



Region of Queens Municipality Regular Council
Tuesday, March 31, 2026
9:00 a.m. (Closed Session)
10:30 a.m. (Public Session Begins)

Agenda

1.0 Call to Order and Land Acknowledgement

2.0 Approval of Agenda

3.0 In Camera

- 3.2 Personnel
- 3.3 Personnel
- 3.4 Personnel
- 3.5 Personnel

4.0 Staff Reports

- 4.1 V5 Operational Budget Discussion
- 4.2 Spending Limitations Without an Approved Budget

5.0 Bylaws and Policies

- 5.1 Introduction – Policy 100 – Litter Collection
- 5.2 Amendment – Operational Policy 27 - Remuneration
- 5.3 Amendment - Operational Policy 58 – Alcohol Use

6.0 Correspondence for Action

7.0 Correspondence for Information

8.0 Report from In Camera

9.0 Mayor's Report

10.0 Council Business

10.1 Dry Hydrants – Councillor Fancy

10.2 Police Advisory Board Report – Councillor Amirault

10.3 Wastewater Betterment Charges – Deputy Mayor Charlton

11.0 New Business

12.0 Adjournment



Region of Queens Municipality Staff Report For the Special Council Meeting of March 31, 2026

Date: March 31, 2026
File No: [Records Management – Clerk to complete]
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Operational Budget Fiscal 2026-2027

Prepared by:	CAO Concurrence:
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<i>J. Veinotte, Director of Finance</i>	<i>W. Thorpe, CAO</i>

RECOMMENDATION

THAT Council of Region of Queens accept the report titled “Operational Budget Fiscal 2026-2027” for information.

PURPOSE

This report introduces the fifth draft of the 2026-2027 operating budget for Region of Queens Municipality. The draft details revisions made by staff, direction provided by Council at the March 24, 2026 Regular meeting, and incorporates additional information requested by Council at the March 10 Regular meeting, March 17 Special meeting and March 24 Regular meeting.

BACKGROUND

Municipalities in Nova Scotia are required under the Municipal Government Act to approve an operating and capital budget each year and submit the details of such to the Minister of Municipal Affairs and Housing prior to September 30. This budget covers the fiscal year from April 1, 2026, to March 31, 2027.

At the March 3, 2026, Special meeting, staff presented the initial budget draft, which reflected an increase in tax rate of 21.2 cents per \$100 of assessment. Of this increase, 4.3 cents was the result of higher mandatory costs such as education and policing.

At the March 10, 2026, Regular meeting, staff presented the second budget draft (V2), which reflected changes directed by Council at the March 3 meeting and included an increase in tax rate of 15.8 cents, down 5.4 cents from the initial draft. The addition of \$450,000 in policing costs as directed by Council increased number of cents attributed to mandatory costs to 7.3 from 4.3 on every \$100 of assessment.

At the March 17, 2026, Special Council meeting, two versions of the draft budget, V3 and V3.1, were introduced:

- V3 represented an increase in tax rate of 14 cents on every \$100 of assessment; a reduction of 1.8 cents from the previous draft. Mandatory costs had increased 0.1 cents with the inclusion of the provincial Road Levy change in that calculation
- V3.1 represented an increase in tax rate of 5.4 cents on every \$100 of assessment, a decrease of 8.6 cents from the V3 draft

Generally, cost reductions in V3.1 were made on an individual line basis, reducing any increases included in previous versions to 2.6%. If projected costs were lower than the 25/26 budget, they were not adjusted. Costs that Council had funded from reserves or surplus were not removed as they had no effect on the tax rate. The proposed positions of dedicated Custodians at Queens Place Emera Centre (QPEC) and Play Coordinator were removed.

V4 was presented to Council for review at the Regular Council meeting, March 24, 2026. Staff included V3, V3.1, and V4 for comparison purposes in the budget workbook. The proposed tax increase was 5.5 cents on every \$100 of assessment. Mandatory costs were reduced to 5.6 cents from 7.4 (V3.1) with the reduction in policing and REMO funding.

This version included the Utility Budget introduced at the March 17 Special meeting of Council. The 26/27 budget included in the compliance filing with the Nova Scotia Regulatory and Appeals Board was added for reference.

ALTERNATIVES/OPTIONS

Option 1 – Council receives the draft for information.

Option 2 – Council requests additional information from staff prior to accepting the draft.

ANALYSIS

Reconciliation of Changes from the March 24, 2026, Council meeting includes a schedule of draft budget presentations along with their resulting tax rate increase for all drafts on the top left-hand corner.

BUDGET VERSION	PROJECTED DEFICIT	INCREASE IN TAX RATE REQUIRED	NET CHANGE FROM PREVIOUS VERSION
V1 – March 3	\$3,153,415	21.2 cents / \$100	--
V2 – March 10	\$2,349,078	15.8 cents / \$100	- 5.4 cents / \$100
V3 – March 17	\$2,086,304	14.0 cents / \$100	- 1.8 cents / \$100
V3.1 – March 17	\$806,937	5.4 cents / \$100	- 8.6 cents / \$100
V4 – March 24	\$818,478	5.5 cents / \$100	+ 0.1 cents / \$100
V5 – March 31	\$450,282	3 cents / \$100	-2.5 cents / \$100

To reduce the tax rate increase to 3 cents, the accumulated surplus has been used as a funding source. Should there be a surplus of over \$250,000 in the 26/27 fiscal year, there will be no drawdown required.

Mandatory Cost Analysis:

At the March 17, 2026 Special meeting, Council reduced funding from two additional RCMP officers to one RCMP officer. This reduced mandatory costs by \$225,000 per year in V4. Further investigation by staff has confirmed the increase in policing costs to be 3.4%, not the original 5% budgeted. It is unlikely the new position will be staffed until at least June 1, therefore a partial year reduction has been applied to the annual revised cost of \$236,000 for one additional officer. These changes reduced mandatory costs in V5 to 5.1 cents from 5.6 cents (V4):

Mandatory Costs	Increase			
RCMP	\$ 206,737	\$	0.014	
RCMP new	\$ 196,700	\$	0.013	
PVSC	\$ 26,319	\$	0.002	
SSCRE	\$ 291,272	\$	0.020	
REMO	\$ 35,000	\$	0.002	
ROAD LEVY	\$ 7,960	\$	0.001	
				\$ 763,988 \$ 0.051

Including increases in other significant costs:

Mandatory Costs	Increase			
RCMP	\$ 206,737	\$	0.014	
RCMP new	\$ 196,700	\$	0.013	
PVSC	\$ 26,319	\$	0.002	
SSCRE	\$ 291,272	\$	0.020	
REMO	\$ 35,000	\$	0.002	
ROAD LEVY	\$ 7,960	\$	0.001	
				\$ 763,988 \$ 0.051
Workforce - current	\$ 432,319	\$	0.029	
Council - new	\$ 176,451	\$	0.012	
				\$ 608,769 \$ 0.041
SQ pool	\$ 225,960	\$	0.015	
				\$ 225,960 \$ 0.015
Garbage Collection	\$ 509,154	\$	0.034	
				\$ 509,154 \$ 0.034
	\$ 2,107,871			\$ 0.142

Mandatory and significant cost increases are the equivalent of 14.2 cents on the tax rate and are less than the increase in revenue of \$2,444,706. The increase in revenue is the result of funding from reserves and surplus.

The deficit of \$450,282 equates to a 3.0 cent increase in the tax rate for V5.

Reconciliation Report changes from V4:

Vacancy Allowance has been updated and percentage increased from 25% to 50% at Council's direction.

Roofing remediation for Queens Place has been added to the draft operating budget, as it could not be completed in the 25/26 fiscal year due to recent weather events.

Custodial service provision was reviewed by Council at the March 24, 2026 Regular Council meeting, resulting in reallocation of one FTE from Public Works to

Queens Place and the addition of 1 FTE and .5 FTE (PT) for Queen Place Emera Centre, resulting in a compliment of 2.5 FTE custodial service provision.

Policing costs have been updated with current estimates and reflect partial year for additional officer.

Conference expenses have been reviewed. Detail is provided in this staff report.

Potential drawdown of the surplus to achieve a 3-cent increase.

Conference Expense Review:

Staff were asked for detail of each conference expense at the March 24 Regular Council Meeting. Subsequent direction was also given to reduce both the number of nights accommodation and the meal allocation for conferences.

Staff have reduced the meal allocation for each person to 2 breakfasts and 2 dinners per person for the NSFM conferences. The AMANS conferences have been reduced to 2 breakfasts and 2 dinners per person for the spring conference and 3 breakfasts and 3 dinners per person for the fall conference. The amounts for each meal were determined by using an average of provincial government per diems and other municipal units where easily available. Region of Queens Municipality does not have a policy regarding reimbursable amounts for meals.

Breakfast \$12, Lunch \$20, Dinner \$30

	# Attendees	Hotel nights	Meals pp Breakfast	Meals pp Dinner	Total cost
NSFM - Spring Yarmouth	5	2	2	2	\$ 6,020
NSFM - Fall HFX	5	3	2	2	\$ 8,170
CAMA - Whistler	1				\$ 6,000
AMANS - Spring Digby	4	2	2	2	\$ 5,536
AMANS - Fall Dartmouth	4	3	3	3	\$ 7,704

Total cost includes conference fees and mileage.

The Mayor does not require accommodation for the NSFM Spring conference. The budget lines for these associations also include membership fees. FCM conference line previously included addition of Deputy CAO attendance that was not included in the March 17 staff report at a cost of \$5000. This has been removed.

Total savings: \$18,170.

Cost sharing for Council Benefits:

Staff were asked to research cost sharing percentages used by other municipal units that offer Council benefits. This is not information that our provider tracks as it is the decision of each individual municipal unit. Staff reached out through the AMANS list serve and received a few responses. The percentage splits range from 75%MU/25%CM to 50%MU/50% CM. Some percentages for members of Council mirror the same split as employees, and some do not.

Reserve Activity Report:

An updated report has been included as an attachment to this staff report. Items recommended by staff have been added, however, can be removed during Council deliberations. Items in purple represent proposals by staff or direction of Council.

IMPLICATIONS

Financial: The operating budget dictates the tax rate that is applied to assessed values of properties in Region of Queens.

The revised budget V5 draft outcome reflects an increase in tax rate of 3.0 cents per \$100 of assessment.

COMMUNICATIONS

Residents are encouraged to engage in the budget process at <https://www.regionofqueens.com/budget-engagement/>.

BYLAWS/PLANS/POLICIES

N/A

SUMMARY

This report introduces the fifth draft of the 26/27 operational budget for Council review and discussion.

ATTACHMENTS/REFERENCE MATERIALS

- [March 3 Special Council Meeting Agenda](#)
- [March 10 Regular Council Meeting Agenda](#)
- [March 17 Special Council Meeting Agenda](#)

- [March 24 Regular Council Meeting Agenda](#)
- Council Workbook
- Region of Queens Draft Operating Budget for fiscal year 2026/2027
- Reconciliation of Changes Report
- Reserve Activity Report

One cent on tax rate:	
\$	148,550

Cents on TXR	5.5	3.0
Deficit	(818,478)	(450,282)
MC increase inc above:	5.6	5.1

V4 V5

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31			2027-03-31	2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
1. Taxation							
ASSESSABLE PROPERTIES							
Residential	11,545,171	12,456,122	12,424,997	99.8%	12,424,897	13,506,000	13,506,000
Commercial	2,012,018	2,013,631	2,002,386	99.4%	2,002,297	2,035,100	2,035,100
Wind Turbine Act	25,218	25,218	25,684	101.8%	25,684	25,700	25,700
	2,037,236	2,038,849	2,028,070	99.5%	2,027,981	2,060,800	2,060,800
Resource							
Taxable Assessments	928,490	964,630	959,865	99.5%	959,865	952,400	952,400
Forest Property-Less than 50,000 Acres	29,271	28,876	28,926	100.2%	28,926	28,600	28,600
Forest Property -More than 50,000 Acres	111	111	111	100.0%	111	111	111
	957,872	993,617	988,902	99.5%	988,902	981,111	981,111
AREA RATES							
Hydrant Rate	209,187	201,424	200,691	99.6%	200,691	300,400	300,400
Transportation-Roads & Sidewalks							
Transportation-Roads & Sidewalks	331,288	241,657	235,441	97.4%	235,441	421,613	421,613
District 13	1,380,282	1,492,989	1,487,522	99.6%	1,487,522	1,657,846	1,657,846
Debt-District 13	56,724	61,356	61,131	99.6%	61,131	68,131	68,131
	1,977,480	1,997,425	1,984,785	99.4%	1,984,785	2,447,990	2,447,990
Environmental Health-Caledonia	35,791	36,000	27,001	75.0%	36,000	36,000	36,000
Environmental Health- Milton	50,349	50,500	38,912	77.1%	51,987	52,100	52,100
Environmental Health- Liverpool	433,676	435,000	324,859	74.7%	432,398	431,800	431,800
Environmental Health- Brooklyn	42,111	42,100	31,221	74.2%	41,750	41,100	41,100
	561,927	563,600	421,993	74.9%	562,134	561,000	561,000
Business Property							
Bell	44,819	48,000	47,372	98.7%	47,372	48,000	48,000
Nova Scotia Power	1,212,718	1,329,946	1,329,946	100.0%	1,329,946	1,329,946	1,329,946
Nova Scotia Power HST Rebate	67,798	50,000	54,956	109.9%	54,956	54,956	54,956
	1,325,335	1,427,946	1,432,274	100.3%	1,432,274	1,432,902	1,432,902

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Deed Transfer Tax	1,116,379	1,100,000	975,147	88.6%	1,192,641	1,200,000	1,200,000
Tax Recoveries	18,802	10,000	406	4.1%	8,000	10,000	10,000
	1,135,181	1,110,000	975,553	87.9%	1,200,641	1,210,000	1,210,000
Total Taxation	\$ 19,540,202	\$ 20,587,560	\$ 20,256,574	98.4%	\$ 20,621,615	\$ 22,199,803	\$ 22,199,803

2. Grants in Lieu of Taxes

Federal Government	63,010	60,892	65,073	106.9%	57,717	82,544	82,544
Provincial Government							
Provincial Property	111,095	85,400	-	0.0%	85,400	88,207	88,207
Conservation GIL	-	14,375	6,189	43.1%	14,375	14,375	14,375
Crown Timber Land	133,585	133,585	-	0.0%	133,585	133,585	133,585
Fire Protection	49,711	22,698	-	0.0%	22,698	24,384	24,384
	294,391	256,058	6,189	2.4%	256,058	260,551	260,551
Total Grants in Lieu of Taxes	\$ 357,401	\$ 316,950	\$ 71,262	22.5%	\$ 313,775	\$ 343,095	\$ 343,095

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
3. Services Provided to Other Governments							
Closure Costs Joint Service Board	14,785	13,600	10,477	77.0%	13,928	14,300	14,300
Closure Costs Barrington	26,385	27,600	28,638	103.8%	28,121	28,800	28,800
Closure Costs Clarks Harbour	3,940	4,400	2,073	47.1%	8,792	4,500	4,500
Barrington Solid Waste	226,480	231,400	177,970	76.9%	241,386	247,400	247,400
Clarks Harbour Solid Waste	37,042	37,900	25,251	66.6%	37,476	38,400	38,400
Joint Service Board Organics	75,296	74,300	59,935	80.7%	69,223	73,500	73,500
Barrington Organics	45,074	46,600	27,992	60.1%	48,014	51,000	51,000
Clarks Harbour Organics	472	-	2,002	-	2,670	2,800	2,800
Joint Service Board Recycling	93,867	93,700	83,759	89.4%	83,759	-	-
Joint Service Board Solid Waste	126,343	122,800	89,931	73.2%	119,559	122,560	122,560
Barrington Recycling	25,559	26,700	17,907	67.1%	35,518	-	-
Clarks Harbour Recycling	828	800	1,641	205.1%	1,279	-	-
Waste Check Solid Waste	1,436,584	1,436,300	1,204,594	83.9%	1,588,073	1,627,900	1,627,900
Closure Costs Waste Check	182,946	184,300	144,747	78.5%	202,229	207,300	207,300
Waste Check Under tonnage	39,073	36,900	13,968	37.9%	43,465	43,500	43,500
	\$ 2,334,672	\$ 2,337,299	\$ 1,890,884	80.9%	\$ 2,523,492	\$ 2,461,960	\$ 2,461,960

4. Sales of Services

Protective Services

Parking Meters	8,870	12,000	5,652	47.1%	6,500	10,000	10,000
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Public Health and Welfare Services

Revenue from Residents	1,586,089	1,647,397	1,339,105	81.3%	1,560,000	1,725,077	1,725,077
Other Funding Sources	671,124	4,000	9,913	247.8%	130,000	-	-
	2,257,212	1,651,397	1,349,018	81.7%	1,690,000	1,725,077	1,725,077

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Environmental Health Services							
Septage	103,509	111,100	120,003	108.0%	132,200	145,400	145,400
Commercial Solid Waste	326,437	352,000	204,916	58.2%	247,200	248,400	248,400
Commercial Organics	70,650	78,100	52,305	67.0%	53,431	56,800	56,800
Mixed C&D and O/S Queens	135,539	136,400	127,052	93.1%	166,897	179,800	179,800
Commercial Recyclables	8,612	9,600	7,100	74.0%	8,962	-	-
Commercial Closure	202,946	206,800	191,785	92.7%	214,000	271,700	271,700
Metal Sales	49,042	53,600	946	1.8%	50,067	50,200	50,200
Sorted Commercial Queens	8,595	8,800	8,932	101.5%	12,135	12,800	12,800
Sorted O/S Queens	40,384	35,200	24,136	68.6%	41,833	45,000	45,000
Recycling Commodities	70,870	77,000	19,063	24.8%	19,000	-	-
Contaminated Soil	61,826	39,600	53,264	134.5%	65,685	65,700	65,700
	1,078,410	1,108,200	809,502	73.0%	1,011,410	1,075,800	1,075,800
Other							
Tax Certificates	15,080	15,000	12,320	82.1%	14,480	15,000	15,000
Total Sales of Services	\$ 3,359,572	\$ 2,786,597	\$ 2,176,492	78.1%	\$ 2,722,390	\$ 2,825,877	\$ 2,825,877

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
5. Other Revenue from Own Sources							
Licenses & Permits							
Dog Registration Fees	9,780	11,000	8,610	78.3%	9,000	10,000	10,000
Planning Department Zoning, etc.	10,470	7,500	5,648	75.3%	7,500	7,500	7,500
Building Permits	27,260	30,000	31,861	106.2%	38,500	35,000	35,000
Vendors License	2,502	2,500	1,888	75.5%	2,200	2,500	2,500
Taxi-License & Operator	500	600	50	8.3%	500	500	500
	50,512	51,600	48,057	93.1%	57,700	55,500	55,500
Fines							
Parking Fines	1,263	1,000	867	86.7%	1,000	1,000	1,000
Sheriff Fines	30,469	30,000	27,188	90.6%	30,000	30,000	30,000
	31,733	31,000	28,055	90.5%	31,000	31,000	31,000
Rentals							
Town Hall	6,000	6,000	-	0.0%	-	-	-
LBDC	111,709	108,883	34,706	31.9%	50,000	120,000	120,000
Registry of Deeds	16,450	16,470	12,338	74.9%	16,470	16,470	16,470
Hangar Rent-Airport	4,000	4,000	4,000	100.0%	4,000	4,000	4,000
	138,159	135,353	51,044	37.7%	70,470	140,470	140,470
Return on Investments							
Interest on Investments	320,489	250,000	150,124	60.0%	180,000	160,000	160,000
	320,489	250,000	150,124	60.0%	180,000	160,000	160,000
Other Revenue from Own Sources							
Penalties and Interest on Taxes	195,798	175,000	195,752	111.9%	215,000	170,000	170,000
Penalties and Interest on Misc.	10,095	10,000	10,856	108.6%	12,000	12,000	12,000
Marketing Levy Revenue					-	100,000	100,000
	205,893	185,000	206,608	111.7%	227,000	282,000	282,000

DRAFT

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region	%age	Projections to	Region	Region	
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Recreation and Cultural Services							
Queens Place Recreation Facility							
Skate Sharpening	2,062	1,500	1,458	97.2%	1,600	1,750	1,750
Public Skating	2,877	2,400	2,379	99.1%	2,800	3,500	3,500
Concessions	5,541					-	-
Ice Rentals	219,958	210,000	161,900	77.1%	214,000	220,000	220,000
Fitness Revenue Memberships	162,293	165,000	141,111	85.5%	168,000	172,000	172,000
Indoor Track	5,194	5,000	-	0.0%	-	-	-
Sponsorships & Advertising	55,953	40,000	45,616	114.0%	46,000	45,000	45,000
Room Rentals (Fitness/Community)	28,909	25,000	15,275	61.1%	18,000	20,000	20,000
Fitness Classes	4,142	2,200	4,455	202.5%	4,800	5,000	5,000
Gate Revenue	6,127					-	-
Vending Machines Revenue	9,176	5,000	4,558	91.2%	5,500	6,000	6,000
Full Facility Rental	41,110	-	-	0.0%	-	-	-
Youth Centre	3,685					-	-
Personal Trainer	8,848	10,000	6,218	62.2%	8,500	10,000	10,000
	555,877	466,100	382,970	82.2%	469,200	483,250	483,250
	-						
Recreation Program Revenue	29,962	40,000	3,298	8.2%	7,000	46,750	46,750
	585,838	506,100	386,268	76.3%	476,200	530,000	530,000
Miscellaneous							
Race Track Revenue	9,000	9,600	9,210	95.9%	9,210	9,500	9,500
Visitor Information Center	5,800	4,500	2,160	48.0%	2,160	3,000	3,000
Sundry Revenue	203,735	45,000	41,213	91.6%	800,000	45,000	45,000
EPR Revenue		100,000	-	0.0%	-	-	-
RCMP Criminal Checks	3,990	3,600	2,461	68.4%	3,000	3,000	3,000
Vacancy Allowance	-	507,554	-	0.0%	-	109,302	230,922
Revenue collected for Other Government Agencies							
Brooklyn Community Rate	47,234	49,761	49,556	99.6%	49,556	52,350	52,350
	269,759	720,015	104,600	14.5%	863,926	222,152	343,772
Total Other Revenue from Own Sources	\$ 1,602,382	\$ 1,879,068	\$ 974,756	51.9%	\$ 1,906,296	\$ 1,421,122	\$ 1,542,742

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
6. Unconditional Transfer from Other Governments							
Provincial Government							
Farm Property Acreage	14,010	14,101	14,140	100.3%	14,140	14,140	14,140
Municipal Financial Capacity Grant	1,343,225	1,343,225	1,007,418	75.0%	1,343,225	1,343,225	1,343,225
Total Unconditional Transfers from Other Gov.	\$ 1,357,235	\$ 1,357,326	\$ 1,021,558	75.3%	\$ 1,357,365	\$ 1,357,365	\$ 1,357,365

7. Conditional Transfers from Federal & Provincial

Governments or Agencies							
RRF Funding	10,093	11,000	-	0.0%	10,000	10,000	10,000
Diversion Credits	116,652	60,000	10,346	17.2%	25,000	62,295	62,295
Provincial Funding	17,232	-	60,877	0.0%	50,000	55,500	55,500
911 Cost Recovery Fund	4,590	4,600	-	0.0%	5,000	5,000	5,000
Federal Funding	9,280	-	5,000	0.0%	5,000	-	-
Total Conditional Transfers	\$ 157,847	\$ 75,600	\$ 76,223	100.8%	\$ 95,000	\$ 132,795	\$ 132,795

8. Other Transfers, Collections for Other

Governments							
Accumulated Surplus							
Succession Planning		32,214	-	0.0%	32,214	-	-
Other 24/25 Surplus Items	431,147	-	-	0.0%	-	-	-
Grey Box new Site Set up		24,000	-	0.0%	-	-	-
Community Group Funding Support		450,000	-	0.0%	216,490	483,000	483,000
New Dry Hydrants		40,000	-	0.0%	-	-	-
Intervenor Status	7,953	67,189	22,010	32.8%	68,000	-	-
Paving rate funding		321,098	-	0.0%	-	-	-
Unbudgeted expenses	381,553	-			73,500	-	-
RQM 30th anniversary						15,000	15,000
Community Wellness Strategy						50,000	50,000
Recommissioning report - Queens Place						52,500	52,500
Queens Place Parking Lot and wall replacement						90,000	90,000
Trestle Trail Bridge Study						30,000	30,000
Transfer fr Surplus to balance rate change to zero		142,915	-	0.0%	-	-	250,000
	820,653	1,077,416	22,010	2.0%	390,204	720,500	970,500

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Transfers from Special Operating Reserves							
Shares Services Initial Costs	-	110,000	-	0.0%	-	25,000	25,000
Paving rate balancing District 13	-	-	-	-	137,115	10,000	10,000
Septage Reserve Lagoon Dredging	-	-	-	-	-	55,000	55,000
Hillsview Acres Deficit Transfer fr Reserves	77,346	192,259	-	0.0%	130,407	246,162	246,162
Pine Grove	25,000	25,000	-	0.0%	25,000	25,000	25,000
Accessibility	-	55,000	-	0.0%	11,251	-	-
MPS update funding fr reserve	-	-	-	-	-	48,000	48,000
CIF Reserve	10,000	-	250,000	-	250,000	100,000	100,000
Organics reserve	-	-	-	-	-	400,000	400,000
Organics reserve	-	-	-	-	-	66,481	66,481
Parkland	-	-	-	-	-	7,000	7,000
Parkland	-	-	-	-	-	30,000	30,000
Parkland	-	-	-	-	-	49,000	49,000
Parkland	-	-	-	-	-	32,500	32,500
Parkland	-	-	-	-	-	12,000	12,000
Parkland	-	-	-	-	-	10,000	10,000
Shared Services Reserve	-	-	-	-	-	52,000	52,000
Fundraising	-	-	-	-	-	19,500	19,500
District 13 Reserve	-	-	-	-	-	90,000	90,000
District 13 Reserve	-	-	-	-	-	43,500	43,500
District 13 Reserve	-	-	-	-	-	37,000	37,000
Other 24/25 Special Operating Reserve items	898,508	-	-	-	-	-	-
Transfers from Special Equipment Reserve	-	-	-	-	-	-	-
Fire Department Truck Reserve	166,703	309,071	-	0.0%	309,071	361,571	361,571
	1,998,211	1,768,746	272,010	15.4%	1,253,048	2,440,214	2,690,214
TOTAL REVENUE:	\$ 30,707,523	\$ 31,109,145	\$ 26,739,760	86.0%	\$ 30,792,980	\$ 33,182,232	\$ 33,553,852

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
9. General Government Services							
Legislative							
Remuneration-Mayor	48,600	51,220	39,395	76.9%	51,220	79,557	79,557
Remuneration-Council	169,683	179,520	138,638	77.2%	179,520	327,633	327,633
Council Expenses (publicly reported)	12,513	14,000	11,454	81.8%	14,000	13,000	13,000
Other Expenses	19,156	10,000	7,407	74.1%	10,000	10,260	10,260
Council Discretionary Fund		-	-		-	-	-
Committee of Council Expenses		-	-		-	-	-
	249,952	254,740	196,894	77.3%	254,740	430,451	430,451
General Administrative							
Administrative	919,096	1,589,820	929,955	58.5%	1,330,000	1,782,790	1,782,790
Administrative Benefits	184,059	10,512	5,624	53.5%	10,512	11,000	11,000
Allocated -Water Utility	(56,650)	(58,070)	(43,553)	75.0%	(58,070)	(61,537)	(61,537)
Office Expenses	63,132	75,600	58,699	77.6%	75,600	77,566	77,566
Computer Insurance	7,992	9,000	9,000	100.0%	9,000	9,000	9,000
Equipment Mtnc/Lease Costs	14,938	15,000	15,765	105.1%	15,000	22,044	22,044
Computer System	236,698	307,602	278,042	90.4%	307,602	382,081	382,081
Diversity Programs	14,061	25,000	1,000	4.0%	1,000	14,427	14,427
Staff Training	13,112	50,000	35,659	71.3%	45,000	25,000	25,000
	1,396,438	2,024,464	1,290,191	63.7%	1,735,644	2,262,370	2,262,370
Financial Management	48,057	45,000	15,282	34.0%	50,000	45,000	45,000
Bank Charges	2,503	2,200	517	23.5%	1,500	1,500	1,500
	50,560	47,200	15,799	33.5%	51,500	46,500	46,500
Taxation							
Administration	71,148	76,620	56,745	74.1%	76,620	80,604	80,604
Tax Billings	16,333	20,000	20,151	100.8%	20,151	20,600	20,600
Tax Exemptions	129,634	163,000	147,161	90.3%	160,000	167,238	167,238
Assessment Services	317,389	328,985	246,739	75.0%	328,985	355,304	355,304
Other Taxation-Tax Sale Costs/Appeals PY	2,996	28,560	10,624	37.2%	28,560	29,303	29,303
	537,500	617,165	481,420	78.0%	614,316	653,049	653,049

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Common Services-Administration Building							
Insurance	5,955	6,700	6,700	100.0%	6,700	6,700	6,700
Electricity	34,300	36,400	18,381	50.5%	30,000	30,600	30,600
General Maintenance	37,976	55,000	39,565	71.9%	72,500	35,000	35,000
Utilities	1,610	1,720	871	50.6%	1,700	2,800	2,800
	79,841	99,820	65,517	65.6%	110,900	75,100	75,100
Other							
Legal Services	118,092	177,000	179,855	101.6%	170,000	120,000	120,000
Recruiting	55,571	50,000	42,162	84.3%	42,500	2,500	2,500
General Consulting	62,928	100,000	23,529	23.5%	17,600	100,000	100,000
Safety Strategy Implementation	305,444	50,000	123,362	246.7%	150,000	10,000	10,000
Other	303,496	-	8,252	0.0%	8,400	1,000	1,000
Contingency	-	100,000	30,039	30.0%	36,200	-	-
Homeowners Association Fees	-	450	-	0.0%	450	450	450
Utility Low Income Assistance	-	15,000	-	0.0%	5,000	15,000	15,000
Staff Relations Fund	22,237	25,000	16,876	67.5%	25,000	23,100	23,100
	867,768	517,450	424,075	82.0%	455,150	272,050	272,050
Other General Government Services							
Conventions & Delegations							
NSFM (Council + CAO)	19,736	25,600	17,926	70.0%	18,000	34,300	23,190
Elections	78,064					-	-
FCM/CAMA (Council + CAO)	2,949	12,200	10,469	85.8%	11,000	15,300	10,000
Other Councilors Conferences		1,000	-	0.0%	-	2,000	2,000
AMANS	4,416	8,818	11,500	130.4%	12,000	19,700	17,940
	105,165	47,618	39,895	83.8%	41,000	71,300	53,130
General Accident, Damage Claims &							
Public Liability Insurance	1,120	1,120	1,120	100.0%	1,220	1,220	1,220
Grants to Other Organizations & Individuals							
Community Investment Fund	179,420	175,000	352,330	201.3%	348,378	275,000	275,000
	179,420	175,000	352,330	201.3%	348,378	275,000	275,000

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Other							
Scholarships	9,000	9,000	9,500	105.6%	9,000	9,000	9,000
Municipal Floats	1,565	1,600	728	45.5%	1,000	1,600	1,600
Pension/Administration Costs	5,544	5,450	4,158	76.3%	5,450	5,450	5,450
Advertising & Promotions	4,697	13,000	3,491	26.9%	10,000	13,000	13,000
Grants to Organizations	-	-	-	0.0%	-	-	-
- Queens County Food Bank	-	15,500	15,500	100.0%	15,500	15,500	15,500
- Queens Country Transit	-	70,000	70,000	100.0%	70,000	65,000	65,000
- Astor funding - surplus	-	250,000	17,197	6.9%	250,000	233,000	233,000
- Greenfield Fire	-	200,000	200,000	100.0%	200,000	-	-
- North Queens Track - surplus	-	-	-	0.0%	-	250,000	250,000
Contingency	50,407	-	-	0.0%	-	-	-
Communications	9,464	15,000	2,470	16.5%	10,000	15,390	15,390
	80,676	579,550	323,044	55.7%	570,950	607,940	607,940
Valuation Allowance							
Uncollectible taxes	26,876	15,000	8,980	59.9%	12,000	15,000	15,000
Total General Government Services	\$ 3,575,315	\$ 4,379,128	\$ 3,199,265	73.1%	\$ 4,195,798	\$ 4,709,980	\$ 4,691,810
10. Protective Services							
Police Protection							
Administration-Prosecution Fees	12,512	12,400	7,800	62.9%	10,000	12,500	12,500
DNA Testing	10,374	10,700	13,133	122.7%	13,200	13,500	13,500
RCMP Satellite Office-Caledonia	962	600	239	39.8%	425	450	450
Seniors' Safety Coordinator		74,966	37,062	49.4%	54,000	82,987	82,987
Protective Services	2,780,840	2,864,265	2,224,788	77.7%	2,966,384	3,339,703	3,264,952
Total Police/Senior Protection	2,804,689	2,962,931	2,283,022	77.1%	3,044,009	3,449,140	3,374,389

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region	%age	Projections to	Region	Region	
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Law Enforcement							
Building/Fire Inspection							
Salary & Benefits	169,904	182,400	134,987	74.0%	182,400	190,095	190,095
Travel	3,615	5,000	1,308	26.2%	1,436	5,000	5,000
Insurance Liability/Vehicle	612	2,591	2,591	100.0%	2,591	2,600	2,600
Training/Memberships	4,873	5,000	7,221	144.4%	7,221	5,000	5,000
Shared Services		110,000	-	0.0%	-	25,000	25,000
Telephone	2,285	1,700	425	25.0%	600	-	-
Gasoline	12,000	12,600	9,450	75.0%	12,600	12,900	12,900
Maintenance Vehicle		3,600	3,201	88.9%	4,500	3,600	3,600
Supplies	63,748	500	415	83.0%	415	513	513
	257,036	323,391	159,598	49.4%	211,763	244,708	244,708
By Law Enforcement							
Salary & Benefits	102,064	162,660	108,083	66.4%	131,900	177,425	177,425
Insurance Liability/Vehicle	1,428	1,904	1,904	100.0%	1,904	1,900	1,900
Training/Memberships	325	1,500	3,390	226.0%	1,515	3,500	3,500
Telephone	451	700	241	34.4%	350	718	718
Uniform	1,907	3,000	1,621	54.0%	1,621	3,000	3,000
Unsightly Premises	3,903	1,000	52	5.2%	50	1,000	1,000
Gasoline	5,520	6,000	4,500	75.0%	6,000	6,200	6,200
Bylaw Vehicle Maintenance	472	1,800	796	44.2%	1,200	1,800	1,800
Dog Tags	705	850	667	78.5%	732	850	850
Dog Pound General Maintenance	1,139	750	582	77.6%	500	750	750
Supplies for Dog Control		500	93	18.6%	111	500	500
Parking Meter Repairs/Tickets	727	5,000	2,152	43.0%	2,152	5,000	5,000
	118,640	185,664	124,081	66.8%	148,035	202,644	202,644
Total Law Enforcement	375,676	509,055	283,679	55.7%	359,798	447,352	447,352

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Fire Fighting Force							
Liability Insurance	13,561	13,925	14,425	103.6%	14,425	14,425	14,425
Safety Training	40,000	40,000	30,000	75.0%	40,000	40,000	40,000
Fire Department Equipment Purchases	166,703	309,071	309,071	100.0%	309,071	361,571	361,571
Grants Volunteer Fire Departments/First Resp.	633,860	692,450	609,280	88.0%	692,450	742,750	742,750
Interest on Loans	1,100	525	-	0.0%	525	-	-
Workers Compensation	12,342	18,400	13,926	75.7%	18,570	20,000	20,000
Medical Insurance	5,895	6,200	5,895	95.1%	5,895	6,200	6,200
1st Responders Insurance	1,623	1,185	1,685	142.2%	1,685	1,685	1,685
Dry Hydrant Maintenance	14,952	10,000	4,198	42.0%	15,000	10,260	10,260
Dry Hydrant Upgrades		40,000	-	0.0%	-	-	-
Dry Hydrant Labour		60,820	2,952	4.9%	-	-	-
Reserve Fund-Fire Department Capital	380,316	415,470	311,603	75.0%	415,470	445,650	445,650
	1,270,351	1,608,046	1,303,036	81.0%	1,513,091	1,642,541	1,642,541
Fire Alarm Systems							
Answering Contract	29,787	31,000	22,726	73.3%	31,000	31,800	31,800
Base Station/Antenna	536	600	386	64.3%	600	600	600
	30,323	31,600	23,112	73.1%	31,600	32,400	32,400
Water Supply and Hydrants	219,488	201,424	151,068	75.0%	200,691	300,400	300,400
Fire Station Building							
Insurance/Building/Boiler	6,122	5,139	5,139	100.0%	5,139	5,140	5,140
Building Repairs & Grounds	22,193	26,000	48,305	185.8%	35,000	22,000	22,000
Building Fuel	25,607	16,640	11,862	71.3%	20,000	20,500	20,500
Utilities	17,833	23,400	8,655	37.0%	17,000	17,400	17,400
	71,755	71,179	73,961	103.9%	77,139	65,040	65,040
Other Fire Protection							
Snow Removal Rural Fire Hydrants	945	5,000	3,180	63.6%	5,000	5,000	5,000
Total Fire Protection	1,592,862	1,917,249	1,554,357	81.1%	1,827,521	2,045,381	2,045,381

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Emergency Measures							
Local EMO/GSAR	25,753	44,935	29,132	64.8%	40,000	85,546	85,546
Ground Search & Rescue- Building Fuel	4,955	5,000	3,468	69.4%	5,000	5,100	5,100
Vehicle/Building/Liability Insurance	16,862	9,808	10,802	110.1%	10,802	10,800	10,800
Electricity	1,801	1,660	1,097	66.1%	1,700	1,700	1,700
Building Maintenance	12,413	3,750	1,880	50.1%	2,750	3,000	3,000
Total Emergency Measures	61,784	65,153	46,379	71.2%	60,252	106,146	106,146
Total Protective Services	\$ 4,835,010	\$ 5,454,387	\$ 4,167,437	76.4%	\$ 5,291,580	\$ 6,048,019	\$ 5,973,268

11. Transportation Services

Common Services-Administration

EPW Wages (IBEW and non union)	1,259,160	570,790	899,831	157.6%	1,200,000	2,107,055	2,047,428
Wage reallocation							
Sanitary Supplies	24,117	36,750	17,351	47.2%	25,000	37,706	37,706
Asset Management	15,074					-	-
Licencing/Memberships/ Professional Development	17,066	33,180	31,107	93.8%	40,000	34,043	34,043
Communication Services	21,292	40,000	23,368	58.4%	35,000	41,040	41,040
	1,336,708	680,720	971,657	142.7%	1,300,000	2,219,843	2,160,216

Common Services-Equipment Operations

Salary & Benefits Mechanic	113,301	83,040	129,996	156.5%	179,900	205,401	205,401
Equipment Oil & Fluids	19,742	25,000	16,866	67.5%	22,488	23,100	23,100
Equipment Gas	29,799	32,550	23,683	72.8%	31,577	32,400	32,400
Equipment Diesel	18,556	20,000	16,277	81.4%	21,703	22,300	22,300
EPW Vehicle Maintenance	145,888	173,750	140,376	80.8%	170,000	176,450	176,450
Trucks-Insurance	20,330	28,276	28,276	100.0%	28,275	28,300	28,300
Small Equipment Maintenance	22,433	44,250	15,110	34.1%	30,000	35,400	35,400
Plow Insurance	3,060	857	857	100.0%	857	850	850
Heavy Equipment Maintenance	105,235	184,000	132,586	72.1%	184,000	184,000	184,000
Loader-Insurance	3,056	3,428	4,695	137.0%	4,695	4,700	4,700
Backhoe - Insurance	382	429	429	100.0%	429	430	430
	481,781	595,580	509,151	85.5%	673,924	713,331	713,331

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Debenture Principal & Interest							
Principal		-	-		-	22,000	22,000
Interest		-	-		-	6,919	6,919
		-	-		-	28,919	28,919
Small Tools and Equipment	43,962	34,000	24,440	71.9%	34,000	34,000	34,000
Public Works Safety Equipment and Training	30,342	45,000	85,708	190.5%	90,000	42,000	42,000
	74,304	79,000	110,148	139.4%	124,000	76,000	76,000
Storage							
Insurance	253	548	548	100.0%	548	550	550
Grounds Building Utilities	15,443	15,600	2,772	17.8%	14,000	14,400	14,400
Grounds Building General Maintenance	21,536	10,000	7,321	73.2%	7,500	10,000	10,000
	37,232	26,148	10,641	40.7%	22,048	24,950	24,950
Works Garage							
Works Garage Renovation	92,737	12,000	21,220	176.8%	12,000	-	-
Insurance	2,620						-
Works Utilities	28,938	29,640	17,870	60.3%	29,000	29,800	29,800
Works Department General Maintenance	37,887	81,000	21,364	26.4%	71,600	40,000	40,000
	162,183	122,640	60,454	49.3%	112,600	69,800	69,800
Insurance	-	2,934	2,934	100.0%	2,934	2,900	2,900
Total Common Services	2,092,209	1,507,022	1,664,985	110.5%	2,235,506	3,135,742	3,076,115
Road Transport							
Roads and Streets							
Road Levy	301,415	306,840	230,136	75.0%	306,848	314,800	314,800
Street and Road Maintenance	227,518	103,890	111,475	107.3%	145,000	106,591	106,591
Street and Road Maintenance - Labour		532,360	121,674	22.9%	162,233	-	-
J Class roads	150,000				-	250,000	250,000
Sidewalks Material	34,935	64,290	15,484	24.1%	80,000	109,462	109,462
Sidewalks Labour		60,820	16,642	27.4%	22,189	-	-
Storm Water Management	31,384	10,000	12,881	128.8%	30,000	10,260	10,260
Storm Water Management - Labour		50,180	16,447	32.8%	21,929	-	-
De-Icing Materials Supply	80,546	75,000	15,551	20.7%	70,000	68,737	68,737

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Traffic Signals and Markings	73,240	99,392	149,645	150.6%	150,000	229,476	229,476
Traffic Calming		50,180	-	0.0%		-	-
Equipment Permitting	20,340	16,500	14,616	88.6%	21,000	25,355	25,355
Asphalt Paving	312,972	391,230	395,364	101.1%	400,000	410,400	410,400
	1,232,350	1,760,682	1,099,915	62.5%	1,409,198	1,525,081	1,525,081
Debenture Principal & Interest							
Principal	35,365	64,856	70,860	109.3%	64,856	70,456	70,456
Interest	17,993	18,994	12,209	64.3%	18,994	16,810	16,810
	53,358	83,850	83,069	99.1%	83,850	87,266	87,266
Road Transport							
Street lighting							
Rental	291,622	273,000	200,936	73.6%	275,000	280,500	280,500
Decorative Light Maintenance	9,761	19,000	11,618	61.1%	9,000	4,000	4,000
	301,383	292,000	212,554	72.8%	284,000	284,500	284,500
Airport							
Airport Insurance	4,464	4,628	4,572	98.8%	4,572	4,600	4,600
Building/Grounds	2,336	2,500	-	0.0%	2,500	2,500	2,500
Heat/Lights/Fuel	2,939	2,730	1,324	48.5%	2,500	2,600	2,600
	9,739	9,858	5,896	59.8%	9,572	9,700	9,700
Total Transportation Services	\$ 3,689,039	\$ 3,653,412	\$ 3,066,419	83.9%	\$ 4,022,126	\$ 5,042,289	\$ 4,982,662

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
12. Environmental Health Services							
R.Q.M. Sewage Administration							
Supervision	15,637	154,880	29,171	18.8%	38,894	243,333	243,333
Labour		-	-		-	492,235	492,235
Wage reallocation to Utility		-	-		-	(266,959)	(266,959)
Wage reallocation to operations		-	-		-		-
Insurance-Caledonia	2,851	3,194	3,194	100.0%	3,194	3,200	3,200
WW Continuing Education/Certification	1,240	17,910	2,537	14.2%	4,000	6,000	6,000
Consulting Services	33,734	30,000	10,569	35.2%	16,000	13,200	13,200
Insurance- Brooklyn	1,747	1,948	1,948	100.0%	1,948	1,950	1,950
Insurance-STP Liverpool	13,777	15,518	15,518	100.0%	15,518	15,500	15,500
Insurance-Milton	3,460	3,880	3,880	100.0%	3,880	3,900	3,900
	72,446	227,330	66,818	29.4%	83,434	512,358	512,358
R.Q.M. Sewage Collection Systems							
NQ WW Collection and Treatment Maintenance	59,231	129,500	116,203	89.7%	155,000	99,400	99,400
NQ WW Collection and Treatment Wages and Br	24,167	46,350	25,524	55.1%	35,000		-
SQ WW Collection Wages and Benefits	33,296	132,270	78,994	59.7%	108,105		-
SQ WW Collection Maintenance	196,806	180,000	246,463	136.9%	265,000	184,680	184,680
	313,501	488,120	467,184	95.7%	563,105	284,080	284,080
R.Q.M. Sewage Treatment & Disposal							
SQ WW Treatment Operations	233,477	221,825	167,356	75.4%	220,000	227,592	227,592
SQ WW Treatment Wages and Benefits	12,242	46,350	14,949	32.3%	20,500		-
	245,719	268,175	182,305	68.0%	240,500	227,592	227,592
Debenture Principal & Interest							
Principal	130,486	162,731	169,294	104.0%	162,731	177,663	177,663
Interest	31,717	30,688	24,910	81.2%	30,688	28,737	28,737
	162,202	193,419	194,204	100.4%	193,419	206,400	206,400
R.Q.M. Total Sewage and Disposal	793,867	1,177,044	910,511	77.4%	1,080,458	1,230,431	1,230,431

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region	%age	Projections to	Region	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Garbage Collection & Disposal							
Administration							
Salary and Benefits	68,385	208,030	53,670	25.8%	71,560	158,459	158,459
Wage reallocation						(79,858)	(79,858)
SW Administrative Travel	-	2,000	270	13.5%	650	750	750
SW Administrative Communications	705	1,500	-	0.0%	-	-	-
Public Engagement	7,024	17,500	6,483	37.0%	6,500	17,955	17,955
Uncollectible AR	354	-	-	0.0%	25,000	-	-
Curbside Inspection	21,190	25,000	630	2.5%	630	-	-
	<u>97,658</u>	<u>254,030</u>	<u>61,053</u>	<u>24.0%</u>	<u>104,340</u>	<u>97,307</u>	<u>97,307</u>
Garbage & Waste Collection							
Grey Box & Green Cart Maintenance	39,205	74,480	11,527	15.5%	4,750	38,480	38,480
Grey Box & Green Cart Maintenance - Labour		60,820	26,499	43.6%	35,332	-	-
Solid Waste Collection Contracts	974,997	1,072,140	728,732	68.0%	1,100,000	1,311,777	1,311,777
Solid Waste Transportation Contract	520,677	557,820	410,872	73.7%	560,000	827,337	827,337
Derelict Vehicle Program	876	1,000	572	57.2%	1,000	1,000	1,000
	<u>1,535,756</u>	<u>1,766,260</u>	<u>1,178,202</u>	<u>66.7%</u>	<u>1,701,082</u>	<u>2,178,594</u>	<u>2,178,594</u>
Landfill							
SW Wages and Benefits	375,978	436,630	240,544	55.1%	349,000	459,695	459,695
Insurance	9,851	11,042	11,042	100.0%	11,042	11,000	11,000
SW Facility Operation and Maintenance	379,089	380,300	251,538	66.1%	360,000	390,188	390,188
Control Program and Testing	43,569	62,500	49,073	78.5%	65,000	64,125	64,125
HHW Operation and Maintenance	999	37,000	76,386	206.4%	85,000	37,962	37,962
Leachate Management	198,514	75,000	34,794	46.4%	40,000	76,950	76,950
Leachate Transportation wages		148,920	36,535	24.5%	98,000	193,524	193,524
Reserve Fund-Spec Cap-Post Closure Queens	450,000	450,000	412,500	91.7%	450,000	400,000	400,000
Reserve Fund-Spec Cap-Post Closure-Cont.	423,920	550,000	331,792	60.3%	550,000	530,900	530,900
	<u>1,881,919</u>	<u>2,151,392</u>	<u>1,444,204</u>	<u>67.1%</u>	<u>2,008,042</u>	<u>2,164,344</u>	<u>2,164,344</u>
Debenture Principal & Interest							
Principal	66,751	68,987	68,987	100.0%	68,987	-	-
Interest	2,317	2,311	2,311	100.0%	2,311	-	-
	<u>69,068</u>	<u>71,298</u>	<u>71,298</u>	<u>100.0%</u>	<u>71,298</u>	<u>-</u>	<u>-</u>

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Recycling							
MRF Wages and Benefits	437,305	491,420	321,734	65.5%	354,000	-	-
Insurance	3,769	4,229	4,229	100.0%	4,229	4,200	4,200
MRF Operation and Maintenance	122,453	110,300	130,475	118.3%	135,000	-	-
Organics Transfer Operation and Maintenance	260,346	264,500	207,754	78.5%	277,005	271,377	271,377
Leaf and Yard Waste Operations - Labour	1,547	-	1,086	0.0%	1,448	-	-
Leaf and Yard Waste Operations		55,000	41,166	74.8%	45,000	47,500	47,500
	825,420	925,449	706,444	76.3%	816,682	323,077	323,077
Total Garbage & Waste Collection & Disposal	4,409,822	5,168,429	3,461,201	67.0%	4,701,444	4,763,321	4,763,321
Total Environmental Health Services	\$ 5,203,689	\$ 6,345,473	\$ 4,371,712	68.9%	\$ 5,781,903	\$ 5,993,752	\$ 5,993,752
13. Public Health & Welfare Services							
Hillsview Acres	2,334,559	\$ 1,843,656	\$ 1,422,370	77.1%	\$ 1,820,407	\$ 1,971,239	\$ 1,971,239
	\$ 2,334,559	\$ 1,843,656	\$ 1,422,370	77.1%	\$ 1,820,407	\$ 1,971,239	\$ 1,971,239
14. Environment Development Services							
Planning							
Administration							
Salaries & Benefits	293,641	455,290	271,243	59.6%	389,625	543,822	543,822
Supplies	3,020	3,000	428	14.3%	2,500	3,000	3,000
	296,661	458,290	271,671	59.3%	392,125	546,822	546,822

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Planning Other							
Travel	236	250	197	78.8%	197	250	250
Liability Insurance	745	977	977	100.0%	977	1,000	1,000
Training/Memberships	895	1,200	200	16.7%	200	500	500
Civic Number Private Road Signage	391	1,000	-	0.0%	250	750	750
Advertising		1,000	-	0.0%	-	1,000	1,000
Permit Tracking	40,000					-	-
Planning Projects Reserve	-	15,000	-	0.0%	15,000	100,000	100,000
GIS Project	8,207	5,750	-	0.0%	6,000	5,000	5,000
Heritage Property	489	1,200	-	0.0%	-	1,200	1,200
Meeting support		2,500	-	0.0%	-	2,500	2,500
Community Outreach	15,000	10,000	-	0.0%	-	5,000	5,000
Accessibility Planning/Implementation Misc.		12,500	-	0.0%	-	12,813	12,813
Surveying		5,000	-	0.0%	-	5,000	5,000
	65,964	56,377	1,374	2.4%	22,624	135,013	135,013
Total Environmental Planning & Zoning	362,625	514,667	273,045	53.1%	414,749	681,835	681,835
Other Environment Development Services							
Tourism & Economic Development							
Salaries & Benefits	331,034	347,423	212,358	61.1%	275,445	348,777	348,777
Supplies/Materials/Operations							
Supplies	339	500	194	38.8%	600	513	513
Library/Resource	94	150	-	0.0%		-	-
	433	650	194	29.8%	600	513	513
Department Services/Projects							
Brochure Update & Productions	18,023	15,000	659	4.4%	2,000	15,390	15,390
	18,023	15,000	659	4.4%	2,000	15,390	15,390
Queens Waterfront Development							
Port Medway Maintenance	7,470	9,710	4,551	46.9%	6,500	56,500	56,500
	7,470	9,710	4,551	46.9%	6,500	56,500	56,500

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region	%age	Projections to	Region	Region	
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Publicity & Advertising							
Website Development	7,728	12,000	5,285	44.0%	10,000	10,000	10,000
Signage Development & Mtnc.	5,058	12,500	7,762	62.1%	2,000	12,825	12,825
Promotions and Advertising	20,321	25,000	1,547	6.2%	8,000	55,650	55,650
	33,108	49,500	14,594	29.5%	20,000	78,475	78,475
Facilities							
Christmas Lighting/Wreaths	14,594	21,000	11,541	55.0%	20,000	21,546	21,546
VIC Maintenance	8,057	21,000	902	4.3%	1,000	2,500	2,500
	22,651	42,000	12,443	29.6%	21,000	24,046	24,046
Fort Point Lighthouse Park							
Insurance	862	950	950	100.0%	950	950	950
Utilities	3,631	3,220	1,599	49.7%	2,500	2,600	2,600
Fort Point Maintenance	2,790	6,000	2,910	48.5%	3,250	6,156	6,156
	7,282	10,170	5,459	53.7%	6,700	9,706	9,706
LBDC							
LBDC Maintenance and Operation	171,766	154,050	105,481	68.5%	155,000	158,055	158,055
Real Property Taxes	16,805	15,800	15,791	99.9%	15,790	17,300	17,300
Insurance	8,460	9,636	9,636	100.0%	9,636	9,636	9,636
Special Projects	1,245,837					-	-
	1,442,868	179,486	130,908	72.9%	180,426	184,991	184,991
Other							
VIC Operations	50,068	45,142	42,998	95.3%	38,000	42,087	42,087
Insurance	1,579	1,913	1,913	100.0%	1,913	1,900	1,900
Training	960	3,000	950	31.7%	2,000	3,000	3,000
Travel	987	1,500	695	46.3%	1,500	1,000	1,000
Membership	4,171	4,400	3,589	81.6%	3,589	4,000	4,000
	57,765	55,955	50,145	89.6%	47,002	51,987	51,987

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Economic Development							
Regional Beautification / Façade program	46,988	40,000	19,742	49.4%	15,000	41,040	41,040
Events Strategy Implementation	50,501	50,000	36,818	73.6%	50,000	100,000	100,000
Economic Development Data and Profile		5,000	-	0.0%	-	5,000	5,000
Community Economic Diversification	13,740	35,000	8,632	24.7%	15,000	35,000	35,000
Regional Economic Development		10,000	-	0.0%	8,000	75,260	75,260
Branding/Wayfinding		50,000	-	0.0%	15,000	25,000	25,000
Miriam Hunt Park	30,000	30,000	-	0.0%	-	30,000	30,000
	141,230	220,000	65,192	29.6%	103,000	311,300	311,300
Total Tourism and Economic Development	2,061,864	929,894	496,503	53.4%	662,673	1,081,686	1,081,686
Total Environmental Development Services	\$ 2,424,489	\$ 1,444,561	\$ 769,548	53.3%	\$ 1,077,422	\$ 1,763,521	\$ 1,763,521

15. Recreation and Cultural Services

Recreation Facilities

Swimming Pool/Beach

Staff Wages/Benefits-NQAC	27,391	32,360	32,073	99.1%	32,100	42,029	42,029
Utilities-NQAC	2,518	1,810	2,661	147.0%	2,800	2,500	2,500
Supplies-NQAC	2,425	10,000	2,335	23.4%	2,335	6,050	6,050
NQAC Maintenance	16,700	8,000	8,925	111.6%	9,000	11,000	11,000
Staff Training/Travel-NQAC	7,330	7,500	6,101	81.3%	6,100	7,695	7,695
Insurance-NQAC	998	1,104	1,104	100.0%	1,104	1,104	1,104
Beach Meadows Beach Maintenance and Ops.	33,615	21,250	27,742	130.6%	30,000	21,803	21,803
Milton pool	8,203	-	-	0.0%	-	-	-
	99,180	82,024	80,940	98.7%	83,439	92,181	92,181
Staff Wages/Benefits - SQOP		-	-	0.0%	-	120,260	120,260
Utilities-SQOP		-	-	0.0%	-	13,000	13,000
Supplies-SQOP		-	-	0.0%	-	35,000	35,000
SQOP Maintenance		-	-	0.0%	-	49,000	49,000
Staff Training/Travel - SQOP		-	-	0.0%	-	3,700	3,700
Insurance-SQOP		-	-	0.0%	-	5,000	5,000
	-	-	-	0.0%	-	225,960	225,960

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Parks/Playgrounds							
Grounds Crew Wages	237,295	411,686	220,745	53.6%	280,770	237,643	237,643
Liability Insurance	2,121	2,429	2,429	100.0%	2,429	2,429	2,429
Grounds Crew Gas	27,000	13,500	10,125	75.0%	13,500	13,900	13,900
Park Facilities Maintenance and Operation	53,074	112,125	70,142	62.6%	90,000	113,000	113,000
Playground Maintenance and Operation	28,269	28,450	20,752	72.9%	31,000	56,400	56,400
	347,760	568,190	324,193	57.1%	417,699	423,372	423,372
Queens Place Community Facility							
Office Supplies/Postage	6,391	6,400	1,597	25.0%	6,400	9,770	9,770
Insurance	15,614	17,955	17,955	100.0%	17,955	18,000	18,000
General Equipment	15,845	20,000	3,543	17.7%	15,000	20,000	20,000
Staff Training / Memberships	7,930	12,000	4,505	37.5%	9,000	18,200	18,200
Advertising & Promotion	426	15,000	1,711	11.4%	7,000	12,500	12,500
License & Fees	24,903	20,000	24,144	120.7%	26,000	52,000	52,000
Facility Building Maintenance	413,065	140,000	120,246	85.9%	155,000	286,140	293,365
Fuel Cost	98,030	74,000	71,384	96.5%	92,000	20,000	20,000
Power	298,403	315,120	240,077	76.2%	315,000	356,000	356,000
Sewer & Water Fees	11,529	12,000	9,026	75.2%	15,000	12,000	12,000
Telephone / Cable	7,229	7,000	6,007	85.8%	7,000	9,600	9,600
Propane	1,407	2,200	11	0.5%	-	500	500
Concessions Equipment & Supplies	1,596	5,000	-	0.0%	-	5,130	5,130
Bar/Beverage Supplies	10,466	8,500	4,085	48.1%	5,000	5,500	5,500
Special Events (facility rental)	16,429	25,000	-	0.0%	-	-	-
Fitness Center	23,071	35,000	7,156	20.4%	15,000	35,910	35,910
General Operations	22,628	28,000	20,288	72.5%	25,000	28,728	28,728
Salary & Benefits	583,119	811,120	574,353	70.8%	773,370	886,638	1,035,384
	1,558,081	1,554,295	1,106,088	71.2%	1,483,725	1,776,616	1,932,587
Debenture Principal & Interest							
Principal	158,369	158,369	158,369	100.0%	158,369	158,369	158,369
Interest	48,097	46,041	39,625	86.1%	46,041	41,696	41,696
	206,466	204,410	197,994	96.9%	204,410	200,065	200,065
Subtotal Recreation Facilities	2,211,487	2,408,919	1,709,215	71.0%	2,189,273	2,718,194	2,874,165

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Cultural Buildings & Facilities							
Historical Burial Grounds	807	1,000	686	68.6%	900	1,000	1,000
Old Town Hall/ Astor	807	1,000	686	68.6%	900	1,000	1,000
Old Town Hall/Astor Insurance	3,897	4,374	4,374	100.0%	4,374	4,374	4,374
Old Town Hall/Astor General Maintenance	24,916	80,000	30,080	37.6%	45,000	34,500	34,500
Old Town Hall/Astor Electricity & Fuel	35,526	35,360	16,150	45.7%	30,000	30,780	30,780
Old Town Hall/Astor Operations	8,049	2,400	730	30.4%	730	750	750
	72,388	122,134	51,334	42.0%	80,104	70,404	70,404
Museums							
Blacksmith Museum	28,968	4,314	16,361	379.3%	1,650	3,875	3,875
Court House Insurance, Fire & Liability	1,079	1,195	1,195	100.0%	1,195	1,195	1,195
Court House General Maintenance	2,411	10,000	6,860	68.6%	15,520	5,000	5,000
Court House Heat	5,268	5,500	1,780	32.4%	5,000	5,130	5,130
Court House Power Water & Sewer	2,385	2,600	1,258	48.4%	2,500	2,570	2,570
	40,111	23,609	27,454	116.3%	25,865	17,770	17,770
Library							
Library Operations	43,076	-	466	0.0%	600	600	600
Regional Library	92,000	92,000	69,000	75.0%	92,000	92,000	92,000
	135,076	92,000	69,466	75.5%	92,600	92,600	92,600

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31		2027-03-31
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Other Recreation and Cultural Services							
Travel	1,629	4,090	2,311	56.5%	2,500	4,196	4,196
Training/Workshops	1,263	3,070	1,329	43.3%	1,500	3,150	3,150
Community Grants & Programs	-	-	-	0.0%	-	-	-
- North Queens Active Living	16,500	16,500	16,500	100.0%	16,500	19,500	19,500
- Greenfield Recreation	5,000	25,000	25,000	100.0%	25,000	25,650	25,650
Aquatic Training	175	3,070	70	2.3%	100	7,000	7,000
Memberships	526	1,530	497	32.5%	1,000	1,600	1,600
Telephone	306	410	244	59.5%	500	421	421
Equipment	4,771	4,090	-	0.0%	-	4,196	4,196
Community Workshops	4,157	3,840	-	0.0%	-	3,940	3,940
Health and Wellness Initiatives	518	1,530	-	0.0%	-	51,570	51,570
Active Transportation		1,530	177	11.6%	200	1,570	1,570
Volunteer Recognition	40	1,230	73	5.9%	-	-	-
Promotion	197	820	-	0.0%	-	841	841
Salaries & Benefits	153,440	201,780	106,682	52.9%	170,000	226,302	226,302
Physical Activity Strategy Implementation	5,246	52,990	14,642	27.6%	16,000	54,368	54,368
	193,768	321,480	167,525	52.1%	233,300	404,303	404,303
Less: transmission of taxes collected for Other Governments							
Brooklyn Cemetery/Recreation	47,234	49,761	49,690	99.9%	49,690	52,350	52,350
Total Recreation & Cultural Services	\$ 2,700,872	\$ 3,018,903	\$ 2,075,370	68.7%	\$ 2,671,732	\$ 3,356,622	\$ 3,512,592
Unbudgeted Expenditures - NO BUDGET REQUIREMENT	-	-	5,083	-	73,500		
Heat Pump for Server Room	-	-	5,083	-			
AED's	-	-	16,487	-			
Wheel Loader Rental - 1 month	-	-	10,386	-			
	-	-	31,956	-	73,500		

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Reserve Transfer-Special Operating Reserve							
Comfort Center funding		-	-		-	45,000	45,000
Sidewalk Renewal	25,000	25,000	18,750	75.0%	25,000	25,000	25,000
Reserve for well/septic loan program		-	-		-	-	-
First Responders	5,000	5,000	3,750	75.0%	5,000	5,000	5,000
2ND Generation Landfill	150,000	150,000	112,500	75.0%	150,000	-	-
Cell Tower	50,000					-	-
Surplus transfer	1,385,705					-	-
	1,615,705	180,000	135,000	75.0%	180,000	75,000	75,000
Reserve Transfer - Equipment Reserve							
Airport Reserve- New 23/24	62,000	12,000	12,000	100.0%	12,000	12,000	12,000
Landfill Equipment	200,000	200,000	150,000	75.0%	200,000	200,000	200,000
General Equipment Reserve	250,000	250,000	187,500	75.0%	250,000	250,000	250,000
Equipment Reserve shortfall CIP purchases	75,560	170,610	-	0.0%	94,000	130,000	130,000
	587,560	632,610	349,500	55.2%	556,000	592,000	592,000
Total Fiscal Transfers:	2,203,265	812,610	516,456	63.6%	809,500	667,000	667,000
Conditional Transfers to other governments and agencies							
Appropriation to Regional School Board	3,741,286	4,157,016	3,117,762	75.0%	4,157,016	4,448,288	4,448,288
Total Conditional Transfers to other governments and agencies	3,741,286	4,157,016	3,117,762	75.0%	4,157,016	4,448,288	4,448,288
Total Fiscal Services	5,944,551	4,969,626	3,634,218	73.1%	4,966,516	5,115,288	5,115,288
Total Expenditures	30,707,524	31,109,146	22,706,339	73.0%	29,827,484	34,000,709	34,004,132
Operating Surplus	\$ (1)	\$ (1)	\$ 4,033,420		\$ 965,496	\$ (818,478)	\$ (450,282)

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31
	Region	Region		%age	Projections to	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget
						Budget
Hillsview Acres						
EXPENDITURES						
SALARIES & BENEFITS						
Salaries & Wages	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	
Benefits						
	1,445,383	1,367,031	1,066,561	78.0%	1,389,907	
BUILDING EXPENSES						
Insurance	4,376	5,153	6,633	128.7%	6,700	
Fuel	23,294	37,800	12,108	32.0%	30,000	
Electricity	21,802	16,185	13,112	81.0%	20,000	
Propane	6,782	8,085	4,001	49.5%	7,000	
Smoke Detectors & Fire Alarm	24,704	4,000	547	13.7%	1,000	
Sprinkler Repairs	2,563	4,000	19,320	483.0%	19,500	
General Maintenance	570,559	60,000	142,487	237.5%	145,000	
	654,080	135,223	198,208	146.6%	229,200	
EQUIPMENT & SUPPLIES						
Cleaning Supplies	10,298	11,200	9,475	84.6%	11,000	
Equipment & Material	40,574	4,000	7,130	178.3%	4,000	
Supplies & Utensils	1,368	3,000	1,115	37.2%	1,500	
Linen Supplies	1,140	3,000	686	22.9%	1,000	
Grounds Maintenance	4,817	2,000	1,198	59.9%	2,500	
Supplies	225	3,000	393	13.1%	1,000	
	58,423	26,200	19,997	76.3%	21,000	
RESIDENT'S EXPENSES						
Medication	-	250	-	0.0%	-	
Sanitary Supplies	4,446	3,000	3,950	131.7%	4,000	
Food	106,008	101,000	87,239	86.4%	116,000	
Medical Supplies	12,612	14,000	12,338	88.1%	16,000	
Activity Supplies	13,862	11,000	9,415	85.6%	12,000	
Kitchen- Non food	3,413	5,000	2,272	45.4%	3,200	
Chargeable Expenses			(213)	0.0%		
	140,340	134,250	115,001	85.7%	151,200	

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		2027-03-31	2027-03-31	
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
Travel-Administration	1,938	1,500	1,750	116.7%	2,300		
Office Supplies	6,329	7,000	5,449	77.8%	7,300		
Agency Staffing	8,202	3,000	1,080	36.0%	4,000		
Training	15,712	15,000	11,676	77.8%	12,000		
Telephone	4,151	6,520	2,648	40.6%	3,500		
	36,332	33,020	22,603	68.5%	29,100		
HVA TOTAL	2,334,559	1,695,724	1,422,370	83.9%	1,820,407		

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RECONCILIATION OF CHANGES REPORT V4 & V5

V1 Deficit		\$	3,153,415	
	Increase in tax rate	\$	0.212	
V2 Deficit		\$	2,349,078	REDUCTION
	Increase in tax rate	\$	0.158	\$ (0.054)
V3 Deficit		\$	2,086,304	
	Increase in tax rate	\$	0.140	\$ (0.018)
V3.1 Deficit		\$	806,937	
	Increase in tax rate	\$	0.054	\$ (0.086)
V4 Deficit		\$	818,478	
	Increase in tax rate	\$	0.055	\$ 0.001
V5 Deficit		\$	450,282	
	Increase in tax rate	\$	0.030	\$ (0.025)

\$ 148,550 One cent on the tax rate

Changes from V1 03/03/2026 to V2 03/10/2026

			ST - Proposed staff changes	
			CD - Council direction	
North Queens GSAR	\$	8,500	ST	Added expense, missed in V1
Dry Hydrants Maintenance	\$	(22,000)	ST	Removed labour component per DOI
Community Investment Fund	\$	100,000	CD	Added funding to compensate for oversubscription
Community Investment Fund	\$	(100,000)	CD	Reserve funding 52151
Vacancy Allowance 25%	\$	(109,302)	CD	Based on vacancies 03/04/2026
RCMP	\$	450,000	CD	Addition of 2 officers
Conferences	\$	(1,650)	CD	Reduced attendees to 4 from 5 Spring Conference
Signage Development	\$	(18,000)	CD	Removes Outdoor Pool mural/artwork
Proposed Deputy Clerk	\$	(79,470)	CD	Removed position from budget
Proposed Community Navigator	\$	(79,470)	CD	Removed position from budget
Wellness Program	\$	(22,000)	CD	Staff Wellness program, suggested AMANS program
QPEC Marketing	\$	(8,000)	CD	Removed new Kiosk, using VIC's when available
QPEC Operations	\$	(13,500)	CD	Remove new lobby furniture
QPEC Operations	\$	(3,500)	CD	Remove new washer/dryer
North Queens Aquatic Center	\$	(5,000)	CD	Removed lifeguard chair
QPEC Facility and Program Manager	\$	(126,871)	CD	Removed position from budget
Transfer fr Organics Reserve 52158	\$	(400,000)	CD	Closure Costs - Queens
QPEC Staff Training	\$	(2,800)	ST	QPEC F&P Manager training
QPEC Building Maintenance	\$	(13,522)	CD	Removed replacement doors to dressing room hallway
Transfer fr Surplus	\$	(30,000)	ST	Promotions and Advertising. 30th anniversary
Transfer fr Reserve 52158 Organics	\$	(66,481)	ST	Infrastructure camera systems, IT
Transfer fr Reserve 52152 Parkland	\$	(7,000)	ST	Port Medway Interpretive panel
Transfer fr Reserve 52152 Parkland	\$	(30,000)	ST	Fund Miriam Hunt Park
Transfer fr Reserve 52157 Shared Services	\$	(52,000)	CD	Fund remainder of MUP Review
Transfer fr Reserve 52159 Fundraising	\$	(19,500)	ST	South Queens pool initial expenses
QPEC Office Supplies	\$	(10,486)	ST	leased copier for QP, \$2800 extra over 5 years
QPEC Licencing and Fees	\$	1,000	ST	Updated elevator costs

Transfer fr Surplus	\$ (50,000)	ST
Active Transportation	\$ (25,000)	CD
Medical/LTD rate update	\$ (72,967)	ST
District 13 Area Rate funding adjustment	\$ 4,682	ST/CD
Net change	<u>\$ (804,337)</u>	

Community Wellness Strategy
 Removed RQM costs for project no longer grant funded
 Received initial rate changes, updated budget
 Corrected sm rounding error - AR stay at 25/26, overage funded by D13 reserve

Changes from V2 03/10/2026 to V3 03/17/2026

Garbage Collection and Transfer	\$ 130,913	CD
Council Expenses	\$ (3,000)	ST
Council Compensation	\$ 1,450	CD
QPEC Operations	\$ 3,500	CD
North Queens Aquatic Center	\$ 5,000	CD
HR adjustments	\$ (19,787)	CD
Traffic Signals and Markings	\$ (52,000)	CD
Port Medway Park Maintenance	\$ (49,000)	CD
Playground Maintenance and Operation	\$ (32,500)	CD
Playground Maintenance and Operation	\$ (12,000)	CD
Park Facilities Maintenance and Operation	\$ (10,000)	CD
Park Facilities Maintenance and Operation	\$ (49,900)	CD
Park Facilities Maintenance and Operation	\$ (30,000)	ST
Queens Place Facility Maintenance	\$ (90,000)	ST
Queens Place Facility Maintenance	\$ (52,500)	ST
Area Rate District 13	\$ (4,950)	CD
Typo correction Liability Insurance Fire	\$ 2,000	ST
Net change	<u>\$ (262,774)</u>	

Added 2% fuel surcharge and agreed to tender, HST non rebate applied
 Removed additional funding for Council meeting meals.
 Council motion adjustment from contingency
 Add back new washer/dryer
 Add back lifeguard chair
 Personnel
 Removed Speed Display Signs
Replacement lights yr 1 of 2, Fund from Parkland Reserve
Beach Meadows Swings, Fund from Parkland Reserve
Playpark Gates, Fund from Parkland Reserve
Thorburne Park lights, Fund from Parkland Reserve
 Remove Privateer Park Stage Replacement
Trestle Trail Study, Funded from Surplus
Parking lot and wall replacement, Funded from Surplus
Recommissioning Study, Funded from Surplus
 M&M sidewalk, traffic study and RRFB District 13 Reserve adjust AR
 Correction

Changes from V3 03/17/2026 to V3.1 03/17/2026

General Government Services:	\$ (260,308)	ST
Protective Services:	\$ (56,155)	ST
Transportation:	\$ (112,620)	ST
Environmental Services:	\$ (116,581)	ST
Accessibility:	\$ (67,188)	ST
Community Development:	\$ (134,215)	ST
Recreation (Includes QPEC):	\$ (382,301)	ST
2nd Generation Cell:	\$ (150,000)	ST
Net change	<u>\$ (1,279,367)</u>	

Detail in staff report.
 Detail in staff report.
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Changes from V3.1 03/17/2026 to V4 03/24/2026

Reduced medical increase to 0%	\$ (4,521)	ST	across all wage accounts
EMO	\$ (35,000)	ST	Reduced REMO membership (partial yr)
Conference funding	\$ 22,444	CD	FCM removed, added 1 NSFAM fall, restored lines to V3
Fire Grant and Truck Reserve Funding	\$ 51,674	CD	Restored cents on tax rate funding, removed CPI
Bylaw Training	\$ 1,961	CD	Restore Bylaw training to V3 funding
Staff Training	\$ 11,547	CD	Restore staff training to \$25,000
Grants to Organizations - QCT	\$ (5,000)	CD	Funding only operational ask, defer vehicle reserve contribution
Policing - RCMP	\$ (225,000)	CD	Remove funding for one RCMP officer
Queens Place Facility Maintenance	\$ 52,500	ST	Operational expense funded by surplus removed in error when 2.6% applied
Camera System Infrastructure	\$ 66,481	ST	Operational expense funded by reserve removed in error when 2.6% applied
Queens Place office supplies	\$ 3,204	ST	Updated cost to add copier lease removed when 2.6% was applied
Queens Place Staff Training	\$ 5,888	CD	Restore staff training to V3
Grants to Organizations - NQAL	\$ 2,571	CD	Restore North Queens Active Living to V3
Regional Economic Development	\$ 50,000	CD	Added project consultant support back to budget
Economic Development	\$ (5,000)	ST	Restore 30th anniversary operating expense and coding correction, net \$5000 savings
Reduce transfer fr Surplus	\$ 15,000	ST	Staff noted this should have been \$15,000 not \$30,000 for anniversary events
NQ pool Maintenance	\$ 2,792	ST	To ensure funds to support operations
Net change	\$ 11,541		

Changes from V4 03/24/2026 to V5 03/31/2026

Vacancy Allowance	\$ (121,620)	CD	Update list and increase to 50% of value fr 265%
QPEC Facility Maintenance	\$ 7,225	ST	Roof project will not be completed 25/26
Custodian Additions 1.5 FTE	\$ 89,119	CD	Move one custodial fr PW to QP, add 1.5 to QP
Policing	\$ (74,751)	ST	Increase 3.4% not 5%, additional officer 10 months
Conference adjustments	\$ (18,169)	CD	Reduced # nights and meal allocations
Balance fr Surplus	\$ (250,000)	ST	Balance TX rate to 3 cent increase
Net change	\$ (368,196)		

Region of Queens Municipality
RESERVE ACTIVITY FORECAST

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NOTE: This forecast only includes budget estimates and projections based on information current on the date of this report and revised operating budget as presented to Council March 24, 2026.



SPECIAL CAPITAL RESERVE

42140 Post Closure Landfill

Projected 03/31/2027 Balance: **\$10,994,822**

This account represents the funds set aside to close the landfill and monitor the site for twenty years thereafter.

Balance April 1, 2025	\$	8,428,595.32	
Closure Costs Queens - annual contribution from Operating	\$	450,000.00	Projection
Closure Costs Other Gov'n	\$	550,000.00	Projection
Interest 25/26	\$	295,000.84	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	9,723,596.16	
Closure Costs Queens - annual contribution from Operating	\$	400,000.00	Funded fr Organics reserve per CM
Closure Costs Other Gov'n	\$	530,900.00	BUDGET
Interest 26/27	\$	340,325.87	Estimate 3.5%
Projected 03/31/2027 Balance:	\$	10,994,822.02	

42150 Accumulated Surplus

Projected 03/31/2027 Balance: **\$1,049,750**

Balance April 1, 2025	\$	1,523,625.17	
Interest 25/26	\$	42,893.94	Estimate based on Q1 interest, slight drop in rates
QP Drive CIP 25/26	\$	(298,084.07)	CIP 25/26
Projected 03/31/2026 Balance:	\$	1,268,435.04	
Interest 26/27	\$	30,575.25	Estimate 3%
QP Drive CIP 26/27	\$	(249,260.00)	CIP 26/27
Projected 03/31/2027 Balance:	\$	1,049,750.29	

SPECIAL OPERATING RESERVE

52150 West Queens First Responders

Projected 03/31/2027 Balance: **\$34,985**

Reserve was created in June 2021 once Fire Department loan and equipment schedules were reconciled. This balance was determined to be the funding remaining for WQFR equipment purchases.

Balance April 1, 2025	\$	23,155.73	
Interest 25/26	\$	810.45	Estimate 3.5%
F2024/2025 - annual contribution from Operating	\$	5,000.04	
Projected 03/31/2026 Balance:	\$	28,966.22	
F2026/2027 - annual contribution from Operating	\$	5,000.00	BUDGET
Interest 26/27	\$	1,018.99	Estimate 3%
Projected 03/31/2027 Balance:	\$	34,985.21	

52151 Community Investment Fund

Projected 03/31/2027 Balance: **\$108,615**

This reserve was set up on April 1, 2021. Funding previously posted to the Special Operating Surplus were reallocated to this reserve as listed below. Funds that were not disbursed from the \$175,000 operating amount are transferred here.

Balance April 1, 2025	\$	448,503.99	
Interest 25/26	\$	6,947.64	Estimate 3.5%
F2025/2026 - LRHS Track Project Commitment	\$	(250,000.00)	
Projected 03/31/2026 Balance:	\$	205,451.63	
Additional Funding to operations	\$	(100,000.00)	Direction of Council
Interest 26/27	\$	3,163.55	Estimate 3%
Projected 03/31/2027 Balance:	\$	108,615.18	

52152 Parkland Fee

Projected 03/31/2027 Balance: **\$6,758**

Developments that do not want to set aside green space can fund this reserve with 5% of the lot value of the proposed development.

Staff have used this reserve to fund one time costs in the 26/27 operating budget.

Balance April 1, 2025	\$	124,513.67	
Interest 25/26	\$	4,357.98	Estimate 3.5%
F 2025/2026 - Addition	\$	2,885.00	
F 2025/2026 - Addition	\$	960.00	
F 2025/2026 - Addition	\$	14,345.00	
Projected 03/31/2026 Balance:	\$	147,061.65	
Port Medway Interpretive panel	\$	(7,000.00)	proposed by staff
Fund Miriam Hunt Park	\$	(30,000.00)	proposed by staff
Port Medway Lights	\$	(49,000.00)	CD
Beach Meadows Swings	\$	(32,500.00)	CD
Playpark Gates	\$	(12,000.00)	CD
Thorburne park	\$	(10,000.00)	CD
Interest 26/27	\$	196.85	
Projected 03/31/2027 Balance:	\$	6,758.50	

52153 Septage

Projected 03/31/2027 Balance: **\$292,336**

This reserve was set up March 31, 2021 to reallocate the balance from an accrued liability account. To be used to remove accumulated sediment from lagoons.

Balance April 1, 2025	\$	275,771.13	
Interest 25/26	\$	9,651.99	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	285,423.12	
F2026/2027 dredging	\$	(55,000.00)	BUDGET
Interest 26/27	\$	6,912.69	
Projected 03/31/2027 Balance:	\$	292,335.81	

52155 Sewer Projects

Projected 03/31/2027 Balance: **\$0**

This reserve **was** funded by an annual contribution from operating.
 No allocation for this reserve has been budgeted since F2021.
 Sewage rates need to be revisited as all taxpayers may be funding treatment, not just users of the service.
 This reserve funds waste water upgrades.

Balance April 1, 2025	\$	622,892.64	
Interest 25/26	\$	21,801.24	Estimate 3.5%
F2025/2026 Debenture Weir Lane proceeds	\$	280,000.00	
F2025/2026 - Waterloo East Phase IIIB	\$	(600,000.00)	
Projected 03/31/2026 Balance:	\$	324,693.88	
Interest 26/27	\$	9,740.82	Estimate 3%
F2026/2027 Waterloo East Phase IIIB	\$	(334,434.70)	CIP 26/27
Projected 03/31/2027 Balance:	\$	(0.00)	

52156 MPS and LUB Reserve

Projected 03/31/2027 Balance: **-\$287**

Funds future Land Use Planning consulting

Balance April 1, 2025	\$	31,615.10	
F2025/2026 - Annual contribution from Operating	\$	15,000.00	
Interest 25/26	\$	1,106.53	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	47,721.63	
F2026/2027 - Annual contribution from Operating	\$	-	BUDGET
MPS review - RFP out	\$	(48,000.00)	
Interest 26/27	\$	(8.35)	
Projected 03/31/2027 Balance:	\$	(286.72)	

52157 Permit Tracking Reserve

Projected 03/31/2027 Balance: **\$58,710**

NO LONGER BEING FUNDED

New reserve per Council to fund purchase of new software system that would improve productivity and processing times for permits/shared services MODL.

Balance April 1, 2025	\$	129,385.83	
Interest 25/26	\$	4,614.17	Estimate 3.5%
F2025/2026 - Allocation to Operating	\$	-	projected at zero
Projected 03/31/2026 Balance:	\$	134,000.00	
F2026/2027 - Allocation to Operating	\$	(25,000.00)	BUDGET
F2026/2027 - Allocation to Operating	\$	(52,000.00)	to fund MUP Review, Council direction
	\$	1,710.00	Estimate 3%
Projected 03/31/2027 Balance:	\$	58,710.00	

52158 Organic Project

Projected 03/31/2027 Balance: **\$450,269**

Reserve for green bin replacement or replacement of organics building, Funded annually by a portion of Diversion Credits.

Staff have used this reserve to fund one time operational costs and Council direction to fund 26/27 closure and pc costs.

Balance April 1, 2025	\$	873,077.52	
Interest 25/26	\$	30,557.71	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	903,635.23	
Closure costs F2026	\$	(400,000.00)	per Council direction
Infrastructure camera system	\$	(66,481.00)	proposed by staff
Interest 26/17	\$	13,114.63	
Projected 03/31/2027 Balance:	\$	450,268.86	

52159 Fundraising

Projected 03/31/2027 Balance: **(\$363)**

Queens Place and Skate Park were combined in F2020 into one reserve. SKP balance at 03/31/2021 was \$14,379 (92%) and QPEC \$1206 (8%).
No regular funding for this reserve.

Staff have used this reserve to fund costs associated with the South Queens pool.

Balance April 1, 2025	\$	17,951.04	
Interest 25/26	\$	628.29	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	18,579.33	
SQPool initial costs	\$	(19,500.00)	proposed by staff
Interest 26/27	\$	557.38	Estimate 3%
Projected 03/31/2027 Balance:	\$	(363.29)	

52160 Pine Grove Park

Projected 03/31/2027 Balance: **\$3,722**

This is the reserve that \$25,000 annually funds operations.
No incoming funding for this reserve. 26/27 will be last full year for this.

Balance April 1, 2025	\$	52,645.57	
Interest 25/26	\$	967.59	Estimate 3.5%
F2025/2026 - Annual contribution to Operating	\$	(25,000.00)	
Projected 03/31/2026 Balance:	\$	28,613.16	
F2026/2027 - Annual contribution to Operating	\$	(25,000.00)	BUDGET
Interest 26/27	\$	108.39	
Projected 03/31/2027 Balance:	\$	3,721.56	

52161 Cell Tower

Projected 03/31/2027 Balance: **\$170,428**

To fund contribution to a cell phone tower in North Queens.
 NO LONGER BEING FUNDED, PROVINCE IS FUNDING CELL TOWER
 Anticipated costs to enhance once tower is built.

Balance	April 1, 2025	\$	159,868.48	
	Interest 25/26	\$	5,595.40	Estimate 3.5%
	Projected 03/31/2026 Balance:	\$	165,463.88	
	Interest 26/27	\$	4,963.92	Estimate 3%
	Projected 03/31/2027 Balance:	\$	170,427.79	

52162 Recreation for All

Projected 03/31/2027 Balance: **\$8,206**

Funding to subsidize access for low income residents to participate
 in Recreational programing. Funded by Donations.
 Only for programing in our pools and QPEC.

Balance	April 1, 2025	\$	11,957.77	
	Interest 25/26	\$	418.52	Estimate 3.5%
	F2025/2026 - Funding for participants	\$	(1,496.80)	
	Projected 03/31/2026 Balance:	\$	10,879.49	
	Interest 26/27	\$	326.38	
	F2026/2027 - Funding for participants (new pool)	\$	(3,000.00)	
	Projected 03/31/2027 Balance:	\$	8,205.88	

52163 Liv. Business Development Center

Projected 03/31/2027 Balance: **\$0**

This reserve has been used to partially fund the HVAC replacement
 project that is underway.

Balance	April 1, 2025	\$	-	
	Reserve used to fund HVAC project	\$	-	
	Projected 03/31/2026 Balance:	\$	-	

52165 Property Mitigation

Projected 03/31/2027 Balance: **\$568,246**

This reserve is funded by any surplus/deficit generated by the facility annually.
 Facility anticipated to be closed in 2026.

Balance April 1, 2025	\$	890,225.63	
Interest 25/26	\$	31,157.90	Estimate 3.5%
F2025/2026 - Projected deficit	\$	(130,407.00)	PENDING 25/26 YE results
Projected 03/31/2026 Balance:	\$	790,976.53	
Interest 26/27	\$	23,729.30	Estimate 3%
F2026/2027 - Projected deficit	\$	(246,460.00)	BUDGET
Projected 03/31/2027 Balance:	\$	568,245.82	

52167 Canada Community Building Fund

Projected 03/31/2027 Balance: **\$297,365**

Previously known as Gas Tax.
 This reserve is funded by the federal government. Expenditures are restricted to projects that meet annual guidelines. Eligible projects information provided in package.
 Annual reports submitted to DMA for review and audit.

Balance April 1, 2025	\$	1,326,426.43	
Interest 25/26	\$	46,424.93	Estimate 3.5%
F2025/2026 - CCBF federal funding	\$	745,914.00	
F2025/2026 - Beach Meadows Infrastructure	\$	(115,000.00)	Estimate
F2025/2026 - Sewer Treatment Plant UV upgrades	\$	(210,000.00)	CIP to be completed this year
Projected 03/31/2026 Balance:	\$	1,793,765.36	
F2026/2027 - CCBF Federal funding	\$	745,914.00	
F2026/2027 - Accessible Washrooms, Splash Pad	\$	(425,810.00)	CIP 26/27
F2026/2027 - Sidewalk Section 1	\$	(325,165.00)	CIP 26/27
F2026/2027 - MPSE Wastewater Lift Station	\$	(1,500,000.00)	CIP 26/27
Interest 26/27	\$	8,661.13	
Projected 03/31/2027 Balance:	\$	297,365.49	
F2027/2028 - CCBF Federal funding	\$	745,914.00	
F2027/2028 - Parker Street	\$	(727,000.00)	CIP 27/28
Interest 27/28	\$	9,488.38	
Projected 03/31/2028 Balance:	\$	325,767.87	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - Zwicker Avenue (partial borrowing)	\$	(1,068,983.90)	CIP 28/29
Interest 27/28	\$	80.94	
Projected 03/31/2029 Balance:	\$	2,778.91	
F2028/2029 - CCBF Federal funding	\$	745,914.00	
F2028/2029 - MPSE Main Street C608 to Wolfe	\$	(400,000.00)	CIP 30/31
F2028/2029 - Keddy Lane	\$	(311,570.00)	CIP 30/31
Interest 28/29	\$	1,113.69	
Projected 03/31/2030 Balance:	\$	38,236.60	

F2029/2030 - CCBF Federal funding	\$	745,914.00
Interest 29/30	\$	23,524.52
Projected 03/31/2031 Balance:	\$	807,675.11

52168 Sidewalk

Projected 03/31/2027 Balance: **\$199,984**

Reserve to fund future sidewalk replacement. Funded from operations annually \$25,000. Set up April 2020.

Balance April 1, 2025	\$	138,438.44
F2025/2026 - Annual contribution from Operating	\$	24,999.96
Interest 25/26	\$	5,720.34 Estimate 3.5%
Projected 03/31/2026 Balance:	\$	169,158.74
F2026/2027 - Annual contribution from Operating	\$	25,000.00 BUDGET
Interest 26/27	\$	5,824.76 Estimate 3%
Projected 03/31/2027 Balance:	\$	199,983.51

52170 2ND Generation Landfill

Projected 03/31/2027 Balance: **\$6,599,615**

Funded from operations annually. Reserve to pay for creation of a new cell at current landfill facility. Capacity based on 2023 report denotes that if current usage rate continues, a new cell will required in 7-8 years.

Balance April 1, 2025	\$	5,895,790.46
Annual funding from operations	\$	150,000.00
Interest 25/26	\$	211,602.67 Estimate 3.5%
Projected 03/31/2026 Balance:	\$	6,257,393.13
Annual funding from operations	\$	150,000.00 BUDGET
Interest 26/27	\$	192,221.79 Estimate 3%
Projected 03/31/2027 Balance:	\$	6,599,614.92

52171 Computer Equipment

Projected 03/31/2027 Balance: **\$0**

Purchasing IT equipment and supporting infrastructure. No longer funded.

Balance April 1, 2025	\$	-
	\$	-
	\$	-
Projected 03/31/2026 Balance:	\$	-

52172 Fire Department Safety EquipmentProjected 03/31/2027 Balance: **\$6,423**

Balances were what remained from BA and Bunker Gear funding Account was reconciled and combined in F2021.

Balance April 1, 2025	\$	38,758.69	
Interest 25/26	\$	1,356.55	
Greenfield SCADA	\$	(33,879.00)	
Projected 03/31/2026 Balance:	\$	6,236.24	
By Department - Greenfield	\$	2,865.22	39.31%
By Department - North Queens	\$	1,830.84	32.96%
By Department - Mill Village	\$	1,540.17	27.73%
Interest 26/27	\$	187.09	
Projected 03/31/2027 Balance:	\$	6,423.33	

52173 Comfort CenterProjected 03/31/2027 Balance: **\$53,525**

Set up in F2022, this reserve funds comfort centers as necessary by reimbursing invoiced and approved requests.

Balance April 1, 2025	\$	46,644.51	
Interest 25/26	\$	1,632.56	Estimate 3.5%
F2025/2026 Usage	\$	(40,000.00)	
Projected 03/31/2026 Balance:	\$	8,277.07	
Funding from Operations 26/27	\$	45,000.00	BUDGET
Interest 26/27	\$	248.31	
Projected 03/31/2027 Balance:	\$	53,525.38	

52174 Library RenovationProjected 03/31/2027 Balance: **\$135,587**

Funded April 1, 2024 per Council instruction from CCBF

Balance April 1, 2025	\$	802,484.81	
Interest 25/26	\$	28,086.97	Estimate 3.5%
F2025/2026 WIP reallocate to reserve	\$	(654,984.81)	
F2025/2026 CIP	\$	(40,000.00)	CIP 25/26 to be confirmed by Elise
Projected 03/31/2026 Balance:	\$	135,586.97	
F2026/2027	\$	(111,490.00)	CIP 26/27
	\$	24,096.97	

52175 Accumulated Surplus Special Operating Reserve

Projected 03/31/2027 Balance: **\$4,850,613**

Balance April 1, 2025	\$	10,221,258.68	
Interest 25/26	\$	357,744.05	
F2025/2026 - Grey Box Overflow - no set amount	\$	-	BUDGET 25/26 \$24,000
F2025-2026 - Paying rate funding	\$	-	BUDGET 25/26 \$321,098
F2025-2026 - Intervenor Status	\$	(68,000.00)	BUDGET 25/26 \$67,189
F2025/2026 - Astor Grant	\$	(16,483.00)	BUDGET 25/26 \$250,000
F2025/2026 - Greenfield Fire	\$	(200,000.00)	BUDGET 25/26 \$200,000
F2025/2026 - Succession Planning	\$	(32,213.80)	BUDGET 25/26 \$32,213.80
F2025/2026 - Liverpool Bridge Sidewalk Redesign	\$	(181,749.00)	CIP \$61,000 spent to date
F2025/2026 - Balance TX Rate to zero	\$	-	BUDGET 25/26 \$142,915
F2025/2026 - North Queens Track	\$	-	Council motion 5/27/25 \$250,000
F2025/2026 - Heat Pumps for Server Room	\$	(5,083.00)	
F2025/2026 - AED	\$	(16,500.00)	
F2025/2026 - Wheel Loader Rental - 4 months	\$	(41,544.00)	
F2025/2026 - Heat Pumps for QPEC	\$	(100,000.00)	Council motion 5/27/25 (may c/o to F26/27)
F2025/2026 - Council approved Pool overage 24/25	\$	-	\$880,000 moved to F26/27
F2025/2026 - Projected surplus	\$	970,000.00	Projection 25/26
F2025/2026 - Fund Operations Capital Fund	\$	(500,000.00)	Proposed by staff
Projected 03/31/2026 Balance:	\$	10,387,429.93	
F2026/2027 - Sidewalk Section 1	\$	(519,192.41)	CIP 26/27
F2026/2027 - Astor Theatre remaining	\$	(233,000.00)	BUDGET \$250,000 less paid in 25/26
F2026/2027 - C&D Site Improvements	\$	(456,970.00)	CIP 26/27
F2026/2027 - THACC Improvements Year 1	\$	(1,090,498.50)	CIP 26/27
F2026/2027 - CWWTF SAR Implementation	\$	(421,659.42)	CIP 26/27
F2026/2027 - Waterloo balance	\$	(70,665.00)	CIP 26/27
F2026/2027 - Well and Septic Loan Program	\$	(250,000.00)	Policy pending
F2026/2027 - Rural Fire Suppression	\$	(200,000.00)	CIP 26/27
F2026/2027 - NQ Track	\$	(250,000.00)	BUDGET
F2026/2027 - Council approved Pool overage 24/25	\$	(880,000.00)	CIP
F2026/2027 - 30th Anniversary	\$	(15,000.00)	Proposed by staff
F2026/2027 - Community Wellness Strategy	\$	(50,000.00)	Proposed by staff
F2026/2027 - District 13 Area Rate Overpayment transfer	\$	(818,612.00)	CD
F2026/2027 - Trestle Trail Study	\$	(30,000.00)	Proposed by staff
F2026/2027 - Recommissioning Report QPEC	\$	(52,500.00)	Proposed by staff
F2026/2027 - QPEC Parking Lot	\$	(90,000.00)	Proposed by staff
F2026/2027 - Balance tax rate increase to 3 cents	\$	(250,000.00)	Proposed by staff
Interest 26/27	\$	141,279.98	
Projected 03/31/2027 Balance:	\$	4,850,612.58	
F2027/2028 - Replace Lift Station Controllers Y1 of 5	\$	(1,074,919.95)	CIP 27/28
F2027/2028 - CWWTF SAR Implementation Yr 2	\$	(417,505.14)	CIP 27/28
F2027/2028 - MPSE Court to Wolfe	\$	(1,478,878.56)	CIP 27/28
Interest 27/28	\$	56,379.27	
Projected 03/31/2028 Balance:	\$	1,935,688.20	

F2028/2029 - MPSE Union St to Brunswick	\$	(1,354,278.36)	CIP 28/29
Interest 28/29	\$	17,442.30	
Projected 03/31/2029 Balance:	\$	598,852.13	
Interest 29/30	\$	17,965.56	
Projected 03/31/2030 Balance:	\$	616,817.70	
Interest 2030/2031	\$	18,504.53	
Projected 03/31/2031 Balance:	\$	635,322.23	REVISED PROJECTION

52177 Operations Capital Fund

Projected 03/31/2027 Balance: \$ 36,334.03

Set up 25/26 for funding smaller capital jobs previously funded from tax rate

April 1, 2025	\$	1,000,000.00	
F2025/2026 - Accessible Washroom Astor	\$	(50,000.00)	CIP 4/22
F2025/2026 - Audio System QPEC	\$	(60,000.00)	CIP
F2025/2026 - Scale Refit - Solid Waste Facility	\$	(303,775.00)	CIP
F2025/2026 - Gorham Planter Rehabilitation	\$	-	CIP
F2025/2026 - Old Burial Ground Wall Rehabilitation	\$	-	CIP
F2025/2026 - Queens Place LED light refit	\$	(53,000.00)	CIP
F2025/2026 - New Dry Hydrants	\$	-	OPS BUDGET ok
F2025/2026 - Queens Place Compressor panel	\$	(71,000.00)	CIP
Projected 03/31/2026 Balance:	\$	462,225.00	
Funding fr Operations	\$	500,000.00	Transfer \$500,000 of surplus here for YE.
F2026/2027 - Dry Hydrants	\$	-	\$40,000 removed
F2026/2027 - Gorham Planter Rehabilitation	\$	(97,630.00)	CIP 26/27
F2026/2027 - Old Burial Ground Wall Rehabilitation	\$	(173,440.00)	CIP 26/27
F2026/2027 - QP Roof Remediation	\$	(70,000.00)	CIP 26/27
F2026/2027 - QP LED lights	\$	(78,000.00)	CIP 26/27
F2026/2027 - SQWWTF Implementation	\$	(125,666.97)	CIP 26/27
F2026/2027 - C&D Expansion Design	\$	(280,414.00)	CIP 26/27
F2026/2027 - Mill Brook Flume Assessment	\$	(100,740.00)	CIP 26/27
Projected 03/31/2027 Balance:	\$	36,334.03	
Funding from Operations	\$	300,000.00	OPS budget if no surplus
F2028/2029 - Wastewater Masterplan	\$	(259,642.50)	CIP 27/28
Projected 03/31/2028 Balance:	\$	76,691.53	

52178 District 13 Reserve

Projected 03/31/2027 Balance: \$ 756,234.54

Set up in F2025 for overage paid by residents in area rates when costs were not incurred

April 1, 2025	\$	-	
F2025/2026 - 24/25 overage paid	\$	229,221.00	
F2025/2026 - owed for actual costs	\$	(137,115.00)	Projected

Projected 03/31/2026 Balance: \$ 92,106.00

F2026/2027 - transfer for retroactive overpayments	\$	818,612.00	Proposed by Staff
F2026/2027 - SideWalks Main and Market	\$	(43,500.00)	CD
F2026/2027 - Traffic Study	\$	(90,000.00)	CD
F2026/2027 - RRFB	\$	(37,000.00)	CD
F2026/2027 - Per tax levy calculation	\$	(10,000.00)	
F2026/2027 interest	\$	26,016.54	

Projected 03/31/2027 Balance: \$ 756,234.54**52179 Town Hall Astor**

Projected 03/31/2027 Balance: \$ 3,005.50

Set up in F2025 to receive money fr tickets sales paid annually

April 1, 2025	\$	-	
F2025/2026 - tickets sales	\$	1,505.50	

Projected 03/31/2026 Balance: \$ 1,505.50

F2026/2027 - tickets sales	\$	1,500.00	
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Projected 03/31/2027 Balance: \$ 3,005.50**52180 Accessibility Reserve**

Projected 03/31/2027 Balance: \$ 70,811.47

Set up in F2025 per Council

April 1, 2025	\$	80,000.00	
F2025/2026 - Ramp Canopy/Sidewalk signage	\$	(11,251.00)	projection Feb

Projected 03/31/2026 Balance: \$ 68,749.00

F2026/2027 interest	\$	2,062.47	Assume funds all used and no transfer fr operatio
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Projected 03/31/2027 Balance: \$ 70,811.47

SPECIAL EQUIPMENT RESERVE

72125 Equipment Reserve

Projected 03/31/2027 Balance:

\$930

Funded annually from operations, this reserve is used to purchase equipment other than landfill. It is sometimes also referred to as the Depreciation Reserve but no depreciation is actually posted there.

Balance April 1, 2025	\$	0.06	
Annual funding from Operations	\$	249,999.96	
Interest 25/26	\$	5,000.00	
F2025/2026 - Acquisition Truck 25-11	\$	(75,500.00)	CIP
F2025/2026 - Replacement Truck #102	\$	(75,500.00)	CIP
F2025/2026 - Compaction Works #702	\$	(197,328.00)	CIP
Funding shortfall from Operations	\$	93,328.00	Operations charge
Projected 03/31/2026 Balance:	\$	0.02	
Annual funding from Operations	\$	250,000.00	BUDGET
F2026/2027 - Replacement Van #206	\$	(98,660.00)	CIP 26/27
F2026/2027 - Replacement Loader #509 PW	\$	(280,410.00)	CIP 26/27
Funding shortfall from Operations	\$	130,000.00	BUDGET
Projected 03/31/2027 Balance:	\$	930.00	
Annual funding from Operations	\$	250,000.00	
F2027/2028 - Replacement Truck #104	\$	(98,660.00)	CIP 27/28
Projected 03/31/2028 Balance:	\$	151,340.00	
Annual funding from Operations	\$	250,000.00	
F2028/2029 - Replacement Truck #210	\$	(158,880.00)	CIP 28/29
F2028/2029 - Replacement Truck #105	\$	(98,660.00)	CIP 28/29
Projected 03/31/2029 Balance:	\$	(7,540.00)	
Annual funding from Operations	\$	250,000.00	
F2029/2030 - Replacement Truck #106	\$	(98,660.00)	CIP 29/30
F2029/2030 - Replacement Truck #107	\$	(98,660.00)	CIP 29/30
F2029/2030 - Replacement Building Truck #110	\$	(62,310.00)	CIP 29/30
Funding shortfall from Operations	\$	18,000.00	
Projected 03/31/2030 Balance:	\$	830.00	
Annual funding from Operations	\$	250,000.00	
F2030/2031 - Replace Mini Excavator #305	\$	(114,243.00)	CIP 30/31
F2030/2031 - Replace Truck #115	\$	(98,664.00)	CIP 30/31
Projected 03/31/2031 Balance:	\$	37,093.00	

72130 Landfill Equipment Reserve

Projected 03/31/2027 Balance:

\$379,014

Funded annually from Operations. Equipment for the Landfill site.

Balance April 1, 2025	\$	564,613.33	
Annual funding from operations	\$	200,000.00	BUDGET
Interest 24/25	\$	19,761.47	
Projected 03/31/2026 Balance:	\$	784,374.80	
Annual funding from operations	\$	200,000.00	
F2027/2028 - Replacement Truck #103 LF	\$	(98,660.00)	CIP 26/27
F2027/2028 - Waste Handler #303 LF	\$	(517,740.00)	CIP 26/27
Interest 25/26	\$	11,039.24	
Projected 03/31/2027 Balance:	\$	379,014.04	
Annual funding from operations	\$	250,000.00	
F2027/2028 - Replacement Tractor #205 and Tanker #605	\$	(421,620.00)	CIP 27/28
F2027/2028- Replacement Compaction #701	\$	(210,330.00)	CIP 27/28
Interest 26/27	\$		
Projected 03/31/2028 Balance:	\$	(2,935.96)	
Annual funding from operations	\$	200,000.00	
F2028/2029 - Replacement Excavator #301	\$	(533,270.00)	CIP 28/29
Funding from Operations	\$	337,000.00	
Projected 03/31/2029 Balance:	\$	3,730.00	
Annual funding from operations	\$	200,000.00	
F2029/2030 - Replace #213 Tandem LF	\$	(310,220.00)	CIP 29/30
Projected 03/31/2030 Balance:	\$	(106,490.00)	
Annual funding from operations	\$	200,000.00	
Funding from Operations	\$	49,260.00	
Projected 03/31/2031 Balance:	\$	142,770.00	

72135 Water Equipment

Projected 03/31/2027 Balance:

\$61,373

F2021 Combined the small Water Computer Reserve with this one. \$2792.24.

No activity since 2002 (truck purchase) except for interest.

Balance April 1, 2025	\$	57,570.20	
Interest 25/26	\$	2,014.96	Estimate 3.5%
Projected 03/31/2026 Balance:	\$	59,585.16	
Interest 26/27	\$	1,787.55	
Projected 03/31/2027 Balance:	\$	61,372.71	

72151 Fire Department Truck ReserveProjected 03/31/2027 Balance: **\$563,661**

Loan payments for Truck loans are funded from this reserve.
 This reserve is funded annually based on the value of three cents on the tax rate.

Balance April 1, 2025	\$	320,199.83	
Annual funding from Operations	\$	415,470.00	
F2025/2026 Loan payment assistance	\$	(309,071.00)	
Interest 25/26	\$	36,565.93	
Projected 03/31/2026 Balance:	\$	463,164.76	
Annual funding from Operations	\$	445,650.00	Did not adjust for V3.1 yet
F2026/2027 Loan payment assistance	\$	(361,571.00)	BUDGET
Interest 26/27	\$	16,417.31	
Projected 03/31/2027 Balance:	\$	563,661.07	

72160 AirportProjected 03/31/2027 Balance: **\$154,524**

Added the runway funding to this reserve in F2023 (\$12,000)
 and fuel distribution in F2024 of \$50,000.

Balance April 1, 2025	\$	135,288.44	
Interest 25/26	\$	4,735.10	
Annual funding from operations - Runway	\$	12,000.00	
Allocation of unspent \$2500 F2025	\$	2,500.00	
Projected 03/31/2026 Balance:	\$	154,523.54	
Interest 26/27	\$	4,635.71	
Annual funding from operations - Runway	\$	12,000.00	BUDGET
Allocation of unspent \$2500 F2026	\$	-	
Projected 03/31/2027 Balance:	\$	171,159.24	

WATER UTILITY

DRAFT

	2026-03-31	2025-01-31		2027-03-31	2027-03-31	
	Region		%age	Projections to	Region	NSRAB
	Budget	YTD	Budget	2026-03-31	Budget	Budget
REVENUES						
Operating Revenues						
Metered Sales	610,746	461,335	75.5%	710,359	1,027,847	1,027,847
Public Fire Protection	201,424	167,853	83.3%	218,633	300,400	282,373
	812,170	629,189	77.5%	928,992	1,328,247	1,310,220
Other Operating Revenues						
Sprinkler Service	5,400	5,200	96.3%	5,400	5,454	5,454
Plate Fee & Shut off	4,400	3,480	79.1%	4,400	4,400	4,400
Connections Fee	3,000	900	30.0%	3,000	3,000	3,000
	12,800	9,580	74.8%	12,800	12,854	12,854
NON OPERATING REVENUE						
Interest	15,000	13,534	90.2%	15,000	15,000	15,000
Miscellaneous	-	-	0.0%	412,422	312,000	312,000
	15,000	13,534	90.2%	427,422	327,000	327,000
TOTAL REVENUE	839,970	652,303	77.7%	1,369,214	1,668,101	1,650,074
EXPENDITURES						
SOURCE OF SUPPLY						
Lake Inspections	70,000	75,938	108.5%	76,000	85,500	1,000
Labour Source of Supply	13,900	-	0.0%		19,689	-
Screen Maintenance	6,500	1,367	21.0%	1,400	2,500	2,500
Wildlife Management	1,500	183	12.2%	200	1,545	1,500
Supervision Source of Supply	14,435	-	0.0%		8,409	29,043
Insurance	1,937	1,937	100.0%	1,937	2,000	1,976
TOTAL SOURCE OF SUPPLY	108,272	79,425	73.4%	79,537	119,644	36,019

DRAFT

	2026-03-31	2025-01-31		2027-03-31	2027-03-31	
	Region		%age	Projections to	Region	NSRAB
	Budget	YTD	Budget	2026-03-31	Budget	Budget
WATER TREATMENT (Purification)						
Labour - Water Treatment	104,280	106,287	101.9%	120,000	43,269	106,887
Water Testing	30,000	23,146	77.2%	30,000	33,000	31,500
Chemicals and Additives	208,000	210,593	101.2%	225,000	231,970	218,400
Facility Repairs and Maintenance	79,500	59,356	74.7%	80,000	72,500	47,500
Process Equipment	114,275	57,979	50.7%	60,000	202,675	95,000
Electricity	103,370	82,045	79.4%	100,000	102,000	107,505
Generator	5,200	7,286	140.1%	8,000	5,400	5,460
Supervisory Water Treatment	63,840	6,575	10.3%	8,000	33,637	65,436
Contracted Services	50,475	-	0.0%		14,300	52,999
Phone/Internet	3,720	1,660	44.6%	2,000	-	3,832
Allocated Services	13,475	12,419	92.2%	13,205	11,040	14,101
TOTAL WATER TREATMENT	776,135	567,344	73.1%	646,205	749,790	748,620
TRANSMISSION AND DISTRIBUTION						
Reading Meters Expense	23,170	3,336	14.4%	4,000		-
Operation Labour - Mains	37,080	12,592	34.0%	15,000		-
Leak Detection	30,000	20,712	69.0%	22,000	10,000	31,500
Labour - Water Leaks	99,450	43,320	43.6%	46,000	-	-
Labour - Meters	14,840	1,102	7.4%	2,000	-	-
Labour - Flushing	8,380	3,078	36.7%	3,200	-	-
Maintenance of Mains (Materials)	25,000	19,000	76.0%	20,000	48,500	26,250
Use of Gravel	2,500	2,591	103.7%	3,000	2,625	2,625
Maintenance of Hydrants/Valves	18,000	28,415	157.9%	30,000	18,900	18,450
Maintenance of Meters	30,000	12,773	42.6%	14,000	10,000	31,500
Labour - Maintenance Hydrant/Valves	43,350	11,138	25.7%	14,000	-	-
Steet Patching	40,000	47,400	118.5%	47,400	40,000	10,000
Labour Transmission and Distribution	39,180	-	0.0%	-	133,936	273,066
Cowie Well - Public Tap	5,500	2,680	48.7%	3,200	4,000	4,000
Supervisory Transmission and Distribution	22,910	8,560	37.4%	10,000	33,637	23,483
Allocated Services	31,441	28,978	92.2%	30,811	25,761	32,902
TOTAL TRANSMISSION AND DISTRIBUTION	470,801	245,677	52.2%	264,611	327,358	453,776

DRAFT

	2026-03-31	2025-01-31		2027-03-31	2027-03-31	
	Region		%age	Projections to	Region	NSRAB
	Budget	YTD	Budget	2026-03-31	Budget	Budget
Allocated Services - T/D 70% Treatment 30%						
Truck Repairs - Transportation	4,885	3,667	75.1%	3,700	2,700	-
Insurance	1,116	1,116	100.0%	1,116	1,116	-
Excavator Repairs	10,185	10,526	103.3%	11,000	6,000	-
Excavator Insurance		-	0.0%		-	-
Tools & Shop Expense	5,000	8,748	175.0%	9,000	5,250	-
Safety Equipment	8,000	6,097	76.2%	7,000	5,250	-
Computer Services	14,200	10,152	71.5%	11,000	14,910	-
Meal Allowance	1,330	752	56.5%	800	1,369	-
Travel	200	339	169.7%	400	206	-
TOTAL ALLOCATED SERVICES	44,916	41,397	92.2%	44,016	36,801	-
ADMINISTRATION AND GENERAL						
Rate Study	12,000	10,853	90.4%	10,900	-	-
Supervision	-	23,367	0.0%	30,000	8,409	-
Office/Admin Salaries	58,066	48,392	83.3%	58,070	81,796	68,178
Office Supplies and Expenses	2,000	725	36.3%	800	1,000	2,060
Contracting Services	2,400	4,718	196.6%	4,800		2,472
Advertising Expense	4,250	13,960	328.5%	15,000	8,963	4,378
Courses and Seminars	9,000	6,149	68.3%	6,500	6,000	9,270
Auditors	6,900	-	0.0%	6,900	7,300	7,107
Legal	500	-	0.0%	-	500	500
UARB Utility Levy	1,793	-	0.0%	2,000	2,050	1,850
Insurance	11,040	17,095	154.8%	17,000	17,000	11,592
TOTAL ADMINISTRATION AND GENERAL	107,949	125,259	116.0%	151,970	133,018	107,407
Depreciation	117,000	-	0.0%	119,000	192,000	192,229
TOTAL OPERATING EXPENDITURES	1,580,157	1,017,705	64.4%	1,261,323	1,521,810	1,538,051

DRAFT

	2026-03-31	2025-01-31		2027-03-31	2027-03-31	
	Region		%age	Projections to	Region	NSRAB
	Budget	YTD	Budget	2026-03-31	Budget	Budget
NON OPERATING EXPENDITURES						
Principal	59,689	59,689	100.0%	59,689	67,157	77,203
Interest/Discount	13,222	13,644	103.2%	13,645	12,751	34,820
TOTAL NON OPERATING EXPENDITURES	72,911	73,333	100.6%	73,334	79,908	112,023
TOTAL OPERATING AND NON OPERATING EXPENDITURES	1,653,068	1,091,038	66.0%	1,334,657	1,601,717	1,650,074
SURPLUS/DEFICIT	(813,098)	(438,735)	54.0%	34,557	66,384	-



Region of Queens Municipality Staff Report For the Special Meeting of March 31, 2026

Date: March 31, 2026
File No: 10350-50-2603-030
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Authorizing Spending Prior to Approving Operating Budget

Prepared by: <i>J. Veinotte</i> J. Veinotte Director of Finance	CAO Concurrence: <i>W. Thorpe</i> W. Thorpe Chief Administrative Officer
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RECOMMENDATION

That Council of Region of Queens Municipality approve one third of the operational expense budget for 2025/2026 in the amount of \$10,300,000 for the purpose of providing spending authority and business continuity in the fiscal year beginning April 1, 2026, until an operating budget for 2026-2027 is approved by Council.

PURPOSE

Council approval is required for spending when there is no approved operating budget in place for a fiscal year.

BACKGROUND

Council is still deliberating the 2026/2027 operating budget and has not yet been approved by Council. The initial draft was introduced at a Special Council meeting on March 3, 2026. Versions of the proposed budget have been reviewed by Council at weekly Special and Regular Council meetings. For normal operations to continue seamlessly, Council must approve a motion approving interim spending limits. This is common practice among other municipal units and ensures that the Municipality's operation and service

delivery continue without interruption into the next fiscal year before an operating budget is approved.

ALTERNATIVES/OPTIONS

Option 1 – Council approves the recommended spending limit.

Option 2 – Council approves the motion with another spending limit.

Option 3 – Council does not approve the motion.

ANALYSIS

Option 1 – Normal operations will continue and service levels will not be affected.

Option 2 – Operations and service levels may be affected, depending on spending limit Council puts in place.

Option 3 – Service and operations will cease until Council approves a spending limit or passes the 2026/2027 operating budget.

IMPLICATIONS

Disruption of levels of service may cause financial, social and environmental implications.

COMMUNICATIONS

This decision will be included in the public distribution of the minutes of the Special meeting.

BYLAWS/PLANS/POLICIES

N/A

SUMMARY

Council approving spending will enable operations and current levels of service to be maintained while the 2026/2027 operational budget is being deliberated. Spending limitations provide staff with the resources required to ensure continuity of service during the budget process.


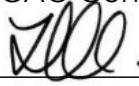
ATTACHMENTS/REFERENCE MATERIALS

[2025-2026 Region of Queens Municipality Operating Budget](#)



Region of Queens Municipality Staff Report For the Regular Meeting of March 24, 2026

Date: March 11, 2026
File No: 10350-50-2603-026
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Operational Policy No. 100 – Litter Collection

Prepared by:  <hr/> A. Grant Director Infrastructure	CAO Concurrence:  <hr/> W. Thorpe Chief Administrative Officer
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RECOMMENDATION

THAT Council for Region of Queens Municipality approve Operational Policy 100 – Litter Collection.

PURPOSE

To create a policy that defines the administration of the Litter Collection Program.

BACKGROUND

In 2018, Council for Region of Queens inaugurated the Solid Waste Litter Collection Program as recommended by the ad-hoc Litter Abatement Committee. The idea of the program was to enhance community 'buy-in' by providing financial stimulus to groups demonstrating community pride.

To date, that Program operated on a first-come, first-served basis where community groups notified the Solid Waste Clerk of their intention to clean up and were compensated \$100 per kilometer to a maximum of 3 kilometers.

Groups were not required to provide proof of organizational existence, clean-up or any education on necessary safety measures.

Following a 3rd party safety audit, the program was flagged and paused in 2024 pending a review. Since that time, staff have worked with other municipalities and a safety consultant to develop the framework outlined in the draft policy. The intention of the policy is to ensure that community groups and the Municipality are not exposed to undue risk or liability through this endeavour.

ALTERNATIVES/OPTIONS

- 1) Council adopt Operational Policy 100 – Litter Collection.
- 2) Council does not adopt Operational Policy 100 – Litter Collection and directs staff to maintain the ad-hoc program.
- 3) Council directs staff to consider additional information and return with a revised draft policy.

ANALYSIS

Option 1: If Council adopts Operational Policy 100 – Litter Collection, staff and participants will have the clarity necessary to reduce municipal liability and ensure safe program execution. The Guidelines, as drafted, establish a clear framework for program delivery including necessary applicant information, waiver form for participants and evaluation for staff to ensure fair and transparent program that is effective throughout the County.

This draft program is aligned with other Provincial and Municipal programs and includes the incorporation of the Adopt-a-highway program (which is required). The draft Policy and Guidelines also incorporate Council feedback by removing the liability insurance requirement and increasing the linear road allowance and the total program allowance.

Option 2: Staff will maintain the current program delivery where applicants are approved by application and may not adhere to necessary safety provisions and existing Provincial programs.

Option 3: Staff will incorporate the direction of Council and return with an updated draft.

IMPLICATIONS

The cost of compensation for successful participants is included in the 2026-2027 Operational Budget.

COMMUNICATIONS

Public communications will be developed and circulated on social media to the community.

BYLAWS/PLANS/POLICIES

A litter collection program meets Council's 2026 – 2029 Strategic Priority 2, Environment and Infrastructure, and Priority Goal 3.1, strengthen partnerships with community-based organizations.

SUMMARY

Operational Policy 100 – Litter Collection defines the framework for a litter collection program.

ATTACHMENTS/REFERENCE MATERIALS

- Operational Policy 100 – Litter Collection DRAFT
- Community Litter Collection Program Guidelines



Region of Queens Municipality

Operational Policy No. 100 – Litter Collection

BE IT ENACTED by the Council of Region of Queens Municipality, under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 18, as follows:

This policy shall be known as Operational Policy No. 100 and may be cited as the "Litter Collection Policy".

POLICY PURPOSE

100.1 The purpose of this policy is to establish framework for a litter collection program that allows non-profit community groups to receive financial compensation for providing approved litter clean-up in Queens County subject to Program Guidelines outlined in the document "REGION OF QUEENS MUNICIPALITY COMMUNITY LITTER COLLECTION PROGRAM GUIDELINES".

AUTHORITY

100.2 Section 47 of the Municipal Government Act provides that

(1) Council shall make decisions in the exercise of its powers and duties by resolution, by policy or bylaw.

(3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality.

ACCOUNTABILITY

100.3 Responsibility for the oversight and implementation of this policy shall reside with the Director of Infrastructure.

EFFECTIVE DATE

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

VERSION LOG

Version Number	Amendment Description	Amendment/Policy Owner	Approved By	Approval Date
1.0	Creation of Policy	Director of Infrastructure	Council	

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the XX day of XXXXXX 2026. SIGNED by the Mayor and Municipal Clerk this XX day of XXXXXX 2026.

Scott Christian
Mayor

Angela Green
Municipal Clerk

Region of Queens Municipality

COMMUNITY LITTER COLLECTION PROGRAM GUIDELINES

Purpose

The Community Litter Collection Program encourages healthy communities by providing opportunities for non-profit organizations throughout Queens County to earn grant funding in exchange for organizing and completing a community litter clean-up in a location authorized by Nova Scotia Department of Transportation & Infrastructure Renewal (NSTIR) and Region of Queens Municipality.

Funding Available

Compensation is \$125 per kilometer cleaned up, including both sides of the road, up to a maximum of \$625 per cleanup. The amount allocated by Council will be reviewed annually as part of the Operating Budget approval process.

Eligibility

Any incorporated non-profit community organization or group within Queens County is eligible to apply once per application window and must also supply proof of approval from Nova Scotia Adopt a Highway (<https://www.nsadoptahighway.ca/>). Application windows will be advertised and open for submissions for a three-week period followed by a one-week internal review by Municipal Staff.

Application Process

The Region of Queens Municipality will accept applications from groups prior to the scheduled clean-up date. Interested parties must submit a completed "**COMMUNITY LITTER COLLECTION PROGRAM APPLICATION**" (attached) to:

solidwaste@regionofqueens.com

Subject: Community Litter Collection Program Application

Applications will be reviewed for compliance and awarded on a first-come, first-served basis each year subject to budget limitations. Successful applicants will be notified following staff evaluation, provided with their unique reference ID to be included on the completed "**CLEAN UP REPORT**" and "**WAIVER FORM**" and given four weeks to complete their proposed clean-up. Applicants who do not complete the above within the timeframe will forfeit their funding which will be allocated in the next application window.

If there are allocated funds remaining at the end of an application window, a second application window will open where preference will be given to first-time applicants for that fiscal year. Application windows will continue in cycle until all allocated funds are exhausted. Application windows will be advertised on the Municipalities social media channels as well as shared directly with community groups who wish to subscribe by emailing solidwaste@regionofqueens.com.

Clean-up Process

The Adopt a Highway Program can provide the proper PPE and is part of the application process. The Region of Queens Municipality will provide successful applicants with designated program bags, trash grabbers and also remove the collected waste from the designated location within 48 hours following the clean-up.

All collected waste shall be bagged and placed at the designated location for collection by municipal staff. Hazardous materials shall be set aside in a designated area and reported immediately to the Region of Queens. Hazardous materials are not permitted to remain unattended by the roadside. Large items not baggable shall be in the designated area for collection. Scavenging of waste by participants is not permitted.

Safety

Successful applicants must ensure that all participants are provided with proper Personal Protective Equipment including safety vests and gloves and also made aware of safety measures for the clean-up of solid waste alongside Queens County roadways. Recommended PPE is:

- 1) Foot protection that complies with CSA Standard CAN/CSA Z195, with a minimum six (6) inch high boot. Where there is a risk of slipping, participants must wear slip resistant footwear if required.
- 2) Clothing must not be excessively loose. Long hair, jewelry, or other similar items must be tied or covered to eliminate the risk of injury. Participants must wear CSA z96 Class 2 Level 2 high-visibility outer at all times.
- 3) ANSI Level 5 hypodermic puncture protection and ANSI A9 cut resistance hand protection.
- 4) Eye or face protection in accordance with the CSA Standard Z94.3.



The Adopt a Highway program will provide appropriate signage and pylons to the applicants, who will place the equipment along the area being cleaned to ensure the safety of all volunteers. Participants between ages 12 and 17 must be supervised by at least one person over the age of 18 per 4 youth participants.

Clean-ups must take place during daylight hours.

Evaluation of Clean-up

At the conclusion of the community litter program, the applicant will submit the “**CLEAN UP REPORT**” and “**WAIVER FORM**” for all participants. Municipal staff will validate the clean-up to confirm and process payment to the applicant group.

Promotion

The successful applicant shall acknowledge the contribution of the Region of Queens Municipality in all written and social media notifications or promotions of their community litter clean-up. The applicant also agrees that the Municipality may use the name of the successful applicant and any pictures taken of the community litter clean-up for the purposes of promoting the program in the future.

Liability

Each successful group must provide their Registry of Joint Stock Companies Number as part of the application. Every participant in the group must also fill out the waiver form; guardians will complete the waiver for all participants under 18 years of age.

Limitations

The Region of Queens Municipality reserves the right to process applications for funding and award funding each fiscal year in a fair and equitable manner. If multiple applications are received during the same window, the Municipality reserves the right to give preference to groups that have not previously been successful prior to awarding funding to a successful group that has been funded for a clean-up in the previous fiscal year.



COMMUNITY LITTER COLLECTION PROGRAM APPLICATION

Organization Name: _____

Organization's Registry of Joint Stock Companies Number: _____

Organization Contact: _____

Mailing Address: _____

Phone Numbers: Home: _____ Cell: _____

Email Address: _____

Location of Litter Collection Program (please be very specific, ie: Civic 100 to Civic 400 Main Street, Greenfield, NS)

Number of Kilometres: _____ Copy of NSTIR Permit Attached: _____

Date of Proposed Collection: _____ Time: _____

I affirm that I am an authorized agent of the organization named above and that we will undertake to carry out a solid waste collection program on the noted roads, streets, or properties contained herein and that we have read and understand the program guidelines and agree to abide by the supervision, health and safety, and reporting requirements.

Signature of Authorized Agent

Date

INTERNAL USE ONLY

Municipal Approval

Date

Reference ID: _____



CLEAN-UP REPORT

Clean-up Reference ID: _____

Number of Participants: Under 19 _____ Over 19 _____

Number of Program Bags Collected: _____

Hazardous Materials Found: _____

Total Collection Time: _____

Most Often Collected Item: _____

Most Unusual: _____

INTERNAL USE ONLY

Roadside Check Date _____ Solid Waste Removed _____

Signed _____



WAIVER FORM

(to be completed by each participant prior to activities)
Solid Waste Community Litter Collection Program

Participant Name: _____

Clean-up Reference ID: _____

It is understood and agreed that in consideration of the Region of Queens Municipality paying the Participant for cleaning up the stretch of road identified herein (the "Service"), the Participant is and remains at all times an Independent Contractor and assumes full responsibility for all liability that may result from the provision of the Service, including but without limiting the generality of the foregoing, any and all injuries sustained by any persons engaged by the Participant to perform the Service, and any injury to any person or any damage to any property arising from the provision of the Service by the Participant or its agents, employees and invitees.

It is further understood and agreed the undersigned is authorized to sign this Waiver and bind the Participant to the terms of this Waiver and that the undersigned has read and understands the foregoing.

Participant Signature

Guardian Name & Signature, if Participant Under 18 Years of Age

Witness Name & Signature


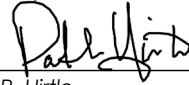

Date





**Region of Queens Municipality
Staff Report
For the Regular Meeting of
March 24, 2026**

Date: March 16, 2026
File No: 10350-50-2603-027
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Administrative Policy No. 27 – Repeal and Replace

<p>Prepared by:</p>  <p>A. Green Municipal Clerk</p>	<p>Supervisor:</p>  <p>P. Hirtle Deputy Chief Administrative Officer</p>	<p>CAO Concurrence:</p>  <p>W. Thorpe Chief Administrative Officer</p>
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RECOMMENDATION

It is recommended that Council approve the repeal and replacement of Administrative Policy 27 - Remuneration of Mayor and Councillors, as presented, effective April 1, 2026.

PURPOSE

The purpose of this report is to present Council with a revised Administrative Policy 27 - Remuneration of Mayor and Councillors for approval. The proposed policy replaces the existing policy of the same name and number, and establishes updated remuneration rates for the Mayor, Deputy Mayor, and Councillors effective April 1, 2026, based on the findings and recommendations of the Citizens Advisory Committee on Council Remuneration.

BACKGROUND

Council remuneration in the Region of Queens Municipality has historically been governed by Administrative Policy 27 - Remuneration of Mayor and Councillors. The policy has not been reviewed since its most recent adoption in 2018; in December 2025, Council directed staff to facilitate a review process.

In preparation for this review, a Citizens Advisory Committee on Council Remuneration (the “Committee”) was established to conduct an independent assessment of current remuneration levels and provide recommendations to Council. In the interest of transparency and fair process, the Mayor, Councillors, and the Chief Administrative Officer were not involved in the establishment of the committee or the selection of its members. Instead, a group of staff from varying departments and with a variety of responsibilities were tasked with the formation of the committee. The Committee undertook a review of comparable municipalities, cost of living considerations, and the scope of responsibilities associated with elected office in the Region of Queens Municipality.

At the Regular Meeting held on March 10, 2026, Council made the following motions:

- (1) THAT the Mayor's compensation raised to \$68,752.66 effective April 1, 2026, and indexed for the subsequent two fiscal years (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%)
- (2) THAT the Councillor's compensation be raised to \$41,496.00 annually effective April 1, 2026, with annual adjustments (2027 and 2028) in accordance with the average Nova Scotia Consumer Price Index (2.5%).
- (3) THAT the Deputy Mayor's remuneration be set at five percent (5%) above the rate established for Councillors, and that the Deputy Mayor be compensated at one hundred percent (100%) of the Mayor's remuneration rate when acting in the capacity of Mayor.

These motions, based on the Committee's findings and recommendations, informed the development of the proposed updated remuneration rates contained in the revised Administrative Policy 27.

ALTERNATIVES/OPTIONS

Option 1 - Approve the Policy as Presented

Council approves the update to Administrative Policy 27 as presented, with the revised remuneration rates taking effect April 1, 2026. This option reflects the recommendations of the Citizens Advisory Committee on Council Remuneration and establishes a transparent, indexed framework for the current Council mandate.

Option 2 - Amend the Proposed Policy

Council may approve the policy with amendments to one or more provisions, including the remuneration rates, the annual adjustment percentage, or the mileage provisions. Any amendments should be clearly directed to staff prior to adoption.

Option 3 - Defer Approval

Council may defer approval of the revised policy pending additional information or further deliberation. Staff notes that deferral beyond March 31, 2026, would result in the

proposed April 1, 2026, effective date not being met, and the existing policy would remain in force in the interim.

Option 4 - Retain the Existing Policy

Council may elect not to approve the revised policy, instead retaining the existing Administrative Policy 27 without amendment. This option would not implement the recommendations of the Citizens Advisory Committee on Council Remuneration.

ANALYSIS

The proposed Administrative Policy 27 reflects the recommendations arising from the independent review conducted by the Citizens Advisory Committee on Council Remuneration. The revised policy establishes remuneration for the Mayor at \$68,752.66 annually and for each Councillor at \$41,496.00 annually, effective April 1, 2026, with annual adjustments of 2.5% applied on April 1, 2027, and April 1, 2028.

The inclusion of a defined annual adjustment rate provides Council and the public with transparency and predictability regarding remuneration changes over the current mandate, without requiring annual policy amendments. The 2.5% annual adjustment is consistent with recent inflationary trends and provides a reasonable and defensible basis for incremental increases.

The Deputy Mayor remuneration provision establishes the practice of setting the Deputy Mayor rate at five percent (5%) above the Councillor rate, with full Mayor level compensation applying when the Deputy Mayor is acting in the Mayor's capacity.

The policy review provision, requiring review during the third year of each Council mandate, ensures that remuneration remains appropriate over time and that future Councils have a structured opportunity to assess and adjust rates as needed.

IMPLICATIONS

Financial

Approval of the revised policy will result in changes to Council remuneration expenditures effective April 1, 2026. The annual adjustment of 2.5% applied in 2027 and 2028 will result in incremental increases to the remuneration budget in each of those fiscal years. Finance staff should ensure that the approved rates and scheduled adjustments are reflected in the annual budget estimates for the 2026–2027 and 2027–2028 fiscal years.

Operational / Staffing

The Municipal Clerk's office will be responsible for administering the policy, including processing mileage claims in accordance with the approved rates. No additional staffing resources are anticipated to be required.

Strategic / Professional Development

Establishing fair and transparent remuneration for elected officials supports Region of Queens Municipality's ability to attract and retain engaged and capable community members in elected roles. The independent review process undertaken by the Citizens Advisory Committee on Council Remuneration demonstrates Council's commitment to open and accountable governance.

Legal / Policy

The revised policy has been drafted in accordance with the Municipal Government Act, S.N.S. 1998, c. 18, and is consistent with the Municipality's administrative policy framework. Approval of the revised policy will repeal and replace the existing Administrative Policy 27 in its entirety. There are no known legal impediments to the adoption of this policy.

COMMUNICATIONS

Upon approval by Council, the revised Administrative Policy 27 shall be published on the Region of Queens Municipality's website in accordance with the Municipality's standard practice for administrative policies. No formal public consultation is required prior to adoption. Council members will be notified of the approved remuneration rates and effective dates by the Municipal Clerk.

BYLAWS/PLANS/POLICIES

- [Municipal Government Act](#), S.N.S. 1998, c. 18
- [Administrative Policy 27 — Remuneration of Mayor and Councillors](#)

SUMMARY

This report presents a revised Administrative Policy 27 - Remuneration of Mayor and Councillors for Council's approval, developed in response to the recommendations of the Citizens Advisory Committee on Council Remuneration. The proposed policy repeals and replaces the existing policy of the same name and number, establishing updated remuneration rates for the Mayor, Deputy Mayor, and Councillors effective April 1, 2026, with annual adjustments of 2.5% in 2027 and 2028. Staff recommend that Council approve the revised policy as presented.

ATTACHMENTS/REFERENCE MATERIALS

- Draft Administrative Policy 27 - Remuneration of Mayor and Councillors
- 2026-03-10 – Region of Queens Municipality Regular Meeting Minutes (Unapproved)



Region of Queens Municipality

Administrative Policy No. 27 – Remuneration of Mayor and Councillors

POLICY PURPOSE

27.01 The purpose of this policy is to establish remuneration for members of the Council of Region of Queens Municipality in an open and transparent manner, in accordance with the *Municipal Government Act*, S.N.S. 1998, c. 18.

POLICY STATEMENTS

27.02 Mayor's Remuneration

Remuneration for the Mayor shall be set at \$68,752.66 annually, effective April 1, 2026, and shall be adjusted by 2.5% annually on April 1, 2027 and April 1, 2028.

27.03 Councillors' Remuneration

Remuneration for each Councillor shall be set at \$41,496.00 annually, effective April 1, 2026, and shall be adjusted by 2.5% annually on April 1, 2027 and April 1, 2028.

27.04 Deputy Mayor's Remuneration

Remuneration for the Deputy Mayor shall be set at five percent (5%) above the rate established for Councillors. When acting in the capacity of Mayor, the Deputy Mayor shall be compensated at one hundred percent (100%) of the Mayor's remuneration rate for the period so acting.

27.05 Policy Review

This policy shall be reviewed during the third year of each Council's mandate and amended at the direction of Council at that time.

REPEAL

27.06 This Policy repeals and replaces *Administrative Policy No. 27 – Remuneration of Mayor and Councillors* as previously adopted by Council on September 18, 2018.

VERSION LOG

Version Number	Amendment Description	Amendment/Policy Owner	Approved By	Approval Date
1.0	Creation of Policy	N/A	Council	2018-09-18
2.0	Repeal & Replace	Municipal Clerk	Council	

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the XX day of XXXXXX 202X. SIGNED by the Mayor and Municipal Clerk this XX day of XXXXXX 202X.

Scott Christian
Mayor

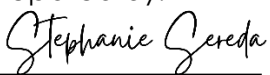
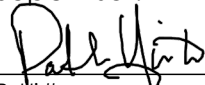

Angela Green
Municipal Clerk

DRAFT



Region of Queens Municipality Staff Report For the Regular Meeting of March 24, 2026

Date: March 11, 2026
File No: 10350-50-2603-028
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Amendment - Operational Policy 58 – Alcohol Use

Prepared by:  S. Sereda, Community Economic Development Officer	Supervisor:  P. Hirtle, Deputy Chief Administrative Officer	CAO Concurrence:  W. Thorpe, Chief Administrative Officer
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RECOMMENDATION

That Council of Region of Queens Municipality adopt the amended Policy 58 – Consumption of Alcohol on Municipally Owned Properties, as presented.

Further, that Council delegates authority to the Chief Administrative Officer (CAO) to approve or deny requests for the sale, service, provision, or consumption of alcohol on municipally owned or operated properties, subject to the conditions and application requirements outlined in Policy 58.

PURPOSE

This report presents an amended Policy 58 – Consumption of Alcohol on Municipally Owned Properties for Council's consideration, as requested by Council in June 2025.

The amended policy updates the process for requesting approval to sell, serve, provide, or consume alcohol on municipally owned or operated properties by

transitioning approval authority from Council to an administrative review process led by municipal staff and approved by the CAO.

The amendments are intended to streamline approvals, provide clearer application requirements, ensure compliance with provincial legislation, and support responsible alcohol service while maintaining appropriate safeguards for public safety.

BACKGROUND

At the June 10, 2025 Regular meeting, Council passed the following motion:

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 include removal of Council approval to waive the ban on consumption of alcohol on municipally owned properties.

The existing Policy 58 historically required that those requests be brought forward for Council consideration. While this process ensured oversight, it also created administrative delays for the applicant by requiring Council review of routine operational matters that are generally procedural in nature.

Staff have carefully reviewed the policy to ensure it aligns with current operational practices, provincial liquor licensing requirements, and risk management considerations. The proposed amendments introduce a formal application process that allows requests to be reviewed administratively by staff, with final approval authority delegated to the CAO.

The amended policy also clarifies application timelines, required documentation, insurance requirements, risk management planning, and enforcement provisions. Specific provisions remain in place for municipally operated facilities that hold their own liquor licences, such as Queens Place Emera Centre, and for delegated authority related to the Astor Theatre & Arts Centre.

ALTERNATIVES/OPTIONS

Option 1: Approve the amended policy

Council adopts the amended Policy 58, delegating approval

authority to the CAO and establishing a structured administrative review process.

Option 2: Maintain the existing policy

Council retains the current policy requiring requests to be brought before Council for approval. This would continue the existing process but may result in administrative delays stemming from the requirement that Council review routine operational requests.

Option 3: Approve the policy with amendments

Council may direct staff to make additional revisions before adoption.

ANALYSIS

Municipal facilities and public spaces are frequently used for community events, festivals, fundraisers, and cultural programming where alcohol service may be included as part of the event experience. In many municipalities, approvals for alcohol service at such events are handled administratively, provided that organizers obtain the appropriate provincial liquor licencing, insurance, and safety requirements.

The amended policy is consistent with standard practice in municipalities across Canada. It introduces a structured application process requiring applicants to submit details related to licensing, insurance, event planning, safety measures, and responsible beverage service practices. These requirements support risk management while ensuring the Municipality maintains appropriate oversight.

Delegating approval authority to the CAO allows requests to be reviewed more efficiently while still ensuring that applications are evaluated by staff and, where appropriate, emergency services or regulatory authorities.

The amended policy also maintains accountability by allowing applicants to appeal decisions of the CAO to Council if necessary.

Overall, the proposed amendments bring the policy in line with current operational practices, reduce administrative burden on Council, and provide clearer guidance for event organizers and staff, who are better positioned to review risk, insurance, and logistics quickly.

This policy change has been reviewed by the Policy Analyst and Strategic Initiatives Coordinator at the Region of Queens Municipality.

IMPLICATIONS

Financial

There are no direct financial implications associated with adopting the amended policy. Event organizers remain responsible for all permits, licensing, insurance, and event-related costs.

Human Resources

Staff will be responsible for application intake, review, the coordination of approvals. Staff will also be required to monitor compliance of the request. Staff will no longer be required to prepare reports related to requests for presentation to Council.

Risk Management

The amended policy strengthens risk management through clearly defined insurance requirements, safety planning expectations, and the ability to suspend or terminate approvals if compliance concerns arise.

Legal / Legislative

All alcohol service must comply with applicable provincial legislation, including liquor licensing requirements administered by the Province of Nova Scotia.

COMMUNICATIONS

If approved, the amended policy will be:

- Published on the Region of Queens Municipality website; and
- Shared with community organizations and event organizers who frequently submit requests for booking municipal facilities

Application procedures and requirements will also be communicated through municipal facility booking processes.

BYLAWS/PLANS/POLICIES

[Policy 58 – Consumption of Alcohol on Municipally Owned Properties](#)

SUMMARY

The amended Policy 58 – Consumption of Alcohol on Municipally Owned Properties modernizes and streamlines the Municipality's approach to managing alcohol service at municipal facilities.

The amendments establish a clear application process, define safety and insurance requirements, and delegate approval authority to the Chief Administrative Officer. This approach improves administrative efficiency while maintaining appropriate oversight and risk management.

Adopting the amended policy will streamline approvals for community events while ensuring alcohol service occurs in a responsible and compliant manner.

ATTACHMENTS/REFERENCE MATERIALS

- Amended Operational Policy No. 58 – Consumption of Alcohol on Municipally Owned Properties DRAFT
- [Policy 58 – Consumption of Alcohol on Municipally Owned Properties](#)



Region of Queens Municipality

Operational Policy No. 58 – Consumption of Alcohol on Municipally Owned Properties

BE IT ENACTED by the Council of Region of Queens Municipality, under the authority of the Municipal Government Act, S.N.S. 1998, Chapter 18, as follows:

This policy shall be known as Operational Policy No. 58 and may be cited as the "Alcohol Policy".

POLICY PURPOSE

- 58.01** It is the intention of the Region of Queens Municipality to provide clear direction for the responsible use and consumption of alcohol at municipally owned and operated facilities and municipal events. This Policy further provides guidance to the public and implementation direction for staff to ensure alcohol is managed in a manner that promotes safety, compliance with applicable legislation, and responsible practices.
- 58.02** Where alcohol is included as part of an event held at municipally owned or operated facilities, it is the intent of the Region of Queens Municipality that such service and consumption occur in a safe, responsible, and controlled manner. The Municipality recognizes that alcohol service may complement certain events and activities; however, it must be managed in a way that prioritizes public safety, aligns with the intended use of public parks and facilities, and complies with all applicable legislation and municipal requirements.

APPLICATION PROCESS FOR ALCOHOL USE

- 58.03** Individuals residing in Region of Queens Municipality, businesses, and community organizations or societies currently registered with the Nova Scotia Registry of Joint Stock Companies or incorporated under an Act of the Nova Scotia Legislature must apply for approval to sell, serve, provide, consume, or permit the consumption of alcoholic beverages at municipally owned or operated facilities.
- 58.04** Requests must be submitted at least sixty (60) days in advance of the proposed event to allow for administrative review and any required approvals under applicable legislation. Requests that do not meet this timeline may still be submitted, provided that a rationale is included, and will be considered on a case-by-case basis. Requests shall be submitted in writing, including by email, to the attention of the Community Economic Development Officer (CEDO).
- 58.05** At minimum, the request shall include:
- Name and contact information of the applicant organization or business;
 - Proof of incorporation or business registration;
 - Description of the event, including purpose, date(s), time(s), and expected attendance;
 - Location and site plan identifying licenced area(s), including barrier placement for outdoor events;
 - Details of alcohol service (including how alcohol will be sold and/or served);
 - Confirmation of required provincial licensing and permits;
 - Proof of insurance naming the Region of Queens Municipality as an additional insured, in accordance with Section 58.08;
 - Safety and risk management plan, including crowd control measures, designated driver or safe ride initiatives (if applicable), security arrangements, and responsible beverage service practices (e.g., Serve Right certification for servers and managers);
 - Plans for waste management and site clean-up.

58.06 The CEDO may consult with other municipal departments, emergency services, or regulatory authorities, as required, to evaluate the application.

58.07 Once review is completed, the CEDO will make a recommendation to the Chief Administrative Officer (CAO). At the CAO's discretion, they may:

- Approve the application with or without conditions;
- Require amendments to the proposal;
- Negotiate an agreement outlining specific operational requirements;
or
- Refuse the application where the event is deemed to present unacceptable risk of public safety or conflict with municipal policies.

Decisions of the CAO may be appealed to Council.

CONDITIONS OF APPROVAL

58.08 No approved application for the use or consumption of alcohol at municipally owned properties shall take effect until the applicant provides:

- A valid liquor license, where required;
- Confirmation of liability insurance for the program, event, or service in a minimum amount of \$2,000,000 per occurrence, naming the Region of Queens Municipality as an additional insured; and
- The applicant shall indemnify and hold harmless the Region of Queens Municipality, its elected officials, officers, employees, and agents from and against any and all claims, demands, damages, losses, costs, or expenses arising out of or related to the event, program, service, or the use or consumption of alcohol at the municipally owned property, except to the extent caused by the negligence of the Region of Queens Municipality.

58.09 Where community organizations or businesses operate all or a portion of a municipally owned facility or property on a full-time basis, Council of the Region of Queens Municipality shall enter into a written agreement with such organization or business governing the use of alcoholic beverages on that property. Such agreement shall not exceed three (3) years in duration. Following Council's initial approval, renewals may be approved

administratively by the CAO, subject to continued compliance with this Policy.

COMPLIANCE AND ENFORCEMENT

58.10 Municipal staff, as assigned by the CAO, or their designate, are authorized to monitor compliance with this Policy and to enforce any conditions attached to an approved request. In circumstances involving non-compliance with this Policy, violation of license conditions, or risks to public safety, the CAO may immediately suspend or terminate the applicant's use of municipal property.

Approval may also be revoked where any material information provided in the application is determined to be false, incomplete, or misleading.

No refund shall be issued for any fees paid, nor for staffing, security, or other event-related costs incurred.

An organization or business whose privileges have been suspended or terminated must apply to Council for approval of any future requests under this Policy.

QUEENS PLACE EMERA CENTRE

58.11 a) Queens Place Emera Centre operates under its own provincially issued liquor licence and related regulatory requirements. Alcohol service and consumption within the facility shall be governed by the terms and conditions of its liquor licence and applicable provincial legislation.

b) The Director responsible for operations at Queens Place Emera Centre must ensure that all required provincial liquor licences and permits are obtained and maintained for events held within the facility. All liquor licences shall be applied for, issued to, and administered under the authority of Queens Place Emera Centre.

c) Alcohol consumption shall be permitted only within those areas identified and approved under the facility's liquor licence, including the community room, arena areas, dressing rooms, or such other areas as

may be authorized under the applicable licence and approved by the Director.

d) Any request to permit alcohol consumption in areas not covered under the existing liquor licence shall be subject to applicable provincial approval requirements and, where necessary, approval under this Policy.

ASTOR THEATRE AND ARTS CENTRE

58.12 Council of the Region of Queens Municipality hereby delegates authority under Section 58.03 of this Policy, solely with respect to the Astor Theatre & Arts Centre, to the Executive Director (ED), or designate.

58.13 The ED, or designate, is authorized to obtain and maintain an appropriate liquor licence or the Astor Theatre and Arts Centre and is responsible for overseeing the sale, service, and safe consumption of alcoholic beverages at this location, subject to compliance with this Policy, applicable provincial legislation, and any conditions deemed necessary to ensure safety and responsible service.

REPEAL

Operational Policy No. 58 – Consumption of Alcohol on Municipally Owned Properties as previously adopted by Council on June 14, 2016 is hereby repealed.

VERSION LOG

Version Number	Amendment Description	Amendment/Policy Owner	Approved By	Approval Date
1.0	Creation of Policy	N/A	Council	2016-06-14
2.0	Amendments to Policy	Community Economic Development Officer	Council	

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the XX day of XXXXXX 2026. SIGNED by the Mayor and Municipal Clerk this XX day of XXXXXX 2026.

Scott Christian
Mayor

Angela Green
Municipal Clerk