$40,000 + HST, the other two new hydrants requested by North Queens will be considered in the 2026 – 2027 operating budget.

Recommendation



THAT the Council of Region of Queens Municipality approves the purchase of a dry hydrant from C. Eugene Ingram Construction and installation at 9565 Highway 8, Caledonia at a value of \$40,000 + HST.

Region of Queens Municipality Staff Report

14.5

To: Mayor and Council

From: Angela Green, Municipal Clerk

Date: September 23, 2025

Re: NSFM Conference Attendance

Background


The Nova Scotia Federation of Municipalities (NSFM) will hold its Fall Conference from November 4 - 7, 2025, in Halifax, Nova Scotia. This annual event provides professional development opportunities, networking with other municipalities, and access to policy discussions relevant to municipal governance.

Details

The 2025 Fall Conference brings together municipal leaders, staff, and partners from across Nova Scotia to explore the challenges and opportunities facing our communities.

The program features:

- A keynote address from Tareq Hadhad, CEO and Founder of Peace by Chocolate, on the importance of community.
- Discussions with political leaders, including fireside chats with party leaders and Minister Lohr.
- Panels on policing oversight, legal supports for councils, community engagement, social media, mental health in office, and more.
- Networking opportunities, exhibitor showcases, and evening events designed to connect delegates and share ideas.



All participants are encouraged to take part in these conversations, exchange perspectives, and leave with practical insights that will support their work in municipalities across the province.

Applicable Legislation

Policy 47 - Council Attendance at Meetings, Workshops, and Conferences states:

Members of Council, at the Region's expense, shall only attend meetings, workshops, and conferences outside Queens County for which a registration fee is applicable or where the meeting, workshop, or conference require the elected official to stay overnight, when attendance at such meeting, workshop, or conference has been duly approved by Council.

Budget Impacts


The estimated cost per attendee is \$1,890, which covers:

- Conference registration
- Hotel accommodations
- Parking
- Mileage
- Meals

As part of the 2025–26 municipal budget deliberations, \$9,600 was allocated specifically to support Council attendance at the NSFM Fall Conference.

Recommendation

THAT Council of Region of Queens Municipality approve funding for the CAO and up to eight members of Council who wish to attend the Nova Scotia



Federation of Municipalities Fall Conference, scheduled for November 4 - 7,
2025, in Halifax, Nova Scotia.