

A special meeting of Middleton Town Council was held at the Town Hall on Monday, July 15, 2013, starting at 7 p.m.

PRESENT

Chairing the meeting, Mayor Calvin Eddy; Deputy Mayor Dan Smith; Councillors Darren Boates, Gail Smith, John Himmelman, Marc Britney and Melinda den Haan; Chief Administrative Officer, Clayton MacMurtry; Director of Finance, Marianne Daine; and Recording Secretary, Sharon McAuley.

Also in attendance was Auditor Harold Duffett.

13.07.01 PRESENTATION

.01 Audited Financial Statements – Harold Duffett

Harold Duffett was present to submit the Audited Financial Statements for the Town's General Operating, Capital, Water Operating and Visitor Information Centre Operating for the year ending March 31, 2013.

Mr. Duffett advised that the Visitor Information Centre statement is a separate audit report. The account shows a small deficit for the year ending March 31, 2013, and an eight hundred and seventy-six dollar (\$876.00) surplus going forward.

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

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

- it was an unqualified audit opinion which is the highest level available;
- there were no limitations placed on the scope of the audit and there were no significant or unusual procedures;
- the accounts receivable for taxes are still high for the size of the municipality;
- the Town should maintain a healthy reserve in order to maintain a steady tax rate, conduct capital projects and weather fluctuations in interest rates.

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

Mayor Eddy thanked Mr. Duffett for his presentation.

13.07.02 APPROVAL OF AUDITED FINANCIAL STATEMENTS

It was moved by Deputy Mayor Smith, seconded by Councillor Britney, that Council approve the Audited Financial Statements for the Town of Middleton for the fiscal year ending March 31, 2013, as presented by the Town's Auditing Firm of Kent & Duffett. Motion carried.

It was moved by Deputy Mayor Smith, seconded by Councillor Smith, that Council approve the Audited Financial Statements for the Town of Middleton Visitor Information Centre for the fiscal year ending March 31, 2013, as presented by the Town's Auditing Firm of Kent & Duffett. Motion carried.

On question from Councillor Britney, Mr. Duffet advised that people running recreation programs once a week for an hour would not be considered employees of the Town. The Town should be reporting payments to them to the Worker's Compensation Board and issuing T4As to them, as well as all other contractors with the Town.

Mr. Duffett left the meeting at 8:01 p.m.

13.07.03**BUDGET APPROVALS****.01 Town General Operating**

It was moved by Councillor Boates, seconded by Deputy Mayor Smith that it be resolved that the Council of the Town of Middleton estimates that the sum required for the lawful purposes of the Town for the year 2013/14, after crediting probable revenues from all sources, other than the rates for the year, is the sum of \$3,605,263 and; further resolved that the Town Council hereby authorizes the levying and collection of a rate for the current year of \$4.26 per \$100 on the value of the property assessed in the assessment roll as Commercial property and \$1.78 per \$100 on the value of the property assessed in the assessment roll as Residential and Resource property, the rate of \$2.87 per acre for property assessed in the assessment roll as Farm Acreage, and the rate of \$3.20 per \$100 on the value of the property assessed in the assessment roll as Seasonal Tourist Businesses, and a sewer service charge of a flat fee of \$250 plus an additional rate of \$0.23 per \$100 on the value of the property assessed in the assessment roll as taxable Residential and Commercial property on which any building is connected to the sewage system of the Town, these being the rates the Council deems sufficient to raise the sum to defray the expenditures of the Town for the current year and; further resolved that the rates and taxes be due and payable September 30, 2013, and further resolved that an interest rate of 24% per annum, compounded, be charged on the 2013/14 final tax bills still outstanding after September 30, 2013, and further resolved that a sewer usage rate of \$0.902 per one cubic meter of water consumed by tax exempt properties, which are not paying full grants-in-lieu of taxation, be levied in accordance with the Sewer Service Charge Bylaw for the year 2013/14. Motion carried.

.02 Water Operating

It was moved by Deputy Mayor Smith, seconded by Councillor Himmelman that it be resolved that the Town of Middleton Water Utility Operating budgets for the years 2013/14, 2014/15 and 2015/16, with planned expenditure amounts of \$569,748 and \$569,748, and \$569,748 respectively, and projecting no annual surpluses or deficits, be approved. Motion carried.

.03 Five Year Capital Investment Plan

It was moved by Councillor Smith, seconded by Councillor Boates that the five-year Town General Capital budget for the years 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18 in the amount of \$5,889,550 and, the five-year Capital budget for the Town Water Utility for the years 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18 in the amount of \$373,500 be approved. Motion carried.

.04 Visitor Information Centre

It was moved by Councillor den Haan, seconded by Councillor Britney that the 2013/14 Visitor Information Centre budget in the expenditure amount of \$20,487, being the estimated expenditure level required to operate the Centre for the current fiscal year, be approved. Motion carried.

13.07.04 APPROVAL OF MEDIA RELEASE

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

13.07.05 VALLEY WASTE – RESOURCE MANAGEMENT: ANNAPOLIS ROYAL MEMBERSHIP REQUEST

WHEREAS the Town of Annapolis Royal wishes to become a member of the Valley Region Solid Waste Resource Management Authority (the “ Authority), as that term member (“Member”) is defined in clause 4(1) of the Inter-Municipal Services Agreement: Valley Region Solid Waste-Resource Management Authority (the “Agreement”) and, in doing so, become signatory to the Agreement,

AND WHEREAS a majority of the current Members, pursuant to clause 5 of the Agreement, have voted in favour of accepting Annapolis Royal as a new member of the Authority and signatory to the Agreement,

It was moved by Councillor Britney, seconded by Councillor Himmelman, that the Town of Annapolis Royal be accepted as a new Member of the Authority and made signatory to the Agreement, being made subject to, and the beneficiary of, all rights, duties, obligations and services exercised and enjoyed by the existing Membership, in the same manner and to the same extent as it would have, had it been one of the original founding Members of the Authority and signatories to the Agreement. Motion carried.

13.07.06 ADJOURNMENT

It was moved by Deputy Mayor Smith, seconded by Councillor Britney that the Council adjourn at 8:05 p.m. Motion carried.


MAYOR


RECORDING SECRETARY