



**Region of Queens Municipality Regular Council
Tuesday, April 14, 2026
9:00 a.m.**

Agenda

1.0 Call to Order and Land Acknowledgement

2.0 Approval of Agenda

3.0 Adoption of Minutes

- 3.1 Regular Council Meeting – March 24, 2026
- 3.2 Special Council Meeting – March 31, 2026

4.0 Public Comment

5.0 Delegations and Presentations

- 5.1 Mersey Critical Minerals

6.0 Unfinished Business

7.0 Staff Reports

- 7.1 Easement Agreement – Queens Home for Special Care Society
- 7.2 Road Naming in Hunts Point
- 7.3 Equipment Reserves
- 7.4 Active Transportation Trail
- 7.5 Council Implementation Report
- 7.6 Operational Budget Fiscal 2026-2027

8.0 Bylaws and Policies

9.0 Correspondence for Action

10.0 Correspondence for Information

10.1 Correspondence from Shore Riders ATV Club

11.0 Reports from In Camera

12.0 Mayor's Report

13.0 Council Business

14.0 New Business

15.0 In Camera

15.1 Personnel

15.2 Personnel

16.0 Adjournment



Region of Queens Municipality Regular Council

Tuesday, March 24, 2026

4:00 p.m.

Minutes

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

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

1.0 Call to Order

Mayor Christian called the meeting to order at 4:03 p.m.

2.0 Approval of Agenda

14.2 – Wastewater was added by Deputy Mayor Charlton

14.3 – Police Advisory Board was added by Councillor Amirault

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

THAT the Council of Region of Queens Municipality approve the March 24, 2026 agenda as amended.

MOTION CARRIED unanimously.

3.0 In Camera

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

THAT Council for Region of Queens Municipality move to Closed Session at 4:05 p.m. to discuss four items:

- 3.1 Legal
- 3.2 Personnel
- 3.3 Personnel
- 3.4 Personnel

MOTION CARRIED unanimously.

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

THAT Council for Region of Queens Municipality return to open session at 4:50 p.m.

The meeting recessed at 4:50 p.m. and resumed at 5:30 p.m.

4.0 Adoption of Minutes

Deputy Mayor Charlton requested that the minutes from the March 10, 2026 Regular meeting be amended to include the Citizen's Advisory Committee on Council Remuneration's recommendation, and more detail of the Chair's introductory remarks.

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

THAT Council for Region of Queens Municipality approve the March 10, 2026 Regular Council Meeting minutes as amended.

MOTION CARRIED unanimously.

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

THAT Council for Region of Queens Municipality approve the March 17, 2026 Special Council Meeting minutes as presented.

MOTION CARRIED unanimously.

5.0 Public Comment

1. Stephen Fletham, Miller Waste Systems

Mr. Fletham addressed Council regarding Miller Waste Systems' bid for the recent garbage and grey box collection tenders. He advised that Miller's

submission had been deemed non-compliant on the basis that staff felt one truck per tender was insufficient to complete the work, and submitted that this was an operational concern rather than a compliance issue. He noted that Miller employs route planning technology and maintains backup vehicles to accommodate fluctuating collection volumes. He advised that Miller's bid was more than \$2 million less than the bid recommended to Council in the staff report, and requested that Miller's submission be given further review.

2. Stephen Anthony, Liverpool

Mr. Anthony addressed Council with concerns regarding drainage and water management in his neighbourhood. He described a situation in which a property had been filled to a height of approximately ten feet, redirecting water flow across what he understood to be provincial land and ultimately toward a drain on George Street. He noted that the redirected water had resulted in approximately four inches of water in his basement following a recent rainstorm. He also raised questions regarding a variance that he understood to have been approved at 4.5 metres, but which he believed, based on his own measurements, to be less than 2.5 metres from his property line. Mayor Christian advised that specific questions would be taken offline and that staff would follow up.

3. Marilyn Anthony, Liverpool

Ms. Anthony accompanied Mr. Anthony and provided additional context to his presentation, sharing photographs to illustrate the drainage situation and the proximity of the development to the property line. She indicated she had been in contact with a number of individuals regarding the matter and was awaiting follow-up before taking further steps.

4. Keving Colwell, Liverpool

Mr. Colwell submitted a written statement, read into the record by the Municipal Clerk. He expressed support for the transparency and accessibility of Council's communications and noted that he regularly follows Council meetings, agendas, and minutes. While acknowledging

that he has not always agreed with Council's decisions, he indicated that staff and elected officials have consistently responded promptly to his inquiries. He expressed disappointment with the conduct of some residents on social media, citing the spread of misinformation and instances of harassment directed at Council members and staff. He offered recommendations to both residents, to stay informed, engage respectfully, and hold Council to account through appropriate channels, and to Council, including disabling comments on public social media posts to redirect public discourse to more constructive formats.

5. Katelyn Waugh – Brooklyn

Ms. Waugh, Chair of the Brooklyn Recreation Committee, submitted a written statement read into the record by the Municipal Clerk. She responded to remarks made by a member of the public at the March 10, 2026 Council meeting, addressing three specific claims: that the committee had incurred unauthorized debt or loans; that the Brooklyn Waterfront Park lease was improperly managed; and that the committee's financial reporting was non-compliant with its bylaws. She clarified that the \$41,000 referenced was a structured 0% interest repayment arrangement through Efficiency Nova Scotia's Affordable Housing Program, not a loan, and that the energy upgrades had already resulted in a 53% reduction in energy costs. She outlined the work undertaken by the committee to investigate and address the waterfront park lease situation, and confirmed that the committee's financial reporting is conducted in accordance with its bylaws. She invited members of the public to contact the committee directly with questions and encouraged respectful engagement going forward.

6. Paul Deveau – Milton

Mr. Deveau addressed Council with concerns regarding the remuneration review process and the resulting Council compensation increase. He acknowledged that current compensation levels are low and that an increase is warranted, but expressed concern that the process appeared structured in a way that favoured a predetermined outcome. He questioned the selection of West Hants as a comparator municipality, noting its population of approximately 19,500 compared to Queens

County's 10,500, and suggested a combined comparison with Yarmouth would have been more appropriate and would have resulted in a lower recommended increase. He submitted that a fourth option should have been presented providing an increase similar to Option 1, but taking effect only after the next election on the basis that candidates had accepted the roles and compensation as understood at the time of their election. He also raised concerns about the perceived independence of the remuneration committee, noting that three of its members had donated to the Mayor's electoral campaign, and urged Council to take steps to protect the integrity and public perception of its governance processes.

7. Gary Clark – Port Mouton

Mr. Clark addressed Council regarding the 2026–2027 budget, drawing on his experience as a food bank volunteer to illustrate the financial pressures facing residents. Using a household analogy, he described the budget process as beginning with a high initial ask followed by a series of reductions, which he submitted does not reflect disciplined fiscal management from the perspective of those bearing the cost. He noted that property assessments have nearly doubled over the past decade, already driving increased municipal revenue, and that the proposed tax rate increase, when combined with assessment growth, would result in a net increase significantly higher than the figures presented publicly, estimating the impact on average homeowners at \$600 or more annually. He raised concerns about the simultaneous approval of significant Council compensation increases alongside a substantial tax rate increase, and urged Council to demonstrate restraint.

8. David Huskins – Liverpool

Mr. Huskins addressed Council with concerns about the cost-of-living pressures facing residents on fixed or limited incomes, noting the difficulty of affording basic necessities. He raised questions about the capacity of the municipal water supply to support further development, and expressed the view that a study of the water source had not been undertaken in many years. He urged Council to assess infrastructure capacity before committing to further expansion, and called for greater

attention to addressing existing gaps in retail and services available to residents.

9. Darryl Arnburg - Brooklyn

Mr. Arnburg addressed Council expressing frustration with his property tax burden, noting a significant disparity between his tax bill and that of a comparable property in a neighbouring area. He raised concerns about the Mount Pleasant Service Extension, questioning the use of general municipal tax revenues to service private developments and expressing concern about the long-term capacity of the water supply. He also raised questions about the size of the municipal equipment fleet, including the cost of registrations, and the absence of restricted licence plates which he noted are available to municipalities to reduce costs. He urged Council to demonstrate greater accountability in spending decisions and expressed concern about the sustainability of ongoing service expansions in the context of repeated tax rate increases.

6.0 Delegations and Presentations

6.1 North Queens Board of Trade

Sean Maguire, Vice Chair, and Donald Kimball, Chair of the North Queens Board of Trade, appeared before Council to present the organization's 2026 project plans and funding request. The presentation outlined a series of improvements at Harmony Ball Park in Caledonia, including the acquisition and preparation of an adjacent lot to address parking safety concerns during tournaments, the addition of a dog park, electrical servicing of the existing gazebo, replacement of a second set of bleachers, and rehabilitation of the infield and outfield on one of the two ball fields. Total funding sought for ball park improvements was noted at \$30,000, with individual project estimates provided for each component.

The Board of Trade also presented plans for the Gateway Park project, centered on the development of a multifunctional community building at Caledonia Corner intended to serve as a community hub promoting heritage, eco-tourism, economic development, youth programming, and

accessible public services. Additional Gateway Park elements included continued landscaping and signage, a proposed wharf and boardwalk along the waterfront designed with accessibility and phased construction in mind, and future plans for an amphitheater. Total funding sought for Gateway Park was \$40,000. A summary expense sheet was provided, noting a rough estimate of \$480,000 for the proposed community building and approximately \$60,000 for the wharf and its installation.

7.0 Unfinished Business

7.1 Clerk's Memo

The Municipal Clerk presented a memorandum providing Council with status updates on four outstanding items from the Council Implementation Report. Council was advised that negotiations for the municipal acquisition of a portion of PID #70026547 from Mogan Holdings Limited remain in progress, with staff continuing to follow up to advance the preparation of deed and executed documents. The procurement of priority dry hydrants is also in progress, with staff working to define the scope of the initiative. The transmission main project analysis is pending, with an RFP anticipated to be issued in summer 2026. Pedestrian safety improvements on College Street have not yet commenced, with staff to provide an update when work begins.

Council discussion followed. A member of Council requested clarification on the timeline for the transmission main project, noting the importance of addressing the existing line from Roy Turner Drive to Union Street and expressing that procurement activity should be initiated without further delay. The Municipal Clerk advised that the Director of Infrastructure had indicated the RFP process would be initiated in summer 2026, and noted that it remains within Council's purview to pass a motion to prioritize the item. A member of Council also requested a firmer timeline on the College Street pedestrian safety measures, citing the volume of students and children in the area and the added safety concerns during winter conditions. The Municipal Clerk committed to providing an update at the next Regular Meeting.

The meeting recessed at 6:55 p.m. and resumed at 7:05 p.m.

8.0 Staff Reports

8.1 Interim Planning Review RFP Selection

Staff presented a report seeking Council direction on the selection of a consulting firm to conduct an interim review of the Municipality's Municipal Planning Strategy (MPS) and Land Use Bylaw (LUB). Following Council's direction at the December 9, 2025 Regular Meeting to initiate the review using external resources, a Request for Proposals was issued in February 2026, with five proposals received by the March 6, 2026 closing date. On March 17, 2026, the Planning Advisory Committee and Municipal Staff, acting as the Selection Committee, evaluated the submissions and unanimously recommended UPLAND Planning and Design Studio as the successful firm, at a total project cost of \$76,500.00, excluding HST. Staff recommended that Council approve the selection of UPLAND to proceed with the interim planning review.

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

THAT Council for Region of Queens Municipality select UPLAND Planning and Design Studio as the consultant to conduct an interim review of the Municipal Planning Strategy and Land Use Bylaw, for a total project cost of \$76,500.00, excluding HST.

MOTION CARRIED unanimously.

8.2 Service Club Recognition

Staff presented a report recommending the installation of service club recognition signage in Liverpool, in response to a Council motion from the May 13, 2025 Regular Meeting directing staff to identify a suitable location

and structure for community group signage. Staff proposed the installation of two 12-inch diameter signs representing the Lions Club and the Kiwanis Club, mounted on a single post adjacent to the existing Liverpool downtown wayfinding signage at the Bristol Avenue intersection. The estimated cost of the signs is approximately \$122.00 plus HST, with installation to be completed by Municipal staff using existing operational resources. Both service clubs were consulted and indicated their support for the proposed location. No development permits or additional approvals are required, as the installation falls within permitted uses under the applicable bylaw on municipally owned property.

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

THAT Council for Region of Queens Municipality approve the installation of two (2) 12-inch diameter service club recognition signs for the Lions Club and Kiwanis Clubs, mounted on a single post at the Bristol Avenue intersection adjacent to the existing Liverpool downtown wayfinding signage, as illustrated in the rendering enclosed in this report.

MOTION CARRIED unanimously.

8.3 Gorham Walkway Rehabilitation

Staff presented a report for information on the proposed rehabilitation of the Gorham Walkway in Liverpool, which connects Main Street to the waterfront at the north end of Gorham Street. Structural concerns with the existing retaining wall were first identified in 2023, and the wall has continued to deteriorate, prompting vegetation removal as an interim stabilization measure. Staff developed an internal rehabilitation design that addresses structural stability through construction of a new modular block wall with drainage, while also introducing several accessibility and safety improvements including reduced slope, improved lighting, increased pathway width, a mid-point rest area, enhanced sightlines, accommodation for winter maintenance equipment, and measures to reduce pedestrian-vehicle conflicts at Main Street. Materials have been purchased and are stocked at Public Works, with construction anticipated to commence in spring 2026 and be completed before the end of June.

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

THAT Council for Region of Queens Municipality receive the report titled 'Gorham Walkway Rehabilitation' for information.

MOTION CARRIED unanimously.

8.4 MPSE Lift Stations

Staff presented a report on the results of public procurement for required upgrades to three municipal wastewater lift stations, the Hank Snow, Town Bridge, and Cross Street Lift Stations, as part of the Mount Pleasant Service Extension (MPSE) project. Two submissions were received following a tender posted on February 2, 2026 and closed February 23, 2026, with Harbour Construction Company Limited identified as offering the best value at a bid price of \$4,239,170.00 plus HST. While the bid exceeded the Capital Investment Plan estimate of \$4.1 million by approximately \$100,000, reflecting an increase in scope, staff confirmed that the aggregate project remains on track to finish within Municipal Capital Grant Program (MCGP) funding and budget projections. Staff recommended that Council accept the bid from Harbour Construction Company Limited for the Mount Pleasant Lift Station Upgrades.

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

THAT Council for Region of Queens Municipality accept the bid of \$4,239,170.00 plus HST from Harbour Construction Company Limited for the Mount Pleasant Lift Station Upgrades.

MOTION CARRIED unanimously.

8.5 Strategic Action Plan – Quarterly Update

Staff presented a report for information providing Council with the first quarterly update of the Strategic Action Plan, developed in alignment with the Council's Strategic Priorities Plan 2026–2029, which was approved at the January 27, 2026 Regular Meeting. The Strategic Action Plan, known internally as the "Now, Next, Later," organizes municipal projects into three-time horizons, Now, Next, and Later, reflecting their relative priority, and is intended to be a living document that Council may adjust as priorities evolve. Quarterly updates are provided to ensure staff accountability and to give Council the opportunity to redirect resources as needed. Financial implications of individual projects within the plan are captured in the corresponding capital and operating budgets. The plan is publicly available on the Region's website at www.regionofqueens.com/now-next-later.

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

THAT Council for Region of Queens Municipality receive the report titled 'Strategic Action Plan – Quarterly Update' for information.

MOTION CARRIED unanimously.

8.6 2026-2027 Area Rate Requests

Staff presented a report outlining area rate renewal applications received for the 2026–2027 fiscal year from the Brooklyn Recreation Committee and the Brooklyn Cemetery Committee, as required under Policy 23 – Community Area Rates. A public consultation was held on February 12, 2026, followed by an advisory vote on February 13, 2026 at the Brooklyn Community Hall, with 86 ballots cast for each application. The Brooklyn Recreation Committee's proposed rate of \$0.04 per \$100 of capped assessment received 86.0% support, and the Brooklyn Cemetery Committee's proposed rate of \$0.015 per \$100 of capped assessment received 83.7% support. If approved at the requested rates, disbursements

would total \$38,000 to the Brooklyn Recreation Committee and \$14,000 to the Brooklyn Cemetery Committee, representing increases of less than 5% over 2025–2026 levels due to growth in assessed property values in the applicable districts. Staff recommended that Council direct staff to include these disbursements in the 2026–2027 operating budget.

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

THAT Council for Region of Queens Municipality direct staff to include a disbursement of \$38,000.00 to the Brooklyn Recreation Committee and \$14,000.00 to the Brooklyn Cemetery Committee in the 2026-2027 operating budget.

MOTION CARRIED unanimously.

The meeting recessed at 8:08 p.m. and resumed at 8:18 p.m.

8.7 Operational Budget Fiscal 2026-2027

Staff presented the fourth draft (V4) of the 2026–2027 operational budget for Council review, incorporating revisions directed by Council at the March 17, 2026 Special Meeting and additional information requested at the March 10, 2026 Regular Meeting. Since the initial draft presented on March 3, 2026, which reflected a proposed tax rate increase of 21.2 cents per \$100 of assessment, successive revisions have reduced the proposed increase to 5.5 cents per \$100 of assessment, a 74% reduction. V4 also incorporates the Utility Budget and an updated Reserve Activity Report, and includes several items for Council's consideration, including options for custodial staffing at Queens Place Emera Centre (QPEC) and the new South Queens outdoor pool, and information on the availability of a municipal benefits package for members of Council. Staff recommended that Council receive the report for information.

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

THAT Council for Region of Queens Municipality approve Option 2, to add three (3) full time equivalent Custodial positions at Queens Place Emera Centre.

MOTION DEFEATED unanimously.

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

THAT Council for Region of Queens Municipality incorporate Option 5 into the budget for a cost of \$89,300.00.

MOTION CARRIED with six (6) in favour and one (2) against.

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

THAT Council for Region of Queens Municipality approve the addition of health and dental benefits for members of Council, with 50/50 cost sharing between the member and the Region.

MOTION CARRIED with six (6) in favour, and two (2) against.

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

THAT Council for Region of Queens Municipality direct staff to reinstate the vacancy allowance to 50%.

MOTION CARRIED with six (6) in favour, and two (2) against.

Mayor Christian requested that the remaining items of Regular Council business be differed to a future meeting, noting the lateness of the hour. Council was in unanimous agreement.

9.0 Adjournment

The Meeting was adjourned at 9:23 p.m.

Mayor Scott Christian, Chair

Angela Green, Municipal Clerk

Date Approved: _____



Region of Queens Municipality Special Council

Tuesday, March 31st, 2026

10:30 a.m.

Minutes

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

Staff: Willa Thorpe, Chief Administrative Officer
 Kate Wong, Acting Municipal Clerk

Regrets: Councillor Wanda Carver

1.0 Call to Order and Land Acknowledgement

Mayor Christian called the meeting to order at 9:01 a.m. and acknowledged that we have the privilege to live and work in Mi'kma'ki, the traditional and unceded territory of the Mi'kmaq people. We are all treaty people and have responsibilities as treaty people.

2.0 Approval of Agenda

Moved by Deputy Mayor Charlton, seconded by Councillor Amirault;

THAT Council of the Region of Queens Municipality approve the March 31, 2026 agenda, as amended to include Item 3.6 – In Camera (Personnel).

MOTION CARRIED, unanimously.

3.0 In Camera

Moved by Councillor Amirault, seconded by Councillor Roy;

THAT Council for the Region of Queens Municipality move into Closed Session to discuss Items 3.2 through 3.6 - Personnel Matters.

MOTION CARRIED, unanimously.

Moved by Deputy Mayor Charlton, seconded by Councillor Amirault;

THAT Council of the Region of Queens Municipality return to Open Session

MOTION CARRIED, unanimously.

Moved by Deputy Mayor Charlton, seconded by Councillor Wentzell;

THAT Council of the Region of Queens Municipality add Item 3.7 – Legal to Closed Session.

MOTION CARRIED, unanimously.

Moved by Councillor Roy, seconded by Deputy Mayor Charlton;

THAT Council of the Region of Queens Municipality move back into Closed Session.

MOTION CARRIED, unanimously.

Moved by Councillor Amirault, seconded by Councillor Roy;

THAT Council of the Region of Queens Municipality move out of Closed Session.

MOTION CARRIED, unanimously.

The Public Session began at 10:30 a.m.

Moved by Councillor Amirault, seconded by Councillor Fancy;

THAT Council of the Region of Queens Municipality direct staff to proceed with the personnel matter as directed during the Closed Session.

MOTION CARRIED, unanimously.

Moved by Councillor Jenkins, seconded by Deputy Mayor Charlton;

THAT Council of the Region of Queens Municipality receive the report titled 'Vacancies' for information."

MOTION CARRIED, unanimously.

4.0 Staff Reports

4.1 Version 5 Operational Budget Discussion

Director Veinotte presented Version 5 of the 2026–2027 Operating Budget, noting a reduction in the projected deficit to approximately \$450,282 and an estimated tax rate increase of \$0.03 per \$100 of assessment. Updates included revised policing costs, staffing adjustments, vacancy allowance changes, deferred capital work, and use of accumulated surplus to reduce tax impacts. Staff also advised that Council benefits cost-sharing varies across municipalities with no standard approach.

Council discussed tax rate comparisons, policing costs, revenue projections for Queens Place Emera Centre, and taxation structure considerations. Staff noted that revenue projections were conservative and advised that reliance on commercial taxation alone would result in disproportionate impacts due to the smaller commercial tax base.

Moved by Councillor Jenkins, and seconded by Councillor Amirault;

THAT Council for Region of Queens Municipality receive the report titled 'Operational Budget Fiscal 2026-2027' for information.

MOTION CARRIED, unanimously.

The Mayor handed the chair to deputy mayor at 11:00am.

Moved by Mayor Christian, and seconded by Councillor Jenkins;

THAT Council for the Region of Queens Municipality direct staff to bring forward options for substantial reduction in one or both of the landfill equipment reserve and equipment reserve for the next review of the operating budget.

MOTION CARRIED, unanimously.

The Mayor resumed the Chair.

Moved by Councillor Amirault, seconded by Councillor Wentzell

THAT Council of the Region of Queens Municipality maintain the funding at \$50,000, reduced from \$65,000, in the 2026–2027 Operating Budget.

MOTION DEFEATED, unanimously.

4.2 Spending Limitations Without an Approved Budget

Moved by Councillor Jenkins, and seconded by Councillor Fancy;

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.

MOTION CARRIED, unanimously.

5.0 Bylaws and Policies

5.1 Introduction of Policy 100 – Litter Collection

Director Grant presented Operational Policy 100 – Litter Collection, outlining updates to align with the Province's Adopt-A-Highway program, including revised compensation, safety requirements, and administrative procedures.

Council discussed participation requirements, disposal processes, and handling of litter collected both within and outside the program, including consideration of independent cleanup efforts.

Moved by Councillor Wentzell and seconded by Councillor Fancy;

THAT Council for Region of Queens Municipality direct staff to consider additional information and return with an updated draft policy.

MOTION WITHDRAWN.

Moved by Deputy Mayor Charlton, seconded by Councillor Fancy;

THAT the Council of Region of Queens Municipality adopt Operational Policy 100 – Litter Collection, and to direct staff to consider an approach for disposal of litter collected outside of the program.

MOTION CARRIED, unanimously.

5.2 Amendment to Administrative Policy 27 – Council Remuneration

CAO Thorpe presented proposed amendments to Administrative Policy 27 – Remuneration of Mayor and Councillors.

Council discussed compensation comparisons, public perception, and the relationship between remuneration and the overall operating budget, noting that remuneration represents a small portion of total expenditures.

Moved by Deputy Mayor Charlton, and seconded by Councillor Amirault,

THAT Council for Region of Queens Municipality approve the amendments to Administrative Policy 27 – Remuneration of Mayor and Councillors and adopt the amended policy effective April 1, 2026.

MOTION CARRIED, with five (5) in favour and two (2) opposed.

5.3 Amendment to Operational Policy 58 – Consumption of Alcohol on Municipally Owned Properties

Moved by Councillor Wentzell, and seconded by Councillor Roy;

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

FURTHER THAT the Council of the Region of Queens Municipality delegate authority to the Chief Administrative Officer 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.

MOTION CARRIED, unanimously.

6.0 Correspondence for Action

There is no Correspondence for Action to discuss.

7.0 Correspondence for Information

There was no Correspondence for Information to discuss.

8.0 In-Camera Report

There was no In-Camera Report to be presented.

9.0 Mayor's Report

There was no Mayor's Report to be presented.

10.0 Council Business

10.1 Dry Hydrants – Councillor Fancy

Councillor Fancy provided an update following a recent Fire Services Committee meeting.

It was noted that fire services will no longer fill private wells or swimming pools and that there is a need for additional dry hydrants in areas including Caledonia and Greenfield. Councillor Fancy further advised that several existing dry hydrants experienced low water levels during the previous summer, impacting firefighting capacity.

Council discussed installation considerations, including permitting requirements, application processes, associated costs, and timelines. It was noted that previous efforts to install additional dry hydrants have been challenged by limited contractor availability.

Discussion also included potential opportunities to engage qualified local individuals or fire department members to support installation efforts.

10.2 Police Advisory Board Report – Councillor Amirault

Councillor Amirault provided a report on the February 19, 2026 meeting of the Police Advisory Board.

It was noted that discussion at the meeting included Carter's Beach Road, community concerns, and ongoing policing priorities within the Region. Staff Sergeant Frenette presented the quarterly RCMP report.

Council discussed the role of the Police Advisory Board and its function in providing oversight and communication between the RCMP and the community.

The next Police Advisory Board meeting is scheduled for May 21, 2026 at 3:00 p.m.

10.3 Wastewater Betterment Charges – Deputy Mayor Charlton Deputy Mayor Charlton will now speak about Wastewater Betterment Charger

Deputy Mayor Charlton spoke regarding wastewater betterment charges and the need for further clarity and consistency in how charges are applied.

Discussion included consideration of how betterment charges are structured, potential impacts on residents, and the need to review existing practices to ensure fairness and transparency.

Moved by Deputy Mayor Charlton, seconded by Councillor Amirault;

THAT the Council of the Region of Queens Municipality direct staff to research, draft, and report back on proposed revisions to Administrative Policy #59 – Sewer Fees Policy with the intent of setting out Wastewater Betterment Charge fees and specifying when implementation of those fees will begin.

MOTION CARRIED

11.0 New Business

There is no New Business to discuss.

12.0 Adjournment

Meeting was adjourned at 12:31pm

Mayor Scott Christian, Chair

Kate Wong, Acting Municipal Clerk

Date Approved:

DRAFT



Mersey Critical Materials Battery Recycling & Critical Minerals Refining Facility



Strategic Location

Former Bowater Mersey Paper Mill Site, Liverpool, Nova Scotia

Estimated CAPEX (CAD)

~ \$55 Million

Disclaimer



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The Company does not undertake any obligation to revise any “forward-looking statement,” to reflect events or circumstances after the date of this Presentation or to reflect the occurrence of unanticipated events. The Company’s production objectives are intended to provide an indication of management’s current expectations.



Project Overview & Phasing Strategy



Project Purpose

Establish domestic capacity to recover and refine critical minerals, securing a North American supply chain for the battery sector.



Feedstock Strategy

Leverages **U.S. population scale** for volume via distributed BIDS facilities while anchoring high-value refining in Nova Scotia.



Typical Feedstock Sources

Vapes, ear buds, alkaline batteries, children toys, office equipment, computers, tablets, phones, embedded household appliances, power tools, nickel cadmium batteries, speakers, wearable devices.



Development Phasing

PHASE 1 Battery-In-Device-Shredding operations: 2 on-site units serving Atlantic Canada.

PHASE 2 Addition of Multi-Hearth Furnace thermal processing.

PHASE 3 Full hydrometallurgical refining capacity for battery metals.



Strategic Focus Areas

Critical Mineral Processing

Battery Materials Refining

Precious Metals Recovery

Industrial Metals Supply



Provincial Benefits

Significant **disposal cost reduction** potential and diversion of over **8,000 MT/yr of plastics** from the provincial waste stream.



Primary Outputs

Purified Battery-Grade:

Au	Ag	Pd	Zn	Pyrolytic Oil
Li	Co	Ni	Cu	Natural Gas

KEY VALUE PROPOSITION

"A first-of-its-kind integrated facility transforming waste liabilities into strategic assets."

- Liverpool, Nova Scotia
- Materially reduces fire risks
- Displaces offshore refining

Process Overview

High-level integrated facility operational sequence



01

Intake & Pre-Processing

Secure receipt, classification, and safe handling of mixed e-scrap with embedded batteries prior to processing.



02

BIDS Technology

Battery-in-Device Shredding performs controlled shredding to mitigate ignition risk and enable material liberation.



03

Pyrolysis Multi Hearth Furnace

Multi-Hearth Furnace removes electrolytes and organics with energy recovery, preparing material for refining while producing its own natural gas and pyrolytic oil



04

Hydrometallurgical Refining

Advanced leaching and purification via SX and precipitation to isolate and produce battery-grade metals.



05

Product Finishing

Production of purified cobalt, nickel, lithium, copper, and precious metals ready for downstream supply chains.



06

Environmental Controls

Closed-loop water management, advanced emissions control, and responsible residue handling throughout operations.



Annual Production Outputs

Projected low-end estimates at full operational capacity



Battery & Critical Minerals

Purified salts and metals for EV supply chain

Co

Cobalt (Pure)

9% Revenue Source

~ 700

Metric Tonnes

Ni

Nickel (Pure)

1% Revenue Source

~ 75

Metric Tonnes

Li

Lithium Carbonate

1.5% Revenue Source

~ 1,500

Metric Tonnes



Natural Gas Production

\$4.5M in annual savings

288 MMBTU/yr



Base & Precious Metals

High-value recovery from e-scrap components

Phase 3 Steady State

Cu

Copper

20% Revenue Source

~ 4,250

Metric Tonnes

Au

Gold

60% Revenue Source

~ 26,500

Troy Ounces

Ag

Silver

10% Revenue Source

~ 402,123

Troy Ounces

Pd

Palladium

0.5% Revenue Source

~ 7,500

Troy Ounces



Strategic Benefits

Driving value through safety, sustainability, and supply security



01

Retain Critical Minerals

Keeps high-value resources within Canada, reducing reliance on geopolitically sensitive refining jurisdictions and supporting the national Critical Minerals Strategy.



02

Reduce Fire Risk

Safely processes embedded batteries to ensure significant risk reduction across collection, transport, and processing networks, protecting municipalities and private operators.



03

Displace Offshore Refining

Builds North American capacity and shortens supply chains, displacing overseas refining and reducing the carbon footprint associated with global logistics.



04

Economic Development

Revitalizes the Bowater Mersey brownfield site as a long-term anchor facility supporting Atlantic Canada's circular economy and creating skilled industrial jobs.



05

Supply Chain Resilience

Directly aligns with Canada's national critical minerals and battery ecosystem strategies, strengthening supply for EV manufacturing and grid storage.



06

Strategic Partnerships

Fosters collaboration with municipalities, EPR programs, recyclers, and OEMs to close the loop on battery materials.

Environmental & Economic Impact

Delivering sustainable value through responsible innovation



Environmental Impact

⚡ Advanced Thermal Technology

Uses multi-hearth furnace "Thermal De-Volatilization" operating successfully in northern France since 2012, exceeding all French air emission standards. Produces its own natural gas during operation

🏠 Lower Carbon Footprint

Significantly lower lifecycle GHGs compared to primary mining and overseas refining logistics.

♻️ Landfill Diversion

Diverts hazardous batteries from landfills and informal waste streams, preventing soil and water contamination.

🛡️ Risk Mitigation

Materially reduces battery-related fire incidents across the entire waste management system.



Economic Impact

Estimated Capital Expenditure

~ **\$55 Million** CAD

👤 Job Creation

Creates skilled roles in operations, maintenance, laboratory analysis, and logistics.

🏢 Brownfield Revitalization

Transforms the legacy Bowater Mersey paper mill site into a modern clean-tech hub.

🚚 Local Supply Chain

Stimulates regional economy through local supplier development and procurement. Produces pyrolytic oil which can be used for home heating oil.



Financial Projections

12-Year Integrated Business Outlook (2026 - 2037)

Total Revenue (12Y)

\$2.56B

CAD Cumulative

Total EBITDA

\$1.24B

48.5% Margin

Net Income

\$944M

Post-Tax Profit

10-Year IRR

80.2%

Project Return

NPV @ 15%

\$319M

Net Present Value

Revenue Progression by Phase (CAD Millions)





Phase 3 Workforce

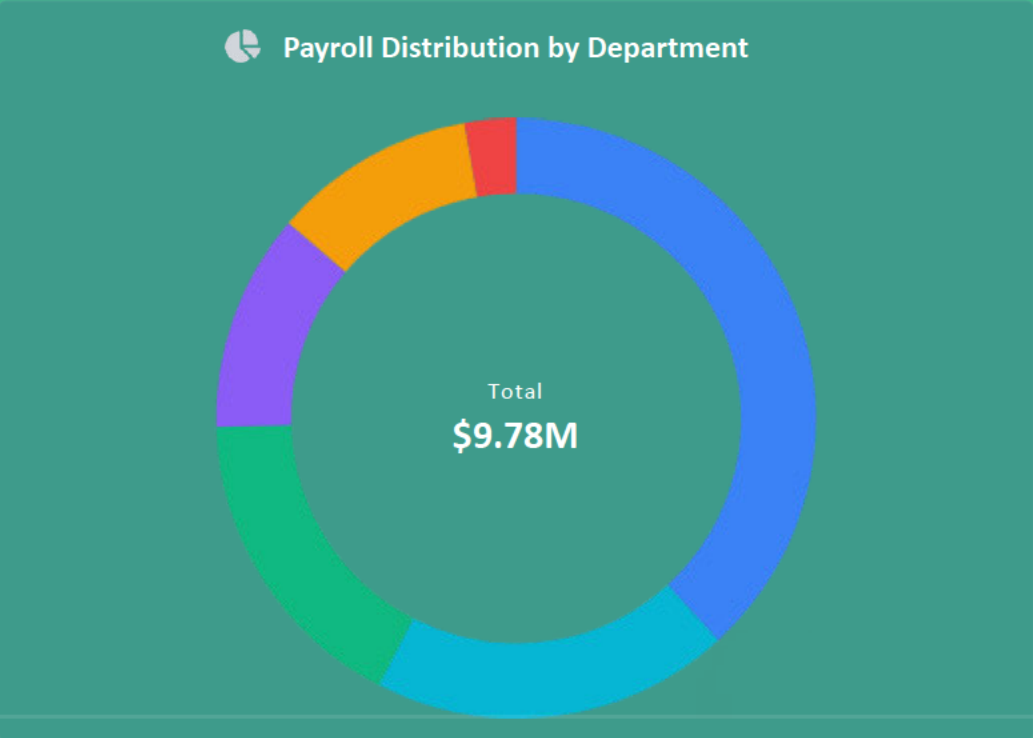
Operational Headcount & Salary Distribution

Full Operations Scale-Up

Total Headcount
87 Employees

Annual Payroll (CAD)
\$9.78 Million

Average Salary
\$112,370 / Year



Department	Headcount	Annual Cost (CAD)	% of Budget
Production	32	\$3,740,800	38.3%
Maintenance	16	\$1,894,200	19.4%
Laboratory	16	\$1,659,000	17.0%
Logistics	12	\$1,145,200	11.7%
Administrative	9	\$1,071,000	11.0%
QSE	2	\$266,000	2.7%



Strategic Team

Mersey Management Team has a strong track record in the e-waste, project financing, & metals processing sectors



John Hedges
CEO
55+ years experience

01

Expertise in project financing, M&A and operational execution. Has held senior executive roles and financed some of the world's largest copper mines.

<https://www.linkedin.com/in/john-hedges-342a8226/>



Andrew Spencer
President
15+ years experience

02

Experienced executive leading corporate strategy and project development. From Shelburne, NS and graduate of Dalhousie University and Purdue University.

<https://www.linkedin.com/in/andrew-j-spencer314/>



Hans van Hoof
Investment Manager
40+ years experience

03

Experience in major European banking such as Bankers Trust and Paribas Capital. Has served as chairman & CEO at Soros Funds Ltd in London. Founded VHC Partners in 2002 for project finance and advisory roles.

<https://www.linkedin.com/in/hans-johannes-van-hoof-0330435/>



Enrico Di Cesare
Hydrometallurgy Lead
35+ years experience

04

An expert in mineral processing, hydrometallurgy, and pyrometallurgy. Deep experience in the metals and mining sector across Canada. Holds multiple process patents.

<https://www.linkedin.com/in/enrico-di-cesare-62aba915/>



Matt Kyper
Project Manager
15+ years experience

05

Proven CAPEX project manager in the energy, mining, and environmental industries with a track record of delivering complex projects. Combines big-project execution with early-stage startup exposure in the pyrolysis and circular economy space.

<https://www.linkedin.com/in/matt-kyper-9b9717110/>



Frédéric Hoedts
Pyrolysis Lead
25+ years experience

06

Experienced executive leader and operator of e-scrap pyrolysis facilities in France. Fred has patented several processes relating to e-scrap, pyrolytic oil, and the MHF.

<https://www.linkedin.com/in/fr%C3%A9d%C3%A9rick-hoedts-1013397a/>

Project Significance & Next Steps

Charting the path toward a sustainable critical minerals future



★ Project Significance

First-of-its-kind Integrated Facility.

Enabling safe battery handling, true circularity of critical minerals, and domestic value creation at an industrial scale.

Core Value Proposition



Uncompromised Safety

Mitigating fire risks across the waste system



True Sustainability

Circular economy & reduced carbon footprint



Security of Supply

Domestic source for critical battery metals

Implementation Roadmap & Next Steps



Permitting

01

Securing regulatory approvals and environmental compliance certifications.



Engineering

02

Completing Front-End Engineering Design (FEED) and detailed technical planning.



Commercial

03

Finalizing offtake agreements and feedstock supply contracts with EPR programs.



Engagement

04

Ongoing consultation with local communities, First Nations, and stakeholders.



Workforce

05

Developing training programs and recruitment strategies for skilled local jobs.



Financing

06

Structuring project financing and formalizing strategic investment partnerships.



Mersey Critical Materials

Contact Us



Email Address

info@merseycritical.ca



Phone Number

1-802-345-4683
1-514-589-6178



Website

www.merseycritical.ca

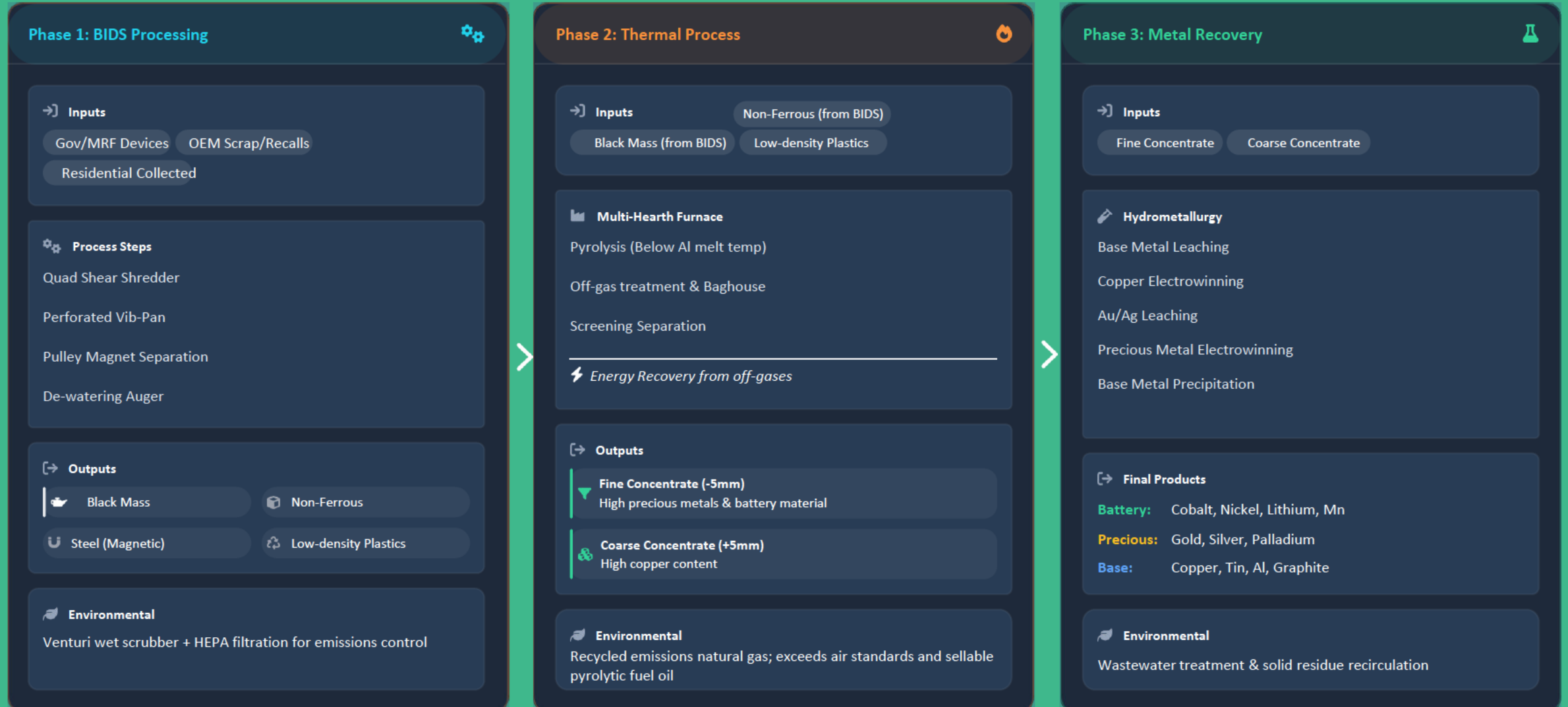


Liverpool, Nova Scotia, Canada



Appendix: Detailed Process Flow

Integrated multi-stage refining from device shredding to purified metal recovery





Appendix: Market Opportunity

E-Waste Growth & Critical Minerals Demand Crisis

Global E-Waste Growth

130%

Electronics demand increase by 2050

\$60B+

Intrinsic metal value in current e-waste

Fastest Growing Waste Stream

E-waste is growing faster than any other waste category globally, creating urgent processing needs.

Untapped Value Potential

Only ~\$12B of metal value is currently collected, leaving significant opportunity for capture.

Copper Supply Crisis

29%

EV market CAGR through 2030

4.4Mt

New copper production needed

Intensity of Green Tech

Green alternatives (EVs, Wind, Solar) are 3-5x more copper intensive than traditional technologies.

Significant Deficit Driver

Global transition to renewables is driving a structural copper deficit that mining alone cannot fill.

Key Market Drivers:



Tech Innovation



Economic Growth



Regulatory Policy



ESG Focus



Appendix: Proven Process Modification

Multi-Hearth Furnace Track Record



Commercially Proven at Scale

Successfully Operating in Isbergues, France

Facility Overview



12+ Years Operation

Continuous operation since 2012

Strategic Location

Isbergues, Northern France

Proven Economics

Profitable commercial model

Performance Metrics

Clean Output

Sustainable high-grade concentrate production

Exceeds Standards

Surpasses all French air emission limits (among world's most stringent)

Proven Process

Effective pyrolysis for diverse e-waste streams

Tech Validation



Global Scale

Ready for international replication



Rapid Deployment

Short development timelines (<2 years)



Unit Economics

Attractive without subsidies



Appendix: Circular Economy & ESG Impact

Closing the Loop for Critical Minerals



Emissions Reduction

0.97 Factor

Net emission offset factor for e-waste recycling versus traditional mining sourcing.

Equivalent Impact

Significant

Reduction compared to 4.6 metric tons of CO2 per vehicle/year baseline.

Sustainable Output

High-Grade

Clean concentrate free of toxic pollutants, specifically demanded by smelters.

Circular Value

Retention

Keeps critical minerals within the supply chain, reducing reliance on primary mining.

Manufacturers
ESG-focused end-of-life solution for devices.



Smelters
Receive sustainable clean product with higher margins.

Environment
Reduced landfill waste and lower total carbon footprint.



Region of Queens Municipality Staff Report For the Regular Meeting of April 14, 2026

Date: March 31, 2026
File No: 10350-50-2604-001
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Easement Agreement – Queens Home for Special Care Society

Prepared by:  M. MacLeod Director of Land Use	CAO Concurrence:  W. Thorpe Chief Administrative Officer
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RECOMMENDATION

THAT Council for Region of Queens Municipality enter into an easement agreement with the Queens Home for Special Care Society for the purpose of installing and maintaining infrastructure to connect to the Municipality's storm sewer system;

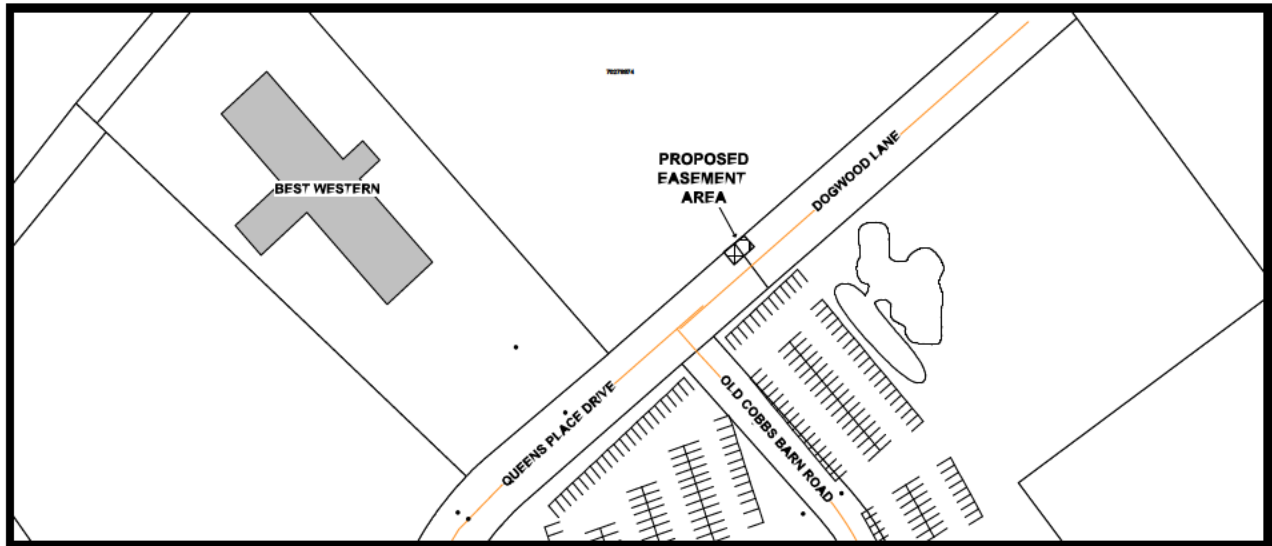
AND THAT any costs incurred in this transaction be borne by the Queens Home for Special Care Society.

PURPOSE

To seek direction from Council respecting entering into an easement agreement with Queens Home for Special Care Society for the purpose of installing and maintaining infrastructure to connect to the Municipality's storm sewer system.

BACKGROUND

The Region of Queens Municipality has received a request from Queens Home for Special Care Society (Society) seeking to obtain an easement on a portion of Queens Place Drive (Dogwood Lane):



When the new long term care facility began construction, the extension of Queens Place Drive had not begun, and the Society's contractor began work based on a proposed design. Subsequently, in 2025, the Department of Infrastructure installed municipal infrastructure in accordance with the approved design drawings and specifications, provincial regulation and permit as well as the Municipal Services Specification (MSS). The MSS provides construction details and specifications for municipal infrastructure.

The Society had moved forward with their construction, accepting the risk that when the municipal infrastructure was complete, there was a potential for misalignment. Following construction, a misalignment was confirmed by the Society's contractor which would not enable a successful connection.

ALTERNATIVES/OPTIONS

Option 1 - Enter into an easement agreement with Queens Home for Special Care Society for the purpose of installing infrastructure to connect to the Municipality's storm sewer system.

Option 2 - Maintain status quo and not enter into an easement agreement with Queens Home for Special Care Society for the purpose of installing infrastructure to connect to the Municipality's storm sewer system.

Option 3 - Amend the MSS to allow staff discretion when approving connection to municipal infrastructure.

ANALYSIS

Option 1 - Staff have worked with the Society to develop the solution proposed, which is to transfer ownership of a portion of the storm sewer lateral to the Society. Following transfer, the Society will have the liberty to modify the lateral to suit their needs while also bearing the long-term burden of any adverse impacts caused by their modifications. This is the option recommended by staff as it is both the most expedient approach in the construction of the facility and protects the Municipality from liability related to an alternate solution that is not permitted by Municipal Policy. Whereas the Municipality would typically own and maintain infrastructure in the public right-of-way, there are exceptional circumstances where ownership is transferred through an easement to another party. The proposed easement will layover a portion of the public roadway on Queens Place Drive for the purpose of maintaining the storm sewer lateral while not impeding the function of the street except in the circumstance there is destructive maintenance required. In that case, the Society will bear all expenses related to maintenance.

Option 2 – This option maintains integrity of the municipal ownership but will require the Society to rework their onsite storm sewer network.

Option 3 – Would allow staff more flexibility in unique situations to accommodate but may not always yield the most desirable results for the Municipality. As it relates to the MSS, the intention of the document is to establish control limits for construction which have been developed by industry experts. Varying from those construction limits is not recommended without analysis to ensure the adverse risk is acceptable to the Municipality.

IMPLICATIONS

Under Option 1, staff propose that all costs associated with entering into an easement agreement be the responsibility of Queens Home for Special Care Society, with no financial impacts to the Municipality.

COMMUNICATIONS

Queens Home for Special Care Society will be advised of Council's decision.

BYLAWS/PLANS/POLICIES

Bylaw No. 11 – Sewer Bylaw and Municipal Services Specification Manual.

SUMMARY

The Region of Queens Municipality has received a request from Queens Home for Special Care Society seeking to obtain an easement on a portion of Dogwood Lane (formerly Queens Place Drive). The purpose of the easement is to facilitate installation of private infrastructure to connect to the Municipality's storm sewer system.

In 2025, the Department of Infrastructure installed municipal infrastructure on an extension of Queens Place Drive in accordance with the approved design drawings and specifications, provincial regulation and permit and the Municipality's MSS. Prior to the Municipality undertaking this construction, the Society moved forward with construction of their on-site storm sewer infrastructure, accepting the risk that when the municipal infrastructure was complete, there was a potential misalignment.

Following completion of construction of the Municipality's infrastructure, it was discovered that there was a misalignment with the Society's infrastructure.

Staff have presented several options for Council to consider remedying this situation.

ATTACHMENTS/REFERENCE MATERIALS

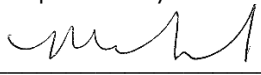

[Bylaw No. 11 - Sewer Bylaw](#)

[Municipal Services Specification Manual](#)



Region of Queens Municipality Staff Report For the Meeting of April 14, 2026

Date: March 30, 2026
File No: 10350-50-2604-002
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Road Naming in Hunts Point

Prepared by:  M. MacLeod Director of Land Use	CAO Concurrence:  W. Thorpe Chief Administrative Officer
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RECOMMENDATION[S]

THAT Council for Region of Queens Municipality approve the naming of a new private road in Hunts Point as Patricias Way.

PURPOSE

To seek direction from Council respecting an application for the naming of a new private road in Hunts Point.

BACKGROUND

A request for the naming of a private road has been submitted to the Land Use Department, which would see the naming of a new private road off Beech Hill Road in Hunts Point as Patricias Way (Map attached as Appendix A).

The first name choice, Patricias Way, is acceptable to the Land Use Department, as this name currently does not exist in Queens County.

Under the Region's Operational Policy No. 6 - *Naming and Renaming of Roads*, Section 6.05 sets out that:

At the request for a road (private or public) name change or the naming of an unnamed road, a petition (Schedule "A") must be submitted by the owner of the road. However, if no specific owner can be determined, a petition signed by seventy percent (70%) of the persons that own land abutting the road may be submitted. This includes owners of both developed and vacant land on the road.

The new road is owned by the applicants, and they have submitted the petition for road naming. The petition is attached as Appendix B.

ALTERNATIVES/OPTIONS

Option 1 – Council approves the naming of a new private road off Beech Hill Road in Hunts Point as Patricias Way.

Option 2 – Council recommend that the Applicants choose another name for the new private road off Beech Hill Road in Hunts Point.

ANALYSIS

Option 1 is the first name choice of the applicants and is acceptable to staff, as no same or similar road name exists in Queens County. The application meets the requirements of the Municipality's Naming and Renaming of Roads Policy.

IMPLICATIONS

Region of Queens has an operational policy respecting road name signage for private roads (Operational Policy 69), which sets out that the Municipality will purchase and install private road name signs in an effort to ensure that proper signage is in place for emergency service purposes. This is a one-time purchase and install, after which, the responsibility for the signage becomes the

responsibility of the road owner. Costs to purchase and install the road name sign is approximately \$350.

COMMUNICATIONS

The Applicants will be advised of Council's decision.

BYLAWS/PLANS/POLICIES

The request for road naming falls under the Region of Queens Municipality Naming and Renaming of Roads Policy and the Private Road Name Signage Policy.

SUMMARY

An application has been received by the Land Use Department, which would see the naming of a new private road off Beech Hill Road in Hunts Point. Patricias Way is the first name choice of the applicants and is acceptable to Staff, as no same or similar road name exists in the Municipality. The application is in compliance with the Municipality's Naming and Renaming of Roads Policy and Staff support the above recommendation.

ATTACHMENTS/REFERENCE MATERIALS

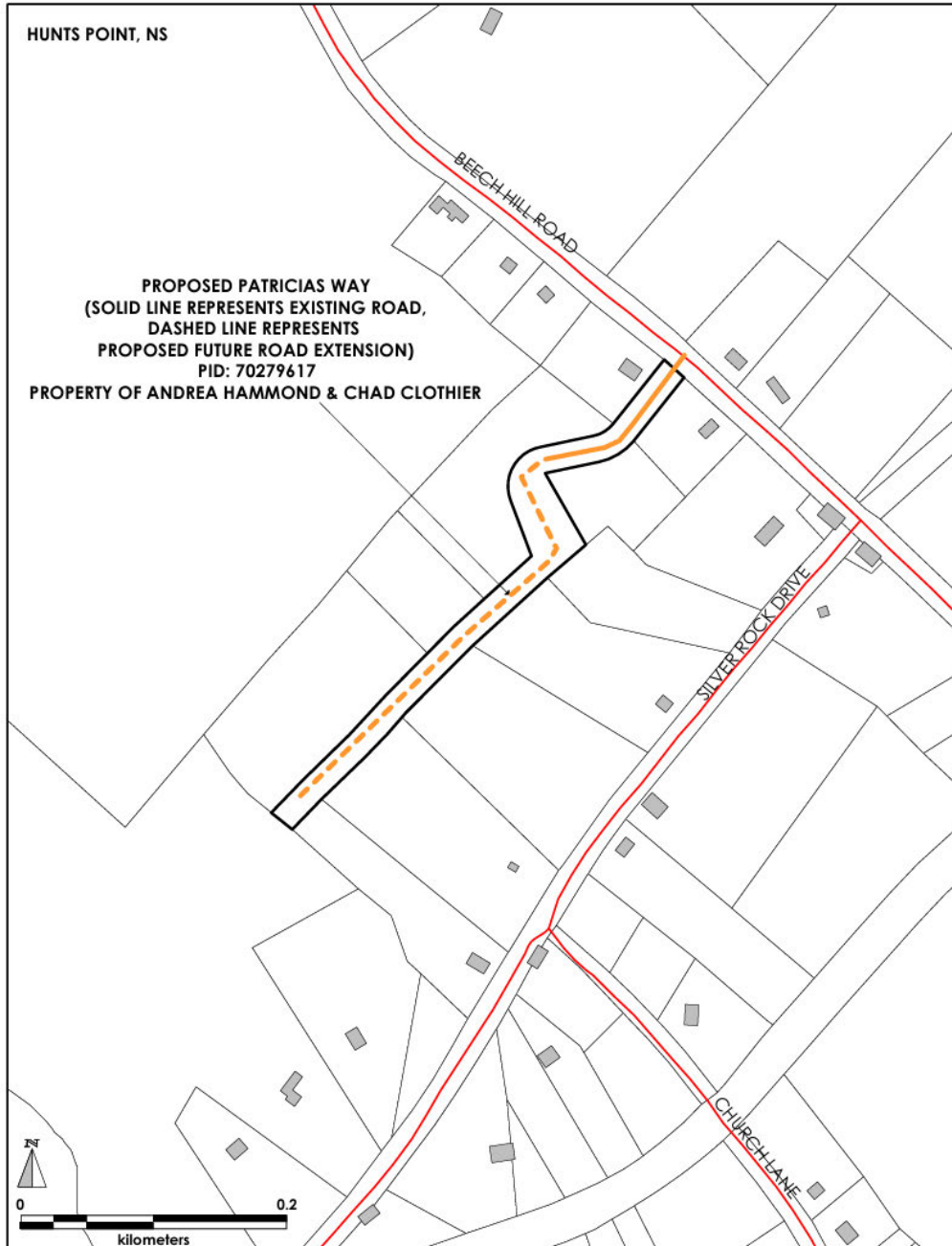
Appendix A – Map of Proposed Road Name

Appendix B – Road Naming Petition

[Operational Policy 6 - Naming and Renaming of Roads](#)

[Operational Policy 69 - Private Road Name Signage](#)

Appendix A



Appendix B

SCHEDULE "A"

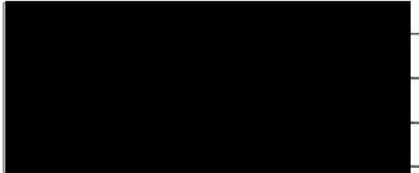
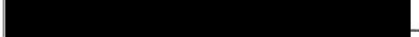
PETITION



LOT Rd 70279617

We, the undersigned property owners in the Region of Queens Municipality realizing the importance of the necessity of having a Civic Addressing System, request that the road along which our properties lie become officially recognized as:

First Choice Name: Patricias Way
Second Choice Name: Driftwood Drive
Third Choice Name: High Tide Lane

Further contact may be made to:

Name: CHAD CLOTHIER
Address: (Civic and Mailing) 
Telephone: 

ASSESSED OWNER	CIVIC NO.	MAILING ADDRESS
CHAD CLOTHIER		
Andrea Hammon		



Region of Queens Municipality Staff Report For the Regular Meeting of April 14, 2026

Date: April 7, 2026
File No: 10350-50-2604-003
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Equipment Reserves

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 for Region of Queens Municipality maintain current funding levels in the 2026-2027 operating budget and direct staff to present a Reserve Policy for Council review (tied to a completed Fleet Asset Management Plan) before budget deliberations for the 2027-2028 fiscal year.

PURPOSE

This report provides a brief overview of the purpose of funding equipment reserves, historical practices of Region of Queens Municipality, and outlines alternative funding methods for procuring equipment.

BACKGROUND

At the March 31, 2026 Special meeting, Council directed staff to provide the rationale for funding the equipment reserves (totalling \$580,000 in the current draft of the 2026-2027 operating budget).

Funding reserves involves the allocation of funds to replace assets that are expected to require replacement or expansion in the future. Reserves can assist with mitigating risk (assets available to deploy) and capital reinvestment. Best practice is to have a Reserve Policy that references an Asset Management Plan to support the levels of funding required. This policy and the plan supporting it, should be reviewed periodically to ensure that the reserves are still funded adequately and reflect the priorities of Council.

Historically, Region of Queens Municipality has funded two equipment reserves from the operating budget: a general equipment reserve and a landfill equipment reserve. Landfill equipment is generally dedicated to service provision at the Solid Waste Facility only, unless otherwise specified.

Since 1999, the general equipment reserve has been funded at varying amounts from \$70,000 to the current \$250,000 per year. Since 2024, the \$250,000 annual funding allotment was less than the amount of equipment investment approved in the Capital Investment Plan, requiring additional funding to be allocated as part of the operating budget process. In the 26/27 operating budget, the shortfall is budgeted to be \$130,000.

The landfill equipment reserve has also been funded since 1999, with contributions from \$70,000 to the current \$200,000 per annum. At that level of funding and investment approved by Council for the 26/27 five-year Capital Investment Plan, funding is estimated to be depleted in the 27/28 fiscal year resulting in approximately \$3,000 required from an alternate funding source. Each subsequent year will require additional funding to support landfill equipment purchases as identified in the Reserve Activity Report.

Interest earned throughout the year on these reserve funds is allocated to the respective reserves at year end.

Budgeted activity from all reserves is included by item and year in the Reserve Activity Report, provided with the budget documents. The equipment and landfill reserves are located at the end of the report, in lines 72125 and 72130 respectively.

ALTERNATIVES/OPTIONS

Option 1 – Maintain current funding levels in the 2026-2027 operating budget and direct staff to present a Reserve Policy for Council review (tied to a

completed Fleet Asset Management Plan) before budget deliberations for the 27/28 fiscal year.

Option 2 – Direct staff to remove/reduce funding and borrow funds required for new equipment.

Option 3 – Direct staff to remove/reduce funding and lease equipment.

Option 4 – Direct staff not to purchase equipment as approved in the 26/27 Five Year Capital Investment Plan.

ANALYSIS

Ownership versus Rental

Region of Queens Municipality considers several factors when determining whether to purchase, rent or lease a piece of equipment:

- Fuel consumption
- Insurance
- Staff
- Maintenance

The exception to this is in the scenario where the equipment is rented with an operator, e.g. renting a backhoe from a private contractor to dig a hole to plant a tree. In this example, the rental cost includes the four items identified above in the unit rate.

Ownership becomes more desirable in 1 of 2 scenarios:

- 1) The equipment is critical to service delivery; the risk of service interruption or impediment are not tolerable.
- 2) The equipment is utilized to a degree that outweighs rental costs; the threshold is typically around 60% and will vary depending on the equipment cost.

Alternate Delivery Model

As Capital Investment Plan projects continue in current and future years, staff continuously assess and modify practices to ensure the most beneficial project delivery approach is taken. In turn, corresponding equipment in the municipal fleet assigned to projects is adapted accordingly. As an example, a piece of

equipment purchased (or scheduled) for a certain role in a project that is no longer needed will be re-assigned to ensure appropriate fit. For instance, when Council approved the replacement of a piece of equipment utilized at our Materials Recovery Facility (MRF) that was no longer required as the future of the MRF was unclear, that project was paused. When the MRF was determined to be closing, the project was cancelled.

Asset Retirement

Currently, the Region possesses numerous assets that were acquired through mass capital projects such as the construction of the second-generation solid waste facility, water treatment facility, or Queens Place Emera Centre. Project-specific equipment that no longer has operational value to the organization has been identified and will be part of the asset disposal program currently in development. Historically, when an asset was replaced through procurement, the existing item was offered to the successful proponent for trade-in opportunity. Several assets currently in possession are the result of unsuccessful trade-ins where the proponent would not accept the end-of-life equipment in its current condition.

IMPLICATIONS

Financial:

The Five-Year Capital Investment Plan was approved by Council with the following equipment purchases and funding sources:

Capital Investment Plan 26/27 to 30/31								
Equipment purchases					RESERVE			
					Equipment	Landfill	Debt	
26/27	27-08	Replacement #206 Van			\$ 98,660			
	28-07	Replacement #505 Loader					\$ 441,390	
	26-12	Replacement #103 Truck - Landfill				\$ 98,660		
	26-11	Replacement #303 Waste handler - Landfill				\$ 517,740		
	26-06	Replacement #509 Loader - PW			\$ 280,410			
27/28	27-04	Replacement #104 Truck			\$ 98,660			
	27-05	Replacement #205 Tractor and #605 Tanker - Landfill				\$ 421,620		
	27-07	Replacement #701 Compaction - Landfill				\$ 210,330		
28/29	28-08	Replacement #210 Truck			\$ 158,880			
	28-06	Replacement #301 Excavator - Landfill				\$ 533,270		
	28-08	Replacement #105 Truck			\$ 98,660			
29/30	29-06	Replacement #106 Truck			\$ 98,660			
	29-07	Replacement #107 Truck			\$ 98,660			
	29-11	Replacement #110 Building Truck			\$ 62,310			
	29-09	Replacement #213 Tandem Landfill				\$ 310,220		
30/31	30-04	Replacement #200 & #201 Rock Trucks					\$ 726,999	
	30-05	Replacement #305 Mini Excavator			\$ 114,243			
	30-06	Replacement #115 Truck			\$ 98,664			
	30-07	Replacement #504 Trackless					\$ 197,328	
					\$1,207,807	\$2,091,840	\$ 1,365,717	

Funding allocated to equipment purchases in the 26/27 operating budget is \$580,000. This is the equivalent of 4 cents on the tax rate.

Borrowing vs Reserve Funding:

Current area rates mandate that 75% of all debt charges associated with general equipment purchases is funded by District 13 rate payers. This includes both interest and principal payments. This equipment supports and provides services mainly to property owners in Liverpool, where the municipality is responsible for maintaining roads and streets.

Borrowing costs are more, since they include interest charges which are not incurred with reserve funding. Changes in interest rates increase risk and associated interest increases costs.

Borrowing terms for equipment are 10 years in duration. Therefore, principal payment of one tenth of the funding will be included in the operating budget as an expense each year.

Debt forecasting did not include borrowing for equipment approved on the Capital Investment Plan with reserves as a funding source. Increase in debt will cause the Debt Service Financial Condition Indicator (FCI) to increase. FCI is

expected to increase from 'low' to 'moderate' within five years, in conjunction with other borrowing included on the Capital Investment Plan.

Reserve contributions are funded from the general tax rate; therefore, every property owner contributes to funding the equipment. Funding levels and their respective contribution to the tax rate are as follows:

Funding Levels	Cents on Tax Rate
\$ 100,000	0.67
\$ 150,000	1.01
\$ 200,000	1.35
\$ 250,000	1.68
\$ 300,000	2.02
\$ 350,000	2.36
\$ 400,000	2.69
\$ 450,000	3.03
\$ 500,000	3.37
\$ 550,000	3.70
\$ 600,000	4.04
\$ 650,000	4.38

Current reserve funding levels are insufficient to fund the entire cost of purchases as approved in the Capital Investment Plan.

COMMUNICATIONS

N/A

BYLAWS/PLANS/POLICIES

The Equipment Reserves are captured in the annual operating budget.

SUMMARY

At the March 31, 2026 Special meeting, Council directed staff to provide the rationale for funding the equipment reserves. Staff recommend Council direct staff to present a Reserve Policy for Council review (tied to a completed Fleet Asset Management Plan) before budget deliberations for the 27/28 fiscal year.

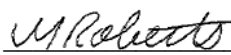

ATTACHMENTS/REFERENCE MATERIALS

[January 13, 2026 Council meeting minutes](#)



Region of Queens Municipality Staff Report For the Regular Meeting of April 14, 2026

Date: April 7, 2026
File No: 10350-50-2604-004
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Active Transportation Trail
 Dr. John C. Wickwire Academy to "The Lot" / Liverpool Library

Prepared by:  M. Roberts Director of Recreation	CAO Concurrence:  W. Thorpe Chief Administrative Officer
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RECOMMENDATION

THAT Council for Region of Queens Municipality Council direct staff to continue actively seeking grants that would align with the trail project connecting Dr. John C. Wickwire Academy to "The Lot" / Liverpool Library, and that any identified grant opportunity be brought back to Council for consideration.

PURPOSE

To present Council with an update regarding funding for an active transportation pathway through municipal wooded lands connecting Dr. John C. Wickwire Academy to the Thomas H. Raddall Library and the car-free community space at the Liverpool Business Development Centre referred to as "The Lot," and to seek Council direction on how to proceed in the absence of the anticipated grant funding.

BACKGROUND

Over the past year, Region of Queens Municipality undertook extensive community engagement to evaluate the walkability and connectivity of active transportation networks in Liverpool, Greenfield, and Caledonia. Through focus groups, on-site audits, pop-up events, online feedback portals, and questionnaires, staff gathered input from a wide range of stakeholders, including representatives from the RCMP, Native Council of Nova Scotia, South Shore Chronic Pain, YMCA, South Shore Regional Libraries, Ecology Action Centre, local bike tour operators, Off-Highway Vehicle Associations, as well as seniors, youth, cyclists, parents, and members of the disability community.

A recurring priority identified through this engagement was the need for safe, accessible routes to the new library. In response, Region of Queens Municipality is designing and implementing new sidewalks to connect the downtown core and surrounding communities to the library and administration building, with improvements to connections to South Queens Middle School and Liverpool Regional High School.

Schools Plus, the Liverpool Library, and families of local students also identified the need for safer routes to Dr. John C. Wickwire Academy from the library area. Existing woodland paths on municipally owned land — subject to a 2014 Land Use Agreement — currently cover approximately half the distance between the school's sports field and the administration building's crosswalk and sidewalk. This prompted consideration of a compacted gravel trail linking the administration building's sidewalk infrastructure to the Dr. John C. Wickwire Academy property. Staff confirmed through consultation with the planning department that the proposed route is located on Region of Queens Municipality land, free of deed restrictions, wetlands, or major physical barriers, and has suitable topography for an accessible trail.

An Expression of Interest was submitted to Nova Scotia Communities, Culture, Tourism and Heritage (CCTH) for the Connect 2 Active Transportation Grant. CCTH approved the Expression of Interest and encouraged the Municipality to apply for the grant, which could fund up to 75% of project costs to a maximum contribution of \$75,000, with CCTH indicating a willingness to consider previous or planned active transportation investments by the Region as eligible matching funds.

Letters of support were received from the Director of Operations for the South Shore Centre for Education, South Shore Regional Libraries, and Schools Plus. Thomas Chalmers of Snow Owl Consulting Inc. (SOC Inc.) provided pro bono

consultation for the approved Expression of Interest. SOC Inc., with experience designing and managing trail projects for federal and provincial parks and neighbouring municipalities, expressed openness to leading the design, management, and/or construction of this project based on RQM operational capacity.

At the February 10, 2026 Regular Meeting, Council approved a motion directing staff to provide a letter of support for the Connect 2 funding proposal, to proceed with trail construction if funding approval was received from CCTH, and to include \$25,000 in the 2026–2027 operating budget as a matching funds contribution. Staff applied to the Connect 2 Grant and received official notice on March 4, 2026 that the grant had been discontinued in the Government of Nova Scotia’s 2026–2027 budget. The \$25,000 operating budget contribution was subsequently removed.

ALTERNATIVES/OPTIONS

Option 1 – Direct staff to continue seeking grant funding. Council direct staff to continue actively seeking grants that would align with this trail project. If a grant is identified, it would be brought back to Council for consideration, including a determination of funding methods at that time.

Option 2 – Direct staff to proceed with trail design without grant funding. If Council is interested in seeing this initiative advance, staff can begin work on a more detailed design once staff are provided with the additional details of what Council would like to see incorporated. While the original proposal of \$100k for the project allowed for a 3.5m gravel trail to provide connectivity, further investigation into the project could allow that cost to be refined and opportunities for savings to be explored, if they exist. Options to Consider:

Advanced	Middle	Rustic
Barrier-Free	Gravel surface	Rugged path
Meandering	Gentle	Straight
Low-impact construction approach		Bulldozed clearing
Open year round	Open by chance	No winter maintenance
Open ASAP	Open in Fall	Open in Spring 2027

Option 3 – Extend the land use agreement to allow community-led trail development. Council extends the existing land use agreement with the South Shore Regional Centre for Education to include an additional RQM property (PID #70019989), enabling Dr. John C. Wickwire Academy and community volunteers to develop a rough woods path to the existing crosswalk at the RQM administrative building through their own efforts. Region of Queens Municipality would serve as an active participant in the project.

ANALYSIS

Option 1 — Continuing to pursue grant funding keeps the project active while deferring capital expenditure. It demonstrates Council's support for the project and ensures that any grant opportunity is evaluated with Council's input before a funding commitment is made.

Option 2 — Proceeding without grant funding would allow the project to likely move forward within this fiscal year and would result in a trail designed to meet or exceed trail accessibility best practices. This option requires Council to establish a budget envelope and to provide direction on scope, construction timeline, and whether to rely on internal staff or contracted resources. The level of trail that can be delivered is directly tied to the budget approved, and staff can assist with scoping once Council's investment appetite is established.

Option 3 — Extending the land use agreement to enable community-led development transfers responsibility for planning, funding, and construction to the school and volunteers. Trails developed in this manner often take multiple years to complete, and questions around maintenance responsibility, signage, and accessibility standards may be difficult to resolve without municipal involvement.

IMPLICATIONS

If constructed and maintained to a consistent standard, the trail will require ongoing operational budget allocation. Annual maintenance costs for crushed gravel trails are estimated at approximately \$2,500 per kilometre. An updated land use agreement with the South Shore Regional Centre for Education would be required, and maintenance obligations would need to be addressed within that agreement.

COMMUNICATIONS

Adjacent property owners would be informed of planned work start and completion dates and projected community use of the area. Given the buffer zones surrounding the proposed route, disruption to neighbouring properties is expected to be minimal. Wayfinding signage would be incorporated into the project scope. Upon completion, the trail would be promoted through programming and activities led by the South Shore Regional Centre for Education, Schools Plus, South Shore Regional Libraries, and Region of Queens Municipality.

BYLAWS/PLANS/POLICIES

This project aligns with Council's 2026-2029 Region of Queens - Strategic Priorities, including the pillar Community Wellness, and the goal “improve accessibility of programs, services, and facilities”.

SUMMARY

In response to community engagement findings and the demonstrated need for safer active transportation connections to Dr. John C. Wickwire Academy, staff investigated the proposed trail route and confirmed it to be viable. With the Connect 2 Grant now discontinued, Council must determine how to proceed. Staff recommend that Council direct staff to continue actively seeking grants aligned with this project, with any identified opportunity to be returned to Council for consideration. Should Council wish to explore construction without grant funding, staff are prepared to assist in scoping the project to a budget level of Council's choosing.

ATTACHMENTS/REFERENCE MATERIALS

- [Region of Queens Municipality Regular Meeting Minutes February 10, 2026](#)
- Connect2 Application Update
- [Province of Nova Scotia - Built Environment Accessibility Standard](#)

From: connect2 <connect2@novascotia.ca>
Sent: Wednesday, March 4, 2026 3:05 PM
Cc: Stephenson, Julia <Julia.Stephenson@novascotia.ca>
Subject: Connect2 Application Update

Good afternoon,

Thank you for recently applying to our Connect2 grant program.

Last week on February 23, the Government of Nova Scotia released Budget 2026-27
- *Defending Nova Scotia* (<https://novascotia.ca/budget>).

Over the past five years, government has made significant investments in programs and services to improve healthcare, strengthen our communities and support those who need it most. In the face of continuing global uncertainty and slower revenue growth, we need to manage expenses carefully. Government is undertaking a number of measures including streamlining our funding programs. As a result, some grant programs will be reduced and some will be discontinued.

This impacts your organization as follows:

You recently submitted an application to the Connect2 grant program. This program has been discontinued and will not be awarding any funds.

I appreciate that this may create challenges for your organization and encourage you to contact me if you are looking for any further information.

This decision was not made lightly. Please know that our commitment to building a stronger, healthier and more vibrant province has not diminished. Going forward we will continue to support our mandate areas including arts, culture and heritage; sports and recreation; tourism; and museums and libraries.

Thank you for your ongoing hard work and the difference your organization makes in improving the lives of Nova Scotians.

Sincerely,

Julia

Julia Stephenson (she/her)
Physical Activity Lead

Communities, Sport and Recreation Division

Department of Communities, Culture, Tourism and Heritage

c. 902.719.8346



**Region of Queens Municipality
Council Implementation Report
April 14, 2026**

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
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2026

March 31, 2026	10350-60-2603-090	THAT the Council of the Region of Queens Municipality direct staff to research, draft, and report back on proposed revisions to Administrative Policy #59 – Sewer Fees Policy with the intent of setting out Wastewater Betterment Charge fees and specifying when implementation of those fees will begin.	Charlton	Land Use		
March 31, 2026	10350-60-2603-089	THAT Council for Region of Queens Municipality adopt the amended Administrative Policy 58 – Consumption of Alcohol on Municipally Owned Properties, as presented. FURTHER THAT the Council of the Region of Queens Municipality delegate authority to the Chief Administrative Officer 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.	Wentzell	Community Economic Development		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 31, 2026	10350-60-2603-088	THAT Council for Region of Queens Municipality approve the amendments to Administrative Policy 27 – Remuneration of Mayor and Councillors and adopt the amended policy effective April 1, 2026.	Charlton	Administration		Complete
March 31, 2026	10350-60-2603-087	THAT the Council of Region of Queens Municipality adopt Operational Policy 100 – Litter Collection, and to direct staff to consider an approach for disposal of litter collected outside of the program.	Charlton	Infrastructure	OP#100 implementation underway. Amendment to be developed in summer 2026	In Progress
March 31, 2026	10350-60-2603-085	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.	Jenkins	Finance		Complete
March 31, 2026	10350-60-2603-083	THAT Council for the Region of Queens Municipality direct staff to bring forward options for substantial reduction in one or both of the landfill equipment reserve and equipment reserve for the next review of the operating budget.	Christian	Finance		Complete
March 31, 2026	10350-60-2603-080	THAT Council of the Region of Queens Municipality direct staff to proceed with the personnel matter as directed during the Closed Session.	Amirault	Administration		

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 24, 2026	10350-60-2603-073	THAT Council for Region of Queens Municipality direct staff to reinstate the vacancy allowance to 50%.	Charlton	Finance		Complete
March 24, 2026	10350-60-2603-072	THAT Council for Region of Queens Municipality approve the addition of health and dental benefits for members of Council, with 50/50 cost sharing between the member and the Region.	Charlton	Finance		Complete
March 24, 2026	10350-60-2603-071	THAT Council for Region of Queens Municipality incorporate Option 5 into the budget for a cost of \$89,300.00.	Charlton	Finance		Complete
March 24, 2026	10350-60-2603-070	THAT Council for Region of Queens Municipality approve Option 2, to add three (3) full time equivalent Custodial positions at Queens Place Emera Centre.	Wentzell	Finance		Complete
March 24, 2026	10350-60-2603-069	THAT Council for Region of Queens Municipality direct staff to include a disbursement of \$38,000.00 to the Brooklyn Recreation Committee and \$14,000.00 to the Brooklyn Cemetery Committee in the 2026-2027 operating budget.	Amirault	Finance		Complete
March 24, 2026	10350-60-2603-067	THAT Council for Region of Queens Municipality accept the bid of \$4,239,170.00 plus HST from Harbour Construction Company Limited for the Mount Pleasant Lift Station Upgrades.	Charlton	Infrastructure		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 24, 2026	10350-60-2603-065	THAT Council for Region of Queens Municipality approve the installation of two (2) 12-inch diameter service club recognition signs for the Lions Club and Kiwanis Clubs, mounted on a single post at the Bristol Avenue intersection adjacent to the existing Liverpool downtown wayfinding signage, as illustrated in the rendering enclosed in this report.	Fancy	Community Economic Development	Council approved motion to move forward. Next Steps: Signs are ordered and will be placed in queue to be installed upon arrival.	In Progress
March 24, 2026	10350-60-2603-064	THAT Council for Region of Queens Municipality select UPLAND Planning and Design Studio as the consultant to conduct an interim review of the Municipal Planning Strategy and Land Use Bylaw, for a total project cost of \$76,500.00, excluding HST.	Roy	Land Use	UPLAND has been notified of being awarded the contract. Initial start up work on the planning review has been commenced.	In Progress
March 17, 2026	10350-60-2603-056	THAT Council denies the request for \$20,000 in additional funding for a new vehicle and directs staff to gather additional information from Queens County Transit about additional federal funding that they may receive for vehicle replacement.	Charlton	Finance		Complete
March 17, 2026	10350-60-2603-055	THAT Council direct staff to reduce the proposed funding for two additional GIS officers from \$450,000 to \$225,000, allowing for one additional officer at this time.	Amirault	Finance		Complete
March 17, 2026	10350-60-2603-053	THAT Council direct staff to establish a J-Class Roads Reserve Fund.	Charlton	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 17, 2026	10350-60-2603-052	THAT the grant funding for North Queens Active Living be reverted to the original ask of \$19,500.	Carver	Finance		Complete
March 17, 2026	10350-60-2603-051	THAT staff training under general administration be increased to \$25,000.	Charlton	Finance		Complete
March 17, 2026	10350-60-2603-050	THAT the \$60,000 Economic Development Funding be restored.	Charlton	Finance		Complete
March 17, 2026	10350-60-2603-049	THAT the training budget for Bylaw Enforcement be restored to \$3,500.	Charlton	Finance		Complete
March 17, 2026	10350-60-2603-048	THAT the funding for Fire Services continue to be calculated based on 5 cents on the tax rate.	Charlton	Finance		Complete
March 17, 2026	10350-60-2603-047	THAT Council approve attendance the selected conferences, and that the Federation of Canadian Municipalities (FCM) Conference be removed from the Draft Budget, as no Council members have expressed interest in attending in 2026; and that the calculations for the 2026 Fall Nova Scotia Federation of Municipalities (NSFM) Conference be revised to reflect the addition of one (1) attendee.	Carver	Finance		Complete
March 10, 2026	10350-60-2603-045	THAT Council for Region of Queens Municipality directs staff to proceed with the personnel matter as directed during the closed session.	Roy	Administration		In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 10, 2026	10350-60-2603-044	THAT Council appoint Connor MacQuarrie as a public member to the Planning Advisory Committee for a term to expire October 31, 2027.	Carver	Land Use		Complete
March 10, 2026	10350-60-2603-043	THAT Council direct staff to prepare and forward a letter regarding Perkins House and regional tourism initiatives to the Honourable Tim Houston, the Honourable Dave Ritzy, Minister for Communities, Culture, Tourism and Heritage, and Kim Masland, MLA for Queens.	Roy	Administration		Complete
March 10, 2026	10350-60-2603-042	THAT Council direct staff to prepare and forward a letter of support for Queens Association for Supported Living to the Honourable Tim Houston, Premier of Nova Scotia, Kim Masland, MLA for Queens, and the Honorable Barb Adams, Minister for Opportunities and Social Development.	Roy	Administration		Complete
March 10, 2026	10350-60-2603-041	THAT Council direct staff to bring back a staff report detailing the costs associated with refurbishing the cannon that is situated at the corner of West and School Streets in Milton and relocating it to Tupper Park.	Wentzell	Infrastructure		Complete
March 10, 2026	10350-60-2603-039	THAT Council give Second Reading to and adopt Bylaw No. 11 – A Bylaw Respecting Public Sewer Systems.	Carver	Administration	Notice has been posted; Bylaw is in force.	Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 10, 2026	10350-60-2603-038	THAT Council receive the Draft 2026–2027 Operating Budget as circulated.	Carver	Finance		Complete
March 10, 2026	10350-60-2603-037	THAT the replacement of the lights at Thorburne Park be funded from the Parkland Reserve (7,000), and the remaining cost be left in the Operating Budget.	Charlton	Finance		Complete
March 10, 2026	10350-60-2603-036	THAT the proposed upgrades to the Privateer Park Stage be removed from the draft budget.	Christian	Finance		Complete
March 10, 2026	10350-60-2603-035	THAT the upgraded gate at the Universal Playpark be funded from the Parkland Reserve.	Charlton	Finance		Complete
March 10, 2026	10350-60-2603-034	THAT the Beach Meadows swings be funded from the Parkland Reserve.	Amirault	Finance		Complete
March 10, 2026	10350-60-2603-033	Fund the Port Medway replacement lights from the parkland reserve.	Amirault	Finance		Complete
March 10, 2026	10350-60-2603-032	THAT the Main & Market traffic study (\$88,000), traffic study (\$90,000), and the Rectangular Rapid Flashing Beacons (\$37,500) be funded from the District 13 Reserve Fund.	Wentzell	Finance		Complete
March 10, 2026	10350-60-2603-031	THAT Staff are directed to remove the speed display devices as listed at a cost of \$52,000 from this version of the operating budget.	Carver	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 10, 2026	10350-60-2603-030	THAT Council of the Region of Queens approve a transfer of \$818,612 from the accumulated surplus in the Special Operating Fund to the District 13 Reserve in the Special Operating Reserve.	Christian	Finance		Complete
March 10, 2026	10350-60-2603-027	THAT Council direct Staff to engage with the Province to explore amending the GRID terms and conditions to reflect only Phase One.	Charlton	Infrastructure	2026-03-11 Met with PNS and received direction on next steps	In Progress
March 10, 2026	10350-60-2603-026	THAT Council award contracts INF24-2025-2026 Solid Waste Collection Curbside and INF27-2025-2026 Solid Waste Grey Box Collection to GE Environmental for the period April 1, 2026 to March 31, 2031, for the total contract value of \$6,537,851.33.	Charlton	Infrastructure		Complete
March 10, 2026	10350-60-2603-025	That Council of the Region of Queens Municipality direct staff to issue a Request for Proposal (RFP) for the seasonal use and operation of the Beach Meadows Kiosk, with a target release date of April 1, 2026.	Charlton	Community Economic Development	RFP was issued April 8 through the Provincial procurement portal, which is on our website and will be shared via social media. Closing date will be April 22, 2026. Details can be found here: https://procurement-portal.novascotia.ca/tenders/CED-26-2026-27	In Progress
March 10, 2026	10350-60-2603-024	THAT Council for the Region of Queens Municipality direct staff to renew the Queens Place Emera Centre (QPEC) Canteen Facility Use Agreement with the Kiwanis Club of Liverpool for a period of two (2) years.	Wentzell	Community Economic Development	Contract is currently with RQM legal team for review.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 10, 2026	10350-60-2603-023	THAT Council for the Region of Queens Municipality approve the requested extension for the completion of the North Queens Active Living Society's Community School Sports Field and Track Project to the 2026-27 fiscal year; and that the allocated funds of \$250,000 remain in the Community Investment Fund (CIF) accumulated reserve until work is completed.	Amirault	Community Economic Development	Pending Council approval of 2026-27 budget.	
March 10, 2026	10350-60-2603-022	THAT the branding be changed to read "Queens County" and that staff identify opportunity for additional programming, and that the Coat of Arms will still be used for official documents.	Charlton	Community Economic Development	Soft rollout underway across all platforms and through attrition.	In Progress
March 10, 2026	10350-60-2603-021	THAT Staff be directed to develop a policy defining the role and responsibilities of the Deputy Mayor.	Charlton	Administration		In Progress
March 10, 2026	10350-60-2603-020	THAT the Deputy Mayor's compensation is to be 5% more than the other Councillors, and that the Deputy Mayor will be paid at 100% of the Mayor's remuneration rate when they are Acting Mayor.	Fancy	Finance		Complete
March 10, 2026	10350-60-2603-019	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%).	Fancy	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 10, 2026	10350-60-2603-018	THAT Council for Region of Queens Municipality direct Staff to provide an analysis of the cost associated with extending health and dental group benefits to members of Council.	Christian	Finance		Complete
March 10, 2026	10350-60-2603-017	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%)	Charlton	Finance		Complete
March 03, 2026	10350-60-2603-015	THAT the proposed Facility and Program Manager position be removed from the proposed budget.	Wentzell	Finance		Complete
March 03, 2026	10350-60-2603-013	That \$13,500 for lobby furniture upgrades at Queens Place be removed from the budget.	Christian	Finance		Complete
March 03, 2026	10350-60-2603-012	That the proposed purchase of an additional digital visitor kiosk for Queens Place be removed from the budget and that the existing kiosk continues to be shared between the Visitor Information Centre and Queens Place.	Roy	Finance		Complete
March 03, 2026	10350-60-2603-010	That Council allocate funds from the unspent and unallocated Shared Services Reserve to offset the cost of the Municipal Planning Strategy review.	Amirault	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 03, 2026	10350-60-2603-009	That the Employee Wellness Program be removed from the proposed budget and that staff explore accessing Wellness funds through the Municipal Employee Benefits Program instead.	Charlton	Finance		Complete
March 03, 2026	10350-60-2603-008	That the Deputy Clerk position be removed from the proposed budget.	Charlton	Finance		Complete
March 03, 2026	10350-60-2603-007	That the Community Navigator position be removed from the proposed budget.	Wentzell	Finance		Complete
March 03, 2026	10350-60-2603-006	That Council direct staff to identify budget items that are not annual expenses and consider alternative funding sources for those items.	Charlton	Finance		Complete
March 03, 2026	10350-60-2603-005	That Council direct staff to extend the deadline for the Community Investment Fund to March 31, 2026, and add \$100,000 from the CIF Reserve.	Charlton	Finance		Complete
March 03, 2026	10350-60-2603-004	That Council direct staff to remove the \$10,000 Council Discretionary Fund and \$10,000 Committee of Council Expenses from the budget.	Wentzell	Finance	Tabled for further discussion.	Tabled
March 03, 2026	10350-60-2603-003	That Council direct staff to add 25% of existing vacancies to the budget for consideration.	Wentzell	Finance		Complete
March 03, 2026	10350-60-2603-002	THAT staff explore alternative sources of funding for any implications on the tax rate in District 13, in consideration of know overpayments in previous years regarding the area rates.	Charlton	Finance		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
March 03, 2026	10350-60-2603-001	<p>THAT the Council of Region of Queens Municipality send a letter to Barbara Adams, Minister of Seniors and Long-Term Care, Premier Tim Huston, and MLA Kim Masland, outlining our strong opposition to the closure of the Queens Adult Day and Respite Program, and imploring the provincial government to reconsider this funding decision.</p>	Christian	Administration		Complete
February 24, 2026	10350-60-2602-020	<p>THAT Council consider the addition of two GIS RCMP officers at an estimated cost of \$225,000 per officer, for a total of \$450,000, and that staff be directed to incorporate this amount into the Draft 2026–2027 Operating Budget for Council's consideration.</p>	Amirault	Finance		Complete
February 24, 2026	10350-60-2602-019	<p>THAT Council refer the correspondence from Debbie J. Wamboldt dated February 18, 2026, respecting market stall use and community food security, to staff for review and a report outlining options, implications, and any resource requirements.</p>	Amirault	Community Economic Development	<p>Staff are developing RFP to seek users for this space; report and recommendation will be forthcoming to Council</p>	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 24, 2026	10350-60-2602-018	<p>THAT Council approve the correction of the numbering of the following policies: Administrative Policy 57 – Respecting a Development Agreement for a Multiple Unit Dwelling at 6755 Highway 3, Hunts Point, which shall be renumbered as Administrative Policy 61; and Administrative Policy 57 – Respecting a Development Agreement for a Fixed-Roof Overnight Accommodation in South Brookfield, which shall be renumbered as Administrative Policy 62; and Administrative Policy 57 – Respecting a Development Agreement for a 33 Turbine Generator Wind Farm Development, which shall be renumbered as Administrative Policy 63; AND THAT the corrections be administrative in nature only, with no changes to the content, intent, or effect of the policies.</p>	Roy	Administration	Policies have been renumbered and records updated.	Complete
February 24, 2026	10350-60-2602-017	<p>THAT Council receive the report titled "Amendment to Administrative Policy No. 60 – Solid Waste Fees" and approve the amended Tipping Fee Schedule for the 2026 – 2027 fiscal year, as presented.</p>	Charlton	Administration	Records Updated.	Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 24, 2026	13050-60-2602-016	THAT Council give Second Reading and adopt Bylaw No. 14, Respecting Tax Exemptions as presented.	Charlton	Administration	Notice was printed in the South Shore Bulletin on March 3, 2026. Bylaw submitted to Municipal Affairs for their files. Records updated.	Complete
February 24, 2026	10350-60-2602-015	THAT Council direct that the Advisory Committee of Council currently known as the "Dismantling Discrimination and Hate (EDI) Committee" be renamed the "Inclusion Queens Committee".	Carver	Administration	Records Updated.	Complete
February 24, 2026	10350-60-2602-014	THAT Council approve the attendance of interested members of Council, the Chief Administrative Officer, and the Deputy Chief Administrative Officer at the 2026 Nova Scotia Federation of Municipalities Spring Conference, to be held April 29 to May 1, 2026, in Yarmouth, Nova Scotia, in accordance with Policy 47 – Council Attendance at Meetings, Workshops, and Conferences.	Wentzell	Administration		Complete
February 24, 2026	10350-60-2602-013	THAT Council approve the application from the Kidney Foundation of Canada, Atlantic Branch, to fly a special purpose flag on the Region of Queens Municipality's special purpose flagpole on March 12, 2026, and in March for the subsequent five years, in recognition of World Kidney Day, in accordance with Operational Policy 84 – Flag Flying.	Roy	Administration	Municipal Clerk will coordinate with PW and Comms staff.	Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 10, 2026	10350-60-2602-012	THAT Council appoint Joel Zwicker as a public member to the Accessibility Advisory Committee for a term to expire October 31, 2027.	Roy	Administration		Complete
February 10, 2026	10350-60-2602-011	THAT Council refer correspondence from a resident respecting the potential repurposing of municipally owned land at the Old Burial Ground for green space use to the Heritage Advisory Committee for review and comment.	Wentzell	Administration	Referred to Heritage Advisory Committee.	Complete
February 10, 2026	10350-60-2602-010	THAT Council enter into lease agreements for the provision of office space at the Liverpool Business Development Centre with the Lunenburg County Home Support Services Society and the Nova Scotia Department of Public Works, Real Estate Division, and authorize the Mayor and Chief Administrative Officer to execute the agreements.	Charlton	Administration	Both Leases have been signed.	Complete
February 10, 2026	10350-60-2602-09	THAT Council directs staff to conduct additional research to recommend material changes to the draft bylaw as presented in consultation with Lot Owner Associations and present a revised version of the draft bylaw at a future Regular meeting of Council by June 2026.	Charlton	Administration	Meetings with LOA Boards are complete; public survey is in progress. Upon closure, staff will be assembling new report and returning to Council in May.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
February 10, 2026	10350-60-2602-05	THAT Council provide a letter of support for the Connect 2 funding proposal, direct staff to proceed with trail construction if funding approval is received from CCTH, and direct staff to include \$25,000 in the 2026–2027 Operating Budget as matching funds toward the project.	Roy	Recreation	Grant submitted successfully. \$25,000 included in draft 2026-2027 budget. Connect2 grant funding eliminated due to provincial budget cuts as of Feb. 25/26. Official notification of grant elimination was received March 4/26.	Complete
February 10, 2026	10350-60-2602-02	THAT Council serve Notice of Recommendation upon the owners of the property identified as PID 70105515 and located at 31 Medway River Road, known as Bethany United Church, regarding the proposed registration of the property in the Municipal Registry of Heritage Property, AND THAT Council schedule a public hearing for April 14, 2026, at 9:00 a.m. in the Council Chamber of the Municipal Administration Building, 249 White Point Road, Liverpool, Nova Scotia, to provide the property owners an opportunity to make representations respecting the proposed designation.	Wentzell	Land Use	Notice of Recommendation sent to United Church of Canada. Hearing for property owner held on April 14, 2026.	In Progress
February 10, 2026	10350-60-2602-01	THAT Council enter into a purchase and sale agreement with the Nature Conservancy of Canada respecting the transfer of Municipal lands identified as PID 70067921 and located at 242 East Port L'Hebert Road in the community of East Port L'Hebert to the Nature Conservancy of Canada for \$1.00, AND THAT the transfer of title incorporates a	Jenkins	Land Use	Staff are working with NCC on preparation of agreement of purchase and sale.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
		commitment from the Nature Conservancy of Canada to protect and steward the lands forever, AND THAT all costs associated with this transaction be borne by the Nature Conservancy of Canada, AND THAT the Mayor and Chief Administrative Officer be authorized to execute all documents necessary to give effect to this transaction.				
January 27, 2026	10350-60-2601-28	THAT the Council of the Region of Queens Municipality direct staff to return with options to improve pedestrian safety on College Street, as interim measures while awaiting the sidewalk and road upgrades to be delivered as part of the Mount Pleasant Service Exchange project.	Charlton	Infrastructure	Work to begin in spring 2026	Scheduled
January 27, 2026	10350-60-2601-24	THAT Council for Region of Queens Municipality directs staff to engage a third party to review the current salary grid, employee schedules, and on-call system to identify opportunities for wage parity across the organization.	Charlton	People & Culture	Staff have contacted a number of third parties to provide a quotation for that work	In Progress
January 13, 2026	10350-60-2601-13	THAT Council for the Region of Queens Municipality refer this correspondence to the Planning Advisory Committee for consideration as they review the Municipal Planning Strategy and Land Use Bylaw.	Amirault	Land Use	Staff will review correspondence with PAC at its next regular meeting.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
January 13, 2026	10350-60-2601-12	<p>THAT Council for the Region of Queens Municipality direct staff to consider the use of the Statistics Canada Low Income Measure in development of the program and come back with implications and analysis on what it would look like if it were included as some element of the program.</p>	Wentzell	Finance	<p>In summer 2026, staff will explore incorporating Statistics Canada measures in the development of the program. It should be noted that finance staff are not familiar nor qualified to analyze social indicators, only economic ones. Clarification required on what program this applies to. Utility rebate and Low-Income policy?</p>	In Progress
January 13, 2026	10350-60-2601-007	<p>THAT the Council of Region of Queens Municipality direct staff to draft a bylaw to implement an accommodation levy on all short-term fixed-roof rental accommodation room nights in the county.</p>	Charlton	Administration	<p>Staff report coming to Council on April 28, 2026</p>	In Progress
January 13, 2026	10350-60-2601-002	<p>THAT the Council of the Region of Queens Municipality direct staff to procure third-party services to undertake a project analysis for the transmission main project.</p>	Charlton	Infrastructure	<p>Work to begin in summer 2026</p>	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
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2025

December 09, 2025	10350-60-2512-17	<p>THAT Council for Region of Queens Municipality direct staff to engage a qualified third party to replace the culvert at 61 Birch Avenue, as follows: A minimum of four (4) weeks' notice will be provided to the property owner before work begins; The replacement culvert shall be approximately 6.100 metres in length and 900 millimetres in diameter, constructed of smooth interior HDPE pipe to Highway Grade CSA-B182.8 with a minimum stiffness of 320 kPa, and installed at a grade of no less than 1.00%; All surfaces will be reinstated to pre-replacement condition using Type I gravel, including a minimum of 150 mm base coverage, 300 mm above the culvert, and 600 mm in both transverse directions; All slopes exceeding 2:1 ratio will be stabilized with 200–400 mm rock; and The estimated project cost of up to \$15,000 shall be funded from accumulated surplus.</p>	Carver	Infrastructure	Work to proceed in summer 2026	In Progress
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Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
December 09, 2025	10350-60-2512-16	THAT Council for the Region of Queens Municipality waive the process requirements of Operational Policy 6 – Naming and Renaming of Roads and approve the request to name the newly constructed extension of Queens Place Drive as “Dogwood Lane,” as submitted by the Administrator of Queens Home for Special Care in correspondence dated November 21, 2025.	Roy	Land Use	Sign has been received by Department of Infrastructure. Sign will be installed at earliest opportunity.	In Progress
December 09, 2025	10350-60-2512-11	THAT the Council for Region of Queens Municipality directs staff to engage external resources to initiate an interim review of the Municipal Planning Strategy and Land Use Bylaw to address housekeeping items and include the following: Commercial uses in residential zones, Comprehensive regulations for short-term rentals, Keeping of livestock in residential and rural zones, Light pollution mitigation and dark sky considerations, Additional coastal protection measures and climate resilient land use regulations, and Minimum property standards.	Charlton	Land Use	Contract has been awarded to UPLAND Planning and Design. Review project is currently underway.	In Progress
December 09, 2025	10350-60-2512-08	THAT Council direct staff to undertake a public procurement process for the purchase and installation of priority dry hydrants, with installation to be completed prior to November 1, 2026.	Carver	Administration	Staff are in the process of developing RFP.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
December 09, 2025	10350-60-2512-03	That the Council of Region of Queens Municipality direct staff to conduct further analysis on requirements associated with and the process for establishing an airport authority, options for protecting existing user groups and operations in the case of the sale of the property, and a high level analysis and costing on what would be required to establish a new drag strip in Queens County in the case of a sale causing the Drag Racers to need an alternate location, and exploring opportunities from an emergency management perspective to understand the Province's plans around EMO and if this asset is an important part of that plan.	Jenkins	Administration	Research beginning late Winter '26	
November 25, 2025	10350-60-2511-23	THAT the Council of Region of Queens Municipality direct staff to research and present options for updating Bylaw 12 – Prohibiting Certain Activities, including the removal of overly restrictive provisions related to skateboarding, and the development of clear, enforceable provisions regarding operation of e-bikes and e-scooters as recommended by the Police Advisory Board; AND THAT the resulting options and proposed amendments be brought back to the Police Advisory Board for review prior to being forwarded to Council.	Amirault	Administration	To be complete in Summer-Fall '26 following other priority items; consultation with RCMP required	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 25, 2025	10350-60-2511-20	<p>THAT Council for Region of Queens Municipality authorizes, approves and directs the expropriation for the Municipality of property identified as PID# 70025374, located at 89 Main Street in Liverpool. AND THAT the Municipality shall cause to be deposited with the Registrar of Deeds the required expropriation documents, including a certified copy of this resolution and attached schedules, and shall take such other actions as may be required to expropriate the lands.</p>	Wentzell	Land Use	Municipal solicitor is proceeding with finalization of the expropriation process.	In Progress
November 25, 2025	10350-60-2511-17	<p>THAT the Council of Region of Queens Municipality directs staff to bring back a report to address the fees in Policy 7 – Fees for Planning Services.</p>	Charlton	Land Use	Staff are revising report to include additional details. To bring back to Council in April.	In Progress
November 25, 2025	10350-60-2511-16	<p>THAT the Council of Region of Queens Municipality requests that staff include additional revisions to Administrative Policy No. 16 – Building Permit Fees.</p>	Charlton	Land Use	Staff are revising report to include additional details. To bring back to Council in April.	In Progress
November 12, 2025	10350-60-2511-09	<p>THAT Council for Region of Queens Municipality receive the report on Administrative Policy Number 58, and direct staff to reconsider inclusion of individual in the language of the policy and to explore alternative options to the 20% withholding clause.</p>	Charlton	Administration	Admin/Finance to draft in Summer 2026.	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 12, 2025	10350-60-2511-03	THAT Council for the Region of Queens Municipality direct staff to draft a bylaw respecting a water supply and septic upgrade program.	Wentzell	Administration	Admin/Finance to draft in Summer 2026. Jurisdictional scan research has begun.	In Progress
October 28, 2025	10350-60-2510-16	THAT Council direct staff to initiate a review and update of Bylaw No. 3 – Dogs, with particular emphasis on: Establishing clear provisions for the identification and mandatory muzzling of dangerous or reactive dogs; Examining the legality, safety, and potential restriction or prohibition of electronic or ultrasonic barking deterrent devices; and Developing more stringent guidelines, enforcement measures, and penalties related to persistent or excessive barking. Further, that staff prepare a report for Council's consideration outlining recommended amendments, enforcement implications, and any necessary public consultation process arising from this review.	Fancy	Administration	Staff to commence review in Spring 2026. Jurisdictional scan research has begun.	In Progress
October 14, 2025	10350-60-2510-08	THAT Council of Region of Queens Municipality direct staff to draft an operational policy outlining the reporting requirements for grants funded outside the Community Investment Fund.	Charlton	Finance	Finance staff to work with CEDO and Policy Analyst in spring 2026	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
September 23, 2025		THAT the Council of Region of Queens Municipality direct staff to prepare a report for next steps for a Forestry Management Plan specifically in reference to municipally owned property, which includes potential framework for an RFP.	Jenkins	Administration	Workshop completed; staff have begun preliminary work on policy development, including jurisdictional scan. Anticipated report back in May 2026.	In Progress
September 09, 2025		THAT the Council of Region of Queens Municipality direct staff to consult with the lot owners' associations, and Council to workshop ideas around potential amendments to address garbage collection respecting private roads.	Charlton	Administration	This item is being included in direct engagement invitations with LOAs that have been issued and are currently being booked around Private Road Levies.	In Progress
July 16, 2025		THAT the Council of Region of Queens Municipality spend up to \$10,000.00 of unbudgeted expense to come from the accumulated surplus for equipment for the rental space of Beach Meadows.	Roy	Community Economic Development	Pending RFP submissions (mentioned above) to determine if there will be any further modifications necessary for the space.	In Progress
June 10, 2025		ACTION ITEM: Create a policy or modify an existing one that will cover Hybrid and Virtual Meetings for Committees.		Administration	Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft policy; Summer/Fall 2026	Scheduled
June 10, 2025		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.	Charlton	Community Economic Development		Complete

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
May 13, 2025		THAT the Council of the Region of Queens Municipality direct staff to return with a report on the erection of a proper sign structure that could also be used by other community groups to post their signage, along with a proposed designated area.	Jenkins	Community Economic Development		Complete
May 06, 2025		THAT the Council of Region of Queens Municipality include segment 1 White Point Road: Millard Avenue to Harley Umphrey Drive in the Capital Investment Plan for 2025/2026 at an estimated cost of \$726,000, utilizing the unspent funds from the library renovation, in the CCBF reserve.	Charlton	Infrastructure	2025-10-14 Report to Council Project Managers & Civil Engineers retained. Design underway with tender process to be in February 2026 2026-01-15 Design & Tender @60%. Release in March	In Progress
April 22, 2025		THAT the Council of Region of Queens Municipality direct staff to review and provide recommendations to update Bylaw 17: A Bylaw Respecting Heritage Properties.	Amirault	Land Use	To be discussed at Heritage Advisory Committee	In Progress
January 28, 2025		THAT the Council of the Region of Queens Municipality table the Private Road Maintenance Charges Bylaw to a future meeting.	Charlton	Administration	Staff report required to return to Council in May/June 2026 with respect to revised version of Private Road Levy Bylaw.	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
January 14, 2025		THAT the Region of Queens Municipality Council directs the Acting Chief Administrative Officer to provide a staff report with recommendations to develop a Budget Management Policy, which will include considerations for Capital budget overruns, expenditures from Reserves policy, and Operations and Utility budget development processes.	Wentzell	Administration	Admin/Finance to draft in Summer 2026.	Scheduled

2024

December 10, 2024		THAT Region of Queens Municipality Council refer the Cannons in Tupper Park report to the Heritage Advisory Committee for further considerations and recommendations.	Wentzell	Land Use	Discussed with Heritage Advisory Committee. To be discussed with Council during budget deliberations.	Complete
December 10, 2024		THAT the Council of the Region of Queens Municipality directs staff to provide a report on the background and cost of options to install permanent electrical connections for the gazebo in Miriam Hunt Park, Caledonia.	Fancy	Community Economic Development	This work will be completed upon Council's approval of the 2026-27 budget.	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
November 25, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide draft amendments to Policy 74 to apply to committee members; AND THAT staff be directed to develop an updated Municipal Employee Code of Conduct that aligns with, is complimentary to, and supportive of, the new Municipal Council Code of Conduct and Municipal Conflict of Interest Act.</p>	Wentzell	Administration	<p>Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft amendments</p>	Scheduled
November 12, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide a report regarding the background and history of the use of, and discontinuation of, the chain of office and mace.</p>	Wentzell	Administration	<p>Referred to Inclusion Queens Committee</p>	In Progress
November 12, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to provide updated policies and terms of reference as outlined in this report "Committees of Council Terms of References and Appointments".</p>	Fancy	Administration	<p>Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft updated policies and terms of reference.</p>	Scheduled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
October 08, 2024		<p>THAT the Council of the Region of Queens Municipality direct staff to enter into discussions with the Queens Home for Special Care Society and conduct further consultations with stakeholders to develop a transition plan for Hillview Acres and possible change in governance and operational oversight; AND THAT staff be directed to present a draft plan to Council at the earliest opportunity.</p>	Brown	Administration	<p>RQM CAO and Administrator at the Neighbourhoods at Dogwood Lane working with the Province on the transition plan</p>	In Progress
September 24, 2024		<p>THAT the Council of Region of Queens Municipality obtain solicitor advice regarding the development agreement application for the property identified as PID # 70116660. AND THAT the Council of Region of Queens Municipality give notice of its intention to enter into a development agreement with 4557380 Nova Scotia Limited to allow for the establishment of a grouped dwelling development, consisting of forty-one units, on property identified as PID #70116660 and located off Laurie Wamboldt Road in Greenfield. AND THAT a Public Hearing be held on November 26, 2024, in the Council Chambers of the Municipal Building, 249 White Point Road in Liverpool, NS at 6:00 pm.</p>	Brown	Administration	<p>Tabled for Solicitor Advice</p>	Tabled

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
August 13, 2024		<p>THAT the Council of the Region of Queens Municipality grant approval for Queens Home for Special Care to remove up to 100 lineal meters of a stone wall on PID #70247887 and incorporate the stones as part of a landscape element for the new long term care facility on Queens Place Drive in Brooklyn; AND THAT Queens Home for Special Care submit a detailed work plan to the Director of Engineering and Public Works and the Administrator of Hillsvie Acres for review and approval, prior to commencement of any work; AND THAT a plaque be erected on the new landscape feature by the owners of the new facility, recognizing the historic significance of the stones.</p>	Brown	Community Economic Development	On Hold Due To Costs.	Incomplete
August 13, 2024		<p>THAT the Council of the Region of Queens Municipality give first reading to 'Bylaw 26 – A Bylaw Respecting Alternative Voting'.</p>	Charlton	Administration	Will return to Council for First Reading 2026-05-26	Scheduled
February 13, 2024		<p>Request that the Heritage Advisory Committee conduct further research into the potential rewording of heritage plaque(s) in the Old Burial Ground in Liverpool.</p>		Land Use	Staff to seek input from external departments / agencies and bring back to HAC for further discussion	In Progress

Date	Records Management Reference	Resolution	Moved By	Responsibility	Action Taken to Date	Status
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2019

October 22, 2019		Enter into negotiations with Mogan Holdings Limited for the Municipal acquisition of a portion of property identified as PID #70026547 and located adjacent to McLeod Street in Liverpool for the sale price of \$1.00; AND THAT the Region of Queens Municipality will assume the costs associated with subdividing the property.	Muisse	Land Use	Survey complete. Awaiting preparation of deed for signatures and registration. Staff have once again reached out to property owner to finalize this transaction.	In Progress
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Region of Queens Municipality Staff Report For the Regular Council Meeting of April 14, 2026

Date: April 7, 2026
File No: 10350-50-2604-006
To: Mayor and Council
From: Willa Thorpe, CAO
Subject: Operational Budget Fiscal 2026-2027

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 accept this report for information.

PURPOSE

This report introduces the sixth draft of the 2026-2027 operating budget for Region of Queens Municipality. The draft details revisions made by staff, and direction provided by Council at both Regular and Special meetings held since February 10, 2026.

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 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 for reference.

At the Special Council meeting March 31, 2026, V5 was presented to Council for review. The proposed tax increase was 3 cents on every \$100 of assessment. The

increase was reduced to 3 cents by funding from the accumulated surplus of \$250,000. Other changes included an increase to Vacancy Allowance, and increase to Custodial Services, an adjustment to policing, and an adjustment to conference expenses.

Mandatory costs were reduced in RCMP costs in V5 with the adjustment of a partial year applied to the annual revised cost of \$236,000 for one additional officer and a reduction in the budgeted increase from 5% to 3.6%. These changes reduced mandatory costs in V5 to 5.1 cents from 5.6 cents (V4).

There is no change in mandatory costs from V5 to V6.

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 April 14, 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
V6 – April 14	\$446,922	3 cents / \$100	No change

The deficit of \$446,922. equates to a 3.0 cent increase in the tax rate for V6.

Reconciliation Report changes from V5:

Two HR adjustments have been made as a result of in-camera Council direction.

Costs of training and sanitary supplies for Public Works and Queens Place due to changes in provision of custodial services. This review resulted in a saving of \$11,800.

Net change is reduction of the deficit by \$3,360.

Reserve Activity Report:

An updated report has been included as an attachment to this staff report. Items recommended by staff have been added and can be removed during Council deliberations. Items in purple represent proposals by staff or direction of Council. No change from V5 report.

IMPLICATIONS

Financial:

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

The revised budget V6 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 sixth 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](#)
- Region of Queens Draft Operating Budget for fiscal year 2026/2027
- Reconciliation of Changes Report
- Reserve Activity Report
- Budget Presentation Slide Deck

One cent on tax rate:	
\$	148,550



Cents on TXR	3.0	3.0
Deficit	(450,282)	(446,922)
MC increase inc above:	5.1	5.1

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%	Projections to 2026-03-31	V5	V6
	Region	Region	YTD			Region	Region
	Actual	Budget	Budget			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		Projections to 2026-03-31	V5	V6
	Region	Region	%age			2027-03-31	2027-03-31
	Actual	Budget	YTD	Budget		Region	Region
						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		V5		V6		
	Region		Region		%age		Projections to		Region		
	Actual		Budget		YTD		Budget		2027-03-31		
									Region		
								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		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						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

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
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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
	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
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%	-	230,922	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	343,772	343,772

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	V5		V6
	Region	Region	YTD		Projections to	2027-03-31	2027-03-31
	Actual	Budget			2026-03-31	Region	Region
					Budget	Budget	Budget
Total Other Revenue from Own Sources	\$ 1,402,382	\$ 1,879,068	\$ 974,756	51.9%	\$ 1,906,296	\$ 1,542,742	\$ 1,542,742

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

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5	V6	
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
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	250,000
	820,653	1,077,416	22,010	2.0%	390,204	970,500	970,500
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

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age Budget	Projections to 2026-03-31	V5	V6
	Region	Region				2027-03-31	2027-03-31
	Actual	Budget	YTD			Region	Region
						Budget	Budget
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	2,690,214	2,690,214
TOTAL REVENUE:	\$ 30,707,523	\$ 31,109,145	\$ 26,739,760	86.0%	\$ 30,792,980	\$ 33,553,852	\$ 33,553,852

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

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
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							
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
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

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region		%age	Projections to	2027-03-31	2027-03-31
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
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	23,190	23,190
Elections	78,064					-	-
FCM/CAMA (Council + CAO)	2,949	12,200	10,469	85.8%	11,000	10,000	10,000
Other Councilors Conferences		1,000	-	0.0%	-	2,000	2,000
AMANS	4,416	8,818	11,500	130.4%	12,000	17,940	17,940
	105,165	47,618	39,895	83.8%	41,000	53,130	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		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						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	\$ 4,691,810	\$ 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	3,264,952	3,264,952
Total Police/Senior Protection	2,804,689	2,962,931	2,283,022	77.1%	3,044,009	3,374,389	3,374,389
		2,887,965				3,291,402	3,291,402

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
Law Enforcement							
Building/Fire Inspection							
Salary & Benefits	169,904	182,400	134,987	74.0%	182,400	190,095	196,379
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	250,992
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
Unightly 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	453,636

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						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					V5		V6
	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	\$ 5,973,268	\$ 5,979,551
11. Transportation Services							
Common Services-Administration							
EPW Wages (IBEW and non union)	1,259,160	570,790	899,831	157.6%	1,200,000	2,047,428	2,047,428
Wage reallocation							-
Sanitary Supplies	24,117	36,750	17,351	47.2%	25,000	37,706	18,906
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	2,160,216	2,141,416
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		Projections to 2026-03-31	V5	V6
	Region	Region	%age			2027-03-31	2027-03-31
	Actual	Budget	YTD	Budget		Region	Region
						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	41,750
	74,304	79,000	110,148	139.4%	124,000	76,000	75,750
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	3,076,115	3,057,065

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region		%age	Projections to	Region	Region
	Actual	Budget	YTD	Budget	2026-03-31	Budget	Budget
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
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
Debtenture 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	\$ 4,982,662	\$ 4,963,612

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		Projections to 2026-03-31	V5 2027-03-31	V6 2027-03-31
	Region	Region	%age			Region	Region
	Actual	Budget	YTD	Budget		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 B	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		V5		V6
	Region	Region		%age	Projections to	2027-03-31	2027-03-31
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						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	-	-
	97,658	254,030	61,053	24.0%	104,340	97,307	97,307
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
	1,535,756	1,766,260	1,178,202	66.7%	1,701,082	2,178,594	2,178,594
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
	1,881,919	2,151,392	1,444,204	67.1%	2,008,042	2,164,344	2,164,344
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	-	-
	69,068	71,298	71,298	100.0%	71,298	-	-

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31	%age	Projections to 2026-03-31	V5	V6	
	Region	Region				2027-03-31	2027-03-31	
	Actual	Budget	YTD			Budget	Region	Region
							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		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						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	350,934
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		V5		V6
	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 & Mtnce.	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		V5		V6
	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	1,081,685	1,083,842
Total Environmental Development Services	\$ 2,424,489	\$ 1,444,561	\$ 769,548	53.3%	\$ 1,077,422	\$ 1,763,520	\$ 1,765,677

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					V5		V6
	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	18,450
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	293,365	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	35,728
Salary & Benefits	583,119	811,120	574,353	70.8%	773,370	1,035,384	1,035,384
	1,558,081	1,554,295	1,106,088	71.2%	1,483,725	1,932,587	1,939,837
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	2,874,165	2,881,415
Cultural Buildings & Facilities							
Historical Burial Grounds	807	1,000	686	68.6%	900	1,000	1,000

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
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
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

Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5	V6	
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region	Region
						Budget	Budget
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	\$ 3,512,592	\$ 3,519,842
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		
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

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Region of Queen Municipality	2025-03-31	2026-03-31	2025-12-31		V5		V6
	Region	Region	%age	Projections to	2027-03-31	2027-03-31	
	Actual	Budget	YTD	Budget	2026-03-31	Region Budget	Region Budget
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	34,004,132	34,000,772
Operating Surplus	\$ (1)	\$ (1)	\$ 4,033,420		\$ 965,496	\$ (450,280)	\$ (446,922)



REGION OF QUEENS MUNICIPALITY

RECONCILIATION OF CHANGES REPORT V5 & V6

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)
V6 Deficit		\$	446,922	
	Increase in tax rate	\$	0.030	\$ (0.000)

\$ 148,550 One cent on the tax rate



REGION OF QUEENS MUNICIPALITY

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	\$	(804,337)	

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	\$	(262,774)	

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	\$	(1,279,367)	

Detail in staff report.
 Detail in staff report.
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 Detail in staff report.



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 NSFM 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)		

Changes from V5 03/31/2026 to V6 04/14/2026

HR adjustment 1	\$ 6,283	CD	In Camera
HR adjustment 2	\$ 2,157	ST	In Camera
Sanitary Supplies	\$ (11,800)	CD	Review and reallocation of revised QP cleaning supplies/training budget
	\$ (3,360)		



Region of Queens Municipality
RESERVE ACTIVITY FORECAST

DRAFT

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.



REGION OF QUEENS MUNICIPALITY

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 - Paving 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 operation
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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 ReserveProjected 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 EquipmentProjected 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 Reserve

Projected 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 Airport

Projected 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	

Operating Budget Discussion Region of Queens Municipality

April 14, 2026

- March 3 Initial deficit projection: \$3,153,415
Initial increase in tax rate: 21.2 cents per \$100 of assessment
- March 10 V2 deficit projection: \$2,349,078
Increase in tax rate: 15.8 cents per \$100 of assessment
- March 17 V3 deficit projection: \$2,086,304
Increase in tax rate: 14 cents per \$100 of assessment
- March 17 V3.1 deficit projection: \$807,123
Increase in tax rate: 5.4 cents per \$100 of assessment
- March 24 V4 deficit projection: \$818,478
Increase in tax rate: 5.5 cents per \$100 of assessment
- March 31 V5 deficit projection: \$450,282
Increase in tax rate: 3 cents per \$100 of assessment
- April 14 V6 deficit projection: \$446,922
Increase in tax rate: 3 cents per \$100 of assessment

Version 6

Revenue increase vs 25/26: $\$33,553,852 - \$31,109,145 = \$2,444,706$
(Page 8 in workbook)

Cost increases vs 25/26: $\$34,000,772 - \$31,109,146 = \$2,891,626$
(Page 26 of workbook)

Resulting deficit of $\$446,922$ ($\$33,553,852 - \$34,000,772$)

Tax increase of 3 cents per \$100 of assessment.

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
	<u>\$ 2,107,871</u>			\$ 0.142

Increases in mandatory or significant costs are the equivalent of 14.2 cents on the tax rate. No change from V5.

Reconciliation of Changes

- HR adjustments
- Custodial services provision changes in V5 resulted in a cost savings from V5 to V6 of \$11,800 for cleaning supplies and training.

Reserve Activity Report

Has been updated with changes made in this workbook.

Changes are **Purple**.

Any of these projects/funding can be removed by Council before the budget is adopted.

No changes from V5.

Equipment Funding Removal

V6 Deficit	\$ (446,922)
Remove surplus funding	\$ (250,000)
	<hr/>
	\$ (696,922)
Add back Equipment Funding	\$ 580,000
	<hr/>
Revised deficit:	\$ (116,922)
Revised tax increase .8 cent	\$ 0.008

Timing Consideration

Tax bills are dated June 1 and the bill generation process in SAP, printing and mailing typically starts at least three weeks prior to this date.

If Council is not comfortable approving Version 6 of the budget with adjustments identified at this meeting, a Special meeting of Council could be called to finalize the budget to facilitate approval at the April 28 Regular Council meeting.



WATER UTILITY

	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

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	2024-03-31	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 Defection	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	-	-
Street 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



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	2024-03-31	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



	2024-03-31	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	77,203
Interest/Discount	13,222	13,644	103.2%	13,645	34,820
TOTAL NON OPERATING EXPENDITURES	72,911	73,333	100.6%	73,334	112,023
TOTAL OPERATING AND NON OPERATING EXPENDITURES	1,653,068	1,091,038	66.0%	1,334,657	1,601,717
SURPLUS/DEFICIT	(813,098)	(438,735)	54.0%	34,557	66,384

DRAFT

Region of Queens County Municipality

Mayor Scott Christian and Councillors of Queens County

On behalf of Shore Riders ATV Club, I would like to express a sincere THANK YOU for opening your town of Liverpool to the OHV community!

Twenty-five Members of Shore Riders ATV Club, riding (14) OHV's, left Bridgewater and travelled to Liverpool to participate in the inaugural Lobster Crawl Rally. This was our Club's first sanctioned experience with fully endorsed road travel and I'm happy to report all participants were, and remain, overjoyed with your progressive governance.

We are discussing future trips to our lovely town once the connection of Brooklyn to Liverpool is approved in July's next round of toad travel announcements.

The hospitality of the Community and the Best Western was so friendly and warming, how could anyone not wish to return....soon.

Respectfully yours,

President of Shore Riders ATV Club

Nancy Wentzell