Region of Queens Municipality Regular Council
Tuesday September 8th, 2026
9:00 am

Agenda

1.0 Call to Order and Land Acknowledgement

2.0 Approval of Agenda

3.0 Adoption of Minutes

3.1 Regular Council Meeting - August 11, 2026
3.2 Special Council Meeting - August 20, 2026

4.0 Public Comment

5.0 Delegations and Presentations

5.1 Housing, Child and Family Poverty (QCHB)

6.0 Unfinished Business

7.0 Staff Reports

7.1 Draft Audited Financial Statement Presentation
7.2 Debenture Issuance Request
7.3 Tax Districts
7.4 CIF Report
7.5 Implementation Report

8.0 Bylaws and Policies

8.1 Update to Policy 59- Sewer Fee's

9.0 Correspondence for Action

9.1 Support Request Queens Rails to Trails & Queens County ATV Association

10.0 Correspondence for Information

10.1 Blue Route Provincial Cycling Network

11.0 Reports from In Camera

12.0 Mayor's Report

13.0 Committee Business

13.1 Source Water Protection Committee TOR

14.0 New Business

14.1 Petition for Road Repairs in Milton – Councillor Fancy
14.2 Barrs and Crowell Street Concerns – Deputy Mayor Charlton
14.3 Sidewalks – Deputy Mayor Charlton

15.0 In Camera

15.1 Property
15.2 Personnel
15.3 Personnel
15.4 Legal
15.5 Contract Negotiation
15.6 Personnel
15.7 Personnel

16.0 Adjournment

Region of Queens Municipality Regular Council
Tuesday, August 11, 2026
4:00 p.m.

Meeting Recording: 2026-08-11 - Regular Meeting of Council
Please click the time-stamp links below to watch specific portions of the recording.

Minutes

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

Regrets: Mayor Scott Christian

1.0 Call to Order and Land Acknowledgement

The Chair called the meeting to order at 9:00am 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.

Councillor Jack Fancy was appointed Alternate Chair for the meeting following a vote of Council.

2.0 Approval of Agenda

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

THAT Council for Region of Queens Municipality approve the August 11, 2026 Agenda as presented.

MOTION CARRIED.

3.0 Adoption of Minutes (00:01)

3.1 Regular Council Meeting – July 14, 2026

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

THAT Council for Region of Queens Municipality approve the minutes of the Regular Council meeting held July 14, 2026 as presented.

MOTION CARRIED.

4.0 Public Comment (00:26)

1. David Dagley, Liverpool (01:40)

Mr. Dagley addressed Council regarding the water infrastructure discussion from the July 14, 2026 Council meeting. Mr. Dagley raised concerns regarding the function of water meters, leakage from the aging Town Lake Road water pipeline, and the need to continue water line replacement along Roy Turner Drive. He expressed concern regarding the potential for a water infrastructure failure if replacement work is not prioritized.

Mr. Dagley also spoke regarding the Main Street and School Street intersection and discussed the need for improvements to accommodate traffic flow, including the ability of transport trucks and emergency vehicles to safely navigate the intersection.

5.0 Delegations and Presentations (09:32)

5.1 Habitat for Humanity **(10:14)**

Michael Kennedy, Fund Development Manager with Habitat for Humanity Nova Scotia, provided a presentation regarding a proposed affordable home ownership project in Liverpool.

Mr. Kennedy outlined Habitat for Humanity's home ownership model and plans to construct either a single-family home or duplex on property owned by the organization. Habitat for Humanity requested a municipal contribution of $12,500 per unit, along with municipal assistance with applicable approvals and staff coordination.

6.0 Unfinished Business

There was no Unfinished Business.

7.0 Staff Reports (20:36)

7.1 Three-Year Cost Share Agreement for Subdivision Roads **(20:46)**

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

THAT Council for Region of Queens Municipality authorize entering into the 2027-2030 Three-Year Cost Share Agreement for Subdivision Streets - Agreement No. 2026-017, with the Nova Scotia Department of Transportation and Infrastructure,

DRAFT

AND THAT the Mayor and Chief Administrative Officer be authorized to execute the Agreement on Council's behalf.

MOTION CARRIED.

7.2 Council Implementation Report **(26:00)**

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

THAT Council for Region of Queens Municipality receive the report titled 'Council Implementation Report' for information.

MOTION CARRIED.

8.0 Bylaws and Policies (29:21)

8.1 Draft Amendment to Policy 3 – Council Appointments to Committees **(29:27)**

Councillor Fancy assumed the Chair at 9:37 a.m.

It was moved by Deputy Mayor Charlton, and second by Councillor Amirault

THAT Council for Region of Queens Municipality adopt amended Administrative Policy 3 – Council Appointments to Committees, as attached and amended to remove 'unanimous consent', thereby repealing and replacing the version adopted by Council on April 9, 2019.

MOTION CARRIED.

Deputy Mayor Charlton resumed the Chair at 9:46 a.m.

8.2 First Reading – Bylaw 30 – Well Loan Program **(43:48)**

Council discussed the proposed Well Loan Program and requested further consideration of the following:

- maximum loan amount of $25,000;

- household income threshold and consideration of household size;
- eligibility of mobile homes/trailers;
- repayment terms and hardship provisions;
- affordability/income criteria; and
- financial implications of the lending program.

It was moved by Councillor Wentzell, and seconded by Councillor Jenkins:

THAT Council for Region of Queens Municipality direct staff to carry out additional research and prepare a revised version of draft Bylaw 30, providing specific requests for changes or information to consider.

MOTION CARRIED.

Council recessed at 10:17 a.m. and reconvened at 10:26 a.m.

8.3 Amendment – Operational Policy 100 – Litter Collection (1:23:46)

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

THAT Council for Region of Queens Municipality adopt the updated Litter Collection Program Guidelines for Operational Policy 100 – Litter Collection, as presented.

MOTION CARRIED, with 2 opposed.

9.0 Correspondence for Action

There was no Correspondence for Action.

10.0 Correspondence for Information

There was no Correspondence for Information.

11.0 Reports from In Camera (1:41:17)

11.1 Main and School Street Intersection Improvements **(1:41:25)**

Councillor Fancy assumed the Chair at 11:07 a.m.

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

THAT the Council of the Region of Queens Municipality award INF17-2026-2027 Traffic Engineering – Main and School to CBCL at a price of $36,503.00 + HST, funded from the District 13 Reserve.

AND THAT the Council of the Region of Queens Municipality direct staff to include the project in the 2027 Capital Investment Plan with construction scheduled to be completed by March 2028.

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

THAT the Council of the Region of Queens amend the previous motion to state that $36,503.00 + HST, be funded from the accumulated surplus rather than the District 13 Reserve.

MOTION CARRIED, with 3 opposed.

THAT the Council of the Region of Queens Municipality award INF17-2026-2027 Traffic Engineering – Main and School to CBCL at a price of $36,503.00 + HST, funded from the accumulated surplus.

DRAFT

AND THAT the Council of the Region of Queens Municipality direct staff to include the project in the 2027 Capital Investment Plan with construction scheduled to be completed by March 2028.

MOTION CARRIED, with 3 opposed.

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

THAT Council for Region of Queens Municipality request that the Traffic Authority consider interim safety measures at the Main Street and School Street intersection while awaiting the planned intersection upgrades.

MOTION CARRIED, with 1 opposed.

Deputy Mayor Charlton resumed the Chair at 11:29 a.m.

Council recessed at 11:30 a.m. and reconvened at 11:35 a.m.

12.0 Mayor's Report

There was no Mayor's Report.

13.0 Committee Business

13.1 Recreation Facilities Advisory Committee Outline

It was moved by Councillor Amirault, seconded by Councillor Roy:

THAT Council for Region of Queens Municipality receive for discussion the draft Mandate and Terms of Reference for the Recreation Facilities Advisory Committee;

AND THAT Council provide staff with feedback and direction on the draft Mandate and Terms of Reference, directing staff to return at a future meeting of Council with updated drafts for adoption, including increasing the Committee to ten members, consisting of eight community members, one of whom shall represent the Indigenous community, and two Councillors;

AND THAT the language surrounding representation identifies such representation as "preferred" rather than "mandatory",

AND THAT staff provide clarity that the mandate encompasses all recreation properties;

AND THAT the meeting frequency be increased from quarterly to monthly.

MOTION CARRIED.

13.2 Inclusion Queens Committee Grant Applicants (2:52:57)

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

THAT Council for Region of Queens Municipality approve Liverpool Regional High School's Unified Baseball Tournament application for Inclusion Queens Small Grant funding in the amount of $500.00 for their September 2026 tournament.

MOTION CARRIED.

13.3 Accessibility Committee Report (2:58:18)

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

THAT Council for Region of Queens Municipality direct staff to investigate the possibility of organizing a Disability Expo.

MOTION CARRIED.

13.4 Fire Services Committee (3:01:54)

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

THAT Council for Region of Queens Municipality direct the Fire Services Committee to develop a strategic plan related to modernizing fire services in Region of Queens Municipality.

MOTION CARRIED.

14.0 New Business

There was no New Business.

15.0 In Camera

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

THAT the Council for the Region of Queens move to Closed Session at 12:15 p.m. to discuss two items:

15.1 Personnel

15.2 Personnel

MOTION CARRIED.

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

THAT Council for Region of Queens Municipality return to Open Session at 1:01 p.m.

MOTION CARRIED.

DRAFT

16.0 Adjournment

The meeting was adjourned at 1:02 p.m.

DRAFT

_____

Deputy Mayor Maddie Charlton, Chair

_____

Alex Wilson, Acting Municipal Clerk

_____

Kate Wong, Recording Secretary

Date Approved:

Region of Queens Municipality Special Council
Thursday, August 20, 2026
12:30 p.m.

Meeting Recording: Region of Queens Special Council Meeting Tuesday August 20th 2026
Please click the time-stamp links below to watch specific portions of the recording

Minutes

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

Staff: Willa Thorpe, Chief Administrative Officer
Alex Wilson, Acting Municipal Clerk

Regrets: Councillor Vicki Amirault

1.0 Call to Order and Land Acknowledgement (00:01)

Mayor Christian called the meeting to order at 12:30 p.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 (00:52)

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

THAT Council of the Region of Queens Municipality approve the August 20, 2026 agenda as presented.

MOTION CARRIED, unanimously.

3.0 Introduction to Draft Bylaw No. 3 – Dogs (01:44)

Council discussed Draft Bylaw No. 3 – Dogs and provided feedback on the proposed bylaw.

4.0 Adjournment (1:42:30)

Meeting was adjourned at 2:15 p.m.

_____

Mayor Scott Christian, Chair

_____

Alex Wilson, Acting Municipal Clerk

Date Approved:

Summary of findings

Child Poverty Across Nova Scotia:

- Among communities using census divisions, child poverty rates are highest in Annapolis (35.0 per cent), Digby (34.6 per cent), and **Queens (31.7 per cent)**. While most Census Divisions in Nova Scotia saw a reduction in child poverty in 2023, Victoria saw an increase of 10.6 per cent (to 29.3 per cent).

Table 1 / Child poverty in communities in the Region of Queen Municipality
Age 0-17, 2023

Rural community 2023	Child poverty rate	Number of low-income children	Change from 2022
Broad Cove (formerly East Point Medway)	29.4%	50	17.6%
Brooklyn	27.8%	50	18.3%
Caledonia	33.3%	60	No change
Liverpool	39.7%	230	21.0%
Milton	35.3%	60	-9.3%

- Smaller geographic divisions (rural routes and postal areas) show greater variance, with one-third of postal areas reporting child poverty rates of 30 per cent or higher. The range of rates is substantial, from a low of 4.3 per cent in Upper Tantallon to a high of 60 per cent in both Goshen and Kelleys Cove.
- Higher child poverty rates in certain areas of urban Nova Scotia are masked. For example, within the Halifax postal city, rates range from 17.9 per cent (B4A codes—Bedford) to 37.6 per cent in Spryfield (B3R codes).
- Similarly, rates in the Dartmouth postal city range from 20 per cent in the Lake Charles/Micmac/Topsail area (B2X codes) to 28.9 per cent in the area that includes the North Dartmouth/Harbourview/Highfield Park/Albro Lake/Crichton Park neighbourhoods (B3A codes).
- Similar trends were observed in Sydney, with child poverty rates ranging from 14 per cent (B1L codes – Southwest Sydney) to 42.1 per cent (B1N codes – North Sydney).
- While 52.4 per cent of rural routes and postal areas for which we have data saw a decrease in child poverty between 2022 and 2023, 13.1 per cent saw no change, and the remaining 34.5 per cent saw increases. These increases were observed

across the province, with the largest in Donkin (50.2 per cent increase) in Cape Breton, followed by Blockhouse (44.4 per cent increase) in Lunenburg County, and Saulnierville (43.0 per cent increase) in Digby County.

Lone-Parent Families Much Higher Risk of Poverty:

- Children in **lone-parent families** in Nova Scotia have the highest risk of poverty. In 2023, 48.7 per cent of children in lone-parent families lived in poverty, which is **four times the rate** of children who live in couple families (11.4 per cent).
- Most lone-parent families are mother-led, indicating that **gender matters** in understanding these rates; mother-led families have higher rates of child poverty than father-led families (37.8 per cent versus 28.7 per cent).
- **Family size also matters,** with the highest rate at 58.4 per cent for lone-parent families with three or more children, compared with 43.5 per cent for lone parents with one child.

Nova Scotia's Child Poverty Inequities Persist:

- We know from the 2021 Census that **Indigenous, racialized, and newcomer families experience consistently higher poverty rates**.
  - ➢ New immigrant children have double the child poverty rate (33.1 per cent) compared to non-immigrant children (15.9 per cent).
  - ➢ Child poverty for racialized families was almost double; 28.9 per cent for racialized children compared to 17.2 per cent for non-racialized children.
  - ➢ Child poverty for on-reserve Indigenous children (43.5 per cent) and off-reserve (22.4 per cent) is higher compared to non-Indigenous children (16.5 per cent).
- Based on 2023 tax filer data, we also know **that poverty rates are higher in historic Black communities and those with a higher census profile of African Nova Scotians.** The child poverty rate in North Preston (postal city) was 54.5 per cent in 2023, and 28.6 per cent in East Preston (postal city). The Rural Route B0V1A0 (Bay View) community had a child poverty rate of 38.8 per cent, and the FSA postal code B3K (Halifax North End) had a rate of 33.3 per cent.
- There is no recent data on the number of **children with disabilities** living in poverty. Nova Scotia had the highest percentage of people with disabilities in

Canada in 2023 (37.9 per cent). We also know that people with disabilities are nearly twice as likely to live in poverty as people without disabilities; Nova Scotia had the highest rate of working-aged disability poverty in Canada (19.5 per cent).

Support Helps, but is Insufficient:

- The data show that federal and provincial government income support benefits in 2023 **reduced child poverty by 40.8 per cent and lifted 27,720 children aged 0-17 out of poverty**. Without these benefits, the child poverty rate in Nova Scotia in 2022 would have been 38.4 per cent. In 2023, government transfers in **six other provinces and territories were more effective than Nova Scotia** at reducing child poverty. In the Atlantic provinces, Nova Scotia's transfers were the least effective at reducing poverty. Given that Nova Scotia **had the lowest per-capita spending on social protection in Canada**, the lack of real progress is not surprising.

- **Welfare income is inadequate** in Nova Scotia; a lone-parent family with one child is $15,427 short of the low-income line, and total welfare income for a couple with two children is $18,649 short.

Low Wages, High Costs Keep Families Running in Place

- Even full-time employment may not ensure income security. Consider that a lone-parent working full-time at NS's 2023 minimum of $15/hour earns $31,200 before tax, which is **$18,020 below the low-income measure before tax** for a lone-parent with one child ($49,220). **A couple with two children would need an additional $7,208** to meet the LIM before-tax ($69,608). If we compare the earnings from a full-time minimum wage job to the MBM for Halifax, the lone parent would need an additional $7,667 (needing $38,867). Recent minimum wage increases followed a long period of neglect during which rates fell behind cost-of-living increases.

- Despite annual increases, **Nova Scotia's minimum wage is far short of the provincial living wage rates (**the lowest regional living wage rate in 2023 was $22.85 per hour) and the gap between the two has been growing.[1]

[1] Saulnier, C. (2023). *Living Wages in Nova Scotia 2023 update.* CCPA Nova Scotia Office. policyalternatives.ca/news-research/living-wages-in-nova-scotia-2023-update/

Depth of Poverty and Inequality:

- **Many low-income households with children in Nova Scotia live far below the low-income threshold–in deep poverty.** When considering the after-tax median income from all income sources and differing household sizes, we find that the income needed to reach the thresholds ranges from $13,984 for a couple with two children (that is, $1,165 more per month) to as much as $15,359 for a lone-parent two-child household ($1,322/month).

- It is also important to consider the extent of inequality among families with children, as income inequality is a critical determinant of health disparities and a marker of child well-being. In 2023, the average income of the wealthiest families in Nova Scotia with children under 18 was $224,056/year, compared with $10,840/year for the lowest-income families.Compared to 2022, **the average income of all census families in the lowest decile decreased by 21 per cent, while those in the highest decile increased by 4.5 per cent**.

- In 2023, **the after-tax average income for Nova Scotia families with children in the top 10% was more than 20 times greater than that of the lowest-income families (the bottom 10%).**

Housing and Food Insecurity

- In 2023, **38 per cent of children in Nova Scotia were living in food-insecure households, representing 68,000 children**. Of the top five provinces with the highest rates of children living in food-insecure households, three of them are in Atlantic Canada (New Brunswick, 39.9 per cent; Newfoundland and Labrador, 39.9 per cent, and Nova Scotia). In 2023, compared to all households, Indigenous households had much higher food insecurity (42.4 per cent) than non-Indigenous households in Nova Scotia (28.8 per cent).

- No matter where you lived in Nova Scotia, average rents rose significantly in 2023. The province saw the highest single-year rent increase (11 per cent), four times the average historical growth rate. **While rental supply is increasing, many new units are higher-priced, and older, more affordable stock has been lost.**

- Low-income status increases the risk of food insecurity and also makes affording housing a challenge. **In fact, food and housing insecurities are interconnected, whereby those living in unaffordable housing often compromise their food purchasing**.

Summary of recommendations

The federal government plays a critical role in ending child and family poverty. Campaign 2000's 2025 Child and Family Poverty in Canada Report Card[2] details federal policy recommendations. These recommendations are directed at the provincial government:

- Implement and fund a Poverty Elimination Plan for Nova Scotia, with targets and timelines to **end child poverty by 2031,** and immediately establish the Child and Youth Advocacy Office to monitor progress.
- **Increase family income** with a higher minimum wage, additional income assistance, and substantially expand the Nova Scotia Affordable Living Tax Credit to lift families with children out of poverty.
- Fundamentally **transform the child welfare and social assistance systems** to achieve meaningful rights-based, trauma-informed outcomes. All families on social assistance should receive no less income than what is offered to foster families.
- Realize and protect the family and children's **right to housing and food**.
- **Enhance access to universal public services**, including health care, child care, education (from primary to postsecondary) and public transit, while making essential services, such as energy and communications infrastructure, more affordable.
- With community input, **implement responsive, targeted supports to uproot all forms of discrimination, which are root causes of child poverty**, to address barriers for low-income Indigenous families, racialized newcomers, lone parents, and those raising children with disabilities, to reach their full potential.

[2] Campaign 2000. (2026). *Investing in Tomorrow: A Future Without Poverty.* campaign2000.ca/report-cards/national/

Region of Queens Municipality
Staff Report
For the Regular Meeting of September 8, 2026

Date: August 24, 2026

File No: 10350-60-2609-001

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: 2025-2026 Audited Financial Statements

Prepared by:	CAO Concurrence:
J. Veinotte, Director of Finance	*W. Thorpe, CAO*

RECOMMENDATION

THAT Council of the Region of Queens adopt the audited financial statements as recommended by the Audit and Internal Control Committee at their August 31, 2026 meeting.

PURPOSE

This report reviews the financial results for the 2025-2026 fiscal year.

BACKGROUND

Auditors perform necessary procedures to obtain audit evidence used in evaluating the appropriateness of accounting policy, the reasonableness of accounting estimates made by management, as well as the overall presentation of the consolidated financial statements.

The financial statements were reviewed in depth by the Audit and Internal Control Committee at their July 13th meeting.

On August 31, 2026 Gloria Banks, Principal and Stephanie Leblanc, Senior Accountant from Doane Grant Thornton presented the audited financial statements to the Audit and Internal Control Committee. The statements were reviewed by committee members and the committee recommended they be adopted by Council. This Committee currently consists of two members of Council and four members of the public.

ALTERNATIVES/OPTIONS

Option 1 – Adopt the audited financial statements as represented.

Option 2 – Not accept statements and direct staff to request changes to the audited financial statements.

Option 3 – Do not accept statements as presented.

ANALYSIS

The surplus for the 2025-2026 fiscal year is $262,016.

Revenues and expenditures are within 0.26% of budget overall.

Variances by section:

	25/26 BUD	25/26 ACT	VAR to BUD	%age
Tax Revenue	$ 20,587,560	$ 20,691,334		
	(4,157,016)	(4,157,016)		
	16,430,544	16,534,318	103,774	0.63%
Grants in Lieu	316,950	339,698	22,748	7.18%
Other Governments	2,337,300	2,370,836	33,536	1.43%
Sales of Service	2,786,597	2,875,225	88,628	3.18%
Other Revenue	1,829,307	1,982,042	152,735	8.35%
Unconditional Transfers	1,357,326	1,357,365	39	0.00%
Conditional Transfers	75,600	130,677	55,077	72.85%
Transfers fr Reserves	1,768,746	1,243,242	(525,504)	-29.71%
	$ 26,902,370	$ 26,833,403	$ (68,967)	-0.26%
Government Services	$ 4,379,128	$ 4,824,365	$ 445,237	10.17%
Protective Services	5,454,388	5,361,449	(92,939)	-1.70%
Transportation Services	3,653,411	4,199,527	546,116	14.95%
Environmental Health Services	6,345,474	5,776,575	(568,899)	-8.97%
Public Health	1,843,656	1,915,389	71,733	3.89%
Environmental Development Services	1,444,561	1,118,426	(326,135)	-22.58%
Recreation and Cultural Services	2,969,142	2,640,608	(328,534)	-11.06%
Transfers to Reserves	812,610	997,065	184,455	22.70%
	$ 26,902,370	$ 26,833,403	$ (68,967)	-0.26%

Items of note for the year:

A $750,000 donation to the municipality was received and is included in Other Revenue.

An unbudgeted funding request from Queens Neighborhood Co-operative Housing was approved by Council during the fiscal year and is included as an expense in the Government Services section.

Conditional funding variance of 73% reflects successful project funding applications from the Province of Nova Scotia, above what was budgeted.

The Vacancy Allowance of $507,554 was included in budgeted revenue, Other Revenue. There will never be revenue posted to this line as it is an allowance for vacant positions remaining vacant for a portion of the year.

Some variances are caused by allocation of Public Works wage costs.

There was considerable underspend in Environmental Development Services due to staffing turnover.

Further detail for operating expenses on a line by lines basis is provided in Budget vs Actual Detail for Operating Statement B6-B12 included with this report

There is a $4.6M increase in Work in Process accounts from prior year. Significant contributors were the pool and Waterloo projects. The balances are as follows:

WIP - LBDC HVAC	$1,851,311.15
WIP - SQ Pool	$5,593,081.45
WIP - MPSE Design	$386,102.51
WIP - QP Drive Ext.	$345,517.10
WIP - MPSE EXT	$3,307.87
WIP - PLC	$26,196.67
WIP - Trucks	$210,528.89
WIP - Waterloo	$782,547.37
WIP - Sidewalk	$57,358.12
WIP - Lift Stations	$41,920.33
WIP - Bridge	$60,150.28
	$9,358,021.74

Transfers from reserves were as follows (Section 8):

	Budget	Actual
Accumulated Surplus		
Succession Planning	32,214	32,214
Grey Box new Site Set up	24,000	-
Community Group Funding Support	450,000	216,483
New Dry Hydrants	40,000	-
Intervenor Status	67,189	67,189
Unbudgeted expenses	-	64,671
Transfer fr Surplus to balance rate change to zero	142,915	-
	756,318	380,557
Transfers from Special Operating Reserves		
Shares Services Initial Costs	110,000	-
Comfort Center	-	37,658
Paving rate balancing District 13	321,098	154,351
Hillsview Acres Deficit Transfer fr Reserves	192,259	75,355
Pine Grove	25,000	25,000
Accessibility	55,000	11,250
CIF Reserve	-	250,000
Transfers from Special Equipment Reserve		
Fire Department Truck Reserve	309,071	309,071
	1,768,746	**1,243,242**

Transfer to Reserves were as follows (Section 16):

Reserve Transfer-Special Operating Reserve		
Sidewalk Renewal	25,000	25,000
First Responders	5,000	5,000
2ND Generation Landfill	150,000	150,000
Surplus transfer	-	262,016
	180,000	442,016
Reserve Transfer - Equipment Reserve		
Airport Reserve- New 23/24	12,000	12,000
Landfill Equipment	200,000	200,000
General Equipment Reserve	250,000	250,000
Equipment Reserve shortfall CIP purchases	170,610	93,049
	632,610	555,049
Total Fiscal Transfers:	812,610	997,065

IMPLICATIONS

Financial:

Region of Queens has experienced considerable surpluses in the past five years. This year, the surplus is minimal and reflects both having a dedicated resource to hiring staff and the goal of completing budgeted projects.

Delays in adoption may impact approval request for temporary borrowing from the Minister.

Legislative: Failure or delay in adoption of audited financial statements may result in statutory reporting delay to the province and the Nova Scotia Regulatory and Appeals Board.

Section 42 of the Municipal Government Act (MGA) states

(1) The council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for the municipality.

(2) The auditor shall report to the council on the accounts and funds (a) administered by the council; and (b) where the control is apparent or implied in the council.

(3) The auditor's report shall contain the information, and be in the form, required pursuant to this Act.

(4) The auditor's report shall be filed with the council and the Minister by September 30 in each year.

(5) The auditor shall report, to the council and to the Minister, any management letters and any communication from the auditor detailing weaknesses in internal control, deficiencies in management information systems or other areas requiring improvement.

(6) The financial statements of a municipality, as reported on by the auditor, shall set out the remuneration paid to each council member and the chief administrative officer.

(6A) The auditor shall certify reports to the council and to the Minister if required by the regulations.

(7) No person shall be appointed as auditor who, at any time during the fiscal year in which the auditor is appointed, is or has been (a) a council member; (b)

a contractor hired by the municipality; or (c) an employee of the municipality, except that an auditor may be reappointed as auditor.

COMMUNICATIONS

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

BYLAWS/PLANS/POLICIES

N/A

SUMMARY

This report presents the audited financial statements for review and adoption by Council.

ATTACHMENTS/REFERENCE MATERIALS

- Draft Audited Financial Statements
- Variance Analysis Operating 25-26
- Variance Analysis Utility 25-26
- Reserve Activity Report

REGION OF QUEENS MUNICIPALITY

INDEX TO FINANCIAL STATEMENTS

MARCH 31, 2026

	SECTION
Consolidated Financial Statements	A
Non-Consolidated Financial Statements	B
Trust Funds Financial Statements	C

REGION OF QUEENS MUNICIPALITY

CONSOLIDATED FINANCIAL STATEMENTS

March 31, 2026

REGION OF QUEENS MUNICIPALITY **A**

INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2026

Management Responsibility Statement	A1
Independent Auditor's Report	A2-3
Consolidated Statement of Financial Position	A4
Consolidated Statement of Operations	A5
Consolidated Statement of Cash Flows	A6
Consolidated Statement of Changes in Net Financial Assets	A7
Notes to Consolidated Financial Statements	A8-25

March 31, 2026

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

On behalf of Region of Queens Municipality

Joanne Veinotte, CPA, CGA
Director of Finance

Willa Thorpe
Chief Administrative Officer

DRAFT

	2026	2025
Financial Assets		
Cash and Cash Equivalents	$ 25,128,777	$ 17,103,460
Investments (Note 2)	22,086,287	31,063,018
Receivables (Note 3)		
Taxes net of Valuation Allowance	1,081,045	1,132,282
Sewer Rates	140,527	113,053
Water Rates	188,662	30,987
Due from Federal Government and its agencies	259,490	665,990
Due from Provincial Government and its agencies	178,645	225,172
Due from Other Local Governments	401,477	303,728
Other Receivables	116,625	199,477
	2,366,470	2,670,689
Loans Receivable (Note 4)	-	15,000
	49,581,534	50,852,167
Liabilities		
Payables and Accruals (Note 5)	1,860,371	2,484,625
Deferred Revenue (Note 19)	17,277,544	14,326,659
Customer Deposits	583,113	480,779
Long Term Debt (Note 6)	3,565,993	3,580,625
Tax Sale Surplus (Note 7)	2,755,666	2,703,830
Asset Retirement Obligations - Building and Other Assets (Note 8)	592,204	575,880
Asset Retirement Obligations - Landfill (Note 8)	15,697,230	15,268,193
	42,332,120	39,420,591
Net Financial Assets	7,249,414	11,431,576
Non Financial Assets		
Tangible Capital Assets - General (Note 9&10)	54,201,593	54,912,271
Tangible Capital Assets - Water (Note 9&10)	6,921,122	7,038,402
	61,122,715	61,950,673
Work in Progress	9,358,022	4,740,316
Inventory of Supplies	258,619	242,491
Prepaid Expenses	141,854	68,547
Net Non Financial Assets	70,881,210	67,002,027
Accumulated Surplus	$ 78,130,624	$ 78,433,603

Commitments (Note 11)

See accompanying notes to the consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

_____ ***Mayor***

_____ ***Municipal Clerk***

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED March 31, 2026

A5

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
REVENUE			
Taxation	$ 16,430,544	$ 16,534,318	$ 15,798,916
Sales of Services	1,131,966	1,031,957	1,098,196
Water Rates	623,546	653,274	615,968
Water for Fire Protection	201,424	201,424	219,488
Government Transfers	1,432,926	1,488,042	2,232,540
Grants in Lieu of Taxes	316,950	339,698	357,401
Services Provided to Other Governments	2,337,300	2,812,777	2,758,592
Other Revenue from Own Sources	1,829,307	3,185,554	3,069,570
Public Health	1,651,397	1,840,034	2,257,212
Government Transfers Capital Contribution	-	793,784	745,915
Gain on Sale of Property	-	20,300	110,000
	25,955,360	28,901,162	29,263,798
EXPENDITURE			
General government services	4,350,981	4,810,343	3,619,348
Protective services	5,070,459	5,014,019	4,487,706
Transportation services	4,305,650	4,786,910	4,117,340
Environmental health services	6,804,192	6,915,140	6,607,286
Public health	1,975,995	1,933,642	2,104,861
Environmental development services	1,484,286	1,158,308	1,178,531
Recreational and cultural services	3,448,652	3,255,641	2,982,151
Water Treatment and Distribution	1,639,846	1,330,137	1,073,034
	29,080,060	29,204,141	26,170,257
EXCESS (EXPENDITURES OVER REVENUE) REVENUE OVER EXPENDITURES	$ (3,124,700)	$ (302,979)	$ 3,093,541
Accumulated Surplus, beginning of the year		$ 78,433,603	$ 75,340,062
EXCESS (EXPENDITURES OVER REVENUE) REVENUE OVER EXPENDITURES		(302,979)	3,093,541
Ending Accumulated Surplus		$ 78,130,624	$ 78,433,603

REGION OF QUEENS MUNICIPALITY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED March 31, 2026

DRAFT

	2026	2025
Increase (decrease) in Cash and Cash equivalents		
Operating Activities:		
Excess (expenditures over revenues) revenues over expenditures	$ (302,979)	$ 3,093,541
Amortization - General	2,918,298	2,966,503
Amortization - Water	117,280	114,924
Loss on Donation of Capital Assets	133,030	-
Gain on Sale of Assets	(20,300)	(110,000)
Accretion Expense - Landfill	429,036	417,310
Accretion Expense - Other	16,325	15,945
	3,290,690	6,498,223
Receivables - Taxes, Rates and Other	304,218	(730,684)
Payables, Accruals and Other Liabilities	(624,252)	1,158,981
Deferred Revenue	2,950,885	582,640
Inventory of Supplies	(16,128)	(152,447)
Change in Tax Sale Surplus	51,836	341,928
Customer Deposits	102,334	35,315
Prepaid Expenses	(73,307)	225,725
	5,986,276	7,959,681
Capital Activities:		
Work in Process	(4,617,706)	(4,687,263)
Acquisition of Tangible Capital Assets - General	(2,340,653)	(2,955,150)
Acquisition of Tangible Capital Assets - Water	-	(207,078)
Proceeds on sale of Tangible Capital Assets	20,300	110,000
	(6,938,059)	(7,739,491)
Investing Activities:		
Loans Receivable	15,000	49,017
Investment purchases net of sales	8,976,731	(8,031,226)
	8,991,731	(7,982,209)
Financing Activities:		
Debt Proceeds	500,000	780,000
Debt Principal Repayment	(514,632)	(434,396)
	(14,632)	345,604
Net Change in cash and cash equivalents	8,025,316	(7,416,415)
Cash and Cash equivalents		
Beginning of Year	17,103,460	24,519,875
End of Year	$ 25,128,777	$ 17,103,460

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED March 31, 2026

	2026		2025
	BUDGET	*ACTUAL*	
Excess (expenditures over revenues) revenues over expenditures	$ (3,124,700)	$ (302,979)	$ 3,093,541
Changes in Tangible Capital Assets			
Acquisition of Tangible Capital Assets - General	(28,333,955)	(2,340,653)	(2,955,150)
Acquisition of Tangible Capital Assets - Water	(438,002)	-	(207,078)
Loss on Donation of Capital Assets	-	133,030	-
Amortization of Tangible Capital Assets - General	2,918,298	2,918,298	2,966,503
Amortization of Tangible Capital Assets - Water	117,000	117,280	114,924
	(25,736,660)	524,976	3,012,740
Changes in other Non Financial Assets			
Work in Process	-	(4,617,706)	(4,687,263)
Inventory of Supplies	-	(16,128)	(152,447)
Prepaid Expenses	-	(73,304)	225,728
	-	(4,707,138)	(4,613,982)
Change in Net Financial Assets	(28,861,360)	(4,182,162)	(1,601,242)
Net Financial Assets - Beginning of Year	11,431,576	11,431,576	13,032,818
Net Financial Assets - End of Year	$ (17,429,784)	$ 7,249,414	$ 11,431,576

DRAFT

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Basis of Consolidation

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

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

Budget Figures

The budget figures contained in these financial statements were approved by Council on May 13, 2025 in its original fiscal plan; they also include budgets prepared and approved by controlled entities and are adjusted for amortization in accordance with Public Sector requirements. Note 16 outlines the original fiscal plan and the adjustments made to come to the budget figures shown in these financial statements.

Cash and Cash Equivalents

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

Investments

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

Financial Instruments

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Inventory of Supplies

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

Tangible Capital Assets

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

Amortization

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

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

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

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

1. **SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Liability for Contaminated Sites

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

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

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

Asset Retirement Obligation

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

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

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

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

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

Solid Waste Management Facility Liability

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Valuation Allowance

Uncollected Taxes and Rates

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

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

Other Receivables

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

Deferred Revenue

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

Government Transfers

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

Taxation and Related Revenues

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

User Fee Revenue

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

Post-employment Future Benefits

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

Use of Estimates

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Future accounting changes

The Conceptual Framework for Financial Reporting in the Public Sector
The PSAB issued The Conceptual Framework for Financial Reporting in the Public Sector, which replaces the conceptual aspects of Section PS 1000, Financial Statement Concept and Section PS 1100, Financial Statement Objectives. This conceptual framework applies to fiscal years beginning on or after April 1, 2026, with early adoption permitted.

PS 1202 Financial Statement Presentation
This section revises and replaces the existing PS 1201 Financial Statement Presentation. This section applies to fiscal years beginning on or after April 1, 2026, with early adoption only permitted if The Conceptual Framework for Financial Reporting in the Public Sector is also adopted at the same time.

2. INVESTMENTS

Non Redeemable Guarenteed Income Certificates

Principal	Accrued Interest	
$2,282,148	$50,359	$2,332,507
2,000,000	38,937	2,038,937
4,116,093	90,828	4,206,921
2,331,104	22,372	2,353,477
2,000,000	39,012	2,039,012
1,080,862	25,396	1,106,258
1,000,000	19,506	1,019,506
2,700,000	1,394	2,701,394
4,153,200	38,471	4,191,671
$21,663,408	$326,274	$21,989,682

Guaranteed Income Certificates earn interest at rates between 2.29% and 3.49%
Balance does not include $96,604 held in a high interest investment account. Funding for these investments was redirected from deposit accounts in accordance with Policy 18 - Investments.
This balance contains restricted funds of $2,125,764 in investment of the tax sale surplus. Total restricted cash and investments for the tax sale surplus is $2,752,483.

3. RECEIVABLES

	Current Year	Prior Year	2026 Total	2025 Prior
Balance - Beginning of year		$1,219,519	$1,219,519	$852,043
Current year's tax levy and interest	$17,485,674		$17,485,674	$16,508,820
Collection of area rates	$49,556		$49,556	$47,234
	$17,535,230	$1,219,519	$18,754,749	$17,408,098
Current years collections	$16,526,175	$847,355	$17,373,530	$16,011,711
Reduced taxes	$156,590		$156,590	$129,634
Uncollectible accounts written off			$0	$0
Transmission of area rates	$49,556		$49,556	$47,234
	$16,732,321	$847,355	$17,579,676	$16,188,579
			$0	
Taxes Receivable	$802,909	$372,164	$1,175,073	$1,219,519
Valuation Allowance			($94,028)	($87,237)
Net Taxes Receivable			$1,081,045	$1,132,282
Governments			$839,611	$1,194,890
Water rates			$188,662	$30,987
Sewer Rates			$140,527	$113,053
General			$116,624	$202,260
Valuation Allowance Other			$0	($2,783)
			$2,366,470	$2,670,689

4. LOANS RECEIVABLE

	2026	2025
Port Medway Fire Department – non interest bearing Paid in full.	$ 0	$ 15,000

5. PAYABLES AND ACCRUALS

	2026	2025
General	$1,671,069	$ 2,300,344
Governments	189,302	184,281
	$1,860,371	$ 2,484,625

6. LONG TERM DEBT

The long term debt issued and outstanding (2026 - $3,565,993, 2025 - $3,580,624). Principal repayments required during the next five years are as follows:

2026/27	$ 495,645
2027/28	$1,170,125
2028/29	$ 375,197
2029/30	$ 375,197
2030/31	$ 302,197

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

6. LONG TERM DEBT (CONTINUED)

		Balance April 1, 2025	Issued	Redeemed	Balance March 31, 2026	Interest	Interest Rate	Debenture Number
ENVIRONMENTAL HEALTH - SEWER								
Debentures-Nova Scotia Department of Finance and Treasury Board	2018-2028	$212,000	$ -	$53,000	$159,000	$5,984	2.06%-3.2995%	38A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	224,110	-	44,822	179,288	5,208	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	100,776	-	16,796	83,980	1,510	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	111,072	-	15,868	95,204	2,015	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	322,452	-	32,245	290,207	13,924	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	149,324	-	149,324	2,508	2.72%-4.847%	45A1
ENVIRONMENTAL HEALTH-LANDFILL								
CMHC	2017-2025	68,987	-	68,987	-	2,311	3.35%	cmhc
RECREATION AND COMMUNITY SERVICES								
Debentures-Nova Scotia Department of Finance and Treasury Board	2017-2027	876,824	-	67,448	809,376	32,410	2.792%-3.856%	32A1
FCM	2017-2032	727,385	-	90,921	636,464	13,631	2.00%	GMF
BUILDINGS AND SIDEWALKS								
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	57,305	-	11,461	45,844	1,332	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	16,380	-	2,730	13,650	245	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	148,214	-	21,174	127,041	2,688	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	294,918		29,492	265,426	12,735	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	56,000	-	56,000	941	2.72%-4.847%	45A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	220,000	-	220,000	-	2.72%-4.847%	45B1
		3,160,423	425,324	454,943	3,130,804	97,441		
WATER UTILITY								
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	83,585	-	16,717	66,868	1,943	1.982% - 2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	77,844	-	12,974	64,870	1,166	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	96,143	-	13,735	82,408	1,744	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	162,630	-	16,263	146,367	7,023	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	74,676	-	74,676	1,254	2.72%-4.847%	45A1
		420,202	74,676	59,689	435,189	13,129		
		$ 3,580,625	***$ 500,000***	***$ 514,632***	***$ 3,565,993***	***$ 110,571***		

7. TAX SALE SURPLUS

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

In this fiscal year tax surplus activity was; $94,447 interest and $71,050 in redemptions, and $28,439 proceeds from tax sales.

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

2009	537
2010	12,626
2011	338
2013	78,830
2014	10,676
2015	18,273
2016	35,119
2017	132,314
2018	61,171
2019	238,155
2020	103,110
2021	503,443
2022	606,737
2023	699,277
2024	225,515
2025	29,545
	$2,755,666

8. ASSET RETIREMENT OBLIGATION

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

Landfill Obligation: Region of Queens Municipality owns and operates a Solid Waste Facility located at 3750 Highway 8. The liability for the closure of operational sites and post closure costs have been recognized under PS 3280 – Asset Retirement Obligation. Costs were based on the presently known obligations that will exist at the estimated year of closure and for thirty years after this date. The landfill has an estimated useful life of twenty six years with eight years remaining. These costs were discounted to March 31, 2026 using a discount rate of 2.81%.

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

Asset Retirement Obligation Asset	Landfill	Buildings	Total
Opening Balance	$ 9,018,116	$ 250,485	$ 9,268,601
Accumulated Amortization	(4,765,418)	(190,054)	(4,955,472)
Amortization 25/26	(250,811)	(6,262)	(257,074)
	4,001,886	54,169	4,056,055
Asset Retirement Obligation			
Opening Balance	$ 15,268,193	$ 575,880	$ 15,844,073
Accretion	429,036	16,325	445,361
	15,697,230	592,204	16,289,434

9. TANGIBLE CAPITAL ASSETS - 2025/2026

	Cost beginning of year	Additions	Disposal	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	$6,102,921	$ 823	$ 133,030	$5,970,715	$ -	$ -	$ 5,970,715
GENERAL GOVERNMENT SERVICES	1,847,692	34,697	-	1,882,390	27,244	1,481,093	401,297
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	750,248	-	3,988,142	54,725	1,898,350	2,089,791
PROTECTIVE SERVICES							
Law Enforcement	692,493			692,493	23,781	494,665	197,829
Protective Services	555,616			555,616	7,761	470,311	85,305
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,274,201			17,274,201	316,658	7,588,299	9,685,902
Landfill Site	15,597,781	683,376		16,281,158	906,624	9,600,965	6,680,193
Materials recovery facility	800,349			800,349	17,154	451,398	348,951
PUBLIC HEALTH AND WELFARE SERVICES	1,526,291			1,526,291	15,059	1,193,098	333,193
MAINTENANCE/TRANSPORTATION	7,055,447	589,970		7,645,417	359,063	4,474,595	3,170,822
RECREATION, PLANNING, TOURISM	23,274,533	281,538	47,100	23,508,971	637,879	8,509,345	14,999,626
PUBLIC WORKS							
Sidewalks	606,940			606,940	16,356	530,826	76,115
Traffic Lights	127,110			127,110	5,084	111,857	15,253
Streets	10,210,560			10,210,560	270,894	4,160,472	6,050,088
Airport	194,173			194,173	3,341	153,718	40,454
UTILITY PLANT AND EQUIPMENT	10,079,412			10,079,412	117,280	3,158,290	6,921,122
ASSET RETIREMENT OBLIGATION	9,268,601			9,268,601	257,074	5,212,546	4,056,055
	$108,452,015	**$ 2,340,653**	**$ 180,130**	**$110,612,538**	**$ 3,035,976**	**$49,489,827**	**$ 61,122,715**

10. TANGIBLE CAPITAL ASSETS - 2024/2025

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	$6,059,646	$ 43,276		$6,102,921	$ -	$ -	$6,102,921
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	30,188	1,453,849	393,844
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	54,725	1,843,625	1,394,268
PROTECTIVE SERVICES							
Law Enforcement	692,493	-	-	692,493	23,781	470,884	221,609
Protective Services	555,616	-	-	555,616	7,761	462,550	93,066
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,077,431	196,770	-	17,274,201	312,716	7,271,641	10,002,560
Landfill Site	14,797,869	799,912	-	15,597,781	1,052,840	8,694,340	6,903,441
Materials recovery facility	800,349	-	-	800,349	17,154	434,244	366,104
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	247,951	-	1,526,291	15,059	1,178,039	348,252
MAINTENANCE DEPARTMENT	6,347,641	825,311	117,504	7,055,447	273,977	4,115,532	2,939,916
RECREATION, PLANNING, TOURISM	22,857,760	416,773	-	23,274,533	638,810	7,918,960	15,355,573
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	514,469	92,471
Traffic Lights	127,110	-	-	127,110	5,084	106,773	20,338
Streets	9,785,403	425,157	-	10,210,560	257,638	3,889,578	6,320,982
Airport	194,173	-	-	194,173	3,341	150,378	43,795
UTILITY PLANT AND EQUIPMENT	9,872,334	207,078	-	10,079,412	114,924	3,041,010	7,038,402
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,955,472	4,313,128
	$105,407,292	**$3,162,227**	**$117,504**	**$108,452,015**	**$3,081,427**	**$46,501,345**	**$61,950,673**

11. COMMITMENTS

Contract/Leases

As at March 31, 2026, the Region of Queens is committed to making the following payments:

A contract for garbage collection for 2026/2027 to 2030/2031 as follows:
26/27 $769,491 plus HST
27/28 $796,423 plus HST
28/29 $824,298 plus HST
29/30 $857,360 plus HST
30/31 $891,561 plus HST

A contract for grey box collection for 2026/2027 to 2030/2031 as follows:
26/27 $445,963 plus HST
27/28 $461,572 plus HST
28/29 $477,727 plus HST
29/30 $496,836 plus HST
30/31 $516,709 plus HST

A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2027 at a price per load of $1225 plus HST.

A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility began July 1, 2025, and expires March 31, 2028. Price per metric tonne is $52.87 plus HST until March 31, 2026, April 1 2026 to March 31 2027 $54.74, April 1 2027 to March 31 2027 $56.66.

A contract for fire answering service for the subsequent year of $29,754 plus HST expires March 31, 2027.

A contract for $8,329,000 plus HST was approved by Council on September 9,2025 with Dexter Construction Company Ltd. for the Mount Pleasant Service Extension project.

A contract for $4,239,170 plus HST was approved by Council on March 24, 2026 with Harbour Construction Limited for Mount Pleasant Lift Station Upgrade project.

A contract for $2,352,656.25 plus HST was approved by Council on May 12, 2026 with Dexter Construction Limited for Phase IIIB if Waterloo East project.

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

	Remuneration	Expenses
Councilors		
Mayor – S. Christian	51,213	10,456
District 1 – R. Roy	25,502	726
District 2 – C. Wentzell	25,502	5,745
District 3 – M. Charlton	27,019	4,101
District 4 – V. Amirault	25.502	259
District 5 – J. Fancy	25,502	1,454
District 6 – S Jenkins	25,502	3,258
District 7 – W. Carver	25,502	6,023
	231,244	32,022
Chief Administrative Officer		
D. McDougall(partial year)	31,417	3,109
W. Thorpe(partial year)	162,951	4,550
	$ 425,612	$ 39,681

13. EMPLOYEES' RETIREMENT PENSION PLAN

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

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2025/2026 fiscal were $452,979 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 18.

The value of the plan as of March 31, 2026 is $8,660,629,000 with a rate of return net of expenses of 6.55%.
Source; Nova Scotia Public Service Superannuation Plan Annual Report

14. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

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

As at March 31, 2026, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 135,923 tonnes. Total closure costs in current period dollars are estimated to be approximately $7,705,479. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding four years. Costs for post closure care and maintenance of this site in the current period are approximately $7,991,750 when discounting is applied.

As at March 31, 2026, based on current closure and post closure requirements, estimated total costs would be $15,697,229 in current period dollars. These costs are expected to be incurred over a period of 30 years subsequent to closure of the current cells.

The municipality has internally restricted assets of $9,758,470 to fund these future costs which are included in cash and cash equivalents. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed; no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

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

15. TRUST FUNDS UNDER ADMINISTRATION

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

16. BUDGET FIGURES

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

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	$ 20,587,560	$ (4,157,016)	$ 16,430,544
Sale of services	1,135,200	(3,234)	1,131,966
Water rates	-	623,546	623,546
Water for fire protection		201,424	201,424
Government transfers	1,432,926		1,432,926
Grants in lieu of taxes	316,950		316,950
Services provided to other governments	2,337,300		2,337,300
Other revenue from own sources	1,829,307		1,829,307
Public health	1,651,397		1,651,397
Transfers from own funds	1,768,746	(1,768,746)	-
	31,059,386	**(5,104,026)**	**25,955,360**
EXPENDITURE			
General government services	8,536,143	(4,185,162)	$ 4,350,981
Protective services	5,454,388	(383,929)	5,070,459
Transportation services	3,653,411	652,239	4,305,650
Environmental health services	6,345,474	458,718	6,804,192
Public health	1,843,656	132,339	1,975,995
Environmental development services	1,444,561	39,725	1,484,286
Recreation and cultural services	2,969,142	479,510	3,448,652
Water treatment and distribution	-	1,639,846	1,639,846
Fiscal services	812,611	(812,611)	-
	31,059,386	**(1,979,326)**	**29,080,060**
ANNUAL SURPLUS	**$ -**	**$ (3,124,700)**	**$ (3,124,700)**

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

17. COMPARATIVE FIGURES

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

18. SEGMENT DISCLOSURE

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

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

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

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

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

Public Health Services
Activities related to the operations of Hillsview Acres Residential Care Facility and mandatory transfers to the Regional Housing Authority.

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

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

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

Educational Services
Activities related to the mandatory funding of school boards.

18. SEGMENT DISCLOSURE (CONTINUED)

CONSOLIDATED EXPENSES BY OBJECT

	2026	2025
Salaries, wages and benefits	$ 8,678,738	$ 7,571,055
Interest on long-term debt	111,256	112,700
External transfers and grants	3,907,023	3,631,314
Amortization	3,035,977	3,081,428
Other	13,471,146	11,773,763
	$29,204,141	$26,170,259

18. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmental Development Services	Recreation and Cultural Services	Treatment and Distribution	2026	2025
Taxation	$ 14,048,002	$ 201,424	$ 1,722,921	$ 561,971	$ -	$ -	$ -	$ -	$ 16,534,318	$ 15,798,916
Sale of services	12,606	7,039	-	1,012,312	-	-	-	-	1,031,957	1,098,196
Water Rates / Fire Protection	-	-	-	-	-	-	-	854,698	854,698	835,456
Government transfers	1,357,365	-	-	130,677	-		-	-	1,488,042	2,232,540
Grants in lieu of taxes	286,865	52,833	-	-	-	-	-	-	339,698	357,401
Services provided other gov't	-	-	-	2,812,777	-	-	-	-	2,812,777	2,758,592
Other revenue own sources	1,500,686	-	-		-	92,699	1,467,747	124,422	3,185,554	3,069,570
Public health	-	-	-	-	1,840,034	-	-	-	1,840,034	2,257,212
Government transfers - capital	-	-	793,784	-	-	-	-	-	793,784	745,915
Proceeds from sale of property	20,300	-	-	-	-	-	-	-	20,300	110,000
Total Revenues	**$ 17,225,824**	**$ 261,296**	**$ 2,516,705**	**$ 4,517,738**	**$ 1,840,034**	**$ 92,699**	**$ 1,467,747**	**$ 979,120**	**$ 28,901,162**	**$ 29,263,798**
Salaries, wages and benefits	1,679,483	406,186	1,701,556	1,193,127	1,474,266	646,100	1,298,103	279,917	8,678,738	7,571,055
Interest/discount on long-term debt	-	-	18,425	33,936	-	-	44,675	14,220	111,256	112,700
External transfers and grants	753,985	2,804,689	306,849		-	-	41,500	-	3,907,023	3,631,314
Amortization	33,506	31,541	654,739	1,491,248	15,059	54,725	637,879	117,280	3,035,977	3,081,428
Materials, services and other expenses	2,343,370	1,771,603	2,105,341	4,196,830	444,317	457,483	1,233,484	918,721	13,471,147	11,773,763
Total Expenditures	**$ 4,810,343**	**$ 5,014,019**	**$ 4,786,910**	**$ 6,915,140**	**$ 1,933,642**	**$ 1,158,308**	**$ 3,255,641**	**$ 1,330,137**	**$ 29,204,141**	**$ 26,170,259**
Surplus / (Deficit) by category	**$ 12,415,480**	**$ (4,752,723)**	**$ (2,270,205)**	**$ (2,397,403)**	**$ (93,608)**	**$ (1,065,609)**	**$ (1,787,894)**	**$ (351,018)**	**$ (302,979)**	**$ 3,093,539**

19. DEFERRED REVENUE

Region of Queens Municipality received funding from the Province of Nova Scotia in March 2024 to support the building of a new outdoor pool, $2,200,000 and from the Municipal Capital Growth Program $10,700,000 to support infrastructure projects, both of which are included in the April 1, 2025 beginning Deferred Revenue balance.

An extension has been granted for the Municipal Capital Growth project to March 31, 2027.

The initial agreement for pool funding had a completion date of September 30, 2024. An extension has been granted for the project to September 30, 2026.

Region of Queens received $1,188,470 in funding from the Growth and Renewal for Infrastructure Development Program to support Liverpool community upgrades.

Beginning Balance April 1, 2025	$	14,326,659
Additions:	$	3,284,978
Taken into Revenue:	$	(334,093)
Balance March 31, 2026	$	17,277,544

REGION OF QUEENS MUNICIPALITY

SUPPLEMENTARY FINANCIAL INFORMATION

NON-CONSOLIDATED FINANCIAL STATEMENTS

(Unaudited – See advisory to reader)

March 31, 2026

Advisory to readers

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

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

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

REGION OF QUEENS MUNICIPALITY **B**

SUPPLEMENTARY FINANICAL INFORMATION (Unaudited – See advisory to reader)

INDEX TO NON-CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2026

General Section

Non-consolidated Operating Fund Statement of Operations	B1
Non-consolidated Operating Fund Statement of Financial Position	B2
Non-consolidated Capital Fund Statement of Financial Position	B3
Non-consolidated Capital Fund Statement of Financial Activities and Changes In Fund balance	B4
Non-consolidated Capital Fund Tangible Capital Asset Summary	B5
Schedules to Non-consolidated Operating Fund Statement of Operations	B6-12
Non-consolidated Statement of Revenue and Expenditures – Hillsview Acres	B13
Water Utility	
Non-consolidated Statement of Operations and Surplus(Deficit)	B14
Non-consolidated Statement of Financial Position – Water Utility	B15
Non-consolidated Statement of Financial Position – Water Capital Fund	B16
Non-consolidated Water Utility Tangible Capital Asset Summary	B17
Non-consolidated Water Capital Fund Statement of Investment in Tangible Capital Assets	B17
Special Funds	
Non-consolidated Special Operating Reserve Statement of Financial Position	B18
Non-consolidated Special Operating Reserve Statement of Financial Activities and changes in Fund balance	B19
Notes	B20-38

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED OPERATING FUND STATEMENT OF OPERATIONS
FOR THE YEAR ENDED March 31, 2026

DRAFT

	SECTION	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
REVENUE				
Taxes	1	$ 20,587,560	$ 20,691,334	$ 19,540,202
Grants in lieu of taxes	2	316,950	339,698	357,401
Services provided to other governments	3	2,337,300	2,370,836	2,334,672
Sales of services	4	2,786,597	2,875,225	3,359,572
Other revenue from own sources	5	1,829,307	1,982,042	1,555,150
Unconditional transfers from other governments	6	1,357,326	1,357,365	1,357,235
Conditional transfers from Federal and Provincial governments or agencies	7	75,600	130,677	157,847
Other transfers	8	1,768,746	1,243,242	1,998,210
		31,059,386	30,990,419	30,660,289
EXPENDITURE				
General government services	9	4,379,128	4,834,750	3,575,315
Protective services	10	5,454,388	5,361,449	4,835,011
Transportation services	11	3,653,411	4,189,141	3,689,038
Environmental health services	12	6,345,474	5,776,575	5,203,690
Public health/Schools	13	6,000,672	6,072,405	6,075,845
Environmental development services	14	1,444,561	1,118,426	2,424,489
Recreational and cultural services	15	2,969,142	2,640,608	2,653,637
Fiscal services	16	812,610	735,049	817,558
Transfer current year surplus		-	262,016	1,385,705
		31,059,386	30,990,419	30,660,289
EXCESS REVENUE OVER EXPENDITURES		$ -	$ -	$ -

DRAFT

	2026	2025
Financial Assets		
Cash and cash equivalents	$ 5,443,759	$ 4,519,920
Taxes Receivable	1,175,073	1,219,518
Valuation Allowance for Uncollectible Taxes	(94,028)	(87,237)
	1,081,045	1,132,281
Other Receivables	624,345	686,382
Valuation Allowance for Doubtful Accounts	-	(2,783)
	624,345	683,599
Due from Federal Government and its agencies	161,359	250,742
Due from Provincial Government and its agencies	69,222	44,777
Due from other local governments	140,527	113,053
Due from own funds:		
Trusts	3,183	-
Water Utility Operating Fund	1,013,506	684,553
Special Equipment Reserve	302,291	
	1,690,088	1,093,125
	8,839,236	7,428,925
Liabilities		
Payables and Accruals - Trade	1,302,787	1,524,174
Deferred revenue (Note 20)	183,965	306,308
Prepayment of taxes	562,580	465,177
Federal Government and its agencies	6,264	-
Provincial Government and its agencies	32,862	34,681
Tax sale surplus	2,755,666	2,703,830
Due to Own Funds:		
Capital Fund	1,032,332	72,944
Special Water Capital Reserve	2,593	-
Special Equipment Reserve	-	333,432
Special Operating Reserve	2,967,816	1,788,374
Special Capital Reserve	38,859	253,847
	8,885,723	7,482,767
Net Debt	(46,487)	(53,842)
Non Financial Assets		
Prepaid expenses	46,487	53,842
Net Financing	46,487	53,842
Net Assets	-	-
Accumulated Surplus	-	-

See accompanying notes to the non-consolidated financial statements.

_____ ***Mayor***

_____ ***Municipal Clerk***

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - CAPITAL FUND

March 31, 2026

DRAFT

	2026	2025
Financial Assets		
Cash and cash equivalents	$ 852,883	$ 79,863
Prepaid Expenses	90,185	-
Work In Progress	9,358,022	4,740,316
Due from Federal government and its Agencies	83,994	331,771
Due from Operating Fund	1,032,332	72,944
Due from Water Operating	14,257	152,447
Due from Equipment Reserve	349,670	278,345
Due from Special Capital Reserve	112,730	-
	11,894,073	5,655,687
Liabilities		
Payables and Accruals	451,682	758,113
Deferred Revenue	3,221,430	515,079
Asset Retirement Obligation - Building and Other	592,204	575,880
Asset Retirement Obligation - Landfill	15,697,230	15,268,193
Due to Special Operating Reserve	6,190,908	2,285,769
Due to Special Capital Reserve	-	110,000
Due to Water Capital	59,689	43,426
Long Term Debt (Note 5)	3,565,993	3,580,625
	29,779,136	23,137,085
Net Debt	(17,885,063)	(17,481,398)
Non Financial Assets		
Tangible capital assets, at cost	100,533,127	98,372,600
Less: Amortization	46,331,534	43,460,334
	54,201,593	54,912,271
Net Assets	36,316,530	37,430,873
Accumulated Surplus	36,316,530	37,430,873

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION *B4*
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED CAPITAL FUND STATEMENT OF FINANCIAL ACTIVITIES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED March 31, 2026

DRAFT

Revenue/Expenses	***2026***	***2025***
Investment Canada Infrastructure Program payment	-	142,251
Province of Nova Scotia Grant	-	245,517
Interest	242	22,583
	242	410,351
Financing and Transfers		
Capital out of Operating		
Transfer from Special Capital Fund	-	1,746,806
Transfer from Special Operating Reserve	-	43,276
Transfer from Equipment Reserve	1,724,860	1,294,593
Accretion Landfill Liability	349,670	810,795
Accretion Asset Retirement Obligation	(429,036)	(417,310)
Amortization - Landfill Asset Retirement Obligation	(16,325)	(15,945)
Amortization - Asset Retirement Obligation	(250,812)	(250,812)
Amortization	(6,262)	(6,262)
Treasury Commissions	(2,661,623)	(2,709,429)
Reimburse Sewer Reserve LTD proceeds	-	(5,916)
Principal Payments in Long Term Debt	(280,000)	(780,000)
Net Financing and Transfers	454,943	390,970
	(1,114,585)	100,766
Annual Surplus (Deficit)	(1,114,343)	511,117
BALANCE - BEGINNING OF YEAR	$ 37,430,873	$ 36,919,756
BALANCE-END OF YEAR	***$ 36,316,530***	***$ 37,430,873***

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED CAPITAL FUND TANGIBLE CAPITAL ASSET SUMMARY
March 31, 2026

DRAFT

	2026			2025
	COST	ACCUMULATED AMORTIZATION	NBV	NBV
LAND	$ 5,970,715	$ -	$ 5,970,715	$ 6,102,921
GENERAL GOVERNMENT SERVICES	1,882,390	1,481,093	401,297	393,843
ENVIRONMENTAL DEVELOPMENT SERVICES	3,988,142	1,898,350	2,089,792	1,394,268
PROTECTIVE SERVICES				
Law enforcement	692,493	494,665	197,828	221,609
Protective Services	555,616	470,311	85,305	93,066
ENVIRONMENTAL HEALTH SERVICES				
Sewage collection and disposal	17,274,201	7,588,299	9,685,902	10,002,560
Landfill site	16,281,158	9,600,964	6,680,194	6,903,441
Materials recovery facility	800,349	451,398	348,951	366,105
PUBLIC HEALTH AND WELFARE SERVICES	1,526,291	1,193,098	333,193	348,252
MAINTENANCE DEPARTMENT	7,645,418	4,474,592	3,170,826	2,939,915
RECREATION, PLANNING, TOURISM	23,508,971	8,509,345	14,999,626	15,355,573
PUBLIC WORKS				
Sidewalks	606,940	530,826	76,114	92,471
Traffic lights	127,110	111,857	15,253	20,337
Streets	10,210,559	4,160,472	6,050,087	6,320,981
AIRPORT	194,173	153,718	40,455	43,800
ASSET RETIREMENT OBLIGATION	9,268,601	5,212,546	4,056,055	4,313,129
	$ 100,533,127	***$ 46,331,534***	***$ 54,201,593***	***$ 54,912,271***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
1. TAXES			
Assessable property			
Residential	$ 12,456,122	$ 12,423,112	$ 11,545,171
Commercial	2,013,631	2,002,852	2,012,018
Wind Turbine	25,218	25,218	25,218
	2,038,849	2,028,070	2,037,236
Resource			
Taxable assessments	964,630	959,865	928,490
Forest property tax (less than 50,000 acres)	28,876	28,926	29,271
Forest property tax (50,000 acres or more)	111	111	111
	993,617	988,902	957,872
Area rates			
Protective services	201,424	200,691	209,187
Transportation services	1,734,646	1,722,921	1,711,570
Other	61,356	61,131	56,724
	1,997,426	1,984,743	1,977,480
Special assessment			
Environmental health service	563,600	561,971	561,927
Other			
Deed transfer tax	1,100,000	1,255,753	1,116,379
Change of use tax	-	-	-
Recovered Taxes	10,000	16,509	18,802
	1,110,000	1,272,262	1,135,181
Based on revenue:			
Aliant	48,000	47,372	44,819
Nova Scotia Power Corporation	1,329,946	1,329,946	1,212,718
Nova Scotia Power Corporation-HST rebate	50,000	54,956	67,798
	1,427,946	1,432,274	1,325,335
	$ 20,587,560	**$ 20,691,334**	**$ 19,540,202**
Conditional transfers to other government Agencies			
Appropriation to South Shore Regional Centre for Education	(4,157,016)	(4,157,016)	(3,741,286)
	(4,157,016)	(4,157,016)	(3,741,286)
	$ 16,430,544	***$ 16,534,318***	***$ 15,798,916***
2. GRANTS IN LIEU OF TAXES			
Federal Government	$ 60,892	$ 65,073	$ 63,010
Provincial Government			
Provincial property	99,775	85,400	111,095
Crown timberlands	133,585	136,392	133,585
Fire protection	22,698	52,833	49,711
	256,058	274,625	294,391
	$ 316,950	***$ 339,698***	***$ 357,401***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
3. SERVICES PROVIDED TO OTHER GOVERNMENTS			
Local Governments			
Environmental health services - Landfill	***$ 2,337,300***	***$ 2,370,836***	***$ 2,334,672***
4. SALES OF SERVICES			
Protective services	$ 12,000	$ 7,039	$ 8,870
Environmental health services	1,108,200	1,012,312	1,078,410
Hillsview Acres	1,651,397	1,840,034	2,257,212
Other	15,000	15,840	15,080
	$ 2,786,597	***$ 2,875,225***	***$ 3,359,572***
5. OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	$ 51,600	$ 61,592	$ 50,512
Fines	31,000	31,107	31,733
Rentals	135,353	70,944	138,159
Return on investments	250,000	176,004	320,489
Penalties and interest	185,000	245,726	205,893
Revenue collected for Other Government Agencies	49,761	49,556	47,234
Less: Transmission of revenue collected for Other Government Agencies	(49,761)	(49,690)	(47,234)
Queens Place	466,100	521,404	555,877
Miscellaneous	710,253	875,399	252,487
	$ 1,829,307	***$ 1,982,042***	***$ 1,555,150***
6. UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Provincial Government			
Service Nova Scotia & Municipal Relations			
Assessment Act, farm property acreage	$ 14,101	$ 14,140	$ 14,010
Municipal Grants Act-equalization	1,343,225	1,343,225	1,343,225
	$ 1,357,326	***$ 1,357,365***	***$ 1,357,235***
7. CONDITIONAL TRANSFERS FROM FEDERAL & PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal Government	$ -	$ 8,630	$ 9,280
Provincial Government			
Environmental Health Services			
Garbage & refuse collection & disposal	60,000	17,977	116,652
Other Provincial Funding			
RRFB - Waste Separation Funding	11,000	-	10,093
Beautification Façade and Wayfairing	-	-	5,857
Community Culture and Heritage	-	74,200	-
Civic number grant	4,600	4,620	4,590
Provincial Funding - Senior Safety Contribution	-	25,250	11,375
	$ 75,600	***$ 130,677***	***$ 157,847***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
8. OTHER TRANSFERS			
Accumulated Surplus	$ 756,317	$ 380,557	$ 820,653
Transfer from other funds			
Special Operating Reserve	703,357	553,613	1,010,854
Special Equipment Reserve	309,071	309,071	166,703
	$ 1,768,746	***$ 1,243,242***	***$ 1,998,210***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
9. *GENERAL GOVERNMENT SERVICES*			
Legislative			
Remuneration - mayor	$ 51,220	$ 51,213	$ 48,600
Remuneration - council	179,520	180,032	169,683
Other			
Council Expenses	14,000	32,022	20,763
Other Support Expenses	10,000	9,066	19,344
	254,740	272,332	258,389
General administration			
Administration	2,024,464	1,705,878	1,396,438
Financial management	45,000	47,722	48,057
Bank charges	2,200	1,870	2,503
Taxation			
Administration	76,620	76,728	71,148
Tax billings	20,000	20,151	16,333
Assessment Services	328,985	328,985	317,389
Tax rebate or cancellations			
Low Income Property Tax Rebate	163,000	156,590	129,634
Tax sale costs	28,560	5,751	2,996
Common services	99,820	122,930	79,841
Other	517,450	527,685	867,768
	3,306,099	2,994,290	2,932,107
Other general government services			
Conventions/Elections	47,618	24,941	96,728
Insurance	1,120	1,120	1,120
Grants to organizations - Community Investment Fund	175,000	425,000	179,420
Other	579,551	1,081,601	80,676
	803,289	1,532,662	357,943
Valuation allowance			
Uncollectible taxes	15,000	24,670	26,756
Prior years appeals	-	413	120
	15,000	25,083	26,876
	$ 4,379,128	***$ 4,824,367***	***$ 3,575,316***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
10. PROTECTIVE SERVICES			
Police protection			
Administration-prosecution fees/DNA testing	$ 23,700	$ 83,324	$ 23,849
RCMP protective services/Senior Safety	2,939,231	2,966,383	2,780,840
	2,962,931	3,049,708	2,804,689
Law enforcement			
Building/Fire Inspection	323,391	214,592	257,036
Bylaw	185,664	149,161	118,640
	509,055	363,753	375,676
Fire protection			
Fire fighting force	1,608,047	1,508,090	1,270,351
Fire alarm system	31,600	30,853	30,323
Water supply and hydrants	201,424	201,424	219,488
Fire station building	71,179	101,111	71,755
Other	5,000	8,370	945
	1,917,250	1,849,848	1,592,862
Emergency measures	65,152	98,140	61,784
	$ 5,454,388	***$ 5,361,449***	***$ 4,835,011***
11. TRANSPORTATION SERVICES			
Common services			
Administration	$ 680,720	$ 1,355,894	$ 1,336,708
Equipment operations	595,579	723,619	481,781
Small tools and equipment	79,000	128,328	74,304
Store/Worksgarage	148,240	111,352	199,415
Insurance	3,482	-	-
Staff training	-	2,934	-
	1,507,021	2,322,127	2,092,208
Road transport			
Roads and streets	1,760,682	1,470,443	1,232,350
Street lighting	292,000	314,323	301,383
	2,052,682	1,784,767	1,533,733
Debenture			
Interest	18,994	18,425	17,993
Principal	64,856	64,856	35,365
	83,850	83,281	53,358
Air transportation			
Airport	9,857	9,352	9,739
	$ 3,653,411	***$ 4,199,527***	***$ 3,689,038***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
12. ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Administration	$ 227,331	$ 105,115	$ 72,446
Sewage collection systems	488,120	602,174	313,501
Sewage treatment and disposal	268,175	272,875	245,719
	983,627	980,164	631,666
Debenture			
Interest	30,688	32,777	31,717
Principal	162,731	162,731	130,486
	193,418	195,509	162,203
Garbage and waste collection and disposal			
Administration	254,030	104,470	97,304
Uncollectible Receivables	-	21,147	354
Garbage and waste collection	1,766,260	1,539,954	1,535,756
Landfill	1,151,391	987,471	1,008,135
Special Capital Reserve - Closure/PC costs	1,000,000	991,941	873,920
Recycling	925,449	885,773	825,284
	5,097,130	4,530,756	4,340,753
Debenture			
Interest	2,311	1,159	2,317
Principal	68,987	68,987	66,751
	71,298	70,146	69,068
	$ 6,345,474	***$ 5,776,575***	***$ 5,203,690***
13. PUBLIC HEALTH			
Hillsview Acres-per statement B13	1,843,656	1,915,389	2,334,559
	$ 1,843,656	***$ 1,915,389***	***$ 2,334,559***

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
14. ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	$ 458,290	$ 385,218	$ 296,661
Other	56,377	20,263	65,964
	514,667	405,481	362,625
Other environmental development services			
Tourism and economic development	929,894	712,945	2,061,864
	$ 1,444,561	***$ 1,118,426***	***$ 2,424,489***
15. RECREATION AND CULTURAL SERVICES			
Recreational facilities			
Swimming pools	$ 82,024	$ 87,043	$ 99,180
Parks and Playgrounds	568,190	420,928	347,760
Queens Place	1,554,295	1,516,742	1,558,081
	2,204,509	2,024,713	2,005,021
Cultural buildings and facilities			
Historical sites	1,000	879	807
Court House	19,295	15,751	11,143
Museums	126,448	88,968	101,356
Regional Library Funding	92,000	92,000	92,000
TH Raddall Library	-	928	43,076
	238,743	198,526	248,382
Other recreational & cultural services	321,480	214,325	193,768
Debenture			
Interest	46,041	44,675	48,097
Principal	158,369	158,369	158,369
	204,410	203,044	206,466
	$ 2,969,142	***$ 2,640,608***	***$ 2,653,637***
16. FISCAL SERVICES			
Transfers to own reserves, funds and agencies			
Other funds			
Special Operating Reserve	180,000	442,016	1,615,705
Equipment Reserve	632,610	555,049	587,560
	$ 812,610	***$ 997,065***	***$ 2,203,265***

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE-HILLSVIEW ACRES
FOR THE YEAR ENDED March 31, 2026

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
REVENUE			
Resident care	$ 1,651,397	$ 1,840,034	$ 2,257,212
EXPENDITURE			
Salaries and benefits	1,464,552	1,474,266	1,445,383
Building	151,254	234,594	654,080
Supplies and equipment	28,400	27,584	58,423
Resident care	161,750	147,808	140,340
Other	37,700	31,137	36,333
	1,843,656	1,915,389	2,334,559
EXCESS OF REVENUE OVER EXPENDITURE OPERATIONS	(192,259)	(75,355)	(77,347)
AMOUNT TRANSFERRED FROM SPECIAL OPERATING RESERVE	(192,259)	(75,355)	(77,347)
EXCESS REVENUE OVER EXPENDITURES	$ -	$ -	$ -

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF OPERATIONS AND SURPLUS
FOR THE YEAR ENDED March 31, 2026

WATER UTILITY - B14

DRAFT

	2026 BUDGET	2026 ACTUAL	2025 ACTUAL
OPERATING REVENUE			
Metered sales	$ 610,746	$ 642,058	$ 603,296
Public fire protection	201,424	201,424	219,488
Other	12,800	11,216	12,672
	824,970	854,698	835,456
OPERATING EXPENDITURE			
Source of supply	108,272	81,596	17,562
Water treatment	776,135	693,018	647,685
Transmission and distribution	470,801	273,614	174,104
Administration	107,949	150,410	106,182
Amortization	117,000	117,280	114,924
	1,580,157	1,315,918	1,060,459
OPERATING (DEFICIT) SURPLUS	(755,187)	(461,220)	(225,003)
NON OPERATING REVENUE			
Interest	15,000	15,707	23,802
Other - NSRAB order from capital fund and reserve	-	412,422	-
	15,000	428,129	23,802
NON OPERATING EXPENDITURE			
Debenture			
Interest	13,222	14,220	12,576
Principal	59,689	59,689	43,426
	72,911	73,909	56,002
NON OPERATING (DEFICIT) SURPLUS	(57,911)	354,220	(32,200)
EXCESS REVENUE OVER EXPENDITURES	***$ (813,099)***	***$ (107,001)***	***$ (257,203)***
SURPLUS(Deficit)-BEGINNING OF YEAR		(521,928)	(264,725)
SURPLUS(Deficit)-END OF YEAR		***$ (628,928)***	***$ (521,928)***

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER UTILITY
March 31, 2026

DRAFT

	2026	2025
ASSETS		
Cash and cash equivalents	$ 136,830	$ 241,597
RECEIVABLES		
Rates	189,035	30,987
Other	13,714	83,477
PREPAID EXPENSES	5,182	14,705
INVENTORIES - at cost	258,619	242,491
	$ 603,380	***$ 613,257***
LIABILITIES AND EQUITY		
ACCOUNTS PAYABLE and ACCRUED LIABILITES	$ 64,366	$ 40,822
RESERVE for SEDIMENT REMOVAL	-	124,422
DUE TO OWN FUNDS		
General Operating Fund	1,013,456	684,553
Water Utility Capital Fund	117,280	114,924
Capital Fund	14,257	152,447
PREPAID ACCOUNTS	20,533	15,602
CUSTOMERS' DEPOSITS	2,415	2,415
	1,232,308	1,135,185
EQUITY		
SURPLUS	(628,928)	(521,928)
	$ 603,380	***$ 613,257***

See accompanying notes to the non-consolidated financial statements.

_____ ***Mayor***

_____ ***Municipal Clerk***

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION WATER CAPITAL FUND
March 31, 2026

WATER UTILITY - B16

DRAFT

	2026	2025
ASSETS		
CASH AND CASH EQUIVALENTS		
Amortization (Note 1)	$ 1,072,765	$ 1,166,645
Short Term Investment	-	-
DUE FROM OWN FUND:		
Capital Fund	59,689	43,426
Operations	2,593	
Water Utility Operating Fund	117,280	114,924
UTILITY PLANT AND EQUIPMENT	10,079,412	10,079,412
	$ 11,331,739	***$ 11,404,407***
LIABILITIES AND EQUITY		
ACCUMULATED ALLOWANCE FOR AMORTIZATION (Note 1)	3,158,290	3,041,010
	3,158,290	3,041,010
EQUITY		
INVESTMENT IN UTILITY PLANT AND EQUIPMENT	8,173,450	8,363,398
	$ 11,331,740	***$ 11,404,408***

See accompanying notes to the non-consolidated financial statements.

_____ ***Mayor***

_____ ***Municipal Clerk***

DRAFT

	2026	2025
LAND AND RIGHTS	$ 853,674	$ 853,674
STRUCTURES AND IMPROVEMENTS	512,545	512,545
STRUCTURES AND IMPROVEMENTS-BRICK/CONCRETE	152,909	152,909
STRUCTURES AND IMPROVEMENTS-FRAME	116,415	116,415
TREATMENT PLANT	875,736	875,736
DISTRIBUTION RESERVOIR	364,939	364,939
MAINS - DISTRIBUTION	4,891,255	4,891,255
MAINS - TRANSMISSION	892,751	892,751
SERVICES	173,626	173,626
METERS	148,880	148,880
HYDRANTS	43,963	43,963
TRUCKS	69,290	69,290
TOOLS	84,581	84,581
EQUIPMENT	657,484	657,484
EXCAVATOR & LOADER	241,365	241,365
	$ 10,079,412	*$ 10,079,412*

NON-CONSOLIDATED WATER CAPITAL FUND STATEMENT OF INVESTMENT IN TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED March 31, 2026

	2026	2025
BALANCE - BEGINNING OF YEAR	$ 8,363,397	$ 8,067,972
Transfers to Utility Operations per NSRAB	(288,000)	207,078
Interest	38,364	44,921
Debt repayment	59,689	43,426
BALANCE-END OF YEAR	$ 8,173,449	$ 8,363,397

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION - SPECIAL OPERATING RESERVE
March 31, 2026

DRAFT

	Capital	*Operating*	*Equipment*	*2026*	*2025*
FINANCIAL ASSETS					
Cash	$ 2,672,412	$ 15,083,298	$ 1,992,595	$ 19,748,304	$ 12,160,777
Short Term Investments	8,580,146	11,380,377	-	19,960,523	29,997,677
Due from Own Funds					
Capital Fund	(112,730)	6,190,908	-	6,078,178	2,395,769
General Operations	38,859	2,967,816	-	3,006,675	2,375,653
Special Operating	-	-	93,049	93,049	-
Equipment Reserve	-	-	-	-	9,416
Loans Receivables	-	-	-	-	15,000
	11,178,687	35,622,399	2,085,644	48,886,729	46,954,292
LIABILITIES					
Deferred Revenue (Note 20)	-	13,872,148	-	13,872,148	13,505,272
Due to Own Funds					
Capital Fund	-	-	349,670	349,670	278,345
Equipment	-	93,049	302,291	395,340	-
Special Operating	-	-	-	-	9,417
	-	13,965,197	651,960	14,617,157	13,793,034
NET FINANCIAL ASSETS	11,178,687	21,657,202	1,433,683	34,269,572	33,161,259
ACCUMULATED SURPLUS					
General	$11,178,687	$ 21,657,202	$ 1,433,683	$ 34,269,572	$ 33,161,259

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITES AND CHANGE IN FUND BALANCE
- SPECIAL OPERATING RESERVE
FOR THE YEAR ENDED March 31, 2026

DRAFT

	Capital	Operating	Equipment	2026	2025
Revenues					
Interest	$ 347,255	$ 615,994	$ 41,733	$ 1,004,982	$ 1,422,099
Building Canada Fund	-	793,784	-	793,784	745,915
PC Contribution from Local Governments	441,941	-	-	441,941	423,920
Investment Canada Infrastructure Program					329,690
Other	-	19,796	-	19,796	2,115
Debenture Proceeds	-	280,000	-	280,000	780,000
Gain on Disposal of Assets	20,300	-	-	20,300	110,000
Transfer from Operating Fund	550,000	512,406	973,019	2,035,424	3,088,581
	1,359,496	2,221,979	1,014,752	4,596,228	6,902,320
Financing and Transfers					
Loss on Donation of Assets	133,030	-	-	133,030	-
Transfer to Operating Fund	-	937,404	309,071	1,246,475	2,002,375
Transfer to Capital	-	1,724,860	349,670	2,074,530	2,312,466
Land Purchase	-	-	-	-	43,276
Disbursements	-	33,879	-	33,879	-
	133,030	2,696,144	658,741	3,487,914	4,358,117
Annual Surplus	1,226,466	(474,165)	356,011	1,108,313	2,544,203
Accumulated Surplus Beginning of Year	9,952,220	22,131,366	1,077,672	33,161,259	30,617,056
Accumulated Surplus End of Year	11,178,687	21,657,202	1,433,683	34,269,572	33,161,259
	$ 11,178,687	$ 21,657,202	$ 1,433,683	$ 34,269,572	$ 33,161,259

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Basis of Consolidation

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

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

Budget Figures

The budget figures contained in these financial statements were approved by Council on May 13, 2025 in its original fiscal plan.

Cash and Cash Equivalents

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

Investments

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

Financial Instruments

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

Inventory of Supplies

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

Tangible Capital Assets

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

Amortization

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Liability for Contaminated Sites

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

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

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

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

Asset Retirement Obligation

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

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

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

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

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

Solid Waste Management Facility Liability

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

Valuation Allowance

Uncollected Taxes and Rates

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receivables

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

Deferred Revenue

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

Government Transfers

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

Taxation and Related Revenues

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

User Fee Revenue

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

Post-employment Future Benefits

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

Use of Estimates

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

2. INVESTMENTS

Non Redeemable Guarenteed Income Certificates

Principal	Accrued Interest	
$2,282,148	$50,359	$2,332,507
2,000,000	38,937	2,038,937
4,116,093	90,828	4,206,921
2,331,104	22,372	2,353,477
2,000,000	39,012	2,039,012
1,080,862	25,396	1,106,258
1,000,000	19,506	1,019,506
2,700,000	1,394	2,701,394
4,153,200	38,471	4,191,671
$21,663,408	$326,274	$21,989,682

Guaranteed Income Certificates earn interest at rates between 2.29% and 3.49%
Balance does not include $96,604 held in a high interest investment account. Funding for these investments was redirected from deposit accounts in accordance with Policy 18 - Investments.
This balance contains restricted funds of $2,125,764 in investment of the tax sale surplus. Total restricted cash and investments for the tax sale surplus is $2,752,483.

3. RECEIVABLES

	Current Year	Prior Year	**2026** Total	**2025** Prior
Balance - Beginning of year		$1,219,519	$1,219,519	$852,043
Current year's tax levy and interest	$17,485,674		$17,485,674	$16,508,820
Collection of area rates	$49,556		$49,556	$47,234
	$17,535,230	$1,219,519	$18,754,749	$17,408,098
Current years collections	$16,526,175	$847,355	$17,373,530	$16,011,711
Reduced taxes	$156,590		$156,590	$129,634
Uncollectible accounts written off			$0	$0
Transmission of area rates	$49,556		$49,556	$47,234
	$16,732,321	$847,355	$17,579,676	$16,188,579
			$0	
Taxes Receivable	$802,909	$372,164	$1,175,073	$1,219,519
Valuation Allowance			($94,028)	($87,237)
Net Taxes Receivable			$1,081,045	$1,132,282
Governments			$839,611	$1,194,890
Water rates			$188,662	$30,987
Sewer Rates			$140,527	$113,053
General			$116,624	$202,260
Valuation Allowance Other			$0	($2,783)
			$2,366,470	$2,670,689

4. LOANS RECEIVABLE

	2026	2025
Port Medway Fire Department – non interest bearing Paid in full.	$ 0	$ 15,000

5. LONG TERM DEBT

The long term debt issued and outstanding (2026 - $3,565,993, 2025 - $3,580,624). Principal repayments required during the next five years are as follows:

2026/27	$ 495,645
2027/28	$1,170,125
2028/29	$ 375,197
2029/30	$ 375,197
2030/31	$ 302,197

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

5. LONG TERM DEBT, continued

		Balance April 1, 2025	Issued	Redeemed	Balance March 31, 2026	Interest	Interest Rate	Debenture Number
ENVIRONMENTAL HEALTH - SEWER								
Debentures-Nova Scotia Department of Finance and Treasury Board	2018-2028	$212,000	$ -	$53,000	$ 159,000	$ 5,984	2.06%-3.2995%	38A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	224,110	-	44,822	179,288	5,208	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	100,776	-	16,796	83,980	1,510	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	111,072	-	15,868	95,204	2,015	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	322,452	-	32,245	290,207	13,924	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	149,324	-	149,324	2,508	2.72%-4.847%	45A1
ENVIRONMENTAL HEALTH-LANDFILL								
CMHC	2017-2025	68,987	-	68,987	-	2,311	3.35%	CMHC
RECREATION AND COMMUNITY SERVICES								
Debentures-Nova Scotia Department of Finance and Treasury Board	2017-2027	876,824	-	67,448	809,376	32,410	2.792%-3.856%	32A1
FCM	2017-2032	727,385	-	90,921	636,464	13,631	2.00%	GMF
BUILDINGS AND SIDEWALKS								
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	57,305	-	11,461	45,844	1,332	1.982%-2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	16,380	-	2,730	13,650	245	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	148,214	-	21,174	127,041	2,688	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	294,918	-	29,492	265,426	12,735	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	56,000	-	56,000	941	2.72%-4.847%	45A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2035	-	220,000	-	220,000	-	2.72%-4.847%	45B1
		3,160,423	425,324	454,943	3,130,804	97,441		
WATER UTILITY								
Debentures-Nova Scotia Department of Finance and Treasury Board	2019-2029	83,585	-	16,717	66,868	1,943	1.982% - 2.712%	39A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2020-2030	77,844	-	12,974	64,870	1,166	.6780%-1.8790%	40A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2021-2031	96,143	-	13,735	82,408	1,744	.5%-2.259%	41A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2024-2034	162,630	-	16,263	146,367	7,023	4.742% - 4.94%	44A1
Debentures-Nova Scotia Department of Finance and Treasury Board	2025-2026	-	74,676	-	74,676	1,254		
		420,202	74,676	59,689	435,189	13,129		
		$ 3,580,625	**$ 500,000**	**$ 514,632**	**$ 3,565,993**	**$ 110,570**		

6. TAX SALE SURPLUS

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

In this fiscal year tax surplus activity was; $94,447 interest revenue, $71,050 redemptions and $28,439 proceeds from tax sales.

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

2009	537
2010	12,626
2011	338
2013	78,830
2014	10,676
2015	18,273
2016	35,119
2017	132,314
2018	61,171
2019	238,155
2020	103,110
2021	503,443
2022	606,737
2023	699,277
2024	225,515
2025	29,545
	$2,755,666

7. ASSET RETIREMENT OBLIGATION

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

Landfill Obligation: Region of Queens Municipality owns and operates a Solid Waste Facility located at 3750 Highway 8. The liability for the closure of operational sites and post closure costs have been recognized under PS 3280 – Asset Retirement Obligation. Costs were based on the presently known obligations that will exist at the estimated year of closure and for thirty years after this date. The landfill has an estimated useful life of twenty six years with eight years remaining. These costs were discounted to March 31, 2026 using a discount rate of 2.81%.

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

7. ASSET RETIREMENT OBLIGATION (CONTINUED)

Asset Retirement Obligation Asset	Landfill	Buildings	Total
Opening Balance	$ 9,018,116	$ 250,485	$ 9,268,601
Accumulated Amortization	(4,765,418)	(190,054)	(4,955,472)
Amortization 25/26	(250,811)	(6,262)	(257,074)
	4,001,886	54,169	4,056,055
Asset Retirement Obligation			
Opening Balance	$ 15,268,193	$ 575,880	$ 15,844,073
Accretion	429,036	16,325	445,361
	15,697,230	592,204	16,289,434

8. COMMITMENTS

Contract/Leases

As at March 31, 2026, the Region of Queens is committed to making the following payments:

A contract for garbage collection for 2026/2027 to 2030/2031 as follows:
26/27 $769,491 plus HST
27/28 $796,423 plus HST
28/29 $824,298 plus HST
29/30 $857,360 plus HST
30/31 $891,561 plus HST

A contract for grey box collection for 2026/2027 to 2030/2031 as follows:
26/27 $445,963 plus HST
27/28 $461,572 plus HST
28/29 $477,727 plus HST
29/30 $496,836 plus HST
30/31 $516,709 plus HST

A contract for residual waste transfer from transfer stations to the Region of Queens Solid Waste Management Facility expires March 31, 2027 at a price per load of $1225 plus HST.

A contract for the transfer of organic material from the Region of Queens Solid Waste Management Facility began July 1, 2025, and expires March 31, 2028. Price per metric tonne is $52.87 plus HST until March 31, 2026, April 1 2026 to March 31 2027 $54.74, April 1 2027 to March 31 2027 $56.66.

A contract for fire answering service for the subsequent year of $29,754 plus HST expires March 31, 2027.

A contract for $8,329,000 plus HST was approved by Council on September 9,2025 with Dexter Construction Company Ltd. for the Mount Pleasant Service Extension project.

A contract for $4,239,170 plus HST was approved by Council on March 24, 2026 with Harbour Construction Limited for Mount Pleasant Lift Station Upgrade project.

A contract for $2,352,656.25 plus HST was approved by Council on May 12, 2026 with Dexter Construction Limited for Phase IIIB if Waterloo East project.

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

	Remuneration	Expenses
Councilors		
Mayor – S. Christian	51,213	10,456
District 1 – R. Roy	25,502	726
District 2 – C. Wentzell	25,502	5745
District 3 – M. Charlton	27,019	4,101
District 4 – V. Amirault	25.502	259
District 5 – J. Fancy	25,502	1,454
District 6 – S Jenkins	25,502	3,258
District 7 – W. Carver	25,502	6,023
	231,244	32,022
Chief Administrative Officer		
D. McDougall(partial year)	31,417	3109
W. Thorpe(partial year)	162,951	4550
	$ 425,612	$ 39,681

10. Reserves Note

		2025/2026	2024/2025
Special Operating Reserve Allocations			
	2nd Generation Landfill	$ 6,210,027	$ 5,895,790
	Build Communities Strong Fund	1,795,221	1,326,426
	Sewer projects	927,420	622,893
	District 13	899,709	-
	Organic project	896,795	873,078
	Hillsview Acres	839,054	890,226
	Operations Capital Projects	538,172	-
	Septage	283,263	275,771
	Community Investment Fund	259,286	448,504
	Sidewalk Reserve	167,878	138,438
	Cellular Tower	164,211	159,868
	Parkland Fee	146,580	124,514
	Permit Management System	132,901	129,386
	Library	123,784	-
	Accessibility	70,618	-
	Municipal Planning Strategy	47,474	-
	First Responders Training/Equipment	28,921	23,156
	Pine Grove	28,397	52,646
	Fundraising (QP $1206, SP $14,379)	18,439	17,951
	Comfort Center	10,215	46,645
	Recreation for All	9,064	11,958
	Fire Department Safety Training/Equipment	5,012	38,759
	Town Hall/Astor	1,546	-
Special Capital Reserve Allocations			
	2nd Generation Landfill – Post Closure	9,758,470	8,428,595
Special Equipment Reserve Allocations			
	Landfill Equipment	786,047	564,613
	Fire Department Capital - Trucks	435,724	320,200
	Airport Equipment	153,078	135,288
	Water Equipment	58,835	57,570
	Public Works Equipment	-	-
		$ 24,796,141	$ 20,582,275
	Special Operating Reserve - Surplus	$ 8,053,215	$ 10,221,259

11. TANGIBLE CAPITAL ASSETS - 2024/2025

	Cost beginning of year	Additions	Disposals	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	$6,059,646	$43,276	$ -	$6,102,921	$ -	$ -	$6,102,921
GENERAL GOVERNMENT SERVICES	1,847,692	-	-	1,847,692	30,188	1,453,849	393,844
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	-	-	3,237,893	54,725	1,843,625	1,394,268
PROTECTIVE SERVICES							
Law Enforcement	692,493	-	-	692,493	23,781	470,884	221,609
Protective Services	555,616	-	-	555,616	7,761	462,550	93,066
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,077,431	196,770	-	17,274,201	312,716	7,271,641	10,002,560
Landfill Site	14,797,869	799,912	-	15,597,781	1,052,840	8,694,340	6,903,441
Materials recovery facility	800,349	-	-	800,349	17,154	434,244	366,104
PUBLIC HEALTH AND WELFARE SERVICES	1,278,339	247,951	-	1,526,291	15,059	1,178,039	348,252
MAINTENANCE DEPARTMENT	6,347,641	825,311	117,504	7,055,447	273,977	4,115,532	2,939,916
RECREATION, PLANNING, TOURISM	22,857,760	416,773	-	23,274,533	638,810	7,918,960	15,355,573
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	514,469	92,471
Traffic Lights	127,110	-	-	127,110	5,084	106,773	20,338
Streets	9,785,403	425,157	-	10,210,560	257,638	3,889,578	6,320,982
Airport	194,173	-	-	194,173	3,341	150,378	43,795
UTILITY PLANT AND EQUIPMENT	9,872,334	207,078	-	10,079,412	114,924	3,041,010	7,038,402
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	4,955,472	4,313,128
	$105,407,292	**$3,162,227**	**$117,504**	**$108,452,015**	**$3,081,427**	**$46,501,345**	**$61,950,673**

12. TANGIBLE CAPITAL ASSETS - 2025/2026

	Cost beginning of year	Additions	Disposal	Cost end of year	Amortization	Accumulated Amortization	NBV
LAND	$6,102,921	$ 823	$ 133,030	$5,970,715	$ -	$ -	$ 5,970,715
GENERAL GOVERNMENT SERVICES	1,847,692	34,697	-	1,882,390	27,244	1,481,093	401,297
ENVIRONMENTAL DEVELOPMENT SERVICES	3,237,893	750,248	-	3,988,142	54,725	1,898,350	2,089,791
PROTECTIVE SERVICES							
Law Enforcement	692,493	-	-	692,493	23,781	494,665	197,829
Protective Services	555,616	-	-	555,616	7,761	470,311	85,305
ENVIRONMENTAL HEALTH SERVICES							
Sewage Collection and Disposal	17,274,201	-	-	17,274,201	316,658	7,588,299	9,685,902
Landfill Site	15,597,781	683,376	-	16,281,158	906,624	9,600,965	6,680,193
Materials recovery facility	800,349	-	-	800,349	17,154	451,398	348,951
PUBLIC HEALTH AND WELFARE SERVICES	1,526,291	-	-	1,526,291	15,059	1,193,098	333,193
MAINTENANCE/TRANSPORTATION	7,055,447	589,970	-	7,645,417	359,063	4,474,595	3,170,822
RECREATION, PLANNING, TOURISM	23,274,533	281,538	47,100	23,508,971	637,879	8,509,345	14,999,626
PUBLIC WORKS							
Sidewalks	606,940	-	-	606,940	16,356	530,826	76,115
Traffic Lights	127,110	-	-	127,110	5,084	111,857	15,253
Streets	10,210,560	-	-	10,210,560	270,894	4,160,472	6,050,088
Airport	194,173	-	-	194,173	3,341	153,718	40,454
UTILITY PLANT AND EQUIPMENT	10,079,412	-	-	10,079,412	117,280	3,158,290	6,921,122
ASSET RETIREMENT OBLIGATION	9,268,601	-	-	9,268,601	257,074	5,212,546	4,056,055
	$108,452,015	**$2,340,653**	**$180,130**	**$110,612,538**	**$ 3,035,976**	**$49,489,827**	**$61,122,715**

13. SCHOOL CAPITAL

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

14. EMPLOYEES' RETIREMENT PENSION PLAN

Nova Scotia Public Service Superannuation Plan (NSPSSP)
Nova Scotia Public Service Superannuation plan employer contribution formula is 8.4% of the first $74,600 of gross pay and 10.9 % of the remainder to a maximum of $222,721. This is matched by the employee. Maximums are based on calendar year 2026.

Although, the NSPSSP is a defined benefit pension plan, the Municipality accounts for it as a defined contribution plan as it is a multiemployer plan and contributions are recorded as expenses when they are paid or payable. Contributions to the Plan are required by both the employer and its employees. Total employer contributions for 2025/2026 fiscal were $452,979 and are recognized as an expense in the period as part of salaries, wages and benefits as disclosed in Note 18.

The value of the plan as of March 31, 2026 is $8,660,629,000 with a rate of return net of expenses of 6.55%.
Source; Nova Scotia Public Service Superannuation Plan Annual Report.

15. SOLID WASTE CLOSURE AND POST CLOSURE LIABILITY

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

As at March 31, 2026, based on current Municipal Solid Waste usage and compaction rates, the remaining capacity of the 2nd Generation solid waste cell is approximately 135,923 tonnes. Total closure costs in current period dollars are estimated to be approximately $7,705,479. The cost estimate is adjusted based on Statistics Canada's CPI average increase over the preceding four years. Costs for post closure care and maintenance of this site in the current period are approximately $7,991,750.

As at March 31, 2026, based on current closure and post closure requirements, estimated total costs would be $15,697,229 in current period dollars. These costs are expected to be incurred over a period of 30 years after closure of the current cells.

The municipality has internally restricted assets of $9,758,470 to fund these future costs which are included in Investments. The determination of required additions to the reserve is based on management's knowledge of the future expected costs to close the site with an additional allowance intended to fund potential changes in environmental regulatory standards. Management's estimates for the reserve include consideration that costs will escalate and attempt to ensure that, should the site be closed; no funds would need to be borrowed to complete the closure. Alternatively, the method used to calculate the solid waste closure and post-closure liability as recorded in the statement of financial position is explicitly outlined by Canadian Public Sector Accounting Standards.

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

16. TRUST FUNDS UNDER ADMINISTRATION

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

17. COMPARATIVE FIGURES

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

18. BUDGET FIGURES

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

	Approved Fiscal Plan	Consolidation (As required by PSAS)*	Fiscal Plan Per Financial Statements
REVENUE			
Taxation	$ 20,587,560	$ (4,157,016)	$ 16,430,544
Sale of services	1,135,200	(3,234)	1,131,966
Water rates	-	623,546	623,546
Water for fire protection	-	201,424	201,424
Government transfers	1,432,926	-	1,432,926
Grants in lieu of taxes	316,950	-	316,950
Services provided to other governments	2,337,300	-	2,337,300
Other revenue from own sources	1,829,307	-	1,829,307
Public health	1,651,397	-	1,651,397
Transfers from own funds	1,768,746	(1,768,746)	-
	31,059,386	**(5,104,026)**	**25,955,360**
EXPENDITURE			
General government services	8,536,143	(4,185,162)	$ 4,350,981
Protective services	5,454,388	(383,929)	5,070,459
Transportation services	3,653,411	652,239	4,305,650
Environment health services	6,345,474	458,718	6,804,192
Public health	1,843,656	132,339	1,975,995
Environmental development services	1,444,561	39,725	1,484,286
Recreation and cultural services	2,969,142	479,510	3,448,652
Water treatment and distribution	-	1,639,846	1,639,846
Fiscal services	812,611	(812,611)	-
	31,059,386	**(1,979,326)**	**29,080,060**
ANNUAL SURPLUS	**$ -**	**$ (3,124,700)**	**$ (3,124,700)**

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

19. SEGMENT DISCLOSURE

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

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

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

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

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

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

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

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

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

Educational Services
Activities related to the mandatory funding of school boards.

CONSOLIDATED EXPENSES BY OBJECT

	2026	2025
Salaries, wages and benefits	$ 8,678,738	$ 7,571,055
Interest on long-term debt	111,256	112,700
External transfers and grants	3,907,023	3,631,314
Amortization	3,035,977	3,081,428
Other	13,471,146	11,773,763
	$29,204,141	$26,170,259

19. SEGMENT DISCLOSURE (CONT'D)

	General Government Services	Protective Services	Roads & Streets (Public Works) Services	Environment Health Services	Public Health Services	Environmenta Development Services	Recreation and Cultural Services	Treatment and Distribution	2026	2025
Taxation	$ 14,048,002	$ 201,424	$ 1,722,921	$ 561,971	$ -	$ -	$ -	$ -	$ 16,534,318	$ 15,798,916
Sale of services	$ 12,606	$ 7,039	$ -	$ 1,012,312	$ -	$ -	$ -	$ -	1,031,957	1,098,196
Water Rates / Fire Protection	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 854,698	854,698	835,456
Government transfers	$ 1,357,365	$ -	$ -	$ 130,677	$ -	$ -	$ -	$ -	1,488,042	2,232,540
Grants in lieu of taxes	$ 286,865	$ 52,833	$ -	$ -	$ -	$ -	$ -	$ -	339,697	357,400
Services provided other gov't	$ -	$ -	$ -	$ 2,812,777	$ -	$ -	$ -	$ -	2,812,777	2,758,592
Other revenue own sources	$ 1,500,686	$ -	$ -	$ -	$ -	$ 92,699	$ 1,467,747	$ 124,422	3,185,554	3,069,570
Public health	$ -	$ -	$ -	$ -	$ 1,840,034	$ -	$ -	$ -	1,840,034	2,257,212
Government transfers - capital	$ -	$ -	$ 793,784	$ -	$ -	$ -	$ -	$ -	793,784	745,915
Proceeds from sale of property	$ 20,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	20,300	110,000
Total Revenues	**$ 17,225,824**	**$ 261,296**	**$ 2,516,705**	**$ 4,517,738**	**$ 1,840,034**	**$ 92,699**	**$ 1,467,747**	**$ 979,120**	**$ 28,901,162**	**$ 29,263,797**
Salaries, wages and benefits	1,679,483	406,186	1,701,556	1,193,127	1,474,266	646,100	1,298,103	279,917	8,678,736	7,571,055
Interest/discount on long-term debt	-	-	18,425	33,936	-	-	44,675	14,220	111,256	112,700
External transfers and grants	753,985	2,804,689	306,849	-	-	-	41,500	-	3,907,023	3,631,314
Amortization	33,506	31,541	654,739	1,491,248	15,059	54,725	637,879	117,280	3,035,977	3,081,428
Materials, services and other expenses	2,343,370	1,771,603	2,105,341	4,196,830	444,317	457,483	1,233,484	918,721	13,471,150	11,773,763
Total Expenditures	**$ 4,810,343**	**$ 5,014,019**	**$ 4,786,910**	**$ 6,915,140**	**$ 1,933,642**	**$ 1,158,308**	**$ 3,255,641**	**$ 1,330,138**	**$ 29,204,141**	**$ 26,170,260**
Surplus / (Deficit) by category	**$ 12,415,480**	**$ (4,752,723)**	**$ (2,270,205)**	**$ (2,397,403)**	**$ (93,608)**	**$(1,065,609)**	**$ (1,787,894)**	**$ (351,018)**	**$ (302,979)**	**$ 3,093,538**

20. DEFERRED REVENUE

Region of Queens Municipality received funding from the Province of Nova Scotia in March 2024 to support the building of a new outdoor pool, $2,200,000 and from the Municipal Capital Growth Program $10,700,000 to support infrastructure projects, both of which are included in the April 1, 2025 beginning Deferred Revenue balance.

An extension has been granted for the Municipal Capital Growth project to March 31, 2027.

The initial agreement for pool funding had a completion date of September 30, 2024. An extension has been granted for the project to September 30, 2026.

Region of Queens received $1,188,470 in funding from the Growth and Renewal for Infrastructure Development Program to support Liverpool community upgrades.

Beginning Balance April 1, 2025	$	14,326,659
Additions:	$	3,284,978
Taken into Revenue:	$	(334,093)
Balance March 31, 2026	$	17,277,544

REGION OF QUEENS MUNICIPALITY

SUPPLEMENTARY FINANCIAL INFORMATION

TRUST STATEMENTS

(Unaudited – See advisory to reader)

March 31, 2026

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
Statement of Financial Position - Trust Bursaries
March 31, 2026

C1

	J.Roy Gordon Award	Gertrude Ford Newcombe Scholarship	V. Harlow Gordon Scholarship	E.H. Ted Harlow Award	Ted Harlow Award	2026 Total:	2025 Total:
ASSETS							
CASH	$ 48,365	$ 22,800	$ 21,020	$ 13,900	$ 30,566	$ 136,650	$ 120,943
INVESTMENTS - at cost	15,446	2,588	10,247	10,978	14,930	54,189	54,189
	63,811	25,387	31,267	24,877	45,496	190,839	175,133
RESERVES							
DIVIDENDS	5,029	3,066	3,458	2,419	3,766	17,739	13,481
DISBURSEMENTS							
Bank Charges	10	5	6	5	6	32	-
Scholarships	500	500		1,000	-	2,000	2,000
	510	505	6	1,005	6	2,032	2,000
	4,519	2,561	3,452	1,414	3,760	15,707	11,482
Balance Beginning of year:	59,292	22,826	27,815	23,464	41,736	175,133	163,652
Balance End of year:	$ 63,811	$ 25,387	$ 31,267	$ 24,877	$ 45,496	$ 190,839	$ 175,134

See accompanying notes to the non-consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

_____ *Mayor*

_____ *Municipal Clerk*

REGION OF QUEENS MUNICIPALITY
SUPPLEMENTARY FINANCIAL INFORMATION
(Unaudited - See Advisory to Reader)
Statement of Financial Position - Hillsview Acres Trust
March 31, 2026

C2

	2026	2025
Financial Assets		
Cash and cash equivalents	$ 58,689	$ 50,874
Net Change in Residents' Deposits	7,815	3,265
Balance at Beginning of year	50,874	47,609
Balance at End of year	$ 58,689	$ 50,874

See accompanying notes to the non-consolidated financial statements.

ON BEHALF OF REGION OF QUEENS MUNICIPALITY

_____ ***Mayor***

_____ ***Municipal Clerk***

Region of Queen Municipality	2026-03-31 Region Budget	2026-03-31 Actual	VAR B vs A $	Var B vs A %age	
1. Taxation					
ASSESSABLE PROPERTIES					
Residential	12,456,122	12,423,112	(33,010)	-0.27%	
Commercial	2,013,631	2,002,386	(11,246)	-0.56%	
Wind Turbine Act	25,218	25,684	466	1.85%	
	2,038,849	2,028,070	(10,780)	-0.53%	
Resource					
Taxable Assessments	964,630	959,865	(4,765)	-0.49%	
Forest Property-Less than 50,000 Acres	28,876	28,926	50	0.17%	
Forest Property -More than 50,000 Acres	111	111	-	0.00%	
	993,617	988,902	(4,715)	-0.47%	
AREA RATES					
Hydrant Rate	201,424	200,691	(733)	-0.36%	
Transportation-Roads & Sidewalks					
Transportation-Roads & Sidewalks	241,657	235,399	(6,258)	-2.59%	
District 13	1,492,989	1,487,522	(5,467)	-0.37%	
Debt-District 13	61,356	61,131	(225)	-0.37%	
	1,997,425	1,984,743	(12,682)	-0.63%	
Environmental Health-Caledonia	36,000	36,015	15	0.04%	
Environmental Health- Milton	50,500	51,803	1,303	2.58%	
Environmental Health- Liverpool	435,000	433,277	(1,723)	-0.40%	
Environmental Health- Brooklyn	42,100	40,877	(1,224)	-2.91%	
	563,600	561,971	(1,629)	-0.29%	
Business Property					
Bell	48,000	47,372	(628)	-1.31%	
Nova Scotia Power	1,329,946	1,329,946	-	0.00%	
Nova Scotia Power HST Rebate	50,000	54,956	4,956	9.91%	Independantly determined
	1,427,946	1,432,274	4,328	0.30%	
Deed Transfer Tax	1,100,000	1,255,753	155,753	14.16%	
Tax Recoveries	10,000	16,509	6,509	65.09%	based on tax sale recovery
	1,110,000	1,272,262	162,262	14.62%	
			-		
Total Taxation	**$ 20,587,560**	**$ 20,691,334**	**$ 103,775**	0.50%	
2. Grants in Lieu of Taxes					
Federal Government	60,892	65,073	4,181	6.87%	
Provincial Government					
Provincial Property	85,400	85,400	-	0.00%	
Conservation GIL	14,375	28,449	14,074	97.90%	Properties added ths year
Crown Timber Land	133,585	136,392	2,807	2.10%	
Fire Protection	22,698	24,384	1,686	7.43%	
	256,058	274,625	18,567	7.25%	
Total Grants in Lieu of Taxes	**$ 316,950**	**$ 339,698**	**$ 22,748**	7.18%	
3. Services Provided to Other Governments					
Closure Costs Joint Service Board	13,600	13,413	(187)	-1.37%	

Closure Costs Barrington	27,600	33,941	6,341	22.97%	
Closure Costs Clarks Harbour	4,400	2,961	(1,439)	-32.70%	
Barrington Solid Waste	231,400	223,485	(7,915)	-3.42%	
Clarks Harbour Solid Waste	37,900	32,874	(5,026)	-13.26%	
Joint Service Board Organics	74,300	75,311	1,011	1.36%	
Barrington Organics	46,600	40,183	(6,417)	-13.77%	
Clarks Harbour Organics	-	2,339	2,339	100.00%	
Joint Service Board Recycling	93,700	83,759	(9,941)	-10.61%	
Joint Service Board Solid Waste	122,800	115,139	(7,661)	-6.24%	
Barrington Recycling	26,700	17,907	(8,793)	-32.93%	
Clarks Harbour Recycling	800	1,641	841	105.12%	
Waste Check Solid Waste	1,436,300	1,523,012	86,712	6.04%	
Closure Costs Waste Check	184,300	185,856	1,556	0.84%	
Waste Check Under tonnage	36,900	19,014	(17,886)	-48.47%	
	$ 2,337,300	**$ 2,370,836**	**$ 33,536**	1.43%	
4. Sales of Services					
Protective Services					
Parking Meters	12,000	7,039	(4,961)	-41.35%	Less visibility of staff
Public Health and Welfare Services					
Revenue from Residents	1,647,397	1,705,306	57,909	3.52%	
Other Funding Sources	4,000	134,728	130,728	3268.20%	HVA funding from PNS not included in operating budget, EFR and cap improvements, retro wages.
	1,651,397	1,840,034	188,637	11.42%	
Environmental Health Services					
Septage	111,100	139,267	28,167	25.35%	Volume based, no specific customer reduction
Commercial Solid Waste	352,000	242,347	(109,653)	-31.15%	Volume based, no specific customer reduction
Commercial Organics	78,100	85,097	6,997	8.96%	
Mixed C&D and O/S Queens	136,400	151,855	15,455	11.33%	
Commercial Recyclables	9,600	7,100	(2,500)	-26.04%	No recycling revenue as of December 2025.
Commercial Closure	206,800	223,839	17,039	8.24%	
Metal Sales	53,600	36,300	(17,300)	-32.28%	Volume based
Sorted Commercial Queens	8,800	9,431	631	7.17%	
Sorted O/S Queens	35,200	39,418	4,218	11.98%	
Recycling Commodities	77,000	24,394	(52,606)	-68.32%	No recycling revenue as of December 2025.
Contaminated Soil	39,600	53,264	13,664	34.51%	One time large intake
	1,108,200	1,012,312	(95,888)	-8.65%	
Other					
Tax Certificates	15,000	15,840	840	5.60%	
Total Sales of Services	**$ 2,786,597**	**$ 2,875,225**	**$ 88,628**	3.18%	
5. Other Revenue from Own Sources					
Licenses & Permits					
Dog Registration Fees	11,000	9,005	(1,995)	-18.14%	
Planning Department Zoning, etc.	7,500	6,883	(617)	-8.23%	
Building Permits	30,000	42,517	12,517	41.72%	One significant bulding permit$14,000.
Vendors License	2,500	2,063	(438)	-17.50%	
Taxi-License & Operator	600	1,125	525	87.50%	
	51,600	61,592	9,992	19.36%	
Fines					
Parking Fines	1,000	867	(133)	-13.34%	
Sheriff Fines	30,000	30,241	241	0.80%	
	31,000	31,107	107	0.35%	
Rentals					
Town Hall	6,000	-	(6,000)	-100.00%	No allocation from EDEV budget lines done this year.
LBDC	108,883	44,318	(64,565)	-59.30%	Loss of tenant.
Registry of Deeds	16,470	22,627	6,157	37.38%	
Hangar Rent-Airport	4,000	4,000	-	0.00%	
	135,353	70,944	(64,409)	-47.59%	

Return on Investments					
Interest on Investments	250,000	176,004	(73,996)	-29.60%	Interest rate drop, use of cash increase
	250,000	176,004	(73,996)	-29.60%	
Other Revenue from Own Sources					
Penalties and Interest on Taxes	175,000	236,090	61,090	34.91%	A few large accounts overdue, now paid in full.
Penalties and Interest on Misc.	10,000	9,636	(364)	-3.64%	
	185,000	245,726	60,726	32.82%	
Recreation and Cultural Services					
Queens Place Recreation Facility					
Skate Sharpening	1,500	1,597	97	6.43%	
Public Skating	2,400	3,219	819	34.14%	
Ice Rentals	210,000	247,756	37,756	17.98%	
Fitness Revenue Memberships	165,000	179,937	14,937	9.05%	
Indoor Track	5,000	-	(5,000)	-100.00%	Free track use per Council Motion
Sponsorships & Advertising	40,000	45,856	5,856	14.64%	
Room Rentals (Fitness/Community)	25,000	19,341	(5,659)	-22.64%	
Fitness Classes	2,200	5,403	3,203	145.59%	
Vending Machines Revenue	5,000	10,085	5,085	101.70%	
Personal Trainer	10,000	8,211	(1,789)	-17.89%	
	466,100	521,404	55,304	11.87%	
Recreation Program Revenue	40,000	4,614	(35,386)	-88.47%	Mpal revenue was budgeted here but posted ot conditional funding, $30,000
	506,100	526,018	19,918	3.94%	
Miscellaneous					
Race Track Revenue	9,600	9,000	(600)	-6.25%	
Visitor Information Center	4,500	6,800	2,300	51.11%	Provincial funding, some C/O fr prior year
Sundry Revenue	45,000	851,159	806,159	1791.46%	$750,000 donation
EPR Revenue	100,000	-	(100,000)	-100.00%	No revenue from new Waste program
RCMP Criminal Checks	3,600	3,826	226	6.29%	
Vacancy Allowance	507,554	-	(507,554)	-100.00%	Place holder allowance for vacanies
Revenue collected for Other Government Agencies					
Brooklyn Cemetery/Recreation	(49,761)	(49,690)	71	-0.14%	
Brooklyn Community Rate	49,761	49,556	(205)	-0.41%	
	670,254	870,651	200,397	29.90%	
Total Other Revenue from Own Sources	**$ 1,829,307**	**$ 1,982,041**	**$ 152,734**	8.35%	
6. Unconditional Transfer from Other Governments					
Provincial Government					
Farm Property Acreage	14,101	14,140	39	0.28%	
Municipal Financial Capacity Grant	1,343,225	1,343,225	-	0.00%	
Total Unconditional Transfers from Other Gov.	**$ 1,357,326**	**$ 1,357,365**	**$ 39**	0.00%	
7. Conditional Transfers from Federal & Provincial Governments or Agencies					
RRF Funding	11,000	10,000	(1,000)	-9.09%	
Diversion Credits	60,000	7,977	(52,023)	-86.71%	Based on volume, recyclables stopped
Provincial Funding	-	99,450	99,450	100.00%	Mpal, Physical Activities Grant, Rink Revialization, Senior Safety, VIC
911 Cost Recovery Fund	4,600	4,620	20	0.43%	
Federal Funding	-	8,630	8,630	100.00%	
Total Conditional Transfers	**$ 75,600**	**$ 130,677**	**$ 55,077**	72.85%	
8. Other Transfers, Collections for Other Governments		1,243,242			
	Budget	**Actual**			
Accumulated Surplus					

Succession Planning	32,214	32,214	-	0.00%	
Grey Box new Site Set up	24,000	-	(24,000)	-100.00%	
Community Group Funding Support	450,000	216,483	(233,517)	-51.89%	GFD $200,000 disbursed, $250,000 Astor - $16,483 spent
New Dry Hydrants	40,000	-	(40,000)	-100.00%	
Intervenor Status	67,189	67,189	-	0.00%	$120,000 in legal fees now all used
Unbudgeted expenses	-	64,671	64,671	100.00%	Loader rental, HVAC for server room, AED's
Transfer fr Surplus to balance rate change to zero	142,915	-	(142,915)	-100.00%	
	756,318	380,557	(375,761)	-49.68%	
Transfers from Special Operating Reserves					
Shares Services Initial Costs	110,000	-	(110,000)	-100.00%	No funding required, $73k used to fund 2026 services and MPA/LUB consulting.
Comfort Center	-	37,658	37,658	100.00%	Unbudgeted but came from CC reserve
Paving rate balancing District 13	321,098	154,351	(166,747)	-51.93%	Budgeted funds more than actual funds.
Hillsview Acres Deficit Transfer fr Reserves	192,259	75,355	(116,904)	-60.81%	Deficit lower than budget.
Pine Grove	25,000	25,000	-	0.00%	
Accessibility	55,000	11,250	(43,750)	-79.55%	Astor ramp and canopy project completed.
CIF Reserve	-	250,000	250,000	100.00%	SQ Track funding
Transfers from Special Equipment Reserve					
Fire Department Truck Reserve	309,071	309,071	-	0.00%	
	1,768,746	**1,243,242**	**(525,504)**	-29.71%	
TOTAL REVENUE:	**$ 31,059,385**	**$ 30,990,418**	**$ (68,967)**	-0.22%	
9. General Government Services					
Legislative					
Remuneration-Mayor	51,220	51,213	(7)	-0.01%	
Remuneration-Council	179,520	180,032	512	0.29%	
Council Expenses (publicly reported)	14,000	32,022	18,022	128.73%	Manually adjust to include conference/PD to agree pubicly reported.
Other Expenses	10,000	9,066	(934)	-9.34%	
	254,740	272,332	17,592	6.91%	
General Administrative					
Administrative	1,589,820	1,355,166	(234,654)	-14.76%	Staffing vaancies partial year, PS/MC, DCOA, Policy Analyist
Administrative Benefits	10,512	7,002	(3,510)	-33.39%	Pension adjustment calculations cost less than budget.
Allocated -Water Utility	(58,070)	(58,070)	-	0.00%	
Office Expenses	75,600	68,512	(7,088)	-9.38%	
Computer Insurance	9,000	9,000	-	0.00%	
Equipment Mtnce/Lease Costs	15,000	19,021	4,021	26.80%	
Computer System	307,602	254,779	(52,824)	-17.17%	QPEC audio system was included in budget but was capital.
Diversity Programs	25,000	1,000	(24,000)	-96.00%	Committee not active
Staff Training	50,000	49,468	(532)	-1.06%	
	2,024,464	1,705,878	(318,586)	-15.74%	
Financial Management	45,000	47,722	2,722	6.05%	
Bank Charges	2,200	1,870	(330)	-14.99%	
	47,200	49,592	2,392	5.07%	
Taxation					
Administration	76,620	76,728	108	0.14%	
Tax Billings	20,000	20,151	151	0.76%	
Tax Exemptions	163,000	156,590	(6,410)	-3.93%	
Assessment Services	328,985	328,985	-	0.00%	
Other Taxation-Tax Sale Costs/Appeals PY	28,560	5,751	(22,809)	-79.86%	Less survey done than budget
	617,165	588,205	(28,960)	-4.69%	
Common Services-Administration Building					
Insurance	6,700	6,800	100	1.49%	
Electricity	36,400	42,922	6,522	17.92%	HVAC in emergency mode for number of months that increased consumption
General Maintenance	55,000	71,471	16,471	29.95%	Unbudgeted heat pump for server room, replacement air compressor
Utilities	1,720	1,737	17	0.99%	

	99,820	122,930	23,110	23.15%	
Other					
Legal Services	177,000	221,993	44,993	25.42%	
Recruiting	50,000	45,757	(4,243)	-8.49%	
General Consulting	100,000	24,166	(75,834)	-75.83%	HR and Growth
Safety Strategy Implementation	50,000	157,849	107,849	215.70%	CC Safety costs main contributor
Other	-	9,599	9,599	100.00%	
Contingency	100,000	32,844	(67,156)	-67.16%	Town Halls $6300, CAO moving
Homeowners Association Fees	450	478	28	6.28%	
Utility Low Income Assistance	15,000	12,000	(3,000)	-20.00%	
Staff Relations Fund	25,000	23,476	(1,524)	-6.09%	
	517,450	528,163	10,713	2.07%	
Other General Government Services					
Conventions & Delegations					
NSFM (Council + CAO)	25,600	11,932	(13,668)	-53.39%	R/A to Legislative reportabe expenses
FCM/CAMA (Council + CAO)	12,200	1,140	(11,060)	-90.66%	R/A to Legislative reportabe expenses
Other Councilors Conferences	1,000	-	(1,000)	-100.00%	
AMANS	8,818	11,869	3,051	34.60%	Cost higher than budget for staff
	47,618	24,941	(22,677)	-47.62%	
General Accident, Damage Claims &					
Public Liability Insurance	1,120	1,120	-	0.00%	
Grants to Other Organizations & Individuals					
Community Investment Fund	175,000	425,000	250,000	142.86%	LRHS track funding from CIF reserve
	175,000	425,000	250,000	142.86%	
Other					
Scholarships	9,000	9,500	500	5.56%	
Municipal Floats	1,600	1,027	(573)	-35.82%	
Pension/Administration Costs	5,450	5,544	94	1.72%	
Advertising & Promotions	13,000	7,068	(5,932)	-45.63%	Staffing turnover
Grants to Organizations	-				
- Queens County Food Bank	15,500	15,500	-	0.00%	
- Queens Country Transit	70,000	70,000	-	0.00%	
- Astor	250,000	19,445	(230,555)	-92.22%	Only used a portion
- Greenfield Fire	200,000	200,000	-	0.00%	
- Queens Neighborhood Co-operative Housing	-	750,000	750,000	100.00%	Unbudgeted funding request
Contingency	-		-	#DIV/0!	
Communications	15,000	3,040	(11,960)	-79.73%	Staffing turnover
	579,550	1,081,123	501,573	86.55%	
Valuation Allowance					
Uncollectible taxes	15,000	25,082	10,082	67.21%	Partially offset by increase in recovered taxes
Total General Government Services	**$ 4,379,128**	**$ 4,824,367**	**$ 445,239**	10.17%	
10. Protective Services					
Police Protection					
Administration-Prosecution Fees	12,400	13,195	795	6.41%	
DNA Testing	10,700	13,133	2,433	22.74%	
RCMP Satellite Office-Caledonia	600	995	395	65.79%	
Seniors' Safety Coordinator	74,966	56,002	(18,964)	-25.30%	Partial year
Protective Services	2,864,265	2,966,383	102,118	3.57%	
Total Police/Senior Protection	2,962,931	3,049,708	86,777	2.93%	
Law Enforcement					
Building/Fire Inspection					
Salary & Benefits	182,400	182,539	139	0.08%	
Travel	5,000	2,595	(2,405)	-48.10%	
Insurance Liability/Vehicle	2,591	2,591	-	0.00%	
Training/Memberships	5,000	9,408	4,408	88.17%	Inspector enrolled in expedited training to increase levels faster.

Shared Services	110,000	-	(110,000)	-100.00%	Not required
Telephone	1,700	590	(1,110)	-65.28%	
Gasoline	12,600	12,600	-	0.00%	
Maintenance Vehicle	3,600	3,854	254	7.04%	
Supplies	500	415	(85)	-16.91%	
	323,391	214,592	(108,799)	-33.64%	
By Law Enforcement					
Salary & Benefits	162,660	130,364	(32,296)	-19.85%	Staffing vacancy
Insurance Liability/Vehicle	1,904	1,904	-	0.00%	
Training/Memberships	1,500	3,515	2,015	134.36%	Municipal Government course unbudgeted.
Telephone	700	296	(404)	-57.67%	
Uniform	3,000	1,621	(1,379)	-45.97%	
Unsightly Premises	1,000	-	(1,000)	-100.00%	
Gasoline	6,000	6,000	-	0.00%	
Bylaw Vehicle Maintenance	1,800	796	(1,004)	-55.75%	
Dog Tags	850	667	(184)	-21.59%	
Dog Pound General Maintenance	750	1,733	983	131.12%	Power consumption
Supplies for Dog Control	500	111	(389)	-77.80%	
Parking Meter Repairs/Tickets	5,000	2,152	(2,848)	-56.95%	Less repairs completed than budget
	185,664	149,161	(36,503)	-19.66%	
Total Law Enforcement	509,055	363,752	(145,302)	-28.54%	
Fire Fighting Force					
Liability Insurance	13,925	14,425	500	3.59%	
Safety Training	40,000	40,000	-	0.00%	
Fire Department Equipment Purchases	309,071	309,071	-	0.00%	
Grants Volunteer Fire Departments/First Resp.	692,450	692,450	-	0.00%	
Interest on Loans	525	-	(525)	-100.00%	Loans paid off in full.
Workers Compensation	18,400	18,903	503	2.73%	
Medical Insurance	6,200	5,895	(305)	-4.92%	
1st Responders Insurance	1,185	1,685	500	42.19%	
Dry Hydrant Maintenance	10,000	10,191	191	1.91%	
Dry Hydrant Upgrades	40,000	-	(40,000)	-100.00%	
Dry Hydrant Labour	60,820	-	(60,820)	-100.00%	
Reserve Fund-Fire Department Capital	415,470	415,470	-	0.00%	
	1,608,046	1,508,090	(99,956)	-6.22%	
Fire Alarm Systems					
Answering Contract	31,000	30,314	(686)	-2.21%	
Base Station/Antenna	600	539	(61)	-10.13%	
	31,600	30,853	(747)	-2.36%	
Water Supply and Hydrants	201,424	201,424	-	0.00%	
Fire Station Building					
Insurance/Building/Boiler	5,139	5,139	-	0.00%	
Building Repairs & Grounds	26,000	51,268	25,268	97.18%	Heat pump study, $17,000, heating reapirs $19,000.
Building Fuel	16,640	28,621	11,981	72.00%	Furnace Oil increase consuption
Utilities	23,400	16,083	(7,317)	-31.27%	Power/sewer
	71,179	101,111	29,932	42.05%	
Other Fire Protection					
Snow Removal Rural Fire Hydrants	5,000	8,370	3,370	67.40%	Weather dependant
			-	#DIV/0!	
Total Fire Protection	1,917,249	1,849,848	(67,401)	-3.52%	
Emergency Measures					
Local EMO/GSAR	44,935	74,062	29,127	64.82%	Unbudgeted comfort center funding expense here
Ground Search & Rescue- Building Fuel	5,000	7,589	2,589	51.77%	Oil - consumption

Vehicle/Building/Liability Insurance	9,808	9,817	9	0.09%	
Electricity	1,660	3,638	1,978	119.17%	Power - consumption
Building Maintenance	3,750	3,035	(715)	-19.08%	
Total Emergency Measures	65,153	98,140	32,987	50.63%	
Total Protective Services	**$ 5,454,387**	**$ 5,361,448**	**$ (92,939)**	-1.70%	
11. Transportation Services					
Common Services-Administration					
EPW Wages (IBEW and non union)	570,790	1,202,392	631,602	110.65%	Wage allocation
Loader Rental	-	53,486	53,486	100.00%	Unbudgeted
Sanitary Supplies	36,750	29,054	(7,696)	-20.94%	
Licencing/Memberships/ Professional Development	33,180	38,141	4,961	14.95%	
Communication Services	40,000	32,820	(7,180)	-17.95%	
	680,720	1,355,894	675,174	99.19%	
Common Services-Equipment Operations					
Salary & Benefits Mechanic	83,040	200,833	117,793	141.85%	Wage allocation
Equipment Oil & Fluids	25,000	23,531	(1,469)	-5.88%	
Equipment Gas	32,550	28,010	(4,540)	-13.95%	
Equipment Diesel	20,000	63,728	43,728	218.64%	Price increase
EPW Vehicle Maintenance	173,750	190,496	16,746	9.64%	
Trucks-Insurance	28,276	28,276	-	0.00%	
Small Equipment Maintenance	44,250	25,170	(19,080)	-43.12%	
Plow Insurance	857	857	-	0.00%	
Heavy Equipment Maintenance	184,000	157,593	(26,407)	-14.35%	
Loader-Insurance	3,428	4,695	1,267	36.97%	
Backhoe - Insurance	429	429	-	0.00%	
	595,580	723,619	128,039	21.50%	
Small Tools and Equipment	34,000	34,613	613	1.80%	
Public Works Safety Equipment and Training	45,000	93,715	48,715	108.26%	Recommended continual safety investment
	79,000	128,328	49,328	62.44%	
Storage					
Insurance	548	548	-	0.00%	
Grounds Building Utilities	15,600	15,944	344	2.21%	
Grounds Building General Maintenance	10,000	4,621	(5,379)	-53.79%	
	26,148	21,113	(5,035)	-19.26%	
Works Garage					
Works Garage Renovation	12,000	21,220	9,220	76.83%	Generator works that carried over from prior
Works Utilities	29,640	35,793	6,153	20.76%	
Works Department General Maintenance	81,000	33,226	(47,774)	-58.98%	Glass work not included in budget submission, expectation was that it would be 24/25.
	122,640	90,239	(32,401)	-26.42%	
Insurance	2,934	2,934	-	0.00%	
Total Common Services	1,507,022	2,322,126	815,104	54.09%	
Road Transport					
Roads and Streets					
Road Levy	306,840	306,849	9	0.00%	
Street and Road Maintenance	103,890	172,211	68,321	65.76%	SaltShed cover from budgeted previous year charged here.
Street and Road Maintenance - Labour	532,360	233,025	(299,335)	-56.23%	Wage allocation
Sidewalks Material	64,290	49,939	(14,351)	-22.32%	
Sidewalks Labour	60,820	16,642	(44,178)	-72.64%	Wage allocation
Storm Water Management	10,000	13,597	3,597	35.97%	
Storm Water Management - Labour	50,180	16,447	(33,733)	-67.22%	Wage allocation
De-Icing Materials Supply	75,000	89,299	14,299	19.06%	

Traffic Signals and Markings	99,392	149,419	50,027	50.33%	Portable traffic signal purchased for Waterloo, increase in line marking rates
Traffic Calming Labour	50,180	5,709	(44,471)	-88.62%	Wage allocation
Equipment Permitting	16,500	21,416	4,916	29.80%	
Asphalt Paving	391,230	395,890	4,660	1.19%	
	1,760,682	1,470,443	(290,239)	-16.48%	
Debenture Principal & Interest					
Principal	64,856	64,856	-	0.00%	
Interest	18,994	18,425	(569)	-2.99%	
	83,850	83,282	(568)	-0.68%	
Road Transport					
Street lighting					
Rental	273,000	302,705	29,705	10.88%	
Decorative Light Maintenance	19,000	11,618	(7,382)	-38.85%	
	292,000	314,323	22,323	7.64%	
Airport					
Airport Insurance	4,628	4,572	(56)	-1.21%	
Building/Grounds	2,500	2,500	-	0.00%	
Heat/Lights/Fuel	2,730	2,280	(450)	-16.47%	
	9,858	9,352	(506)	-5.13%	
Total Transportation Services	**$ 3,653,412**	**$ 4,199,526**	**$ 546,114**	14.95%	
12. Environmental Health Services					
R.Q.M. Sewage Administration					
Supervision	154,880	65,963	(88,917)	-57.41%	Wage Allocation
Insurance-Caledonia	3,194	3,194	0	0.01%	
WW Continuing Education/Certification	17,910	2,817	(15,093)	-84.27%	Staff vacancies led to staff inavailability to participate in training
Consulting Services	30,000	11,794	(18,206)	-60.69%	Same issue with AIWUC here.
Insurance- Brooklyn	1,948	1,948	(0)	0.00%	
Insurance-STP Liverpool	15,518	15,518	0	0.00%	
Insurance-Milton	3,880	3,880	0	0.01%	
	227,330	105,115	(122,215)	-53.76%	
R.Q.M. Sewage Collection Systems					
NQ WW Collection and Treatment Maintenance	129,500	205,605	76,105	58.77%	20K professional fees unbudgetted, $0K septic pumping not budgeted
NQ WW Collection and Treatment Wages and Benefits	46,350	30,544	(15,806)	-34.10%	Wage Allocation
SQ WW Collection Wages and Benefits	132,270	102,462	(29,808)	-22.54%	Wage Allocation
SQ WW Collection Maintenance	180,000	263,563	83,563	46.42%	Three unbudgted pump failures
	488,120	602,174	114,054	23.37%	
R.Q.M. Sewage Treatment & Disposal					
SQ WW Treatment Operations	221,825	251,640	29,815	13.44%	
SQ WW Treatment Wages and Benefits	46,350	21,234	(25,116)	-54.19%	Wage Allocation
	268,175	272,875	4,700	1.75%	
Debenture Principal & Interest					
Principal	162,731	162,731	-	0.00%	
Interest	30,688	32,777	2,089	6.81%	
	193,419	195,508	2,089	1.08%	
R.Q.M. Total Sewage and Disposal	1,177,044	1,175,671	(1,373)	-0.12%	
Garbage Collection & Disposal					
Administration					
Salary and Benefits	208,030	96,719	(111,311)	-53.51%	Wage Allocation
SW Administrative Travel	2,000	637	(1,363)	-68.13%	
SW Administrative Communications	1,500	-	(1,500)	-100.00%	
Public Engagement	17,500	6,483	(11,017)	-62.95%	EPR meant no upgrade to waste recepticals, no litter collection program,
Uncolllectible AR	-	21,147	21,147	100.00%	Council motion
Curbside Inspection	25,000	630	(24,370)	-97.48%	Included with new provider

	254,030	125,617	(128,413)	-50.55%	
Garbage & Waste Collection					
Grey Box & Green Cart Maintenance	74,480	12,008	(62,472)	-83.88%	Budgetted upgrades to grey box sites were paused.
Grey Box & Green Cart Maintenance - Labour	60,820	42,621	(18,199)	-29.92%	Wage allocation
Solid Waste Collection Contracts	1,072,140	972,816	(99,324)	-9.26%	Fuel adjustment was estimate
Solid Waste Transportation Contract	557,820	511,833	(45,987)	-8.24%	Volume based
Derelict Vehicle Program	1,000	676	(324)	-32.40%	
	1,766,260	1,539,954	(226,306)	-12.81%	
Landfill					
SW Wages and Benefits	436,630	366,168	(70,462)	-16.14%	Wage allocation
Insurance	11,042	11,042	0	0.00%	
SW Facility Operation and Maintenance	380,300	346,648	(33,652)	-8.85%	
Control Program and Testing	62,500	68,651	6,151	9.84%	
HHW Operation and Maintenance	37,000	86,086	49,086	132.67%	Backlog of HHW treatment due to CC Safety and training required contractor to come in and remov
Leachate Management	75,000	41,229	(33,771)	-45.03%	Anticipated maintenance was not required
Leachate Transportation wages	148,920	67,647	(81,273)	-54.57%	Wage allocation
Reserve Fund-Spec Cap-Post Closure Queens	450,000	441,941	(8,059)	-1.79%	
Reserve Fund-Spec Cap-Post Closure-Cont.	550,000	550,000	-	0.00%	
	2,151,392	1,979,412	(171,980)	-7.99%	
Debenture Principal & Interest					
Principal	68,987	68,987	0	0.00%	
Interest	2,311	1,159	(1,152)	-49.86%	
	71,298	70,146	(1,152)	-1.62%	
Recycling					
MRF Wages and Benefits	491,420	403,557	(87,863)	-17.88%	Facility closed
Insurance	4,229	4,229	-	0.00%	
MRF Operation and Maintenance	110,300	144,268	33,968	30.80%	Costs assocaited with shutting down facility
Organics Transfer Operation and Maintenance	264,500	290,700	26,200	9.91%	
Leaf and Yard Waste Operations - Labour	-	1,533	1,533	100.00%	Wage allocation
Leaf and Yard Waste Operations	55,000	41,486	(13,514)	-24.57%	Budget estimate from contractor was higher than actual
	925,449	885,773	(39,676)	-4.29%	
Total Garbage & Waste Collection & Disposal	5,168,429	4,600,902	(567,527)	-10.98%	
Total Environmental Health Services	**$ 6,345,473**	**$ 5,776,573**	**$ (568,900)**	-8.97%	
13. Public Health & Welfare Services					
Hillsview Acres	$ 1,843,656	$ 1,915,389	71,733	3.89%	HVA operatonal expenses
	$ 1,843,656	**$ 1,915,389**	**$ 71,733**		
14. Environment Development Services					
Planning					
Administration					
Salaries & Benefits	455,290	384,790	(70,500)	-15.48%	Vacancies
Supplies	3,000	428	(2,572)	-85.74%	
	458,290	385,218	(73,072)	-15.94%	
Planning Other					
Travel	250	197	(53)	-21.10%	
Liability Insurance	977	977	-	0.00%	
Training/Memberships	1,200	200	(1,000)	-83.33%	
Civic Number Private Road Signage	1,000	461	(539)	-53.86%	
Advertising	1,000	-	(1,000)	-100.00%	
Planning Projects Reserve	15,000	15,000	-	0.00%	
GIS Project	5,750	3,427	(2,323)	-40.41%	
Heritage Property	1,200	-	(1,200)	-100.00%	Committee not active
Meeting support	2,500	-	(2,500)	-100.00%	Committee not active
Community Outreach	10,000	-	(10,000)	-100.00%	Committee not active

Accessibility Planning/Implementation Misc.	12,500	-	(12,500)	-100.00%	Committee not active
Surveying	5,000	-	(5,000)	-100.00%	
	56,377	20,263	(36,114)	-64.06%	
Total Environmental Planning & Zoning	514,667	405,480	(109,187)	-21.22%	
Other Environment Development Services					
Tourism & Economic Development					
Salaries & Benefits	347,423	275,996	(71,427)	-20.56%	Vacancies
Supplies/Materials/Operations					
Supplies	500	194	(306)	-61.26%	
Library/Resource	150	-	(150)	-100.00%	
	650	194	(456)	-70.20%	
Department Services/Projects					
Brochure Update & Productions	15,000	3,159	(11,841)	-78.94%	Staff turnover
	15,000	3,159	(11,841)	-78.94%	
Queens Waterfront Development					
Port Medway Maintenance	9,710	4,719	(4,991)	-51.40%	Maintenance reduced
	9,710	4,719	(4,991)	-51.40%	
Publicity & Advertising					
Website Development	12,000	5,285	(6,715)	-55.96%	Staff turnover
Signage Development & Mtnce.	12,500	12,660	160	1.28%	
Promotions and Advertising	25,000	1,841	(23,159)	-92.63%	Staff turnover
	49,500	19,786	(29,714)	-60.03%	
Facilities					
Christmas Lighting/Wreaths	21,000	11,611	(9,389)	-44.71%	
VIC Maintenance	21,000	1,043	(19,957)	-95.03%	budgeted based on historical, not required
	42,000	12,654	(29,346)	-69.87%	
Fort Point Lighthouse Park					
Insurance	950	950	-	0.00%	
Utilities	3,220	2,907	(313)	-9.71%	
Fort Point Maintenance	6,000	3,127	(2,873)	-47.88%	
	10,170	6,984	(3,186)	-31.32%	
LBDC					
LBDC Maintenance and Operation	154,050	142,392	(11,658)	-7.57%	
Real Property Taxes	15,800	15,791	(9)	-0.06%	
Insurance	9,636	9,636	-	0.00%	
	179,486	167,819	(11,667)	-6.50%	
Other					
VIC Operations	45,142	45,089	(53)	-0.12%	
Insurance	1,913	1,913	-	0.00%	
Training	3,000	1,747	(1,253)	-41.76%	
Travel	1,500	883	(617)	-41.15%	
Membership	4,400	3,789	(611)	-13.88%	
	55,955	53,421	(2,534)	-4.53%	
Economic Development					
Regional Beautification / Façade program	40,000	24,523	(15,477)	-38.69%	
Events Strategy Implementation	50,000	37,095	(12,905)	-25.81%	
Economic Development Data and Profile	5,000	-	(5,000)	-100.00%	
Community Economic Diversification	35,000	37,088	2,088	5.97%	
Regional Economic Development	10,000	10,000	-	0.00%	

Branding/Wayfinding	50,000	29,506	(20,494)	-40.99%	
Miriam Hunt Park	30,000	30,000	-	0.00%	
	220,000	168,212	(51,788)	-23.54%	Staff turnover
Total Tourism and Economic Development	929,894	712,945	(216,949)	-23.33%	
Total Environmental Development Services	**$ 1,444,561**	**$ 1,118,425**	**$ (326,136)**	-22.58%	
15. Recreation and Cultural Services					
Recreation Facilities					
Swimming Pool/Beach					
Staff Wages/Benefits-NQAC	32,360	32,073	(287)	-0.89%	
Utilities-NQAC	1,810	3,504	1,694	93.57%	
Supplies-NQAC	10,000	2,335	(7,665)	-76.65%	
NQAC Maintenance	8,000	11,762	3,762	47.03%	
Staff Training/Travel-NQAC	7,500	6,101	(1,399)	-18.66%	
Insurance-NQAC	1,104	1,104	-	0.00%	
Beach Meadows Beach Maintenance and Ops.	21,250	30,046	8,796	41.39%	
	82,024	86,924	4,900	5.97%	
Milton Pool	-	119	119	100.00%	
	-	119	119	100.00%	
Parks/Playgrounds					
Grounds Crew Wages	411,686	302,659	(109,027)	-26.48%	Wage allocation
Liability Insurance	2,429	2,429	-	0.00%	
Grounds Crew Gas	13,500	13,500	-	0.00%	
Park Facilities Maintenance and Operation	112,125	79,567	(32,558)	-29.04%	Thorburne park improvements not completed
Playground Maintenance and Operation	28,450	22,772	(5,678)	-19.96%	
	568,190	420,928	(147,262)	-25.92%	
Queens Place Community Facility					
Office Supplies/Postage	6,400	3,612	(2,788)	-43.56%	
Insurance	17,955	17,955	-	0.00%	
General Equipment	20,000	9,929	(10,071)	-50.35%	
Staff Training / Memberships	12,000	7,617	(4,383)	-36.53%	
Advertising & Promotion	15,000	2,877	(12,123)	-80.82%	
License & Fees	20,000	33,217	13,217	66.09%	
Facility Building Maintenance	140,000	142,373	2,373	1.69%	
Fuel Cost	74,000	123,310	49,310	66.63%	Price increase
Power	315,120	306,837	(8,283)	-2.63%	
Sewer & Water Fees	12,000	16,011	4,011	33.42%	
Telephone / Cable	7,000	8,648	1,648	23.54%	
Propane	2,200	11	(2,189)	-99.50%	
Concessions Equipment & Supplies	5,000	1,559	(3,441)	-68.82%	
Bar/Beverage Supplies	8,500	8,822	322	3.79%	
Special Events (facility rental)	25,000	-	(25,000)	-100.00%	
Fitness Center	35,000	26,738	(8,262)	-23.61%	
General Operations	28,000	26,155	(1,845)	-6.59%	
Salary & Benefits	811,120	781,071	(30,049)	-3.70%	
	1,554,295	1,516,742	(37,553)	-2.42%	
Debenture Principal & Interest					
Principal	158,369	158,369	-	0.00%	
Interest	46,041	44,675	(1,366)	-2.97%	
	204,410	203,044	(1,366)	-0.67%	
Subtotal Recreation Facilities	2,408,919	2,227,758	(181,161)	-7.52%	
Cultural Buildings & Facilities					
Historical Burial Grounds	1,000	879	(121)	-12.14%	

Old Town Hall/ Astor	1,000	879	(121)	-12.14%	
Old Town Hall/Astor Insurance	4,374	4,374	-	0.00%	
Old Town Hall/Astor General Maintenance	80,000	32,301	(47,699)	-59.62%	40K budgeted for ramp canop, actual costs $11,000
Old Town Hall/Astor Electricity & Fuel	35,360	35,202	(158)	-0.45%	
Old Town Hall/Astor Operations	2,400	730	(1,670)	-69.59%	
	122,134	72,607	(49,527)	-40.55%	
Museums					
Blacksmith Museum	4,314	16,361	12,047	279.25%	Carry over work from prior year not in budget
Court House Insurance, Fire & Liability	1,195	1,195	-	0.00%	
Court House General Maintenance	10,000	7,046	(2,954)	-29.54%	
Court House Heat	5,500	5,537	37	0.67%	
Court House Power Water & Sewer	2,600	1,973	(627)	-24.12%	
	23,609	32,112	8,503	36.01%	
Library					
Library Operations	-	928	928	100.00%	
Regional Library	92,000	92,000	-	0.00%	
	92,000	92,928	928	1.01%	
Other Recreation and Cultural Services					
Travel	4,090	2,488	(1,602)	-39.18%	
Training/Workshops	3,070	1,329	(1,741)	-56.71%	
Community Grants & Programs					
- North Queens Active Living	16,500	16,500	-	0.00%	
- Greenfield Recreation	25,000	25,000	-	0.00%	
Aquatic Training	3,070	418	(2,652)	-86.39%	
Memberships	1,530	497	(1,033)	-67.51%	
Telephone	410	389	(21)	-5.14%	
Equipment	4,090	12	(4,078)	-99.70%	
Community Workshops	3,840	1,340	(2,500)	-65.10%	
Health and Wellness Initiatives	1,530	-	(1,530)	-100.00%	
Active Transportation	1,530	177	(1,353)	-88.41%	
Volunteer Recognition	1,230	73	(1,157)	-94.10%	
Promotion	820	-	(820)	-100.00%	
Salaries & Benefits	201,780	142,486	(59,294)	-29.39%	Wage allocation
Physical Activity Strategy Implementation	52,990	23,617	(29,373)	-55.43%	Staff Vacancy
	321,480	214,325	(107,155)	-33.33%	
Total Recreation & Cultural Services	**$ 2,969,142**	**$ 2,640,608**	**$ (328,534)**	-11.06%	
Unbudgeted Expenditures - NO BUDGET REQUIREMENT	-	-			
	-	-			
Reserve Transfer-Special Operating Reserve					
Sidewalk Renewal	25,000	25,000	-	0.00%	
First Responders	5,000	5,000	-	0.00%	
2ND Generation Landfill	150,000	150,000	-	0.00%	
Surplus transfer	-	262,016	262,016	100.00%	
	180,000	442,016	262,016	145.56%	
Reserve Transfer - Equipment Reserve					
Airport Reserve- New 23/24	12,000	12,000	-	0.00%	
Landfill Equipment	200,000	200,000	-	0.00%	
General Equipment Reserve	250,000	250,000	-	0.00%	
Equipment Reserve shortfall CIP purchases	170,610	93,051	(77,559)	-45.46%	Trade in reduced price
	632,610	555,051	(77,559)	-12.26%	

Total Fiscal Transfers:	812,610	997,067	184,457	22.70%
Conditional Transfers to other governments and agencies				
Appropriation to Regional School Board	4,157,016	4,157,016	-	0.00%
Total Conditional Transfers to other governments and agencies	4,157,016	4,157,016		
Total Fiscal Services	4,969,626	5,154,083	184,457	3.71%
Total Expenditures	31,059,385	30,990,418	(68,967)	-0.22%
Operating Surplus	**$ 0**	**$ (0)**		

Region of Queens Municipality Fiscal 25-26
Water Utility

REVENUES	2026-03-31 Region Budget	2026-03-31 Actual	VAR B vs A $	Var B vs A %age	
Operating Revenues					
Metered Sales	610,746	642,058	31,312	5.13%	Rate increase Jan 2026
Public Fire Protection	201,424	201,424	0	0.00%	
	812,170	843,482	31,312	3.86%	
Other Operating Revenues					
Sprinkler Service	5,400	5,200	(200)	-3.70%	
Plate Fee & Shut off	4,400	3,240	(1,160)	-26.36%	
Connections Fee	3,000	2,776	(224)	-7.48%	
	12,800	11,216	(1,584)	-12.38%	
NON OPERATING REVENUE					
Interest	15,000	15,707	707	4.71%	
Miscellaneous		412,422	412,422	100.00%	NSRAB Decision
	15,000	428,129	413,129	2754.20%	
TOTAL REVENUE	839,970	1,282,827	442,857	52.72%	
EXPENDITURES					
SOURCE OF SUPPLY					
Supervision and Engineering	14,435	4,074	(10,361)	-71.78%	Wage allocation
Labour	13,900	-	(13,900)	-100.00%	Wage allocation
Insurance	1,937	1,937	(0)	0.00%	
Lake Inspections	70,000	75,938	5,938	8.48%	
Screen Maintenance - Labour	6,500	-	(6,500)	-100.00%	Wage allocation
Screen House Maintenance	-	1,401	1,401	100.00%	
Wildlife Management	1,500	183	(1,317)	-87.82%	
TOTAL SOURCE OF SUPPLY	108,272	83,533	(24,739)	-22.85%	
WATER TREATMENT (Purification)					
Salaries and Benefits - Supervisory	63,840	11,021	(52,819)	-82.74%	Wage allocation
Labour	104,280	106,643	2,363	2.27%	
Chemicals and Additives	208,000	245,965	37,965	18.25%	
Water Testing	30,000	29,886	(114)	-0.38%	
Facility Repairs and Maintenance	79,500	95,146	15,646	19.68%	
Process Equipment	114,275	72,755	(41,520)	-36.33%	Severel budgeted projects that did not get completed
Electricity	103,370	106,238	2,868	2.77%	
Generator	5,200	7,286	2,086	40.11%	
Phone/Internet	3,720	1,870	(1,850)	-49.73%	
Contracted Services	50,475	-	(50,475)	-100.00%	All invoiced to Wastewater by contractor
Allocated Services	13,475	16,210	2,736	20.30%	
TOTAL WATER TREATMENT	776,135	693,020	(83,115)	-10.71%	
TRANSMISSION AND DISTRIBUTION					
Salaries and Benefits - Supervisory	22,910	15,794	(7,116)	-31.06%	Wage allocation
Reading Meters Expense - Labour	23,170	5,910	(17,260)	-74.49%	Wage allocation
Mains - Labour	37,080	14,816	(22,264)	-60.04%	Wage allocation
Meters - Labour	14,840	1,858	(12,982)	-87.48%	Wage allocation
Water Leaks - Labour	99,450	44,325	(55,125)	-55.43%	Wage allocation
Flushing - Labour	8,380	3,078	(5,302)	-63.26%	Wage allocation
Maintenance Hydrant/Valves-Labour	43,350	12,926	(30,424)	-70.18%	Wage allocation
Other- Labour	39,180	-	(39,180)	-100.00%	Wage allocation
Maintenance of Mains (Materials)	25,000	17,446	(7,554)	-30.22%	
Use of Gravel	2,500	2,591	91	3.66%	
Maintenance of Meters	30,000	17,837	(12,163)	-40.54%	
Maintenance of Hydrants/Valves	18,000	28,415	10,415	57.86%	
Leak Detection	30,000	20,712	(9,288)	-30.96%	
Steet Patching	40,000	47,400	7,400	18.50%	
Cowie Well - Public Tap	5,500	2,680	(2,820)	-51.27%	
Allocated Services	31,441	37,824	6,383	20.30%	
TOTAL TRANSMISSION AND DISTRIBUTION	470,801	273,614	(197,188)	-41.88%	
Allocated Services - T/D 70% Treatment 30%					
Truck Repairs - Transportation	4,885	5,094	209	4.27%	
Insurance	1,116	1,116	(1)	-0.04%	
Excavator Repairs	10,185	18,875	8,690	85.32%	Unplanned equipment maintenance
Tools & Shop Expense	5,000	9,944	4,944	98.88%	Unplanned equipment maintenance
Safety Equipment	8,000	6,523	(1,477)	-18.46%	
Computer Services	14,200	11,308	(2,892)	-20.36%	
Meal Allowance	1,330	835	(495)	-37.19%	
Travel	200	339	139	69.72%	
TOTAL ALLOCATED SERVICES	44,916	54,034	9,118	20.30%	
ADMINISTRATION AND GENERAL					
Supervisory salary	-	25,975	25,975	100.00%	Wage allocation
Office Salaries	58,066	58,070	4	0.01%	
Office Supplies and Expenses	2,000	1,740	(260)	-12.99%	
Contracting Services	2,400	5,226	2,826	117.74%	Unplanned scada support
Rate Study	12,000	10,853	(1,147)	-9.55%	
Advertising Expense	4,250	13,960	9,710	228.47%	notice of work and boil advisories
Courses and Seminars	9,000	6,878	(2,122)	-23.58%	
Auditors	6,900	6,900	-	0.00%	

Legal	500	-	(500)	-100.00%	
UARB Utility Levy	1,793	1,775	(18)	-1.00%	
Insurance	11,040	17,095	6,055	54.85%	Increase premium WTP
TOTAL ADMINISTRATION AND GENERAL	107,949	148,473	40,523	37.54%	
Depreciation	117,000	117,280	280	0.24%	
TOTAL OPERATING EXPENDITURES	1,580,157	1,315,919	(264,239)	-16.72%	
NON OPERATING EXPENDITURES					
Principal	59,689	59,689	-	0.00%	
Interest/Discount	13,222	14,220	998	7.55%	
TOTAL NON OPERATING EXPENDITURES	72,911	73,909	998	1.37%	
TOTAL OPERATING AND NON OPERATING EXPENDITURES	1,653,068	1,389,828	(263,240)	-15.92%	
SURPLUS/DEFICIT	(813,099)	(107,001)	706,098	-86.84%	
			412,422	NSRAB adjustment	
			293,675	Adjusted total variance	
			(247,257)	Labour portion	

Region of Queens Municipality
RESERVE ACTIVITY REPORT

NOTE: This report includes actual (unaudited) activity for fiscal 2025-2026 and budgeted activity for future years per the operational budget and the five year Capital Investment Plan.

SPECIAL CAPITAL RESERVE

42140 Post Closure Landfill — Projected 03/31/2027 Balance: **$10,982,125**

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	$	441,941.23	
	Closure Costs Other Gov'n	$	549,999.96	
	Interest 25/26	$	337,933.98	
	03/31/2026 Balance:	**$**	**9,758,470.49**	
	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	$	292,754.11	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**10,982,124.60**	

42150 Accumulated Surplus — Projected 03/31/2027 Balance: **$1,206,085**

Balance	April 1, 2025	$	1,523,625.17	
	Interest 25/26	$	9,321.18	
	Loss on Donation of Asset	$	(133,030.00)	
	Gain on Trade in of Assets	$	20,300.00	
	Projected 03/31/2026 Balance:	**$**	**1,420,216.35**	
	Interest 26/27	$	35,128.69	Estimate 3%
	QP Drive CIP 26/27	$	(249,260.00)	CIP 26/27 25-03
	Projected 03/31/2027 Balance:	**$**	**1,206,085.04**	

SPECIAL OPERATING RESERVE

52150 West Queens First Responders — Projected 03/31/2027 Balance: **$34,938**

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	$	764.86	
	F2024/2025 - annual contribution from Operating	$	5,000.04	
	03/31/2026 Balance:	**$**	**28,920.63**	
	F2026/2027 - annual contribution from Operating	$	5,000.00	BUDGET
	Interest 26/27	$	1,017.62	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**34,938.25**	

52151 Community Investment Fund Projected 03/31/2027 Balance: **$164,065**

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	$	5,392.43	
	F2025/2026 - LRHS Track Project Commitment	$	(250,000.00)	
	F2025/2026 Contributon not spent	$	55,389.67	
	03/31/2026 Balance:	**$**	**259,286.09**	
	Additional Funding to operations	$	(100,000.00)	Direction of Council BUDGET
	Interest 26/27	$	4,778.58	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**164,064.67**	

52152 Parkland Fee Projected 03/31/2027 Balance: **$6,263**

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

Balance	April 1, 2025	$	124,513.67	
	Interest 25/26	$	3,876.60	
	F 2025/2026 - Addition	$	18,190.00	
	03/31/2026 Balance:	**$**	**146,580.27**	
	Port Medway Interpretive panel	$	(7,000.00)	BUDGET
	Fund Miriam Hunt Park	$	(30,000.00)	BUDGET
	Port Medway Lights	$	(49,000.00)	BUDGET
	Beach Meadows Swings	$	(32,500.00)	BUDGET
	Playpark Gates	$	(12,000.00)	BUDGET
	Thorburne park	$	(10,000.00)	BUDGET
	Interest 26/27	$	182.41	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**6,262.68**	

52153 Septage Projected 03/31/2027 Balance: **$290,110**

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	$	7,491.43	
	03/31/2026 Balance:	**$**	**283,262.56**	
	F2026/2027 dredging	$	(55,000.00)	BUDGET
	Interest 26/27	$	6,847.88	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**290,110.44**	

52155 Sewer Projects Projected 03/31/2027 Balance: **$143**

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	$	24,527.42	
	F2025/2026 Debenture Weir Lane proceeds	$	280,000.00	
	03/31/2026 Balance:	**$**	**927,420.06**	
	Interest 26/27	$	27,822.60	Estimate 3%
	F2026/2027 Waterloo East Phase IIIB (split btw this and surplus)	$	(355,100.00)	CIP 26/27 25-04
	F2025/2026 Contribution to be applied once project complete	$	(600,000.00)	CIP 25/26 not used yet
	Projected 03/31/2027 Balance:	**$**	**142.66**	

Note: Waterloo project funding will be reviewed once project has been completed in 26/27.

52156 MPS and LUB Reserve Projected 03/31/2027 Balance: **-$542**

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	$	858.84	
	03/31/2026 Balance:	**$**	**47,473.94**	
	MPS review - RFP out	$	(48,000.00)	BUDGET
	Interest 26/27	$	(15.78)	
	Projected 03/31/2027 Balance:	**$**	**(541.84)**	

52157 Permit Tracking Reserve Projected 03/31/2027 Balance: **$61,698**

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	$	3,514.82	
	03/31/2026 Balance:	**$**	**132,900.65**	
	F2026/2027 - Allocation to Operating	$	(25,000.00)	BUDGET
	F2026/2027 - Allocation to Operating	$	(48,000.00)	BUDGET
		$	1,797.02	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**61,697.67**	

52158 Organic Project Projected 03/31/2027 Balance: **$443,223**

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	$	23,717.48	
	03/31/2026 Balance:	**$**	**896,795.00**	
	Closure costs F2026	$	(400,000.00)	BUDGET
	Infrastructure camera system	$	(66,481.00)	BUDGET
	Interest 26/17	$	12,909.42	
	Projected 03/31/2027 Balance:	**$**	**443,223.42**	

52159 Fundraising Projected 03/31/2027 Balance: **($1,093)**

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	$	487.65	Estimate 3.5%
	03/31/2026 Balance:	**$**	**18,438.69**	
	SQPool initial costs	$	(19,500.00)	BUDGET
	Interest 26/27	$	(31.84)	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**(1,093.15)**	

52160 Pine Grove Park Projected 03/31/2027 Balance: **$3,498**

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	$	751.00	
	F2025/2026 - Annual contribution to Operating	$	(25,000.00)	
	Projected 03/31/2026 Balance:	**$**	**28,396.57**	
	F2026/2027 - Annual contribution to Operating	$	(25,000.00)	BUDGET
	Interest 26/27	$	101.90	
	Projected 03/31/2027 Balance:	**$**	**3,498.47**	

52161 Cell Tower Projected 03/31/2027 Balance: **$169,138**

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	$	4,342.89	
	03/31/2026 Balance:	**$**	**164,211.37**	
	Interest 26/27	$	4,926.34	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**169,137.71**	

52162 Recreation for All Projected 03/31/2027 Balance: **$6,246**

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	$	239.71	
	F2025/2026 - Funding for participants	$	(3,233.60)	
	F2025-2026 - Contributions	$	100.00	
	03/31/2026 Balance:	**$**	**9,063.88**	
	Interest 26/27	$	181.92	Estimate 3%
	F2026/2027 - Funding for participants (new pool)	$	(3,000.00)	
	Projected 03/31/2027 Balance:	**$**	**6,245.80**	

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: **$617,766**

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	$	24,183.32	
	F2025/2026 - Projected deficit	$	(75,354.70)	
	03/31/2026 Balance:	**$**	**839,054.25**	
	Interest 26/27	$	25,171.63	Estimate 3%
	F2026/2027 - Projected deficit	$	(246,460.00)	BUDGET
	Projected 03/31/2027 Balance:	**$**	**617,765.88**	

52167 Build Canada Strong Fund Projected 03/31/2027 Balance: **$285,836**

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	$	57,596.33	
	F2025/2026 - CCBF federal funding	$	811,677.84	Increased, document in Budget folder
	F2025/2026 - Beach Meadows Infrastructure	$	(32,184.35)	
	F2025/2026 - Sewer Treatment Plant UV upgrades	$	(350,401.16)	
	03/31/2026 Balance:	**$**	**1,813,115.09**	
	F2026/2027 - BCSF Federal funding	$	811,677.84	
	F2026/2027 - Accessible Washrooms, Splash Pad	$	(425,810.00)	CIP 26/27 24-30
	F2026/2027 - Sidewalk Section 1	$	(325,165.00)	CIP 26/27 25-18
	F2026/2027 - MPSE Wastewater Lift Station	$	(1,500,000.00)	CIP 26/27 24-26
	F2026/2027 - Library Renovations	$	(111,490.00)	CIP 26/27 24-04
	Allocate remaining balance back to BCSF 52167	$	12,293.93	
	Interest 26/27	$	11,214.54	
	Projected 03/31/2027 Balance:	**$**	**285,836.40**	
	F2027/2028 - CCBF Federal funding	$	811,677.84	
	F2027/2028 - Parker Street	$	(727,000.00)	CIP 27/28 27-03
	Interest 27/28	$	11,115.43	
	Projected 03/31/2028 Balance:	**$**	**381,629.67**	
	F2028/2029 - CCBF Federal funding	$	811,677.84	
	F2028/2029 - Zwicker Avenue (partial borrowing)	$	(1,068,983.90)	CIP 28/29 28-03
	Interest 27/28	$	3,729.71	

	Projected 03/31/2029 Balance:	**$**	**128,053.31**	
	F2029/2030 - CCBF Federal funding	$	811,677.84	
	F2029/2030 - MPSE Main Street C608 to Wolfe	$	(400,000.00)	CIP 29/30 28-02
	F2029/2030 - Keddy Lane	$	(311,570.00)	CIP 29/30 26-02
	Interest 28/29	$	3,003.24	
	Projected 03/31/2030 Balance:	**$**	**231,164.39**	
	F2029/2030 - CCBF Federal funding	$	811,677.84	
	Interest 29/30	$	31,285.27	
	Projected 03/31/2031 Balance:	**$**	**1,074,127.50**	

52168 Sidewalk Projected 03/31/2027 Balance: **$198,665**

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	$	4,439.87	
	03/31/2026 Balance:	**$**	**167,878.27**	
	F2026/2027 - Annual contribution from Operating	$	25,000.00	BUDGET
	Interest 26/27	$	5,786.35	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**198,664.62**	

52170 2ND Generation Landfill Projected 03/31/2027 Balance: **$6,396,327**

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	$	164,236.21	
	03/31/2026 Balance:	**$**	**6,210,026.67**	
	Annual funding from operations	$	-	
	Interest 26/27	$	186,300.80	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**6,396,327.47**	

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 Equipment Projected 03/31/2027 Balance: **$5,163**

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	$	132.56	
	Greenfield SCADA	$	(33,879.00)	
	03/31/2026 Balance:	**$**	**5,012.25**	
	By Department - Greenfield	$	2,384.04	39.31%
	By Department - North Queens	$	1,427.41	32.96%
	By Department - Mill Village	$	1,200.80	27.73%
	Interest 26/27	$	150.37	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**5,162.62**	

52173 Comfort Center Projected 03/31/2027 Balance: **$55,522**

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	$	1,228.41	
	F2025/2026 Usage	$	(37,657.70)	
	03/31/2026 Balance:	**$**	**10,215.22**	
	Funding from Operations 26/27	$	45,000.00	BUDGET
	Interest 26/27	$	306.46	Estimate 3%
	Projected 03/31/2027 Balance:	**$**	**55,521.68**	

52174 Library Renovation Projected 03/31/2027 Balance: **$123,784**

Funded April 1, 2024 per Council instruction from CCBF

Balance	April 1, 2025	$	802,484.81	
	Interest 25/26	$	21,799.81	
	F2025/2026 WIP reallocate to reserve	$	(605,237.05)	
	F2025/2026 CIP	$	(95,263.64)	
	03/31/2026 Balance:	**$**	**123,783.93**	
	F2026/2027	$	(111,490.00)	CIP 26/27 24-04
	Allocate remaining balance back to BCSF 52167	$	(12,293.93)	
	Projected 03/31/2027 Balance:	**$**	**0.00**	

52175 Accumulated Surplus Special Operating Reserve

Projected 03/31/2027 Balance: **$2,854,535**

Balance	April 1, 2025	$	10,221,258.68	
	Interest 25/26	$	231,111.52	
	F2025/2026 Fund Operational Projects Reserve 52177	$	(1,000,000.00)	
	F2025/2026 Fund District 13 Reserve (overpay of Area Rates)	$	(1,047,833.00)	
	F2025-2026 Fund Accessibility Reserve unspent F2024/2025	$	(80,000.00)	
	F2025-2026 - Intervenor Status	$	(67,189.00)	
	F2025/2026 - Astor Grant	$	(16,483.00)	BUDGET 25/26 $250,000
	F2025/2026 - Greenfield Fire	$	(200,000.00)	
	F2025/2026 - Succession Planning	$	(32,214.00)	
	F2025/2026 - Heat Pumps for Server Room	$	(5,083.38)	UNBUDGETED
	F2025/2026 - AED	$	(16,487.18)	UNBUDGETED
	F2025/2026 - Wheel Loader Rental - 4 months	$	(43,100.64)	UNBUDGETED
	F2025/2026 - UV Light upgrades ineligible costs	$	(40,206.15)	UNBUDGETED
	F2025/2026 - Beach Meadowsd ineligible costs	$	(62,827.10)	UNBUDGETED
	F2025/2026 - Library ineligible costs	$	(49,747.76)	UNBUDGETED
	F2025/2026 - Surplus	$	262,015.88	
	03/31/2026 Balance:	**$**	**8,053,214.87**	
	F2026/2027 - Fund Operations Capital Fund	$	(500,000.00)	04/01/2026
	F2026/2027 - Debenture funding - Sweeper 24/25	$	404,000.00	Reimbursement for purchase with proce
	F2026/2027 - Sidewalk Section 1	$	(519,192.41)	CIP 26/27 25-18
	F2026/2027 - Astor Theatre remaining	$	(266,487.18)	BUDGET $250,000 less paid in 25/26
	F2026/2027 - C&D Site Improvements	$	(456,970.00)	CIP 26/27 25-17
	F2026/2027 - THACC Improvements Year 1	$	(1,090,498.50)	CIP 26/27 26-15
	F2026/2027 - CWWTF SAR Implementation	$	(421,659.42)	CIP 26/27 26-08
	F2026/2027 - Waterloo balance	$	(50,000.00)	CIP 26/27 25-04 Split btw 52155 and surp
	F2026/2027 - Water Access Program	$	(250,000.00)	Policy pending
	F2026/2027 - Rural Fire Suppression	$	(200,000.00)	CIP 26/27 26-OP4
	F2026/2027 - NQ Track	$	(250,000.00)	BUDGET
	F2026/2027 - NQ Board of Trade Grant	$	(40,000.00)	BUDGET
	F2026/2027 - Council approved Pool overage 24/25	$	(880,000.00)	CIP 24-07, not part of OS balance fundir
	F2026/2027 - 30th Anniversary	$	(15,000.00)	BUDGET
	F2026/2027 - Community Wellness Strategy	$	(50,000.00)	BUDGET
	F2026/2027 - Trestle Trail Study	$	(30,000.00)	BUDGET
	F2026/2027 - Recommissioning Report QPEC	$	(52,500.00)	BUDGET
	F2026/2027 - QPEC Parking Lot	$	(90,000.00)	BUDGET
	F2026/2027 - Balance tax rate increase to zero	$	(423,514.00)	BUDGET
	F2025/2026 - Heat Pumps for QPEC (pool related)	$	(100,000.00)	Council motion 5/27/25 (c/o to F26/27)
	Interest 26/27	$	83,141.80	Estimate at 3%
	Projected 03/31/2027 Balance:	**$**	**2,854,535.16**	

F2027/2028 - Replace Lift Station Controllers Y1 of 5	$	(1,074,919.95)	CIP 27/28 27-11
F2027/2028 - CWWTF SAR Implementation Yr 2	$	(417,505.14)	CIP 27/28 27-13
F2027/2028 - MPSE Court to Wolfe	$	(1,478,878.56)	CIP 27/28 26-02
Interest 27/28	$	-	
Projected 03/31/2028 Balance:	**$**	**(116,768.49)**	
F2028/2029 - MPSE Union St to Brunswick	$	(1,354,278.36)	CIP 28/29 26-03
Interest 28/29	$	-	
Projected 03/31/2029 Balance:	**$**	**(1,471,046.85)**	

52177 Operations Capital Fund Projected 03/31/2027 Balance: **$ 112,281.29**

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

April 1, 2025	$	1,000,000.00	
F2025-2026 - Interest	$	27,165.38	
F2025/2026 - Accessible Washroom Astor	$	(34,697.37)	
F2025/2026 - Audio System QPEC	$	(60,410.42)	
F2025/2026 - Scale Refit - Solid Waste Facility	$	(292,769.09)	
F2025/2026 - Queens Place LED light refit	$	(27,019.21)	
F2025/2026 - Queens Place Compressor panel	$	(74,097.03)	
Projected 03/31/2026 Balance:	**$**	**538,172.26**	
Funding fr Operations	$	500,000.00	Council motion
F2026/2027 - Gorham Planter Rehabilitation	$	(97,630.00)	CIP 26/27 24-27
F2026/2027 - Old Burial Ground Wall Rehabilitation	$	(173,440.00)	CIP 26/27 24-28
F2026/2027 - QP Roof Remediation	$	(70,000.00)	CIP 26/27 26-OP2
F2026/2027 - QP LED lights	$	(78,000.00)	CIP 26/27 26-OP3
F2026/2027 - SQWWTF Implementation	$	(125,666.97)	CIP 26/27 26-09
F2026/2027 - C&D Expansion Design	$	(280,414.00)	CIP 26/27 26-12A
F2026/2027 - Mill Brook Flume Assessment	$	(100,740.00)	CIP 26/27 26-07
Projected 03/31/2027 Balance:	**$**	**112,281.29**	
Funding from Operations	$	150,000.00	OPS budget if no surplus
F2028/2029 - Wastewater Masterplan	$	(259,642.50)	CIP 27/28 27-10
Projected 03/31/2028 Balance:	**$**	**2,638.79**	

52178 District 13 Reserve Projected 03/31/2027 Balance: **$ 740,785.15**

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 - Historical overpayment (CM)	$	818,612.00	
F2025/2026 - owed for actual costs	$	(154,351.00)	
F2025/2026 - Interest	$	6,226.88	
03/31/2026 Balance:	**$**	**899,708.88**	
F2026/2027 - SideWalks Main and Market	$	(43,500.00)	BUDGET
F2026/2027 - Traffic Study	$	(90,000.00)	BUDGET
F2026/2027 - RRFB	$	(37,000.00)	BUDGET
F2026/2027 - Per tax levy calculation	$	(10,000.00)	BUDGET
F2026/2027 - Interest	$	21,576.27	Estimate at 3%
Projected 03/31/2027 Balance:	**$**	**740,785.15**	

52179 Town Hall Astor Projected 03/31/2027 Balance: **$ 3,046.40**

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

April 1, 2025	$	-	
F2025/2026 - tickets sales	$	1,505.50	
F2026/2027 - Interest	$	40.90	
03/31/2026 Balance:	**$**	**1,546.40**	
F2026/2027 - tickets sales	$	1,500.00	Pending receipt
Projected 03/31/2027 Balance:	**$**	**3,046.40**	

52180 Accessibility Reserve Projected 03/31/2027 Balance: **$ 72,736.13**

Set up in F2025 per Council

April 1, 2025	$	80,000.00	
F2025/2026 - Ramp Canopy/Sidewalk signage	$	(11,250.02)	projection Feb
F2026/2027 - Interest	$	1,867.62	
03/31/2026 Balance:	**$**	**70,617.60**	
F2026/2027 interest	$	2,118.53	Estimate at 3%
	$	**72,736.13**	

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	$	6,620.81	
	F2025/2026 - Acquisition Truck 25-11	$	(74,513.32)	
	F2025/2026 - Replacement Truck #102	$	(74,513.32)	
	F2025/2026 - International not covered by debt	$	(3,314.78)	
	F2025/2026 - Compaction Works #702	$	(197,328.30)	
	Funding shortfall from Operations	$	93,048.89	Operations charge
	03/31/2026 Balance:	**$**	**-**	
	Annual funding from Operations	$	250,000.00	BUDGET
	F2026/2027 - Replacement Van #206	$	(98,660.00)	CIP 26/27 27-08
	F2026/2027 - Replacement Loader #509 PW	$	(280,410.00)	CIP 26/27 26-06
	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 27-04
	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 28-08
	F2028/2029 - Replacement Truck #105	$	(98,660.00)	CIP 28/29 28-085
	Funding shortfall from Operations	$	7,540.00	
	Projected 03/31/2029 Balance:	**$**	**-**	
	Annual funding from Operations	$	250,000.00	
	F2029/2030 - Replacement Truck #106	$	(98,660.00)	CIP 29/30 29-06
	F2029/2030 - Replacement Truck #107	$	(98,660.00)	CIP 29/30 29-07
	F2029/2030 - Replacement Building Truck #110	$	(62,310.00)	CIP 29/30 29-11
	Funding shortfall from Operations	$	18,000.00	
	Projected 03/31/2030 Balance:	**$**	**8,370.00**	
	Annual funding from Operations	$	250,000.00	
	F2030/2031 - Replace Mini Excavator #305	$	(114,243.00)	CIP 30/31 30-05
	F2030/2031 - Replace Truck #115	$	(98,664.00)	CIP 30/31 30-06
	Projected 03/31/2031 Balance:	**$**	**45,463.00**	

72130 Landfill Equipment Reserve Projected 03/31/2027 Balance: **$708,008**

Funded annually from Operations. Equipment for the Landfill site.

Balance	April 1, 2025	$	564,613.33	
	Annual funding from operations	$	200,000.00	
	Interest 25/26	$	21,433.19	
	03/31/2026 Balance:	**$**	**786,046.52**	
	Annual funding from operations	$	-	
	F2027/2028 - Replacement Truck #103 LF	$	(98,660.00)	CIP 26/27 26-12
	Interest 26/27	$	20,621.60	Estimate at 3%
	Projected 03/31/2027 Balance:	**$**	**708,008.12**	
	Annual funding from operations	$	-	
	F2027/2028 - Replacement Tractor #205 and Tanker #605	$	(421,620.00)	CIP 27/28 27-05
	F2027/2028- Replacement Compaction #701	$	(210,330.00)	CIP 27/28 27-07
	Interest 27/28	$	2,281.74	Estimate at 3%
	Projected 03/31/2028 Balance:	**$**	**78,339.86**	
	Annual funding from operations	$	200,000.00	
	F2028/2029 - Replacement Excavator #301	$	(533,270.00)	CIP 28/29 28-06
	Funding from Operations	$	337,000.00	
	Projected 03/31/2029 Balance:	**$**	**82,069.86**	
	Annual funding from operations	$	230,000.00	
	F2029/2030 - Replace #213 Tandem LF	$	(310,220.00)	CIP 29/30 29-09
	Projected 03/31/2030 Balance:	**$**	**1,849.86**	
	Annual funding from operations	$	-	
	Projected 03/31/2031 Balance:	**$**	**1,849.86**	

72135 Water Equipment Projected 03/31/2027 Balance: **$60,600**

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	$	1,264.61	
	03/31/2026 Balance:	**$**	**58,834.81**	
	Interest 26/27	$	1,765.04	Estimate at 3%
	Projected 03/31/2027 Balance:	**$**	**60,599.85**	

72151 Fire Department Truck Reserve Projected 03/31/2027 Balance: **$535,397**

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	$	9,125.11	
	03/31/2026 Balance:	**$**	**435,723.94**	
	Annual funding from Operations	$	445,650.00	BUDGET
	F2026/2027 Loan payment assistance	$	(361,571.00)	BUDGET
	Interest 26/27	$	15,594.09	Estimate at 3%
	Projected 03/31/2027 Balance:	**$**	**535,397.03**	

72160 Airport Projected 03/31/2027 Balance: **$153,078**

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	$	3,289.56	
	Annual funding from operations - Runway	$	12,000.00	
	Allocation of unspent $2500 F2026	$	2,500.00	
	03/31/2026 Balance:	**$**	**153,078.00**	
	Interest 26/27	$	4,592.34	
	Annual funding from operations - Runway	$	12,000.00	BUDGET
	Projected 03/31/2027 Balance:	**$**	**169,670.34**	

Region of Queens Municipality
Staff Report
For the Regular Meeting of September 8, 2026

Date: August 3, 2026

File No: 10350-60-2609-002

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: Debenture Issuance Request

Prepared by:	CAO Concurrence:
J. Veinotte, Director of Finance	*W. Thorpe, CAO*

RECOMMENDATION

THAT Council of Region of Queens Municipality approve a Temporary Borrowing Resolution in the amount of $2,802,000, representing $2,000,000 for expenses at The Big Splash outdoor pool, $398,000 for a replacement street sweeper, and $404,000 for a replacement single axle truck.

PURPOSE

This report requests approval for borrowing associated with a budgeted capital purchases included in the 24/25, 25/26 and 26/27 Capital Investment Plan.

BACKGROUND

Staff are requesting to participate in the fall 2026 Municipal Finance Corporation debenture process to fund replace of assets in the Department of Infrastructure.

A 2024 Bucher Street Sweeper was included in the 24/25 Capital Investment Plan at a cost of $388,000. The purchase was made in January 2025 with an actual cost of $404,630. This purchase was budgeted to be funded by debenture. Since

the deadline for the 2025 debenture has passed, the request is being submitted for the 2026 fall process. Debenture proceeds will reimburse the accumulated surplus for this purchase.

Retired asset #204 was a 2002 FL80 Freightliner and the replacement was included in the 2025-2026 Capital Investment Plan. The replacement vehicle, a 2026 Peterbilt 548 single axle truck, was ordered in 2025 and required additional work to be operational as a salt truck. This work was completed in July 2026 and the truck is now part of the fleet.

Replacement of this asset was budgeted to be funded by debenture. Staff are requesting to participate in the fall 2026 Municipal Finance Corporation debenture process for this asset.

The Big Splash outdoor pool became operational in August 2026. The final costing of this project is not yet complete, however, $2,000,000 of the funding for this project was budgeted as borrowing. Staff are requesting to participate in the fall 2026 Municipal Finance Corporation debenture process for this asset.

The Temporary Borrowing Resolution for Ministerial approval covers three of these projects and is in effect for twelve months following approval by Council.

To participate in receiving debentures, a Temporary Borrowing Resolution must be approved by Council in addition to a Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate. Both documents must be approved by the Minister before the debenture process can proceed.

There is one Temporary Borrowing Resolution and three Resolutions for Pre-Approval of Debenture subject to Interest Rate. Borrowing for the pool has a proposed loan term of twenty years and loan term for the equipment purchase is ten years.

ALTERNATIVES/OPTIONS

Option 1 – Council approval resolutions for borrowing.

Option 2 – Council direct staff to fund the project from surplus and not approve the borrowing.

ANALYSIS

Council budgeted to borrow for these projects during the 24/25, 25/26 and 26/27 capital budget process.

Funding these purchases from the accumulated surplus is not recommended by staff, as both operational and capital projects have been funded from this source over the next five years, and the availability of funds has been significantly reduced.

IMPLICATIONS

Financial – Principal and interest payments will be part of future operating budgets. The costs related to equipment servicing District 13 is currently allocated at 75% to the area rate for District 13 rate payers.

Principal and interest payment for the pool will be part of future Queens Place Emera Centre operating costs.

The budget for equipment replacement was $389,460, actual cost was $398,076, $8616 over budget.

The budget for the sweeper purchase was $388,000, actual cost was $404,630 $16,630 over budget.

Final costing for the pool is not yet complete.

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

COMMUNICATIONS

Upon Council approval, a signed and sealed copy of the resolutions will be forwarded to the Minister for approval and then included with the commitment letter and borrowing request to the Nova Scotia Municipal Finance Corporation.

BYLAWS/PLANS/POLICIES

N/A

SUMMARY

Staff are requesting Council approval of a borrowing request related to a capital purchase of a Peterbilt 2026 single axle truck , 2024 Bucher Street

Sweeper and construction of the new outdoor pool. These purchases were included in the 24/25, 25/26 and 26/27 Capital Investment Plans as borrowing.

ATTACHMENTS/REFERENCE MATERIALS

Capital Investment Plan

Temporary Borrowing Resolution

Resolution for Preapproval of Debenture Issuance Subject to Interest Rate – Pool

Resolution for Preapproval of Debenture Issuance Subject to Interest Rate – Sweeper

Resolution for Preapproval of Debenture Issuance Subject to Interest Rate - Truck

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

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

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

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

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

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on_____September 8, 2026_____.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

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

Region of Queens Municipality
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding $____398,000_____ , for a period not to exceed _____10___ years, subject to the approval of the Minister;

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

Region of Queens Municipality
(Name of Unit)

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

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

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

For Province use only:

TBR #: _____

Minister signed: _____

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

_____
(Name of Unit)

held on the 8 day of September 20 26

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

_____
(Name of Unit)

this 8 day of September 2026

_____
Mayor/Warden

_____
Clerk

MUNICIPAL COUNCIL OF THE

Region of Queens Municipality

TEMPORARY BORROWING RESOLUTION

Amount: $ 2,802,000 Purpose: Equipment purchase $398,000 & $404,000, outdoor pool $2,000,000

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Region of Queens Municipality, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Region of Queens Municipality has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHERAS the Council of the Region of Queens Municipality has determined to borrow for the purposes of Equipment purchase $398,000 & $404,000, outdoor pool $2,000,000;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Region of Queens Municipality borrow a sum or sums not exceeding two million, eight hundred and two thousand Dollars ($ 2,802,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Region of Queens Municipality to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding two million, eight hundred and two thousand Dollars ($ 2,802,000) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Region of Queens Municipality held on the 8th day of September, 2026.

GIVEN under the hands of the Clerk and under the seal of the Region of Queens Municipality this 8 day of September, 2026.

_____

Clerk

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

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

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

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

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

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on_____September 8, 2026_____.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

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

Region of Queens Municipality
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding $____404,000_____ , for a period not to exceed _____10___ years, subject to the approval of the Minister;

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

Region of Queens Municipality
(Name of Unit)

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

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

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

For Province use only:

TBR #: _____

Minister signed: _____

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

_____
(Name of Unit)

held on the 8 day of September 20 26

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

_____
(Name of Unit)

this 8 day of September 2026

_____
Mayor/Warden

_____
Clerk

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

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

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

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

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

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on_____September 8, 2026_____.
(council's TBR approval date)

BE IT THEREFORE RESOLVED

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

Region of Queens Municipality
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding $____2,000,000_____ , for a period not to exceed ____20___ years, subject to the approval of the Minister;

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

Region of Queens Municipality
(Name of Unit)

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

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

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

For Province use only:

TBR #: _____

Minister signed: _____

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

_____
(Name of Unit)

held on the 8 day of September 20 26

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

_____
(Name of Unit)

this 8 day of September 2026

_____
Mayor/Warden

_____
Clerk

5 YEAR CAPITAL INVESTMENT PLAN - 2025-2030

Fiscal Year	Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2025-2026	Accessible Washrooms - Splash Pad				$ 425,810			**$ 425,810**
	Acquisition Truck	$ 98,660						**$ 98,660**
	C&D Site Improvements		$ 380,000					**$ 380,000**
	Gorham Planter Rehabilitation	$ 81,010						**$ 81,010**
	Infrastructure - Beach Meadows Beach				$ 145,400			**$ 145,400**
	LBDC HVAC Replacement						$ 934,710	**$ 934,710**
	LBDC Library Renovations				$ 147,350			**$ 147,350**
	Liverpool Bridge Sidewalk Redesign		$ 181,749					**$ 181,749**
	Mount Pleasant Services Extension Design			$ 255,240				**$ 255,240**
	MPSE - Extension			$ 10,506,200			$ -	**$ 10,506,200**
	MPSE - Wastewater Lift Station upgrading				$ 1,250,000		$ 2,857,996	**$ 4,107,996**
	MPSE - Water Transmission Extension Phase V	$ 739,439						**$ 739,439**
	Old Burial Ground Wall Rehabilitation	$ 101,780						**$ 101,780**
	PLC Computer for Water Utility	$ 135,000						**$ 135,000**
	Queens Place Drive services extension		$ 540,060					**$ 540,060**
	Queens Place LED light refit	$ 53,000						**$ 53,000**
	Queens Place Compressor panel	$ 71,000						**$ 71,000**
	Queens Place Audio System replacement	$ 60,000						**$ 60,000**
	Replacement #102 Truck	$ 98,660						**$ 98,660**
	Replacement #202 Truck						$ 238,870	**$ 238,870**
	Replacement #204 Truck						$ 389,460	**$ 389,460**
	Replacement #506 Waste Handler - Landfill	$ 114,240						**$ 114,240**
	Replacement #702 Compaction - Works	$ 223,290						**$ 223,290**
	Sidewalk Millard to Harley Umphrey Section 1		$ 400,835		$ 325,165			**$ 726,000**
	Solid Waste Facility - Scale Refit	$ 303,775						**$ 303,775**
	Sewer Treatment Plant UV Upgrades				$ 207,710			**$ 207,710**
	South Queens Outdoor Pool		$ 630,537	$ -		$ 3,000,000	$ 2,000,000	**$ 5,630,539**
	Town Hall Accessible Washroom		$ 50,000					**$ 50,000**
	Waterloo East Phase IIIB	$ 492,760		$ 602,250	$ 730,000			**$ 1,825,010**
	TOTAL	**$ 2,572,614**	**$ 2,183,181**	**$ 11,363,690**	**$ 3,231,435**	**$ 3,000,000**	**$ 6,421,036**	**$ 28,771,958**

Fiscal Year	Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2026-2027	Liverpool Bridge AT Implementation				$ 290,800			**$ 290,800**
	Mill Brook Flume Assessment	$ 93,470						**$ 93,470**
	MPSE - Main Street - Union St to Brunswick	$ 673,711	$ 1,010,567					**$ 1,684,278**
	MPSE - Water Transmission Redundancy Phase III RT to Mersey	$ 523,769						**$ 523,769**
	Replacement #103 Truck - Landfill	$ 98,660						**$ 98,660**
	Replacement #210 Truck	$ 148,520						**$ 148,520**
	Replacement #303 Waste handler - Landfill	$ 498,510						**$ 498,510**
	Replacement #509 Loader	$ 270,030						**$ 270,030**
	TOTAL	**$ 2,306,671**	**$ 1,010,567**	**$ -**	**$ 290,800**	**$ -**	**$ -**	**$ 3,608,038**
2027-2028	Carton Street - Infrastructure Upgrading				$ 384,270			**$ 384,270**
	MPSE - Mersey Court to Wolfe		$ 1,345,369					**$ 1,345,369**
	Parker Street - Infrastructure Upgrading				$ 664,680			**$ 664,680**
	Replacement #104 Truck	$ 98,660						**$ 98,660**
	Replacement #205 Tractor and #605 Tanker - Landfill	$ 394,140						**$ 394,140**
	Replacement #206 Van	$ 77,890						**$ 77,890**
	Replacement #701 Compaction - Landfill	$ 202,520						**$ 202,520**
	TOTAL	**$ 773,210**	**$ 1,345,369**	**$ -**	**$ 1,048,950**	**$ -**	**$ -**	**$ 3,167,529**
2028-2029	MPSE - Main Street - Brunswick to C608 - Infrastructure Upgrading						$ 2,433,988	**$ 2,433,988**
	MPSE - Waterloo & College - Infrastructure Upgrading		$ 1,910,218					**$ 1,910,218**
	Replacement #105 Truck	$ 98,660						**$ 98,660**
	Replacement #301 Excavator - Landfill	$ 498,510						**$ 498,510**
	Replacement #505 Loader	$ 431,010						**$ 431,010**
	Zwicker Avenue - Infrastructure Upgrading		$ 250,000		$ 954,740			**$ 1,204,740**
	TOTAL	**$ 1,028,180**	**$ 2,160,218**	**$ -**	**$ 954,740**	**$ -**	**$ 2,433,988**	**$ 6,577,126**

Fiscal Year	Project	Municipal Reserves	Municipal Surplus	Provincial Funding	Federal Funding	Private Funding	Long Term Borrowing	TOTAL
2029-2030	Keddy Lane - Infrastructure Upgrading				$ 280,410			**$ 280,410**
	MPSE - Henry Hensey to Union St PS - Infrastructure Upgrading						$ 996,189	**$ 996,189**
	MPSE - Main Street - C608 to Wolfe - Infrastructure Upgrading				$ 450,000		$ 1,860,748	**$ 2,310,748**
	Replacement #106 Truck	$ 98,660						**$ 98,660**
	Replacement #107 Truck	$ 98,660						**$ 98,660**
	Replacement #117 SUV	$ 51,930						**$ 51,930**
	Replacement #213 Tandem Landfill	$ 249,260						**$ 249,260**
	TOTAL	**$ 498,510**	**$ -**	**$ -**	**$ 730,410**	**$ -**	**$ 2,856,937**	**$ 4,085,857**
5-YEAR TOTAL		**$ 7,179,185**	**$ 6,699,335**	**$ 11,363,690**	**$ 6,256,335**	**$ 3,000,000**	**$ 11,711,960**	**$ 46,210,507**

Region of Queens Municipality
Staff Report
For the Regular Meeting of September 8, 2026

Date: July 24, 2026

File No: 10350-60-2609-003

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: Tax Districts

Prepared by:	CAO Concurrence:
J. Veinotte, Director of Finance	*W. Thorpe, CAO*

RECOMMENDATION

THAT Council of Region of Queens Municipality receive the report titled "Tax Districts" for information.

PURPOSE

This report provides Council with information regarding the tax structure in Region of Queens, different area rates, and tax districts. It includes information on rates and tax structure of other municipalities in Nova Scotia and focuses on residential tax structure and application.

BACKGROUND

In the spring of 2026, during the 2026-2027 operating budget discussion, Council committed to reviewing the application and structure of tax rates and tax districts within Region of Queens to ensure fairness and transparency for residents.

Region of Queens is divided into 13 tax districts (unique from electoral districts), based on boundaries that existed before amalgamation. Tax rates are applied

based on tax districts which can be changed by Council, whereas changes to electoral districts must be approved by the Nova Scotia Regulatory and Appeals Board.

Region of Queens currently has a single base residential rate applied across all tax districts ($1.04). Current methodology applies the same base rate to all districts; any area rates (community area rates and municipal area rates) are applied after that base rate.

Community Area rates are applied through Council motion and regulated by Policy 23 Community Area Rate. Community associations apply for funding by application of cents on the assessed values of properties in their service area. These funds are collected by the municipality and disbursed to these community organizations. Region of Queens currently has two community rates; Brooklyn Recreation and Brooklyn Cemetery, applied to districts five and six.

Area rates are regulated by the Municipal Government Act (Section 75). The rate is applied to a grouping of assessment numbers. The 'area' can be an entire district or a group of specific assessment numbers as defined by Council motion. Municipal area rates are approved during the annual budget process. The revenue from Area rates is kept by the municipality to offset costs associated with services provided. They can be used to fund services or projects that benefit a specific area and corresponding recovery of costs, or portion thereof, as determined by Council. All Districts currently have area rates; Districts 1-12 all have the same area rates, which are distinct from the area rates in District 13.

Current municipal area rates include road levy, J Class roads, and roads and streets:

- Road levy – Provincially-mandated cost of contribution to road maintenance in Region of Queens. Allocation: Districts 1-12 = 75%, District 13 = 25%.
- J Class roads – Costs shared with province for road improvements, Council submits roads for improvement annually, province determines which roads get approved. Allocation: District 1-12 = 75%, District 1-13 (general rate) = 25%
- Roads and Streets – costs associated with maintenance and repair of Region-owned roads, mainly located within Liverpool. Includes costs associated with equipment, labour, debt for infrastructure associated with roads, sidewalks, paving and winter maintenance. Allocation:
    - Debt associated with roads: District 13 = 100%

- Paving: District 13 = 100%
- All other work: District 13 = 75%, Districts 1-13 = 25% (general rate).

ALTERNATIVES/OPTIONS

Option 1 – Council receive the report for information.

Option 2 – Council receive the report for information and requests further information on specified aspects of the report.

Option 3 – Council does not accept the report.

ANALYSIS

Most municipal units utilize a combination of general rate and area rate to generate tax revenue. Region of Queens uses districts to apply rates, and the same base rate is applied for all districts (only the area rates differ).

Examples of other municipalities in Nova Scotia:

Halifax Regional Municipality structures their tax 'districts' into three residential general rate areas: urban, suburban, and rural. The division is based on access to services like transit, sidewalks and fire protection. There is a different general rate for each if these 'districts'. Area rates are applied to fund more area specific costs such as additional transit, right of way charge, and fire protection.

Fiscal 26/27 residential general rates:

Urban general rate is $0.687 per $100 of assessment.

Suburban general rate is $0.654 per $100 of assessment.

Rural general rate is $0.654 per $100 of assessment.

Per the Halifax Regional Municipality website:

*Services provided in this rate**:** policing, solid waste, recreation programs, planning, libraries, sports fields, playgrounds, administration, fire suppression, street lighting, recreational and community facilities (municipality's share of capital and operating costs), sidewalks including plowing (for urban areas only), portion of Regional Express and other Halifax Transit express routes with park and ride facilities not covered within the Local Transit rate.*

The commercial tax structure is more complex with specialized districts and a tiered system.

West Hants tax structure is based on a general rate applied across districts and then area rates applied. The general rate is applied to each district or group of districts: West Hants, Windsor and Hantsport. Fiscal 26/27 rate is $0.8361. Municipal area rates are also applicable as follows:

- West Hants - debt servicing for pre amalgamation debt, office building and 70% of policing.
- Windsor – debt servicing for pre amalgamation debt, office building, policing 30%, cemetery and Windsor Township.
- Hantsport – debt servicing for pre amalgamation debt, Hantsport Community Center, cemetery, in addition to the West Hants area rate.

West Hants Tax Information

Municipality of the District of Lunenburg utilizes a base rate ($0.81) plus area rates for streetlights, sewer and fire protection.

MODL Tax Information

East Hants has a base rate of $0.785 and then area rates including fire service charge and an Urban Area Service rate for areas that have additional services such as sewer, sidewalks, streetlights and hydrants.

East Hants Tax Information

Additional tax rate information for other municipal units is contained within "Tax Districts Comparison Tax Rates 2026". Common practice is application of a base rate to the entire municipal unit and adding area rates based on levels of service provided.

Changes in Area Rate Boundaries

Area rates are approved annually during the budget process, and Council has the option to adjust the area rate boundaries. Council is reminded that changes to area rate boundaries may result in an increase or decrease to property taxes for residents.

Costs of service are determined during the annual budget process. These costs are then applied to the total assessed value of the area that benefits from these services and an area rate per $100 of assessment is calculated to fund those services. Current practice is to apply area rates based on tax district.

Example:

Costs of Service: $75,000

Assessed valued of properties within the area Council has identified as benefitting from the service: $100,000,000

Area rate calculated as: $100,000,000/$100 = $75,000/$1,000,000 = $0.075 cent area rate.

Each property owner in the designated area pays 7.5 cents per $100 of assessed value to generate the $75,000 required to cover the cost of service.

Property owner A's property is assessed at $150,000 – the area rate calculated for this property is $112.50.

Property owner B's property is assessed at $500,000 – the area rate calculated for this property is $375.

If Council elects to increase the size of the area, the corresponding rates will increase for those properties newly added to the area, and rates will decrease for those properties that were already in the area, since the costs will be allocated over a greater number of properties.

Example:

Property owner C's property is currently outside Area Rate X. Property owner C pays base rate of $1.04. Total assessed value used to calculate property owner C's property is assessed at $175,000 therefore property taxes total $175,000/$100 x $1.04 = $1820.

By motion of Council, Area Rate X is expanded to include property owner C's location. The amount to recover through the area rate stays the same at $75,000. The expansion of Area Rate X results in the total assessment value of Area Rate X now being $120,000,000.

Area rate calculated as: $120,000,000/$100 = $75,000/$1,200,000 = $0.0625 cent area rate.

Property owner A's property is assessed at $150,000 – the area rate calculated for this property is $93.75, base rate $1560 = total tax bill $1653.75 (was $1672.50)

Property owner B's property is assessed at $500,000 – the area rate calculated for this property is $312.50, base rate $5200 = total tax bill $5512.50 (was $5575)

Property owner C's property is assessed at $175,000 – the area rate calculated for this property is $109.38, base rate $1820 = total tax bill $1929.38 (was $1820)

IMPLICATIONS

Financial:

- Financial implications would be minimal overall as the amount recovered from the collection of area rates is determined by the budget process. Any redefined boundaries could be incorporated into the 27/28 budget process, provided the timing aligns with preparation of the budget.
- Determining an objective methodology for redefining the areas could involve external resources which are not currently included in the operating budget.
- Programming changes in enterprise software may result in increased operating costs, depending on the extent of the changes and support hours available in the 26/27 fiscal year.
- Costs for public engagement may be incurred, pending the scope of the project.

Staffing:

- Changes to the tax structure will have a significant impact on staff resources in the Finance department. Methodology of calculating property tax revenue for the budget will need to be rebuilt based on the new tax structure.
- Tax rates are currently applied through finance software by district; changes will require programming adjustments.
- Upon completion of any boundary changes, Land Use staffing resources will be required to identify the corresponding Assessment Account Numbers.

Social:

- Area rates are used to fund the costs of service provided to an area. Changes to the area to which these costs are applied may cause financial challenges for some residents who experience an increase in total property tax cost.

COMMUNICATIONS

Should Council wish to update tax district boundaries, a public communications process will be initiated accordingly.

BYLAWS/PLANS/POLICIES

Policy 23 Community Area Rate

SUMMARY

In the spring of 2026, during the operating budget discussion, Council committed to reviewing the application and structure of tax rates and tax districts within Region of Queens. This report outlines the tax structure in Region of Queens, different area rates, and tax districts. It includes information on rates and tax structure of other municipalities in Nova Scotia and focuses on residential tax structure and application. Staff recommend that Council of Region of Queens Municipality receive the report titled "Tax Districts" for information.

ATTACHMENTS/REFERENCE MATERIALS

Tax Districts Assessment Values 2026

Tax Districts Queens County Electoral and Tax Overlay 2026

Tax Districts Comparison Tax Rates 2026

Municipal Government Act

QUEENS COUNTY TAX & ELECTORAL DISTRICTS

REGION OF QUEENS MUNICIPALITY

NORTH BROOKFIELD
PLEASANT RIVER
NORTHFIELD
ALBANY NEW
KEMPT
120
WESTFIELD
NEW GRAFTON
HARMONY MILLS
100
MOLEGA NORTH
CALEDONIA
SOUTH BROOKFIELD
WILDCAT 12
MOLEGA
WEST CALEDONIA
110
HIBERNIA
KEJIMKUJIK NATIONAL PARK OF CANADA
LABELLE
BUCKFIELD
GREENFIELD
090
MEDWAY RIVER 11
ELECTORAL DISTRICT 7
ELECTORAL DISTRICT 6
WHITEBURN MINES
TOBEATIC WILDLIFE MANAGEMENT AREA
PLEASANTFIELD
WENTWORTH LAKE
RIVERSDALE
MIDDLEFIELD
DANESVILLE
PONHOOK LAKE 10
080
EAST PORT MEDWAY
MILL VILLAGE
040
PORT MEDWAY
070
LAKE ROSSIGNOL
MILTON
ELECTORAL DISTRICT 5
ELECTORAL DISTRICT 4
BROOKLYN
WEST BERLIN
EAST BERLIN
060
EAGLE HEAD
BEACH MEADOWS
050
ELECTORAL DISTRICT 3
130
LIVERPOOL
MOUNT PLEASANT
MERSEY POINT
MOOSE HARBOUR
ELECTORAL DISTRICT 2
030
BEECH HILL FARMS
WESTERN HEAD
010
WHITE POINT
ELECTORAL DISTRICT 1
SUMMERVILLE CENTRE
HUNTS POINT
PORT MOUTON
EAST PORT L'HEBERT
SOUTH WEST PORT MOUTON
PORT JOLI
020

NOTE: INFORMATION PRESENTED IN THIS MAP IS SUBJECT TO CHANGE

ROAD MAPPING SOURCE:
NOVA SCOTIA GEOMATICS CENTRE, AMHERST

TAX DISTRICT DATA SOURCE:
PROPERTY VALUATION SERVICES CORPORATION

PREPARED BY:
LAND USE DEPARTMENT,
REGION OF QUEENS MUNICIPALITY,
FEBRUARY, 2026

TAX DISTRICT CODES:

- DISTRICT 010
- DISTRICT 020
- DISTRICT 030
- DISTRICT 040
- DISTRICT 050
- DISTRICT 060
- DISTRICT 070
- DISTRICT 080
- DISTRICT 090
- DISTRICT 100
- DISTRICT 110
- DISTRICT 120
- DISTRICT 130

QUEENS COUNTY ROADS

ELECTORAL DISTRICT BOUNDARY

0 10
kilometers

N
W E
S

TAX ASSESSMENT DISTRICTS

DIST.	AREA	TTL Assessment Value
1	Western Head Mersey Point Mount Pleasant Old Port Mouton Road Hunts Point White Point Beech Hill	$ 228,013,500
2	St. Catherine's River Port Mouton Central Port Mouton South West Port Mouton East Port L'Hebert Port Joli Summerville	$ 166,996,100
3	Milton West Town Lake Road (fr. Civic 30 & up) Wolfe Street Extension Bich Avenue Extension	$ 37,657,900
4	Milton East	$ 53,436,700
5	Brooklyn West Sandy cove Great Hill	$ 41,601,600
6	Brooklyn East Shore Road	$ 53,592,300
7	Beach Meadows Eagle Head East Berlin West Berlin Port Medway	$ 136,359,900
8	East Port Medway Mill Village Charleston Danesville	$ 83,443,400
9	Greenfield Middlefield Buckfield Bangs Falls Pleasantfield LaBelle	$ 258,293,100
10	South Brookfield Westfield North Brookfield Pleasant River Molega	$ 138,458,800
11	Caledonia West Caledonia Part of South Brookfield (Hibernia & Whiteburn)	$ 38,390,800
12	Harmony Northfield Kempt New Grafton	$ 22,281,800
13	Liverpool	$ 227,102,250

Tax rate is applied to assessment values to generate property tax revenue.

Differences in assessment values between districts means that application of the same rate generates different tax revenue amounts.

RESIDENTIAL RATES

Region of Queens Municipality Residential	BASE RATE	Streets Rate	Debt Rate	Hydrant Rate	Paving Rate
District 1-12	1.04	0.03			
District 13	1.04	0.58	0.03	0.115	0.15

MODL Residential	BASE RATE	Fire Rate	Sewer Rate	STREET LIGHT RATE
	0.81	0.0898	0.43	
Riverport				0.017
Dayspring				0.046
New Germany				0.033
Catidian Place				0.10
Pine Haven Subdivision				0.029
STREET LIGHT FLAT RATES				
Barss Corner				50.38
Vogler's Cove, Broad Cove & Cherry Hill				52.30
Chelsea				100.93
Pine Grove				53.85
Oakhill Acres				40.30
Little Tancook				36.51
Whitley & Jenny				34.80
Westside Drive				139.01

MUNICIPALITY OF CUMBERLAND	BASE RATE	Springhill Area Rate	Parrsoro Area Rate
Residential	1.17	0.48	0.48
Residential-Parrsboro	1.65		
Pugwash Village Commission	0.38		
Rural Street Lights Flat Rate	33.49		

WEST HANTS	BASE RATE	West Hants Area Rate	Hantsport Area Rate	Windsor Area Rate
Residential	0.8361	0.1762	0.4276	0.7203

COUNTY OF KINGS	BASE RATE	Village Rates	Recreation	Hydrants	Fire	Street Lights
Residential	0.853					42.00
Port Williams Inside		0.36				
Greenwood Village		0.27		0.101		
Port Williams Outside		0.36				
Aylesford		0.20			0.05	
Cornwallis Sq. Village		0.125				
Coldbrook			30.00			
Canning			32.00	0.0827	0.09	
Canaan Heights			75.00			
Fox Hill			75.00			
Greenwich			25.00	0.0874	0.07	
Centreville			28.00			
North Kentville				0.0641		
Hants Border				0.0227		
Aylesford Fire-Outside					0.05	
Kingston					0.055	
Kentville					0.045	
New Minas					0.05	
Berwick					0.08	
Wolfville Fire					0.0765	
Greenwich Fire-Outside					0.07	
Halls Harbour Fire					0.05	
Hantsport Fire					0.1085	

COMMERCIAL RATES

Region of Queens Municipality Commercial	BASE RATE	Streets Rate	Debt Rate	Hydrant Rate	Paving Rate
District 1-12	2.14	0.03			
District 13	2.14	0.58	0.03	0.115	0.15

MODL Commercial	BASE RATE	Fire Rate	Sewer Rate
	1.957	0.0898	0.43

MUNICIPALITY OF CUMBERLAND	BASE RATE	Springhill Area Rate	Parrsboro Area Rate
Commercial	2.74	1.19	1.19
Pugwash Village Commission	0.45		
Rural Street Lights Flat Rate	33.49		

WEST HANTS	BASE RATE	West Hants Area Rate	Hantsport Area Rate	Windsor Area Rate
Commercial	0.98	0.80	2.72	2.82

COUNTY OF KINGS	BASE RATE	Village Rates	Recreation	Hydrants	Fire	Street Lights
Commercial	2.287					42.00
Greenwood Village		0.33		0.101		
Cornwallis Sq. Village		0.125				
Coldbrook			30.00			
Canning			32.00	0.0827	0.09	
Canaan Heights			75.00			
Fox Hill			75.00			
Greenwich			25.00	0.0874	0.07	
Centreville			28.00			
North Kentville				0.0641		
Hants Border				0.0227		
Aylesford Fire-Outside					0.05	
Kingston					0.055	
Kentville					0.045	
New Minas					0.05	
Berwick					0.08	
Wolfville Fire					0.0765	
Greenwich Fire-Outside					0.07	
Halls Harbour Fire					0.05	
Hantsport Fire					0.1085	
Waterville Fire-Outside					0.065	
Aylesford					0.05	

Waterville Fire-Outside					0.065		
MUNICIPALITY OF SHELBURNE	BASE RATE	Certain Residents Fire Truck Rate	Certain Residents Fire Truck Rate				
Residential	1.26	0.036	0.039				
TOWN OF BRIDGEWATER	BASE RATE	Multipurpose Rate					
Residential	1.85	0.06					
TOWN OF WOLFVILLE	BASE RATE	Fire Rate					
Residential	1.4855	0.0556					
TOWN OF SHELBURNE	BASE RATE						
Residential	1.99						
Town of Kentville	BASE RATE	Fire Rate	Hydrant Rate				
Residential	1.4662	0.045	0.0564				
HALIFAX	Base Rate	Education Rate	Climate Action Rate	Rural Active Transportation Rate	Fire Protection Hydrants	Property Valuation Tax	Education Tax
Residential							
Urban	0.687	0.015	0.016		0.014	0.010	0.290
Suburban	0.654	0.015	0.016		0.014	0.010	0.290
Rural	0.654	0.015	0.016	0.021	0.014	0.010	0.290

MUNICIPALITY OF SHELBURNE	BASE RATE						
Commercial	1.82						
TOWN OF BRIDGEWATER	BASE RATE	Multipurpose Rate					
Commercial	4.07	0.06					
TOWN OF WOLFVILLE	BASE RATE	Fire Rate					
Commercial	3.5855	0.0556					
TOWN OF SHELBURNE	BASE RATE						
Commercial	3.86						
Town of Kentville	BASE RATE	Fire Rate	Economic Dev. Rate	Hydrant Rate			
Commercial	3.3362	0.045	0.115	0.0564			
HALIFAX	BASE RATE	Education Rate	Climate Action Rate	Rural Active Transportation Rate	Fire Protection Hydrants	Property Valuaiton Tax	Education Tax
Commercial Buisness Park	2.65	0.015	0.067		0.014	0.010	0.290
Tier 1	0.15						
Tier 2	0						
Tier 3	0.8						
Commercial Industrial Park	2.65	0.015	0.067		0.014	0.010	0.290
Tier 1	0.15						
Tier 2	0						
Tier 3	0.448						
Commercial Downtown/Community	2.65	0.015	0.067		0.014	0.010	0.290
Tier 1	0.15						
Tier 2	0						
Tier 3	0.30						
Commercial Community Area	2.65	0.015	0.067		0.014	0.010	0.290
Tier 1	0.15						
Tier 2	0						
Tier 3	0.30						
Commercial Rural Tax	2.605	0.015	0.067	0.021	0.014	0.010	0.290

Region of Queens Municipality
Staff Report
For the Regular Meeting of
September 8, 2026

Date: August 25, 2026

File No: 10350-60-2609-004

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: Community Investment Fund Requests

Prepared by:	Supervisor:	CAO Concurrence:
S. Falk *CEDO*	*P.HIRTLE* *DEPUTY CAO*	*W. Thorpe* *CAO*

RECOMMENDATIONS

THAT Council for Region of Queens Municipality provide a grant to the Queens County Arts and Crafts Society for operating expenses in the amount up to $900 from the 2026-2027 Community Investment Fund.

AND

THAT Council for Region of Queens Municipality provide a grant to Habitat for Humanity Nova Scotia for new capital expenses in the amount up to $25,000 from the 2026-2027 Community Investment Fund Capital Investment Fund.

PURPOSE

This report outlines a request for operating funds for the Queens County Arts and Crafts Society outside of the intake period for the Community Investment Fund Operating Fund and a request for funds from Habitat for Humanity Nova Scotia

under the Community Investment Fund Capital Investment Fund that exceeds $10,000 and requires Council's approval.

BACKGROUND AND ANALYSIS

Council budgeted $275,000 for the Community Investment Fund at the start of the 2026-2027 fiscal year. At this time, $213,585.25 of the $275,000 has already been committed or spent, therefore a balance of $61,414.75 is available until all funds are exhausted.

Operating Investment Fund applications closed on February 28, 2026. At that point, applications for the other investment fund stream opened and typically remains open until funds are exhausted.

Queens County Arts and Crafts Society Application

In August 2026, the Queens County Arts and Crafts Society submitted an application under the Event and Tournament Investment Fund. The society is hosting the fourth annual Art Tour in October and expects 375 visitors to tour artisan workshops in Queens County. In 2025-2026, the society accessed CIF funds through the Operating Investment Fund.

The Event and Tournament Investment Fund supports cost sharing that is typically for supporting large-scale events. An event at the scale of the Art Tour would be eligible for up twenty percent (20%) of expenses, granting $285.

Staff are recommending that instead of being considered under the Event and Tournament stream that the request instead considered for funding under the Operating Investment Fund outside of the typical intake period.

This approach would permit the society to access support that would ensure the success of their annual activities. The Arts and Crafts Society has requested $900 to ensure full operation of their fall activities.

Habitat for Humanity Nova Scotia Application

On August 11, 2026, Habitat for Humanity Nova Scotia presented to Council about their upcoming project to build a single home or duplex in Liverpool. Following the meeting, the organization submitted an application to the Community Investment Fund.

The funding request is recommended for approval and was completed within the guidelines of the Decisions and Capital portions of the Community Investment Fund Policy as a community serving project:

Under Section 11.17, eligible funding requests over $10,000 are subject to approval of the Council, based upon a Staff Report with a recommendation from the Officer.

Section 11.19 specifies that organizations are eligible for up to twenty-five percent (25%) funding of eligible expenses for new capital community infrastructure, to a maximum of $100,000.

ALTERNATIVES/OPTIONS

1) **THAT** Council of Region of Queens Municipality provide a grant to the Queens County Arts and Crafts Society for operating expenses in the amount up to $900 from the 2026-2027 Community Investment Fund.

AND

THAT Council of Region of Queens Municipality provide a grant to Habitat for Humanity Nova Scotia for new capital expenses in the amount up to $25,000 from the 2026-2027 Community Investment Fund Capital Investment Fund.

2) **THAT** Council of Region of Queens Municipality provide a grant to the Queens County Arts and Crafts Society for operating expenses in an amount specified by Council from the 2026-2027 Community Investment Fund.

AND

THAT Council of Region of Queens Municipality provide a grant to Habitat for Humanity Nova Scotia for new capital expenses in an amount specified by Council from the 2026-2027 Community Investment Fund Capital Investment Fund.

3) **THAT** Council for Region of Queens Municipality decline to fund one or both of these applications.

IMPLICATIONS

Specific to the application from the Queens County Arts and Crafts Society, which involves expending Operating Investment Funds outside of the normal

intake period, staff view this as precedent setting only in the sense that if future Operating Investment Fund applications are received outside of the normal intake period that staff will:

1) Review such applications based on their merit

2) Make a recommendation to Council on whether or not to approve the application outside of the intake period and the normal scope of the policy.

Other than allowing the applicant to submit an application outside of the normal intake, the funding will be distributed as per guidelines set out in Operational Policy 11 – Community Investment Fund.

Should Council agree with the staff recommendation in this report, following the disbursement of these funds, a total of $35,514.75 will remain in the Community Investment Fund for the 2026-2027 fiscal year.

COMMUNICATIONS

The funding applicants will be notified of a decision following this Council meeting. Approved applicants will be included in the 2026-2027 Grant Disclosure per Policy 89.

ATTACHMENTS/REFERENCE MATERIALS

Operational Policy 11- Community Investment Fund

Region of Queens Municipality
Council Implementation Report
September 8, 2026

Date	Resolution	Moved By	Responsibility	Action Taken to Date and Next Steps	Status
August 11, 2026	THAT Council for Region of Queens Municipality direct the Fire Services Committee to develop a strategic plan related to modernizing fire services in Region of Queens Municipality.	Fancy	Administration	Referred to Fire Committee; next meeting in September	In Progress
August 11, 2026	THAT Council for Region of Queens Municipality direct staff to investigate the possibility of organizing a Disability Expo.	Roy	Administration	Referred to Accessibility Coordinator to work with Accessibility Committee on developing event framework	In Progress
August 11, 2026	THAT Council for Region of Queens Municipality approve Liverpool Regional High School's Unified Baseball Tournament application for Inclusion Queens Small Grant funding in the amount of $500.00 for their September 2026 tournament.	Roy	Administration	Cheque req has been filed with Finance and will be picked up upon completion.	Completed
August 11, 2026	THAT Council for Region of Queens Municipality receive for discussion the draft Mandate and Terms of Reference for the Recreation Facilities Advisory Committee; AND THAT Council provide staff with feedback and direction on the draft Mandate and Terms of Reference, directing staff to return at a future meeting of Council with updated drafts for adoption, including increasing the Committee to ten members, consisting of eight community members, one of whom shall represent the Indigenous community, and two Councillors; AND THAT the language surrounding representation identifies such representation as "preferred" rather than "mandatory", AND THAT staff provide clarity that the mandate encompasses all recreation properties; AND THAT the meeting frequency be increased from quarterly to monthly.	Amirault	Administration	Referred to staff for revision and return to future Council meeting.	In Progress
August 11, 2026	THAT Council for Region of Queens Municipality request that the Traffic Authority consider interim safety measures at the Main Street and School Street intersection while awaiting the planned intersection upgrades.	Charlton	Infrastructure	2026-08-27 Potential options being assessed	In Progress
August 11, 2026	THAT the Council of the Region of Queens Municipality award INF17-2026-2027 Traffic Engineering – Main and School to CBCL at a price of $36,503.00 + HST, funded from the accumulated surplus. AND THAT the Council of	Amirault	Infrastructure	2026-08-24 Initiation with Consultant complete	In Progress

	the Region of Queens Municipality direct staff to include the project in the 2027 Capital Investment Plan with construction scheduled to be completed by March 2028.				
August 11, 2026	THAT Council for Region of Queens Municipality adopt the updated Litter Collection Program Guidelines for Operational Policy 100 – Litter Collection, as presented.	Wentzell	Infrastructure		
August 11, 2026	THAT Council for Region of Queens Municipality direct staff to carry out additional research and prepare a revised version of draft Bylaw 30 (Well Loan Program), providing specific requests for changes or information to consider.	Wentzell	Administration	Scheduled to return to Council on September 22, 2026.	Scheduled
August 11, 2026	THAT Council for Region of Queens Municipality adopt amended Administrative Policy 3 – Council Appointments to Committees, as attached and amended to remove 'unanimous consent', thereby repealing and replacing the version adopted by Council on April 9, 2019.	Charlton	Administration		Completed
August 11, 2026	THAT Council for Region of Queens Municipality receive the report titled 'Council Implementation Report' for information.	Carver	Administration	Municipal Clerk will return with requested updates.	Completed
August 11, 2026	THAT Council for Region of Queens Municipality authorize entering into the 2027-2030 Three-Year Cost Share Agreement for Subdivision Streets - Agreement No. 2026-017, with the Nova Scotia Department of Transportation and Infrastructure, AND THAT the Mayor and Chief Administrative Officer be authorized to execute the Agreement on Council's behalf.	Amirault	Administration	Agreement signed and sent	Complete
July 14, 2026	THAT Council for Region of Queens Municipality accept the terms of a successful performance review for the CAO, as discussed *In Camera*.	Jenkins	Administration		Complete
July 14, 2026	THAT Council for Region of Queens Municipality appoint Laurie Frandsen to the Inclusion Queens Advisory Committee, for a term to expire October 31, 2028.	Carver	Administration	Committee information Updated.	Complete
July 14, 2026	THAT Council for Region of Queens Municipality direct staff to commission an independent market appraisal of the property located at 14 Middlefield Road with PID 70247887, and return to a future in-camera Council meeting with a staff report outlining options for Council's consideration.	Amirault	Administration	Staff have initiated this process as of July 20. Report to Council will follow in September/October.	In Progress
July 14, 2026	THAT Council for Region of Queens Municipality direct staff to come back with an amendment to Administrative Policy Number 3, to allow for more flexibility in Committee appointments.	Charlton	Administration	Underway, report coming to Council on August 14.	Complete
July 14, 2026	THAT Council for Region of Queens Municipality direct staff to return with a report with an update on motion 10350-60-2601-002, an update on the approach and timeline for replacement of water meters, and an update on the expected timeline associated with the NSURAB	Charlton	Infrastructure	Water Meter replacement scheduled on Now, Next, Later on 2026-04-30 as 'Next' 2026-07-24 RAB returned application with two	In Progress

	permitting process for this project and return to Council with options to consider.			new information requests to be submitted by 2026-08-28 RFP at 90%	
July 14, 2026	THAT Council for Region of Queens Municipality direct staff to dissolve the current Pool Steerage Committee with gratitude for their work and facilitate the creation of a Recreation Facility Advisory Committee with a mandate and Terms of Reference to return to Council for adoption at the next Council meeting.	Fancy	Administration	Draft terms of reference provided to Council; Council has provided input to revise.	In Progress
July 14, 2026	THAT Council for Region of Queens Municipality approve a grant to the Brooklyn Recreation Committee for eligible capital upgrade expenses in an amount of $25,000.00 from the 2026–2027 Community Investment Fund, in accordance with the Community Investment Fund Policy; AND THAT the grant be conditional upon the Brooklyn Recreation Committee providing proof of eligible expenditures to the satisfaction of staff prior to disbursement of funds.	Amirault	Community Economic Development	Cheque requisition has been filed with Finance and will be disbursed based on CIF policy.	In Progress
July 14, 2026	THAT Council of Region of Queens Municipality direct staff to proceed with Phase 2 of the Water Conservation & Storage Program during the 2026–27 fiscal year; AND THAT Phase 2 of the Water Conservation & Storage Program focus, for an initial period ending three (3) weeks after commencement, on in-person registration sessions for low-income residents in West Queens and North Queens (including the Caledonia and Greenfield areas), and that thereafter, if funds remain in the program, it be opened to all eligible Region of Queens Municipality residents until funds are exhausted; AND THAT $33,000.00 from the Region of Queens Rural Water Initiative be allocated to fund Phase 2 of the Water Conservation & Storage Program.	Charlton	Administration	Phase 2 as described in the motion is proceeding in September, with four community engagement sessions set for the week of September 14-17 to allow low-income residents to sign up for the rain barrel program.	In Progress
July 14, 2026	THAT Council for Region of Queens Municipality direct staff to get cost estimates for having this done by a contractor with the gravity retaining wall system to verify costs and return to Council with options.	Jenkins	Infrastructure		
June 23, 2026	THAT Council for Region of Queens Municipality request that the Traffic Authority provide recommendations respecting traffic calming measures for Henry Hensey Drive.	Amirault	Infrastructure	2026-07-28 Staff report to Council pending 2026-10-13	In Progress
June 23, 2026	THAT Council for Region of Queens Municipality direct staff to return with a report outlining potential amendments to the Solid Waste Bylaw to accommodate residents with excessive medical waste, including an increase to the black privacy bag allotment from one (1) to two (2) bags, and the results of consultation with GE regarding any proposed changes.	Carver	Infrastructure	2026-06-29 Work scheduled for fall 2026	Scheduled

June 23, 2026	THAT Council for Region of Queens Municipality approve the naming of a new private road off Highway 3 in Summerville Centre as Flat Rocks Lane.	Jenkins	Land Use		
June 23, 2026	THAT Council for Region of Queens Municipality direct staff to proceed with an accessible washroom facility adjacent to the playground at the Etli Milita'mk Universally Designed Playpark, to operate 365 days per year.	Roy	Infrastructure	2026-06-29 Design and development in progress by staff and contractor	In Progress
June 23, 2026	THAT Council for Region of Queens Municipality direct staff to proceed with design work for replacing the failed façade at Queens Place Emera Centre with prefinished metal siding.	Jenkins	Infrastructure	2026-06-30 Architect is designing the facade panel and creating tender spec for repair with the approved metal siding finish.	In Progress
June 09, 2026	THAT Council for Region of Queens Municipality direct staff to initiate discussions with the Lunenburg County Regional Emergency Management Organization (Lunenburg REMO) regarding the Region of Queens Municipality joining the existing regional emergency management structure; AND THAT staff be directed to work with Lunenburg REMO to return to a future Regular meeting of Council with a report outlining the proposed Inter- Municipal Service Agreement (IMSA), governance structure, financial implications, and implementation requirements associated with the Region of Queens Municipality joining Lunenburg REMO; AND THAT Council for Region of Queens Municipality direct staff to proceed with application to the Nova Scotia Department of Emergency Management 2026–27 Regional Emergency Readiness Grant program in collaboration with the preferred REMO partner.	Charlton	Administration	CAO's office has received letter from Lunenburg County REMO requesting more information; CAO, Deputy CAO, Director of Protective Services have drafted response to be returned to LC REMO.	In Progress
June 09, 2026	THAT Council for the Region of Queens Municipality direct staff to proceed with implementing Phase 1 of the proposed accessibility upgrades at Pine Grove Park in partnership with the Nova Scotia Guide Service; AND THAT Council for the Region of Queens Municipality direct staff to further investigate costs, funding opportunities and implications of Phase 2, and refer consideration of Phase 2 to the 2027/2028 Budget deliberations.	Wentzell	Administration	Staff are working with community partners and Department of Fisheries (inland) to set the work plan; project kick off meeting scheduled for early August, with work on site tentatively scheduled to begin in September.	In Progress
May 26, 2026	THAT Council for Region of Queens Municipality enter into an easement agreement with Queens Neighbourhood Co-operative Housing Ltd. (QNCH) for the purpose of constructing a retaining wall, catch basin, and drainage ditch to address storm water issues within QNCH property identified as PID 70027982; and THAT all costs incurred in	Wentzell	Land Use	Staff have forwarded a draft copy of the easement agreement to the Municipal solicitor for review and comment.	In Progress

	this transaction be borne by Queens Neighbourhood Co-operative Housing Ltd.				
May 12, 2026	THAT Council for Region of Queens Municipality direct staff to explore the implementation of a Well Loan Program (Pilot) with an initial allocation of $100,000, enabled under Section 81A of the Municipal Government Act, and direct staff to: (a) prepare draft Bylaw No. 30, "A Bylaw Respecting Potable Rural Water Supply Upgrade Lending Program," for Council's consideration at First Reading and (b) explore partnership opportunities with Clean Foundation for the facilitation and administration of the Well Loan Program in 2026.	Charlton	Administration	Well Loan Bylaw next scheduled to return to Council on September 22.	In Progress
May 12, 2026	THAT Council for Region of Queens Municipality approve the implementation of Community Partnership Wells as a pilot in 2026, with up to four (4) sites to be identified and confirmed through well testing and agreement with community partners, with an estimated allocation of up to $100,000, and direct staff to report back to Council on site selection, partnership terms, and available grant funding from other sources prior to finalization.	Carver	Administration	Staff are engaged with community partners on site data collection; application to Sustainable Communities Challenge Fund to support/offset the cost of this initiative has been filed as of July.	In Progress
May 12, 2026	THAT Council for Region of Queens Municipality award Tender INF16-2026-2027, for Phase IIIb of the Waterloo East project, to Dexter Construction Company Limited at the tendered price of $2,352,656.25, plus HST, as recommended by staff, and that staff return to Council with further information for the shortfall of this project outside of grants with options for long term borrowing.	Charlton	Infrastructure	2026-05-12 Intent to award provided to contractor, contract development underway 2026-05-28 Contractor has advised they will mobilize early July 2026-06-30 Public meeting scheduled for 2026-07-07, contractor expected to start within following week 2026-08-07 - contractor making steady progress on project from Jul 14 onwards	In Progress
May 12, 2026	THAT Council for Region of Queens Municipality authorize staff to proceed with the design and tender of planned upgrades at the Town Hall Arts and Cultural Centre, as budgeted in the 2026–2031 Capital Investment Plan.	Jenkins	Infrastructure	2026-05-12 Intent to award provided to consultant, contract development underway 2026-05-27 Design work by contractor underway	In Progress
April 28, 2026	THAT Council for Region of Queens Municipality direct staff to explore the creation of a committee or group of accommodation operators and municipal	Amirault	Administration	Staff will be developing and returning to Council with a Terms of	In Progress

	representatives, to recommend use of revenue collected though the Accommodation Levy during its implementation.			Reference for this advisory committee and a proposal for future distribution of levy funds to support events development and tourism in Q3 2026.	
April 28, 2026	That Council of Region of Queens Municipality direct staff to develop and issue a Request for Proposal for the seasonal use of the market stalls located on Henry Hensey Drive in Liverpool, with preference given to vendors who can commit to providing consistently available, affordable, regionally sourced farm produce.	Amirault	Community Economic Development	Two RFPs were issued with no response. Staff have been working with local vending community to try to identify any interested users for the site. Despite no interest so far, staff will continue to seek community partners for the stalls.	In Progress
April 28, 2026	THAT Council for Region of Queens Municipality direct Staff to engage with the directors of the Hank Snow Society to determine the best way the Municipality can proceed to support the organization.	Fancy	Administration	Referred to Economic Development staff for engagement following site/building assessment, which was completed in July. Electrical upgrades on site to support new digital signage were completed in July 2026. Ec Dev staff will engage with Hank Snow Snow Society folks in Q3 regarding assisting them in developing a plan for sustainable operations.	In Progress
April 14, 2026	THAT Council for Region of Queens Municipality direct the Audit & Internal Control Committee to consider and provide Council with a recommended approach to maintenance of the Reserve funds.	Christian	Finance	Committee reviewed draft policy language at their Aug. 31 meeting	In Progress
April 14, 2026	THAT Council for Region of Queens Municipality 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.	Amirault	Recreation	Continuously searching for applicable grants and determining eligibility.	In Progress
April 14, 2026	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	Charlton	Land Use	Easement agreement has been executed and will be forwarded to Municipal solicitor to	In Progress

	storm sewer system; AND THAT any costs incurred in this transaction be borne by the Queens Home for Special Care Society.			record at Land Registration Office	
March 31, 2026	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	Infrastructure	Staff Report scheduled 2026-09-08	In Progress
March 31, 2026	THAT Council of the Region of Queens Municipality direct staff to proceed with the personnel matter as directed during the Closed Session.	Amirault	Administration		In Progress
March 24, 2026	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	Signs have arrived and are pending installation.	In Progress
March 10, 2026	THAT Staff be directed to develop a policy defining the role and responsibilities of the Deputy Mayor.	Charlton	Administration	Deferred to Q3/Q4 as this is a lower priority item.	Scheduled
February 10, 2026	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 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.	Jenkins	Land Use	Staff are working with NCC on preparation of agreement of purchase and sale.	In Progress
January 27, 2026	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	Consultant engaged for this work, results to be presented to Council in fall 2026	In Progress
January 13, 2026	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.	Charlton	Infrastructure	Work to begin in summer 2026 2026-07-23 Proposal from consultant requested 2026-08-07 Consultant working on proposal 2026-08-28 Report to	In Progress

				Council pending 2026-09-22	
December 09, 2025	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.	Carver	Infrastructure	Work to proceed in summer 2026 2026-05-08 NSECC Notification received 2026-07-23 Delayed due to external constraints	In Progress
December 09, 2025	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	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 completed review of the procurement process for dry hydrants and will be working with local FDs and local contractors to facilitate installation of priority locations in 2026-2027. Contractor availability is proving to be a bit of a challenge, but setting an implementation plan in place will ensure accountability around timelines for this work.	In Progress
December 09, 2025	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	Jenkins	Community Economic Development	In Summer-Fall 2026, staff will begin engaging with users of SSRA for input on the development of a Terms of Reference for the establishment of an SSRA Advisory	Scheduled

	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.			Committee for Council's consideration.	
November 25, 2025	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 Fall '26 following other priority items; consultation with RCMP required; scheduled for PAB review in September.	Scheduled
November 25, 2025	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.	Wentzell	Land Use	Municipal solicitor is proceeding with finalization of the expropriation process.	In Progress
November 25, 2025	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.	Charlton	Land Use	Staff are revising report to include additional details. To bring back to a future Council meeting.	In Progress
November 25, 2025	THAT the Council of Region of Queens Municipality requests that staff include additional revisions to Administrative Policy No. 16 – Building Permit Fees.	Charlton	Land Use	Staff are revising report to include additional details. To bring back to a future Council meeting.	In Progress
November 12, 2025	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.	Charlton	Administration	Admin/Finance to draft in Summer/Fall 2026.	Scheduled
October 28, 2025	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	Fancy	Administration	Staff are gathering information from Council and public regarding first draft of Dog Bylaw reviewed at August 2026 Special Council meeting. Staff are scheduled to return to Council with information/summary of	Scheduled

	recommended amendments, enforcement implications, and any necessary public consultation process arising from this review.			input at October 13 Council meeting.	
October 14, 2025	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	Administration	To be complete by Policy Analyst in Fall '26 following other priority items	In Progress
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	Report from staff including draft policy scheduled for October 13 Council meeting.	Scheduled
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; Fall/Winter 2026	Scheduled
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 2026-04-16 Progress stalled due to external permitting impediment. Anticipated procurement 2026-05-12 2026-05-14 Progress held up due to external permitting, Anticipated procurement 2026-06-05 2026-05-19 Permitting received, scheduled tender 2026-05-28 2026-06-11 Tender open with closing scheduled for 2026-06-23 2026-07-22 Project awarded to Dexter construction. Contract initiation in progress. 2026-08-06 Schedule recieved, Environmental	In Progress

				Protection Report to N.S.E. 2028-08-25 Contractor scheduled to mobilize week of 2026-09-05	
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 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	Audit Committee reviewed draft language at their Aug. 31, 2026 meeting	In Progress
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	Work scheduled for late July / early August 2026.	In Progress
November 25, 2024	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.	Wentzell	Administration	Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft amendments; target Fall 2026	Scheduled
November 12, 2024	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.	Wentzell	Administration	Referred to Inclusion Queens Committee	In Progress
November 12, 2024	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".	Fancy	Administration	Policy/Strategic Initiatives Coordinator to work with Municipal Clerk to draft updated policies and terms of reference.	Scheduled
October 08, 2024	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.	Brown	Administration	The Province has confirmed formal support of the transition will start in September 2026. The governance structure and operational oversight will remain as-is until the physical move in Q1 2027.	Complete

August 13, 2024	THAT the Council of the Region of Queens Municipality give first reading to 'Bylaw 26 – A Bylaw Respecting Alternative Voting'.	Charlton	Administration	Will return to Council in late Fall 2026; Assigned to Municipal Clerk	In Progress
February 13, 2024	Request that the Heritage Advisory Committee conduct further research into the potential rewording of heritage plaque(s) in the Old Burial Ground in Liverpool.		Land Use	Staff to seek input from external departments / agencies and bring back to HAC for further discussion	In Progress
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.	Muise	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

Region of Queens Municipality
Staff Report
For the Regular Meeting of September 8, 2026

Date: September 2, 2026

File No: 10350-60-2609-006

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: Operational Policy 59 Sewer Fees

Prepared by:	CAO Concurrence:
A. Grant, Director of Infrastructure	*W. Thorpe, CAO*

RECOMMENDATION

THAT the Council of the Region of Queens Municipality amend Administrative Policy 59 – Sewer Fees effective April 1, 2027 with an equivalent user unit fee of $358.00 per year, a septage treatment disposal rate of $33.50 per tonne for inside Queens, a septage treatment disposal rate of $44.30 per tonne for outside Queens, a leachate treatment fee of $43.60 per tonne from Queens Solid Waste Management Facility and a betterment fee of $3,000 per residential unit and $20 per square meter for commercial development.

PURPOSE

The purpose of this report is to provide Council with proposed amendments to Administrative Policy 59 – Sewer Fees, including revised wastewater user fees, treatment fees and wastewater betterment charges.

BACKGROUND

Council Motion

At the Regular Meeting of Council on March 31, 2026, Council passed the following motion:

> "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."

Wastewater System

The Region of Queens Municipality operates two wastewater collection systems, with treatment plants in North and South Queens that provide residential, institutional, commercial and (limited) industrial customers (ICI) in areas of Liverpool, Milton, Brooklyn and Caledonia.

In summary, the collections system total more than twenty-five lift stations connecting more than 1,500 customers through over 40km of municipal pipe to the two treatment facilities.

Wastewater customer count information of the system per zone:

	Residential	Multi-Unit or ICI	Total
Brooklyn	134	18	**152**
Caledonia	93	10	**103**
Milton	150	11	**161**
Liverpool	933	190	**1123**
Total	1310	229	**1539**

Currently there are 1,233 customers of the municipal water system. Water distribution is only available in Liverpool and Brooklyn communities. In those communities not necessarily all customers of the wastewater system are also customers of the water system. There are also unique locations where municipal water is available, but sewer is not therefore some residents are connected to water only.

Definitions

Septage	is the liquid and solid material pumped from septic tanks, holding tanks, and similar onsite wastewater systems. It

	contains sewage, sludge, scum, and wastewater that have accumulated in the tank
Leachate	the contaminated liquid that drains or "leaches" through waste in a landfill, picking up dissolved and suspended pollutants along the way. It is collected and treated to prevent contamination of groundwater and surface water.
Equivalent User Unit	standardized measure used to represent the wastewater contribution of a typical residential user. It allows different types of users (e.g., homes, businesses, institutions) to be compared based on their estimated wastewater flow and/or strength
EUU Factor	The factor used to convert different types of wastewater users into a standardized Equivalent User Unit (EUU) based on their estimated demand or wastewater contribution and included in Bylaw 11 Schedule A
On-Site system	privately operated system that collects, treats, and disposes of wastewater on or near the property where it is generated, rather than sending it to a municipal wastewater treatment system.
Municipal connection	pipe and associated infrastructure that connects a property's wastewater plumbing to the municipal sanitary sewer system, allowing wastewater to flow to a municipal wastewater treatment facility.

System Expenses

The financial picture to operate these systems is essentially two-fold; capital and operating.

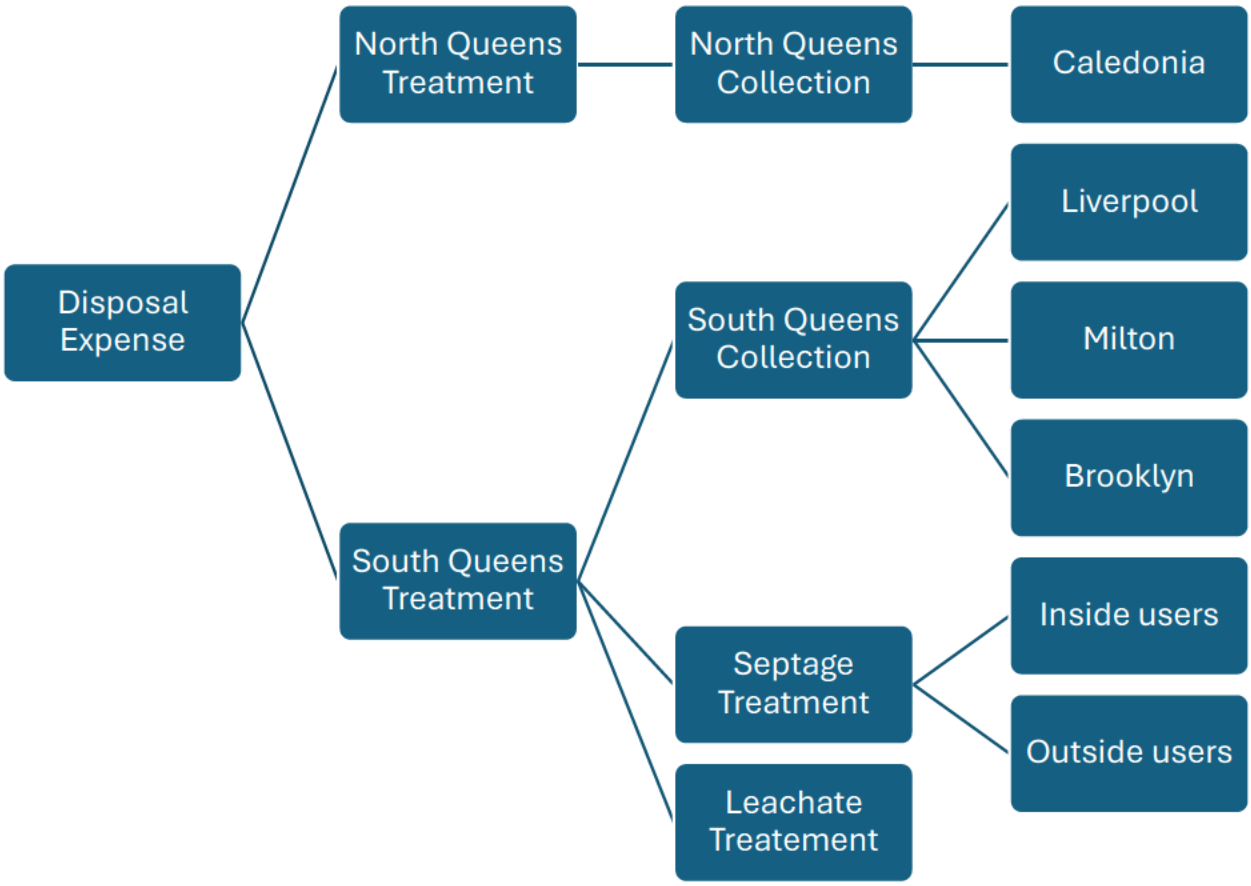
Operating expenditures include:

- Administrative (clerical, billing, insurance)
- Compliance (permitting, testing, certification)
- Debt servicing
- Operating and Maintenance (equipment and infrastructure parts, cleaning, management)
- Utility (Power, water, communications)

Capital expenditures include:

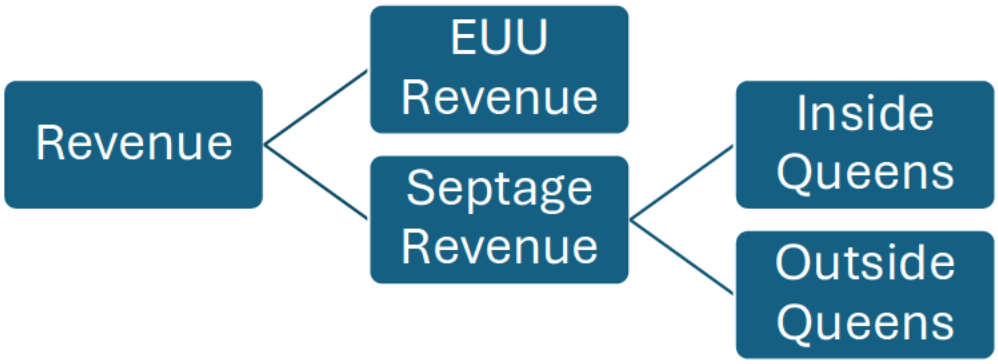
- System maintenance above threshold, single events greater than $50k
- System expansion to service new customers
- Asset management and renewal

Wastewater disposal expenses as a function of operating the systems can be envisioned as below:



Operating System Revenue

In Queens, revenue related to wastewater is currently generated through fees levied on connected structures and users of the septage receiving station. Additional treatment effort is required for leachate from the Queens Solid Waste Facility but currently is not charged.



Connected structures are billed based using the *Equivalent User Unit (EUU)* structure for the wastewater systems. This billing structure allows for costs to be allocated fairly to all system users by relating the wastewater generation of a single-family dwelling to all other system users in scale.

EUU factors for the Region of Queens were reviewed in 2025 during review of Bylaw 11; no changes were recommended at that time which is still appropriate. EUU multiplier rates are included in Schedule 'A' of Bylaw 11. The use of EUU rates for wastewater billing is a widely accepted practice with an estimate 35-40% of Nova Scotia Municipalities applying it. The current rate for 1.0 EUU in Queens remains unchanged since it was adopted by Council in 2007.

Alternative wastewater billing methodologies were considered, including water consumption and fixture-based approaches. Given the Region's mixed customer base and the fact that not all wastewater customers have municipal water service, the existing EUU methodology remains the most appropriate approach.

Capital Improvement Revenue

Financial recovery for growth-related costs can be provided through:

- Subdivision servicing requirements – Developer builds and turns over infrastructure to the Municipality
- Capital cost contribution agreements – Developer pays the municipality to build the infrastructure
- Local improvement charges – Municipality builds the infrastructure and levies a one-time payment for new constructions.

- Utility development charges (water/wastewater) – Charges for connection, administrative, etc. fees (currently in practice)
- Developer-installed infrastructure requirements – similar to 'subdivision servicing requirements' but adds the additional system impacts for infrastructure upgrades required outside the development
- Tax-financed capital projects – Property tax sponsored.

In Nova Scotia, local improvement charges (LIC) are the most common mechanism and are also commonly referred to as betterment charges or regional development charges. LIC charges are typically calculated by taking the cost of a project and allocating that cost among the properties that receive a direct benefit from the project. Applicable charges typically include:

- Engineering, design and survey
- Construction
- Project Management, administration and financing costs

Allocation of costs can be in proportioned in several ways:

a) Equal per property
b) Frontage based
c) Area based
d) Equivalent user units (EUU)

The payment of the LIC is typically a lump sum at the time of construction or amortized over a number of years (typically 10). Two limitations of this LIC rate development is that it is both highly variable depending on projects and does not reflect intermediate phases of system expansion.

Region of Queens Municipal Bylaw 11 – Sewer Bylaw provides:

> 9. (4) (c) A Wastewater Betterment Charge will be charged to each connection of the Municipal Sewerage System as a one-time fee to all new developments, including but not limited to residential, institutional, industrial, or commercial in the serviceable area.

The capital cost of a sewer system expansion is dependant on several factors, in particular:

- Capacity of existing systems
- Pumping required
- Trench depth
- Right of way

In recent years, there have not been any projects as indicators where only sewer was expanded in Queens. Projects have typically been more comprehensive, addressing combined sewer systems through sewer separation, increasing watermain sizes, adding active transport features and alike. For planning purposes, a rate of $2,000 per meter + 20% engineering and 20 % contingency is generally accepted.

Current Financial Position

A sustainable financial model for a wastewater system would ensure that the revenue generated is always greater than the operating expenses and provide funding to support future capital maintenance. Existing charges for users are:

	Charge	Averaged Annual Input
Residential, Multi or ICI	$261.36 per EUU	2204
Septage – Inside Queens	$33.50 per tonne	3,850 tonne
Septage – Outside Queens	$44.30 per tonne	380 tonne
Leachate	No charge	49,300 tonne
Betterment	No charge	0

Current annual operating expenses for the systems are approximately $1.150M, with revenue generated of slightly more than $700k.

ALTERNATIVES/OPTIONS

Option 1: Increase rates to balance all operational expenses

Option 2: Increase rates to generate $100,000 in annual surplus

Option 3: Add rate for leachate treatment, maintain EUU rate with deficit funded through general taxation.

ANALYSIS

Leachate Disposal Rates

Leachate transported from the Queens Solid Waste Management Facility (QSWMF) for treatment at the South Queens Wastewater Treatment Facility represents approximately 10% of the facility's annual treatment volume. The level of effort required to treat leachate and municipal wastewater are not equal, with leachate requiring approximately four times the effort required of municipal wastewater.

Whereas wastewater is largely composed of biological human waste, leachate is heavily impacted by salts, metals and minerals creating a more chemical product. Municipal wastewater is essentially dirty food water whereas leachate is a concentrated chemical soup.

Research into leachate disposal rates at other facilities did not produce specifics. In some cases, leachate is treated at the site where it is created, and no additional financial information is available. In other cases, leachate treatment is a contractual matter with details that couldn't be released. Consultation with industry professionals have suggested that it is appropriate to utilize a 3:1 relationship in developing a tipping fee for leachate when comparing to municipal wastewater.

Staff utilized this advice to calculate the recommended leachate disposal rate $43.60 per tonne received from the QSWMF. Leachate is currently not received from other solid waste facilities due to the additional demand it places on the treatment system.

Septage Disposal Rate

A review of current, typical (or anticipatory) expenses associated with the construction, operation and maintenance of both a public sewer connection and onsite system was completed for comparison.

The result of that analysis identified that residents with onsite systems can expect higher annualized costs than residents who are within the municipal system as summarized below:

Element	Onsite System	Municipal
Construction[1]	$15,000-$25,000	$5,000-$9,500
Annual O&M[2]	$400-$500[3] every 3 years	$261.36
Design Lifespan	50 years	50 years
Annualized Expense[3]	$450-650	$360-440

1. Estimates are highly variable depending on ground conditions which dictate the difficulty associated with construction.
2. Assuming a basic gravity system that requires no maintenance only fees for disposal and treatment
3. Assuming $250 fee for contractor to haul septage, treatment fee applied for 4.5tonne of residential septage (typical '1,000-gallon tank')

Septage disposal rates per tonne at other locations in Nova Scotia:

	Inside	Outside
South Shore Area Facility	$ 45.00	$ 54.00
Halifax Area Facility	$ 88.11	
Waterville Facility	$ 30.00	
Shelburne Facility	$ 45.00	
RQM	$ 33.50	$ 44.30

It is the recommendation of staff to maintain the existing septage disposal rates at this time.

Equivalent User Unit Rates

The existing EUU fee of $261.36 per EUU has remained unchanged since adopted by Council in 2007. Had Region of Queens elected to adjust the rate by the Consumer Price index each year, the current rate would be $417.82.

Staff researched rates at other municipal units:

Truro (Town)	East Hants (District)	Westville (Town)
Trenton (Town)	Richmond (County)	Amherst (Town)
Kentville (Town)	HRM	Wolfville (Town)
Digby (Town)	Yarmouth (Town)	Windsor West Hants

Each of those municipal units utilize the customer's water consumption to generate their wastewater billing. In discussion directly with one municipality, all of their wastewater customers have water service whereas in RQM that is not true.

Staff also completed a review of treated waste volumes at the north and south Queens facilities to determine if the effort was balanced with the expenses. EUU inputs for each system were compared and found that there exists near parity from that lens, i.e.: the systems are proportional to each other. This result indicates that the existing financial system of one flat EUU charge in both north and south Queens is appropriate.

Based on the information collected and analysed, it has been calculated that a 37% increase to the Equivalent User Unit Rate. EUU Rates from other NS municipalities:

Municipality	Term	Annual Charge	Last Updated
Annapolis (County)	EUU	$618.42	2026
Chester (District)	EDU	$676.65	2022
Bridgewater (Town)	EDU	$644.00	2026
Shelburne (Town)	EUU	$395.00	2026
Yarmouth, (County)	EUU	$358.64	2025
Region of Queens	EUU	$261.36	2007
Region of Queens	EUU	$358.00	(Proposed) 2027

The recommendation by staff at this time is to increase the EUU rate to $358.00 effective April 1, 2027. This increase equates to approximately $8.05 for a typical customer, per month.

Betterment Charges

Developing an objective and consistently applicable process for calculating wastewater betterment charges has not been successful. A straightforward approach of dividing the capital cost of a project by the number of potential connections is problematic because the portion of a project cost attributable specifically to sanitary sewer infrastructure is not always explicit in tender documents. It can also require assumptions or information that is not readily available to municipal staff.

Staff also consulted with construction industry professionals regarding the use of individual tender pay items to establish betterment charges. The advice received was that individual pay item rates should not be used in isolation. Tendered unit rates may not represent the actual cost of a particular component of a project, as contractors may structure individual bid items based on their overall approach to completing the broader project.

The Mount Pleasant Servicing Extension provides an example of this limitation. The project includes a tendered price of approximately $6,000 per sanitary sewer service lateral; however, the tender includes 38 additional pay items associated with sanitary sewer, storm sewer, roadwork and watermain infrastructure. Considering only the sanitary sewer lateral cost would therefore not provide an objective representation of the total infrastructure investment required to facilitate development.

Further, a project-specific calculation does not necessarily account for future development enabled by the infrastructure. Infrastructure constructed to service

a growth area may support additional development over time, meaning that the initial project cost is not necessarily attributable solely to the first phase of development. The infrastructure may also provide broader community benefits associated with economic growth, diversification and community stability.

For planning purposes, staff considered the following general assumptions:

- $2,000 per metre for construction, plus 20% engineering and 20% contingency, resulting in an estimated $2,800 per metre; and
- approximately 80–200 homes per 1,000 metres of infrastructure.

Using these assumptions produces a theoretical betterment charge of approximately $14,000 to $35,000 per residential unit.

The Mount Pleasant Servicing Extension provides a further point of comparison. The consultant's projections identified a population demand of approximately 1,380 persons at full build-out, with approximately 325 new units possible within the anticipated growth area. The tendered cost of sanitary sewer installation, excluding lift station costs and roadwork costs, is slightly less than $10,000 per potential unit.

However, even this project-specific calculation does not account for:

- developer-required infrastructure
- watermain improvements that provide benefits to the broader system
- sanitary lift station improvements that provide benefits to the broader system
- other financial impacts and long-term benefits associated with the project

Staff contacted wastewater system operators in Nova Scotia in the spring of 2026 to better understand how other municipalities approach development and betterment charges:

Municipality	Term	Single Unit	Multi Unit	Commercial
Chester (District)	Betterment Charge	$6,000		
Bridgewater (Town)	Betterment Charge	$1,500		$20/m^2
Amherst (Town)		Actual + 20%	Actual + 20%	Actual + 20%

Yarmouth (Town)	Capital Connection Fee	$1,250		
HRM	Regional Development	$6,126.84	$4,115.04	30.24/m^2
East Hants (Municipality)	Development Charge*	$3,000		

* East Hants also charges an additional $3,000 for connection to the municipal water system.

New Minas and Windsor West Hants both confirmed they do not have betterment charges at this time.

The municipality has averaged only a few new connections each year, but recently the number of new connections is trending upward. Considering the large developments that are proposed and in progress, that trend is anticipated to continue growing.

The Municipality's approach should balance the cost of providing infrastructure to support growth with Council's strategic objectives of encouraging growth (Strategic Goal 1.3) and building, repairing and replacing infrastructure (Strategic Goals 2.1 and 2.3).

While a project-specific or full cost-recovery methodology could result in a substantially higher charge, staff do not recommend applying the theoretical $14,000–$35,000 cost directly to new development. Such a charge could create a significant barrier to development and would not recognize the broader community benefits associated with growth or the fact that infrastructure investments can provide capacity and benefits beyond the initial development.

Staff therefore recommend establishing a betterment charge of $3,000 per new residential unit and $20/m² for new ICI development, effective April 1, 2027. Revenue received from the betterment charge should be transferred to the sewer system capital reserve fund and used to support future sewer infrastructure renewal and expansion.

Proposed Options:

Option 1: Increase rates to balance all operational expenses

- EUU Rate increased 37% to $358.00
- Apply charges to leachate of $43.60 per tonne
- Revenue increase estimated $427,900 annually ($0 gain)

Option 2: Increase rates to generate $100,000 in annual surplus

- EUU Rate increased 50% to $392.00
- Apply charges to leachate of $47.70 per tonne
- Revenue increase estimated $523,200 annually ($96,000 gain)

Option 3: Add rate for leachate treatment, maintain EUU rate with deficit captured through general taxation.

- EUU Rate unchanged at $261.36
- Apply charges to leachate tipping of $21.20 per tonne
- Revenue increase estimated $104,600 annually ($322,600 deficit)

IMPLICATIONS

The impact of updating administrative policy 59 will be included in the 2027 operational budget discussion.

COMMUNICATIONS

Upon approval from Council, staff will develop and deploy a communications strategy to inform customers of the pending financial impact.

BYLAWS/PLANS/POLICIES

Bylaw 11- Sewer Bylaw

2026-2029 Council Strategic Priorities Plan

1.3. Encourage growth
2.1. Repair and replace our aging infrastructure
2.3. Build new infrastructure to accommodate a growing population
4.1. Improve transparency and accountability

SUMMARY

The current sewer fee of $261.36 has remained unchanged since 2007. Current sewer operating expenditures exceed sewer-generated operating revenue. Staff recommend increasing the EUU rate to $358.00 and introducing an internal leachate treatment charge. Staff also recommend establishing a $3,000 residential, $20/m² ICI betterment charge effective April 1, 2027.

ATTACHMENTS/REFERENCE MATERIALS

- Administrative Policy 59 – Sewer Fees (2026 update)

- Administrative Policy 59 – Sewer Fees (2025)
- 2025-09-09 CC Mount Pleasant Servicing Extension

Region of Queens Municipality

Administrative Policy No. 59 – Sewer Fees

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

This policy shall be known as Administrative Policy No. 59 and may be cited as the "SEWER FEES POLICY".

POLICY PURPOSE

The purpose of this policy is to establish a schedule of charges for municipal sewer services.

AUTHORITY

Section 47 and 48 of the *Municipal Government Act* provide that:

47(1) Council shall make decisions in the exercise of its powers and duties by resolution, by policy or bylaw.

48(3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality.

ACCOUNTABILITY

Responsibility for the oversight and implementation of this policy shall lie with the Director of Finance.

This policy shall be reviewed annually by Council.

EFFECTIVE DATE

This policy shall take effect on April 1, 2027.

VERSION LOG

Version Number	Amendment Description	Amendment/Policy Owner	Approved By	Approval Date
1.0	**Creation of Policy**	**Director of Infrastructure**	**Council**	**2025-12-09**
2.0	**Amendment**	**Director of Infrastructure**	**Council**	

OFFICIAL CERTIFICATION

THIS IS TO CERTIFY THAT this policy was passed by the Council of Region of Queens Municipality at a duly constituted meeting of said Council held on the 8th day of September 2026. SIGNED by the Mayor and Municipal Clerk on this __th day of _____, 2026.

_____

Mayor

_____

Municipal Clerk

SCHEDULE 'A'

MUNICIPAL SEWER FEES		
FEE TYPE	**FEE ($)**	
Sewer service charge	$365.90 per equivalent user unit	
Administration Fee	$60	
Account Creation Fee	$60	
Missed Appointment Charge	$50 ($200 After Hours)	
Sewer Connection Fee	Existing Lateral	$400
	Replacement lateral	Actual Cost
Special Service Charge	Actual Cost	
Bettement Charge - Residential	**$3000.00 per unit**	
Betterment Charge – Commercial	**$20 per square meter**	
Leachate Disposal	**$ per tonne**	
Septage Disposal – within Queens	$33.50 per tonne	
Septage Disposal – outside Queens	$44.30 per tonne	

Mayor and Council,

I am writing this request on behalf of Queens Rails to Trails & Queens County ATV Association. The Western loop of the Trans Canada Trail in Queens County currently ends at the trail crossing at Highway 3 in Brooklyn, & does not continue until the trail crossing at River Head Road in Port Mouton. This gap was primarily due to the lack of a continuous multi-use trail through this area. A combination of Shared Roads/streets, and reopened railbed trails now gives us connectivity through this area. We (Queens Rails to Trails & Queens County ATV Association) would like to have this new connection registered with Trans Canada Trails. This would make the trail continuous from the Lunenburg County line, through Queens, to the Shelburne County line. By the end of this fall, the trail should be continuous from Halifax to Yarmouth, with the exception of the town of Bridgewater. This should create new opportunities for Tourism in this area from various sectors, including hikers, bikers & off road ATV/UTV's. We have already seen some of this benefit. I have attached some background information from TCT. There is more available on their website https://tctrail.ca/

Our groups have been in discussion with Trans Canada Trails about this & they are 100% behind it. These discussions have come up with the proposed routing shown on the attached map. Descriptively, the new section of trail will start at the highway 3 trail crossing in Brooklyn, & follow the old railbed to Herring Cove Brook. From there it follows our new trail behind Brooklyn Energy to the Pipeline Trail (Road) and follows that up to Nickerson's Pond. From there it follows the new road trail across Great Hill & down to Highway 3. A short run on the highway takes you to the Trestle Trail which will take you to the old railbed behind the Municipal Building. It then follows the old railbed to Beech Hill Road, which it takes up hill to the old Port Mouton Road. This road takes you back to Highway 3 in Summerville. It then follows Highway 3 up the hill & down Riverhead Road where it picks up the existing trail at the road crossing there. This is the full multi-use trail. Hikers & Bikers can use the side of the road to shorten some of these side loops, making for a shortened transition back to the railbed trail. These alternate routes can be added descriptively later.

We would like to get a letter from the Region of Queens showing their support for this endeavour. It will show TCT that we have support from all of our shareholders.

Thank you.

Martin Huntle

Past Pesident QRTA/Secretary QCATVA

(902) 350-0428

martin.huntley@bellaliant.net



Dear Mayors and Council Members of the Municipality of the District of Lunenburg, and the Region of Queens Councils,

The Blue Route Provincial Cycling Network (Blue Route) is a province-wide project to create a continuous cycling network. By developing safe, well-connected cycling routes, the Blue Route will make it easier for Nova Scotians to get around the province by bicycle. Through a comprehensive wayfinding system that allows users to easily navigate the network, the Blue Route will help to establish and promote a consistent set of designs and signage guidelines for cycling routes in Nova Scotia.

On behalf of Cycling Nova Scotia and the Nova Scotia Department of Public Works, I am writing to provide an update on the Blue Route. A new segment of the Blue Route has been designated in the Municipality of the District of Lunenburg and the Region of Queens (a map has been included below).

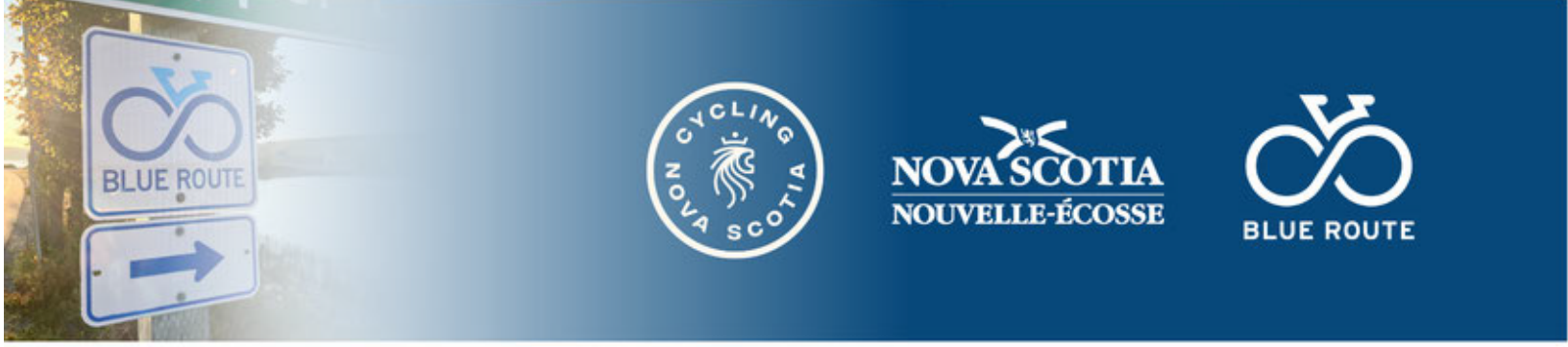
This is a 54.5km on-road segment between Liverpool (Queens Pl Dr & Hwy 3) and the Rissers Beach Carpark. 20.2km of the route falls in MODL, and 34.4km in ROQ. From Liverpool, it includes Trunk 3, Brooklyn Shore Rd, Eastern Shore Rd, Port Medway Rd and Route 331. Staff from Cycling Nova Scotia and the NS Department of Public Works visited and reviewed the segment and determined it met the standards for inclusion in the Blue Route. Blue Route wayfinding signage has been installed along this segment, and it will now be included on route maps on the Blue Route website.

The Blue Route is proposed to continue from Rissers Beach along 331 to LaHave, where the LaHave Ferry will connect to Route 332 which is also an open section of the Blue Route. However, it could not be included at this time as does not presently meet the Blue Route's standards for shoulder width, based on traffic volume

We look forward to connecting more communities to the Blue Route in the near future!

Kind regards,

Nathan Tuck
Director of Blue Route and Cycling Advocacy
Cycling Nova Scotia



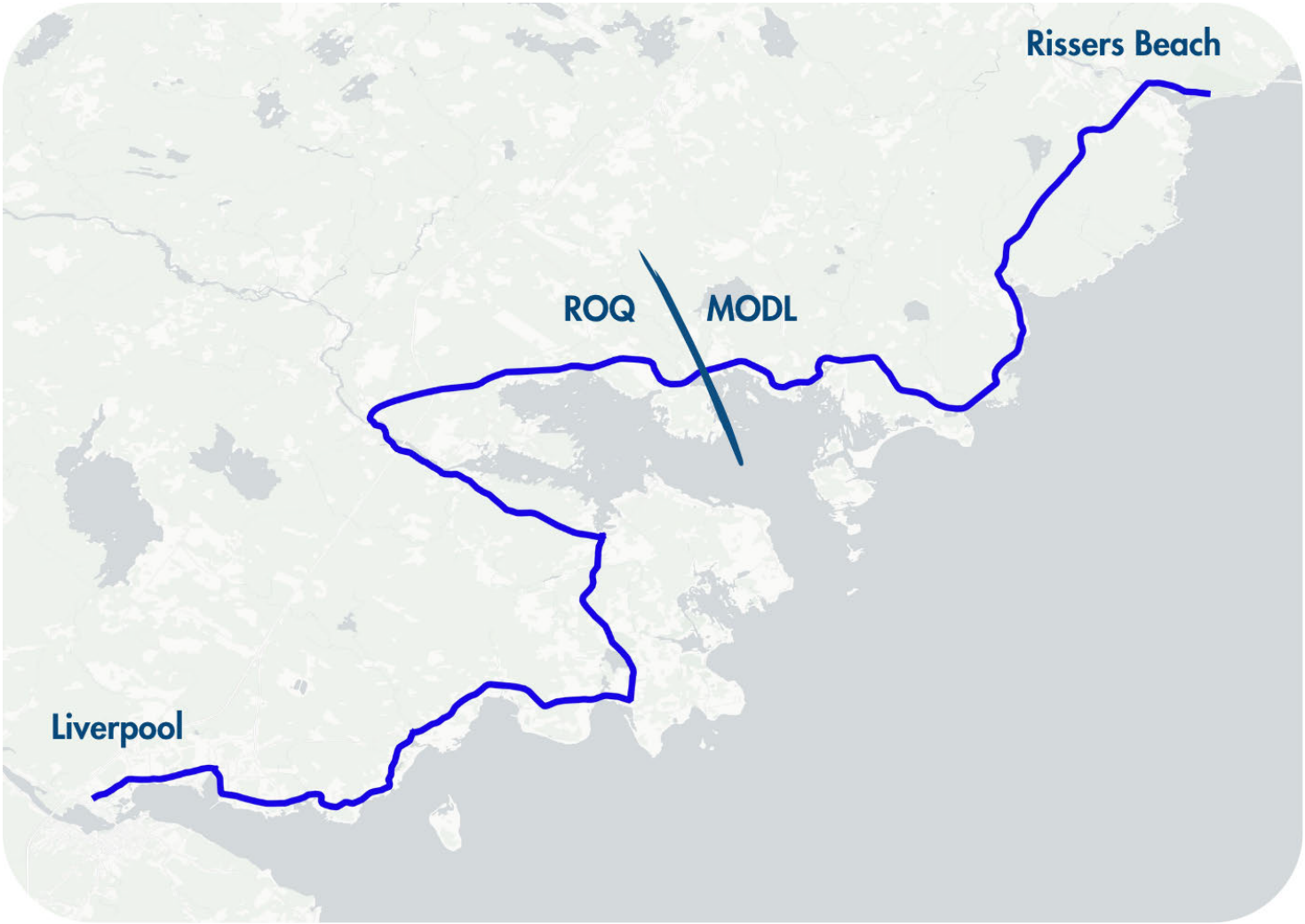


Figure 1. Map of the Blue Route between Liverpool and Rissers Beach

Region of Queens Municipality
Staff Report
For the Regular Meeting of
September 8, 2026

Date: July 22, 2026

File No: 10350-60-2609-007

To: Mayor and Council

From: Willa Thorpe, CAO

Subject: Source Water Protection Committee Terms of Reference

Prepared by:	Supervisor:	CAO Concurrence:
Blake Tibert, Manager of Environmental Services	*Adam Grant, Director of Infrastructure*	*W. Thorpe, CAO*

RECOMMENDATION

THAT Council for Region of Queens Municipality adopt the Terms of Reference for the Source Water Protection Committee as presented.

PURPOSE

To create Terms of Reference for the Source Water Protection Community Monitoring Committee to establish their role and responsibilities.

BACKGROUND

Region of Queens Municipality owns and operates a water treatment facility at 345 Roy Turner Rd., Milton, under Approval to Operate 2008-060843-02, and sources its water from the protected water area Town Lake.

As a requirement under the Approval to Operate issued by Nova Scotia Environment and Climate Change, the Municipality is required to maintain a

Source Water Protection Plan for the Town Lake, which specifies the creation of a Source Water Protection Advisory Committee.

A committee has existed without clear definition for nearly twenty years to satisfy this requirement with infrequent meetings conducted as necessary. Where the Municipality owns entirely all riparian lands around the Town Lake and a significant majority of watershed lands, the function of the committee has been largely focused on reviewing the Source Water Protection Plan for the Town Lake.

The most recent meeting of the committee was in the fall of 2023. Shortly thereafter, a change in leadership led to the dissolution of the informal committee. Staff have received clarification on the requirement to form a committee and associated Terms of Reference have been developed to ensure the committee can fulfill regulatory requirements.

ALTERNATIVES/OPTIONS

Option 1 – Adopt the draft Source Water Protection Committee Terms of Reference.

Option 2 – Continue without the Source Water Protection Committee Terms of Reference.

Option 3 – Provide alternate direction.

ANALYSIS

Option 1 – The draft Terms of Reference have been created in conjunction with appropriate provincial guidance and reflect the committee's existing practices. Adoption would provide a clear governance framework by defining the committee's purpose, membership, roles, responsibilities and operating procedures, while ensuring members have access to relevant resources to support informed decision-making.

Option 2 – The Source Water Protection Committee can continue to operate without formal Terms of Reference, as it has historically. However, the absence of a formal governance document may reduce consistency over time in the committee's purpose, membership, roles, responsibilities, and operating procedures.

IMPLICATIONS

Financial impacts to operate the Source Water Protection Committee are included in the operational budget.

COMMUNICATIONS

Following direction by Council, the committee members will be notified and a meeting called for September 2026.

BYLAWS/PLANS/POLICIES

Council's 2026-2029 Strategic Priorities Plan:

4.1. Improve transparency and accountability

4.2. Create a positive and supportive organizational atmosphere

4.3. Improve internal and external communications

SUMMARY

Region of Queens Municipality owns and operates a water treatment plant at 345 Roy Turner Rd. As a requirement under the Approval to Operate issued by Nova Scotia Environment and Climate Change, the Municipality is required to maintain a Source Water Protection Plan for the Town Lake, which specifies the creation of a Source Water Protection Advisory Committee. Staff recommend that Council for Region of Queens Municipality adopt the Terms of Reference for the Source Water Protection Committee as presented.

ATTACHMENTS/REFERENCE MATERIALS

Source Water Protection Plan Advisory Committee – Draft Terms of Reference

Approval to Operate 2008-060843-02

Developing a Municipal Source Water Protection Plan

Source Water Protection Plan 2026

Region of Queens Municipality
Terms of Reference

Source Water Protection Plan Advisory Committee

Purpose

The Source Water Protection Plan is established in accordance with requirements in the Approval to Operate 2008-060843-02 issued by the Province of Nova Scotia under the Environment Act which states:

6. Source Water Protection
    a. The Approval Holder(s) shall submit a Source Water Protection Plan (SWPP) including an implementation schedule, based on the Department's "Developing a Municipal Source Water Protection Plan: A Guide for Water Utilities and Municipalities", as amended from time to time. (…)

This committee is required to align with the "Developing a Municipal Source Water Protection Plan: A Guide for Water Utilities and Municipalities", as required by the Approval to Operate.

Scope

1. The Committee shall provide a forum for communication and collaboration among interested parties to provide advice to the Municipality on matters concerning land-use, water quality, water quantity, and environmental stewardship within the Source Water Protection Area of Town Lake.

2. The Committee shall be provided with the following information and may ask questions or provide comments as deemed appropriate:

    (a) The current Source Water Protection Plan;
    (b) The most recent raw water annual report;
    (c) Existing or emerging source water issues that need attention; and
    (d) A summary of projects, activities, or developments occurring within the Source Water Protection Area

Upon request, the Municipality may provide additional information on other

projects or activities with potential impacts on source water.

3. Meetings shall serve as an opportunity to review relevant sections of the Water Utility Operations Manual to ensure consistency with source water protection goals.

4. Evaluate the performance of the source water protection initiatives and recommend additional measures or actions where appropriate.

5. Review changes in legislation, land use, or environmental conditions that may impact source water protection or future operations.

6. The Committee can discuss community participation, efficacy of programs, and recent events with a lens on mitigation measures.

Membership

1. The committee shall consist of representatives from Region of Queens Municipal Staff and Council with responsibilities related to management, operation, planning, and protection of the Water Utility and Source Water Protection Area.

   Membership shall include:

   a. One (1) Member of Council
   b. Chief Administrative Officer
   c. Director of Infrastructure
   d. Manager of Environmental Services
   e. Water Utility Supervisor
   f. One (1) Water Utility Operator

   The Municipality may include additional members or invite external agencies, organizations, technical specialists, or other interested parties to participate in meetings as required to provide advice or expertise on specific matters.

   As the Municipality owns and manages the majority of lands within the Source Water Protection Area and there are limited external interested parties with direct interests in the area, the Committee is primarily composed of Municipal representatives responsible for source water protection, utility operations, land-use planning, and governance.

2. Appointments shall be for a two-year term commencing on November 1.

3. The Councilor for whose district includes the source water protection area automatically sits on the Committee.

Reporting Procedures

1. Minutes shall be taken for all meetings and shall be distributed to the committee members, members of Council, and other staff as deemed appropriate.

2. Any concerns of the committee that are not resolved to the committee's satisfaction shall be forwarded in writing by the Director of Infrastructure to the Chief Administrative Officer. The submission shall include details of the concern, the response provided, and the rationale for that response. The Chief Administrative Officer shall immediately forward the report to members of Council, and the matter will be discussed at the next Regular meeting of Council.

Meetings

1. The Committee shall meet to discuss any concerns arising from annual reports at least once each fiscal year, beginning in September.

3. Four members of the Committee present at the meeting shall constitute a quorum.

4. The Director of Infrastructure or their designate shall be responsible for coordinating meetings of the Committee.

DRAFT

Petition for road repairs and paving.

This petition is to try and get much needed road repairs and paving done for upper West Street in Milton. The area is from civic # 542 to 601, a distance of 0.4 km.
The road hasn't anything done to it for over 45 yrs. It's in great need of rock removal , new culverts and some ditching, then capped with pavement.

The residents of this area are tired of beating their vehicles apart with costly repairs. There are 17 residents on this street . We deserve to have decent roadways just as well as others in Queens county. In the winter months after snow is cleared its like driving over a plowed field because the plow blade won't stay down because of the rocks and dips from sunken culverts. There has been paving done on shorter roads around this area with less residents. We pay taxes ,vehicle registration and insurance also.

We deserve equal and fair treatment !

TO: Region of Queens / Provincial Government/ Highway

Petition By : Diane and Jim [redacted]

Name	Civic Address	Resident Yes / No
[redacted]		Yes
[redacted]		Yes
[redacted]		yes
[redacted]		yes
[redacted]		No
[redacted]		NO
[redacted]		yes
[redacted]		NO
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes
[redacted]		yes

Name	Civic Address	Resident Yes / No
[redacted]		yes
[redacted]		Yes
[redacted]		Yes
[redacted]		Yes.
[redacted]		Yes
[redacted]		YES
[redacted]		Yes
[redacted]		NO
[redacted]		Yes
[redacted]		yes