



**MIDDLETON TOWN COUNCIL
TOWN HALL – COUNCIL CHAMBERS
MONDAY, JULY 18, 2016
7:00 P.M.**

AGENDA

16.07.01 CALL TO ORDER

16.07.02 APPROVAL OF THE AGENDA

16.07.03 PRESENTATIONS

.01 Audited Financial Statements – Harold Duffett

16.07.04 APPROVAL OF THE MINUTES

.01 Council Meeting – May 16, 2016

.02 Special Council Meeting – June 6, 2016

.03 Special Council Meeting – July 4, 2016

.04 Special Council Meeting – July 13, 2016

16.07.05 NEW BUSINESS

.01 Electronic Voting Bylaw – 2nd Reading & Passing

.02 Repeal of Swimming Pool Bylaw - 2nd Reading & Passing

.03 Committee of the Whole Recommendations

a. Appointment: Western Regional Housing Authority

b. Appointment: Middleton Fire Department

c. Request for MPS/LUB Amendment – Neil C. Mitchell Sales

d. Valley Waste Resource Management: Approval of Municipal Guarantees for TBR #26/17-1

e. RFD 018-2016: Amendment to Policy G 2.1 Fees: Building and Planning

.04 Approval of Capital Investment Plan Document

.05 Temporary Borrowing Resolution – Town General Operations

.06 RFD 017-2016: Harassment Policy Amendment

.07 Development of Regional Recreation Services and Facilities

16.07.06 REPORTS

.01 Management – June & July 2016

.02 Planning Services – May & June 2016

.03 RCMP Report – April 1 to June 30, 2016

.04 Planning Services Public Advisory Panel

.05 Police Advisory Board

.06 Mayor – June & July 2016

16.07.07 CORRESPONDENCE

16.07.08 ANYTHING BY MEMBERS

16.07.09 ADJOURNMENT

TOWN OF MIDDLETON

FINANCIAL STATEMENTS

MARCH 31, 2016



TOWN OF MIDDLETON

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2016

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INDEPENDENT AUDITORS' REPORT

His Worship the Mayor and Members of Council of the Town of Middleton

We have audited the accompanying financial statements of the **Town of Middleton**, which comprise the consolidated statement of financial position as at March 31, 2016, and the consolidated statements of operations, consolidated change in net debt and consolidated cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian Public Sector auditing standards. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

Other matters

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The supplementary information included in the Schedules on pages 17 to 34 are presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the **Town of Middleton** as at March 31, 2016, and the results of its operations and changes in net debt for the year then ended in accordance with Canadian public sector accounting standards.

Kentville, Nova Scotia
 July 18, 2016

Kent & Duffett
 Chartered Accountants
 Registered Municipal Auditor

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

	<u>2016</u> <u>Budget</u> (unaudited)	<u>2016</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>
REVENUES			
Assessable property taxes (net of school board appropriation)	\$ 2,526,179	\$ 2,488,064	\$ 2,440,900
Grants in lieu of taxes	155,152	160,913	159,238
Services provided to other governments	91,613	92,641	107,273
Sales of services	153,094	147,085	137,278
Other revenue from own sources	93,316	89,036	98,404
Unconditional transfers from other governments	378,674	519,753	476,272
Conditional transfers from federal or provincial governments or agencies	27,272	90,791	77,893
Gain on disposal of tangible capital assets	-	8,343	25,028
Net water fund revenue (expenditures)	72,834	132,067	77,451
	<u>3,498,134</u>	<u>3,728,693</u>	<u>3,599,737</u>
EXPENSES			
General government services	634,049	555,404	420,957
Protective services	902,918	894,735	886,591
Transportation services	581,167	535,846	587,627
Environmental health services	449,575	411,423	394,197
Public health services	40,500	46,646	42,000
Environmental development services	196,522	177,980	149,206
Recreation and cultural services	386,278	422,292	359,612
Amortization	-	644,308	614,321
	<u>3,191,009</u>	<u>3,688,634</u>	<u>3,454,511</u>
ANNUAL SURPLUS	307,125	40,059	145,226
ACCUMULATED SURPLUS AT BEGINNING OF YEAR		<u>11,387,985</u>	<u>11,242,759</u>
ACCUMULATED SURPLUS AT END OF YEAR		<u><u>\$ 11,428,044</u></u>	<u><u>\$ 11,387,985</u></u>

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
FINANCIAL ASSETS		
Cash	\$ 1,592,535	\$ 1,406,743
Accounts receivable - taxes, net of valuation allowance (note 4)	131,675	210,306
Accounts receivable - other, net of valuation allowance	191,883	238,976
	<u>1,916,093</u>	<u>1,856,025</u>
LIABILITIES		
Bank indebtedness	130,292	363,728
Accounts payable and accrued liabilities	367,802	238,714
Deferred revenue	315	315
Long-term debt (note 7)	2,447,249	2,610,217
Interest accrual	26,594	27,942
Vested interest - Annapolis County	12,168	12,168
	<u>2,984,420</u>	<u>3,253,084</u>
NET DEBT (page 4)	<u>(1,068,327)</u>	<u>(1,397,059)</u>
NON-FINANCIAL ASSETS		
Work in progress	22,154	309,072
Tangible capital assets (note 6)	12,454,587	12,452,081
Prepaid expenses	19,630	23,891
	<u>12,496,371</u>	<u>12,785,044</u>
ACCUMULATED SURPLUS	<u>\$ 11,428,044</u>	<u>\$ 11,387,985</u>

On behalf of the Town

Mayor

Chief Administrative Officer

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
ANNUAL SURPLUS (page 2)	\$ 40,059	\$ 145,226
Change in work in progress	286,917	(287,553)
Acquisition of tangible capital assets and donated assets	(648,128)	(390,939)
Amortization of tangible capital assets	644,308	614,321
Write-downs of tangible capital assets	<u>1,314</u>	<u>2,506</u>
	<u>324,470</u>	<u>83,561</u>
Change in prepaid expenses	<u>4,262</u>	<u>(1,912)</u>
Decrease in net debt	328,732	81,649
NET DEBT AT BEGINNING OF YEAR	<u>(1,397,059)</u>	<u>(1,478,708)</u>
NET DEBT AT END OF YEAR	<u><u>\$ (1,068,327)</u></u>	<u><u>\$ (1,397,059)</u></u>

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
OPERATING TRANSACTIONS		
Annual surplus	\$ 40,059	\$ 145,226
Net change in non-cash working capital balances		
Amortization	644,308	614,321
Write down of capital assets	1,314	2,506
	<u>685,681</u>	<u>762,053</u>
Net change in working capital balances		
Decrease (increase) in accounts receivable - taxes	78,631	(35,556)
Decrease (increase) in accounts receivable - other	47,093	1,710
Increase (decrease) in accounts payable and accrued liabilities	129,088	(303,223)
Increase (decrease) in deferred revenue	-	(12)
Increase (decrease) in interest accrual	(1,348)	10,214
Decrease (increase) in prepaid expenses	4,262	(1,912)
Cash provided by operating transactions	<u>943,407</u>	<u>433,274</u>
CAPITAL TRANSACTIONS		
Increase (decrease) in work in progress	286,917	(287,553)
Purchase of tangible capital assets	(648,128)	(390,939)
Cash applied to capital transactions	<u>(361,211)</u>	<u>(678,492)</u>
FINANCING TRANSACTIONS		
Increase (decrease) in bank indebtedness	(233,436)	216,193
Proceeds from issuance of long-term debt	113,935	-
Repayment of long-term debt	(276,903)	(276,902)
Cash provided for financing transactions	<u>(396,404)</u>	<u>(60,709)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	185,792	(305,927)
Cash and cash equivalents at beginning of year	<u>1,406,743</u>	<u>1,712,670</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,592,535</u>	<u>\$ 1,406,743</u>

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Middleton are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada.

The Town is a diversified municipal government institution that provides a wide range of services to its citizens, including fire, police, public transit, roads, waste and recycling services, water supply and distribution, wastewater treatment, libraries, and recreation and cultural services. Segmented information has been prepared by major functional classification of activities provided, consistent with the Consolidated Statement of Operations and provincially legislated requirements. The major segments are as follows:

General government services: Activities that provide for the overall operation of the Town and that are common to, or affect all of, the services provided by the Town. This includes the activities of the Mayor and Council, and the following administrative activities: human resources, legal services, finance and information, communications and technology, and the office of the Chief Administrative Officer.

Protective services: Activities that provide for the public safety of the inhabitants of the Town. This includes police and fire protection and other protective services such as by-law enforcement and protective inspections.

Transportation services: Activities related to public transportation including road transport. This includes public transportation services offered throughout the Town using buses. Other transportation activities include the planning, development and maintenance of roads, traffic operations, parking, snow and ice control and street lighting.

Environmental services: Activities that provide environmentally regulated services. This includes the collection of garbage and other waste material and through the Middleton Water Commission, water supply and distribution and wastewater treatment.

Recreation and cultural services: Activities related to the Town's recreation facilities, including the swimming pool, arena, parks, playgrounds and sports fields. Activities that provide for cultural facilities such as the library and related programs.

Planning and development services: Activities that support and control the Town's physical and economic development. This includes activities related to land use planning, zoning and development, activities related to the development of the industrial park, promotion of tourism and activities that enhance local economic development.

Educational services: Activities that provide for the funding of both mandatory and supplementary contributions to the school board.



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are collected on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenue, expenditures and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town for the administration of their financial affairs and resources and which are owned or controlled by the Town, namely:

- General operating and capital
- Water utility and capital
- Tourist Bureau
- Reserve fund

Interdepartmental and organizational transactions and balances have been eliminated.

(b) Revenue and expenditure recognition

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified. Expenditures are accounted for in the period the goods and services are acquired and liability is incurred or transfer is due.

Property tax revenue is based on assessments determined in accordance with Nova Scotia legislation. Tax rates are set annually. Taxation revenue is subject to appeal. Penalties and overdue taxes are recorded in the period levied.

Interest earned on investments in depreciation or any other fund is to be recorded as revenue within the respective funds, unless otherwise approved by the Nova Scotia Utility and Review Board.

(c) Fund accounting

Funds within the consolidated financial statements consist of current, capital and reserve funds. Council approves certain amounts to be set aside in reserves and reserve funds for future operating and capital purposes. Transfers between funds are recorded as adjustments to the appropriate fund balance.

(d) Cash and cash equivalents

Cash and cash equivalents is made up of cash on hand and balances with the bank.



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Tangible capital assets

Beginning April 1, 2009 tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows;

<u>Town Capital</u>	<u>Years</u>	<u>Water Utility</u>	<u>Years</u>
Land	25	Structures, Improvements & Wells	25/75
Buildings	40	Equipment	5/10
Roads & Streets	25	Transmission	75
Sidewalks	25	Distribution	75
Lights	25	Meters	25
Sewer	50	Hydrants	75
Lagoons	50	Services	50
Lift Stations	25		
Machinery & Equipment	4/5		
Vehicles	5/10		

(i) Work in progress

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(iv) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(f) Depreciation - water utility

In accordance with the Nova Scotia Utility and Review Board regulations, the depreciation charges in the Water Operating Fund are transferred to a special bank account in the Water Capital Fund which is used to help fund replacement of existing plant and equipment or subject to approval by the Utility and Review Board, to repay the principal of capital debt. During the year approval was obtained from the Board to fund capital debt repayment additions in the amount of \$Nil (2015 - \$Nil) from depreciation funds.



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Government transfers

Government transfers are the transfer of assets from the senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future or are the result of a direct financial return.

Government transfers are recognized in the consolidated financial statements as revenue in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined.

(h) Investment income

Investment income earned on surplus current funds, capital funds, and reserve funds are reported as revenue in the period earned.

(i) Allocation of municipal costs to water utility funds

Where identifiable, costs incurred by the Town on behalf of the Water Utility are charged to the Utility funds. Salary and wage related costs are allocated in proportion to time spent performing functions on behalf of the Water Utility. Administration and general expense incurred for the benefit of both the Town and Water Utility are allocated to the Water Utility. Interest is calculated and recorded on monthly balances due between Water Utility funds and other funds at the prevailing prime rate.

(j) Valuation allowance - uncollected taxes and rates

The Town provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

(k) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Such estimates include providing for provision for doubtful accounts. Actual results could differ from these estimates.

2. CONTRIBUTIONS TO BOARDS AND COMMISSIONS

Other Boards and Commissions - less than 100% interest

The Town of Middleton is required to finance the operations of various Boards and Commissions, along with the other municipal units in Annapolis County to the extent of its participation based on assessment or population formula.



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

2. CONTRIBUTIONS TO BOARDS AND COMMISSIONS (continued)

In addition to any budgeted contributions, the municipal units share in the deficits or surpluses of these Boards based on their sharing percentage. A municipal unit's share of the deficit is to be paid in the next fiscal year while a surplus is to be taken into the next year's estimates.

Annapolis Valley Regional Housing Corporation

For the year ended March 31, 2016 the Town contributed \$46,146 (2015 - \$40,000) to the Housing Authority to fund its share of the prior year losses.

Annapolis Valley School Board

For the year ended March 31, 2016 the Town contributed \$354,660 (2015 - \$330,780) as its share of operations of the Annapolis Valley School Board.

Regional Library – 1.68% Interest

For the year ended March 31, 2016 the Town paid \$11,528 (2015 - \$11,528) to the Regional Library Board as its share of the deficit.

Valley Waste Management Authority – 1.96% Interest

For the year ended March 31, 2016 the Town contributed \$142,555 (2015 - \$139,926) to the Authority as its share of the capital and operating expenditures.

3(a.) CASH, DEPRECIATION FUND WATER UTILITY

	<u>2016</u>	<u>2015</u>
Cash at beginning of year	\$ 27,226	\$ 361
Add:		
Depreciation from prior year	66,236	59,169
Interest earned	11	46
	<u>93,473</u>	<u>59,576</u>
Deduct:		
Transfer to water operating fund, capital expenditures	<u>32,870</u>	<u>32,350</u>
CASH AT END OF YEAR	<u>\$ 60,603</u>	<u>\$ 27,226</u>

3(b.) DEPRECIATION FUND RESERVE BALANCE WATER UTILITY

	<u>2016</u>	<u>2015</u>
Cash balance at end of year (note 3(a))	\$ 60,603	\$ 27,226
Add:		
Depreciation for current year	67,654	66,236
	<u>128,257</u>	<u>93,462</u>
Deduct:		
Payable to water operating fund, capital expenditures	<u>61,385</u>	<u>32,870</u>
BALANCE AT END OF YEAR	<u>\$ 66,872</u>	<u>\$ 60,592</u>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

3(c.) ACCUMULATED ALLOWANCE FOR DEPRECIATION WATER UTILITY

	<u>2016</u>	<u>2015</u>
Balance at beginning of year	\$ 1,263,834	\$ 1,200,279
Add:		
Depreciation for current year	<u>67,654</u>	<u>66,236</u>
	1,331,488	1,266,515
Deduct:		
Accumulated depreciation on disposal	<u>-</u>	<u>2,681</u>
BALANCE AT END OF YEAR	<u>\$ 1,331,488</u>	<u>\$ 1,263,834</u>

4. ACCOUNTS RECEIVABLE

	<u>Current Year</u>	<u>Prior Year</u>	<u>2016 Total</u>	<u>2015 Total</u>
General operating				
Balance at beginning of year	\$ -	\$ 210,306	\$ 210,306	\$ 174,750
Add:				
Current year's tax levy (includes interest)	<u>2,793,256</u>	<u>-</u>	<u>2,793,256</u>	<u>2,708,811</u>
	2,793,256	210,306	3,003,562	2,883,561
Deduct:				
Current year's tax collection	<u>2,696,379</u>	<u>175,506</u>	<u>2,871,885</u>	<u>2,673,253</u>
Write offs and allowances	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>
Balance at end of year	<u>\$ 96,877</u>	<u>\$ 34,798</u>	<u>\$ 131,675</u>	<u>\$ 210,306</u>

5. VALUATION ALLOWANCES

	<u>2016</u>	<u>2015</u>
Valuation allowance, uncollectible taxes		
Balance, beginning of year	\$ 2	\$ 2
Add provision for the year	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 2</u>	<u>\$ 2</u>
Valuation, other receivables		
Balance, beginning of year	\$ -	\$ 30
Add provision for the year	<u>-</u>	<u>(30)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ -</u>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

6. TANGIBLE CAPITAL ASSETS

<u>Town Capital</u>				Accumulated			Accumulated			Net Book
	Cost 2015	Additions	Disposals	Cost 2016	Amortization 2015	Adjustment	Amortization Expense	Amortization 2016	Value	
Land	\$ 294,726	\$ -	\$ -	\$ 294,726	\$ -	\$ -	\$ -	\$ -	\$ 294,726	
Land Improvements	455,064	88,709	-	543,773	248,351	-	19,190	267,541	276,232	
Buildings	1,369,503	83,592	-	1,453,095	618,649	-	35,092	653,741	799,354	
Streets	2,138,654	-	-	2,138,654	1,545,688	-	47,176	1,592,864	545,790	
Sewer Mains	3,793,655	8,465	-	3,802,120	1,488,955	-	75,852	1,564,807	2,237,313	
Sidewalks	456,061	8,134	-	464,195	272,764	-	10,597	283,361	180,834	
Sewer Plant	3,834,687	62,670	-	3,897,357	742,978	-	155,894	898,872	2,998,485	
Lagoons	1,580,523	-	-	1,580,523	94,689	-	31,610	126,299	1,454,224	
Lights	572,733	195,450	-	768,183	220,938	-	28,845	249,783	518,400	
Equipment	405,249	29,847	-	435,096	305,639	-	62,190	367,829	67,267	
Vehicles	1,611,803	101,105	66,927	1,645,981	1,027,822	66,927	110,208	1,071,103	574,878	
	<u>\$ 16,512,658</u>	<u>\$ 577,972</u>	<u>\$ 66,927</u>	<u>\$ 17,023,703</u>	<u>\$ 6,566,473</u>	<u>\$ 66,927</u>	<u>\$ 576,654</u>	<u>\$ 7,076,200</u>	<u>\$ 9,947,503</u>	
<u>Water Utility</u>										
Working Capital	\$ 4,025	\$ -	\$ -	\$ 4,025	\$ -	\$ -	\$ -	\$ -	\$ 4,025	
Land & Land Rights	256,505	-	-	256,505	10,135	-	1,446	11,581	244,924	
Structures & Improvements	736,397	20,851	-	757,248	192,783	-	11,528	204,311	552,937	
Equipment	618,088	-	-	618,088	278,680	-	11,611	290,291	327,797	
Transmission Mains	319,141	-	-	319,141	138,547	-	4,149	142,696	176,445	
Distribution Mains	1,319,749	15,364	595	1,334,518	369,015	-	17,348	386,363	948,155	
Services	173,419	-	-	173,419	64,240	-	3,469	67,709	105,710	
Meters	98,285	30,153	-	128,438	84,318	-	5,792	90,110	38,328	
Hydrants	123,872	3,788	719	126,941	30,862	-	1,626	32,488	94,453	
Tools & Work Equipment	62,134	-	-	62,134	62,134	-	-	62,134	-	
Microcomputer	47,707	-	-	47,707	29,651	-	7,216	36,867	10,840	
Other - Water rate study	10,408	-	-	10,408	3,469	-	3,469	6,938	3,470	
	<u>\$ 3,769,730</u>	<u>\$ 70,156</u>	<u>\$ 1,314</u>	<u>\$ 3,838,572</u>	<u>\$ 1,263,834</u>	<u>\$ -</u>	<u>\$ 67,654</u>	<u>\$ 1,331,488</u>	<u>\$ 2,507,084</u>	
	<u>\$ 20,282,388</u>	<u>\$ 648,128</u>	<u>\$ 68,241</u>	<u>\$ 20,862,275</u>	<u>\$ 7,830,307</u>	<u>\$ 66,927</u>	<u>\$ 644,308</u>	<u>\$ 8,407,688</u>	<u>\$ 12,454,587</u>	



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

7. LONG-TERM DEBT

	<u>YEAR OF ISSUE</u>	<u>YEAR OF MATURITY</u>	<u>RATE %</u>	<u>TYPE</u>	<u>BALANCE MAR 31/15</u>	<u>ISSUED</u>	<u>REDEEMED</u>	<u>BALANCE MAR 31/16</u>	<u>INTEREST</u>
PURPOSES									
GENERAL SECTION									
PW EQUIPMENT	2005	2015	3.63-4.515	SERIAL	6,666	-	6,666	-	301
FIRE TRUCK	2005	2015	2.97-4.56	SERIAL	21,600	-	21,600	-	492
PW EQUIPMENT	2006	2016	4.265-4.410	SERIAL	21,331	-	10,667	10,664	933
TENNIS COURTS	2007	2017	4.450-4.625	SERIAL	23,700	-	7,900	15,800	904
PW EQUIPMENT	2008	2023	3.750-5.088	SERIAL	65,100	-	4,650	60,450	3,118
EQUIPMENT	2009	2019	1.000-4.889	SERIAL	37,500	-	7,500	30,000	1,486
TOWN HALL	2010	2015	1.550-2.570	SERIAL	23,320	-	23,320	-	599
PW EQUIPMENT	2011	2021	1.219-3.645	SERIAL	171,500	-	24,500	147,000	5,015
STREETS/SIDEWALKS	2011	2021	1.219-3.645	SERIAL	77,000	-	11,000	66,000	2,252
FIRE TRUCK	2012	2022	1.636-3.480	SERIAL	330,400	-	41,300	289,100	8,992
LOADER	2012	2022	1.510-3.160	SERIAL	156,000	-	19,500	136,500	3,939
TRAFFIC LIGHTS	2013	2023	1.330-3.489	SERIAL	126,000	-	14,000	112,000	2,714
SEWERS	2013	2023	1.330-3.489	SERIAL	1,520,000	-	80,000	1,440,000	42,593
BACKHOE	2015	2025	1.011-2.786	SERIAL	-	113,935	-	113,935	1,103
					2,580,117	113,935	272,603	2,421,449	74,441
MAINS									
	2011	2021	1.219-3.645	SERIAL	30,100	-	4,300	25,800	880
					2,610,217	113,935	276,903	2,447,249	75,321
INTERFUND									
PAVING	2012	2018	2.22	ELM SCL PROC	29,236	-	9,740	19,496	649
PW 2014 1/2 TON FORD	2014	2019	2.23	ER FUND	21,691	-	5,425	16,266	484
JUMP JACK/JOB TRAILER	2016	2019	1.51	ER FUND	-	10,585	-	10,585	-
CENT. PARK BLDG/ RESHINGLE FIRE HALL	2016	2021	1.76	IND PK SRF	-	80,696	-	80,696	-
FIVE TONNE PLOW	2016	2019	1.51	ER FUND	-	13,244	-	13,244	-
					50,927	104,525	15,165	140,287	1,133
					\$ 2,661,144	\$ 218,460	\$ 292,068	\$ 2,587,536	\$ 76,454



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

7. LONG-TERM DEBT (continued)

Principal repayments required during the next five years are as follows:

	Debentures General	Term Debt	Total General Capital	Water Capital	Total
2017	\$ 232,408	\$ 39,250	\$ 271,658	\$ 4,300	\$ 275,958
2018	231,044	39,264	270,308	4,300	274,608
2019	223,144	29,500	252,644	4,300	256,944
2020	223,144	16,140	239,284	4,300	243,584
2021	215,344	16,136	231,480	4,300	235,780
	<u>\$ 1,125,084</u>	<u>\$ 140,290</u>	<u>\$ 1,265,374</u>	<u>\$ 21,500</u>	<u>\$ 1,286,874</u>

All long-term debt outstanding at year end has been properly authorized by Service Nova Scotia and Municipal Relations.

8. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus/(deficit) and reserves as follows:

Fund balances	2016	2015
General operating fund	\$ 148,099	\$ 153,779
General capital fund	(3,858,905)	(2,964,828)
Water operating fund	(2,976)	(62,541)
Water capital fund	75,529	70,562
Tourist Bureau	3,577	4,087
	<u>(3,634,676)</u>	<u>(2,798,941)</u>
Reserve funds		
Operating	466,301	484,138
Capital		
Equipment reserve	57,447	55,927
Debenture	4,263	4,257
Land sale surplus	257,147	256,529
Recreation	1,378	1,378
Sewer operating reserve	271,380	221,076
Land sale - elementary school	116,199	115,519
Recreation bursary	-	-
Federal gas tax	173,573	92,464
Capital fund	48,995	41,410
	<u>1,396,683</u>	<u>1,272,698</u>
Investment in capital assets		
General capital fund	11,166,518	10,429,878
Water capital fund	2,499,519	2,484,350
	<u>13,666,037</u>	<u>12,914,228</u>
Total Municipal Position	<u>\$ 11,428,044</u>	<u>\$ 11,387,985</u>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

9. INVESTMENT IN CAPITAL ASSETS

	2016		
	General Capital Fund	Water Capital Fund	Total
Balance, beginning of year	\$ 10,429,878	\$ 2,484,350	\$ 12,914,228
Add:			
Tangible capital purchases (includes work in progress)	577,972	78,523	656,495
Debentures redeemed	272,603	4,300	276,903
Proceeds from sale of assets	8,343	-	8,343
	858,918	82,823	941,741
Deduct:			
Gain on sale of assets	8,343	-	8,343
Proceeds from issuance of debt	113,935	-	113,935
Depreciation of capital assets	-	67,654	67,654
	122,278	67,654	189,932
Balance, end of year	\$ 11,166,518	\$ 2,499,519	\$ 13,666,037

	2015		
	General Capital Fund	Water Capital Fund	Total
Balance, beginning of year	\$ 9,530,774	\$ 2,487,546	\$ 12,018,320
Add:			
Tangible capital purchases (includes work in progress)	626,502	58,740	685,242
Debentures redeemed	272,602	4,300	276,902
Proceeds from sale of assets	25,028	-	25,028
	924,132	63,040	987,172
Deduct:			
Gain on sale of assets	25,028	-	25,028
Depreciation of capital assets	-	66,236	66,236
	25,028	66,236	91,264
Balance, end of year	\$ 10,429,878	\$ 2,484,350	\$ 12,914,228



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2016

10. PENSION PLAN

The Town of Middleton operates a defined contribution plan for employees. The Town makes a contribution equal to 6% of the employee's gross salary. The Town recognized contributions of \$37,867 in 2016 (2015 - \$38,300).

11. RATE OF RETURN ON RATE BASE

For the year ended March 31, 2016, the Water Utility has an annual rate of return on the rate base of 2.636% (0.560% in 2015).

12. REMUNERATION

The total remuneration of Town Council and Chief Administrative Officer for the 12 months ended March 31, 2016 is as follows:

	<u>Remuneration</u>
Mayor Calvin Eddy	\$ 16,000
Deputy Mayor D. Smith	11,500
Councilor M. Britney	9,000
Councilor D. Boates	9,000
Councilor M. denHaan	9,000
Councilor J. Himmelman	9,000
Councilor G. Smith	9,000
Chief Administrative Officer	84,507

13. COMMITMENT

The Town of Middleton has approved a debenture borrowing of \$93,000 dated May 16, 2016, to fund the purchase of a 2016 Trackless MT6.

14. OTHER MATTERS

The Town of Middleton, in order to comply with a Nova Scotia Department of Environment order to remediate the site at 146 Commercial Street by August 17, 2017, has engaged All-Tech Environmental to do a Phase III environmental site assessment. The purpose of the ESA is to determine the extent of the contamination on site and assess the risk posed to residential properties adjacent to the site. \$54,000 has been budgeted in the 2016/17 Capital Budget for the ESA.

15. COMPARATIVE FIGURES

In some instances, the comparative prior year figures have been reclassified to conform to the current year's financial statement presentation. The changes do not affect prior year earnings.



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GENERAL OPERATING FUND

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 184,116	\$ -
Taxes receivable (net of valuation allowance)	131,675	210,306
Other receivables	3,981	7,675
Harmonized sales tax	60,819	90,524
Due from provincial government	6,789	7,956
Due from other local governments	-	14,770
Due from own funds	150,519	281,354
	<u>537,899</u>	<u>612,585</u>
LIABILITIES		
Short-term borrowings	-	233,756
Payables	116,463	129,805
Other liabilities	42,781	16,473
Due to provincial government agencies	40,000	40,000
Due to local governments	159,324	26,334
Due to own funds, capital reserve	16,000	-
Accrued debt interest	26,594	27,942
Deferred revenue	315	315
	<u>401,477</u>	<u>474,625</u>
NET ASSETS	<u>136,422</u>	<u>137,960</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	11,677	15,819
SURPLUS	<u>\$ 148,099</u>	<u>\$ 153,779</u>
MUNICIPAL POSITION		
Amounts to be recovered from future revenues		
Accrued interest	\$ (26,594)	\$ (27,942)
Fund balance	174,693	181,721
	<u>\$ 148,099</u>	<u>\$ 153,779</u>
On behalf of the Town		

Mayor

Chief Administrative Officer



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
REVENUE			
Assessable property taxes (page 19)	\$ 2,526,179	\$ 2,488,064	\$ 2,440,900
Grants in lieu of taxes (page 19)	155,152	160,913	159,238
Services provided to other governments (page 20)	91,613	92,641	107,273
Sale of services (page 20)	153,094	147,085	137,278
Other revenue from own sources (page 20)	93,316	89,036	98,404
Unconditional transfers from other governments (page 20)	378,674	378,673	338,661
Conditional transfers from other governments (page 20)	27,272	41,940	39,930
	<u>3,425,300</u>	<u>3,398,352</u>	<u>3,321,684</u>
EXPENSES			
General government services (page 21)	634,049	555,404	420,957
Protective services (page 22)	902,918	894,735	886,591
Transportation services (page 22)	581,167	535,846	587,627
Environmental health services (page 23)	449,575	411,423	394,197
Public health services (page 23)	40,500	46,646	42,000
Environmental development services (page 24)	196,522	177,980	149,206
Recreation and cultural services (page 24)	386,278	401,687	337,743
	<u>3,191,009</u>	<u>3,023,721</u>	<u>2,818,321</u>
NET REVENUE	<u>234,291</u>	<u>374,631</u>	<u>503,363</u>
FINANCING AND TRANSFERS			
Debenture principal instalments	(272,603)	(272,603)	(272,603)
Transfers to own reserves, funds and agencies	(69,414)	(215,434)	(189,426)
Use of prior year surplus	107,726	107,726	-
	<u>(234,291)</u>	<u>(380,311)</u>	<u>(462,029)</u>
CHANGE IN FUND BALANCE	-	(5,680)	41,334
SURPLUS AT BEGINNING OF YEAR		<u>153,779</u>	<u>112,445</u>
SURPLUS AT END OF YEAR		<u>\$ 148,099</u>	<u>\$ 153,779</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
REVENUE			
ASSESSABLE PROPERTY TAXES			
ASSESSABLE PROPERTY			
Residential	\$ 1,567,140	\$ 1,567,507	\$ 1,517,968
Commercial property	676,421	677,232	660,142
Based on special tax agreements or legislation	69,673	69,680	63,565
	<u>2,313,234</u>	<u>2,314,419</u>	<u>2,241,675</u>
RESOURCE			
Taxable assessments	3,890	3,890	3,827
Forest property tax	41	40	41
	<u>3,931</u>	<u>3,930</u>	<u>3,868</u>
SPECIAL ASSESSMENTS (SEWER)	<u>454,329</u>	<u>439,298</u>	<u>425,903</u>
BUSINESS PROPERTY			
Based on revenues - Aliant	13,098	13,098	13,859
Nova Scotia Power Inc. - Grant in lieu of taxes	471	471	455
Nova Scotia Power Inc. - HST rebate	18,000	13,670	18,764
	<u>31,569</u>	<u>27,239</u>	<u>33,078</u>
OTHER TAXES			
Deed transfer tax	<u>65,000</u>	<u>57,838</u>	<u>67,156</u>
LESS: EDUCATION EXPENDITURE AS A REDUCTION OF TAX REVENUE - APPROPRIATION TO REGIONAL SCHOOL BOARD	<u>(341,884)</u>	<u>(354,660)</u>	<u>(330,780)</u>
TOTAL TAXES	<u>\$ 2,526,179</u>	<u>\$ 2,488,064</u>	<u>\$ 2,440,900</u>
GRANTS IN LIEU OF TAXES			
Federal government	\$ 33,391	\$ 35,785	\$ 35,697
Provincial government			
Provincial property and property of supported institutions	97,830	101,205	99,618
Fire protection	23,931	23,923	23,923
TOTAL GRANTS IN LIEU OF TAXES	<u>\$ 155,152</u>	<u>\$ 160,913</u>	<u>\$ 159,238</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES (CONTINUED)

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Other local governments	\$ 91,613	\$ 92,641	\$ 107,273
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 91,613	\$ 92,641	\$ 107,273
SALES OF SERVICES			
General government services	\$ 37,871	\$ 33,619	\$ 31,156
Transportation services	64,523	58,515	66,351
Recreation and cultural services	50,700	54,951	39,771
TOTAL SALES OF SERVICES	\$ 153,094	\$ 147,085	\$ 137,278
OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 8,375	\$ 5,873	\$ 10,507
Fines	1,000	3,675	1,058
Rentals	23,341	14,298	19,188
Return on investments	3,100	2,068	2,593
Penalties and interest on taxes	55,000	62,677	56,238
Miscellaneous	2,500	445	8,820
TOTAL OTHER REVENUE FROM OWN SOURCES	\$ 93,316	\$ 89,036	\$ 98,404
UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS			
Provincial government			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	\$ 338,073	\$ 338,073	\$ 338,073
Municipal Government Act - Farm property acreage	601	600	588
Facility Assessment Capital Planning Study grant	40,000	40,000	-
TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$ 378,674	\$ 378,673	\$ 338,661
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS			
Federal government	\$ 5,000	\$ 5,986	\$ 7,399
Provincial government	22,272	35,954	32,531
TOTAL CONDITIONAL TRANSFERS	\$ 27,272	\$ 41,940	\$ 39,930
TOTAL REVENUE	\$ 3,425,300	\$ 3,398,352	\$ 3,321,684



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget	Actual	Actual
	(unaudited)		
EXPENDITURES			
GENERAL GOVERNMENT SERVICES			
LEGISLATIVE			
Mayor remuneration	\$ 11,200	\$ 11,200	\$ 11,200
Mayor expenses	1,523	450	622
Council remuneration	39,550	39,550	39,550
Council expenses	5,431	4,086	3,947
	<u>57,704</u>	<u>55,286</u>	<u>55,319</u>
GENERAL ADMINISTRATIVE			
Administrative	43,658	37,845	30,601
Financial management	293,953	313,699	260,955
Taxation			
Tax rebates	11,990	11,329	10,822
Other taxation	-	586	307
Common services	51,056	43,145	41,971
Other general administrative services	94,700	87,475	15,805
	<u>495,357</u>	<u>494,079</u>	<u>360,461</u>
DEBT CHARGES			
General operations interest	500	675	326
Debenture interest	74,440	366	973
Term loan interest	1,133	-	-
Other debt charges	4,915	4,998	3,878
	<u>80,988</u>	<u>6,039</u>	<u>5,177</u>
TOTAL GENERAL GOVERNMENT SERVICES	<u>\$ 634,049</u>	<u>\$ 555,404</u>	<u>\$ 420,957</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES (CONTINUED)

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
EXPENDITURES			
PROTECTIVE SERVICES			
Police protection	\$ 558,605	\$ 556,396	\$ 544,982
Law enforcement - transfer to correctional services	24,829	24,829	25,083
Other	57,434	57,160	47,790
	<u>640,868</u>	<u>638,385</u>	<u>617,855</u>
Fire protection			
Water supply and hydrants	119,744	119,744	113,225
Other	128,806	113,948	130,155
	<u>248,550</u>	<u>233,692</u>	<u>243,380</u>
Emergency measures	<u>6,500</u>	<u>6,143</u>	<u>6,297</u>
Debt charges			
Debenture interest	-	8,850	12,232
Term loan interest	-	72	-
	<u>-</u>	<u>8,922</u>	<u>12,232</u>
Other protective services	<u>7,000</u>	<u>7,593</u>	<u>6,827</u>
TOTAL PROTECTIVE SERVICES	<u><u>\$ 902,918</u></u>	<u><u>\$ 894,735</u></u>	<u><u>\$ 886,591</u></u>
TRANSPORTATION SERVICES			
Common services	\$ 219,536	\$ 192,121	\$ 217,708
Road transport			
Roads and streets	294,449	268,342	291,949
Street lighting	27,682	27,862	28,996
Traffic services	18,500	14,723	14,371
	<u>560,167</u>	<u>503,048</u>	<u>553,024</u>
Public transit	<u>21,000</u>	<u>21,000</u>	<u>22,000</u>
Debt charges			
Debenture interest	-	11,860	12,821
Term loan interest	-	(62)	(218)
	<u>-</u>	<u>11,798</u>	<u>12,603</u>
TOTAL TRANSPORTATION SERVICES	<u><u>\$ 581,167</u></u>	<u><u>\$ 535,846</u></u>	<u><u>\$ 587,627</u></u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES (CONTINUED)

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
EXPENDITURES			
ENVIRONMENTAL HEALTH SERVICES			
Administration	\$ 15,000	\$ 13,313	\$ 4,601
Sewage collection systems	19,450	15,408	12,641
Sewage lift stations	40,516	31,428	18,376
Sewage treatment and disposal	215,920	148,786	150,316
	<u>290,886</u>	<u>208,935</u>	<u>185,934</u>
Garbage and waste collection	<u>158,689</u>	<u>151,370</u>	<u>145,490</u>
Debt charges			
Debenture interest	-	51,118	62,775
Term loan interest	-	-	(2)
	<u>-</u>	<u>51,118</u>	<u>62,773</u>
TOTAL ENVIRONMENTAL HEALTH SERVICES	<u><u>\$ 449,575</u></u>	<u><u>\$ 411,423</u></u>	<u><u>\$ 394,197</u></u>
PUBLIC HEALTH SERVICES			
Social welfare-other	\$ 500	\$ 500	\$ 2,000
Housing - deficit of Regional Housing Authority	40,000	46,146	40,000
TOTAL PUBLIC HEALTH SERVICES	<u><u>\$ 40,500</u></u>	<u><u>\$ 46,646</u></u>	<u><u>\$ 42,000</u></u>



TOWN OF MIDDLETON**NON-CONSOLIDATED SCHEDULE OF GENERAL
OPERATING FUND EXPENDITURES (CONTINUED)****YEAR ENDED MARCH 31, 2016**

	2016		2015
	Budget (unaudited)	Actual	Actual
EXPENDITURES			
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	\$ 92,004	\$ 97,681	\$ 88,439
Other	-	50	-
Other community development	87,636	72,670	69,433
Industrial parks	12,309	5,369	(11,533)
	<u>191,949</u>	<u>175,770</u>	<u>146,339</u>
Other environmental development services - tourism	1,500	-	1,155
Other environmental development services	3,073	2,210	1,712
	<u>4,573</u>	<u>2,210</u>	<u>2,867</u>
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	<u>\$ 196,522</u>	<u>\$ 177,980</u>	<u>\$ 149,206</u>
RECREATION AND CULTURAL SERVICES			
Recreation facilities			
Administration	\$ 171,778	\$ 171,809	\$ 147,736
Swimming pools	12,257	12,257	12,252
Skating rinks and arenas	9,400	9,361	10,139
Parks, playgrounds and sports fields	126,182	143,907	107,116
	<u>319,617</u>	<u>337,334</u>	<u>277,243</u>
Cultural buildings and facilities			
Library - local branch	24,511	23,625	25,193
Other - museum commission	2,500	2,500	5,000
	<u>27,011</u>	<u>26,125</u>	<u>30,193</u>
Debt charges			
Debenture interest	-	789	1,150
Term debt interest	-	99	-
	<u>-</u>	<u>888</u>	<u>1,150</u>
Other recreation and cultural services	39,650	37,340	29,157
TOTAL RECREATION AND CULTURAL SERVICES	<u>\$ 386,278</u>	<u>\$ 401,687</u>	<u>\$ 337,743</u>
TOTAL EXPENDITURES	<u>\$ 3,191,009</u>	<u>\$ 3,023,721</u>	<u>\$ 2,818,321</u>



TOWN OF MIDDLETON**NON-CONSOLIDATED SCHEDULE OF FINANCING AND
TRANSFERS OF THE GENERAL OPERATING FUND****YEAR ENDED MARCH 31, 2016**

	2016		2015
	Budget	Actual	Actual
	(unaudited)		
FINANCING AND TRANSFERS			
PRINCIPAL INSTALLMENTS			
Debenture principal	<u>\$ 272,603</u>	<u>\$ 272,603</u>	<u>\$ 272,603</u>
TRANSFERS TO (FROM) OWN RESERVES, FUNDS AND AGENCIES			
Transfer to - general capital fund	97,165	38,273	94,052
Transfer to - tourist bureau	12,249	12,249	15,847
Transfer to - reserve fund interest	-	1,133	2,085
Transfer to - reserve fund	-	203,779	137,445
Transfer from - reserve fund	<u>(40,000)</u>	<u>(40,000)</u>	<u>(60,003)</u>
	<u>69,414</u>	<u>215,434</u>	<u>189,426</u>
CHANGE IN EQUITY			
Use of prior years' surplus	<u>(107,726)</u>	<u>(107,726)</u>	<u>-</u>
TOTAL FINANCING AND TRANSFERS	<u><u>\$ 234,291</u></u>	<u><u>\$ 380,311</u></u>	<u><u>\$ 462,029</u></u>



TOWN OF MIDDLETON**NON-CONSOLIDATED STATEMENT OF FINANCIAL
POSITION OF THE GENERAL CAPITAL FUND****AS AT MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
ASSETS		
Financial assets		
Cash and cash equivalents	\$ 10,774	\$ 10,770
Due from general operating fund	16,000	-
Due from reserve fund	57,757	137,375
	<u>84,531</u>	<u>148,145</u>
LIABILITIES		
Due to general operating fund	150,519	281,354
Loans from reserve funds	140,285	50,925
Long-term debt (note 7)	2,421,449	2,580,117
Vested interest - Annapolis County	12,168	12,168
	<u>2,724,421</u>	<u>2,924,564</u>
NET DEBT	<u>(2,639,890)</u>	<u>(2,776,419)</u>
NON-FINANCIAL ASSETS		
Work in progress	-	295,284
Capital assets, at cost (note 6)	17,023,703	16,512,658
Accumulated allowance for amortization (note 6)	(7,076,200)	(6,566,473)
	<u>9,947,503</u>	<u>10,241,469</u>
	<u>\$ 7,307,613</u>	<u>\$ 7,465,050</u>
SURPLUS (DEFICIT)	<u>\$ (3,858,905)</u>	<u>\$ (2,964,828)</u>
INVESTMENT IN CAPITAL ASSETS (note 9)	<u>11,166,518</u>	<u>10,429,878</u>
TOTAL FUND BALANCE	<u>\$ 7,307,613</u>	<u>\$ 7,465,050</u>

On behalf of the Town

Mayor_____
Chief Administrative Officer

TOWN OF MIDDLETON**NON-CONSOLIDATED STATEMENT OF FINANCIAL
ACTIVITIES OF THE GENERAL CAPITAL FUND****YEAR ENDED MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
REVENUE		
Capital contributions	\$ -	\$ 30,000
Provincial government grants	41,000	-
Gain on sale of assets	8,343	25,028
Interest	5	33
	<u>49,348</u>	<u>55,061</u>
EXPENDITURES		
General government services	-	7,057
Protective services	34,102	10,376
Transportation services	328,519	337,263
Environmental health services	71,134	178,356
Recreation and cultural services	144,217	93,450
Amortization	576,654	548,085
	<u>1,154,626</u>	<u>1,174,587</u>
NET EXPENDITURES	<u>(1,105,278)</u>	<u>(1,119,526)</u>
FINANCING AND TRANSFERS		
Proceeds on issuance of debt	<u>113,935</u>	<u>-</u>
Transfers from own reserves, funds and agencies		
Transfer from operating, capital expenditures	23,108	60,533
Transfer from capital reserve	25,434	227,924
Transfer from operating, retire short term debt	15,165	33,520
Transfer from gas tax reserve	33,564	139,037
Transfer from reserve fund	(5)	-
Total net transfers	<u>97,266</u>	<u>461,014</u>
Total financing and transfers	<u>211,201</u>	<u>461,014</u>
CHANGE IN FUND BALANCE	(894,077)	(658,512)
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>(2,964,828)</u>	<u>(2,306,316)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ (3,858,905)</u>	<u>\$ (2,964,828)</u>



TOWN OF MIDDLETON**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
OF THE WATER UTILITY OPERATING FUND****AS AT MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
ASSETS		
Financial assets		
Rates receivable, net of asset valuation of \$4,849 (2015 - \$12,988)	\$ 109,031	\$ 105,028
Other receivables	-	429
Prepaid expenses	7,953	8,072
Harmonized sales tax	9,642	12,492
Due from water capital fund	9,021	-
	<u>135,647</u>	<u>126,021</u>
LIABILITIES		
Short-term borrowings	130,292	129,972
Payables	8,331	25,224
Due to water capital fund	-	33,366
	<u>138,623</u>	<u>188,562</u>
SURPLUS (DEFICIT)	<u>\$ (2,976)</u>	<u>\$ (62,541)</u>

On behalf of the Town

Mayor_____
Chief Administrative Officer

TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY OPERATING FUND

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
OPERATING REVENUE			
Metered sales	\$ 445,057	\$ 430,970	\$ 414,682
Flat rate sales	700	951	850
Public fire protection	128,297	129,367	122,182
Sprinkler service	3,050	3,600	3,600
Other operational revenue	5,750	4,584	4,530
Total operating revenue	<u>582,854</u>	<u>569,472</u>	<u>545,844</u>
OPERATING EXPENDITURES			
Source of supply (page 30)	7,391	5,899	2,206
Power and pumping (page 30)	55,266	37,280	45,066
Water treatment (page 30)	28,893	26,217	36,508
Transmission and distribution (page 30)	145,662	104,275	120,784
Administration and general (page 30)	226,329	218,606	217,788
Depreciation	70,654	67,654	66,236
Taxes	44,409	43,445	43,226
Total operating expenditures	<u>578,604</u>	<u>503,376</u>	<u>531,814</u>
NET OPERATING REVENUE (EXPENDITURES)	<u>4,250</u>	<u>66,096</u>	<u>14,030</u>
Non-operating revenue			
Other	<u>930</u>	<u>621</u>	<u>1,063</u>
Non-operating expenditures			
Debt charges			
Principal	4,300	4,300	4,300
Interest	880	1,004	1,429
Capital expenditures out of revenue	-	1,848	25,870
	<u>5,180</u>	<u>7,152</u>	<u>31,599</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)	-	59,565	(16,506)
SURPLUS (DEFICIT) AT BEGINNING OF YEAR		<u>(62,541)</u>	<u>(46,035)</u>
SURPLUS (DEFICIT) AT END OF YEAR		<u>\$ (2,976)</u>	<u>\$ (62,541)</u>



TOWN OF MIDDLETON

SCHEDULE TO NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY OPERATING FUND

YEAR ENDED MARCH 31, 2016

	2016		2015
	Budget (unaudited)	Actual	Actual
SOURCE OF SUPPLY			
Supplies and expenses	\$ 6,497	\$ 5,154	\$ 1,926
Maintenance of plant	894	745	280
	<u>\$ 7,391</u>	<u>\$ 5,899</u>	<u>\$ 2,206</u>
POWER AND PUMPING			
Power	\$ 41,200	\$ 32,085	\$ 35,741
Maintenance	14,066	5,195	9,325
	<u>\$ 55,266</u>	<u>\$ 37,280</u>	<u>\$ 45,066</u>
WATER TREATMENT			
Labour	\$ 9,211	\$ 4,646	\$ 4,511
Supplies and expenses	19,014	20,974	31,213
Maintenance of structures and improvements	668	597	784
	<u>\$ 28,893</u>	<u>\$ 26,217</u>	<u>\$ 36,508</u>
TRANSMISSION AND DISTRIBUTION			
Maintenance and mains	\$ 86,509	\$ 55,733	\$ 70,172
Maintenance of other distribution plant	26,718	22,859	19,702
Transportation expenses	21,809	21,469	24,286
Shop expenses	10,626	4,214	6,624
	<u>\$ 145,662</u>	<u>\$ 104,275</u>	<u>\$ 120,784</u>
ADMINISTRATION AND GENERAL			
Supervision	\$ 159,113	\$ 151,581	\$ 146,420
Consumer billing and accounting	4,040	6,380	3,374
Uncollectible accounts	2,060	2,540	3,640
Employee benefits	6,765	7,490	6,792
General office expenses	40,866	35,964	41,189
Audit	4,738	4,797	4,693
Regulatory expenses	1,648	1,590	1,590
Maintenance of general property	7,099	8,264	10,090
	<u>\$ 226,329</u>	<u>\$ 218,606</u>	<u>\$ 217,788</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE WATER UTILITY CAPITAL FUND

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Financial assets		
Cash - depreciation (note 3a.)	\$ 60,603	\$ 27,226
Cash - other	4,738	4,736
Due from water operating fund	-	33,366
Due from reserve fund	15,290	-
	<u>\$ 80,631</u>	<u>\$ 65,328</u>
LIABILITIES		
Long-term debt (note 7)	\$ 25,800	\$ 30,100
Accumulated allowance for depreciation (note 6)	1,331,488	1,263,834
Due to water operating fund	9,021	-
	<u>1,366,309</u>	<u>1,293,934</u>
NET DEBT	<u>(1,285,678)</u>	<u>(1,228,606)</u>
NON-FINANCIAL ASSETS		
Work in progress	22,154	13,788
Capital assets (note 6)	3,838,572	3,769,730
	<u>3,860,726</u>	<u>3,783,518</u>
	<u>\$ 2,575,048</u>	<u>\$ 2,554,912</u>
SURPLUS	\$ 75,529	\$ 70,562
INVESTMENT IN CAPITAL ASSETS (note 9)	2,499,519	2,484,350
TOTAL FUND BALANCE	<u>\$ 2,575,048</u>	<u>\$ 2,554,912</u>

On behalf of the Town

Mayor

Chief Administrative Officer



TOWN OF MIDDLETON**NON-CONSOLIDATED STATEMENT OF FINANCIAL
ACTIVITIES OF THE WATER UTILITY CAPITAL FUND****YEAR ENDED MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
REVENUE		
Interest	\$ 12	\$ 58
EXPENSES		
Loss on disposal of capital assets	1,314	2,506
Capital purchases	<u>78,523</u>	<u>58,740</u>
	79,837	61,246
NET EXPENSES	<u>(79,825)</u>	<u>(61,188)</u>
FINANCING AND TRANSFERS		
Transfers from own reserves, funds and agencies		
Transfer from water operating, depreciation	67,654	66,236
Transfer from water operating, capital expenditures	1,848	25,870
Transfer from reserve fund	<u>15,290</u>	<u>-</u>
Total financing and transfers	<u>84,792</u>	<u>92,106</u>
CHANGE IN FUND BALANCE	4,967	30,918
SURPLUS AT BEGINNING OF YEAR	<u>70,562</u>	<u>39,644</u>
SURPLUS AT END OF YEAR	<u>\$ 75,529</u>	<u>\$ 70,562</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE RESERVE FUND

AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Financial assets		
Cash and cash equivalents	\$ 1,329,445	\$ 1,359,148
Loans to general capital fund	<u>140,285</u>	<u>50,925</u>
	<u>\$ 1,469,730</u>	<u>\$ 1,410,073</u>
LIABILITIES		
Due to general capital	\$ 57,757	\$ 137,375
Due to water capital	<u>15,290</u>	<u>-</u>
	<u>73,047</u>	<u>137,375</u>
SURPLUS	<u>1,396,683</u>	<u>1,272,698</u>
	<u>\$ 1,469,730</u>	<u>\$ 1,410,073</u>

On behalf of the Town

Mayor

Chief Administrative Officer



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE RESERVE FUND

YEAR ENDED MARCH 31, 2016

	2016		2015
	General Operating	General Capital	Total
REVENUE			
Federal government - gas tax rebate	\$ -	\$ 129,926	\$ 129,926
Interest	1,542	1,018	2,560
Public donations	-	7,570	7,570
Proceeds from asset sale	-	1,024	1,024
	1,542	139,538	141,080
EXPENSES	-	-	-
			1,902
NET REVENUE	1,542	139,538	141,080
			137,611
FINANCING AND TRANSFERS			
Transfer (to) from own reserves, funds and agencies			
General operating	6,054	50,000	56,054
General capital	(25,433)	(33,564)	(58,997)
General capital, debenture residual	-	5	5
Water capital	-	(15,290)	(15,290)
General operating, interest	-	1,133	1,133
Total net transfers	(19,379)	2,284	(17,095)
CHANGE IN FUND BALANCE	(17,837)	141,822	123,985
			(149,824)
SURPLUS AT BEGINNING OF YEAR	484,138	788,560	1,272,698
			1,422,522
SURPLUS AT END OF YEAR	\$ 466,301	\$ 930,382	\$ 1,396,683
			\$ 1,272,698



TOWN OF MIDDLETON TOURIST BUREAU

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2016



Chartered Accountants

**TOWN OF MIDDLETON
TOURIST BUREAU**

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2016

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Operating Fund Balance Sheet	3
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Schedule to Statement of Operations	5





Incorporated partners
H.B. Duffett Incorporated
Forse Investments Limited

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INDEPENDENT AUDITOR'S REPORT

His Worship the Mayor and Members of Council

TOWN OF MIDDLETON

TOURIST BUREAU

We have audited the operating fund balance sheet of the **Town of Middleton, Tourist Bureau** as at March 31, 2016, and the statement of operations and surplus for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the **Town of Middleton, Tourist Bureau** as at March 31, 2016, and the results of its operations for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Kentville, Nova Scotia
 July 18, 2016

A handwritten signature in black ink that reads 'Kent & Duffett'.

Chartered Accountants
 Registered Municipal Auditor

**TOWN OF MIDDLETON
TOURIST BUREAU**

STATEMENT OF OPERATIONS AND SURPLUS

YEAR ENDED MARCH 31, 2016

	2016 Budget (unaudited)	2016 Actual	2015 Actual
Revenue			
Grants (note 4)	\$ 17,607	\$ 20,093	\$ 23,766
Miscellaneous	-	2	11
	<u>17,607</u>	<u>20,095</u>	<u>23,777</u>
Expenditures (page 5)			
Salaries and benefits	18,119	18,283	18,837
Utilities	1,275	1,030	1,392
Office expense	220	-	114
Building expense	1,008	510	655
Travel and promotion	200	-	89
Professional fees	785	782	782
	<u>21,607</u>	<u>20,605</u>	<u>21,869</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER REVENUE)	(4,000)	(510)	1,908
SURPLUS AT BEGINNING OF YEAR	4,087	4,087	2,179
SURPLUS AT END OF YEAR	\$ 87	\$ 3,577	\$ 4,087

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

TOURIST BUREAU

OPERATING FUND BALANCE SHEET AS AT MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash	\$ 2,859	\$ 4,862
Harmonized sales tax receivable	121	102
Accounts receivable	<u>1,500</u>	<u>-</u>
	<u>\$ 4,480</u>	<u>\$ 4,964</u>
LIABILITIES		
Accounts payable and accrued liabilities	<u>\$ 903</u>	<u>\$ 877</u>
EQUITY		
Surplus	<u>3,577</u>	<u>4,087</u>
	<u>\$ 4,480</u>	<u>\$ 4,964</u>

On behalf of the Town

Mayor

Chief Administrative Officer

The accompanying notes are an integral part of these financial statements.



CHARTERED ACCOUNTANTS

TOWN OF MIDDLETON

TOURIST BUREAU

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2016

1. OPERATIONS

These financial statements reflect the operation of the Tourist Bureau located at and operated by the Town of Middleton.

The financial operating results of the Tourist Bureau are included in the annual consolidated financial statements of the Town of Middleton.

2. SIGNIFICANT ACCOUNTING POLICIES

- (a) These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards.
- (b) A statement of cash flows has not been presented because all relevant information is disclosed in the financial statement presentation.
- (c) The Tourist Bureau acknowledges the receipt of donated materials and services. However, because of the difficulty of determining the fair market value, all donated materials and services are not recognized in these financial statements.
- (d) Volunteers contribute an indeterminable number of hours per year to assist the Tourist Bureau in carrying out its services. Due to the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

3. INCOME TAXES

The Tourist Bureau operates as a separate fund under the Town of Middleton, a municipal entity, and as such is exempt from income taxes.

4. RELATED PARTY TRANSACTIONS

During the year, the Town of Middleton contributed \$12,249 (2015 - \$15,847) in grants for the ongoing operation of the Tourist Bureau.



TOWN OF MIDDLETON

TOURIST BUREAU

SCHEDULE TO STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2016

	2016 Budget (unaudited)	2016 Actual	2015 Actual
SALARIES AND BENEFITS			
Salary	\$ 16,403	\$ 16,654	\$ 17,246
CPP expense	812	711	740
EI expense	432	438	454
WCB expense	472	480	397
	<u>\$ 18,119</u>	<u>\$ 18,283</u>	<u>\$ 18,837</u>
UTILITIES			
Telephone	\$ 555	\$ 646	\$ 447
Electricity	500	258	779
Water and sewer	220	126	166
	<u>\$ 1,275</u>	<u>\$ 1,030</u>	<u>\$ 1,392</u>
OFFICE			
Supplies	\$ 150	\$ -	\$ 99
Postage	20	-	-
Bank charges	50	-	15
	<u>\$ 220</u>	<u>\$ -</u>	<u>\$ 114</u>
BUILDING			
Taxes	\$ 475	\$ 439	\$ 431
Insurance	33	33	33
Repairs and maintenance	500	38	191
	<u>\$ 1,008</u>	<u>\$ 510</u>	<u>\$ 655</u>
TRAVEL AND PROMOTION			
Travel and meals	\$ 100	\$ -	\$ 89
Promotional material	100	-	-
	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 89</u>





REQUEST FOR DECISION
Electronic Voting Bylaw
#012-2016

Date: 28 April 2016	Subject: Electronic Voting Bylaw Chapter 57
Proposal Attached: Yes	Submitted by: Rachel Turner, Chief Administrative Officer

Proposal:	That Committee of the Whole recommend first reading to amend Chapter 57 Electronic Voting Bylaw to Council at the regularly scheduled Council meeting in May 2016.
Background:	<p>Further to the decision by Town Council to provide for electronic voting at the 2016 municipal election, a bylaw outlining the provisions for this method of voting needs to be in force prior to the election. Attached is a proposed amended bylaw, developed by Intelivote, that is being implemented in various other municipal units that have chosen to go forward with electronic voting (Internet and telephone voting).</p> <p>It is required to have a bylaw in force, and the details within the document provide clarity around the various issues of who, what, when and where as they relate to the upcoming municipal election.</p> <p>Council is also being asked to provide clarity on whether or not paper ballots will also be used, or if the only methods utilized will be electronic (Internet and telephone).</p>
Benefits:	
Disadvantages:	
Options:	
Required Resources:	
Source of Funding:	
Sustainability Implications:	

(Environmental, Social, Economic and Cultural)	
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	

CAO Initials: RLT

Target Decision Date: 16 May 2016

CHAPTER 57
ELECTRONIC VOTING BYLAW
TOWN OF MIDDLETON

VOTING BYLAW FOR USE OF ALTERNATIVE VOTING
(INTERNET AND TELEPHONE)

BE IT ENACTED by the Council of the Town of Middleton, under the authority of Section 146A of the *Municipal Elections Act*, 1989 R.S.N.S. c. 300, as amended, as follows:

SHORT TITLE

1. This Bylaw shall be known as Chapter 57 and may be cited as the “Electronic Voting Bylaw”.

DEFINITIONS

2. In this bylaw:
 - a. “Act” means the *Municipal Elections Act*, 1989 R.S.N.S. c. 300, as amended;
 - b. “advance poll” means:
 - i. the Tuesday immediately preceding ordinary polling day; and
 - ii. one other day fixed by the Council by resolution that is either Thursday, the ninth day before ordinary polling day or Saturday, the seventh day before ordinary polling day;
 - c. “alternative polling days” means any hours and dates fixed by a resolution of Council for alternative voting;
 - d. “alternative voting” means voting by telephone or via the internet through the unsupervised use of a personal computing device and includes a combination of telephone and internet voting;
 - e. “ballot box” means a computer database in the system where cast internet ballots and telephone ballots are put;
 - f. “candidate” means a person who has been nominated as a candidate pursuant to the Act;
 - g. “Council” means the Council of the Town of Middleton;
 - h. “Education Act” means the *Education Act* 1995-1996 S.N.S. c. 1, as amended;
 - i. “election” means an election held pursuant to the Act, including a school board election;
 - j. “Election Officer” means an “Election Official” under the Act;

- k. “elector” means a person:
 - i. qualified to vote pursuant to the Act and the Education Act; and
 - ii. entitled to vote on advance polling days for an election pursuant to Section 10 of this bylaw, or entitled to vote on the ordinary polling day;
- l. “final list of electors” means the final list of electors completed pursuant to Section 40 of the Act;
- m. “friend voter” means a friend who votes for an elector pursuant to Section 12 of this by-law;
- n. “Internet ballot” means an image of a ballot on an Internet enabled digital device screen including all the choices available to an elector and the spaces in which an elector marks a vote;
- o. “Municipality” means the Town of Middleton;
- p. “normal business hours” means the time between 8:30 am and 4:30 pm, Monday through to and including Friday;
- q. “ordinary polling day” means the third Saturday in October in a regular election year and in the case of any other election, means the Saturday fixed for the election;
- r. “PIN” means the Personal Identification Number issued to an elector for alternative voting on alternative polling days or on the ordinary polling day;
- s. “proxy voter” means an elector who votes by a proxy pursuant to the Act;
- t. “regular election year” means 2016 and every fourth year thereafter;
- u. “spoiled ballot” means an Internet ballot or telephone ballot that has not been marked for any candidate;
- v. “Returning Officer” means a Returning Officer appointed pursuant to the Act;
- w. “seal” means to secure the ballot box and prevent Internet and telephone ballots from being cast;
- x. “system” means the technology, including software, that:
 - i. records and counts votes; and
 - ii. processes and stores the results of alternative voting during alternative polling days and on the ordinary polling day;
- y. “System Elections Officer” means:
 - i. a person who maintains, monitors, or audits the system, and
 - ii. a person who has access to the system beyond the access necessary to vote by alternative voting;

- z. “telephone ballot” means:
 - i. an audio set of instructions which describes the voting choices available to an elector; and
 - ii. the marking of a selection by an elector by depressing the number on a touch tone keypad.

ALTERNATIVE VOTING PERMITTED

- 3. Subject to this bylaw, alternative voting shall be permitted on alternative polling days and on the ordinary polling day.
- 4. The Municipality may elect to use alternative voting on the ordinary polling day and/or make available the equipment to use alternative voting at any poll.
- 5. Not fewer than sixty (60) days before the ordinary polling day, the Returning Officer is directed to establish procedures and forms for the conduct of voting in accordance with the bylaw and to provide a copy of the procedures and forms to each candidate for election.

NOTIFICATION OF ELECTORS

- 6.0 The Returning Officer shall cause notice of advance poll days to be published in a newspaper circulating in the municipality.
- 6.1 The notice of advance poll days shall:
 - a. identify the advance poll days for paper voting and for alternative voting; and
 - b. inform the elector that telephone voting and internet voting is permitted during alternative polling days.
- 6.2 The notice may include any other information the Returning Officer deems necessary.
- 7.0 The Returning Officer shall cause notice of the ordinary polling day to be published as required by the Act.
- 7.1 The notice may include any information the Returning Officer deems necessary to comply with the Act or this bylaw.

FORM OF TELEPHONE AND INTERNET BALLOTS

- 8.0 A telephone ballot and Internet ballot shall:
 - a. identify by the title “Election for Mayor”, “Election for Councillor” or “Election for School Board Member”, as the case may be;
 - b. identify the name or names by which they are commonly known of the candidates with given names followed by surnames, arranged alphabetically in order of their surnames and, where necessary, their given names; and
 - c. warn the elector to “vote for one candidate only” or “vote for not more than (the number of candidates to be elected) candidates”, as the case may be.

- 8.1 No title, honour, decoration or degree shall be included with a candidate's name on an Internet ballot or telephone ballot.

OATH

9. Any oath that is authorized or required shall be made in the form required by the Act.

ELECTORS

10. No person shall vote by alternative voting unless:
- a. the person's name appears on the final list of electors on the date chosen by Council for the final list of electors, to be completed pursuant to Section 40 of the Act; **or**
 - b. The person's name does not appear on the final list of electors and:
 - i. the person appears before the Returning Officer during normal business hours during advance polling days; and
 - ii. the person swears an oath in the prescribed form to the Act.

PROXY VOTING

11. A proxy voter shall not vote for an elector by alternative voting.

FRIEND VOTING

- 12.0 A friend voter shall only vote for an elector by alternative voting if:
- a. an elector is unable to vote because:
 - i. the elector is blind;
 - ii. the elector cannot read; or
 - iii. the elector has a physical disability that prevents him or her from voting by alternative voting.
 - b. the elector and the friend appear, in person, before the Returning Officer and take the prescribed oaths.
- 12.1 A candidate shall not act as a friend voter unless the elector is a child, grandchild, brother, sister, parent, grandparent, or spouse of the candidate.
- 12.2 The elector shall take an oath in the prescribed form to the Act providing that he or she is incapable of voting without assistance.
- 12.3 The friend of the elector shall take an oath in the prescribed form to the Act that:
- a. the friend has not previously acted as a friend for any other elector in the election other than an elector who is a child, grandchild, brother, sister, parent, grandparent, or spouse of the friend of the elector;
 - b. the friend will mark the ballot as requested by the elector; and
 - c. the friend will keep secret the choice of the elector.

- 12.4 The Returning Officer shall enter in the poll book:
- a. the reason why the elector is unable to vote;
 - b. the name of the friend; and
 - c. the fact that the oaths were taken.

VOTING

13. The system shall put Internet ballots and telephone ballots cast by an elector in the ballot box.

SEAL

- 14.0 At the close of the alternative polling days, the system shall seal the ballot box until after the close of the poll on ordinary polling day.
- 14.1 The system shall seal the ballot box even where fewer than ten persons from any polling district voted for a candidate during advance polling days.

LIST OF PERSONS WHO VOTED

15. At the close of ordinary polling days, the system shall:
- a. generate a list of all electors who voted either manually or by alternative voting; and
 - b. a list of voters who did not vote, if required by the Returning Officer.

COUNTING

16. At the close of ordinary polling day, the system shall generate a count of the telephone ballots and Internet ballots in the ballot box that were cast for each candidate during alternative polling days and on the ordinary polling day.

RECOUNT BY SYSTEM

17. In the event of a recount, the system shall regenerate the election count and a printed copy of the regenerated count shall be given to the Returning Officer.
18. If the initial count and the regenerated count match, the regenerated count shall be the final count of the votes cast by alternative voting.
19. If the regenerated count and the initial count do not match, the Returning Officer shall:
- a. direct one final count be regenerated by the system of the votes cast by alternative voting, and
 - b. attend while the final count is being regenerated.
20. The regenerated final count pursuant to subsection (1) shall be the final count of the votes cast by alternative voting.

RECOUNT BY COURT

- 21.0 For a recount, the judge shall only consider the final count by the system, as determined by Section 21 or 22, of the total number of votes that were cast by alternative voting for each candidate.
- 21.1 The final count by the system, as determined by Section 21 or 22, of the total number of votes that were cast by alternative voting for each candidate, shall be added to the judge's count of the number of votes for each candidate cast by non-alternative voting.

SECRECY

22. An Election Officer and System Election Officer shall maintain and aid in maintaining the secrecy of the voting.
23. Every person in attendance at a polling station, or at the counting of the votes, shall maintain and aid in maintaining the secrecy of the voting.

SEVERABILITY

24. If a court of competent jurisdiction should declare any section or part of a section of this bylaw to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of the bylaw and it is hereby declared that the remainder of the bylaw shall be valid and shall remain in force.

PROHIBITIONS

25. No person shall:
- use another person's PIN to vote or access the system unless the person is a friend voter;
 - take, seize, or deprive an elector of his or her PIN; or
 - sell, gift, transfer, assign or purchase a PIN.
26. No person shall:
- interfere or attempt to interfere with an elector who is casting an Internet ballot or telephone ballot;
 - interfere or attempt to interfere with alternative voting; or
 - attempt to ascertain the name of the candidate for whom an elector is about to vote or has voted.
27. No person shall, at any time, communicate or attempt to communicate any information relating to the candidate for whom an elector has voted.

OFFENCES AND PENALTIES

- 28.0. A person who:
- violates any provision of this bylaw; or
 - permits anything to be done in violation of any provision of this bylaw; is guilty of an offence.

- 28.1 A person who contravenes Subsection (1) of this section is guilty of an offence and is liable, on summary conviction, to a penalty of not less than five thousand (\$5,000) dollars and not more than ten thousand (\$10,000) dollars and in default of payment, to imprisonment for a term of two years less a day, or both.
- 28.2 In determining a penalty under Subsection (2), a judge shall take into account:
- the number of votes attempted to be interfered with;
 - the number of votes interfered with; and
 - any potential interference with the outcome of an election.
- 28.3 Pursuant to Section 146A of the Act:
- the limitation period for the prosecution of an offence under this bylaw is two years from the later of the date of the commission of the offence and the date on which it was discovered that an offence had been committed; and
 - The Remission of Penalties Act*, 1989 SNS c.397, as amended, does not apply to a pecuniary penalty imposed by this bylaw.

1. Date of First Reading: May 16, 2016
2. Publication of Notice of Second Reading
3. Date of 2nd Reading & Passing
4. Date of Publication of Notice of Passing

*Effective date of the Bylaw unless otherwise specified in the text of the Bylaw.

I, Rachel L. Turner, Town Clerk of the Town of Middleton, do hereby certify that the bylaw, of which the foregoing is a true copy, was duly passed at a duly called meeting of the Town Council of the Town of Middleton held on the day of , 2016.

GIVEN under the hand of the Town Clerk and the corporate seal of the Town of Middleton this day of , 2016.

Rachel L. Turner
Town Clerk



REQUEST FOR DECISION
Chapter 45 Swimming Pool Fencing Bylaw
#011-2016

Date: May 2, 2016	Subject: Swimming Pool Fencing Bylaw
Proposal Attached: Yes	Submitted by: Sharon McAuley, Planning Services Coordinator

Proposal:	That Committee of the Whole consider recommending to Council the repeal of Chapter 45 – Swimming Pool Fencing Bylaw at the regular Council meeting scheduled for May 16, 2016.
Background:	<p>In January of 2016 the Town entered into an agreement with the County of Annapolis to provide Building and Fire Inspection Services for the Town of Middleton. As a result, a review is being done of the Town's Building and Fire Bylaws/Policies to ensure they are complimentary with that of the County.</p> <p>To streamline processes for both residents and staff who are providing these services, it is proposed to repeal the Swimming Pool Fencing Bylaw which has already been repealed in the County.</p> <p>The latest version of the Swimming Pool Fencing Bylaw came into effect on January 12, 2005 with the purpose of ensuring that all swimming pools in the Town of Middleton are fenced to prohibit children from gaining unsupervised access.</p> <p>Solicitor advice:</p> <ul style="list-style-type: none"> • Although the Town is not required to have a Swimming Pool Fencing Bylaw, under the MGA the Town has the authority to order that any property or structure which is "dangerous" be made safe. There is no reason why the Town could not rely upon that authority and order the owner of a pool to erect a fence. • It is arguable that the Town is better protected from a claim if the bylaw is repealed. While the bylaw continues to be in force and effect, there is, arguably, a duty upon the Town to conduct inspections to ensure that pool owners are in compliance. If an accident occurred and someone were to find that a pool did not

	<p>meet the standards of the bylaw, a Plaintiff might argue that the Town should bear some responsibility (that it failed to properly investigate). By repealing the bylaw, the Town is signaling to property owners that they alone will be responsible for ensuring the safety of people who may enter upon their property.</p>
Benefits:	<ul style="list-style-type: none"> • Town will no longer be responsible for policing what could be considered as parent/guardian/homeowner's responsibilities. • Processes will match the surrounding municipality. • Reduce risk to the Town.
Disadvantages:	<ul style="list-style-type: none"> • Perception that the Town does not care for the safety of children.
Options:	<ul style="list-style-type: none"> • Status quo. • Repeal the Swimming Pool Fencing Bylaw.
Required Resources:	<ul style="list-style-type: none"> • Bylaw enforcement will be required if the swimming pool fencing bylaw is not repealed.
Source of Funding:	
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Staff Comments/Recommendations:	
CAO's Review/Comments:	

CAO Initials: RLT

Target Decision Date: May 16, 2016

C
Jan 12/05

**TOWN OF MIDDLETON
SWIMMING POOL BYLAW
CHAPTER 45**

1. In this Bylaw, "Swimming Pool" means a container or body of water maintained or used or which may be used for swimming purposes whether above or in-ground and which has any depth of water greater than twenty-four inches, other than an existing natural body of water or stream. It shall also include any such container or body of water as above described belonging to or connected with any type of multiple housing development, motel, hotel, club, or similar establishment. It shall, however, not include an irrigation or fire protection pond, or a fishing or duck pond.
2. No swimming pool shall be constructed in the Town of Middleton after the passage of this Bylaw unless a permit has been obtained therefore from the Building Official of the Town.
3. To obtain a permit, plans and specifications must be submitted to the Building Official and, if it appears that the plans and specifications are in conformity with the requirements of this Bylaw and of all other laws and ordinances applicable thereto, the Building Official shall issue a Building Permit therefore.
4. (a) Every owner of a swimming pool shall erect and maintain at all times around such a pool a fence or other obstruction not less than 1.5 metres (5 feet) in height above ground, so as to prevent entry thereto by any unauthorized persons.

(b) The fence enclosing any swimming pool may have a wall or a wall of a building as part of such fence, provided the said wall is at least 1.5 metres (5 feet) in height, and that if the wall contains any openings that could provide a means of ingress and egress to and from the pool, that such openings be kept locked or blocked at all times when such pool is not under competent supervision.

(c) Every such fence or guarding obstruction shall have a gate or gates constructed of material not less than equivalent strength and which provides an equivalent degree of safety, and every such gate shall be of at least the same height as the said fence or guarding obstruction, be supported by substantial hinges, and be equipped with self-closing, self-latching devices placed at the top and on the inside of the gate.

(d) Every gate shall be kept closed and locked at all times when the pool is not under competent supervision.

(e) No one shall pour, spray, fill or introduce water into any swimming pool, unless a fence has been completely erected around the swimming pool in the manner required by sub-sections (a), (b), (c), and (d) of this section.

(f) An owner of an above ground swimming pool that has walls 90 degrees to the ground, shall construct additional fencing, if necessary, to raise the height of the sides of the pool 1.5 meters (5 feet) above ground level. If the side of the pool is at 90 degrees to the ground and is 1.5 meters (5 feet) above ground level, then only fencing and a gate is required around the access to the pool. If the walls of the above ground pool walls are not at 90 degrees to the ground, then fencing in accordance with this Bylaw is required.

5. Construction Fencing, To prevent persons from accidentally falling into an excavation of a swimming pool, the owner shall erect, at the commencement of excavation, a strongly constructed fence, boarding, or barricade, not less than 1.2 meters (4 feet) in height around the open sides of the excavation area. The safety fence shall be maintained until the permanent fence, required by this Bylaw, is erected."
6. This Bylaw shall come into effect for:
 - (a) all swimming pools to be constructed after the passage of this Bylaw on the date the Bylaw is approved by the Minister of Municipal Affairs, and
 - (b) existing swimming pools, sixty days after the approval of this Bylaw by the Minister of Municipal Affairs.

Approved by Town Council December 5, 1988

Approved by Minister of Municipal Affairs January 12, 1989

THIS IS TO CERTIFY THAT this bylaw amendment, of which the foregoing is a true copy, was duly passed at a duly called meeting of the Town Council by majority vote of the whole Council of the Town of Middleton on the 4th day of January, 2005.

Marianne Daine

Marianne Daine
Deputy Clerk Treasurer

GIVEN under the hand of the Deputy Clerk Treasurer and under the corporate seal of the Town of Middleton this 11th day of January, 2005.

Marianne Daine

Marianne Daine
Deputy Clerk Treasurer

1. Date of Notice to Council Nov 30/04
2. Date of First Reading Dec 06/04
3. Publication of Notice of Second Reading Dec 15/04
4. Date of 2nd Reading & Passing Jan 04/05
5. Date of Publication of Notice of Passing* Jan 12/05

* Effective date of the Bylaw unless otherwise specified in the text of the Bylaw.



Middleton Fire Department

49 Church Street

Middleton, NS

B0S 1P0

May 27, 2016

Members of Town Council,

The members of the Middleton Fire Department have voted in favor of **Dustin MacNeil** of **14495 Hwy 1 Wilmot** becoming a probationary member of the department on **May 25, 2016.**

Respectfully Submitted by the Investigating Committee of the Middleton Fire Department:

2nd Deputy Chief – Neil Freeman



976 Park St
PO Box 81
Aylesford, NS B0P 1C0

February 05, 2016

Sharon McAuley
Planning Services Coordinator
131 Commercial St.
Middleton, NS B0S 1P0

Dear Sharon McAuley

Neil C. Mitchell Sales wants Middleton to thrive again. We believe by expanding our auto sales division, and retail space back to Middleton, at 159 Commercial St, that we may be able to help.

If The Town of Middleton approves our proposed rezoning of 159 Commercial St, to allow for our small car lot, our intention is as follows:

- To renovate the inside of our building to allow an inside showroom for our merchandise, which could include cars, trucks, trailers, as well as accessories. **All service related work will be completed at 976 Park St. in Aylesford, or outsourced to local businesses.**
- To clean up the roadside appearance of our property, including the building. This may include new siding, or paint, as well as brush removal, and graveling currently dirt covered area for our cars, while still respecting the deeded right of way.

Neil C. Mitchell Sales usually has 20 cars on hand at a given time throughout the Summer, and roughly 10 throughout the Winter months. We have attached a rough sketch of where we plan to park our vehicles.

If you have any other further questions please contact us at: 1-866-389-6250, or by email neilmitchellsales@gmail.com.

Sincerely,

Neil C. Mitchell

Owner
Neil C. Mitchell Sales



Neil C. Mitchell Sales

Quality Pre-Owned Vehicles

Ph: 1-902-363-0520

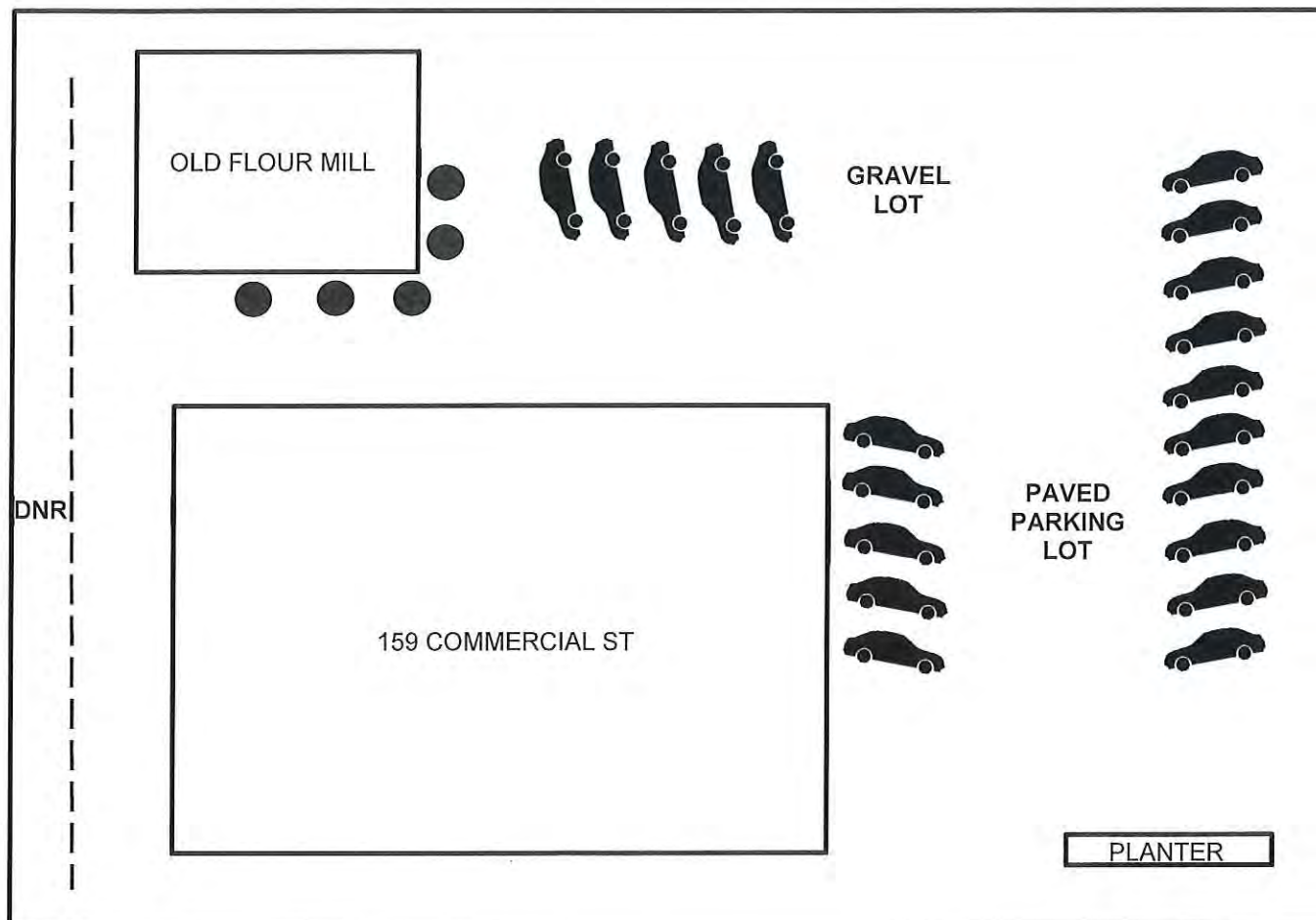
Toll Free: 1-866-389-6250

Fax: 1-902-363-2555

976 Park St

PO Box 81

Aylesford, NS B0P 1C0





Memo

TO: Municipal CAO's

FROM: Glenda Clark

DATE: June 15, 2016

SUBJECT: Approval of Municipal Guarantees for TBR #16/17-1

At today's meeting of the Valley Region Solid Waste-Resource Management Authority (Valley Waste) it was moved and seconded to approve the Temporary Borrowing Resolution File #16/17-1 in the amount of \$399,000 which represents the Capital Borrowing requirements for the Authority as approved with the 2016-2017 Budget.

This TBR will cover the purchase of the following items:

- three pick up trucks with a total budgeted amount of \$105,000
- one rtv utility vehicle with a budgeted amount of \$25,000
- one rolloff truck with a budgeted amount of \$190,000
- replacement of the outbound scale at the Eastern Management Centre with a budgeted amount of \$79,000

As part of the process for Valley Waste to set up interim financing, the municipal partners must each approve a guarantee for their percentage share of the total value of \$399,000.

Please find attached **six copies** of the municipal guarantee for your municipal unit, as prepared by Service Nova Scotia and Municipal Relations for your review and approval by Council. If you would be so kind as to place this on your next meeting Agenda, and once approved have these six copies signed, sealed and five copies returned to Valley Waste it would be greatly appreciated (the sixth copy is for your records). We would appreciate receiving the signed guarantees prior to August 31, 2016 so that our interim financing may be put into place.

In the meantime, if you have any questions or concerns regarding this request, please do not hesitate to contact myself at (902) 679-0721, or Ross Maybee at (902)679-1349.

Sincerely yours,

A handwritten signature in blue ink, appearing to be "Glenda Clark", written over a light blue circular stamp or seal.

Glenda Clark
Accountant

TOWN OF MIDDLETON
GUARANTEE RESOLUTION

\$7,776

Valley Region Solid Waste-Resource
Management Authority

WHEREAS the Valley Region Solid Waste-Resource Management Authority was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

AND WHEREAS the Authority has determined to borrow the aggregate principal amount of Three Hundred Ninety-Nine Thousand Dollars (\$399,000) for the purpose of several vehicles and an outgoing scale at the Eastern Management Centre and has applied to the Town of Middleton for its guarantee;

AND WHEREAS the Authority has requested the Town of Middleton, a municipality that executed the instrument of incorporation of the Valley Region Solid Waste-Resource Management Authority, to guarantee the said borrowing;

AND WHEREAS Section 88 of the Municipal Government Act, provides that no guarantee of a borrowing by a municipality shall have effect unless the Minister has approved of the proposed borrowing or debenture and of the proposed guarantee;

BE IT THEREFORE RESOLVED

THAT the Town of Middleton does hereby approve the borrowing of Three Hundred Ninety-Nine Thousand Dollars (\$399,000) for the purpose set out above;

THAT subject to the approval of the Minister of Municipal Affairs of the borrowing by the Authority and the approval of the Minister of Municipal Affairs of the guarantee, the Town unconditionally guarantee repayment of Seven Thousand Seven Hundred, Seventy-Six Dollars (\$7,776) of the principal and interest of the borrowing of Three Hundred Ninety-Nine Thousand Dollars (\$399,000) for the purpose set out above;

THAT upon the issue of the Temporary Borrowing Resolution, the Mayor and Clerk of the Town do sign the guarantee attached to the Temporary Borrowing Resolution of the Valley Region Solid Waste-Resource Management Authority and affix hereto the corporate seal of the Town.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a duly called meeting of the Council of the Town of Middleton held on the
day of _____ 2016.

GIVEN under the hands of the Mayor and the Clerk and under the Seal of the Town this _____ day of
2016.

Mayor

Clerk

For DMA Use Only



REQUEST FOR DECISION
Policy G.2.1 Fees-Building and Planning
#018-2016

Date: July 4, 2016	Subject: Amendment to Building and Planning Fees Policy
Proposal Attached: Yes	Submitted by: Sharon McAuley, Planning Services Coordinator

Proposal:	That Committee of the Whole recommend to Council approval of the amendments to the Fees – Building and Planning Policy, #G.2.1, as presented.
Background:	In May 2016 Council held 1 st reading to repeal the Swimming Pool Bylaw. 2 nd reading and passing is scheduled to take place at the July 18, 2016 Council meeting. The amendment to Policy G.2.1: Fees – Building and Planning is a housekeeping amendment to remove the fees associated with the Swimming Pool Bylaw.
Benefits:	The housekeeping change will bring the Building and Planning Fees Policy in line with the repeal of the Swimming Pool Bylaw.
Disadvantages:	None.
Options:	
Required Resources:	
Source of Funding:	
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	

CAO Initials: RLT

Target Decision Date: 18 July 2016

**TOWN OF MIDDLETON
CODE G - PLANNING**

Subject: Fees – Building and Planning

Number: 2.1

Coverage: Staff & Public

Approved by: Council

Effective Date : November 1, 2004

Revision Date: Feb. 2, 2004; Feb. 5, 2007;
May 5, 2008; March 2, 2015; Sept. 8, 2015; July 18, 2016

Rationale

The following policy establishes uniform fees for permits and services provided by the Town of Middleton, to enable some cost recovery for services provided.

Policy Statement

1. Applications

All Applications shall be accompanied by the necessary permit fees payable to the Town of Middleton.

2. Development Permits & Planning Document Amendments

The following schedule of fees shall be charged for development services provided by the Town of Middleton:

Development Permit fee	\$50
Municipal Planning Strategy and/or Land Use Bylaw amendment application	\$500 + \$500 (advertising fee)
Development Agreement applications	\$500 + \$500 (advertising fee) + registry fees
Minor Variances	\$400 + \$500 (advertising fee) + registry fees
Subdivision	Tentative: \$200 + registry fees Final: \$300 + registry fees
Zoning Confirmation Letters	\$100

3. Building Permits

3.1 Any construction requiring a building permit shall pay the appropriate fee laid out in the following table.

Permit Type	Building Permit Fee
New construction of, and additions to: residential buildings, community centres, cottages and churches.	\$25 + \$0.10/ sq. ft. (based on all useable floor areas of new construction or addition)
New construction of, and additions to: commercial, industrial and other buildings not otherwise specified.	\$25 + \$0.15/ sq. ft. (based on all useable floor areas of new construction or addition)

Permit Type	Building Permit Fee
New construction of, and additions to: sheds, decks, shell storage buildings, garages, and agricultural storage buildings.	\$25 + \$0.06/ sq. ft. (based on all useable floor areas of new construction or addition)
Repairs, renovations or alterations to all existing buildings.	\$25 + \$1 per \$1000 of estimated value of construction work.
Location or re-location of an existing building.	\$50
Construction or location of SWIMMING POOL including required fencing.	\$25
RENEWAL of an approved permit.	\$25
Change of occupancy classification	\$50 + \$1 per \$1,000 of estimated value of construction work.
DEMOLITION of building or structure.	\$25

- 3.2 Square footage for the purpose of building permits shall be calculated as follows:
- buildings intended for human occupancy shall include all useable floor space (finished);
 - buildings not intended for human occupancy shall be based on the area of the main floor.
- 3.4 Permit fees shall be refunded in situations and proportions as follows:
- applications never completed, retained fee \$25, balance refunded,
 - permit denied, retained fee \$25, balance refunded
 - permit revoked or abandoned before work commenced, 50% of fee refunded,
 - permit revoked or abandoned after work commenced, no refund.

References

Town of Middleton - *Building Code Bylaw, Chapter 19, Part 2 - Permit Fees*

Previous Policies

The previous policy 1/73 “Town of Middleton - Fees Policy” Effective February 2, 2004 is hereby amended.

The previous policy 7/3 “User Fee Policy” Effective November 1, 2004 is hereby amended.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 18th day of July, 2016.

GIVEN under the hand of the CAO and under the seal of the Town of Middleton this 18th day of July, 2016.

Rachel L. Turner
Chief Administrative Officer

**NOVA SCOTIA
MUNICIPAL CORPORATION – BORROWING RESOLUTION**

To authorize the borrowing of certain moneys from **THE ROYAL BANK OF CANADA** to meet the current expenditure of the Corporation of the Town of Middleton (hereinafter called "the Corporation") for the year 2016/17.

WHEREAS it is necessary to borrow the sum of \$1,466,064.87 from **THE ROYAL BANK OF CANADA** to meet the now current expenditure of the Corporation, until such time as the taxes to be levied therefor can be collected, **BE IT THEREFORE RESOLVED** by the Municipal Council of the Corporation as follows:

1. That the MAYOR, with the Treasurer of the Corporation, be and they are hereby authorized under the seal of the Corporation to borrow from **THE ROYAL BANK OF CANADA** the sum of One Million Four Hundred Sixty-Six Thousand Sixty-Four-----87/xx dollars, as the same may be required from time to time to meet the now current expenditure of the Corporation which said expenditure has been duly authorized by the Council.
2. That the said MAYOR, with the Treasurer aforesaid, be and they are hereby authorized to pay or allow to the said bank interest on the said sum of One Million Four Hundred Sixty-Six Thousand Sixty-Four -----87/xx dollars at the rate of PRIME per cent per annum which may be paid or allowed in advance, by way of discount or otherwise, howsoever as they may deem best.
3. That the said sum of \$1,466,064.87 so to be borrowed shall be made payable on or before the 31st day of MARCH next; and the promissory note or notes of the Corporation, if any, given therefor, if made payable before the said 31st day of MARCH may be renewed by the said MAYOR AND Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of MARCH next.
4. That the promissory note or notes of the Corporation, sealed with the corporate seal and signed by the MAYOR and the Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution.
5. That the giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only of indebtedness.

Passed in open Council this _____ day of _____ 2016.

MAYOR

CLERK

CERTIFICATE

I hereby certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the TOWN of MIDDLETON passed at a meeting of said Council duly called and held on the _____ day of _____ A.D. 2016 at which a quorum of the Council was present and voting.

CLERK

TEMPORARY BORROWING BALANCES MARCH 31, 2016

01-110-111-1001	Residential Taxation	1567507.06	
01-110-111-1002	Commercial Taxation	677232.27	
01-110-111-1065	Special Tax Legislation	69679.96	
01-110-111-1003	Resource Taxable	3889.69	
01-110-111-1006	Forest Resource	40.75	
01-110-112-1061	Sewer Entrance Fee	400.00	
01-110-112-1062	Sewer Usage Charge	438897.92	
01-110-114-1042	Based on Revenue (MT&T)	13098.15	
01-110-121-1070	Federal (Grant-in-Lieu)	35784.88	
01-110-123-1071	Real Property	101205.05	
01-110-123-1072	Fire Protection (Comm.Coll.)	23923.00	
01-110-124-1074	NSPC	471.00	
		2932129.73	50% 1,466,064.87



REQUEST FOR DECISION
Harassment Policy Amendment
#017-2016

Date: 14 June 2016	Subject: Policy 3.4: Harassment
Proposal Attached: Yes	Submitted by: Rachel Turner, Chief Administrative Officer

Proposal:	That Council approve Policy 3.4 Harassment as amended.
Background:	<p>On June 13, Council was sent an e-mail providing the required seven day notice for a change to Policy 3.4 per the MGA.</p> <p>Currently, the policy only allows for internal workplace investigations into harassment complaints and requires a male and female on the appointed committee. There may be specific circumstances where an external committee or appointee would be a more appropriate solution to investigate a complaint so as not to have employees investigating other employees. Additionally, finding appropriate employees of both genders can also pose significant challenges with a small staff. While maintaining this as one process, it is proposed that the CAO be given the flexibility to determine if an external investigation is the most appropriate solution so as to deal with serious allegations or complaints in the most fair, transparent, and timely manner possible.</p> <p>Additionally, under section 4 of the policy, section 4.5 re-iterates and specifies gender victims of sexual harassment, where it is already fully defined in section 4.4. The deletion of section 4.5 is also being proposed as an amendment.</p>
Benefits:	<p>The proposed changes allow for flexibility to find the most appropriate solution to potential complaints within the organization, providing employees the confidence that their complaints will be confidential and treated with professionalism.</p> <p>The removal of section 4.5 also recognizes that harassment can happen with any gender or person, without stereotyping any kind of harassment to a gender type.</p>
Disadvantages:	

Options:	
Required Resources:	
Source of Funding:	
Sustainability Implications: (Environmental, Social, Economic and Cultural)	
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	

CAO Initials: RLT

Target Decision Date: 20 June 2016

TOWN OF MIDDLETON CODE D - PERSONNEL			
Subject: Harassment		Number: 3.4	
Coverage: Staff & Council		Approved by: Council & CAO	
Effective Date : December 2, 1991		Revision Date: October 2, 2006 February 5, 2007	

Rationale

The Town of Middleton is committed to providing a work environment in which all employees are treated with respect and dignity. There will be zero tolerance for harassment both in and outside the workplace. This policy is one step toward ensuring that the workplace is a comfortable place for all, clearly stating the Town's position and providing a clear path for remediation in the event of harassment.

Policy Statement

1.0) General

- 1.1) This Policy applies to members of Council and all employees.
- 1.2) Any form of harassment of an employee constitutes a serious violation. Those who are found to have committed harassment will face disciplinary action up to and including termination.

2.0) Objectives

- 2.1) The objectives of the Harassment Policy and Procedure are to:
 - a) provide the definition of harassment;
 - b) educate the employees on the issue of harassment;
 - c) define the responsibilities of both management and employees in relation to harassment;
 - d) identify the options available in dealing with harassment;
 - e) provide the process for an objective and fair investigation of complaints of harassment;
 - f) achieve the strictest confidentiality possible; and
 - g) ensure advice and support are given to individuals who are subjected to harassment.

3.0) Applicable Legislation

- 3.1) Every Person has the right to live and work without being harassed. The *Nova Scotia Human Rights Act* and the *Canada Labour Code* protect employees and customers from harassment that is related to their race, national or ethnic origin, colour, religion, age, sex, marital status, family status, disability, pardoned

conviction, or sexual orientation. The *Criminal Code* protects against physical and sexual assault.

4.0) Definition

- 4.1) Harassment is any behaviour that demeans, humiliates, or embarrasses a person, and that a reasonable person should have known would be unwelcome. It includes actions, comments, or displays. It may be a single incident or continue over time. Some examples of harassment include:
- a) unwelcome remarks, slurs, jokes, taunts, or suggestions about a person's body, clothing, race, national or ethnic origin, colour, religion, age, sex, marital status, family status, physical or mental disability, sexual orientation, pardoned conviction, or other personal characteristics;
 - b) unwelcome sexual remarks, invitations, or requests (including persistent, unwanted contact after the end of a sexual relationship);
 - c) displays of sexually explicit, sexist, racist, or other offensive or derogatory material;
 - d) written or verbal abuse or threats;
 - e) practical jokes that embarrass or insult someone;
 - f) leering (suggestive staring) or other offensive gestures;
 - g) unwelcome physical contact, such as patting, touching, pinching, hitting;
 - h) patronizing or condescending behaviour;
 - i) humiliating an employee in front of co-workers;
 - j) abuse of authority that undermines someone's performance or threatens her or his career;
 - k) vandalism of personal property; and/or
 - l) physical or sexual assault.
- 4.2) Sexual harassment is offensive, degrading, inappropriate, threatening and illegal. Sexual harassment is defined in the Nova Scotia Human Rights Act As:
- a) a course of vexatious sexual conduct or comment that is known or ought reasonably to be known as unwelcome;
 - b) a sexual solicitation or advance made to an individual by another individual where the other individual is in a position to confer a benefit on or deny a benefit to the individual to whom the solicitation or advance is made where the individual who makes the solicitation or advance knows or ought reasonably to know that it is unwelcome; or,
 - c) a reprisal or threat of reprisal against an individual for rejecting a sexual solicitation or advance.
- 4.3) Disrespectful behaviour, known as "personal" harassment, is also covered in this policy. While it also involves unwelcome behaviour that demeans or embarrasses an employee, the behaviour is not based on one of the protected grounds named above.

4.4) Harassment can take place between co-workers, between a manager and employee, between people of the opposite sex or of the same sex, between an employee and a client, or between an employee and a job applicant.

~~4.5) Women are the most common victims of sexual harassment by men, however, sexual harassment may also occur between women, between men or by women harassing men.~~

~~4.6)~~4.5) Harassment is prohibited whether it occurs in the workplace or anywhere else as a result of employment responsibilities or employment relationships; harassment will not be tolerated:

- a) in the workplace;
- b) at employment related social functions;
- c) in the course of work assignments outside the workplace;
- d) at job-related conferences or training sessions; and
- e) during job-related travel.

~~4.7)~~4.6) Consensual banter or romantic relationships are not harassment where the people involved agree with what's happening. Appropriate performance reviews, counselling, or discipline by a supervisor or manager are not harassment.

5.0) Responsibilities

5.1) Management and Supervisors

- a) are responsible for providing a work environment that is free of sexual harassment.
- b) will take a proactive approach by discouraging employment related sexual harassment. This is a continuing responsibility whether or not complaints have been made.
- c) will ensure that all employees understand what constitutes sexual harassment and the existence of the procedures available under this Policy.
- d) have an obligation to deal with violations of this policy or complaints of sexual harassment in a prompt and serious manner and further to immediately report instance of sexual harassment to the Chief Administrative officer, whether or not a complaint has been officially filed.
- e) will impose strict disciplinary action for violations of the policy.

5.2) Employees

- a) have a right, under the law, to a work environment that is free from harassment. Every employee therefore, has a responsibility to become knowledgeable about employment related harassment and take the necessary steps to expose violations that leave themselves and their co-workers at risk.
- b) have a duty to act assertively by making their unequivocal disapproval of the harassment known to the offender immediately. If the action is repeated, the employee should refer to the options available under the Complaint Procedure section of this policy

6.0) Informal Complaints

- 6.1) Employees who experience or suspect harassment are strongly urged to address the problem with a formal or informal complaint. Employees wishing to make an informal complaint may:
- a) Communicate concerns directly to the alleged harasser. The employee who is being harassed (the complainant) should inform the harasser clearly and directly that their behaviour is unwelcome by describing the behaviour which was offensive, when it occurred, how it makes the complainant feel and that it must stop. Informing the harasser of the Municipality's Harassment Policy will ensure it is clearly understood that the unwelcome behaviour will not be tolerated. If possible, ensure a third person is present and make note of the conversation afterward. The complainant may relate the same information to the harasser in a written letter, a copy of which should be kept by the complainant.
 - b) Communicate concerns to Supervisors. All managers and supervisors have an obligation to take reasonable measures to provide a work environment that is free of harassment and to take corrective action should harassment occur. If the complainant feels comfortable doing so, it may be helpful to discuss concerns relating to harassment with their immediate supervisor or with another person in a position of authority and to request their assistance in resolving the situation. Again, the complainant may find it helpful to be accompanied by another person and to keep a record of the discussion, and if the concerns are communicated in writing, to keep a copy of the correspondence.
 - c) Communicate concerns to the Chief Administrative Officer. Part of the role of the Chief Administrative Officer is to provide assistance and support to employees experiencing work related problems. If the complainant feels comfortable doing so, they are encouraged to bring their concerns to the CAO. The complainant may wish to be accompanied by another person and should keep a record of the discussion. If the concerns are communicated in writing, the employee should keep a copy of the correspondence.

7.0) Mediation

- 7.1) It may be appropriate to attempt to resolve the complaint through mediation before going to a formal investigation.
- a) If a qualified person from outside the organization is available to act as a mediator, and the complainant and alleged harasser agree, that person will attempt to help the parties settle the complaint. If no one is available, the designated person may help settle the complaint, if the parties agree.

- b) The mediator should not be involved in investigating the complaint, and should not be asked to represent the Town at any stage of any proceedings related to the complaint.
- c) Either party has the right to refuse mediation. If mediation is suggested but one party is uncomfortable, that party may reject the mediation process and it will not reflect negatively during the complaint process.
- d) If mediation does become part of the process, each person has the right to be accompanied and assisted during mediation sessions by someone they choose.

8.0) Formal Complaints

- 8.1) Employees who experience or suspect harassment are strongly urged to address the problem with a formal or informal complaint. The employee is not required to submit an informal complaint prior to making a formal complaint, and making an informal complaint does not preclude the employee from also making a formal complaint.
- 8.2) Employees wishing to make a formal complaint shall submit a written complaint providing details of the incident(s) together with any supporting evidence to the Chief Administrative Officer.
- 8.3) Upon receipt of a complaint, the Chief Administrative Officer shall appoint an investigating Committee immediately. The Committee shall be comprised of two individuals (one female, one male) selected by the Chief Administrative Officer who are not directly involved in the complaint. Where an internal investigative committee is not practical, appropriate, or available, the Chief Administrative Officer has the authority to appoint an external individual or firm to complete the investigation.

9.0) Investigation

- 9.1) All formal complaints shall be thoroughly investigated without delay.
- 9.2) The Committee will take a neutral, non-judgmental position throughout the investigation, to ensure the optimum collection of relevant data on which a fair conclusion will be reached.
- 9.3) The Committee shall keep detailed and accurate notes of what was said, making sure to get facts straight, checking and rechecking details as appropriate.
- 9.4) The Committee shall take the following steps in all investigations:
 - a) carefully review the written complaint.
 - b) interview separately:
 - i. the complainant
 - ii. the alleged offender
 - iii. all witnesses

- iv. any other relevant persons.
- 9.5) The alleged harasser shall be advised of the essential details of the complaint and be given an opportunity to respond. Any witnesses will be interviewed for the purpose of corroborating the complainant's or the alleged harasser's version of the incident(s).
- 9.6) During the interviews, the Committee will attempt to gather all relevant information by carefully hearing all witnesses, keeping an open mind and paying particular attention to:
- a) Who was involved?
 - b) Were there any witnesses
 - c) When did the incident(s) occur?
 - d) Where did the incident(s) take place?
 - e) In what context, in or outside the workplace?
 - f) What exactly was said, by whom?
 - g) What was the reaction of the complainant/ the harasser?
 - h) What are the details?
- 9.7) The complainant and alleged harasser should be kept informed on the progress of the investigation.
- 9.8) The investigator must recommend based on the investigation whether the complaint is valid, or if there is not enough evidence to support an allegation of harassment.
- 9.9) The Committee shall prepare a written report providing the details of its investigation, its findings and recommendations for further action. The report shall be submitted to the Chief Administrative Officer.

10.0) Decision

- 10.1) The Chief Administrative Officer shall make a decision based on the report submitted by the investigation Committee regarding whether or not there has been harassment.
- 10.2) If Harassment occurred, remedies for a person who has been harassed may include any of the following, depending on the nature and severity of the harassment:
- a) an oral or written apology from the harasser and the Town of Middleton;
 - b) compensation for any lost wages or employment benefits, such as sick leave;
 - c) a job or promotion that was denied in bad faith;
 - d) a commitment that s/he will not be negatively affected (e.g. denied promotion) in the future as a result of the investigation.
- 10.3) Corrective action for harassers will include any of the following, depending on the nature and severity of the harassment:
- a) a verbal or written reprimand;

- b) anti-harassment or sensitivity training;
- c) a suspension, with or without pay;
- d) a transfer or demotion if it is not reasonable for the people involved to continue working together; or
- e) a dismissal.

10.4) The complainant, the alleged harasser, and the Investigation Committee shall be notified immediately of the decision and disciplinary action taken. The CAO will provide a written copy of the decision to the affected parties within a week.

11.0) Complaints made in bad faith

- 11.1) In the rare event that the complaint was made in bad faith, that is deliberately and maliciously filed knowing it had absolutely no basis, the complainant will be subject to the same penalties as a harasser up to and including termination.
- 11.2) The person unjustly accused of harassment will have her or his reputation restored, and will be given the benefit of any necessary remedies that would be given in a case of harassment.

12.0) Retaliation

- 12.1) Anyone who retaliates in any way against a person who has made a harassment complaint, or provided evidence for a harassment complaint will be subject to the same penalties as a harasser.

13.0) Time limits

- 13.1) Managers have a responsibility to make sure harassment ends as soon as they become aware of it. Complaints will be resolved as quickly as possible, ideally within one month of being made.
- 13.2) Complainants should be aware that there is a one-year time limit for filing a complaint with the Nova Scotia Human Rights Commission.

14.0) Record Keeping

- 14.1) Employees who experience harassment should keep accurate records of incidents comprising the alleged harassment including dates, times, reference to actions taken by the complainant, responses of the alleged harasser, responses of managers, witnesses, and any other relevant information. Such documentation can be a vital component of any further action which may be required. However, it is not a requirement in order to proceed with a formal complaint.
- 14.2) The investigation Committee shall keep detailed and accurate records of method and results of the investigation.

15.0) Confidentiality

- 15.1) All complaints will be kept in the strictest confidence except as required for the full and fair investigation of the complaint or as otherwise required by law.
- 15.2) During the investigation, all information concerning the matter shall be kept confidential and will not be placed in the personnel file for the complainant or alleged offender.
- 15.3) Should disciplinary action be taken against an offender or a complainant, this will be documented in the respective personnel file in accordance with normal procedures.

16.0) Harassment by Non-Employees

- 16.1) Any employee who believes that they have been subject to employment-related harassment by a person who is not an employee of the Municipality should report the matter to their Department Head.
- 16.2) Following investigation, if the complaint is substantiated, the Town will take whatever action is reasonably possible to ensure the behaviour is not repeated.

17.0) External Options for Complaints

- 17.1) The following external complaint options are also available to employees:
 - a) Lodge a complaint to the Nova Scotia Human Rights Commission, or
 - b) Lodge a complaint under the Criminal Code of Canada.

References

Government of Canada - *Criminal Code*
Government of Canada - *Canada Labour Code*
Province of Nova Scotia - *Nova Scotia Human Rights Act*

Previous Policies

The previous policy 9/11 “Town of Middleton - Sexual Harassment Policy” approved by Council on February 5, 2001 is hereby amended.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 5th day of February, 2007.

GIVEN under the hand of the CAO and under the seal of the Town of Middleton this _____ day of _____, 20__.



*Office of the
Director of Public Works
John Pearson
Phone: (902) 824-0771
Fax: (902) 825-6460
pwdirector@town.middleton.ns.ca*

**DIRECTOR OF PUBLIC WORKS REPORT
June 20, 2016**

WATER MAINS, SEWER MAINS AND STORM DRAINS

- There are no water main breaks to report.
- Storm drain on Victoria Street has been fixed.
- Manhole on Main Street has been fixed.

ROAD REPAIR

- There is no road repair to report.
- Cold patching is being done as required.
- Rebuilding on Acadia Street has finished.
- Line painting has started.

GENERAL MAINTENANCE

- Lawn care is well on its way and sweeping of streets and sidewalks.
- Cleaning of winter equipment and repair is in progress.
- STP Building in construction stage for siding and roof.

OTHER

- Splash Pad is operational.

OCCUPATIONAL HEALTH & SAFETY

- OH & S Meetings are taking place once a month; minutes will be posted on SharePoint.
- There are no accidents to report at this time.

DIRECTOR OF PUBLIC WORKS' PROJECTS

- The engineering on the storm drain on Marshall Street has been started.
- The engineering report from CBCL for the reservoir leak has been completed and recommendations are in the planning stages.
- I am working on the engineering for the replacement of the sewer lines on Main Street.

**John Pearson
Director of Public Works**



*Office of the
Director of Public Works
John Pearson
Phone: (902) 824-0771
Fax: (902) 825-6460
pwdirector@town.middleton.ns.ca*

**DIRECTOR OF PUBLIC WORKS REPORT
July 18, 2016**

WATER MAINS, SEWER MAINS AND STORM DRAINS

- There are no water main breaks to report.
- Commercial Street sinkhole has been fixed.
- Storm drain on Commercial Street has been fixed.
- Chlorine Quill has been replaced at the well house.

ROAD REPAIR

- Paving of streets has begun.
- Bricks on the sidewalk are being lifted and reseated.
- Class A gravel used to level the sides of the roads.
- Line painting has started.

GENERAL MAINTENANCE

- Lawn care is well on its way and sweeping of streets and sidewalks.
- Cleaning of winter equipment and repair is in progress.
- STP Building is finished.

OTHER

- Splash Pad is operational.

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- There are no accidents to report at this time.

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- I am working on the engineering for the replacement of the sewer lines on Main Street.

**John Pearson
Director of Public Works**

PROGRAMS

Our regular summer day camp programs will be happening again this summer, as will our tennis lessons, senior fitness, swimming lessons, adult boot camp (with a new leader), gentle and lunch time yoga, and we are excited to be able to offer some **NEW** programs as well. This summer we will be offering a program for children and youth ages 5-12 called "Exploration Fitness". It will be an 8 week program that will give the children and youth a taste of some new experiences that might peak their active interests! We are also reformatting our youth program to coincide with our day camp program this summer. Youth ages 11-15 can sign up for our 9am-4pm youth program that will run Monday-Friday, alongside the day camp program but with activities geared to their age and interests. Finally, we are adding a youth adventure program which will take place on Tuesday evenings beginning on July 5th. Activities will include hiking, canoeing, kayaking, biking, etc.

ACTIVE LIVING COORDINATOR

Our new Active Living Coordinator has now started work and is diving head first into creating new and exciting opportunities for people in our community to get active. Stephanie Wadden was the Recreation Director in the Village of Canning and has a degree in Recreation Management from Acadia University. You will be seeing a lot of Stephanie out in the community as she works to build relationships and partnerships that foster an active and healthy community. If you would like to reach her, you can email her at mpal@town.middleton.ns.ca or call her at 902.825.6611.

EVENTS

Things are booming in the events department as we work hard to deliver events that target the needs and wants of a large variety of people. We love the feeling of the community coming together and try to pack as many opportunities for this to happen into the summer as we can. Here are some dates that you can mark on your calendar:

July

- 1 – Canada Day Celebrations at the Macdonald Museum, 1:30 – 3 pm.
- 8 – Pool Party, Middleton & District Pool, 7 – 8 pm
Movie in the Park: Surf's Up, Dusk (Pre-movie Entertainment to start at 8:15 pm)
- 15 & 16 - Heart of the Valley Festival
- 22 – Movie in the Park: Mrs. Doubtfire, Dusk
- 24 – Senior's Celebrations, Centennial Park, 12 – 1:30pm
- 29 – Concert in the Park: Matt the Music Man, Centennial Park, 6:30-7:30pm

August

5 – Movie in the Park: Hoodwinked, Dusk

12 – Movie in the Park: Inside Out, Dusk

13 – Middleton Heart Run, Rotary Park, 7am – 12pm

14 – Heart of the Valley Century Ride, Rotary Park, 7am – 5pm

19 – Pool Party, 7 – 8 pm, Middleton & District Pool

Movie in the Park: Zootopia, Dusk

21 – Picnic in the Park, Centennial Park 11:30am – 1:30pm

SKATEPARK

Things are rolling right along with the skatepark development. The tender has been awarded to Newline Skateparks and meetings have begun to figure out a timeline and next step. There will be community consultations as part of the development process and we hope the community actively engages to suggest their input as to the design of the park. More information on that will be posted as it is made available.

YOUTH AMBASSADORS

We are pleased to say that we have four candidates competing for this year's title of Youth Ambassador. You will have a chance to meet the candidates at many of the events throughout the summer, but will be formally introduced to them on July 15th at Centennial Park between the family fun run and the movie. The ambassador candidates will be giving a speech to the audience to introduce themselves and explain why they want to be the Youth Ambassador for the Town of Middleton.

PARKS

The parks crew has been hard at work and is now a full crew as we welcome Kyle Bell on board for the season. Our facilities manager just took a high-level course on playground inspection as the safety of the public is one of our priorities. Hopefully you will notice that the hanging flowers and flower beds around town are now in place and brightening up the town. The floating dock has been a work in progress at Riverside Park and is now more user friendly. The crew has also been working to get all of the washrooms, both in Rotary and Centennial Park in order and those washrooms are now open throughout the day. Finally, they have been busy mowing the grass and helping the rest of the summer staff prepare for upcoming events.

Jennifer Coolen, Director of Recreation & Community Services

Skatepark

The plans for our all wheel park are coming along very nicely. We had a special opportunity to host a funding announcement that brought together local politicians of all levels. At that announcement, the federal government officially announced that the Town of Middleton has been awarded a grant in the amount of \$84,701 through ACOA's Canada 150 Community Infrastructure Program. The provincial government was there to confirm their contribution of \$20,000 and the County of Annapolis was there to confirm their contribution of \$30,000. With the contributions from the Town of Middleton and the fundraising efforts of the Rotary Club and Kinsmen and the Skatepark Society, we will begin construction in August on a park worth more than \$200,000. Special thanks to Andy Kerr, our program and communication coordinator for putting that announcement together.

The first community plan consultation was held at the end of June and the next one will be held at the beginning of August. In the first consultation meeting, an initial design was presented and there was in-depth discussion about changes that the community would like to see to the design. At the next consultation meeting, the updated design will be presented and if received well, will act as the final design to be implemented.

Programs

Our summer programs are up and running and although some got off to a slow start, the community is coming out in full force now. Aside from our structured programs, we are also able to offer more opportunities for canoe/kayak loans and community adventures that are being very well received. We will be keeping track of some statistics on use and reporting on that at the end of the summer. We are also looking at more permanent solutions to a dock at Riverside Park to make river access more accessible with the changing water levels. As we move into the middle of the summer, we will soon need to start looking at fall program ideas. If you have any, be sure to pass them on.

Events

The Sizzlin' Summer Splash-off Pool Party was a success despite the overcast weather. We hosted two of the Halifax Mermaids for this event, and they were very popular with all of the children who attended. There were roughly 50 people at this event. Our staff played music, had a cannonball contest, and gave away prizes.

The first Movie in the Park was "Surf's Up". The crowd was decent, considering the mild temperature and chance of rain, but luckily the rain held off for our event. The crowd that attended was enthusiastic, and we had a good group of young children that joined us for some dance moves before the movie started. For our next movie, we are coordinating with Foodland to sell popcorn, the proceeds of which will be given back to the community. Thanks so much to Foodland for their generosity

Our office has been very busy gearing up for the Heart of the Valley Festival coming up this weekend. A lot of work has been done on promotions for this event and we have been working very closely with the committee to offer the community the best possible festival within our means.

Facilities

Aside from the regular duties of maintaining our grounds and play spaces, the parks crew had to deal with a couple of unfortunate vandalism incidents in the past month. The first one involved damage to the electrical panel at Rotary Park and the entire panel had to be replaced. The second one involved an overnight break-in at the pool and in addition to some building damage, a small amount of money and property was also stolen.

Training

Four more members of our staff are now trained in canoe/kayak level 1. We also hosted a first aid course for our staff members and sent a couple of our staff members to a bike workshop as well to learn basic bike maintenance and group bike leadership skills. These training sessions will help us as a department to safely and effectively engage our community in more physical activity opportunities.



TOWN OF MIDDLETON

PLANNING SERVICES



MAY

2016

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2. Building Permit Activity Report
3. Inspection Services Activity Report
4. Planning/GIS Technician Activity Report



**Planning
Development
Project Management**

To: Sharon McAuley, Coordinator, Planning and Development Services
From: Chris Millier
Date: June 1, 2016
Re: Town of Middleton, Status Report

May 1 - 31, 2016

Planning Application Activity

- PAC Meeting, May 9, 2016
- PAC Meeting, May 24, 2016

Development Permit Activity

- Development Permit M16-010, May 17, 2016
Capitol Pub, 333 Main Street
Deck (seasonal), Existing Commercial Structure

Permit Activity Summary, May 2016

	Current Month	Current YTD	Previous Yr. Month	Previous Yr. YTD
Development Permits				
Residential				
New Construction	0	0	0	0
Renovation/Addition	0	0	0	0
Accessory Structures	0	0	0	0
Commercial/Industrial				
New Construction	0	0	0	0
Renovation/Addition	0	3	1	1
Accessory Structures	1	1	0	0
Institutional				
New Construction	0	0	0	0
Renovation / Addition	0	2	0	0
Accessory Structures	0	0	0	0
Other (signs, occupancy, etc.)	0	1	0	0
Final Subdivision Approval				
Residential Lots Created	0	0	0	0
Comm./Industrial Lots Created	0	0	0	0

TOWN OF MIDDLETON

BUILDING PERMIT REPORT

Figures based on Fiscal Year May to March

Municipal Unit: **Town of Middleton**

Month: **May 2016**

	Number of Building Permits	Building Value
Month: May	2	\$79,000.00
Year To Date 2016-2017:	5	\$148,600.00
Year To Date 2015-2016:	7	\$554,300.00
Year To Date 2014-2015:	4	\$261,600.00

Total Estimated Value May 2016:	\$79,000.00	Total permits for May 2016:	2	Total Estimated Value YTD 2016-2017:	\$148,600.00	Permit Fees May 2016:	\$150.00
Total Estimated Value May 2015:	\$8,300.00	Total permits for May 2015:	3	Total Estimated Value YTD 2015-2016:	\$554,300.00	Permit Fees YTD 16-17:	\$494.60
Total Estimated Value May 2014:	\$225,000.00	Total permits for May 2014:	3	Total Estimated Value YTD 2014-2015:	\$261,600.00		

File #	Name	Applicant Address	Location	Construction	Date Building Permit Issued	Permit Fee	Estimated Value
M16-008	Emmanuel Cong. Church	Middleton	37 Gates Ave.	window replacement	May 3, 2016	\$100.00	\$25,000.00
M16-009	TDL Group	Middleton	241 Main St.	exterior renovation	May 3, 2016	-----	\$54,000.00
				Dev. Permits Only	1 permit	\$50.00	
					Total May:	\$150.00	\$79,000.00
Total Active Permits:		14					



COUNTY *of* ANNAPOLIS
NATURALLY ROOTED

Activity Report – MAY 2016

3 BUILDING PERMITS ISSUED FOR MAY

3 INSPECTIONS CARRIED OUT FOR MAY

Staff continue to drive through the Town and receiving inquiry calls from the residents.



Town of Middleton LIU/GIS
 GIS & Planning Technical Support Services
 Period : May 1 to May 31

Submitted by: Trevor Robar

Date: June 1, 2016

Task	Category	Date	Hrs
Update NSCAF and Property data for AVLIU	PLAN	Tuesday, May 3, 2016	0.50
Site Visit and Paperwork for 17/19 Taylor Dr	PLAN	Thursday, May 12, 2016	1.50
Add Quality Control Fields to AVLIU PW GIS layers	PW	Sunday, May 15, 2016	1
Add Quality Control Fields to AVLIU PW GIS layers	PW	Monday, May 16, 2016	1
Add Quality Control Fields to AVLIU PW GIS layers	PW	Tuesday, May 17, 2016	1
Civic Address Check 236-238 Main St	PLAN	Tuesday, May 17, 2016	0.5
Update Quality Control Fields, Property ID numbers for PW Assets	PW	Tuesday, May 17, 2016	1
Update Quality Control Fields, Property ID numbers for PW Assets	PW	Sunday, May 22, 2016	1
Planning Meeting in Middleton for AVLIU app change requests	PLAN	Thursday, May 26, 2016	1
			Hrs
			8.50

Category Description: **PW** = Public Works **PLAN** = Planning **REC** = Recreation
OTHER = Meetings, Printing etc...

TOWN OF MIDDLETON

PLANNING SERVICES



JUNE

2016

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**Planning
Development
Project Management**

To: Sharon McAuley, Coordinator, Planning and Development Services
From: Chris Millier
Date: July 1, 2016
Re: Town of Middleton, Status Report

June 1 - 30, 2016

Planning Application Activity

- PAC Meeting, June 13, 2016

Development Permit Activity

- Development Permit M16-012, June 22, 2016
K. Goodlad, 16 Bentley Dr
Repair, Existing Deck, Existing Residential Structure
- Development Permit M16-011, June 23, 2016
E. Mason-Squires, 21 George Street
Accessory Structure and Childcare Use in Existing Residential Structure
- Development Permit M16-013, June 23, 2016
Town of Middleton, 339 Marshall Street
Accessory Structure – Storage Structure

Permit Activity Summary, June 2016

	Current Month	Current YTD	Previous Yr. Month	Previous Yr. YTD
Development Permits				
Residential				
New Construction	0	0	0	0
Renovation/Addition	1	1	1	1
Accessory Structures	1	1	1	1
Commercial/Industrial				
New Construction	0	0	0	0
Renovation/Addition	0	3	1	2
Accessory Structures	0	1	0	0
Institutional				
New Construction	0	0	0	0
Renovation / Addition	0	2	0	0
Accessory Structures	1	1	0	0
Other (signs, occupancy, etc.)	1	2	1	1
Final Subdivision Approval				
Residential Lots Created	0	0	0	0
Comm./Industrial Lots Created	0	0	0	0

BUILDING PERMIT REPORT
Figures based on Fiscal Year June to March

Month: **June 2016**

	Number of Building Permits	Building Value
Month: June	0	\$0.00
Year To Date 2016-2017:	5	\$148,600.00
Year To Date 2015-2016:	10	\$583,925.00
Year To Date 2014-2015:	5	\$281,600.00

Total Estimated Value June 2016:	\$0.00	Total permits for June 2016:	0	Total Estimated Value YTD 2016-2017:	\$148,600.00	Permit Fees June 2016:	\$50.00
Total Estimated Value June 2015:	\$29,625.00	Total permits for June 2015:	3	Total Estimated Value YTD 2015-2016:	\$583,925.00	Permit Fees YTD 16-17:	\$544.60
Total Estimated Value June 2014:	\$20,000.00	Total permits for June 2014:	1	Total Estimated Value YTD 2014-2015:	\$281,600.00		

File #	Name	Applicant Address	Location	Construction	Date Building Permit Issued	Permit Fee	Estimated Value
<hr/>							
				Dev. Permits Only	1 permit	\$50.00	
					Total June:	\$50.00	\$0.00
Total Active Permits:		14					



COUNTY *of* ANNAPOLIS
NATURALLY ROOTED

Activity Report – JUNE 2016

0 BUILDING PERMITS ISSUED FOR MAY

2 INSPECTIONS CARRIED OUT FOR MAY

Staff continue to drive through the Town and receive inquiries calls from the residents.



Town of Middleton LIU/GIS
 GIS & Planning Technical Support Services
 Period : June 1 to June 30

Submitted by: Trevor Robar

Date: July 10, 2016

June			
Task	Category	Date	Hrs
Photo color processing of 2015 Aerial Imagery, attempt to remove shadowing and color enhancement	PLAN	Sunday, June 26, 2016	1.00
Process new Aerial Photography tile cache to down to new level of 1:564	PLAN	Tuesday, June 28, 2016	1.25
New color design for AVLIU Public Viewer	PLAN	Thursday, June 30, 2016	1
			Hrs
			3.25

Category Description: **PW** = Public Works **PLAN** = Planning **REC** = Recreation
OTHER = Meetings, Printing etc...

Middleton RCMP

Quarterly Update:

Period Ending: 2016-06-30

Number of Calls for Service within your respective District / Detachment

1364- Annapolis District

Files of Significance with PROS #. (Middleton Area)

-96 Year Old Female-Alzheimer Patient- Marshall Street, Middleton. Calls to report her vehicle has been stolen upwards of 15-20 times a day. Members make multiple patrols to conduct a wellbeing check every day. Vehicle was sold by her son months ago and she cannot remember. Working diligently with Senior Safety and Adult Protection.

-Assault on Police Officer/Mental Health Act-Wilmot- Subject suffers from Mental Health Issues and we've received many calls in the Middleton area regarding the male over the past few months, as he was no longer taking his medication. Subject assaulted Cst. HOWE and has been held for evaluation and medical treatment. (2016-626243-May 23rd/2016)

- Armed Standoff, Phinneys Cove- Male suffering from Mental Health Issues threatening suicide with a large knife. After male was located members conducted a safe take down and male was taken to hospital and being held for assessment. (2016-743243)

- Pointing a Firearm- Carleton Corner/Soldiers Memorial, Middleton- Report of a suicidal Male leaving Soldiers Memorial before seeing a physician. When Members spoke with his girlfriend, it was disclosed that he had threatened her and pointed a firearm at her, stating he was going to kill her and himself. Members conducted a search and located over 35 firearms in the residence. All have been seized. (2016-813421)

Middleton RCMP

Quarterly Update:

Period Ending: 2016-06-30

Files regarding Drug Seizures- (Middleton Area)

2 files for Drug Seizures from Rotary Park, Middleton- Cpl. MacDonald (2016-681140)

Vehicle Stop, Main Street Middleton- Drug Seizure- Cpl. MacDonald (2016-599942)

Crime Reduction StrategyNumber of Impaired Drivers, Checkpoints, etc. as this deals with the Crime Reduction Strategy, BSC and your APP. – ANNAPOLIS DISTRICT-

75 Checkpoints conducted

7 Impaired driving Charges/ Refusal to Provide Charge, 0 Impaired by Drug charge, and 3 roadside suspensions.

130 Tickets issued, 118 Warnings issued.

Traffic initiative to conduct checkpoints for off road vehicles. Required training has been conducted for safe checkpoints and for the operation of the ATV's. Tentative dates have been set and awaiting approval for the summer months.

Meetings with Public Officials ... Mayors, Wardens, Police Advisory Boards

PAB meetings are ongoing and consistent, attended by S/Sgt. MacGillivray and/or Cpl. MACDONALD.

Wilmot Neighbourhood Watch Meetings attended by Cpl. MacDonald April, May and June.

Middleton RCMP

Quarterly Update:

Period Ending: 2016-06-30

Police Community Relations ... Attended functions in your area (ie. Red Serge), events / festivals which could impact operations / resources

Checkpoints focused on Slow to 60km.

Cops for Kids Programs- 2 day Camp in Tatamagouche.

Graduation and Prom Festivities for the students. Including Safe Grad, Prom Parade etc.

Financial Issues ... significant unexpected costs, budgetary shortfalls

New office space for Middleton Detachment – Proposal currently with DOJ.

Incentive is supported by the Middleton Town Council, the Middleton Detachment Commander, The Annapolis District Commander and the District Policing officer in conjunction with the Police Advisory Board.

Middleton RCMP

Quarterly Update:

Period Ending: 2016-06-30

Human Resource Issues ... Vacancies, Parental Leave, Long Term ODS, Suspensions

S/Sgt. Dan MacGillivray NCOi/c Annapolis District

Middleton Detachment is currently staffed with the following Members:

Cpl. Tim MacDonald

Cst. Brad Williams

Cst. Billie Gardiner

Cst. Angela Banfield

Cst. Irene Clouter (Temp Court Liaison)

Court Liaison Position – Cst Irene Clouter

Detachment Assistant – Nicole Illsley

Awaiting 2 new members, and 1 corporal (Cpl. CORNECT transferred to Yarmouth)

Report prepared by CPL Tim MACDONALD. Please do not hesitate to call 902-824-3312 if there are any questions or concerns.

MAYOR'S REPORT JUNE 2016

May 16 th	Chaired monthly Council session
May 18 th	Attended "Police Day" event at Rotary Park
May 19 th	Attended APSC meeting in Annapolis Royal
June 1 st	Chaired Special Council session re: Skateboard Park Project
June 1 st	Chaired 2016-2017 budget meeting
June 6 th	Chaired Special Council Session
June 6 th	Chaired monthly Committee of the Whole session
June 8 th	Interview with Annapolis Valley Register
June 12 th	Laid wreath at annual Decoration of the Graves ceremony
June 15 th	Attended Valley Waste monthly meeting
June 18 th	Attended Middleton Car Show (Mayor's Award)
June 18 th	Attended annual Relay For Life opening ceremonies

MAYOR'S REPORT JULY 2016

June 27 th	Attended funding announcement re: Riding Park
June 28 th	Attended awards presentations at Middleton Nursing Home
June 28 th	Attended graduating ceremonies at Middleton Regional High School
July 1 st	Attended Canada Day celebrations, Macdonald Museum
July 4 th	Chaired Special Council session
July 4 th	Chaired monthly Committee of the Whole session
July 13 th	Chaired Special Council session
July 15 th	Attended Middleton Youth Ambassador's candidates speeches
July 16 th	Took part in Heart of the Valley Festival street parade
July 18 th	Attended funeral of former Mayor Ken Clark

CORRESPONDENCE – MAY & JUNE
(for July 18, 2016 Council Meeting)

The following items of correspondence are tabled for the Council's attention. A copy of any correspondence item listed, if not previously circulated, is available on SharePoint for interested members of Council:

1. A letter and information from the *Canadian Wireless Telecommunications Association*, on the *Recycle My Cell* program in Nova Scotia.
2. A copy of the June edition of the *Careforce* newsletter.
3. A letter and information from the *Canadian Union of Postal Workers* regarding the federal government review of Canada Post and asking the Town to provide input to the Canada Post Review.
4. A letter from *William A. Smith, Ombudsman for Nova Scotia*, introducing himself and advising that he will be travelling the Province and will attempt to set up a meeting with the Mayor.
5. An invitation from *Clean Annapolis River Project* to take a free guided-boat-tour of the Annapolis River during the *Annapolis River Festival*.
6. A copy of the *Audited Consolidated Statements* for *Valley Region Solid Waste-Resource Management Authority* for the year ended March 31, 2016.
7. A copy of June edition of *Sport Quarterly* from *Sport Nova Scotia*.
8. A copy of the *Annapolis Valley Regional Library Annual Report* for the year ended March 31, 2016.