

A special meeting of Middleton Town Council was held at the Town Hall on Monday, July 16, 2012, starting at 7 p.m.

PRESENT

Chairing the meeting, Mayor Calvin Eddy; Deputy Mayor Vera Errington; Councillors Dan Smith, Darren Boates, and Gail Smith; Chief Administrative Officer, Clayton MacMurtry; Director of Finance, Marianne Daine; and Recording Secretary, Sharon McAuley.

Regrets: Councillors Marc Britney and Melinda den Haan.

Also in attendance was Auditor, Harold Duffett.

12.07.01

PRESENTATION

.01 Audited Financial Statements – Harold Duffett

Harold Duffett was present to submit the Audited Financial Statements for the Town's General Operating, Capital, Water Operating, Visitor Centre Operating and Reserve Funds for the year ending March 31, 2012.

Mr. Duffett advised that the Visitor Information Centre statement is a separate audit report, the account shows a small surplus for the year ending March 31, 2012, and for the most part, expenses and revenues were in line with the budget.

Mr. Duffett explained that the circulated copies of the consolidated financial statements are prepared in accordance with the accounting recommendations of the CICA Public Sector Accounting Board and Service Nova Scotia and Municipal Relations.

Mr. Duffett then reviewed the statements in detail and answered questions from the Council. He noted that:

- there were no limitations placed on the scope of the audit and there were no significant or unusual procedures;
- the tax sales, after year end, improved the accounts receivable aging;
- the only adjustment made to the financials was an interest adjustment due to the tax sales;
- reserve funds have improved substantially over the past three years.

Mr. Duffett advised that a management letter was not required, as there were no items that required the attention of the Audit Committee.

Mayor Eddy thanked Mr. Duffett for his presentation.

Mr. Duffett left the meeting at 7:51 p.m.

12.07.02

APPROVAL OF AUDITED FINANCIAL STATEMENTS

It was moved by Councillor Boates, seconded by Councillor D. Smith, that Council approve the Audited Financial Statements for the Town of Middleton for the fiscal year ending March 31, 2012, as presented by the Town's Auditing Firm of Kent & Duffett. Motion carried.

It was moved by Councillor Boates, seconded by Councillor D. Smith, that Council approve the Audited Financial Statements for the Town of Middleton Visitor Information Centre for the fiscal year ending March 31, 2012, as presented by the Town's Auditing Firm of Kent & Duffett. Motion carried.

12.07.03

BUDGET APPROVALS

Council agreed to remove the proposed expenditure for the surveillance cameras from the Five-Year Capital Investment Plan, pending more research on the on-going costs of the system. The revised budget figure will be \$6,827,625.

.01 Town General Operating

It was moved by Councillor D. Smith, seconded by Councillor Boates that it be resolved that the Council of the Town of Middleton estimates that the sum required for the lawful purposes of the Town for the year 2012/13, after crediting probable revenues from all sources, other than the rates for the year, is the sum of \$3,601,940 and; further resolved that the Town Council hereby authorizes the levying and collection of a rate for the current year of \$4.26 per \$100 on the value of the property assessed in the assessment roll as Commercial property and Business Occupancy and \$1.78 per \$100 on the value of the property assessed in the assessment roll as Residential and Resource property, the rate of \$2.83 per acre for property assessed in the assessment roll as Farm Acreage, and the rate of \$3.20 per \$100 on the value of the property assessed in the assessment roll as Seasonal Tourist Businesses, and a sewer service charge of a flat fee of \$250 plus an additional rate of \$0.22 per \$100 on the value of the property assessed in the assessment roll as taxable Residential and Commercial property on which any building is connected to the sewage system of the Town, these being the rates the Council deems sufficient to raise the sum to defray the expenditures of the Town for the current year and; further resolved that the rates and taxes be due and payable September 30, 2012 and; further resolved that an interest rate of 24% per annum, compounded, be charged on the 2012/13 final tax bills still outstanding after September 30, 2012 and; further resolved that a sewer usage rate of \$0.769 per one cubic metre of water consumed by tax exempt properties, which are not paying full grants in lieu of taxation, be levied in accordance with the Sewer Service Charge Bylaw for the year 2012/13. Motion carried.

.02 Water Operating

It was moved by Deputy Mayor Errington, seconded by Councillor G. Smith that it be resolved that the Town of Middleton Water Utility Operating budgets for the years 2012/13, 2013/14 and 2014/15, with planned expenditure amounts of \$557,061, \$561,437 and \$561,437 respectively, and projecting no annual surpluses or deficits, be approved. Motion carried.

.03 Five Year Capital Investment Plan

It was moved by Councillor G. Smith, seconded by Councillor Boates that it be resolved that the five year Town General Capital budget for the years 2012/13, 2013/14, 2014/15, 2015/16, and 2016/17 in the amount of \$6,827,625 and, the five-year Capital budget for the Town Water Utility for the years 2012/13, 2013/14, 2014/15, 2015/16, and 2016/17 in the amount of \$318,500 be approved. Motion carried.

.04 Visitor Information Centre

It was moved by Councillor Boates, seconded by Deputy Mayor Errington that it be resolved that the 2012/13 Visitor Information Centre budget in the expenditure amount of \$22,576, being the estimated expenditure level required to operate the Centre for the current fiscal year, be approved. Motion carried.

12.07.04 APPROVAL OF MEDIA RELEASE

It was moved by D. Smith, seconded by Deputy Mayor Errington that the media release, circulated to members of the Council, be released to the general public. Motion carried.

12.07.05 E-VOTING BYLAW – 2ND READING

It was moved by Councillor D. Smith, seconded by Councillor G. Smith that Council approve the second reading and passing of the Electronic Voting Bylaw, Chapter 57, as presented. Motion carried.

It was moved by Councillor D. Smith, seconded by Deputy Mayor Errington that the Council adjourn at 8:18 p.m. Motion carried.


MAYOR


RECORDING SECRETARY