



**MIDDLETON TOWN COUNCIL
TOWN HALL – COUNCIL CHAMBERS
MONDAY, JULY 17, 2017.
7:00 P.M.**

AGENDA

1. CALL TO ORDER
2. APPROVAL OF THE AGENDA
3. PROCLAMATION
 - .01 National Drowning Prevention Week
4. PRESENTATIONS
 - .01 Audited Financial Statements – Harold Duffett
5. APPROVAL OF THE MINUTES
6. NEW BUSINESS
 - .01 Revised Valley Waste-Resource Management: Draft Operating & Capital Budgets 2017-18
 - .02 Housing Needs Assessment Funding Request
 - .03 Committee of the Whole Recommendations
 - a. Appointment of Deputy Mayor
 - b. RFD 10-2017: Notice to Amend Policy D.3.1: Performance Appraisal Policy
 - c. Budget Discussions 2017-2018
 - i. General Operating Budget
 - ii. Water Utility Budget
 - iii. Visitor Information Centre Budget
 - .04 RFD 011-2017: Valley Waste Funding Proposal
 - .05 Temporary Borrowing Resolution – Town General Operations
 - .06 Capital Investment Plan – 2017/18 – 2021/22
7. REPORTS
 - .01 Management
 - .02 Planning Services – June 2017
 - .03 RCMP Report – April 1 to June 30, 2017
 - .04 Valley Waste Resource Management
 - .05 Mayor
8. CORRESPONDENCE
9. ANYTHING BY MEMBERS
10. IN-CAMERA (PERSONNEL)
11. ADJOURNMENT



LIFESAVING SOCIETY

The Lifeguarding Experts

Proclamation Request Letter

Dear Mayor Sylvester Atkinson,

Canada faces a major problem – and a preventable one: Almost 500 people die every year from drowning. On behalf of the Lifesaving Society Nova Scotia Branch, **I am writing to ask that you proclaim July 16-22, 2017 as NATIONAL DROWNING PREVENTION WEEK IN THE TOWN OF TOWN OF MIDDLETON, NOVA SCOTIA.**

The Lifesaving Society is a national, charitable organization working to prevent drowning and reduce water-related injury through our training programs, Water Smart® public education, drowning research and aquatic safety standards. The Lifesaving Society certifies Canada's National Lifeguards.

National Drowning Prevention Week is one of the Society's leading public education initiatives, with events taking place across the country to focus media and community attention on the drowning problem and drowning prevention. During this week, the Society urges individuals to:

- Supervise children in and around the water.
- Refrain from drinking alcoholic beverages while participating in aquatic activities.
- Wear a personal flotation device (PFD) or lifejacket when boating.

If every Canadian followed these steps, we could greatly reduce Canada's drowning rate.

A proclamation from Mayor Sylvester Atkinson would give greater exposure to our lifesaving efforts to residents of the Town of Middleton. I hope you will consider our request.

If you have any questions, please contact Mike Maguire, Executive Director - Lifesaving Society Nova Scotia Branch, at (902) 425-5450 ext. 331, or mike.maguire@nsls.ns.ca, or myself at (902) 477-6168 or klara.needler@msvu.ca.

Sincerely,

Klara Needler

Public Relations Officer

Nova Scotia Lifeguard Service - Lifesaving Society Nova Scotia Branch

NATIONAL DROWNING PREVENTION WEEK PROCLAMATION

WHEREAS the mission of the Lifesaving Society Canada is to prevent drowning throughout this great country, and even one drowning in the Town of Middleton, Nova Scotia is one too many; and

WHEREAS most drownings are preventable in a Water Smart community, and only through Water Smart education and a healthy respect for the potential danger that any body of water may present can we truly enjoy the beauty and recreation opportunities offered by these bodies of water; and

WHEREAS the Lifesaving Society urges Canadians and residents of the Town of Middleton to supervise children who are in and around the water, to refrain from drinking alcoholic beverages while participating in aquatic activities, and to wear a Personal Flotation Device or lifejacket at all times when boating; and

WHEREAS the Lifesaving Society Canada has declared July 16-22, 2017 as National Drowning Prevention Week to focus on the drowning problem and the hundreds of lives that could be saved this year.

THEREFORE, BE IT RESOLVED THAT, I, Mayor Sylvester Atkinson do hereby proclaim July 16-22, 2017 as **NATIONAL DROWNING PREVENTION WEEK** in the Town of Middleton, Nova Scotia and do commend its thoughtful recognition to all citizens of our Town of Middleton.



5516 Spring Garden Road
4th Floor
Halifax, N.S.
B3J 1G6

June 30, 2017

An estimated one million people drown every year. This global epidemic is particularly felt in the Maritimes, where 20 to 24 year-olds have an average yearly drowning rate of 2.3 per 100,000, according to the 2016 Maritimes Drowning Report.

To raise awareness of this rising epidemic, the Lifesaving Society launched National Drowning Prevention Week. Members of communities across Nova Scotia spread the importance of drowning prevention, and vow to adopt water-safe practices.

The 2017 National Drowning Prevention Week will take place from July 16 to 22. Due to our size, we are limited in our abilities to launch a province-wide campaign. We rely on the generous support from community organizations and members – such as you.

We would be thrilled if you and your organization were to join us in promoting water safety for this year's National Drowning Prevention Week. Attached is an outline of an information kit for this year's campaign. We ask that you take the time to review it, and consider bringing National Drowning Prevention Week to your community.

We would be thrilled to welcome you aboard.

Thank you for your time. We look forward to discussing this further.

All the best,

Robert McNutt
President
Lifesaving Society – Nova Scotia Branch

Preface

This guide is a valuable tool for the planning and organization of National Drowning Prevention Week activities.

The Society designates the third week in July as National Drowning Prevention Week (NDPW) to focus community and media attention on the drowning problem and drowning prevention.

The Lifesaving Society
Nova Scotia Branch
5516 Spring Garden Road
4th Floor
Halifax, N.S. B3J 1G6

Phone: (902) 425-5450 Ext. 331

Fax: (902) 425-5606

Email: experts@lifesavingsociety.ns.ca

Facebook: Nova Scotia Lifesaving Society

Twitter: @NSLifesaving

2017 Edition

The Lifesaving Society – Canada’s lifeguarding experts – works to prevent drowning and water-related injury through its training programs, Water Smart public education, aquatic safety management, drowning research and lifesaving sport.

Annually, over 1,000,000 Canadians participate in the Society’s swimming, lifesaving, lifeguard and leadership training programs. The Society sets the standard for aquatic safety in Canada and certifies Canada’s National Lifeguards.

Developed by:
Klara Needler, Public Relations Officer
Abbie Hodder, Summer Program Coordinator

Lifesaving Society – Nova Scotia Branch



The Drowning Problem

An estimated one million people drown every year. Population projections mean that the problem is going to get worse, especially in developing countries.

Counting victims does not save lives or reduce drowning – but understanding the magnitude of the problem and identifying the risk factors does allow lifesaving organizations to provide effective prevention actions to the highest risk populations, locations and activities.

What is drowning?

Specifically, drowning is the process of experiencing respiratory impairment from submersion/immersion in liquid.

Quick facts

- Recreational activities account for the majority of Canadian drownings.
- Swimming is the activity during which the largest numbers of drownings occur, followed by power boating and fishing.
- Boating risk factors are: not wearing a PFD/lifejacket (80%); cold water (44%); capsizing (40%); and falling overboard (25%), often in rough water (22%); alcoholic beverage consumption (39%); and boating alone (30%) versus 70% of boating victims with companions were unable to rescue them.
- 35% of victims were unable to swim.
- 65% of young children under the age of 5 were alone near water when they drowned, often only for a momentary absence/lapse of caregiver attention (57%).
- The majority of drowning victims continue to be men. Year after year, 8 out of 10 drowning victims were male. Overall, men accounted for 82% of Canadian water-related deaths during 2005-2007.

National Drowning Prevention Week 2017

This year's National Drowning Prevention Week will continue successful campaigns from last year, while incorporating new ideas. Our goal is to increase our presence in the province, reaching more communities than ever before.

One central component of this year's campaign will be our **Community Kits**.

Community Kits will be sent out to participating organizations in communities across the province.

Each kit contains:

- National Drowning Prevention Week bookmarks
- Drowning information fact sheets
- Various educational materials
- Lifesaving Society posters
- Lifesaving Society tattoos
- "Be water smart. Always swim with a buddy" posters (see below)

We're asking our community organizations to distribute these kits to grade schools, and to display the kits in a public location, to help spread awareness of National Drowning Prevention Week and water safety.

About the "Be water smart. Always swim with a buddy" poster:

- This poster aims to bring public awareness to the importance of water safety.
- People are encouraged to outline their handprint onto the poster, and write the name of a buddy who they will swim with this summer.
- The idea is to think about always swimming safely with a buddy, and staying in arms reach of another person.
- Photos of completed posters can be sent to klara.needler@msvu.ca. Received posters may be featured on our social media pages.



What you can do to help promote National Drowning Prevention Week:

- Share the items in your Community Kit with the members of your community.
- Encourage people to outline their hands and write who their summer 2017 swimming buddy will be on the Swim Safe poster.
- Check our online guide for activities at www.lifesavingsociety.ns.ca
- Share photos and videos of drowning prevention activities from your community with our social media channels.
 - www.facebook.com/NovaScotiaLifesavingSociety
 - www.twitter.com/NSLifesaving
 - www.instagram.com/nslifeguard
 - Use the hashtag #NDPW2017 (English) or SNPN2017 (French)

We hope you'll join us!

We're gathering an incredible team of volunteers from across the province.

If you and your organization are interested in joining the Nova Scotia National Drowning Prevention Week team, email the Lifesaving Society Nova Scotia Branch Public Relations Officer at Klara.Needler@msvu.ca.

More information and updates will be sent to you until National Drowning Prevention Week in July.

TOWN OF MIDDLETON

FINANCIAL STATEMENTS

MARCH 31, 2017



Chartered Professional Accountants

TOWN OF MIDDLETON

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

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Incorporated partners
H. B. Duffett Incorporated
Forse Investments Limited

(902) 678-1125 Fax (902) 678-1060
www.kentandduffett.ca

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, 2017, 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, 2017, 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 17, 2017


 Chartered Professional Accountants
 Registered Municipal Auditor

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2017

	<u>2017</u> <u>Budget</u> (unaudited)	<u>2017</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
REVENUES			
Assessable property taxes (net of school board appropriation)	\$ 2,519,445	\$ 2,478,212	\$ 2,444,619
Grants in lieu of taxes	153,115	158,496	160,913
Services provided to other governments	83,129	82,456	92,641
Sales of services	159,531	64,961	83,691
Other revenue from own sources	89,338	88,584	89,036
Unconditional transfers from other governments	338,684	479,871	519,753
Conditional transfers from federal or provincial governments or agencies	42,998	243,536	90,791
Gain on disposal of tangible capital assets	-	-	8,343
Net water fund revenue (expenditures)	83,745	110,564	119,162
	<u>3,469,985</u>	<u>3,706,680</u>	<u>3,608,949</u>
EXPENSES			
General government services	561,986	442,939	555,404
Protective services	944,064	795,716	774,991
Transportation services	585,930	583,435	535,846
Environmental health services	404,983	339,158	411,423
Public health services	40,000	48,214	46,646
Environmental development services	192,632	173,244	177,980
Recreation and cultural services	447,785	424,344	422,292
Amortization	-	630,679	644,308
	<u>3,177,380</u>	<u>3,437,729</u>	<u>3,568,890</u>
ANNUAL SURPLUS	292,605	268,951	40,059
ACCUMULATED SURPLUS AT BEGINNING OF YEAR		<u>11,428,044</u>	<u>11,387,985</u>
ACCUMULATED SURPLUS AT END OF YEAR		<u><u>\$ 11,696,995</u></u>	<u><u>\$ 11,428,044</u></u>

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

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash	\$ 1,572,494	\$ 1,592,535
Accounts receivable - taxes, net of valuation allowance (note 4)	240,233	131,675
Accounts receivable - other, net of valuation allowance	231,520	191,883
	<u>2,044,247</u>	<u>1,916,093</u>
LIABILITIES		
Bank indebtedness	29,791	130,292
Accounts payable and accrued liabilities	206,162	367,802
Deferred revenue	-	315
Long-term debt (note 7)	2,303,541	2,447,249
Interest accrual	25,178	26,594
Vested interest - Annapolis County	12,168	12,168
	<u>2,576,840</u>	<u>2,984,420</u>
NET DEBT (page 4)	<u>(532,593)</u>	<u>(1,068,327)</u>
NON-FINANCIAL ASSETS		
Work in progress	32,061	22,154
Tangible capital assets (note 6)	12,174,082	12,454,587
Prepaid expenses	23,445	19,630
	<u>12,229,588</u>	<u>12,496,371</u>
ACCUMULATED SURPLUS	<u>\$ 11,696,995</u>	<u>\$ 11,428,044</u>

On behalf of the Town

Mayor

Chief Administrative Officer

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

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
ANNUAL SURPLUS (page 2)	\$ 268,951	\$ 40,059
Change in work in progress	(9,907)	286,917
Acquisition of tangible capital assets and donated assets	(350,893)	(648,128)
Amortization of tangible capital assets	630,679	644,308
Write-downs of tangible capital assets	<u>719</u>	<u>1,314</u>
	<u>539,549</u>	<u>324,470</u>
Change in prepaid expenses	<u>(3,815)</u>	<u>4,262</u>
Decrease in net debt	535,734	328,732
NET DEBT AT BEGINNING OF YEAR	<u>(1,068,327)</u>	<u>(1,397,059)</u>
NET DEBT AT END OF YEAR	<u>\$ (532,593)</u>	<u>\$ (1,068,327)</u>

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



Chartered Professional Accountants

TOWN OF MIDDLETON

CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
OPERATING TRANSACTIONS		
Annual surplus	\$ 268,951	\$ 40,059
Net change in non-cash working capital balances		
Amortization	630,679	644,308
Write down of capital assets	719	1,314
	<u>900,349</u>	<u>685,681</u>
Net change in working capital balances		
Decrease (increase) in accounts receivable - taxes	(108,558)	78,631
Decrease (increase) in accounts receivable - other	(39,637)	47,093
Increase (decrease) in accounts payable and accrued liabilities	(161,640)	129,088
Increase (decrease) in deferred revenue	(315)	-
Increase (decrease) in interest accrual	(1,416)	(1,348)
Decrease (increase) in prepaid expenses	(3,815)	4,262
Cash provided by operating transactions	<u>584,968</u>	<u>943,407</u>
CAPITAL TRANSACTIONS		
(Increase) decrease in work in progress	(9,907)	286,917
Purchase of tangible capital assets	(350,893)	(648,128)
Cash applied to capital transactions	<u>(360,800)</u>	<u>(361,211)</u>
FINANCING TRANSACTIONS		
Increase (decrease) in bank indebtedness	(100,501)	(233,436)
Proceeds from issuance of long-term debt	93,000	113,935
Repayment of long-term debt	(236,708)	(276,903)
Cash provided for financing transactions	<u>(244,209)</u>	<u>(396,404)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(20,041)	185,792
Cash and cash equivalents at beginning of year	<u>1,592,535</u>	<u>1,406,743</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 1,572,494</u></u>	<u><u>\$ 1,592,535</u></u>

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



Chartered Professional Accountants

TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

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, 2017

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, 2017

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 (2016 - \$Nil) from depreciation funds.

TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

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, 2017

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, 2017 the Town contributed \$48,214 (2016 - \$46,146) to the Housing Authority to fund its share of the prior year losses.

Annapolis Valley School Board

For the year ended March 31, 2017 the Town contributed \$349,512 (2016 - \$354,660) as its share of operations of the Annapolis Valley School Board.

Regional Library – 1.68% Interest

For the year ended March 31, 2017 the Town paid \$11,528 (2016 - \$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, 2017 the Town contributed \$132,541 (2016 - \$142,555) to the Authority as its share of the capital and operating expenditures.

3(a.) CASH, DEPRECIATION FUND WATER UTILITY

	<u>2017</u>	<u>2016</u>
Cash at beginning of year	\$ 60,603	\$ 27,226
Add:		
Depreciation from prior year	67,654	66,236
Interest earned	-	11
	<u>128,257</u>	<u>93,473</u>
Deduct:		
Transfer to water operating fund, capital expenditures	<u>69,639</u>	<u>32,870</u>
CASH AT END OF YEAR	<u>\$ 58,618</u>	<u>\$ 60,603</u>

3(b.) DEPRECIATION FUND RESERVE BALANCE WATER UTILITY

	<u>2017</u>	<u>2016</u>
Cash balance at end of year (note 3(a))	\$ 58,618	\$ 60,603
Add:		
Depreciation for current year	66,445	67,654
	<u>125,063</u>	<u>128,257</u>
Deduct:		
Payable to water operating fund, capital expenditures	-	61,385
BALANCE AT END OF YEAR	<u>\$ 125,063</u>	<u>\$ 66,872</u>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

3(c.) ACCUMULATED ALLOWANCE FOR DEPRECIATION WATER UTILITY

	<u>2017</u>	<u>2016</u>
Balance at beginning of year	\$ 1,331,488	\$ 1,263,834
Add:		
Depreciation for current year	<u>66,445</u>	<u>67,654</u>
	1,397,933	1,331,488
Deduct:		
Accumulated depreciation on disposal	<u>-</u>	<u>-</u>
BALANCE AT END OF YEAR	<u>\$ 1,397,933</u>	<u>\$ 1,331,488</u>

4. ACCOUNTS RECEIVABLE

	Current Year	Prior Year	2017 Total	2016 Total
General operating				
Balance at beginning of year	\$ -	\$ 131,675	\$ 131,675	\$ 210,306
Add:				
Current year's tax levy (includes interest)	<u>2,804,541</u>	<u>-</u>	<u>2,804,541</u>	<u>2,793,256</u>
	2,804,541	131,675	2,936,216	3,003,562
Deduct:				
Current year's tax collection	<u>2,628,623</u>	<u>67,358</u>	<u>2,695,981</u>	<u>2,871,885</u>
Write offs and allowances	<u>-</u>	<u>2</u>	<u>2</u>	<u>2</u>
Balance at end of year	<u>\$ 175,918</u>	<u>\$ 64,315</u>	<u>\$ 240,233</u>	<u>\$ 131,675</u>

5. VALUATION ALLOWANCES

	<u>2017</u>	<u>2016</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>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

6. TANGIBLE CAPITAL ASSETS

Town Capital				Accumulated			Accumulated			Net Book
	Cost 2016	Additions	Disposals	Cost 2017	Amortization 2016	Adjustment	Amortization Expense	Amortization 2017		Value
Land	\$ 294,726	\$ -	\$ -	\$ 294,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,726
Land Improvements	543,773	195,022	-	738,795	267,541	-	26,991	294,532		444,263
Buildings	1,453,095	2,602	-	1,455,697	653,741	-	33,739	687,480		768,217
Streets	2,138,654	19,151	-	2,157,805	1,592,864	-	42,147	1,635,011		522,794
Sewer Mains	3,802,120	-	-	3,802,120	1,564,807	-	75,852	1,640,659		2,161,461
Sidewalks	464,195	-	-	464,195	283,361	-	10,597	293,958		170,237
Sewer Plant	3,897,357	10,204	-	3,907,561	898,872	-	156,302	1,055,174		2,852,387
Lagoons	1,580,523	-	-	1,580,523	126,299	-	31,610	157,909		1,422,614
Lights	768,183	7,710	-	775,893	249,783	-	29,154	278,937		496,956
Equipment	435,096	64,115	-	499,211	367,829	-	40,527	408,356		90,855
Vehicles	1,645,981	35,537	-	1,681,518	1,071,103	-	117,315	1,188,418		493,100
	<u>\$ 17,023,703</u>	<u>\$ 334,341</u>	<u>\$ -</u>	<u>\$ 17,358,044</u>	<u>\$ 7,076,200</u>	<u>\$ -</u>	<u>\$ 564,234</u>	<u>\$ 7,640,434</u>	<u>\$ -</u>	<u>\$ 9,717,610</u>
Water Utility										
Working Capital	\$ 4,025	\$ -	\$ -	\$ 4,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,025
Land & Land Rights	256,505	-	-	256,505	11,581	-	1,446	13,027		243,478
Structures & Improvements	757,248	-	-	757,248	204,311	-	11,528	215,839		541,409
Equipment	618,088	-	-	618,088	290,291	-	9,521	299,812		318,276
Transmission Mains	319,141	-	-	319,141	142,696	-	4,149	146,845		172,296
Distribution Mains	1,334,518	-	-	1,334,518	386,363	-	17,348	403,711		930,807
Services	173,419	-	-	173,419	67,709	-	3,469	71,178		102,241
Meters	128,438	-	-	128,438	90,110	-	5,534	95,644		32,794
Hydrants	126,941	11,544	719	137,766	32,488	-	1,762	34,250		103,516
Tools & Work Equipment	62,134	-	-	62,134	62,134	-	-	62,134		-
Microcomputer	47,707	5,008	-	52,715	36,867	-	8,218	45,085		7,630
Other - Water rate study	10,408	-	-	10,408	6,938	-	3,470	10,408		-
	<u>\$ 3,838,572</u>	<u>\$ 16,552</u>	<u>\$ 719</u>	<u>\$ 3,854,405</u>	<u>\$ 1,331,488</u>	<u>\$ -</u>	<u>\$ 66,445</u>	<u>\$ 1,397,933</u>	<u>\$ -</u>	<u>\$ 2,456,472</u>
	<u>\$ 20,862,275</u>	<u>\$ 350,893</u>	<u>\$ 719</u>	<u>\$ 21,212,449</u>	<u>\$ 8,407,688</u>	<u>\$ -</u>	<u>\$ 630,679</u>	<u>\$ 9,038,367</u>	<u>\$ -</u>	<u>\$ 12,174,082</u>



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

7. LONG-TERM DEBT

PURPOSES	<u>YEAR OF ISSUE</u>	<u>YEAR OF MATURITY</u>	<u>RATE %</u>	<u>TYPE</u>	<u>BALANCE MAR 31/16</u>	<u>ISSUED</u>	<u>REDEEMED</u>	<u>BALANCE MAR 31/17</u>	<u>INTEREST</u>
GENERAL SECTION									
PW EQUIPMENT	2006	2016	4.265-4.410	SERIAL	10,664	-	10,664	-	470
TENNIS COURTS	2007	2017	4.450-4.625	SERIAL	15,800	-	7,900	7,900	546
PW EQUIPMENT	2008	2023	3.750-5.088	SERIAL	60,450	-	4,650	55,800	2,903
EQUIPMENT	2009	2019	1.000-4.889	SERIAL	30,000	-	7,500	22,500	1,197
PW EQUIPMENT	2011	2021	1.219-3.645	SERIAL	147,000	-	24,500	122,500	4,511
STREETS/SIDEWALKS	2011	2021	1.219-3.645	SERIAL	66,000	-	11,000	55,000	2,025
FIRE TRUCK	2012	2022	1.636-3.480	SERIAL	289,100	-	41,300	247,800	8,058
LOADER	2012	2022	1.510-3.160	SERIAL	136,500	-	19,500	117,000	3,584
TRAFFIC LIGHTS	2013	2023	1.330-3.489	SERIAL	112,000	-	14,000	98,000	2,500
SEWERS	2013	2023	1.330-3.489	SERIAL	1,440,000	-	80,000	1,360,000	41,375
BACKHOE	2015	2025	1.011-2.786	SERIAL	113,935	-	11,394	102,541	2,148
TRACKLESS	2016	2026	1.150-2.925	SERIAL	-	93,000	-	93,000	978
					2,421,449	93,000	232,408	2,282,041	70,295
MAINS	2011	2021	1.219-3.645	SERIAL	25,800	-	4,300	21,500	792
					2,447,249	93,000	236,708	2,303,541	71,087
INTERFUND									
PAVING	2012	2018	2.22	ELM SCL PROC	19,496	-	9,740	9,756	433
PW 2014 1/2 TON FORD	2014	2019	2.23	ER FUND	16,266	-	5,425	10,841	363
JUMP JACK/JOB TRAILER	2016	2019	1.51	ER FUND	10,585	-	3,530	7,055	160
CENT. PARK BLDG/ RESHINGLE FIRE HALL	2016	2021	1.76	IND PK SRF	80,696	-	16,140	64,556	1,420
FIVE TONNE PLOW	2016	2019	1.51	ER FUND	13,244	-	4,415	8,829	200
PW 2017 3/4 TON FORD	2017	2022	1.68	ELM SCL PROC	-	35,538	-	35,538	-
FIRE AIR PACKS	2017	2022	1.68	IND PK SRF	-	14,173	-	14,173	-
					140,287	49,711	39,250	150,748	2,576
					\$ 2,587,536	\$ 142,711	\$ 275,958	\$ 2,454,289	\$ 73,663



TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

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
2018	\$ 231,044	\$ 49,206	\$ 280,250	\$ 4,300	\$ 284,550
2019	223,144	39,442	262,586	4,300	266,886
2020	223,144	26,082	249,226	4,300	253,526
2021	215,344	26,078	241,422	4,300	245,722
2022	215,644	9,943	225,587	4,300	229,887
	<u>\$ 1,108,320</u>	<u>\$ 150,751</u>	<u>\$ 1,259,071</u>	<u>\$ 21,500</u>	<u>\$ 1,280,571</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:

	2017	2016
Fund balances		
General operating fund	\$ 190,803	\$ 148,099
General capital fund	(3,218,734)	(3,282,251)
Water operating fund	48,801	(2,976)
Water capital fund	133,000	75,529
Tourist Bureau	388	3,577
	<u>(2,845,742)</u>	<u>(3,058,022)</u>
Reserve funds		
Operating	469,962	466,301
Capital		
Equipment reserve	58,169	57,447
Debenture	4,501	4,263
Land sale surplus	258,567	257,147
Recreation	1,358	1,378
Sewer operating reserve	321,983	271,380
Land sale - elementary school	116,631	116,199
Recreation bursary	-	-
Federal gas tax	299,792	173,573
Capital fund	48,560	48,995
	<u>1,579,523</u>	<u>1,396,683</u>
Investment in capital assets		
General capital fund	10,499,380	10,589,864
Water capital fund	2,463,834	2,499,519
	<u>12,963,214</u>	<u>13,089,383</u>
Total Municipal Position	<u>\$ 11,696,995</u>	<u>\$ 11,428,044</u>

TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

9. INVESTMENT IN CAPITAL ASSETS

	2017		
	General Capital Fund	Water Capital Fund	Total
Balance, beginning of year	\$ 10,589,864	\$ 2,499,519	\$ 13,089,383
Add:			
Tangible capital purchases (includes work in progress)	334,342	26,460	360,802
Debentures redeemed	232,408	4,300	236,708
Proceeds from sale of assets	-	-	-
	566,750	30,760	597,510
Deduct:			
Gain on sale of assets	-	-	-
Proceeds from issuance of debt	93,000	-	93,000
Depreciation of capital assets	564,234	66,445	630,679
	657,234	66,445	723,679
Balance, end of year	\$ 10,499,380	\$ 2,463,834	\$ 12,963,214

	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	576,654	67,654	644,308
	698,932	67,654	766,586
Balance, end of year	\$ 10,589,864	\$ 2,499,519	\$ 13,089,383

TOWN OF MIDDLETON

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2017

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 \$44,406 in 2017 (2016 - \$37,867).

11. RATE OF RETURN ON RATE BASE

For the year ended March 31, 2017, the Water Utility has an annual rate of return on the rate base of 2.620% (2.636% in 2016).

12. REMUNERATION

The total remuneration of Town Council and Chief Administrative Officer for the 12 months ended March 31, 2017 is as follows:

	<u>Remuneration</u>
Mayor Calvin Eddy	\$ 9,333
Mayor Sylvester Atkinson	6,667
Deputy Mayor D. Smith	6,708
Deputy Mayor G. Smith	10,042
Councilor M. Britney	5,250
Councilor D. Boates	5,250
Councilor M. denHaan	9,000
Councilor J. Himmelman	750
Councilor M. Fairn	3,750
Councilor C. MacMurtry	3,750
Councilor G. Marshall	3,750
Councilor B. Reid	3,750
Chief Administrative Officer	85,522

13. 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. \$64,000 has been budgeted in the 2017/18 Capital Budget for the ESA.

14. 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, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 46,001	\$ 184,116
Taxes receivable (net of valuation allowance)	240,233	131,675
Other receivables	7,701	3,981
Harmonized sales tax	73,414	60,819
Due from provincial government	18,578	6,789
Due from other local governments	5,666	-
Due from own funds	-	150,519
	<u>391,593</u>	<u>537,899</u>
LIABILITIES		
Payables	124,504	116,463
Other liabilities (tax sale surplus)	16,992	42,781
Due to provincial government agencies	40,000	40,000
Due to local governments	6,072	159,324
Due to own funds, capital reserve	-	16,000
Accrued debt interest	25,178	26,594
Deferred revenue	-	315
	<u>212,746</u>	<u>401,477</u>
NET ASSETS	<u>178,847</u>	<u>136,422</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	<u>11,956</u>	<u>11,677</u>
SURPLUS	<u>\$ 190,803</u>	<u>\$ 148,099</u>
MUNICIPAL POSITION		
Amounts to be recovered from future revenues		
Accrued interest	\$ (25,178)	\$ (26,594)
Fund balance	215,981	174,693
	<u>\$ 190,803</u>	<u>\$ 148,099</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, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
REVENUE			
Assessable property taxes (page 19)	\$ 2,519,445	\$ 2,517,139	\$ 2,488,064
Grants in lieu of taxes (page 19)	153,115	158,496	160,913
Services provided to other governments (page 20)	83,129	82,456	92,641
Sale of services (page 20)	159,531	154,746	147,085
Other revenue from own sources (page 20)	89,338	88,584	89,036
Unconditional transfers from other governments (page 20)	338,684	338,684	378,673
Conditional transfers from other governments (page 20)	42,998	52,398	41,940
	<u>3,386,240</u>	<u>3,392,503</u>	<u>3,398,352</u>
EXPENSES			
General government services (page 21)	561,986	443,802	555,404
Protective services (page 22)	944,064	925,528	894,735
Transportation services (page 22)	585,930	583,806	535,846
Environmental health services (page 23)	404,983	340,077	411,423
Public health services (page 23)	40,000	48,214	46,646
Environmental development services (page 24)	192,632	173,244	177,980
Recreation and cultural services (page 24)	427,829	421,680	401,687
	<u>3,157,424</u>	<u>2,936,351</u>	<u>3,023,721</u>
NET REVENUE	<u>228,816</u>	<u>456,152</u>	<u>374,631</u>
FINANCING AND TRANSFERS			
Debenture principal instalments (page 25)	(232,408)	(232,408)	(272,603)
Transfers to own reserves, funds and agencies (page 25)	3,592	(181,040)	(215,434)
Use of prior year surplus (page 25)	-	-	107,726
	<u>(228,816)</u>	<u>(413,448)</u>	<u>(380,311)</u>
CHANGE IN FUND BALANCE	-	42,704	(5,680)
SURPLUS AT BEGINNING OF YEAR		<u>148,099</u>	<u>153,779</u>
SURPLUS AT END OF YEAR		<u>\$ 190,803</u>	<u>\$ 148,099</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
REVENUE			
ASSESSABLE PROPERTY TAXES			
ASSESSABLE PROPERTY			
Residential	\$ 1,605,036	\$ 1,596,994	\$ 1,567,507
Commercial property	711,964	711,865	677,232
Based on special tax agreements or legislation	43,660	43,673	69,680
	<u>2,360,660</u>	<u>2,352,532</u>	<u>2,314,419</u>
RESOURCE			
Taxable assessments	3,938	3,938	3,890
Forest property tax	41	41	40
	<u>3,979</u>	<u>3,979</u>	<u>3,930</u>
SPECIAL ASSESSMENTS (SEWER)	<u>411,382</u>	<u>422,309</u>	<u>439,298</u>
BUSINESS PROPERTY			
Based on revenues - Aliant	10,894	10,894	13,098
Nova Scotia Power Inc. - Grant in lieu of taxes	467	467	471
Nova Scotia Power Inc. - HST rebate	18,000	14,287	13,670
	<u>29,361</u>	<u>25,648</u>	<u>27,239</u>
OTHER TAXES			
Deed transfer tax	<u>65,000</u>	<u>62,183</u>	<u>57,838</u>
LESS: EDUCATION EXPENDITURE AS A REDUCTION OF TAX REVENUE - APPROPRIATION TO REGIONAL SCHOOL BOARD	<u>(350,937)</u>	<u>(349,512)</u>	<u>(354,660)</u>
TOTAL TAXES	<u>\$ 2,519,445</u>	<u>\$ 2,517,139</u>	<u>\$ 2,488,064</u>
GRANTS IN LIEU OF TAXES			
Federal government	\$ 32,759	\$ 34,960	\$ 35,785
Provincial government			
Provincial property and property of supported institutions	96,425	99,613	101,205
Fire protection	23,931	23,923	23,923
TOTAL GRANTS IN LIEU OF TAXES	<u>\$ 153,115</u>	<u>\$ 158,496</u>	<u>\$ 160,913</u>

TOWN OF MIDDLETON

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

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Other local governments	\$ 83,129	\$ 82,456	\$ 92,641
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS	<u>\$ 83,129</u>	<u>\$ 82,456</u>	<u>\$ 92,641</u>
SALES OF SERVICES			
General government services	\$ 36,257	\$ 33,744	\$ 33,619
Transportation services	67,774	69,312	58,515
Recreation and cultural services	55,500	51,690	54,951
TOTAL SALES OF SERVICES	<u>\$ 159,531</u>	<u>\$ 154,746</u>	<u>\$ 147,085</u>
OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 5,125	\$ 3,298	\$ 5,873
Fines	1,000	4,138	3,675
Rentals	22,613	19,535	14,298
Return on investments	3,100	2,525	2,068
Penalties and interest on taxes	55,000	55,328	62,677
Miscellaneous	2,500	3,760	445
TOTAL OTHER REVENUE FROM OWN SOURCES	<u>\$ 89,338</u>	<u>\$ 88,584</u>	<u>\$ 89,036</u>
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	611	611	600
Facility Assessment Capital Planning Study grant	-	-	40,000
TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	<u>\$ 338,684</u>	<u>\$ 338,684</u>	<u>\$ 378,673</u>
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS			
Federal government	\$ 5,000	\$ 6,533	\$ 5,986
Provincial government	37,998	45,865	35,954
TOTAL CONDITIONAL TRANSFERS	<u>\$ 42,998</u>	<u>\$ 52,398</u>	<u>\$ 41,940</u>
TOTAL REVENUE	<u>\$ 3,386,240</u>	<u>\$ 3,392,503</u>	<u>\$ 3,398,352</u>



TOWN OF MIDDLETON

NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget	Actual	Actual
	(unaudited)		
EXPENDITURES			
GENERAL GOVERNMENT SERVICES			
LEGISLATIVE			
Mayor remuneration	\$ 11,200	\$ 11,200	\$ 11,200
Mayor expenses	1,446	1,488	450
Council remuneration	39,550	36,400	39,550
Council expenses	9,204	6,809	4,086
	<u>61,400</u>	<u>55,897</u>	<u>55,286</u>
GENERAL ADMINISTRATIVE			
Administrative	39,897	31,530	37,240
Financial management	301,059	279,127	313,699
Taxation			
Tax rebates	12,072	11,072	11,329
Other taxation	-	(1,131)	586
Common services	49,463	42,731	43,145
Other general administrative services	9,791	9,146	87,475
	<u>412,282</u>	<u>372,475</u>	<u>493,474</u>
DEBT CHARGES			
General operations interest	700	146	675
Debenture interest	70,295	-	366
Term loan interest	2,576	-	-
Other debt charges	4,650	4,596	4,998
	<u>78,221</u>	<u>4,742</u>	<u>6,039</u>
OTHER GENERAL GOVERNMENT SERVICES			
Elections and plebiscites	<u>10,083</u>	<u>10,688</u>	<u>605</u>
TOTAL GENERAL GOVERNMENT SERVICES	<u>\$ 561,986</u>	<u>\$ 443,802</u>	<u>\$ 555,404</u>



TOWN OF MIDDLETON

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

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
EXPENDITURES			
PROTECTIVE SERVICES			
Police protection	\$ 578,095	\$ 577,836	\$ 556,396
Law enforcement - transfer to correctional services	24,583	24,583	24,829
Other	54,432	52,280	57,160
	<u>657,110</u>	<u>654,699</u>	<u>638,385</u>
Fire protection			
Water supply and hydrants	129,428	129,428	119,744
Other	143,526	123,963	113,948
	<u>272,954</u>	<u>253,391</u>	<u>233,692</u>
Emergency measures	<u>6,500</u>	<u>6,143</u>	<u>6,143</u>
Debt charges			
Debenture interest	-	7,672	8,850
Term loan interest	-	9	72
	<u>-</u>	<u>7,681</u>	<u>8,922</u>
Other protective services	<u>7,500</u>	<u>3,614</u>	<u>7,593</u>
TOTAL PROTECTIVE SERVICES	<u><u>\$ 944,064</u></u>	<u><u>\$ 925,528</u></u>	<u><u>\$ 894,735</u></u>
TRANSPORTATION SERVICES			
Common services	\$ 234,066	\$ 219,023	\$ 192,121
Road transport			
Roads and streets	284,267	282,253	268,342
Street lighting	28,097	29,663	27,862
Traffic services	18,500	19,237	14,723
	<u>564,930</u>	<u>550,176</u>	<u>503,048</u>
Public transit	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Debt charges			
Debenture interest	-	12,646	11,860
Term loan interest	-	(16)	(62)
	<u>-</u>	<u>12,630</u>	<u>11,798</u>
TOTAL TRANSPORTATION SERVICES	<u><u>\$ 585,930</u></u>	<u><u>\$ 583,806</u></u>	<u><u>\$ 535,846</u></u>

TOWN OF MIDDLETON**NON-CONSOLIDATED SCHEDULE OF GENERAL
OPERATING FUND EXPENDITURES (CONTINUED)****YEAR ENDED MARCH 31, 2017**

	2017		2016
	Budget (unaudited)	Actual	Actual
EXPENDITURES			
ENVIRONMENTAL HEALTH SERVICES			
Administration	\$ 8,000	\$ 7,491	\$ 13,313
Sewage collection systems	14,116	9,638	15,408
Sewage lift stations	34,382	22,327	31,428
Sewage treatment and disposal	193,811	114,312	148,786
	<u>250,309</u>	<u>153,768</u>	<u>208,935</u>
Garbage and waste collection	<u>154,674</u>	<u>138,144</u>	<u>151,370</u>
Debt charges			
Debenture interest	-	48,165	51,118
Term loan interest	-	-	-
	<u>-</u>	<u>48,165</u>	<u>51,118</u>
TOTAL ENVIRONMENTAL HEALTH SERVICES	<u>\$ 404,983</u>	<u>\$ 340,077</u>	<u>\$ 411,423</u>
PUBLIC HEALTH SERVICES			
Social welfare-other	\$ -	\$ -	\$ 500
Housing - deficit of Regional Housing Authority	40,000	48,214	46,146
TOTAL PUBLIC HEALTH SERVICES	<u>\$ 40,000</u>	<u>\$ 48,214</u>	<u>\$ 46,646</u>



TOWN OF MIDDLETON**NON-CONSOLIDATED SCHEDULE OF GENERAL
OPERATING FUND EXPENDITURES (CONTINUED)****YEAR ENDED MARCH 31, 2017**

	2017		2016
	Budget	Actual	Actual
	(unaudited)		
EXPENDITURES			
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Administration	\$ 88,060	\$ 72,791	\$ 97,681
Other	-	50	50
Other community development	86,702	83,356	72,670
Industrial parks	12,144	12,144	5,369
	<u>186,906</u>	<u>168,341</u>	<u>175,770</u>
Other environmental development services - tourism	2,500	2,300	-
Other environmental development services	3,226	2,603	2,210
	<u>5,726</u>	<u>4,903</u>	<u>2,210</u>
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	<u>\$ 192,632</u>	<u>\$ 173,244</u>	<u>\$ 177,980</u>
RECREATION AND CULTURAL SERVICES			
Recreation facilities			
Administration	\$ 189,848	\$ 184,543	\$ 171,809
Swimming pools	12,468	12,468	12,257
Skating rinks and arenas	9,400	11,535	9,361
Parks, playgrounds and sports fields	150,528	149,431	143,907
	<u>362,244</u>	<u>357,977</u>	<u>337,334</u>
Cultural buildings and facilities			
Library - local branch	25,085	23,499	23,625
Other - museum commission	2,500	2,500	2,500
	<u>27,585</u>	<u>25,999</u>	<u>26,125</u>
Debt charges			
Debenture interest	-	425	789
Term debt interest	-	(22)	99
	<u>-</u>	<u>403</u>	<u>888</u>
Other recreation and cultural services	38,000	37,301	37,340
TOTAL RECREATION AND CULTURAL SERVICES	<u>\$ 427,829</u>	<u>\$ 421,680</u>	<u>\$ 401,687</u>
TOTAL EXPENDITURES	<u>\$ 3,157,424</u>	<u>\$ 2,936,351</u>	<u>\$ 3,023,721</u>

TOWN OF MIDDLETON**NON-CONSOLIDATED SCHEDULE OF FINANCING AND
TRANSFERS OF THE GENERAL OPERATING FUND****YEAR ENDED MARCH 31, 2017**

	2017		2016
	Budget	Actual	Actual
	(unaudited)		
FINANCING AND TRANSFERS			
PRINCIPAL INSTALLMENTS			
Debenture principal	<u>\$ 232,408</u>	<u>\$ 232,408</u>	<u>\$ 272,603</u>
TRANSFERS TO (FROM) OWN RESERVES, FUNDS AND AGENCIES			
Transfer to - general capital fund	110,850	94,808	38,273
Transfer to - tourist bureau	11,758	11,758	12,249
Transfer to - reserve fund interest	-	2,575	1,133
Transfer to - reserve fund	-	198,099	203,779
Transfer from - reserve fund	<u>(126,200)</u>	<u>(126,200)</u>	<u>(40,000)</u>
	<u>(3,592)</u>	<u>181,040</u>	<u>215,434</u>
CHANGE IN EQUITY			
Use of prior years' surplus	<u>-</u>	<u>-</u>	<u>(107,726)</u>
TOTAL FINANCING AND TRANSFERS	<u><u>\$ 228,816</u></u>	<u><u>\$ 413,448</u></u>	<u><u>\$ 380,311</u></u>

TOWN OF MIDDLETON

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

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
Financial assets		
Cash and cash equivalents	\$ 7,991	\$ 10,774
Due from general operating fund	-	16,000
Due from reserve fund	-	57,757
	<u>7,991</u>	<u>84,531</u>
LIABILITIES		
Due to general operating fund	-	150,519
Loans from reserve funds	150,746	140,285
Long-term debt (note 7)	2,282,041	2,421,449
Vested interest - Annapolis County	12,168	12,168
	<u>2,444,955</u>	<u>2,724,421</u>
NET DEBT	<u>(2,436,964)</u>	<u>(2,639,890)</u>
NON-FINANCIAL ASSETS		
Work in progress	-	-
Capital assets, at cost (note 6)	17,358,044	17,023,703
Accumulated allowance for amortization (note 6)	(7,640,434)	(7,076,200)
	<u>9,717,610</u>	<u>9,947,503</u>
	<u>\$ 7,280,646</u>	<u>\$ 7,307,613</u>
SURPLUS (DEFICIT)	<u>\$ (3,218,734)</u>	<u>\$ (3,282,251)</u>
INVESTMENT IN CAPITAL ASSETS (note 9)	<u>10,499,380</u>	<u>10,589,864</u>
TOTAL FUND BALANCE	<u>\$ 7,280,646</u>	<u>\$ 7,307,613</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, 2017

	<u>2017</u>	<u>2016</u>
REVENUE		
Capital contributions	\$ 79,748	\$ -
Provincial government grants	24,000	41,000
Federal government grants	83,390	-
Gain on sale of assets	-	8,343
Interest	-	5
	<u>187,138</u>	<u>49,348</u>
EXPENDITURES		
General government services	5,480	-
Protective services	58,981	34,102
Transportation services	67,532	328,519
Environmental health services	4,724	71,134
Recreation and cultural services	197,624	144,217
	<u>334,341</u>	<u>577,972</u>
NET EXPENDITURES	<u>(147,203)</u>	<u>(528,624)</u>
FINANCING AND TRANSFERS		
Proceeds on issuance of debt	<u>93,000</u>	<u>113,935</u>
Transfers from own reserves, funds and agencies		
Transfer from operating, capital expenditures	55,557	23,108
Transfer from capital reserve	23,150	25,434
Transfer from operating, retire short term debt	39,250	15,165
Transfer from gas tax reserve	-	33,564
Transfer from reserve fund	(237)	(5)
Total net transfers	<u>117,720</u>	<u>97,266</u>
Total financing and transfers	<u>210,720</u>	<u>211,201</u>
CHANGE IN FUND BALANCE	63,517	(317,423)
SURPLUS (DEFICIT) AT BEGINNING OF YEAR	<u>(3,282,251)</u>	<u>(2,964,828)</u>
SURPLUS (DEFICIT) AT END OF YEAR	<u>\$ (3,218,734)</u>	<u>\$ (3,282,251)</u>

TOWN OF MIDDLETON**NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
OF THE WATER UTILITY OPERATING FUND****AS AT MARCH 31, 2017**

	<u>2017</u>	<u>2016</u>
ASSETS		
Financial assets		
Rates receivable, net of asset valuation of \$4,416 (2016 - \$4,849)	\$ 114,799	\$ 109,031
Other receivables	720	-
Prepaid expenses	11,489	7,953
Harmonized sales tax	10,554	9,642
Due from water capital fund	-	9,021
	<u>137,562</u>	<u>135,647</u>
LIABILITIES		
Short-term borrowings	29,791	130,292
Payables	17,723	8,331
Due to water capital fund	41,247	-
	<u>88,761</u>	<u>138,623</u>
SURPLUS (DEFICIT)	<u>\$ 48,801</u>	<u>\$ (2,976)</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, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
OPERATING REVENUE			
Metered sales	\$ 463,974	\$ 455,139	\$ 430,970
Flat rate sales	700	894	951
Public fire protection	138,673	139,743	129,367
Sprinkler service	3,050	3,350	3,600
Other operational revenue	5,750	3,613	4,584
Total operating revenue	<u>612,147</u>	<u>602,739</u>	<u>569,472</u>
OPERATING EXPENDITURES			
Source of supply (page 30)	7,612	5,327	5,899
Power and pumping (page 30)	56,924	45,348	37,280
Water treatment (page 30)	29,760	26,666	26,217
Transmission and distribution (page 30)	146,882	126,160	104,275
Administration and general (page 30)	233,118	224,897	218,606
Depreciation	74,947	66,445	67,654
Taxes	45,742	43,536	43,445
Total operating expenditures	<u>594,985</u>	<u>538,379</u>	<u>503,376</u>
NET OPERATING REVENUE	<u>17,162</u>	<u>64,360</u>	<u>66,096</u>
Non-operating revenue			
Other	<u>930</u>	<u>811</u>	<u>621</u>
Non-operating expenditures			
Debt charges			
Principal	4,300	4,300	4,300
Interest	792	796	1,004
Capital expenditures out of revenue	5,000	8,298	1,848
	<u>10,092</u>	<u>13,394</u>	<u>7,152</u>
EXCESS OF REVENUE OVER EXPENDITURES	8,000	51,777	59,565
SURPLUS (DEFICIT) AT BEGINNING OF YEAR		<u>(2,976)</u>	<u>(62,541)</u>
SURPLUS (DEFICIT) AT END OF YEAR		<u>\$ 48,801</u>	<u>\$ (2,976)</u>

TOWN OF MIDDLETON

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

YEAR ENDED MARCH 31, 2017

	2017		2016
	Budget (unaudited)	Actual	Actual
SOURCE OF SUPPLY			
Supplies and expenses	\$ 6,692	\$ 5,219	\$ 5,154
Maintenance of plant	920	108	745
	<u>\$ 7,612</u>	<u>\$ 5,327</u>	<u>\$ 5,899</u>
POWER AND PUMPING			
Power	\$ 42,436	\$ 32,588	\$ 32,085
Maintenance	14,488	12,760	5,195
	<u>\$ 56,924</u>	<u>\$ 45,348</u>	<u>\$ 37,280</u>
WATER TREATMENT			
Labour	\$ 9,487	\$ 2,956	\$ 4,646
Supplies and expenses	19,584	23,002	20,974
Maintenance of structures and improvements	689	708	597
	<u>\$ 29,760</u>	<u>\$ 26,666</u>	<u>\$ 26,217</u>
TRANSMISSION AND DISTRIBUTION			
Maintenance and mains	\$ 89,104	\$ 64,674	\$ 55,733
Maintenance of other distribution plant	24,370	26,988	22,859
Transportation expenses	22,463	28,132	21,469
Shop expenses	10,945	6,366	4,214
	<u>\$ 146,882</u>	<u>\$ 126,160</u>	<u>\$ 104,275</u>
ADMINISTRATION AND GENERAL			
Supervision	\$ 163,885	\$ 156,272	\$ 151,581
Consumer billing and accounting	4,161	4,045	6,380
Uncollectible accounts	2,122	3,862	2,540
Employee benefits	6,968	5,392	7,490
General office expenses	42,092	40,424	35,964
Audit	4,880	4,797	4,797
Regulatory expenses	1,698	1,590	1,590
Maintenance of general property	7,312	8,515	8,264
	<u>\$ 233,118</u>	<u>\$ 224,897</u>	<u>\$ 218,606</u>



TOWN OF MIDDLETON

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

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
Financial assets		
Cash - depreciation (note 3a.)	\$ 58,618	\$ 60,603
Cash - other	4,738	4,738
Due from water operating fund	41,247	-
Due from reserve fund	25,198	15,290
	<u>\$ 129,801</u>	<u>\$ 80,631</u>
LIABILITIES		
Long-term debt (note 7)	\$ 21,500	\$ 25,800
Due to water operating fund	-	9,021
	<u>21,500</u>	<u>34,821</u>
NET DEBT	<u>108,301</u>	<u>45,810</u>
NON-FINANCIAL ASSETS		
Work in progress	32,061	22,154
Capital assets (note 6)	3,854,405	3,838,572
Accumulated allowance for depreciation (note 6)	(1,397,933)	(1,331,488)
	<u>2,488,533</u>	<u>2,529,238</u>
	<u>\$ 2,596,834</u>	<u>\$ 2,575,048</u>
SURPLUS	\$ 133,000	\$ 75,529
INVESTMENT IN CAPITAL ASSETS (note 9)	2,463,834	2,499,519
TOTAL FUND BALANCE	<u>\$ 2,596,834</u>	<u>\$ 2,575,048</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, 2017

	<u>2017</u>	<u>2016</u>
REVENUE		
Interest	<u>\$ -</u>	<u>\$ 12</u>
EXPENSES		
Loss on disposal of capital assets	719	1,314
Capital purchases	<u>26,460</u>	<u>78,523</u>
	<u>27,179</u>	<u>79,837</u>
NET EXPENSES	<u>(27,179)</u>	<u>(79,825)</u>
FINANCING AND TRANSFERS		
Transfers from own reserves, funds and agencies		
Transfer from water operating, depreciation	66,445	67,654
Transfer from water operating, capital expenditures	8,298	1,848
Transfer from reserve fund	<u>9,907</u>	<u>15,290</u>
Total financing and transfers	<u>84,650</u>	<u>84,792</u>
CHANGE IN FUND BALANCE	57,471	4,967
SURPLUS AT BEGINNING OF YEAR	<u>75,529</u>	<u>70,562</u>
SURPLUS AT END OF YEAR	<u><u>\$ 133,000</u></u>	<u><u>\$ 75,529</u></u>



TOWN OF MIDDLETON

NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE RESERVE FUND

AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
Financial assets		
Cash and cash equivalents	\$ 1,453,975	\$ 1,329,445
Loans to general capital fund	<u>150,746</u>	<u>140,285</u>
	<u><u>\$ 1,604,721</u></u>	<u><u>\$ 1,469,730</u></u>
LIABILITIES		
Due to general capital	\$ -	\$ 57,757
Due to water capital	<u>25,198</u>	<u>15,290</u>
	<u><u>25,198</u></u>	<u><u>73,047</u></u>
SURPLUS	<u><u>1,579,523</u></u>	<u><u>1,396,683</u></u>
	<u><u>\$ 1,604,721</u></u>	<u><u>\$ 1,469,730</u></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, 2017

	2017		2016
	General Operating	General Capital	Total
REVENUE			
Federal government - gas tax rebate	\$ -	\$ 135,999	\$ 135,999
Interest	913	730	1,643
Public donations	-	3,565	3,565
Proceeds from asset sale	-	-	-
	913	140,294	141,207
EXPENSES	-	20	20
NET REVENUE	913	140,274	141,187
FINANCING AND TRANSFERS			
Transfer (to) from own reserves, funds and agencies			
General operating	21,899	50,000	71,899
General capital	(19,151)	(4,000)	(23,151)
General capital, debenture residual	-	237	237
Water capital	-	(9,907)	(9,907)
General operating, interest	-	2,575	2,575
Total net transfers	2,748	38,905	41,653
CHANGE IN FUND BALANCE	3,661	179,179	182,840
SURPLUS AT BEGINNING OF YEAR	466,301	930,382	1,396,683
SURPLUS AT END OF YEAR	\$ 469,962	\$ 1,109,561	\$ 1,579,523



TOWN OF MIDDLETON TOURIST BUREAU

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017



Chartered Professional Accountants

**TOWN OF MIDDLETON
TOURIST BUREAU**

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

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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, 2017, 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, 2017, and the results of its operations for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Kentville, Nova Scotia
July 17, 2017


Chartered Professional Accountants
Registered Municipal Auditor

TOWN OF MIDDLETON

TOURIST BUREAU

STATEMENT OF OPERATIONS AND SURPLUS

YEAR ENDED MARCH 31, 2017

	2017 Budget (unaudited)	2017 Actual	2016 Actual
Revenue			
Grants (note 4)	\$ 16,956	\$ 15,758	\$ 20,093
Miscellaneous	-	-	2
	<u>16,956</u>	<u>15,758</u>	<u>20,095</u>
Expenditures (page 5)			
Salaries and benefits	15,931	16,187	18,283
Utilities	1,150	823	1,030
Office expense	170	333	-
Building expense	1,620	822	510
Travel and promotion	300	-	-
Professional fees	785	782	782
	<u>19,956</u>	<u>18,947</u>	<u>20,605</u>
EXCESS OF REVENUE OVER EXPENDITURES (EXCESS OF EXPENDITURES OVER REVENUE)	(3,000)	(3,189)	(510)
SURPLUS AT BEGINNING OF YEAR	3,577	3,577	4,087
SURPLUS AT END OF YEAR	\$ 577	\$ 388	\$ 3,577

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

TOWN OF MIDDLETON

TOURIST BUREAU

OPERATING FUND BALANCE SHEET AS AT MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash	\$ 1,171	\$ 2,859
Harmonized sales tax receivable	88	121
Accounts receivable	-	1,500
	<u>\$ 1,259</u>	<u>\$ 4,480</u>
LIABILITIES		
Accounts payable and accrued liabilities	<u>\$ 871</u>	<u>\$ 903</u>
EQUITY		
Surplus	<u>388</u>	<u>3,577</u>
	<u>\$ 1,259</u>	<u>\$ 4,480</u>

On behalf of the Town

Mayor

Chief Administrative Officer

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



Chartered Professional Accountants

TOWN OF MIDDLETON TOURIST BUREAU

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2017

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 \$11,758 (2016 - \$12,249) in grants for the ongoing operation of the Tourist Bureau.

TOWN OF MIDDLETON

TOURIST BUREAU

SCHEDULE TO STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2017

	2017 Budget (unaudited)	2017 Actual	2016 Actual
SALARIES AND BENEFITS			
Salary	\$ 14,352	\$ 14,678	\$ 16,654
CPP expense	710	620	711
EI expense	378	387	438
WCB expense	491	502	480
	<u>\$ 15,931</u>	<u>\$ 16,187</u>	<u>\$ 18,283</u>
UTILITIES			
Telephone	\$ 650	\$ 428	\$ 646
Electricity	300	207	258
Water and sewer	200	188	126
	<u>\$ 1,150</u>	<u>\$ 823</u>	<u>\$ 1,030</u>
OFFICE			
Supplies	\$ 100	\$ 322	\$ -
Postage	20	-	-
Bank charges	50	11	-
	<u>\$ 170</u>	<u>\$ 333</u>	<u>\$ -</u>
BUILDING			
Taxes	\$ 475	\$ 422	\$ 439
Insurance	145	183	33
Repairs and maintenance	1,000	217	38
	<u>\$ 1,620</u>	<u>\$ 822</u>	<u>\$ 510</u>
TRAVEL AND PROMOTION			
Travel and meals	\$ 200	\$ -	\$ -
Promotional material	100	-	-
	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ -</u>





Memo

TO: Authority Parties/Partner Chief Administrative Officers

FROM: Ross Maybee

DATE: July 12, 2017

SUBJECT: 2017-2018 Revised Operating & Capital Budgets

I am pleased to attach an amended 2017-2018 Operating Budget as developed based on direction provided during a meeting held on June 28, 2017 with representatives from the Municipality of Annapolis County, the Municipality of Kings County, the Town of Wolfville and Valley Waste staff participating.

Having the advantage of the year end actuals for 2016-2017 and related historical data based on the past nine months of operations, I am confident that a very accurate representation of fiscal needs for 2017-2018 has been captured meeting the desired criteria of our partners.

At a special Authority Board Meeting held earlier today (July 12), **unanimous approval** was given to the following motions:

- 1) That the Valley Waste Authority approve and recommend to the Parties to the Intermunicipal Agreement an Operating Budget for the 2017-18 Fiscal year with Party share requests equal to or less than the 2016-17 Valley Waste Budget, and further that staff will invoice the parties accordingly until such time as any Supplemental budgets are approved, if necessary.***
- 2) That the Valley Waste Authority approve for forwarding to the parties to the Intermunicipal Services Agreement, the 2017-18 Capital budget as previously presented.***

It is our request that you all take these Board Approvals and place them on your Council agendas so that they may be dealt with as expediently as possible, as per the requirements and spirit of the Intermunicipal Service Agreement. Relevant supporting documentation is attached.

Staff are fully prepared to closely monitor ongoing cash flows and operational budgetary considerations as the year progresses in order to assess the potential need for further supplementary budgeting. This budget releases the \$100K Divert NS funding back to form part of total 16/17 surplus to be returned to partners. Accordingly, there needs to be some follow up discussion regarding that and other related policy matters in the not too distant future. Hopefully the parties will earmark surplus funds wisely and become familiar with the long range business plan with Chester to prepare for what will be guaranteed significant increases in operating costs for 18/19.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Ross Maybee', is written over a horizontal line.

Ross Maybee

General Manager, Valley Waste-Resource Management

Valley Region Solid Waste-Resource Management Authority
Draft 2017-2018 Operating Budget
Summary of Revenues and Expenditures
Draft Date: June 29, 2017

Item	Draft Budget 2017-2018	Budget 2016-2017	Actual 2016-2017
Revenues			
West Management Centre	474,000	438,100	493,688
East Management Centre	1,835,300	1,582,600	1,889,954
Conditional Transfers - Administration	494,300	426,300	448,398
Prior Year Surplus Retained	0	0	0
Communications and Enforcement	220,500	237,500	229,467
Small Wind Turbine	50,000	70,000	42,001
Return on Investment	10,000	10,000	11,054
RRFB Approved Programs	80,000	85,000	81,473
Total Program Revenues	3,164,100	2,849,500	3,196,034
Municipal Partner Contributions	7,452,400	7,452,756	7,452,756
Total Revenues	\$ 10,616,500	\$ 10,302,256	\$ 10,648,790

Item	Draft Budget 2017-2018	Budget 2016-2017	Actual 2016-2017
Expenditures			
General Administration	534,595	455,944	503,084
Small Wind Turbine	9,200	7,950	35,979
Fiscal Services Financing Costs	431,599	449,677	323,120
West Management Centre Operations	657,452	615,514	648,638
East Management Centre Operations	1,176,361	1,096,005	1,060,779
Residential Collection	2,939,770	2,972,900	2,838,216
Construction and Demolition Debris Processing	199,750	110,150	157,770
Recyclable Processing and Transportation	838,700	860,400	825,441
Organics Processing and Transportation	1,026,040	978,900	981,605
Residual Transportation and Disposal	1,954,900	1,930,300	1,988,038
Communications and Enforcement	621,827	588,915	593,599
Transfer to Reserves	177,156	161,051	409,988
Capital out of Revenue	16,000	41,400	0
Information Technology	33,150	33,150	33,235
RRFB Approved Programs	0	0	139
Total Expenditures	\$ 10,616,500	\$ 10,302,256	\$ 10,399,630

Municipal Funding Provided/Required	7,452,400	7,452,756	7,203,596
Total Revenues	10,616,500	10,302,256	10,648,790
Total Expenditures	10,616,500	10,302,256	10,399,630
Net Loss/Profit	0	0	249,160

	Draft Percentages 2017-2018	Draft Budget 2017-2018	Budget 2016-2017	Actual 2016-2017
Revenues from Municipal Partners				
Municipality of Annapolis	20.71%	1,543,392	1,553,900	1,553,829
Municipality of Kings	58.13%	4,332,080	4,333,778	4,332,175
Town of Annapolis Royal	0.79%	58,874	57,386	57,515
Town of Berwick	2.74%	204,196	201,970	201,579
Town of Bridgetown	0.00%	0	0	0
Community of Hantsport	1.33%	99,117	100,612	98,970
Town of Kentville	7.84%	584,268	576,843	577,989
Town of Middleton	2.00%	149,048	146,074	145,245
Town of Wolfville	6.46%	481,425	482,193	485,454
Total Revenues from Municipal Partners	\$ 100.00%	7,452,400	7,452,756	7,452,756

Percentage increase (decrease) over 2016-2017 budget 0.00%

Valley Waste-Resource Management
2017-2018 Budget Worksheet

Draft Date: June 29, 2017

Account Name and Number	2017-2018 Draft Budget	2016-2017 Budget	Operating Fund 2016-2017 Year-End Actual
Income			
41000 - Services Provided Other Governments			
41100 - Municipality of the County of Kings	4,332,080	4,333,778	4,332,175
41105 - Town of Kentville	584,268	576,843	577,989
41110 - Town of Wolfville	481,425	482,193	485,454
41115 - Town of Berwick	204,196	201,970	201,579
41120 - Municipality of Annapolis County	1,543,392	1,553,900	1,553,829
41125 - Town of Middleton	149,048	146,074	145,245
41135 - Town of Bridgetown	0	0	0
41138 - Community of Hantsport	99,117	100,612	98,970
41139 - Town of Annapolis Royal	58,874	57,386	57,515
Total 41000 - Services Provided Other Governments	7,452,400	7,452,756	7,452,756
41200 - Western Management Centre			
41201 - WMC Tipping Fees	442,500	414,000	452,502
41204 - WMC Sale of Materials- metals	15,000	9,000	21,032
41205 - WMC RRFB Funding Allocations	8,300	8,300	8,510
41206 - WMC Scale Rental Fees	8,000	6,600	11,644
41290 - WMC Miscellaneous	100	100	0
41299 - WMC Uncollectible Bad Debt Recovery	100	100	0
Total 41200 - Western Management Centre	474,000	438,100	493,688
41300 - Eastern Management Centre			
41301 - EMC Tipping Fees	1,692,000	1,512,000	1,749,136
41304 - EMC Sale of Materials- metals	110,000	37,300	114,608
41305 - EMC RRFB Funding Allocations	13,500	13,500	14,321
41306 - EMC Scale Rental Fees	2,600	2,600	2,570
41390 - EMC Miscellaneous	100	100	0
41392 - EMC Scotia Contract-Shared Site	17,000	17,000	9,318
41399 - EMC Uncollectible Bad Debt Recovery	100	100	0
Total 41300 - Eastern Management Centre	1,835,300	1,582,600	1,889,954
41500 - Return on Investment			
41501 - Return on Investments	10,000	10,000	11,054
Total 41500 - Return on Investment	10,000	10,000	11,054
41600 - Conditional Transfers - Administration			
41601 - RRFB - Diversion Credits	368,000	300,000	320,617
41625 - Regional Chairs Administrative Support	0	0	0
41633 - Dairy Agreement	95,000	95,000	85,177
41635 - Cart and Mini Bin Sales	1,700	1,700	1,736
41650 - CFC Removal for Outside Groups	0	0	2,189
41691 - Bylaw Tickets	2,000	2,000	7,725
41692 - Reduction in Vacation Pay Allowance	0	0	0
41698 - General Administration - Miscellaneous	500	500	558
41699 - Collections - Residential (West Hants/Hantsport; (3) Nations Indian Reserves)	27,100	27,100	30,395
Total 41600 - Conditional Transfers - Administration	494,300	426,300	448,398
41700 - Prior Year Surplus/Deficit			
41701 - Prior Year Surplus	0	0	0
Total 41700 - Prior Year Surplus/Deficit	0	0	0
41800 - Communications & Enforcement			
41801 - C&E RRFB Regional Coordinator	41,000	41,000	42,028
41805 - C&E RRFB Enforcement Funding	83,000	100,000	100,000
41825 - C&E RRFB Other Funding Assistance	10,000	10,000	0
41860 - RRFB Education Contract	60,000	60,000	59,841
41880 - Reuse Centre	26,500	26,500	27,598
41899 - C&E Miscellaneous	0	0	0
Total 41800 - Communications & Enforcement	220,500	237,500	229,467
42000 - Small Wind Turbine			
42010 - Revenue from Energy Production	50,000	70,000	42,001
Total 42000 - Small Wind Turbine	50,000	70,000	42,001
46000 - RRFB Approved Programs			
46020 - RRFB Restructured Approved Programs	80,000	85,000	81,473
46022 - MAP Innovation	0	0	0
Total 46000 - RRFB Approved Programs	80,000	85,000	81,473
Total Income	10,616,500	10,302,256	10,648,790

Account Name and Number		2017-2018 Draft Budget	2016-2017 Budget	2016-2017 Year-End Actual
Expense				
61000 - General Administration				
	61001 - General Administration Salaries	325,974	250,351	256,413
	61002 - General Administration Benefits	77,595	47,567	42,826
	61003 - General Administration Snow Removal	1,000	1,000	783
	61004 - General Administration Office Supplies	9,000	9,000	9,387
	61005 - General Administration Utilities	15,000	15,500	14,379
	61006 - General Administration Travel	7,000	7,000	1,786
	61007 - General Administration Training & Conferences	5,000	5,000	1,835
	61008 - General Administration Membership & Association Fees	3,500	2,500	3,541
	61009 - General Administration Office Maintenance	10,200	10,200	13,783
	61010 - General Administration Office Equipment	10,500	10,500	7,423
	61012 - General Administration Janitorial	9,500	9,500	8,158
	61013 - General Administration Legal/Audit/Insurance	35,400	47,000	70,834
	61014 - General Administration Employee Wellness Program	1,100	1,100	1,093
	61015 - General Administration OHS Training	3,100	3,100	3,878
	61016 - General Administration OHS Committee Expenses	200	200	45
	61017 - General Administration Vehicle Repairs	1,330	1,330	793
	61018 - General Administration Bad Debts	100	100	0
	61019 - General Administration Gasoline & Diesel Fuel	2,436	2,436	1,293
	61020 - General Administration Vehicle Registrations	160	160	157
	61022 - General Administration Office Security System	1,000	1,000	229
	61023 - General Administration Meeting Costs	600	600	319
	61024 - General Administration Committee Conferences & Training	2,500	2,500	0
	61025 - General Administration Committee - Travel	2,000	2,000	2,983
	61026 - General Administration Chair Expenses	400	400	155
	61027 - Citizen Appointee to Investment Committee	500	500	0
	61040 - General Administration Staff Recognition Events	3,200	3,200	2,804
	61060 - General Administration: OHS Consulting/ WCB Certification	1,000	1,000	294
	61070 - Consulting Services - Program/Service Review	0	20,000	45,193
	61101 - General Administration Past Due Accounts Collection	200	200	834
	61105 - General Administration Provision for Vacation Pay	5,000	1,000	11,866
	Total 61000 - General Administration	534,595	455,944	503,084
61140 - Small Wind Turbine				
	61141 - Operation and Maintenance (5 months of operation anticipated)	4,200	4,200	31,284
	61142 - General and Administrative	0	0	0
	61143 - Insurance	5,000	3,750	4,695
	61144 - Geotechnical Survey	0	0	0
	61148 - Miscellaneous	0	0	0
	Total 61140 Small Wind Turbine	9,200	7,950	35,979
61150 - Fiscal Services Financing				
	61151 - Fiscal Services Financing Cost	420,599	441,977	311,304
	61152 - Fiscal Services - Bank Charges	11,000	7,700	11,816
	Total 61150 - Fiscal Services Financing	431,599	449,677	323,120
61200 - Western Management Center				
	61201 - WMC Salaries	358,035	331,802	377,020
	61202 - WMC Benefits	81,829	72,996	72,922
	61203 - WMC Office Supplies and Equipment	3,000	3,000	3,621
	61204 - WMC Safety Equipment	2,000	2,000	2,028
	61205 - WMC Insurance	26,100	26,100	25,867
	61206 - WMC Staff Training and Development	3,400	3,400	2,330
	61208 - WMC OHS Committee Expenses	200	200	45
	61209 - WMC Telephones	3,500	3,500	3,009
	61210 - WMC Communication Equipment & Licenses	1,500	1,500	1,258
	61211 - WMC Electricity	17,000	19,000	16,084
	61212 - WMC Small Tools/Shop Supplies	500	500	1,587
	61213 - WMC Advertising, Information and Promotion	0	0	0
	61214 - WMC Staff Travel	1,500	1,500	566
	61215 - WMC OHS Consulting Services & WCB Certification	500	500	294
	61216 - WMC Leased/Rented Equipment	300	300	348
	61217 - WMC Vehicle Registration	2,333	2,333	2,361
	61230 - WMC Site and Building Maintenance	42,000	14,200	21,309
	61231 - WMC Scale Maintenance	12,000	12,000	15,189
	61232 - WMC Vehicle & Equipment Repairs and Maintenance	43,135	43,135	34,004
	61240 - WMC Gasoline & Diesel Fuel	36,500	55,428	47,196
	61250 - WMC Snow/Ice Removal Supplies	1,200	1,200	1,767
	61251 - WMC Janitorial	8,100	8,100	8,442
	61252 - WMC Landscaping	500	500	0
	61253 - WMC Security	600	600	1,050
	61254 - WMC Tank Pumping/Transport	620	620	713
	61267 - WMC HHW Operations	10,000	10,000	9,390
	61272 - WMC CFC Removal	500	500	237
	61281 - WMC Environmental Services	500	500	0

Account Name and Number		2017-2018 Draft Budget	2016-2017 Budget	2016-2017 Year-End Actual
	61299 - WMC Uncollectible Revenues	100	100	0
	Total 61200 - Western Management Center	657,452	615,514	648,638
	61300 - Eastern Management Center			
	61301 - EMC Salaries	701,940	611,664	645,505
	61302 - EMC Benefits	161,446	134,566	126,576
	61303 - EMC Office Supplies and Equipment	4,400	4,400	4,336
	61304 - EMC Safety Equipment	6,500	6,500	6,066
	61305 - EMC Insurance	28,900	28,900	28,493
	61306 - EMC Staff Training & Development	5,500	5,500	4,603
	61308 - EMC OHS Committee Expenses	200	200	45
	61309 - EMC Telephones	3,800	3,800	2,893
	61310 - EMC Communication Equipment & Licenses	3,400	3,400	2,585
	61311 - EMC Electricity	23,000	25,500	22,570
	61312 - EMC Small Tools/Shop Supplies	1,200	1,200	1,808
	61313 - EMC Advertising, Information and Promotion	0	0	0
	61314 - EMC Staff Travel	1,200	1,200	952
	61315 - EMC OHS Consulting Services & WCB Certification	500	500	294
	61316 - EMC Leased/Rented Equipment	800	800	604
	61317 - EMC Water and Meter Charges	1,100	1,100	1,099
	61318 - EMC Sewer Charges	1,200	1,200	1,140
	61319 - EMC Hydrant Rental	1,900	1,900	1,837
	61320 - EMC Vehicle Registration	4,665	4,665	3,860
	61330 - EMC Site/Building Maintenance	18,000	27,000	14,892
	61331 - EMC Scale Maintenance	8,000	8,000	5,657
	61332 - EMC Vehicle and Equipment Repairs and Maintenance	60,110	59,110	70,221
	61340 - EMC Gasoline & Diesel Fuel	62,000	100,300	43,208
	61350 - EMC Snow/Ice Removal Supplies	6,000	6,000	4,347
	61351 - EMC Janitorial	7,600	7,600	7,268
	61352 - EMC Landscaping	400	400	0
	61353 - EMC Security	600	600	843
	61354 - EMC Tank Pumping and Transport	800	800	0
	61367 - EMC HHW Operations	60,000	48,000	58,894
	61372 - EMC CFC Removal	600	600	355
	61381 - EMC Environmental Protection	500	500	27
	61399 - EMC Uncollectible Revenues	100	100	0
	Total 61300 - Eastern Management Center	1,176,361	1,096,005	1,060,779
	61400 - Residential Collection Contract			
	61401 - Residential Collection	2,727,870	2,661,400	2,663,873
	61402 - Residential Collection Fuel Adjustment	-80,000	19,600	-109,446
	61403 - Residential Collection Green Carts	65,000	65,000	72,245
	61405 - Residential Collection Spring/Fall Clean-ups	187,400	187,400	180,918
	61410 - Residential Collection Cart Maintenance and Supplies	2,000	2,000	2,431
	61420 - Residential Collection Seasonal Bin Maintenance	4,000	4,000	730
	61421 - Residential Collection Seasonal Bin Control Monitoring	20,000	20,000	19,662
	61423 - Residential Collection Seasonal Bin Signage	500	500	0
	61440 - Residential Collection Advertising and Notices	13,000	13,000	7,803
	Total 61400 - Residential Collection Contract	2,939,770	2,972,900	2,838,216
	61500 - Construction & Demolition Debris			
	61520 - C&D Disposal East	0	0	0
	61521 - C&D Transportation East	85,700	28,000	123,816
	61522 - C&D Processing East	83,200	64,700	14,532
	61523 - C&D Fuel Adjustment East	350	350	-188
	61530 - C&D Disposal West	0	0	0
	61531 - C&D Transportation West	15,500	5,500	7,103
	61532 - C&D Processing West	14,900	11,500	12,876
	61533 - C&D Fuel Adjustment West	100	100	-370
	Total 61500 - Construction & Demolition Debris	199,750	110,150	157,770
	61600 - Recyclables			
	61605 - Recyclable Processing East	538,400	554,000	530,256
	61615 - Recyclable Processing West	300,300	306,400	295,185
	Total 61600 - Recyclables	838,700	860,400	825,441
	61700 - Organics			
	61701 - Organics Processing East	681,640	649,500	653,160
	61705 - Organics Equipment Rental East	0	0	0
	61711 - Organics Processing West	344,400	329,400	328,445
	61715 - Organics Equipment Rental West	0	0	0
	Total 61700 - Organics	1,026,040	978,900	981,605
	61800 - Residuals			
	61801 - Residuals Disposal East	1,100,500	1,079,200	1,138,404
	61802 - Residuals Adjustment - Residuals Disposal East	0	0	0
	61805 - Residuals Transportation East	297,200	265,400	304,621

Account Name and Number		2017-2018 Draft Budget	2016-2017 Budget	2016-2017 Year-End Actual
	61806 · Residuals Fuel Adjustment East	-14,000	3,200	-12,367
	61810 · Residuals Disposal West	454,400	463,600	445,042
	61812 · Residuals Adjustment - Residuals Disposal West	0	0	0
	61815 · Residuals Transportation West	124,800	116,700	120,252
	61816 · Residuals Fuel Adjustment West	-8,000	2,200	-7,913
	Total 61800 · Residuals	1,954,900	1,930,300	1,988,038
	61900 · Communications & Enforcement			
	61901 · C&E Salaries	433,780	409,989	430,263
	61902 · C&E Benefits	91,094	81,994	78,785
	61905 · C&E RRFB Regional Enforcement Program	16,000	16,000	14,202
	61910 · C&E Office Supplies & Equipment	2,000	2,000	2,089
	61911 · C&E Clothing Costs	300	300	217
	61915 · C&E Telephones	6,500	6,500	6,324
	61920 · C&E Advertising	18,000	18,000	13,103
	61922 · C&E Newsletter and Calendar Distribution	6,000	6,000	5,133
	61924 · C&E Calendar Design & Printing	16,300	16,300	16,320
	61925 · C&E Promotional Items	1,800	1,800	1,417
	61931 · C&E ICI Support	500	500	500
	61940 · C&E Travel	4,000	4,000	2,839
	61941 · C&E Vehicle Repairs & Maintenance	4,125	4,124	4,399
	61942 · C&E Vehicle Insurance	7,130	7,130	7,135
	61943 · C&E Vehicle Fuel	6,828	6,828	4,558
	61944 · C&E Vehicle Registrations	570	570	767
	61945 · C&E Printing and Presentation Materials, Miscellaneous	1,500	1,500	465
	61961 · C&E OHS Safety Equipment	400	400	735
	61970 · C&E Special Weeks Promotions	5,000	5,000	4,548
	Total 61900 · Communications & Enforcement	621,827	588,915	593,599
	62300 · Transfer to Capital Reserve			
	62301 · Transfer to Capital Reserve	177,156	161,051	161,051
	62302 · Transfer to Capital (asset addition)	0	0	248,937
	Total 62300 · Transfer to Capital Reserve	177,156	161,051	409,988
	62400 · Capital From Operations			
	62401 · Capital From Operations	16,000	41,400	0
	Total 62400 · Capital From Operations	16,000	41,400	0
	64000 · Information Technology			
	64004 · IT Office Supplies	0	0	0
	64005 · IT Telephone	2,700	2,700	2,653
	64007 · IT Training	0	0	0
	64010 · IT Hardware	6,900	6,900	6,796
	64011 · IT Software	0	0	0
	64019 · IT Website Maintenance	700	700	710
	64020 · IT Maintenance Contracts	4,850	4,850	7,621
	64021 · IT Consulting Fees	16,000	16,000	15,454
	NEW - IT Connection to Valley Community Fibre Network (VCFN)	2,000	2,000	0
	Total 64000 · Information Technology	33,150	33,150	33,235
	66020 · RRFB Approved Program Costs			
	66021 · RRFB Restructured Approved Prog	0	0	139
	66022 · MAP Innovation	0	0	0
	Total 66030 · RRFB Approved Program Costs	0	0	139
	Total Expense	10,616,500	10,302,256	10,399,630
	Net Income(Loss)	0	0	249,160



Valley Region Solid Waste-Resource Management Authority
Report to Partner Municipalities
2017-2018 Draft Capital Budget
Revised Draft Date: July 4,
2017

Capital Budget for 2017-2018

A detailed copy of the draft 2017-2018 Capital Budget was previously presented which included a 10-year capital plan, financing summary and summary of total anticipated fiscal services financing requirements based on existing borrowings and proposed expenditures. In order to address capital requirements for this current year, the following acquisitions are recommended:

Replace 2009 Ford F250 Pick Up 4X4	\$ 38,000	financed 5 years
Plow for 2009 Ford F250 4X4 Replacement	\$ 8,000	draw from operating
Replace 2011 Ford F250 Pick Up 4X4	\$ 38,000	financed 5 years
Plow for 2011 Ford F250 4X4 Replacement	\$ 8,000	draw from operating
Replace 2008 Freightliner Roll Off Truck	\$ 215,000	financed 5 years
Western Management Centre Tipping Floor Repairs	\$ 60,000	financed 10 years
Rear Compacting Unit	\$ 45,000	financed 5 years
Replace Weigh Scale – Incoming WMC	\$ 78,000	financed 10 years
Organics Containment Structure –EMC	\$ 40,000	financed 10 years

Summary of Capital Budget

• Total Financed Capital Budget	\$514,000
• Total Draw from Revenue Capital Budget	\$ 16,000
• Total Capital Budget	\$530,000

It should be noted that the replacement of the scale at the West Management Centre is the 3rd step in replacing the aging scale infrastructure in use at both Management Centres. This project was completed at the East Management Centre during the 2015-2016 and 2016-2017 fiscal years. Pricing has been estimated based on the submitted proposal from the successful proponent for this project.

The existing 2011 Ford F250 and 2008 Freightliner Roll-Off Trucks being replaced in the capital budget above will be declared surplus and disposed of in keeping with Policy. While difficult to estimate values at this point, all funds from the sale of these vehicles will be placed in an existing Reserve account for Operating Equipment Replacement which currently holds a balance of \$49,387 as per the end of fiscal 2016-2017. This balance does not include revenue from the sale of equipment declared surplus during that period as those assets remain in use at the time of this report preparation. All funds in this account will be available to the Authority for future use to offset capital equipment acquisitions as per approval.

The Authority also currently holds a Capital Replacement Reserve Account with holdings managed by the wealth investment firm of ScotiaMcLeod. The balance of this account as of May 31, 2017 is \$920,508. As can be seen in the 2017-2018 operating budget, an additional \$177,156, a 10% increase over 2016-2017 levels, has been earmarked to continue the growth of this fund in keeping with the Authority's established Capital Reserve policy. This fund is intended to offset costs for future generations as the Authority's infrastructure, particularly the Management Centre structures age.

It is important to note, that while a complementary 10 year plus capital plan has been prepared, that plan is reviewed in its entirety each year to ensure that acquisitions are in the ongoing best interest of the Authority. All efforts are made to avoid large spikes in required capital funding while at the same time ensuring that the Authority has the equipment in place that is needed to achieve operational efficiency.

The fiscal services financing budget line represents costs associated with borrowing for the projects approved for financing in 2017-2018 and previous years. It is important to note that the original loan in place with Municipal Finance Corporation for the administration office in the amount of \$2,022,400 will be due for a 5-year renewal in 2017-2018, with an estimated renewal balance of approximately \$1,499,800 which will be based on a 10 year rather than 5 year term to allow the Authority to realize optimal interest rates. The renewal of this loan is highlighted on the Summary of Anticipated Financing Charges spreadsheet that forms part of the Capital Budget and Plan. In 2018-2019, the Authority can anticipate the renewal of the loan with the Municipal Finance Corporation for the Greencart Storage Building. The original amount for this loan was \$281,000 and it anticipated that \$206,060 will remain at time of renegotiation. Both of these projects are amortized over a 15 year period.

Below is a summary of partner capital financing requirements:

Summary of Capital Financing Requirements

Total Capital Budget	530,000
Draw From Revenue	16,000
Debt Financing Requirement	514,000

Financed Capital Requirements	Final Percentages	2017-2018
Municipality of Annapolis	20.71%	106,449
Municipality of Kings	58.13%	298,788
Town of Annapolis Royal	0.79%	4,061
Town of Berwick	2.74%	14,084
Community of Hantsport	1.33%	6,836
Town of Kentville	7.84%	40,298
Town of Middleton	2.00%	10,280
Town of Wolfville	6.46%	33,204
Total Financed Capital Requirements	100.00%	514,000

Upon approval the Authority will secure financing through the Municipal Finance Corporation. As is the case with the operating budget partner share percentages, adjustments have been made based on final uniform assessment figures.

July 4th, 2017

Dear Mayor Sylvester Atkinson;

RE: Housing Needs Assessment Funding Request (as per presentation by Lisa Salley, May 15, 2017)

Housing coalitions and stakeholders across Western Nova Scotia are partnering to develop, assess and implement a comprehensive housing needs assessment with a focus on the supportive housing needs of our citizens.

We are looking forward to the anticipated release of Statistics Canada, Census data for *Families, Households, Income, and Housing* between August and October 2017. This data, along with supportive housing needs assessment data, will assist us to better understand what people need in order to stay successfully housed in their local communities close to their social support networks. Together we can work towards creating a healthy housing sector, making housing more affordable, attracting new comers, keeping our rural communities vibrant, protecting our most vulnerable citizens, creating jobs for the construction sector, laying the foundation for communities that can meet the needs of our aging population and the next generation of families and neighbors.

We are asking all municipalities and towns across Kings, Annapolis, Digby, Yarmouth and Shelburne Counties to provide financial support for data collection and analysis. A collaborative approach will streamline efforts to maximize effectiveness and reduce overall costs for a comprehensive supportive housing needs assessment. These pooled financial resources will make it possible to hire a consultant to provide primary and secondary analysis and reporting on housing needs and issues. In addition, local housing coalitions will contribute significant in-kind resources to support this initiative. Data analysis and reports will not be generated where funding is not available due to the associated costs.

The funding provided will be used to:

- Increase our knowledge of affordable and supportive housing needs and issues across the overall population,
- Engage the community to better understand the local housing situation to support community planning and growth,
- Generate reports with current data on affordable and supportive housing needs relevant to your municipality or town.

Based on population ratios outlined in the attached report, we are asking your municipality for a financial contribution of \$200. Municipalities are asked to contribute a minimum of \$200 to a maximum of \$1,150.00 (See Attached Proposal).

We look forward to discussing this opportunity with you and are available to present to your council. A detailed proposal and budget are attached for your review and consideration.

Sincerely,



Tara Webb
The Women's Place , Housing Advocate
Representative Housing Initiative Partnership
(902)-532-1891
Toll-free: 1-877-392-8800



Nancy Stewart
Poverty Coalition representative and working
member
(902) 542-6329

CC: Gail Smith, Deputy Mayor
Rachel Turner, CAO

PROPOSED ACTIONS

Communities across Western Nova Scotia have a strong history of working collaboratively on joint projects and in the delivery services across the rural geographic area. A collaborative approach to data collection will streamline efforts between housing coalitions to ensure effective and cost efficient assessments are conducted. In order to address affordable housing needs across Kings, Annapolis, Digby, Yarmouth and Shelburne Counties, the housing coalitions and stakeholders have partnered to propose a collaborative approach to identifying housing needs and creating the conditions for increasing affordable housing stocks in our communities. This would complete the geographic representation of housing needs across the Western Zone.

To accomplish this, we will identify available resources, understand the demand for the types of units and supports required to effectively form relationships with the private and not-for-profit sectors willing to expand, renovate or create additional affordable housing infrastructure that meets minimum housing standards and addresses non-market housing gaps.

An identified proponent (Tri-County Women's Center), on behalf of our local partners, will hire Acadia Entrepreneurship Centre to digitize and design the survey, provide primary and secondary research, analysis and reporting.

WHAT WE NEED TO KNOW:

- Current and emerging supportive and affordable housing needs across the overall population of our rural communities.
- The supportive housing needs of vulnerable populations including; women requiring second stage housing, persons with mental health and addiction issues, youth, seniors and persons with disabilities, low-income home owners with homes requiring major repair.

EXPECTED RESULTS – SHORT TERM

- Enhanced knowledge of affordable and supportive housing needs and issues.
- A description of the local housing situation to support community planning and growth.
- Comprehensive and current data on affordable and supportive housing.
- Understanding of the supports needed for vulnerable populations to be successfully housed in their community of choice.
- Recommendations for collaborative action on affordable and supportive housing issues as identified by the needs assessment.

EXPECTED RESULTS – MID to LONG TERM

- Assist in keeping individuals housed in their local communities, close to their social support networks;
- Assist in helping the community to meet the housing needs of seniors, youth, single parents, women requiring second stage housing, persons with accessibility needs, persons with mental health or addiction issues and persons with lower incomes.
- Providing knowledge and research to support a shift from a crisis response to one that emphasizes prevention

HOUSING COALITIONS & STAKEHOLDERS

BRIEF HISTORY

Housing coalitions and stakeholders across Western Nova Scotia have been active engaging with service providers, municipal leaders and first voice participants. Over the last few years, several community engagement events have been held to determine the areas of focus that would improve safe, affordable and accessible housing options across the region.

Collaborative Partnerships

- Public Health Services
- Women's Centre
- Senior's Safety
- Western Regional Housing Authority
- Transition Houses
- Youth Shelters, Outreach and Services
- Community Health Boards
- Community of Volunteers
- Various Towns and Municipalities
- SchoolsPlus
- Four Corners Housing Co-op
- Adult Protection
- Mental Health and Addiction Services
- Family Resource Centers
- Private Developers and Property Owners
- YACRO, SASSY
- Continuing Care
- Poverty Coalition
- Various local community organizations (People First, HOPE Dial-a-Ride, Transport de Clare,)

BACKGROUND INFORMATION

HOUSING MATTERS

“Housing is one of the most fundamental needs for Nova Scotians and their families. And its impact goes well beyond our basic requirement for shelter. ***Our homes – and the communities they are part of – shape nearly every aspect of our lives:*** health, educational achievement, success in the workplace, even the security of our retirement and our dignity in old age.” (A Housing Strategy for NS, Spring 2013)

As described in the report “*Housing First in Rural Canada: Rural Homelessness and Housing First Feasibility*,” homelessness in rural areas tends to be invisible and looks different than in urban centers where it is highly visible. It is generally accepted that while some dynamics are similar in both rural and urban areas (mental health, addictions, domestic violence); homelessness tends to be hidden in rural communities. Those in need rely on informal networks to couch surf or double up, they sleep rough in unsafe dwellings, seasonal “cottages” and recreational trailers during all seasons. For these reasons, it is difficult to determine the exact extent to which the existence of homelessness is an issue.

In addition, rural housing tends to be largely single family dwellings, with some multi-unit dwellings available in slightly larger communities. Consequently there are fewer living units available and few developers willing to undertake building low cost affordable housing. Housing is often targeted at the more affluent stream and development of affordable units is extremely limited.

The added demands of living in a rural community impacts housing affordability and suitability and can make rural living more challenging than apartment or condo living, especially for our most vulnerable populations. These added demands include tending to heat and utilities, few available services, snow removal, transportation, access to food and health services. They are the conditions that place residents in core housing need, at risk for homelessness, and homeless.

These challenges are evident in our rural communities; we hear of an increase in the number of youth “couch surfing”, the unavailability of wheel chair accessible rentals, housing stock deteriorating, and housing stock being invested in and reserved as summer accommodations rather than for local citizens, upscale senior housing wait list and very little affordable housing initiatives.

For these reasons, resources are required to assist our rural communities in creating the necessary conditions to encourage builders and not-for-profit groups to develop affordable housing. To accomplish this, assessing the exact need and specific demand is a crucial first step.

The information obtained by conducting a comprehensive needs assessment will also help to frame an integrated approach that will ensure people do not experience homelessness or core housing need in the first place. We know prevention makes sense. “To prevent disease, we vaccinate. To prevent traffic deaths, we install seat belts. While we recognize intuitively that preventing homelessness is a good idea,

there has been little movement in Canada to make that happen on a national scale (A New direction – A Framework for Homelessness Prevention). The results will impact our community’s ability to influence homelessness prevention in 5 areas:



A SUPPORTIVE HOUSING NEEDS ANALYSIS

PURPOSE

- To understand the current and emerging affordable and supportive housing needs to assist our local housing coalitions and stakeholders (including our municipal governments) in partnership with both the not-for-profit and private sectors to increase safe, accessible and affordable housing options across our rural communities.
- To provide data to Stakeholders and Municipalities for advocacy efforts at the provincial and federal level in order to better meet community housing needs.

SCOPE

- Data on community supportive housing needs will be collected from residents, service providers, stakeholders, developers and property owners in 17 municipal units;
- Survey of the population’s general demographics and supportive housing needs across communities to understand current and emerging conditions.
- Community engagement initiatives will further inform the data.

PROPOSED ACTIONS AND TIMELINE (Timeline funding dependant)

TIMELINE	
Survey Development Working Group of existing housing coalitions and stakeholders (Supportive Housing Needs Survey, Service provider Survey, Stakeholder Survey)	January – June 2017
Survey Pilot and Revision Working Group of existing housing coalitions and stakeholders	July-August 2017
Contract Acadia Entrepreneur Centre: <ul style="list-style-type: none"> Identify data related outcomes, confirm analysis expectations, refine draft survey questions Design digital survey, test and approve Survey is launched live 	Sept 2017
Survey Dissemination: <ul style="list-style-type: none"> Host organization and partners work together with community to disseminate and actively engage citizens to complete the survey 	Sept 2017
Community Engagement Plan: <ul style="list-style-type: none"> First Voice, Service Providers & Stakeholders 	Sept-Dec 2017
Data <ul style="list-style-type: none"> Data Monitoring while Live, Manual Paper Data Entry, Data Analysis (Survey Results and Focus Groups) 	Sept 2017
Present Findings and Final Report	Jan – Feb 2018

COMMUNITY ENGAGEMENT PLAN

METHODS

We will ensure our needs assessment is user friendly and at the appropriate literacy levels and accessible to vulnerable populations.

Survey – Web and paper version will be available. Use social media to encourage residents to complete and share the Supportive Housing Needs Assessment questionnaire. Online survey completion will allow a range of residents to complete the survey on their own time, is cost effective, and easy to administer. Limitations: requires adequate technology and access to internet. Partners have agreed to assist vulnerable populations to complete paper copies. (See Appendix 1: Housing Needs Assessment Survey)

Community Engagement – A community engagement plan will be developed with partners in order to gain first voice stories of the housing needs, successes and challenges faced by those living in our rural communities.



Community Engagement Target Groups include:

- First Voice; people in our community who have a housing story to tell.
- Service Providers who work directly with people in our communities that have housing challenges
- Stakeholders are those in our community who have influence on housing issues.

Number of proposed Community Engagement sessions:

- First Voice: 1 per county
- Service Providers: 1 per geographic area (Valley, Tri-County)
- Stakeholders: 1 per geographic area (Valley, Tri-County)
- Round Table Discussions with Guide: multiple options for host partners, not limited to a single number

PROPOSED BUDGET

Proponent: The Tri-County Women's Centre (TCWC) agrees to act as the proponent, and hold all funds in trust, on behalf of local housing coalitions and stakeholders to administer funds for this project accordingly.

CONTRACT COSTS	Amount	Budget Notes
Contract – Acadia Entrepreneur Centre	\$ 6,500	Data Analysis
ADMIN & OVERHEADS		
Office supplies	\$ 1,000	Printing supplies; reports, maps, concept designs, meeting supplies, publicity, Info graphics
Community Engagement	\$ 3,400	17 Municipalities x \$200
Survey Dissemination	\$500	Social media, Incentives (prizes), Ads
Community Engagement	\$1200	Transportation, stipends to assist with childcare, honorariums, round tables, etc...
TOTAL PROJECT FUNDING REQUIRED	\$ 12,600	
ALTERNATE AND IN KIND CONTRIBUTION ESTIMATE:	\$ 44,600	<ul style="list-style-type: none"> • Support for data collection and report writing (Public Health Services): 5 Health Promoters across the Western Health Zone over 6 months at 4 hours per week. = \$16,800 • Coalition Committee Work for survey distribution and community engagement – 30 people across the region, monthly meetings, 3 hours each, combination of volunteer and salary hours. - 30 people x 12 meetings x 3 hours each @ \$25 ===== TOTAL: \$27,000 • Survey Translation Services = \$ 800

PROPOSED FUNDING ALLOCATIONS

Lunenburg and Queens Counties have completed a comprehensive housing needs assessment. This proposed collaborative partnership will ensure that similar information is made available to the remaining counties across the Western Health Zone. The information gathered will be a powerful tool for both municipalities and community partners in their work towards finding solutions for their housing needs.

WHY HOUSING MATTERS

Housing is connected to everything!

A stable and secure housing market is essential to community and economic growth. Available and affordable housing helps keep people housed in your community, **maintaining your tax base**.

Housing provides a stable and facilitating role on issues that affect everyone across the life span; from childhood to old age.



REFERENCE: HomeWorks! A housing strategy and policy framework for Manitoba. Manitoba Housing. June 2009

FUNDING DIVISIONS

For statistical analysis purposes, some of our rural municipalities and towns do not have the necessary population base to provide valid and reliable statistical data without surveying a large percentage of the total population. For example, the Town of Annapolis Royal has a population of 491 and would have to survey 216 people for a confidence interval of 95%. As such, it is proposed that some municipal units be included together with neighboring municipalities to share costs and meet a minimum population base of 6000, determined by the housing coalitions. The minimum contribution requested will be \$200, the maximum contribution is \$1150.00. These amounts collectively, will allow us to meet our budget commitments for data analysis and reporting.

If a municipality does not want to be paired with a neighboring municipality, in order to gather and collect their own data, the maximum contribution of \$1150.00 will be required. Additional efforts may be necessary to obtain sufficient completed surveys for reliable data. Data collection, analysis and reports will not be generated where funding is not available due to the associated costs.

GEOGRAPHIC PARTNERSHIPS BY POPULATION



Shelburne County

- Municipality of Barrington & Town of Clark's Harbour
- Town of Shelburne, Town of Lockeport & Municipality of Shelburne



Yarmouth County

- Municipality of Argyle
- Town of Yarmouth
- Municipality of Yarmouth



Digby County

- Town of Digby & Municipality of Digby
- Municipality of Clare



Annapolis County

- Town of Annapolis Royal, Town of Middleton & Municipality of Annapolis



Kings County

- Municipality of Kings
- Town of Wolfville & Town of Berwick
- Town of Kentville

It is proposed that some municipal units be included together with neighboring municipalities to share costs and meet a minimum population base – these are the “*geographic partnerships*” by which reports will be generated.

FUNDING ALLOCATIONS BY MUNICIPAL UNIT

SHELBURNE COUNTY	APPROXIMATE POPULATION (CENSUS CANADA 2016)	COMBINED POPULATION TOTAL	NUMBER OF SURVEYS REQUIRED	FUNDING CONTRIBUTION REQUEST (BY POPULATION RATIO APPROX.)
Municipality of Barrington	6,646	7404	366	\$950
Town of Clark's Harbour	758			\$200
Town of Shelburne	1743	6562	363	\$250
Town of Lockeport	531			\$200
Municipality of Shelburne	4288			\$700

YARMOUTH COUNTY	APPROXIMATE POPULATION (CENSUS CANADA 2016)	COMBINED POPULATION TOTAL	NUMBER OF SURVEYS REQUIRED	FUNDING CONTRIBUTION REQUEST (BY POPULATION RATIO APPROX.)
Municipality of Argyle	7899	7899	367	\$1150
Town of Yarmouth	6518	6518	363	\$1150
Municipality of Yarmouth	9845	9845	370	\$1150

DIGBY COUNTY	APPROXIMATE POPULATION (CENSUS CANADA 2016)	COMBINED POPULATION TOTAL	NUMBER OF SURVEYS REQUIRED	FUNDING CONTRIBUTION REQUEST (BY POPULATION RATIO APPROX.)
Town of Digby	2060	9167	369	\$250
Municipality of Digby	7107			\$900
Municipality of Clare	8018	8018	367	\$1150

ANNAPOLIS COUNTY	APPROXIMATE POPULATION (CENSUS CANADA 2016)	COMBINED POPULATION TOTAL	NUMBER OF SURVEYS REQUIRED	FUNDING CONTRIBUTION REQUEST (BY POPULATION RATIO APPROX.)
Town of Annapolis Royal	491	20575	378	\$200
Town of Middleton	1832			\$200
Municipality of Annapolis, Subd. A,B,C,D	18252			\$750

KINGS COUNTY	APPROXIMATE POPULATION (CENSUS CANADA 2016)	COMBINED POPULATION TOTAL	NUMBER OF SURVEYS REQUIRED	FUNDING CONTRIBUTION REQUEST (BY POPULATION RATIO APPROX.)
Municipality of Kings, Subd. A,B,C,D	47404	47404	382	\$1150
Town of Wolfville	4195	6704	364	\$700
Town of Berwick	2509			\$450
Town of Kentville	6271	6271	363	\$1150

DELIVERABLES

Each *geographic partnership* as previously defined will receive one complete report outlining the specific findings for their area. Data analysis and related outcomes will be generated by Acadia Entrepreneur Center. Findings, including community engagement results, will be presented in a complete report for use by community coalitions and municipal units.

Acadia Entrepreneurship Centre will provide weekly updates while the survey is live; allowing communities to take necessary efforts to ensure their citizens participate in the survey.

PART A: Tell Us About Yourself

1. Where do you live?

- Shelburne County
 - ☐ Municipality of Shelburne
 - ☐ Town of Shelburne
 - ☐ Town of Lockeport
 - ☐ Municipality of Barrington
 - ☐ Town of Clark's Harbour
- Yarmouth County
 - ☐ Municipality of Argyle
 - ☐ Municipality of Yarmouth
 - ☐ Town of Yarmouth
- Digby County
 - ☐ Municipality of Digby
 - ☐ Town of Digby
 - ☐ Municipality of Clare
- Annapolis County
 - ☐ Town of Annapolis
 - ☐ Town of Middleton
 - ☐ Municipality of Annapolis
- Kings County
 - ☐ Municipality of Kings
 - ☐ Town of Wolfville
 - ☐ Town of Berwick
 - ☐ Town of Kentville

2. What is your postal code?

- ☐ _____
- ☐ If you are unsure, just write as much of it as you know.
- ☐ Not sure.

3. Please tell us if you belong to any of the following groups? (Check all that apply)

- ☐ Youth (Under 25 years)
- ☐ Senior (65+)
- ☐ Non-Elderly (50-64 years)
- ☐ Person with a disability
- ☐ Single parent
- ☐ LGBTQ
- ☐ Living with mental health challenges
- ☐ Living with an addiction
- ☐ Leaving or living in an abusive relationship

- ☐ First nations person (on reserve, off reserve)
- ☐ African Nova Scotian
- ☐ Other visible minority

4. What year were you born? _____

5. Are you?

- ☐ Female
- ☐ Male
- ☐ Transgender Male
- ☐ Transgender Female
- ☐ Gender Variant/Non-Conforming
- ☐ Prefer to self-describe _____
- ☐ Prefer not to say

6. What is your monthly household income after taxes?

- ☐ No Income
- ☐ \$0 - \$800 per month
- ☐ \$801 - \$1,250 per month
- ☐ \$1,251 - \$1,800 per month
- ☐ \$1,801 - \$2,500 per month
- ☐ \$2,501 - \$4,200 per month
- ☐ \$4,201 - \$7,100
- ☐ More than \$7,101
- ☐ I Don't Know
- ☐ Prefer not say

7. Where do you get most of your money from?

- ☐ No income
- ☐ Full time job
- ☐ Part time job
- ☐ Work for myself
- ☐ Seasonal job
- ☐ Government Support (e.g. Income assistance-welfare, disability pension, veterans pension, CPP, Old Age Security, workers compensation)
- ☐ Retirement Income (Pension, RRSPs, other)

- ☐ Financial Support from Family or Friends
- ☐ Child Support
- ☐ Canada Child Tax Benefit
- ☐ Other

PART B: Tell Us About Where You Are Living

8. Where are you living right now?

- ☐ In a house or apartment I rent
- ☐ In my own home (no mortgage)
- ☐ In my own home (with mortgage)
- ☐ In supportive housing (e.g., SHYFT, Juniper House, Chrysalis House)
- ☐ I am sleeping rough on the street/homeless
- ☐ For now, I am living with someone else (couch surfing)
- ☐ I am living in my family's home (i.e., rent free)
- ☐ I am boarding with family, friends or in a boarding house.
- ☐ I have another arrangement (please list): _____

9. Why are you living there?

- ☐ No other options
- ☐ It's my family home
- ☐ I've always lived here
- ☐ I like where I live
- ☐ It's close to my job
- ☐ It's close to my family and friends
- ☐ It's close to services (shopping, medical, grocery)
- ☐ It's all inclusive
- ☐ I could no longer do the care and maintenance of my home or did not want the responsibility
- ☐ Medical reasons
- ☐ Widowed
- ☐ Other:
- ☐ None of the above

10. How many people, counting yourself, live in your home?

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5+
- ☐ Group housing

11. Do you have dependants (check all that apply)

- ☐ I do not have dependants living with me
- ☐ Children living with me (Under 18 years) How many _____?
- ☐ Adult(s) living with me that rely on me for support (18-64 years). How many _____?
- ☐ Senior(s) living with me that rely on me for support (65 year +) How many _____?

12. Does anyone living in your home have a disability? ☐ YES ☐ NO

13. How do you feel about your living situation?

Really Good/Good/Not Sure/Not Very Good/Awful



14. This is a list of things that people say they like or dislike about where they live. Thinking about where you are living, please tell us how you feel about

Very satisfied/Satisfied/Neither/Dissatisfied/Very dissatisfied



- ☐ The amount of room or space you have
- ☐ The condition (need for maintenance or repair)
- ☐ It's location
- ☐ The people you live with
- ☐ The manager (landlady, landlord, superintendant)
- ☐ The amount of privacy
- ☐ The distance from services (stores, medical, grocery, laundry)
- ☐ The price or cost
- ☐ Safety

- ☐ How accessible it is for your needs
- ☐ Getting where you need to go (transportation)
- ☐ Neighborhood
- ☐ Other

15. How much do you pay for rent/mortgage/boarding **each month**?

- ☐ RENT: \$ _____
- ☐ MORTGAGE : \$ _____
- ☐ BOARDING: \$ _____
- ☐ Does not apply

16. Roughly, how much are heat, lights, water and taxes **each month**?

- ☐ Heat \$ _____
- ☐ Lights \$ _____
- ☐ Heat and lights are one bill \$ _____
- ☐ Water \$ _____
- ☐ Property Taxes \$ _____
- ☐ Everything is included in what I pay
- ☐ Does not apply

17. Does someone else (not living with you) help you pay your rent or mortgage in order for you to afford it?

- ☐ YES ☐ NO

18. Does someone else (not living with you) help you pay for food, oil, heat, etc in order for you to afford your rent or mortgage?

- ☐ YES ☐ NO

19. Are you sharing your house or apartment with someone else in order for you to afford it?

- ☐ YES ☐ NO

20. In your home, do you have : (Check all that apply)

- ☐ Stove and fridge that work
- ☐ Washer and dryer that work
- ☐ Enough heat to keep you warm
- ☐ A way to cool your home down (windows that open, air conditioner)
- ☐ Enough hot water for your needs
- ☐ A safe power supply
- ☐ A connection to sewage/ sewage system
- ☐ Enough water for your needs
- ☐ Safe drinking water
- ☐ Internet access

PART C: Tell Us About Your Housing Needs

21. Have you been able to find housing that meets your needs? It has been...

Very Easy/Easy/Neutral/Difficult/Very Difficult



22. If you need safety and accessibility features, what would they be?

- ☐ I don't need any
- ☐ I need a fully accessible unit (low light switches, roll under stove, wall oven, low cupboards, roll in shower)
- ☐ I need a few features (check all that apply)

Bathroom Features

- ☐ Bathroom large enough for a wheel chair or walker
- ☐ Grab bars (shower, tub or toilet)
- ☐ Walk or roll in shower (with seat or for a wheelchair)

Design Features

- ☐ One-story (bedroom room on 1st floor)
- ☐ Minimal step up to get into house/apartment
- ☐ Wide hallways and doorways
- ☐ Ramp

Safety Features

- ☐ Room for a caregiver
- ☐ Life line system
- ☐ Security System

23. What other supports do you need in order to stay in your home?

- ☐ I do not need other supports
- ☐ Help with daily living (shopping, cleaning , cooking)
- ☐ A drive to do errands or get to appointments (transportation)
- ☐ Snow removal and lawn care
- ☐ A chance to get out and be around people
- ☐ Being close to childcare
- ☐ Being close to family or friends
- ☐ Help with basic home repair
- ☐ Other:

24. Many people have told us that they have had trouble finding a place to live and being able to stay there. If this has happened to you, please tell us if there is anything on this list that would have made it easier for you to stay? Check all that apply.

- ☐ Does not apply
- ☐ Being able to paying my bills
- ☐ Making friends or feeling at home in the community
- ☐ Getting along with people
- ☐ Help with my medication
- ☐ Help with budgeting
- ☐ Someone to check in on me once in a while
- ☐ Feeling safe
- ☐ Some to call when I need help
- ☐ A drive to appointments
- ☐ Legal Services (Legal aid, advice)
- ☐ Help with daily living (shopping, cleaning, cooking, bathing, laundry)
- ☐ Help finding a place to live
- ☐ Help getting to know and trust my landlord
- ☐ A job / reliable income

- ☐ Access to employment training programs
- ☐ Help finding what I need for my apartment/house (furniture, dishes, etc)
- ☐ Help with damage deposits
- ☐ Help with a mortgage down payment.
- ☐ Help to avoid getting evicted or losing my home
- ☐ Someone to help me fill out forms or apply for grants (income tax, income assistance, repair grants, medical, pension, etc)
- ☐ A rent supplement
- ☐ Help connecting with support I might need (Mental Health, Addiction Services, VON, Senior Safety, Outreach, Continuing Care)
- ☐ Being closer to services or work
- ☐ Other: _____

25. Please tell us if there is anything on this list that makes it hard for you to stay where you are or to find other housing.

Financial

- ☐ Rent is too expensive
- ☐ Heat, lights are too expensive
- ☐ Don't have enough money for a down payment on a house.
- ☐ Don't have enough money for house repairs
- ☐ I would like to own a home, but I can't get a mortgage
- ☐ Finding housing that is both accessible for my disability and that I can pay for
- ☐ My property taxes keep going up.

General

- ☐ My house needs a lot of expensive repairs.
- ☐ I don't like the neighborhood
- ☐ It's hard for me to get a drive to where I need to go.
- ☐ Too crowded
- ☐ Too large
- ☐ Too many stairs
- ☐ My lease is not stable (week to week, month to month, building is for sale, I will have to move)

Availability

- ☐ There isn't enough of the kind of housing I need (accessible, seniors, co-op, assisted living, etc)
- ☐ There are not enough rentals available that I can afford.
- ☐ There are not enough homes for sale that I can afford.

26. Have you been refused a place to live because of:

- ☐ My age
- ☐ My race or ethnicity
- ☐ I am receiving social assistance (welfare)
- ☐ I am LGBTQ
- ☐ I am unmarried, single, living common law (marital status)
- ☐ I have children
- ☐ I have a disability
- ☐ I hoard
- ☐ I have a mental illness
- ☐ I have an addiction
- ☐ I have a criminal record
- ☐ I have poor landlord references
- ☐ I have pets
- ☐ My reputation (your name)
- ☐ Other: _____
- ☐ Does not apply

27. Can you keep living where you are or will you have to move?

- ☐ Yes, I can stay
- ☐ No, I will have to move
- ☐ Not sure

PART C: Tell Us About Where You Would Like To Live In The Future

28. If you are planning to move, when would that be?

- ☐ I am not planning to move
- ☐ In less than 1 year
- ☐ In 1 to 5 years
- ☐ In 5 or more years

What community would you like to move to? _____

What are the main reasons you would want to move? (check all that apply)

- ☐ My age
- ☐ My health
- ☐ To save money
- ☐ For my work
- ☐ To live with family or friends
- ☐ To live closer to family or friends
- ☐ To be closer medical supports (doctors' offices or medical centers)
- ☐ To be closer to the hospital
- ☐ For my safety (get away from sexual, physical or emotional abuse)
- ☐ To be closer to services (recreational facilities, grocery stores, child care, pharmacy)
- ☐ To be in a safe place to live.
- ☐ I require more accessible housing
- ☐ Access to high speed internet
- ☐ Other
- ☐ None of the above

29. If you have already moved (in the last 2 years), what were the main reasons? (check all that apply)

- ☐ My age
- ☐ My health
- ☐ To save money
- ☐ For my work
- ☐ To live with family or friends
- ☐ To live closer to family or friends
- ☐ To be closer medical supports (doctors' offices or medical centers)
- ☐ To be closer to the hospital
- ☐ To be closer to services (recreational facilities, grocery stores, child care, pharmacy)
- ☐ For my safety (get away from sexual, physical or emotional abuse)
- ☐ To be in a safe place to live.
- ☐ I require more accessible housing
- ☐ Access to high speed internet
- ☐ Other
- ☐ None of the above

30. If at one point you had to move, how important is it for you to stay close to where you live now?

Very Important/No Preference/Not Important



31. If you had to move, what kind of place would be best for you?

- ☐ House (mobile home, single home, duplex)
- ☐ Apartment (Rental)
- ☐ Co-op
- ☐ Social Housing (Low rentals)
- ☐ Condominiums
- ☐ Independent living
- ☐ Assisted living
- ☐ Shared accommodations (Room in a house, granny suite, two people in an apartment, cooperative housing)
- ☐ Group Home (e.g., YACRO, SASI, Maison Jerome , valley locations)
- ☐ Senior's Housing
- ☐ Rooming or Boarding House
- ☐ Nursing Home
- ☐ Other:

32. If you were planning to rent, how important is "all-inclusive".

Very Important/No Preference/Not Important



33. If you are planning to rent what other features do you need to have included?

- ☐ Washing machine and dryer
- ☐ Dishwasher
- ☐ Pets Allowed
- ☐ Area for gardening
- ☐ Attached garage
- ☐ High Speed Internet
- ☐ Walking paths/outdoor area
- ☐ Storage space
- ☐ Playground
- ☐ Clothesline
- ☐ Other:

34. Do you have anything else you would like to tell us about your housing?



REQUEST FOR DECISION
Valley Waste Funding Proposal
#011-2017

Date: 10 July 2017	Subject: Valley Waste Funding Proposal
Proposal Attached:	Submitted by: Rachel Turner, Chief Administrative Officer

Proposal:	That Council give direction to the Valley Waste Board representative on the above noted subject, for further discussion and decisions to come from the Valley Waste Board.
Background:	<p>On June 21, 2017 at the regular Valley Region Solid Waste – Resource Management Authority Board meeting, a presentation was made by the Municipality of the District of Chester (MODC) on a new technology and operating system for the Kaizer Meadows Landfill. Currently, Valley Waste has a long term contract with MODC as the location for disposal of our solid waste which was amended in 2016 to extend it by ten years to 2036 and to enable MODC to contract out processing to Sustane.</p> <p>A presentation was made by Sustane and MODC at the UNSM Spring Conference around this new technology which is currently operating in Spain and Mexico, and is in construction at the Kaizer Meadows location for its first operation in North America. The concept will significantly and substantially reduce the amount of solid waste going into the landfill, at the same time as reducing the operating and future cell construction costs of the landfill. This will ultimately benefit not only the overall environment, but also the financial contributions of parties to the Intermunicipal Services Agreement (ISA) for Valley Waste.</p> <p>After the presentation to the Valley Waste Board, it was requested that the same presentation be made to the CAO's/senior staff of the Valley Waste parties. That meeting took place on Wednesday, July 5, 2017. At that meeting, a full presentation of the environmental and financial impacts to the parties was made. Several key points were made, those being:</p> <ul style="list-style-type: none"> • As the owner of the landfill, Chester shall at all times maintain a Closure and Post-Closure Fund in respect to Kaizer Meadows.

- The current fund is unfunded and would require an additional amount of \$180,000 per year until 2026/27 to be properly funded.
- There is a surplus from 2016/17 in the amount of \$165,197.52 that is due to be returned to the Valley Waste parties as per the ISA.
- The landfill is currently in construction of a new half-cell to accommodate the needs of the partners who contribute solid waste to the landfill.
- Tipping fee levels are being forecasted to increase from \$54.97/tonne in 2017/18 to \$117.77, \$115.72, \$105.93, \$63.31, \$62.91 for the next five years, with it continuing to vary from approximately \$61-87/tonne over the course of the 20 year contract with MODC in the current financial model.

With the new Sustane technology model combined with the traditional landfill costs, there is a potential solution to ultimately lower, as well as, smooth the spikes in fees. MODC has offered, and has the capacity, to take the burden of funding any deficits over the coming years to lessen the impact on the Valley Waste parties. In return, MODC is asking to have any future surplus from the operations remain with them to assist in properly funding the landfill closure costs. This is contrary to the current ISA provisions and would require agreement of the parties to amend the ISA. The unfunded closure costs is a liability for all parties in contract with MODC for the use of the landfill. Valley Waste is currently the largest contributor to the Kaizer Meadows Landfill Facility.

For clarity, Chester has done a great deal of research and work in developing a solid partnership with Sustane, ensuring that there is no risk to the other contributors to the landfill. Sustane has all of the financial risk should their initiative fail, which is extremely unlikely. Chester would see profit from their operations, with no profit made from the contributions of the municipal partners. Chester's profit would see a more robust and stable financial foundation for the landfill, and those cost savings would be passed on to the municipal partners as they are incurred.

In order for this proposal from MODC to go forward, they will require the Valley Waste Board to recommend to the parties of the ISA that it amend the agreement to allow for surpluses be directed to the Landfill Closure Reserve to reduce the unfunded

	<p>liability and thus future repayments. This currently goes against the contract. Some of the parties have indicated that they are more than willing and capable to maintain their own reserves to be able to fund the closure costs, however, for smaller units like Middleton, this could significantly impact our financial ability to maintain other reserves for capital work.</p>
Benefits:	<p>Sustane:</p> <ul style="list-style-type: none"> • 90% waste diversion (municipal units will see increased diversion credits); • Volatility in future costs mitigated: <ul style="list-style-type: none"> ○ ½ cell being constructed over the life of the contract (20 years); ○ Closure costs significantly reduced as last ½ cell is constructed; ○ Closure costs can be extended over the life of the contract (20 years); ○ Lower capital cost requirement; • 20 year stable and predictable processing fee; • Positioning ourselves as leaders in waste management; • Future synergies – other waste streams are potentially available. <p>Risk Mitigation:</p> <ul style="list-style-type: none"> • The contract with Sustane has performance clauses giving an 18 month window for cell design/construction; • ½ cell construction in 2017/18 provides capacity to work through the transition to the new technology; • Backup plan, in the unlikely event that Sustane does not meet its target or has some sort of failure, is to maintain the status quo through traditional landfill processes; • Kaizer Meadows facility will remain in its regular operations throughout the construction and technology transition.
Disadvantages:	<p>Traditional Landfill:</p> <ul style="list-style-type: none"> • Costs projected to be higher over 20 year period; • Volatility in landfill construction cost creates risk in projecting future costs (Porter Dillion estimate of 7%), one cell equals five years of waste; • Regulatory changes (provincial and federal) can negatively impact both operating and capital costs; • Environmental risk; • Volatility in closure costs subject to market forces;

	<ul style="list-style-type: none"> • Ongoing perpetual care well beyond the life of the landfill cell.
Options:	<ol style="list-style-type: none"> 1. Recommend that the Valley Waste ISA be amended to allow to direct surpluses from 2016/17 and forward to MODC to fully fund the landfill closure costs; 2. Build appropriate surpluses within the Town of Middleton future budgets to cover the Town's portion of these mandatory costs.
Required Resources:	
Source of Funding:	General revenue to build reserves.
Sustainability Implications: (Environmental, Social, Economic and Cultural)	Landfill closure costs are mandatory and now that the Town has been made aware of the unfunded costs of Kaizer Meadows Landfill Facility, consideration must be made to address this.
Staff Comments/ Recommendations:	
CAO's Review/ Comments:	It is recommended to provide feedback to the Town's Valley Waste Board representative to recommend that the 2016/17 surplus be directed to MODC for landfill closure costs; and further to amend the ISA to allow for MODC to hold reserves on behalf of the Valley Waste Authority parties for the sole purpose of funding the landfill closure cost.

CAO Initials: RLT

Target Decision Date: 17 July 2017

**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 2017/18.

WHEREAS it is necessary to borrow the sum of **\$1,474,338.48** 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 Seventy-Four Thousand Three Hundred Thirty-Eight-----48/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 Seventy-Four Thousand Three Hundred Thirty-Eight -----48/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 **\$1,474,338.48** 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 _____ 2017.

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. 2017 at which a quorum of the Council was present and voting.

CLERK

TEMPORARY BORROWING BALANCES MARCH 31, 2017

01-110-111-1001	Residential Taxation	1596993.69	
01-110-111-1002	Commercial Taxation	711865.00	
01-110-111-1065	Special Tax Legislation	43673.39	
01-110-111-1003	Resource Taxable	3938.48	
01-110-111-1006	Forest Resource	40.75	
01-110-112-1061	Sewer Entrance Fee	2500.00	
01-110-112-1062	Sewer Usage Charge	419809.09	
01-110-114-1042	Based on Revenue (MT&T)	10894.22	
01-110-121-1070	Federal (Grant-in-Lieu)	34959.71	
01-110-123-1071	Real Property	99612.62	
01-110-123-1072	Fire Protection (Comm.Coll.)	23923.00	
01-110-124-1074	NSPC	467.00	
		2948676.95	50% 1,474,338.48



Public Works Report

July 17, 2017

Public Works Capital Project Status

- Project # 2 Water Rate Study - 2018
- Project # 3 Reservoir – Request for Quotation (RFQ) for pre design is being completed by Peter Smith
- Project # 4 PRV/Upgrade -101 Building parts on order and will be installed once arrive.
- Project # 9 Hydrant purchase and installation - Will be ordered in the fall
- Project # 10 Replace Overhead crosswalk – Contractors have been contacted for quotes
- Project # 11 Street Light Conversion Commercial Street
- Project # 18 Repave Sidewalk/Curb Bridge Street to Spring Garden Road – town crew has removed old damaged side walk and waiting for asphalt to repair
- Project #19 Repave Sidewalk School Street Weaver's Ins- Church
- Project # 20 Repave Sidewalk Gates Avenue in front of High School - work prepped by town crew started the week of July 17th-21st
- Project # 21 Pave Main Street – West to TRA –work prepped by town crew starting July 24th -28th
- Project # 22 Lagoon Ladders – under review
- Project # 23 Replacement of Underground Infrastructure- working with Peter Smith on priority of replacement
- Project # 27 Replace Storm Sewer from the Corner of Marshall & King Street through to Rotary Park- Peter Smith is working on RFQ for engineered design, required by Department of Environment (DOE)
- Project # 28 replace Storm at 421 Main Street is part of Project # 27
- Project # 33 Environmental Site Assessment Phase 3 146 Commercial Street has been completed, report has been received and will be reviewed for further action
- Project # 39 Trackless Snow Blower will be ordered for October delivery
- Project # 40 Trackless Salt Spreader will be ordered for October delivery

What has public works been up to:

- Mowing & whipper snipping
- Limbed trees to allow clear passage on sidewalks and make traffic signs visible
- Finished ditching on Veteran's Lane
- Clearing over grown areas in the Industrial park
 - Cut out brush and cleared ditches
- Bridge Street Sidewalk removed and prepped for paving
- Main Street catch basin and drain line by the duck pond - removed pooling water to avoid ice build up in the winter
- Line painting completed by PPL additional painting to be completed by town crew
- Insurance Inspection is complete
- Manually cleaned catch basins
- Sidewalk to the skate park was completed
- Tony Pye, John Webber & Kim Looyenga attended traffic control person training and temporary work place signage



Upcoming Projects

- Side walk prep for capital projects
- Cleaning the storm culverts on Veterans Lane
- Chipping of brush at the old landfill
- Screening of top soil at the old landfill
- Victoria Street Drainage
- Cleaning of manholes
- Catch basin correction
- Corner of Church and School Street storm drainage corrected
- Asphalt repair if operating budget is approved

Happy Summer!!!

Last month you got a preview of the variety of programs and events that our department is offering. Promotion of those programs and events has been a major theme of this month. From updating the website and several facebook pages and groups, to making and distributing posters and invitations, to attending other events and parades to promote who we are and what we do, it's been a busy month for our staff. We continue to meet on a regular basis to work out the details of upcoming events, and reflect on events gone by. Our first movie in the park had to be postponed due to rain, but we went ahead with the pool party and had great success with that, despite the weather.

Our day camps have been going full steam ahead with days packed with fun and adventure. Hats off to our staff who have been pouring their hearts into making sure the campers have the best time possible! Here is a snapshot of some of their adventures so far:



Aside from our day camp programs, we have been administering registrations for the rest of our programs as well. We have also started discussions about fall programming and analyzing trends we see with current registrations to try to provide program opportunities that best meet the needs of the people in our community. If you have any suggestions on programs you would like to see, please feel free to share those ideas with us. We will be implementing a new system trial in our yoga programs using a punch card system. Rather than registering for a block of time, people will buy punch cards and when they attend a class, the instructor will punch their card. When the card runs out of punches, they will come get a new card. This way we are able to be more flexible with our participants who have to miss a class for whatever reason, or if we have to postpone a class for whatever reason. If the punch card system is more efficient, we will incorporate it into our other programs as well.

The splashpad continues to require more time and energy than we had anticipated this season. The circuit board that controls the water was the issue when it stopped working properly the first time. This part is still under warranty so they sent us a new one. The one they sent us was not programmed properly so we are now waiting for another new one that will need to be installed. The splashpad will

run continuously and therefore needs to be turned on and off manually. To keep water costs down, we have had to decrease the hours of operation to run from 10am-4pm (unless there is a special event going on that we will try to accommodate for), 7 days a week. Despite the technical issues, the splashpad continues to get a lot of use.



Annapolis East Elementary school held their field days at Centennial Park

Our Visitor Information Center continues to have regular visitors. For the month of June, there were a total of 314 visitors and 65 phone or internet requests. Statistics are collected and submitted to Tourism Nova Scotia on a monthly basis. The staff at the VIC are now looking at compiling statistics from the past few years to look at the visitor trends. Those findings will be shared with you once that work is complete.

Aside from working together on the above, we each have our own individual tasks that we have been working on as well.

Jennifer

- Harvest Moon trail opening
- Float building
- Occupational Health and Safety meeting
- Operating budget work
- Youth Ambassador program
- Grant application to the County for Century Ride/Heart Run
- Met with NSCC re: School of Access and Adult Learning Program
- Attended Valley Recreation Coordinator/Director Association meeting
- Coordination with Heart of the Valley Festival committee
- Attended management meetings

Andy

- Launch/Re-launch of remaining spring/summer series of programs
- Ongoing new Middleton web site work – less time available since last report.
- Preparation of Day Camp information for online purposes
- Attended 3 Valley Connect meetings – 2 by phone and 1 in person

- Attended quarterly Valley REN meeting in person
- Participated in 3 Valley Connect web site update webinars
- Initiated an internal meeting on recommended Economic Development plan initial steps
- Worked on Planning Review resources for Sharon
- Initiated look into Land Use Asset map for Valley REN
- Attended the ValleyREN AGM
- Prepared and broadcasted a town-wide e-mail newsletter
- Met with NCSS regarding cooperation on facility use and cross-promotion of programs
- Took a First Aid course
- Attended a Jumpstart Meeting in Annapolis Royal

Stephanie

- Coordination and lesson plans for Lunchtime Warriors Program
- Attended Annapolis County event to promote Heart Run/Century Ride
- Work on wellness committee
- Background research on instructor contracts
- Fill-in for canoe/kayak rentals
- Continued work on the July community challenge
- Walkie-Talkie program
- Float building
- Background on bike repair stations
- Work on cycling program



Jennifer Coolen, Director of Recreation & Community Services

TOWN OF MIDDLETON

PLANNING SERVICES



JUNE

2017

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1. Planning and Development Activity Report
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: July 1, 2017
Re: Town of Middleton, Status Report

June 1 - 30, 2017

Planning Application Activity

- MPS Review Public Meeting, June 12, 2017

Development Permit Activity

- Development Permit M17-015, June 8, 2017
S. Thompson, 8 Hollow Drive
Accessory Structure - Shed
- Development Permit M17-016, June 21, 2017
Snowcreek Building Design Solution, 15 Freeman Street
Ground Sign

Permit Activity Summary, June 2017

	Current Month	Current YTD	Previous Yr. Month	Previous Yr. YTD
Development Permits				
Residential				
New Construction	0	0	0	0
Renovation/Addition	0	0	1	1
Accessory Structures	1	5	1	1
Commercial/Industrial				
New Construction	0	0	0	0
Renovation/Addition	0	2	0	3
Accessory Structures	0	0	0	1
Institutional				
New Construction	0	0	0	0
Renovation / Addition	0	0	0	2
Accessory Structures	0	0	1	1
Other (signs, occupancy, etc.)	1	1	1	2
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 April to March

Municipal Unit: **Town of Middleton**

Month: **June 2017**

	Number of Building Permits	Building Value
Month: June	0	\$0.00
Year To Date 2017-2018:	1	\$30,000.00
Year To Date 2016-2017:	5	\$148,600.00
Year To Date 2015-2016:	10	\$583,925.00

Total Estimated Value June 2017:	\$0.00	Total permits for June 2017:	0	Total Estimated Value YTD 2017-2018:	\$30,000.00	Permit Fees June 2017:	\$100.00
Total Estimated Value June 2016:	\$0.00	Total permits for June 2016:	0	Total Estimated Value YTD 2016-2017:	\$148,600.00	Permit Fees YTD 17-18:	\$455.00
Total Estimated Value June 2015:	\$29,625.00	Total permits for June 2015:	3	Total Estimated Value YTD 2015-2016:	\$583,925.00		

File #	Name	Applicant Address	Location	Construction	Date Building Permit Issued	Permit Fee	Estimated Value
				Dev. Permits Only	2 permits	\$100.00	
					Total June:	\$100.00	\$0.00
	Total Active Permits:	6					
	Residential Conversions	nil					
	Residential Demolitions	nil					



COUNTY *of* ANNAPOLIS
NATURALLY ROOTED

Activity Report – June 2017

0 BUILDING PERMITS ISSUED FOR June

1 BUILDING INSPECTION CARRIED OUT FOR June

9 Fire Inspections conducted and letters to owners have been sent. 11 Fire Inspection files have been closed in their cycle.

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 6, 2017

June			
Task	Category	Date	Hrs
GIS Update & Map changes for MPS Review	PLAN	Tuesday, June 6, 2017	1
18 Large Format Prints of Schedule "A", GFLUM, and Property	OTHER	Wednesday, June 7, 2017	
			Hrs
			1.00

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

Middleton RCMP
Quarterly Update:
Period Ending: 2017-06-30

Number of Calls for Service within your respective District / Detachment

1,577- Annapolis District

Files of Significance with PROS #. (Middleton Area)

-Assault with a Weapon- 2017-388727- Nictaux- Domestic Assault. Female had her tooth knocked out by partner. Male partner was still in the home with a knife, threatening suicide. Was not cooperative with police and Taser was deployed.

-Assault With a Weapon and Mischief- Nictaux-2017-517635- Male Kicks in door of his ex-girlfriends residence and assaults male with a baseball bat and an extendable tree trimmer. Threats to cause death we uttered. Male cuts his own throat in front of police and was taken into custody.

- Break and Enter- 2017-55519-Middleton bottle Depot. Party entered by unscrewing rear siding on the building. Took almost \$5,000 in Cash. Video footage obtained. SUI.

-Theft of Motor Vehicle in Wilmot- 2017-732624- SOC proceeded to conduct another theft of a motor vehicle along with theft of gas and 3 armed robberies at different pharmacies into Kings County. Suspect was located and arrested.

- Attempted theft of Motor Vehicle- Mackie Moving-Middleton- 2017-820529-Mackie Moving on Marshall Street reported someone attempted to steal the moving truck and hot wire the engine.

Middleton RCMP

Quarterly Update:

Period Ending: 2017-06-30

-Theft of Truck-Bruce GM- 2017-674365-vehicle was stolen from the lot. Discovered the next day left on the side of the road. Keys believed to have been left in the vehicle.

-Male with knife- Main Street Middleton- 2017-735603-Report of a male banging on the door of the Needs in Middleton with a bible and knife in his hand, wearing no shirt and jeans. Members attended and tried speaking with male to drop the knife. He became agitated and Members deployed Taser.

- 45 Assault or Assault with a Weapon/Causing Bodily Harm calls for service.

-Mental Health Calls- 104

Files regarding Drug Seizures

Current Vacant Positions in the Street Crime Enforcement Unit for Annapolis County. To be filled this fall.

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

128 Checkpoints conducted

2 Impaired driving Charges/ Refusal to Provide Charge, 0 Impaired by Drug charge, and 1 roadside suspensions.

166 Tickets issued, 196 Warnings issued.

Middleton RCMP

Quarterly Update:

Period Ending: 2017-06-30

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

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

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

Checkpoints Focused on Speeding/Aggressive Driving –April

Checkpoints focused on Motorcycle Safety- May

Checkpoints Focused on Distracted Driving -June

Financial Issues ... significant unexpected costs, budgetary shortfalls

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- Transfer July 21st/17- Cpl Dione Canning- Replacement

Cst. Brad Williams

Cst. Seth Thomas

Cst. Billie Gardiner

Cst. Irene Clouter- Transferred July 2017

Cst. Garfield Levy

Middleton RCMP

Quarterly Update:

Period Ending: 2017-06-30

Cst Stephanie Wagner- Transferred to Middleton from Ottawa, June 2017

Awaiting Constable Dwayne O'Quinn, transferring in from Alberta- July 2017

Court Liaison Position – Janice Hebb

Detachment Assistant – Nicole Illsley

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

VALLEY WASTE RESOURCE MANAGEMENT (VWRM)

Meeting: July 12, 2017

1. Special meeting held to discuss budget and audit.
2. Chair Jane Bustin is taking a temporary leave from the board until Sept 30, 2017.
3. The new Finance Manager is Geoff McCain.
4. Passed the draft operating and capital budgets for 2017-18. They will now be taken back to Councils for approval.
5. Rescinded the audited financial statements for 2016/17.
6. Board reviewed and approved the revised audited financial statements for fiscal year 2016-17, which clears the way for the disbursement of related operational surplus funds.
7. Funding proposal is being submitted to Councils for the use of the surplus from 2016/17 and onwards to be forwarded to the Municipality of the District of Chester to fully fund the landfill closure costs.
8. Next regular meeting will be July 19, 2017.

MAYOR'S REPORT JULY 2017

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| June 21 | Lieutenant Governor's Garden Party. |
| June 26 | Youth Ambassador Information Session. |
| June 28 | MRHS Graduation – presented trophy & cheque to Melissa Burbidge. |
| July 1 | Canada Day at Macdonald Museum. |
| July 4 | Committee of the Whole meeting. |
| July 6 | Evening re Valley Ren, Chambers of Commerce, etc. at Michelin Plant. |
| July 11 | Valley REN in Berwick. |
| July 14/15 | Heart of the Valley Festival <ul style="list-style-type: none">• Skatepark Grand Opening• Youth Ambassador Speeches. |

CORRESPONDENCE - JULY
(for July 17, 2017 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 from Youth Ambassador Melissa Burbidge, thanking the Town for giving her the opportunity to participate in the Youth Ambassador Program and granting her the \$1,000 to use towards her education.