

AGENDA

1. CALL TO ORDER

2. APPROVAL OF THE AGENDA

3. PRESENTATIONS

- 3.1. Joint Climate Action Plan “What We Heard Report” – Genevieve Beaulac, Clean Foundation

4. PROCLAMATION

- 4.1. Volunteer Week – April 19-25, 2026

5. APPROVAL OF THE MINUTES

- 5.1. In-Camera Meeting Minutes – February 2, 2026
- 5.2. Committee of the Whole Meeting – March 2, 2026
- 5.3. In-Camera Meeting Minutes – March 2, 2026
- 5.4. Special Committee of the Whole Meeting – March 23, 2026
- 5.5. Special In-Camera Meeting Minutes – March 23, 2026

6. ANYTHING BY CITIZENS

Procedure: A thirty-minute period will be provided for members of the public to address Council regarding questions, concerns and/or ideas. Each person will have a maximum of two minutes to address Council with a second two-minute period provided there is time remaining within the thirty-minute “Anything by Citizens” period.

7. NEW BUSINESS

- 6.1 RFD 027-2026 Special By-Election – CAO Crocker
- 6.2 RFD 028-2026 Operating Budget Update for 2026-2027 – DOF Profit
- 6.3 RFD 029-2026 Low Income Tax Exemption – DOF Profit
- 6.4 RFD 030-2026 Transfer 2025-26 Surplus to Operating Reserve – DOF Profit

COMMITTEE OF THE WHOLE
Town Hall – Council Chambers, ZOOM &
YouTube Live
Tuesday, April 7, 2026 – 6:00pm



7 INFORMATION/DISCUSSION ITEMS

- 7.1 Community Concerns/Complaints as of March 2026 – CAO Crocker
- 7.2 Dangerous and Unsightly Premises Report as of March 2026 – CAO Crocker
- 7.3 Town General and Water Utility Financial Report as of end February 2026 – DOF Profitt

8 CORRESPONDENCE

- 8.1 March 24, 2026, Letter from Minister of Municipal Affairs, John A. MacDonald re: Financial Condition Indicators

9 ANYTHING BY MEMBERS

10 ADJOURNMENT

Joint Community Climate Action Plan

What We Heard

Genevieve Beaulac, Climate Lead, Clean Foundation
Town of Middleton – April 2026

Participating Communities

The map displays the following participating communities and regions in Nova Scotia:

- Cumberland
- Pictou County Partnership
- Town of Pictou
- Town of Antigonish
- Town of New Glasgow
- Colchester
- Town of Truro
- Pictou
- St. Mary's
- East Hants
- West Hants
- Town of Kentville
- Town of Middleton
- Town of Annapolis Royal
- Annapolis
- Lunenburg
- Weymouth Falls Community Land Trust
- Town of Mahone Bay
- Town of Lunenburg
- Queens
- Shelburne
- Town of Shelburne
- Lockeport
- Barrington
- We'koqma'q
- Cape Breton
- Richmond
- Town of Port Hawkesbury



Joint Community Climate Action Plan

- Town of Middleton
- Town of Annapolis Royal
- County of Annapolis



Public Engagement Priorities



1

PUBLIC INPUT

Gather input on climate related concerns and local priorities.

2

CLIMATE VULNERABILITIES

Map climate vulnerabilities and areas of community value.

3

AWARENESS

Build awareness about climate adaptation and mitigation strategies.

4

COLLABORATION

Foster a sense of ownership and collaboration among residents.

Community Events

01

Climate Fair (November 2, 2024)
67 participants

02

Annapolis River Festival (July 15, 2025)
103 booth visitors





Public Engagement

01

Community Climate Survey
February 24 to March 17, 2025

02

Technical Workshop
November 27, 2025

03

Community Mapping Open House
Annapolis Royal: November 19, 2025
Annapolis County: November 19, 2025
Middleton: November 27, 2025

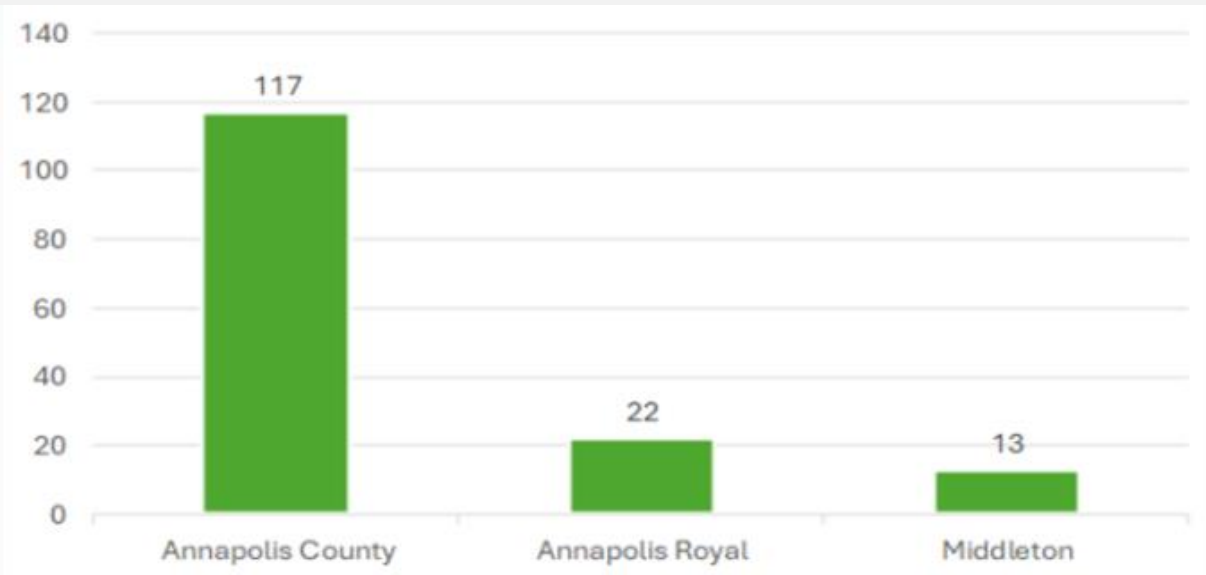
01 Online Survey

- February 25 to March 17, 2025
- 19 questions
 - Climate risks
 - Community priorities
 - Policy preferences

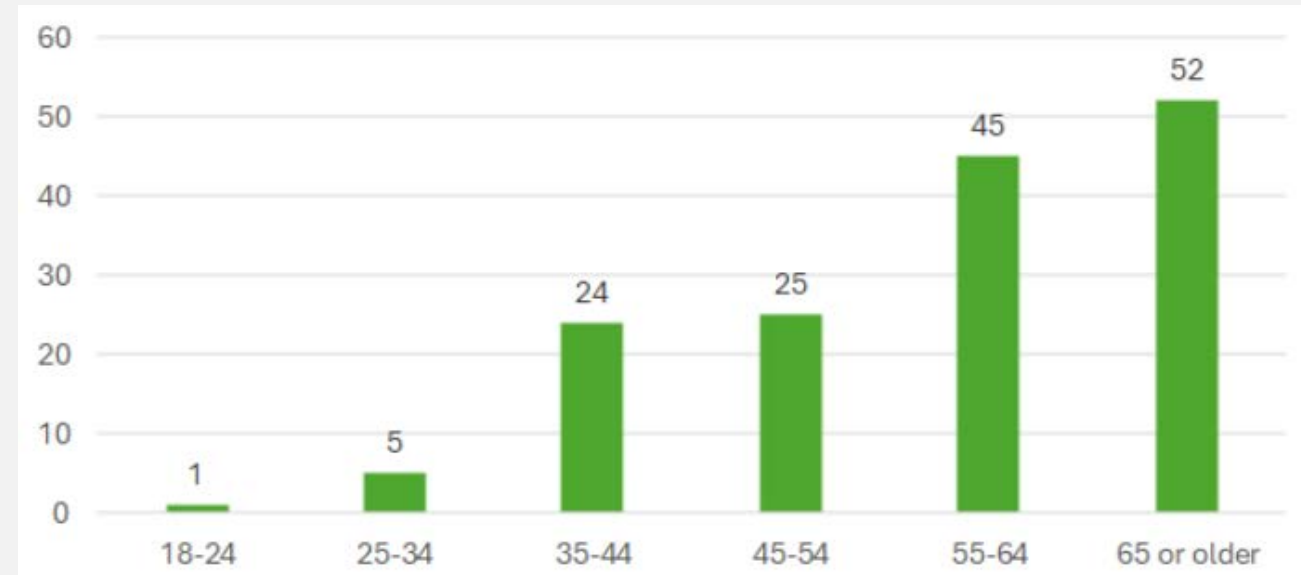
Welcome to the Joint Climate
Action Plan Survey!



Community Climate Survey Results



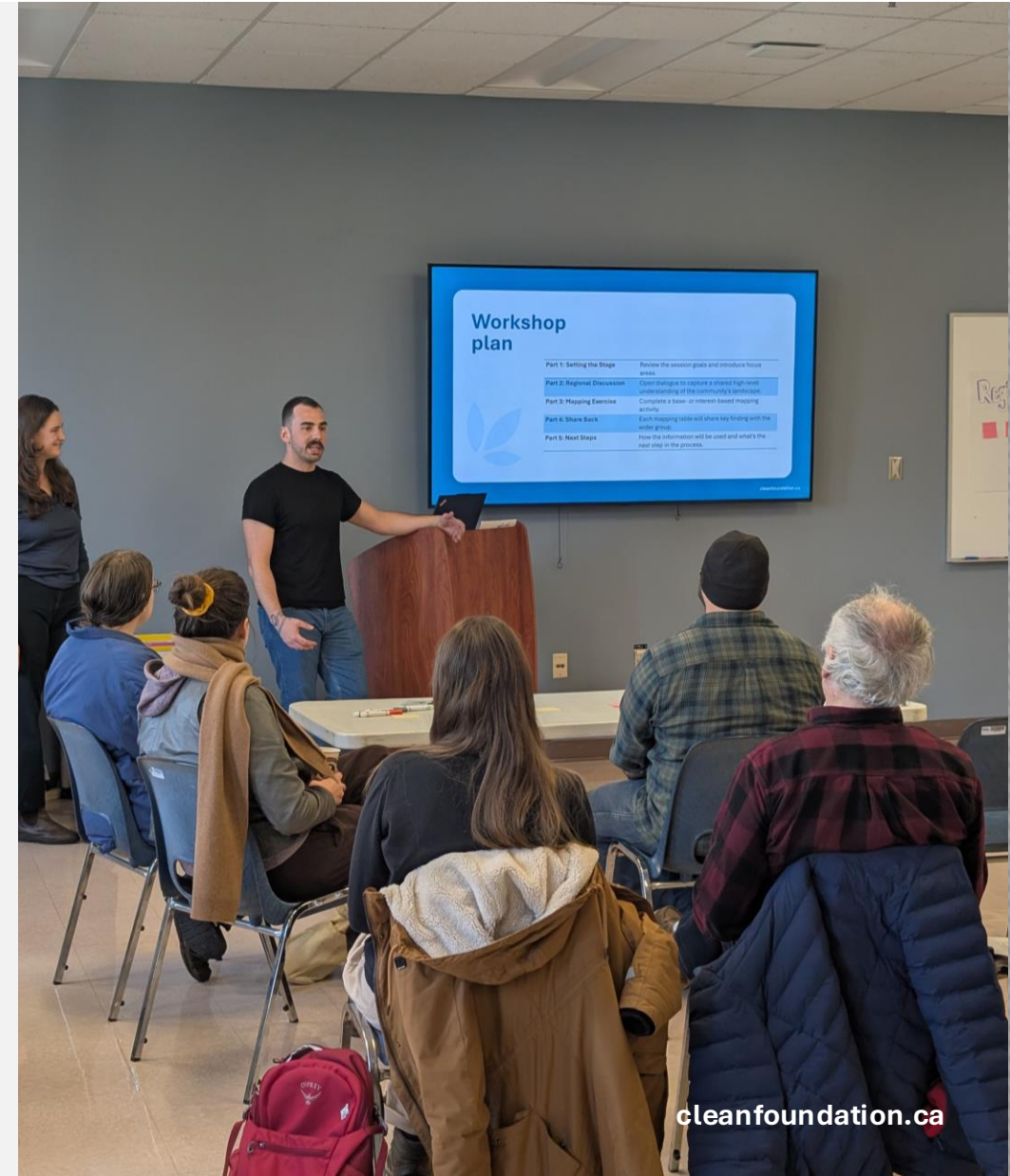
Which municipality do you live in?



Age range of survey participants

02 Technical Workshop

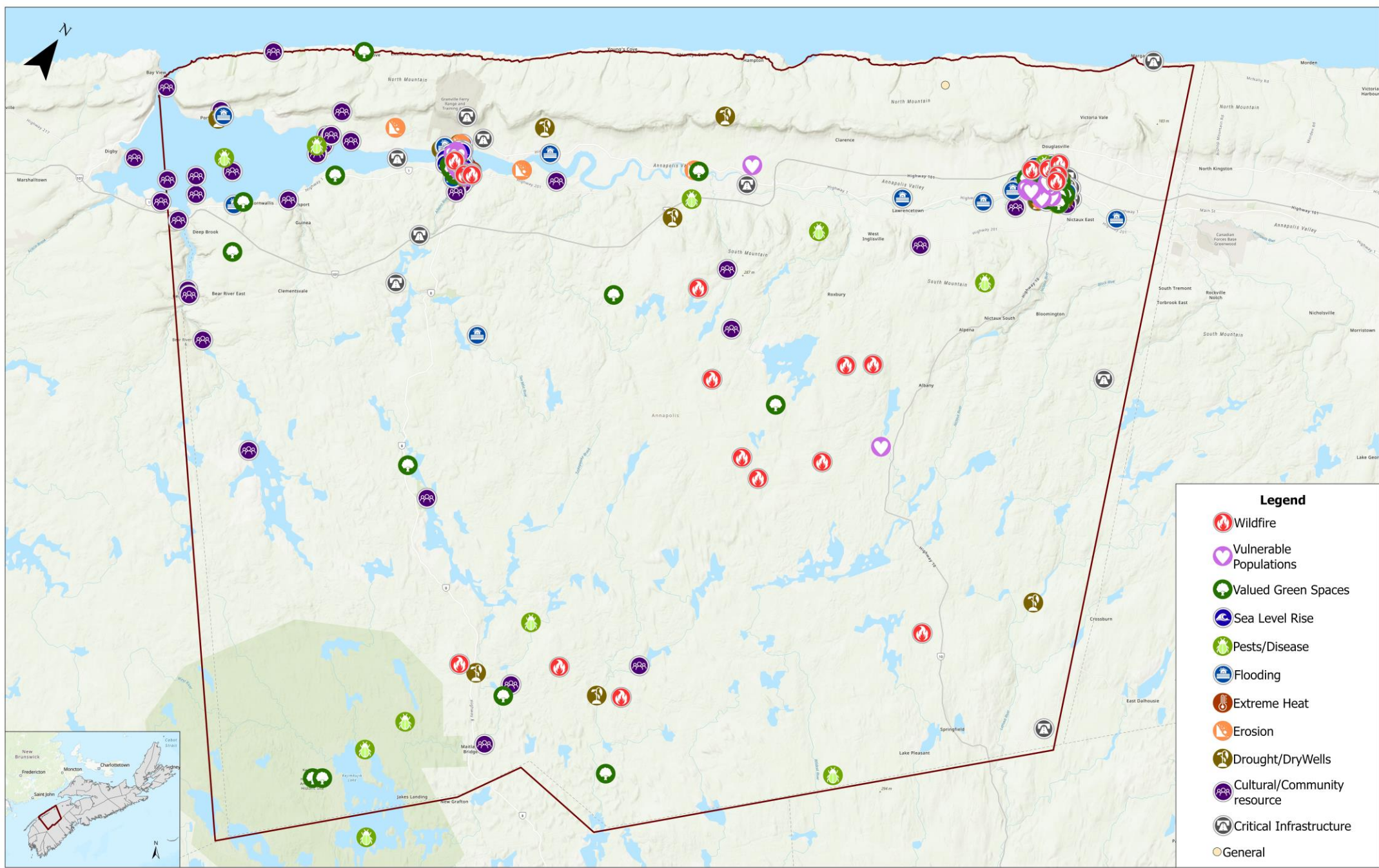
- November 27, 2025
- Local organizations, municipal staff and interest holders
- Guided discussion, survey and mapping exercise



03 Mapping Sessions

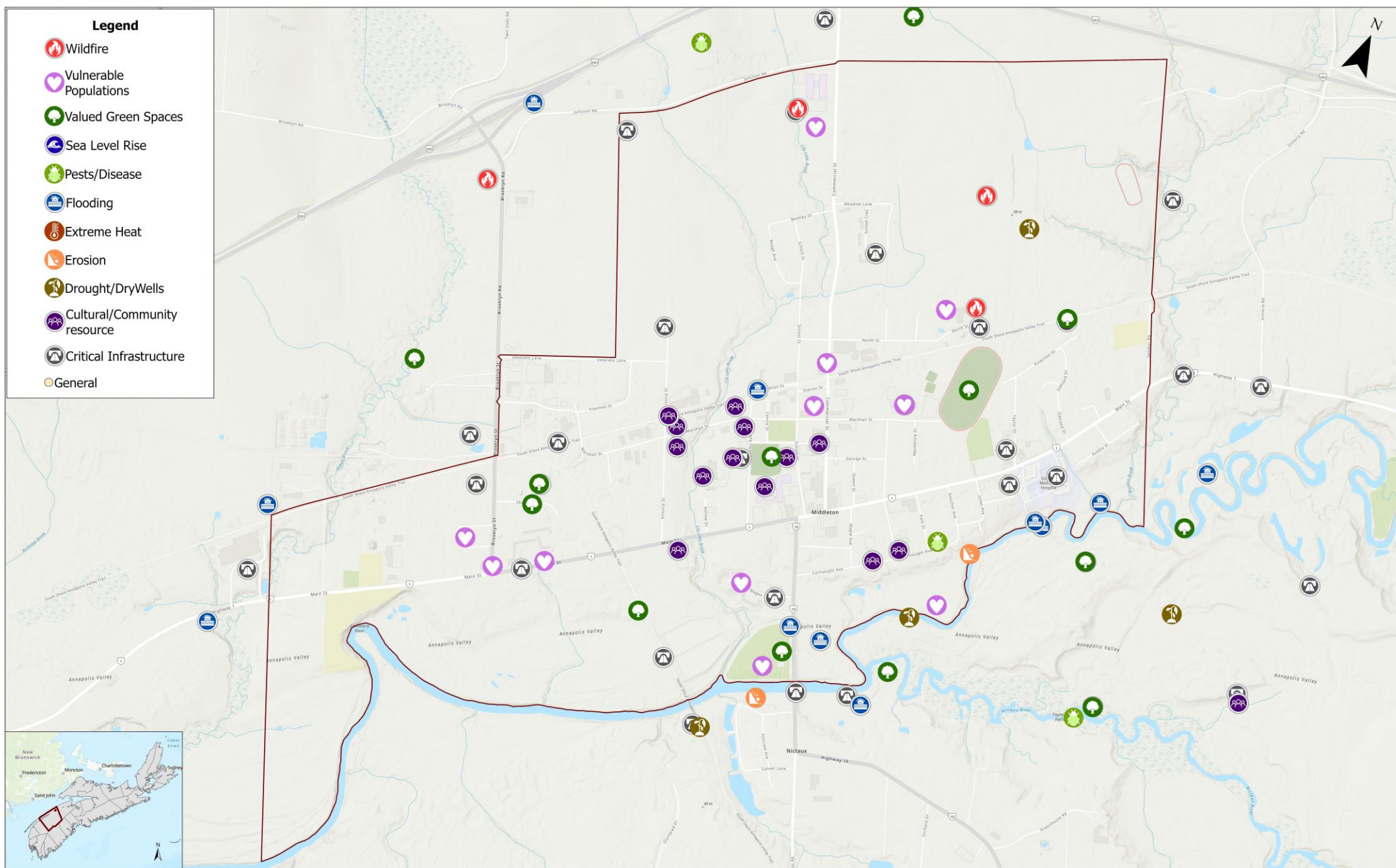
- Community mapping exercise
 - Climate hazards and impacts
 - Community assets
- Vote for Action board
- Feedback wall
- Youth corner





HAZARD & COMMUNITY ASSET MAPPING - ALL MUNICIPALITIES

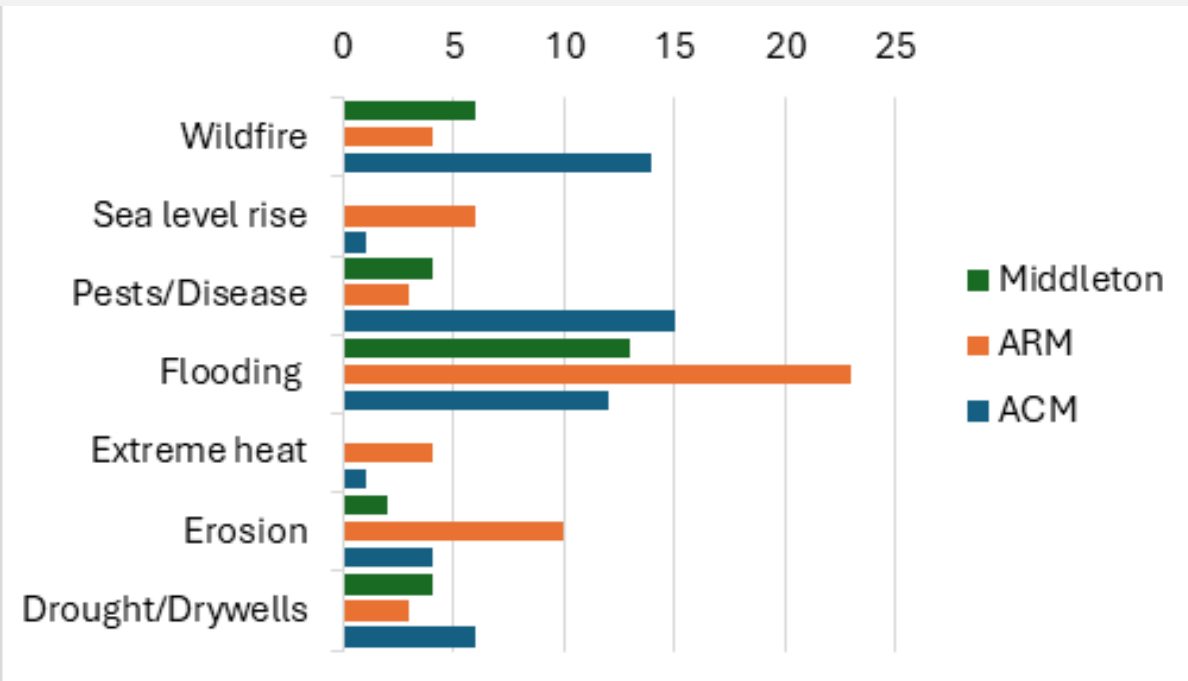
0 4 8 16 Kilometers



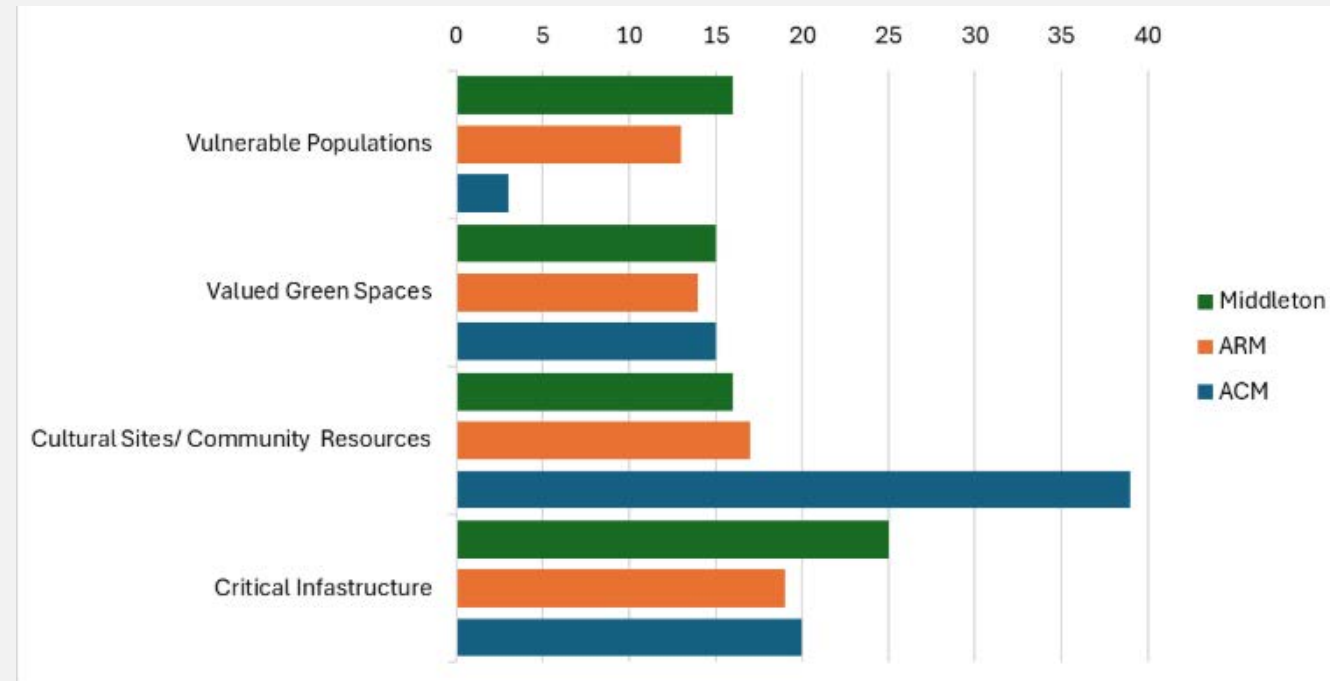
HAZARD & COMMUNITY ASSET MAPPING - TOWN OF MIDDLETON

0 200 400 800Meters

Community Mapping Session



Climate Hazard / Impact



Community Assets / Vulnerable Populations

Participation

67 Annapolis Royal
Climate Fair



152 Community
Climate Survey



103 Annapolis
River Fest Booth



33 Community
Mapping



10 Stakeholder
Technical Workshop



365 Total Number
of Community
Members Engaged



Overarching Themes

1 Flooding

2 Wildfire

3 Erosion

4 Drought

Emerging Themes

1 Invasive Species

2 Renewable Energy

3 Communication
and
Collaboration

4 Planning



Key Takeaways

- Support for JCCAP
- Consistent communication
- Prioritize ongoing public engagement
- Early implementation and high impact actions
- Reporting back to community

Next Steps

- Consider public feedback, emissions inventories, and climate risk studies
- Draft potential actions for JCCAP
- Spring 2026 engagement + photo contest
- Present draft JCCAP to Council
- Incorporate feedback and engagement results
- Finalize plan
- Begin plan implementation process



Thank You

WHAT WE HEARD REPORT

Joint Climate Action Plan

March 2026

Prepared for:

Municipality of the County of Annapolis
Town of Annapolis Royal
Town of Middleton

Authored by:

Clean Foundation

www.cleanfoundation.ca



Land acknowledgement

The Town of Annapolis Royal, the Town of Middleton and the Municipality of the County of Annapolis are located in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

Signed in 1725 between the Mi'kmaq and Wolastoqiyik (Maliseet) and the British Crown, the Treaty of Peace and Friendship was a form of recognition and guidelines for establishing rules for an ongoing relationship between nations. This treaty did not deal with the surrender of lands and resources. The Mi'kmaq people have developed a sustainable and respectful relationship with nature for hundreds of years. Medicine, culture, art and livelihoods all depended on this relationship. In turn, the Mi'kmaq paid their respects through sustainable resource management and offerings to the land such as tobacco. Many Indigenous people continue these practices today and carry these traditions onward to the next generation.

Moving forward in a world affected by impacts of a changing climate, elders, scholars and other Indigenous knowledge holders carry valuable knowledge to help governments and decision-makers address climate change.

Acknowledgements

Thank you to all Council members and municipal staff whose contributions have made this work possible. Further, thank you to the Town of Annapolis Royal's Environmental Advisory Committee and the Municipality of the County of Annapolis' Climate Change Action Plan Review Committee for their support.

The Municipality of the County of Annapolis, Town of Annapolis Royal and Town of Middleton would also like to thank all residents who participated in the initial phase of public engagement for the Joint Climate Action Plan. Whether you dedicated your time to completing the Community Climate Survey, attended a drop-in mapping session or shared insights from your expertise at the technical workshop, your contributions are valuable to this project.

The quotes featured in this report were collected through a survey conducted by Clean Foundation, gathering insights and experiences directly from residents in the three participating municipalities. All responses are anonymous.

Funding

This report summarizes engagement activities led by Clean Foundation through its Community Climate Capacity program, funded by the Nova Scotia Department of Environment and Climate Change. The program supports communities in identifying climate challenges, developing policy and planning initiatives, and implementing local adaptation and mitigation actions.



Contents

Executive summary	3
1.0 Introduction	4
2.0 Background.....	4
3.0 Engagement methods	5
3.1 Purpose of engagement	5
3.2 Advertising and promotion	5
3.3 Engagement methods	6
3.3.2 Community climate survey	8
3.3.3 Drop-in mapping sessions	8
3.3.4 Technical workshop.....	9
4.0 What we heard	11
4.1 Survey participant demographics	11
4.2 Public perception of local climate risk and preparedness.....	12
4.3 Themes from engagement	14
4.4 Emerging topics	19
4.5 Themes by municipality	22
4.6 Conclusions	32
5.0 Limitations of engagement	33
Community climate survey.....	33
Drop-in mapping sessions	33
Technical workshop	33
General.....	33
6.0 Next steps.....	34
Appendix A: Community climate survey questions	35
Appendix B: Drop-in mapping session legend.....	39
Climate hazards and impacts	39
Community assets and vulnerabilities	39

Executive summary

The Municipality of the County of Annapolis, the Town of Annapolis Royal and the Town of Middleton are working together on a joint climate action plan to guide regional efforts to reduce overall greenhouse gas emissions and adapt to the impacts of climate change.

From November 2024 and November 2025, the three municipalities gathered public input on climate risks, community values and local priorities. Clean Foundation led this work by hosting engagement activities, such as information booths at community events, a community climate survey, drop-in mapping sessions and a technical workshop with local environmental experts and municipal staff.

To date, 365 people have taken part in the engagement. Four main themes have emerged: flooding, wildfire, erosion and drought. Participants also highlighted recent extreme weather events, including the 2025 drought and West Dalhousie/Long Lake wildfires, as well as ongoing flooding and erosion along the Annapolis River. Other themes included pests and disease, renewable energy and the need for improved communication and stronger regional collaboration.

Participation among youth and equity-deserving groups was low in the first phase of engagement. To improve youth participation, the project team will host engagement sessions in local high schools this spring and launch a regional photo contest to collect images of meaningful places and climate impacts across Annapolis County. In future phases, the municipalities may introduce targeted engagement methods to increase participation and ensure they hear a wider range of perspectives.

Overall, engagement shows strong support for regionally coordinated, science-based climate action. The project team will consider this feedback alongside climate risk assessments and greenhouse gas inventories to develop short, medium and long-term actions that support both shared regional climate goals and each municipality's specific priorities.

The final plan is expected to be completed and presented to Council for review and approval by March 2027.

1.0 Introduction

In Nova Scotia, the impacts of climate change are becoming increasingly visible. In response, some municipalities are choosing to work together to tackle their shared climate concerns. The Municipality of the County of Annapolis, Town of Annapolis Royal and Town of Middleton—collectively, “the municipalities”—have partnered to develop a Joint Climate Action Plan that addresses local and regional climate risks.

All three municipalities are participating in Clean Foundation’s Community Climate Capacity Program, funded by the Nova Scotia Department of Environment and Climate Change. As part of this program, Clean Foundation led a collaborative public engagement campaign for the municipalities from Fall 2024 to Fall 2025 to inform the future joint climate action plan. Clean Foundation staff analyzed all public feedback and have summarized the results in this What We Heard Report which reflects the first phase of engagement for the climate action plan.

The project team will develop goals and actions for the plan based on climate risk and greenhouse gas inventory data for the region and the public’s input to ensure the final plan reflects the needs and priorities of all three municipalities.

2.0 Background

The action plan will serve as a roadmap to help guide the municipalities toward specific climate goals through actions focused on both mitigating and adapting to the impacts of climate change.

It will focus on:

- Climate mitigation: actions that reduce greenhouse gas emissions and help slow the progression of climate change.
- Climate adaptation: actions that help communities prepare for and manage climate risks that impact people, property and infrastructure.

The plan will identify short, medium and long-term actions that support both shared regional climate goals as well as each municipality’s specific priorities.

A review of the municipalities’ existing climate plans showed that the Annapolis County region faces several pressing climate impacts, including storm surge, sea level rise and increased flooding. These known risks informed the questions asked during public engagement, which focused on erosion, sea level rise, wildfires and other climate-related concerns. The public’s responses helped identify areas where known climate impacts are occurring, which will be used to inform actions in the final climate action plan.

3.0 Engagement methods

From November 2024 to November 2025, Clean Foundation assisted the municipalities in engaging residents on climate-related issues. This report highlights three main initiatives:

- a community climate survey (open February 24 to March 17, 2025);
- drop-in mapping sessions (November 19 and 27, 2025); and
- a technical workshop (November 27, 2025).

Clean Foundation also had presence at community events, including the Annapolis Climate Fair in November 2024 and Annapolis River Fest in July 2025. At these events, staff spoke with residents about local climate risks and gathered input on valued assets and green spaces.

3.1 Purpose of engagement

The engagement activities focused on collecting public perspectives on climate-related risks, community values and local priorities. The key objectives included:

- gathering public input on climate-related concerns and local priorities;
- identifying and mapping climate vulnerabilities and areas of community value;
- building public awareness about climate adaptation and mitigation strategies; and
- fostering a sense of shared ownership and collaboration among residents.

These engagements helped identify local vulnerabilities and hazards, areas of community value and preferred approaches to climate action. While the three municipalities share many climate-action goals, each experiences climate hazards and pressures differently. Municipality-specific priorities appear in [Section 4.5](#) of this report. The final plan will include both shared and individual climate actions.

3.2 Advertising and promotion

A mix of digital, print, and community-based outreach methods was used to promote the climate action plan engagement activities.

For the community climate survey, each municipality shared the survey link on its website or municipal Facebook page. A QR code linking to the survey (see **Figure 1**) also appeared on social media.

Figure 1 (right): QR code used to share the community climate survey.



For the drop-in mapping sessions, various communication channels were used in each municipality to distribute information about the sessions:

Municipality	Website	Social media	Newsletter
Municipality of the County of Annapolis	✓		
Town of Annapolis Royal	✓	✓ (Facebook, Instagram)	✓ (Town Crier)
Town of Middleton		✓ (Facebook)	

The technical workshop was intended for municipal staff and subject matter experts. Specific participants were identified and personally invited to attend.

3.3 Engagement methods

Clean Foundation conducted a series of engagement activities to collect input from residents and other interested parties. These activities helped identify community values, local climate vulnerabilities and preferred climate actions, while building public understanding and support for the climate action plan.

Engagement activities took place over one year, from early November 2024 to late November 2025. The project team offered multiple ways for residents to participate, including pop-ups at community events, a community survey, and three drop-in mapping sessions—one in each municipality. Clean Foundation also hosted a technical workshop with municipal staff, environmental experts and local groups to gather detailed insight on climate risks within Annapolis County.

The following sections describe each activity and summarize the feedback received.

3.3.1 Community events

[Annapolis Royal Climate Fair – Academy in Annapolis Royal, November 2, 2024](#)

The Annapolis Royal Climate Fair drew 67 attendees. The event encouraged individuals and organizations to explore climate action concepts through informative presentations, hands-on activities and interactive booths. Presentations from local organizations and groups covered a range of climate-related topics:

1. **Clean Annapolis River Project:** Focused on strategies for managing stormwater to protect water quality, reduce flooding and limit environmental impacts.
2. **St. George and St. Andrew United Church:** Shared their successful solar panel installation experience, highlighting the rapidly decreasing payback period and long-term benefits of their investment.

3. **Green Shores:** Explained the value of naturalized shorelines and provided practical tools for homeowners interested in Green Shores practices that help protect coastal ecosystems.
4. **Save Our Old Forests:** Discussed the ecological importance of old-growth forests, the role of lichens and ongoing conservation efforts at Gold Smith Lake.
5. **EfficiencyNS:** Provided information on rebates and assistance programs that help homeowners improve energy efficiency and save on energy costs.
6. **Soft Pine Wellness:** Closed the event with a workshop focused on strategies to support mental wellbeing in the context of climate change.

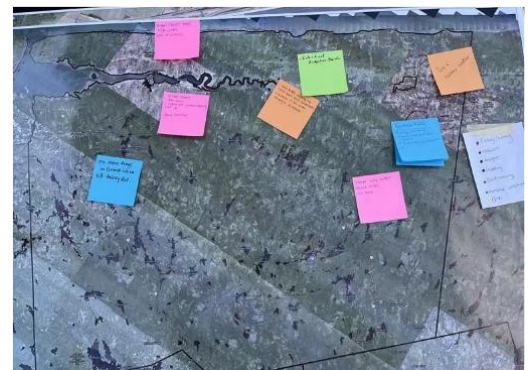
Along with the presentations, several local organizations hosted booths to share information, provide resources and speak directly with attendees:

- CLIMAtlantic
- Clean Annapolis River Project
- Clean Foundation
- Coastal Protection NOW
- Don't Spray NS
- Green Shores/TransCoastal Adaptations
- Save Our Old Forests
- SolarHFXAnnapolis River Fest – Bridgetown, July 12, 2025

Clean Foundation staffed a booth and education corner with the goal to raise awareness about the climate action plan, gauge public interest and test the mapping activity planned for later events.



The education corner (see **Figure 2**) offered a craft for children and adults, along with a mapping activity to spark conversations about climate change impacts. For the mapping activity, attendees used coloured sticky notes and an associated legend to mark areas of social or cultural value and regions affected by different climate hazards (see **Figure 3**). Just over 100 people visited Clean Foundation’s booth, sharing stories about their favourite outdoor or nature activity spots.



This helped them connect climate impacts to personal experiences and places.

Figure 2 (above): Clean Foundation’s booth at River Fest.

Figure 3 (right): Map of Annapolis County from River Fest mapping activity.

3.3.2 Community climate survey

To support the initial creation of the plan, residents were invited to complete a community climate survey on local climate risks, community priorities and potential municipal actions (see [Appendix A](#) for survey questions). The survey ran for four weeks (February 24 to March 17, 2025) and received 152 responses across the three municipalities. Survey results are detailed in [Section 4.0](#).

3.3.3 Drop-in mapping sessions

In November 2025, Clean Foundation hosted three drop-in mapping sessions, one in each municipality:

1. November 19, 2025 – Annapolis Royal Fire Hall
2. November 19, 2025 – Oakdene Centre in Bear River
3. November 27, 2025 – Nova Scotia Community College Middleton Campus

During each two-hour session, residents used mapping stations with colour-coded stickers to identify climate hazards, community assets and areas of concern (see [Appendix B](#)). Staff spoke with participants, asked guiding questions and recorded short descriptions for each sticker placed on the maps (see [Figures 4](#) and [Figure 5](#)).

Additional interactive stations offered other ways for participants to share ideas and priorities, including:

- a “vote for action” board, where residents could communicate their preferred climate action strategies, such as tree planting, stormwater upgrades and renewable energy;
- a feedback wall, where residents could write concerns and suggestions for the plan; and
- a youth corner with drawing activities.

The feedback wall asked participants to respond to the following questions:

- what changes have you noticed in the last 5-10 years?
- what are the most at-risk areas or groups?
- what local knowledge or actions are already helping?
- what specific actions or projects should the municipality work on?
- what support, partnerships, or resources would help make this happen?

A total of 33 residents attended the drop-in mapping sessions (see table below).

	Municipality of the County of Annapolis	Town of Annapolis Royal	Town of Middleton
Number of attendees	7	15	11



Figures 4 and 5: Drop-in mapping session for the Municipality of the County of Annapolis.



3.3.4

Technical workshop

Along with the three drop-in mapping sessions, Clean Foundation hosted a technical workshop to gather input from local environmental experts, organizations and municipal staff. This workshop provided a focused setting for participants to discuss specific climate vulnerabilities and risks affecting the three participating municipalities.

The workshop included a mapping activity using the same format as the community drop-in sessions (see **Figure 9**), a facilitated discussion guided by targeted questions (see **Figure 6**) and a short survey to collect additional feedback. Participants discussed regional challenges (*risks*) and opportunities (*actions*) (see **Figure 7** and **Figure 8**).

Individuals from the following groups attended the technical workshop:

- Applied Geomatics Research Group
- Centre of Geomatic Sciences
- Clean Annapolis River Project
- Mersey Tobeatic Research Institute
- Municipality of the County of Annapolis
- Town of Annapolis Royal
- Town of Middleton
- UNESCO Southwest Nova Biosphere Region
- West Dalhousie Forestry



Figure 6: Guided discussion during technical workshop with community representatives.

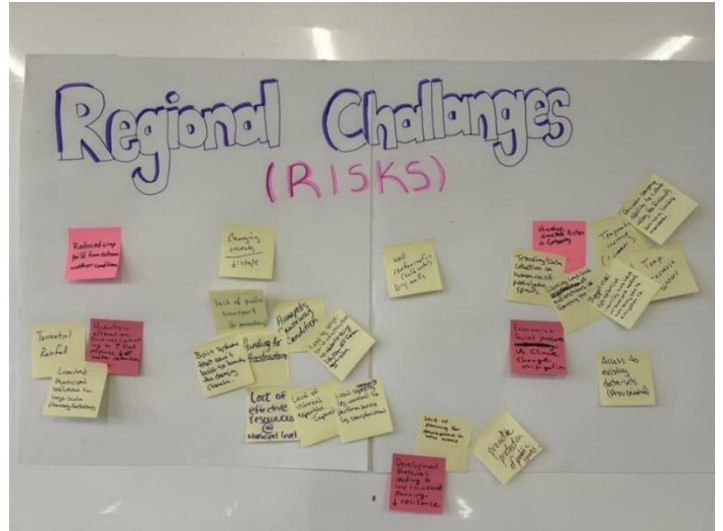


Figure 7: Regional challenges (risks) discussion board from the technical workshop.

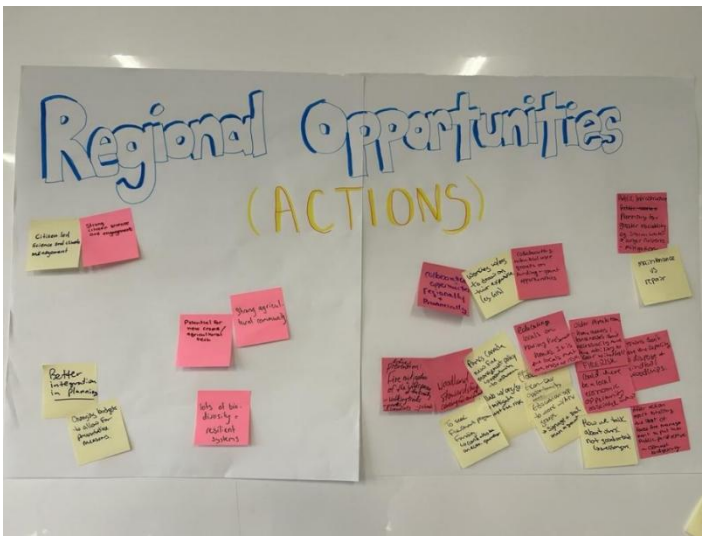


Figure 7: Regional opportunities (actions) discussion board from the technical workshop.



Figure 9: Map of Annapolis Royal with identified climate risks and community vulnerabilities from the technical workshop.

4.0 What we heard

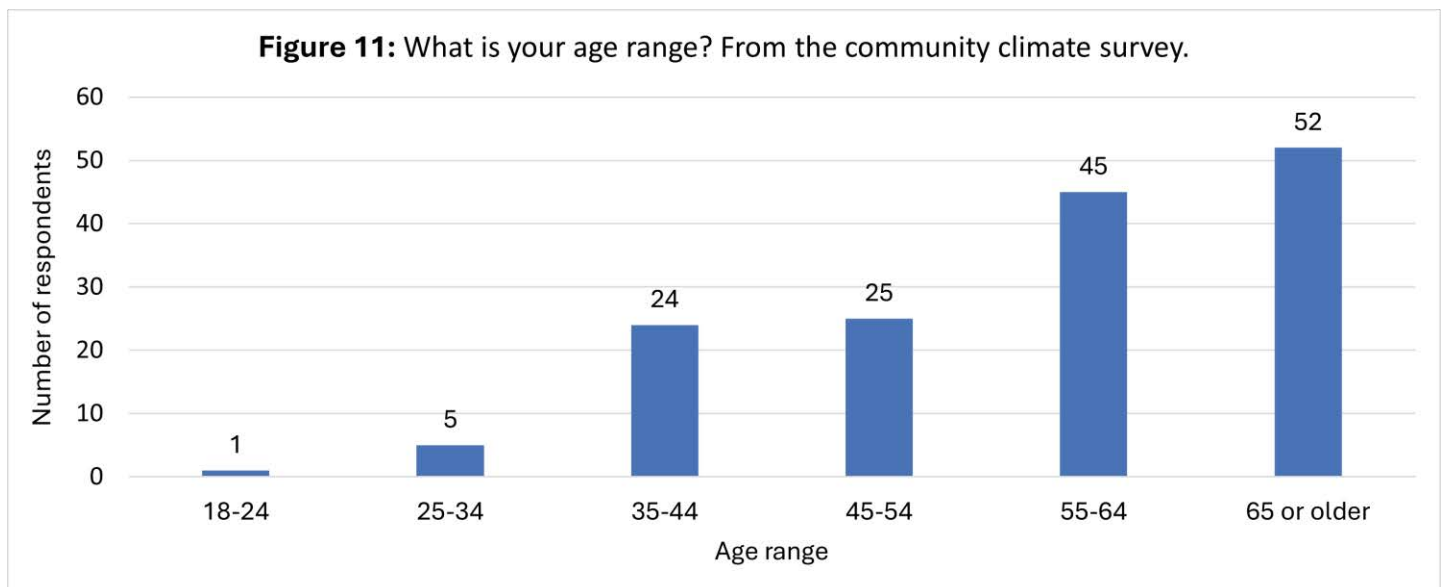
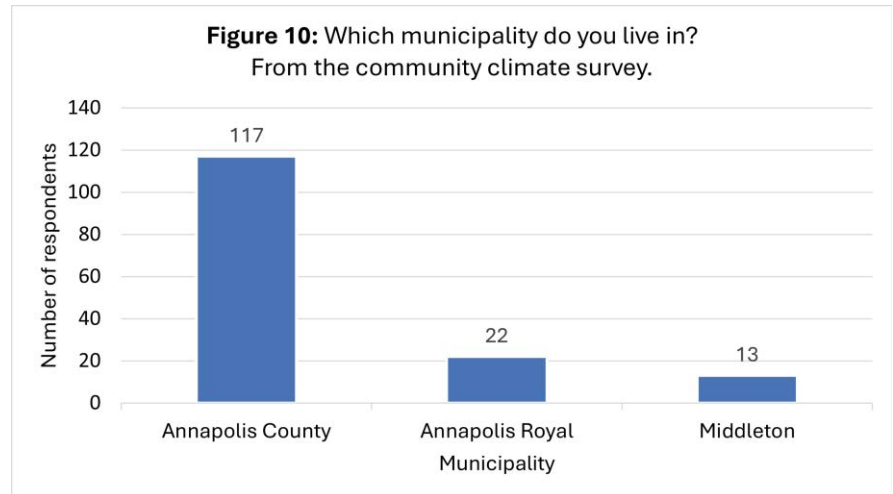
This section summarizes public feedback from various engagement activities and events and highlights common themes that came out of engaging the public.

See [Appendix A](#) for survey questions and response data.

4.1 Survey participant demographics

Of the 152 survey responses, the vast majority (117 responses) were from residents of the Municipality of the County of Annapolis (see **Figure 10**), with 22 responses from residents of the Town of Annapolis Royal and 13 from residents of the Town of Middleton (see **Figure 10**).

Most respondents (34 per cent) were aged 65 or older with the second highest age group (29 per cent) being 55-64 (see **Figure 11**). Across engagement activities conducted for the climate plan, youth participation was low with those 18-24 years old making up less than one per cent of responses to the survey (see **Figure 11**). The project team will address how to ensure future youth engagement by engaging with high school students throughout the region in spring 2026. See [Section 5.0](#) for further discussion on the limitations of engagement.



4.2 Public perception of local climate risk and preparedness

Community climate survey respondents were asked to rate their personal knowledge of climate change risks and actions. In total, 75 per cent said they were either very knowledgeable (33 per cent) or knowledgeable (42 per cent) (see **Figure 12**).

Participants were also asked how concerned they are about the impacts of climate change on their municipality. Fifty-nine per cent reported being very concerned, 32 per cent indicated they are concerned, and nine per cent saying they are not concerned (see **Figure 13**).

Survey respondents were asked to rate their confidence in the municipal or town government’s preparedness and current ability to effectively address climate change (see **Figure 14**). Only two per cent said they were very confident. Most respondents were either somewhat confident (25 per cent) or not confident (59 per cent). Thirteen per cent did not know whether their municipal or town government was equipped to address climate change.

Figure 12: How would you rate your personal knowledge of climate change risks and actions? From the community climate survey.

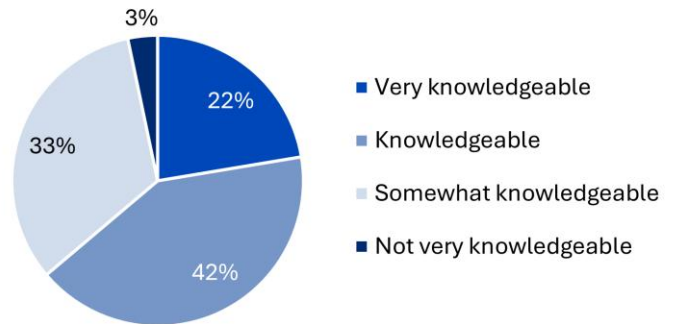


Figure 13: How concerned are you about the impacts of climate change on your community? From the community climate survey.

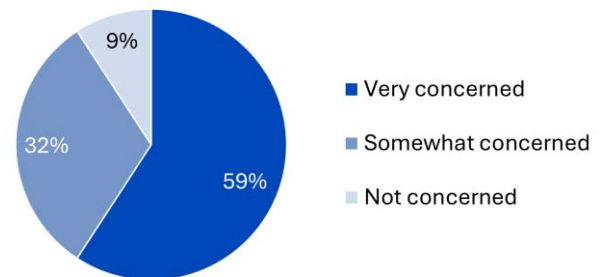
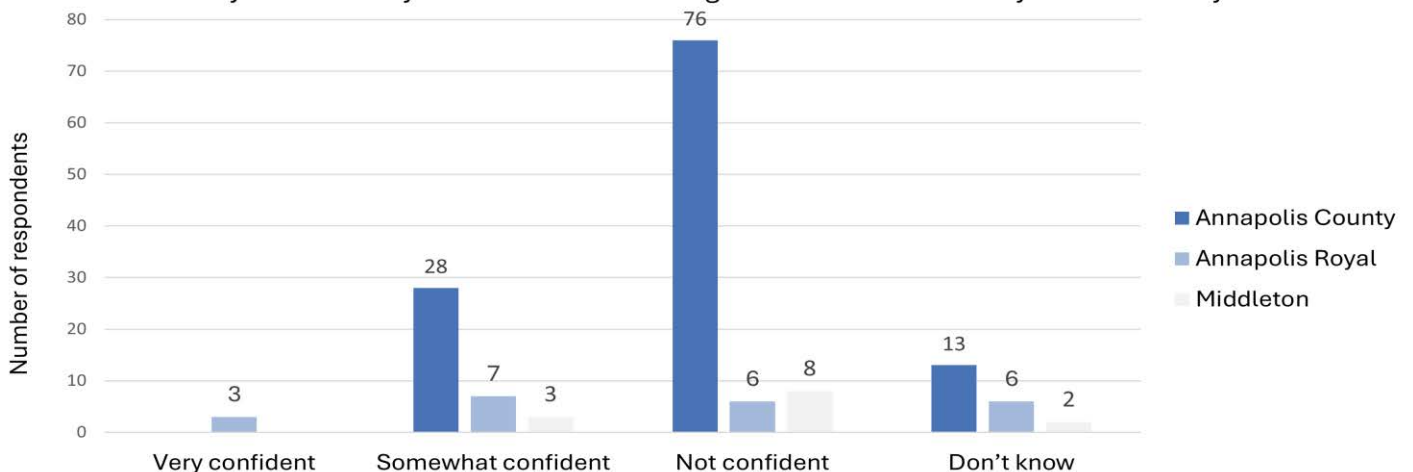
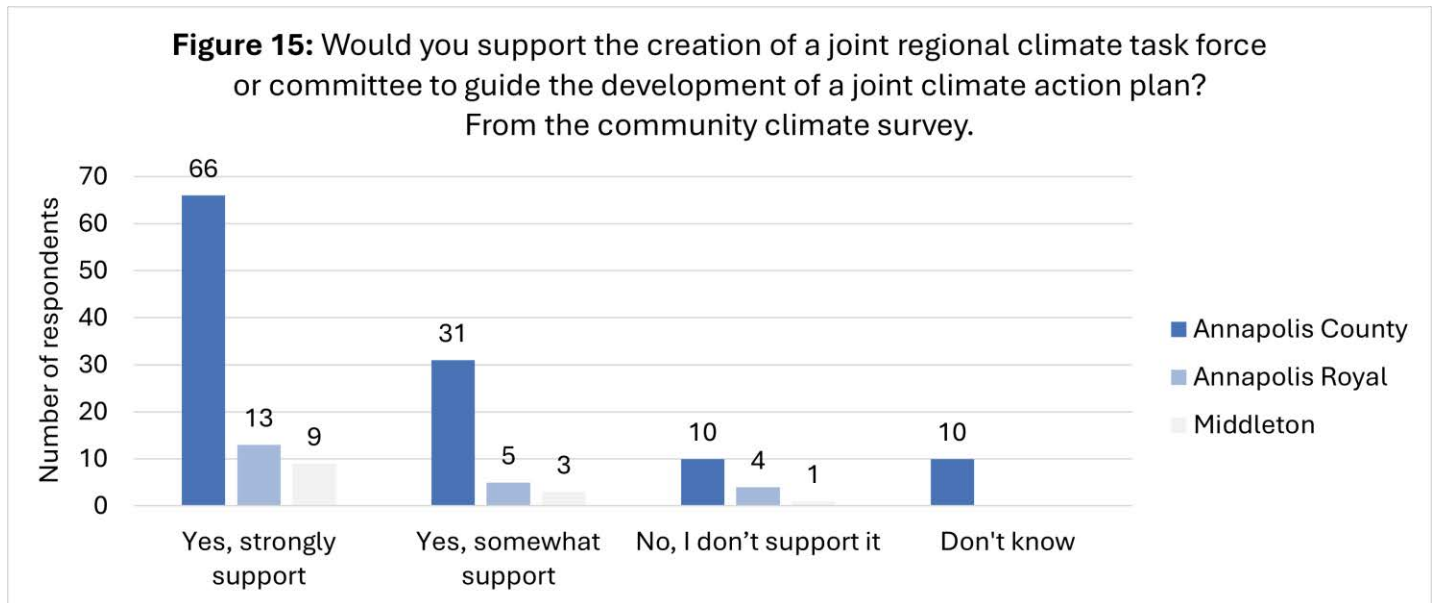


Figure 14: How confident are you in the Municipality/Town’s preparedness and current ability to effectively address climate change? From the community climate survey.



When asked if they would support the creation of a joint regional climate task force or committee to guide the development of a joint climate action plan, 58 per cent said they strongly support the idea. Another 26 per cent somewhat support the idea, while 16 per cent either do not support it (10 per cent) or do not know (6 per cent) (see **Figure 15**).



Respondents also shared views on what would make a joint regional climate action plan successful. Common themes, in no order, included:

- involving communities throughout the process and ensuring equal representation from all areas;
- engaging youth and equity-deserving communities;
- promoting open communication and accountability;
- creating science-based, realistic objectives;
- working with other levels of government and environmental experts; and
- ensuring adequate funding.

Excerpts from anonymous survey respondents

“Willingness to think big—forward thinking creative strategies that take into account the local and socio-economic context.”

“Listen to the experts. Listen to and consider all effects on the people in the communities.”

“Having the right people at the table—action-oriented and solutions-focused.”

“Cooperation between all levels of government. Input from communities. Not all communities will have same concerns. Experts input. Communication. Get the public involved.”

Overall, survey respondents expressed concern about the impacts of climate change in their municipalities and about their local governments' current capacity to respond effectively. Many support the idea of their municipalities forming a regional group to guide the development of a joint climate plan. They also stressed the need to include a variety of perspectives, maintain collaboration across governments and ensure accountability throughout the process.

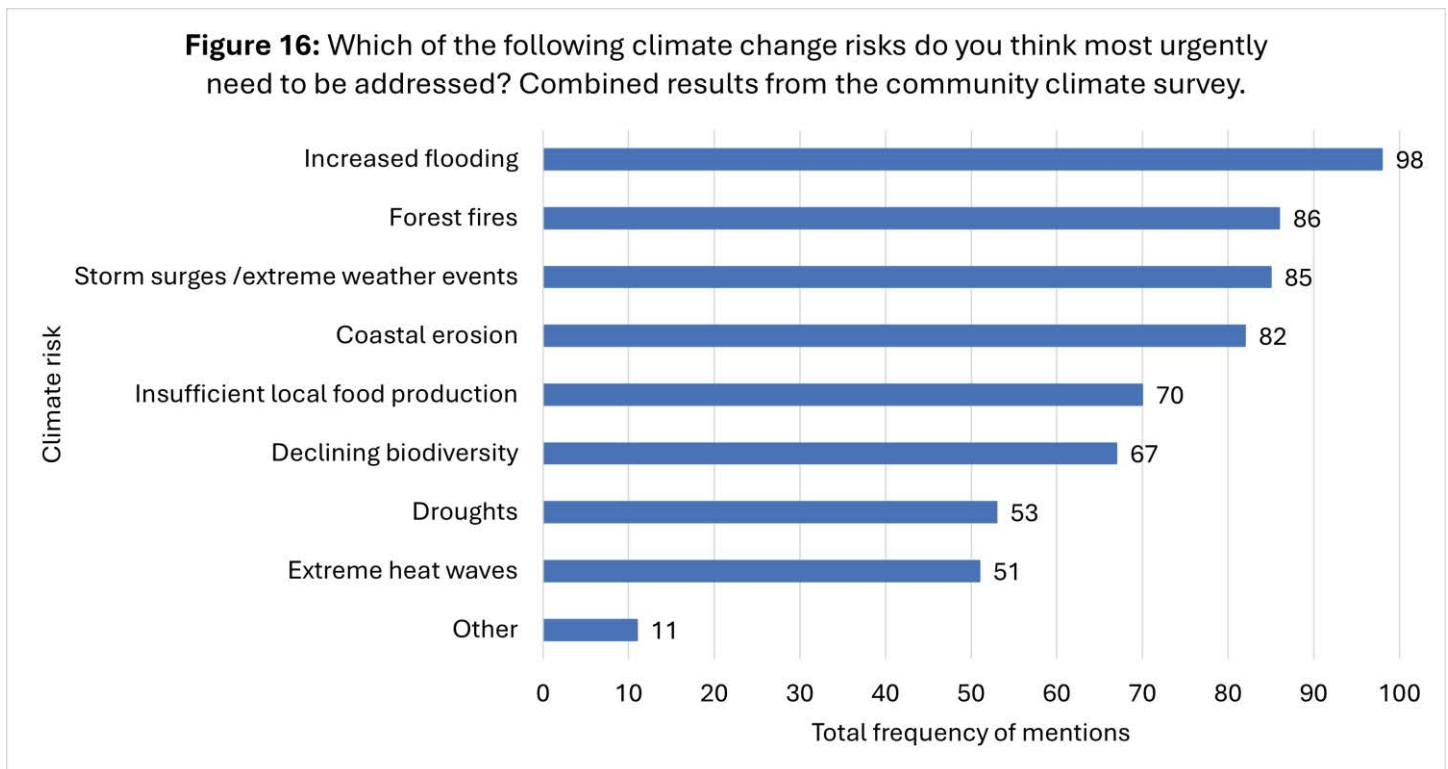
4.3 Themes from engagement

This section outlines the main themes identified through public engagement for the climate action plan. The project team determined these themes by tracking the topics most often mentioned in the community climate survey, drop-in mapping sessions and technical workshop.

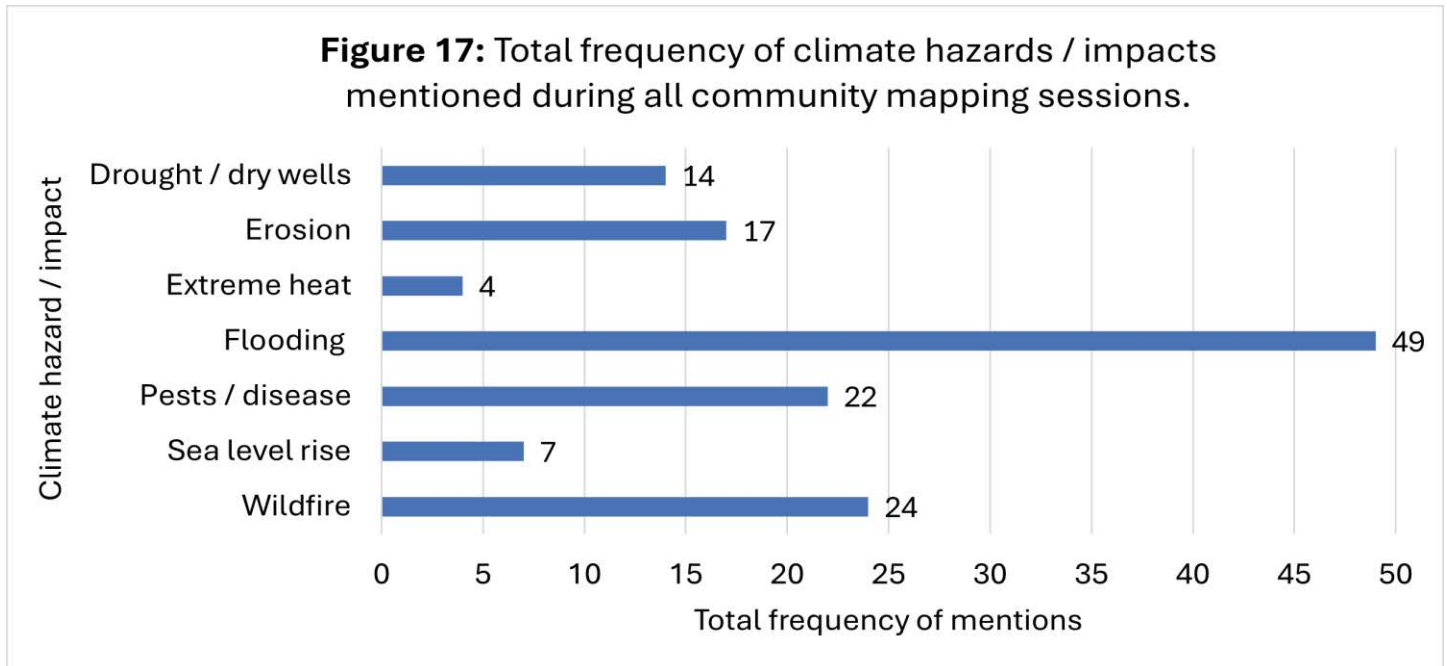
The four most common themes, as determined by the number of times they appeared during engagement activities, are flooding, wildfire, erosion and drought

The following figures referenced in this section show how participants across the three municipalities perceive climate risks. These themes will guide the actions in the regional climate action plan. Results by municipality are detailed in subsequent sub-sections.

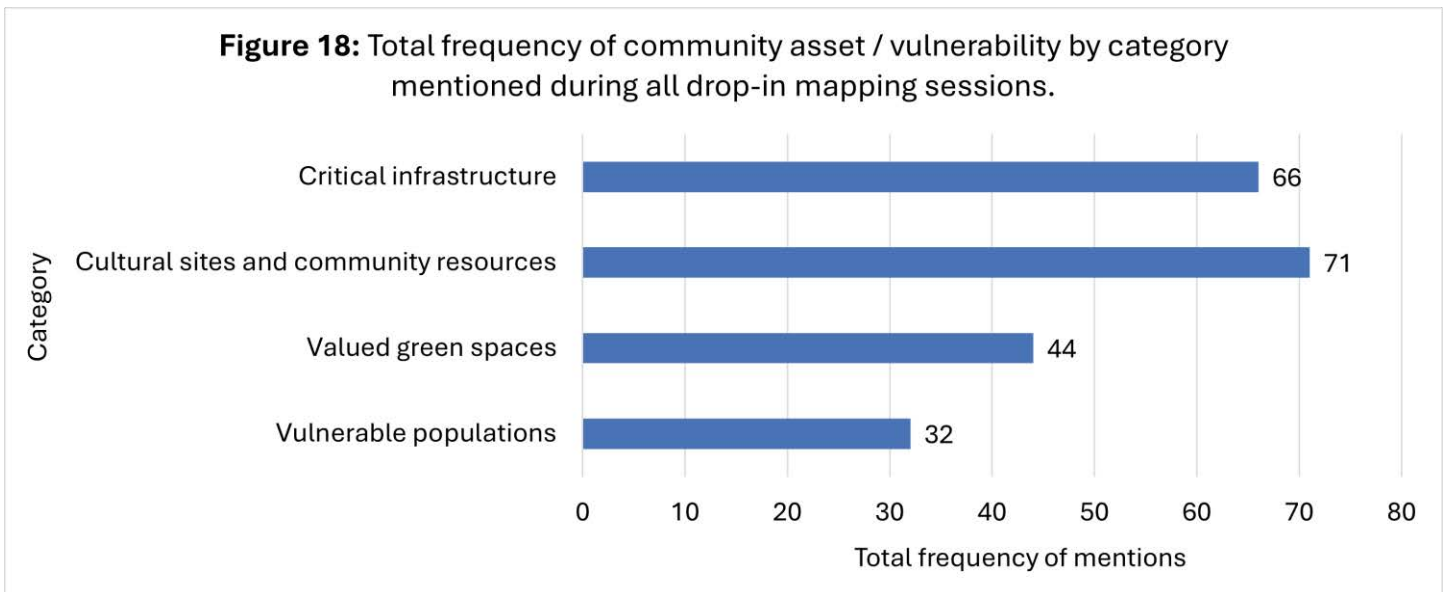
Figure 16 shows which climate risks survey participants considered the highest priority across all municipalities. Participants could select up to five climate risks they felt most urgently need attention.



Similarly, **Figure 17** shows how many times participants mentioned each climate hazard or impact on sticky notes during the three drop-in mapping sessions. See [Appendix B](#) for the colour-coded legend.

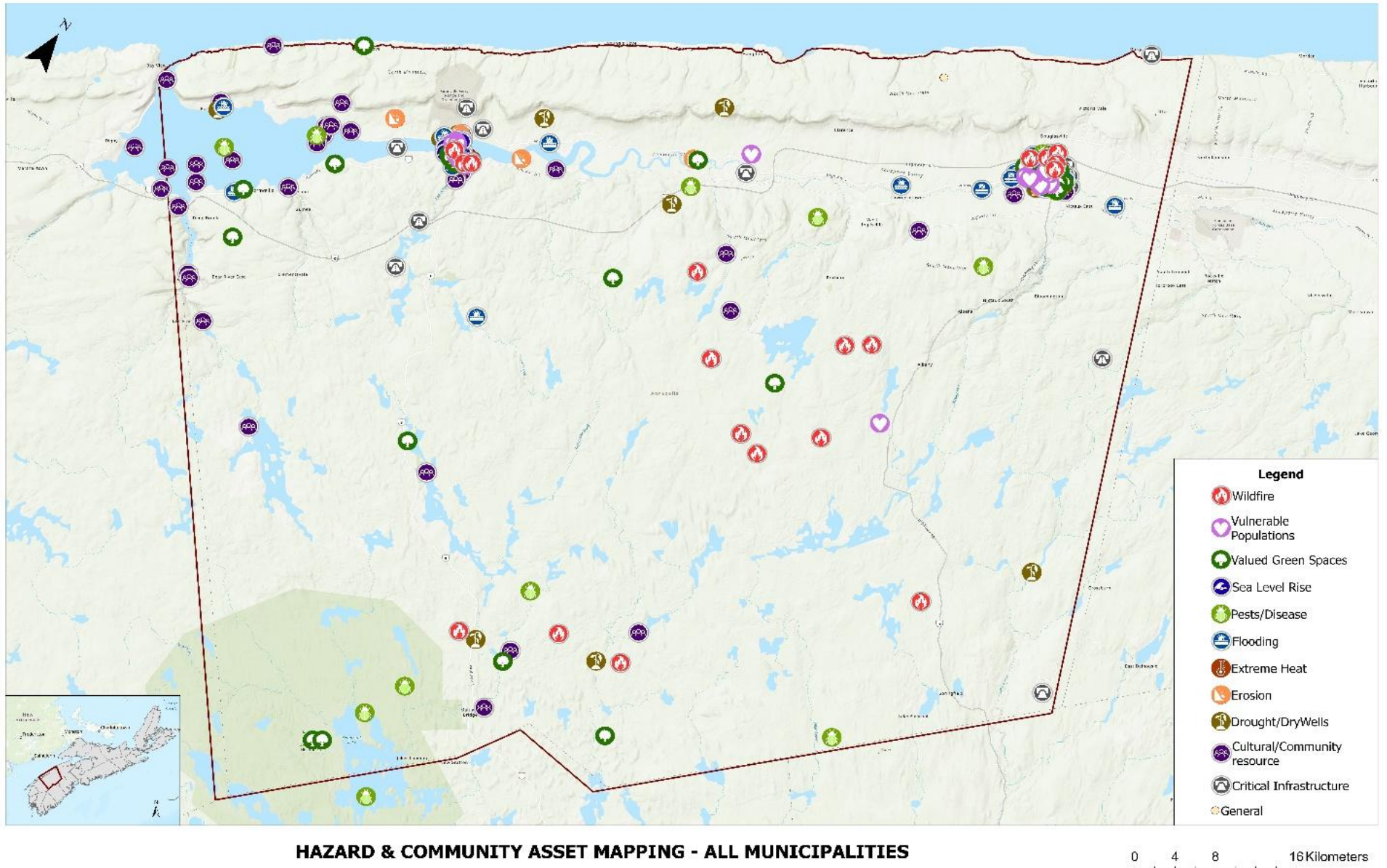


In addition to identifying climate hazards and impacts, participants were also asked to mark community assets and vulnerabilities in their region. **Figure 18** shows the total number of stickers for each category of community asset or vulnerability identified during mapping sessions (see [Appendix B](#) for the legend).



Input from each mapping session was combined and used to develop a single summary map (**Figure 19**) that reflects all climate hazards and community assets identified during the mapping sessions. Additional maps were also created for each municipality, as shown in **Figures 27, 28** and **29**.

Figure 19): Hazard and community asset map from public engagement for all three municipalities.



4.3.1 Flooding

Flooding was mentioned 47 times during the drop-in mapping sessions (see *Figure 19*). In the community climate survey, respondents were asked to select from a list of climate change risks they believed most urgently need attention. Sixty-seven per cent selected increased flooding as their top concern.

All three municipalities border the Annapolis River and experience coastal and/or inland flooding to varying degrees. During the drop-in mapping sessions, many people placed stickers along the Annapolis River to indicate areas that experience both flooding and erosion.

“We are either under water (flooding) or without water (drought).”

– Anonymous respondent

Because flooding was identified as the most urgent climate risk, participants stressed the importance of investing in flood protection infrastructure and strengthening municipal preparedness. Suggested actions include building and upgrading levees, stormwater systems and disaster response plans. Participants also recommended nature-based restoration projects, such as restoring sections of saltmarsh and reconstructing dykes along Annapolis River.

4.3.2 Wildfire

Wildfire was the second most common theme discussed across the community engagement events. Fifty-seven per cent of survey respondents selected forest fires as one of the most urgent climate hazards experienced in the Annapolis County region (see **Figure 17**). During the drop-in mapping sessions, participants placed 24 stickers noting wildfire risk areas (see **Figure 21**).

“This summer was the first time in my life I didn’t feel safe in the forest.”

– Anonymous respondent

Mapping session participants marked forested areas they considered high risk, such as recently clear-cut sites and areas containing old growth trees (see **Figure 20**). They also identified residential areas throughout the County that experienced smoke from the 2025 West Dalhousie wildfire which burned more than 8,400 hectares over two months (see **Figure 20**).

Participants suggested several actions to reduce wildfire risk. Recommendations included implementing sustainable forestry practices; preserving old growth and fire-resistant forest types; managing fallen trees from hurricanes; and maintaining logging roads to support emergency access and act as fire breaks.

At the technical workshop, participants talked about the importance of promoting fire education, woodland stewardship and offering incentives that encourage FireSmart practices.

Figure 20 (below): Annapolis County map from drop-in mapping sessions highlighting clear-cuts, old growth forest and wildfire risk areas.



4.3.3 Erosion

Erosion was another concern highlighted by residents. In the climate survey, 55 per cent of respondents said that coastal and inland erosion is a concern (see **Figure 16**). During the drop-in mapping sessions, erosion was mentioned 16 times (see **Figure 17**).

Residents from all three municipalities noted erosion along the Annapolis River. Many green spaces, including nearby parks and walking trails, have experienced erosion and flooding in recent years. Specific areas of concern included the entire length of the Annapolis River, between Bridgetown and Annapolis Royal, as well as erosion and flooding at Riverside Park in Middleton (see **Figure 19**).

Conversations about erosion led to a broader discussion on residential planning. Event participants emphasized the need to consider long-term flooding, erosion and fire risk in the building permitting process. It was also mentioned that Clean Annapolis River Project is currently working on a pilot project, *Our Changing Shoreline*, which is collecting data on shoreline changes along the Annapolis River and Basin with the long-term goal of mitigating river erosion.

4.3.4 Drought

The community climate survey was conducted in winter 2025. When respondents were asked to select which climate hazards they are most concerned about, drought and extreme heat were initially selected the least number of times making up 33 percent and 35 percent of responses respectively. However, during the drop-in mapping sessions in fall 2025, drought and extreme heat were mentioned 18 times (see **Figure 17**). Many residents mentioned dry wells and concerns around drought with one individual commenting that certain fresh produce was unavailable at the farmers' market because of drought conditions (see **Figure 19**).

Concerns around extreme heat and drought became more prominent following the summer of 2025, when Nova Scotia experienced a prolonged dry period that resulted in many dry wells and several wildfires across the province. Residents described feeling fear during the 2025 wildfires and many mentioned the lack of potable water throughout the Annapolis County region. These discussions reinforced the need for proper long-term water supply planning and reliable access to water sources, as discussed further in [Section 4.4.4](#).

4.4 Emerging topics

The following section discusses emerging themes raised during engagement, which include pests and disease, renewable energy, communication and collaboration and planning.

4.4.1 Pests and disease

Pests and disease were not topics included in the initial community climate survey but emerged as a repeated concern during the drop-in mapping sessions, where they were mentioned 22 times (**Figure 17**).

The main invasive species of concern were black legged ticks, hemlock woolly adelgid, chain pickerel, small mouth bass and invasive plants such as Japanese knotweed (see **Figure 19**).

Residents are concerned about the impacts of invasive species on native wildlife and species-at-risk, such as Mainland moose and Atlantic salmon found in the region. Furthermore, residents are concerned about vector-borne diseases like Lyme disease and anaplasmosis from ticks.

Many people were also concerned about losing old growth trees and forests because of invasive plant and animal species (see **Figure 20**). As the region continues to experience warmer temperatures and changing ecological conditions, pests, disease and the spread of invasive species are expected to become a more significant topic of local concern.

“Dog ticks have set into the area over the last fifteen years, black-legged ticks have only really set in over the last five years and just keep getting worse.”

– Anonymous

4.4.2 Renewable energy

Throughout engagement, there was strong support for expanding renewable energy and improving energy efficiency, both to reduce emissions and to lower household energy costs. In the community climate survey, participants selected renewable energy and energy efficiency 79 times as areas where they would like to see action from their local government (see **Figure 21**). Multiple selections were permitted.

Residents at the drop-in mapping sessions suggested renewable energy actions, including:

“I would like to see significant efforts to install renewable energy (solar) and battery storage at all comfort centres and even legions because they’re used a lot and are expensive to heat.”

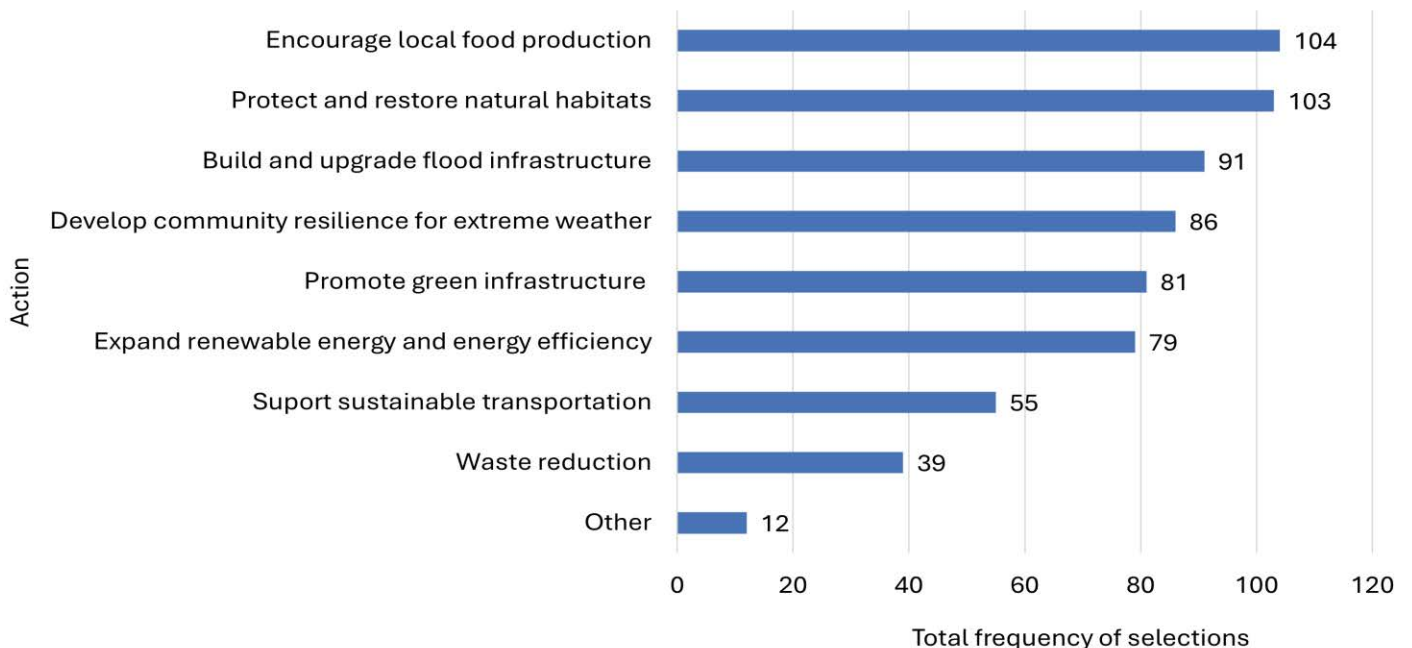
“Wastewater energy plants: Annapolis County costs would go down if solar is added to wastewater facilities.”

“The large lights in sports fields in Bridgetown should all be replaced with LEDs. This reduces both long-term energy costs and you don’t need to replace the bulbs nearly as often.”

“I would like to see ground mounted solar at water treatment facility in Margaretville to reduce long-term energy costs, for pumping, lighting, heat, and treatment at the facility.”

If municipalities help their residents transition to renewable energy sources, communities can become more resilient. Reducing greenhouse gas emissions and lowering long-term energy costs can strengthen local economies by reducing operational costs for households and businesses.

Figure 21: What actions do you think your Municipal/Town government should take to adapt to the impacts of climate change? From the community climate survey.



4.4.3 Communication and collaboration

The community climate survey responses reflected enthusiasm for regional collaboration. Most respondents expressed strong support for establishing a joint regional climate task force; however, they also voiced several challenges that they believe need to be addressed for collaboration to be effective. Concerns included political distrust, particularly whether municipal governments could work together effectively and equitably.

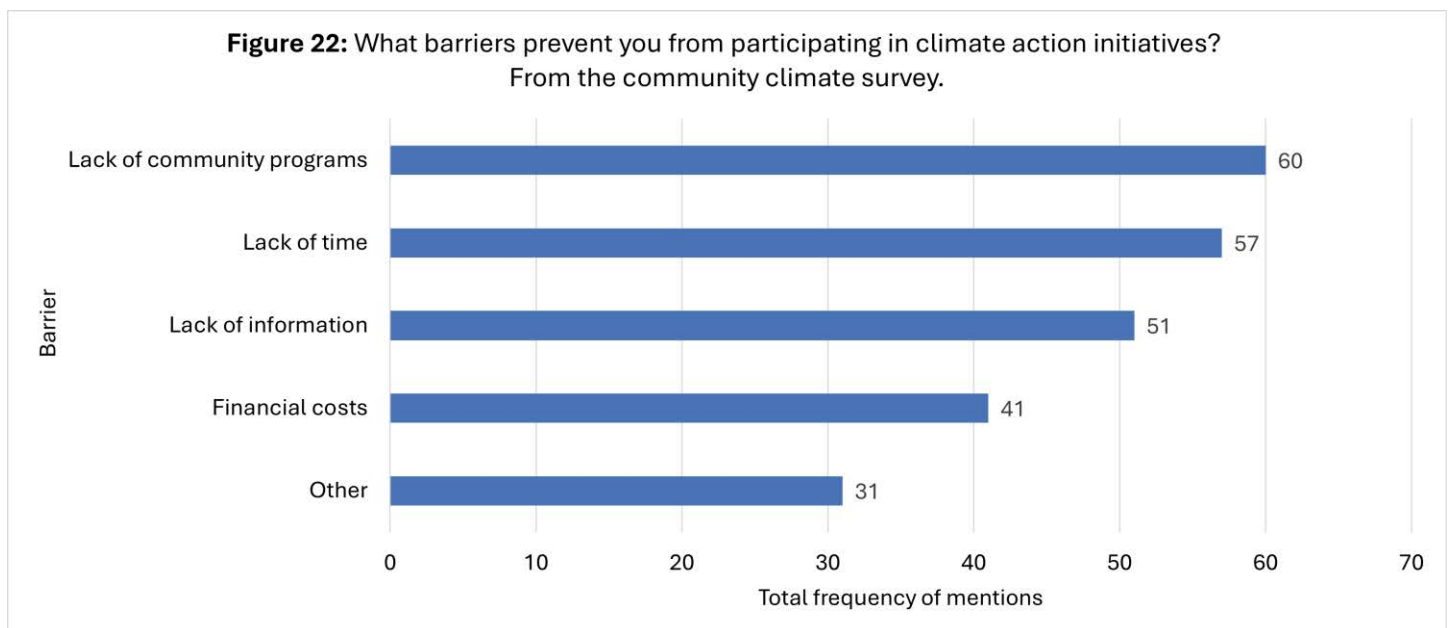
Survey participants noted barriers that make it difficult for residents to engage consistently in climate initiatives. These included lack of time (38 per cent), limited access to clear information (33 per cent), and financial constraints (26 per cent) (**Figure 22**).

Collaboration and communication emerged as common themes during the technical workshop, closely tied to education. For example, workshop participants discussed the need for municipalities to collaborate with local groups, such as all-terrain vehicle groups, schools, parks, environmental groups and other trail users, to support woodland stewardship and reduce wildfire risk.

Communication was also raised during the drop-in mapping sessions, particularly in the context of emergency response. With much of Annapolis County’s population residing rurally, there are regions that lack reliable access to Wi-Fi and cellular services, meaning there are areas that may struggle to receive necessary services during emergencies.

“Communication is one of the greatest tools in emergencies – rural areas often lack access to Wi-Fi and cellular service.”

– Anonymous respondent



4.4.4 Planning

Planning was the subject of multiple discussions at both the drop-in mapping sessions and the technical workshop. Participants referenced critical infrastructure 66 times during the mapping sessions exercise (see **Figure 18**). Conversations focused on the need for long-term planning for land use, infrastructure and policy decisions to support climate resilience. Participants stressed the importance of using future climate scenarios to update standards for the lifespan and design of infrastructure.

The integrity of municipal infrastructure, such as roads, municipal wells, wastewater management and healthcare facilities, was a recurring concern (see **Figure 19** for locations of critical infrastructure on map). Participants discussed how the three municipalities could work together to improve the quality and longevity of municipal services. Suggested planning measures include incorporating flood risk, water access, wildfire risk and coastal setbacks into land use planning documents.

“By working together kindly with respect for the land and water we share with other living creatures, with a commonsense approach to the science of climate change and how it will affect our region, we should be able to prioritize our needs and move toward a plan that will best protect a future for this precious place.”

– Anonymous respondent

4.5 Themes by municipality

The Municipality of the County of Annapolis, Town of Annapolis Royal and Town of Middleton share many climate priorities, which will form the basis for joint actions in the climate action plan. Each municipality wanted to identify its own unique climate priorities through public engagement and has requested that the plan include both shared and municipality-specific actions.

Municipality-specific climate priorities were identified by reviewing the community climate survey results, along with the maps and feedback gathered during each municipality’s drop-in mapping session and the technical workshop. While these priorities align with regional themes, certain issues may be more pressing in one municipality than another, as reflected in the figures below.

“We have such an opportunity to become more resilient to the effects of climate change at the local level while also serving the current needs of our community (housing, food, meaningful and secure employment, etc.) by working together.”

– Anonymous respondent

Figure 23 shows the breakdown, by municipality, of the climate risks survey respondents identified as most urgent.

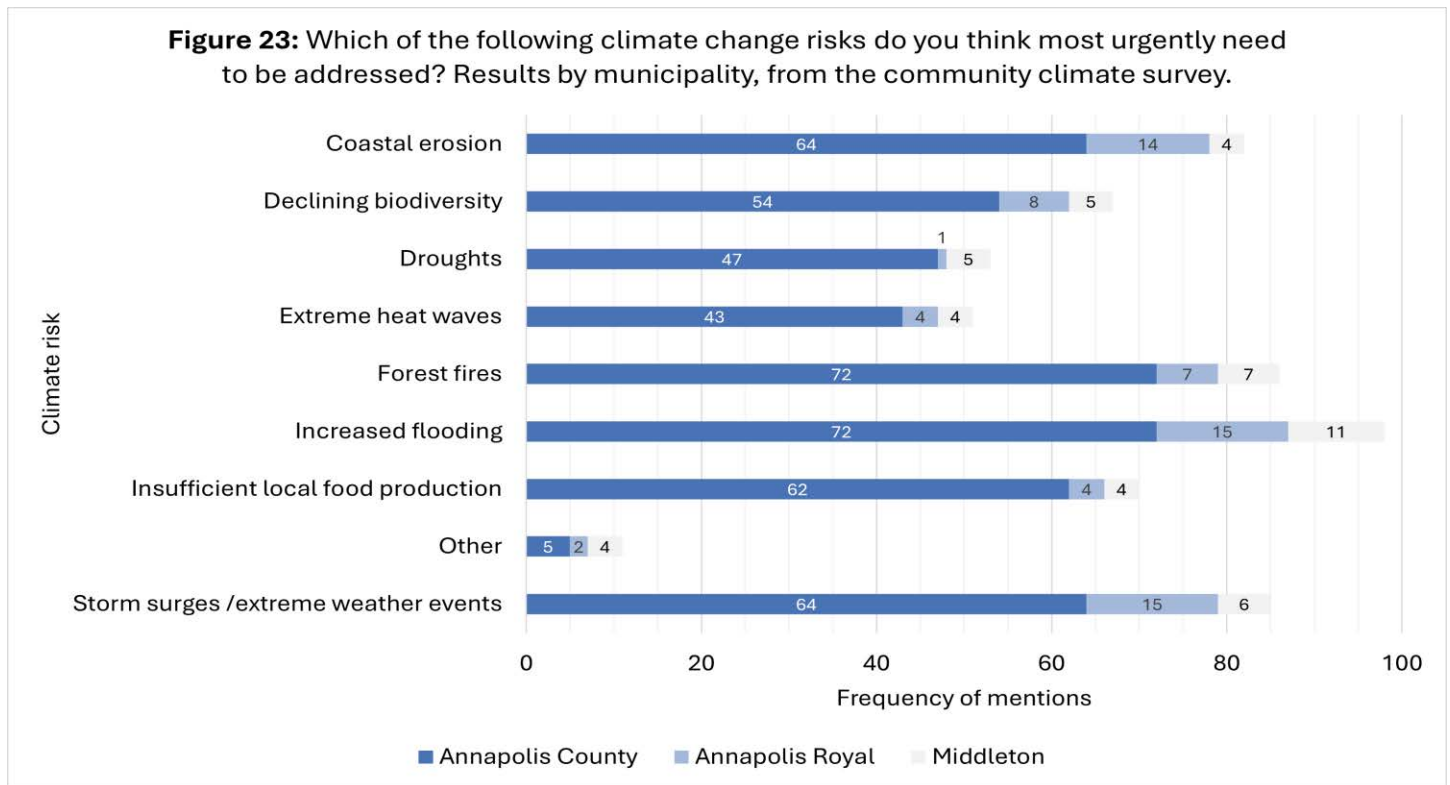
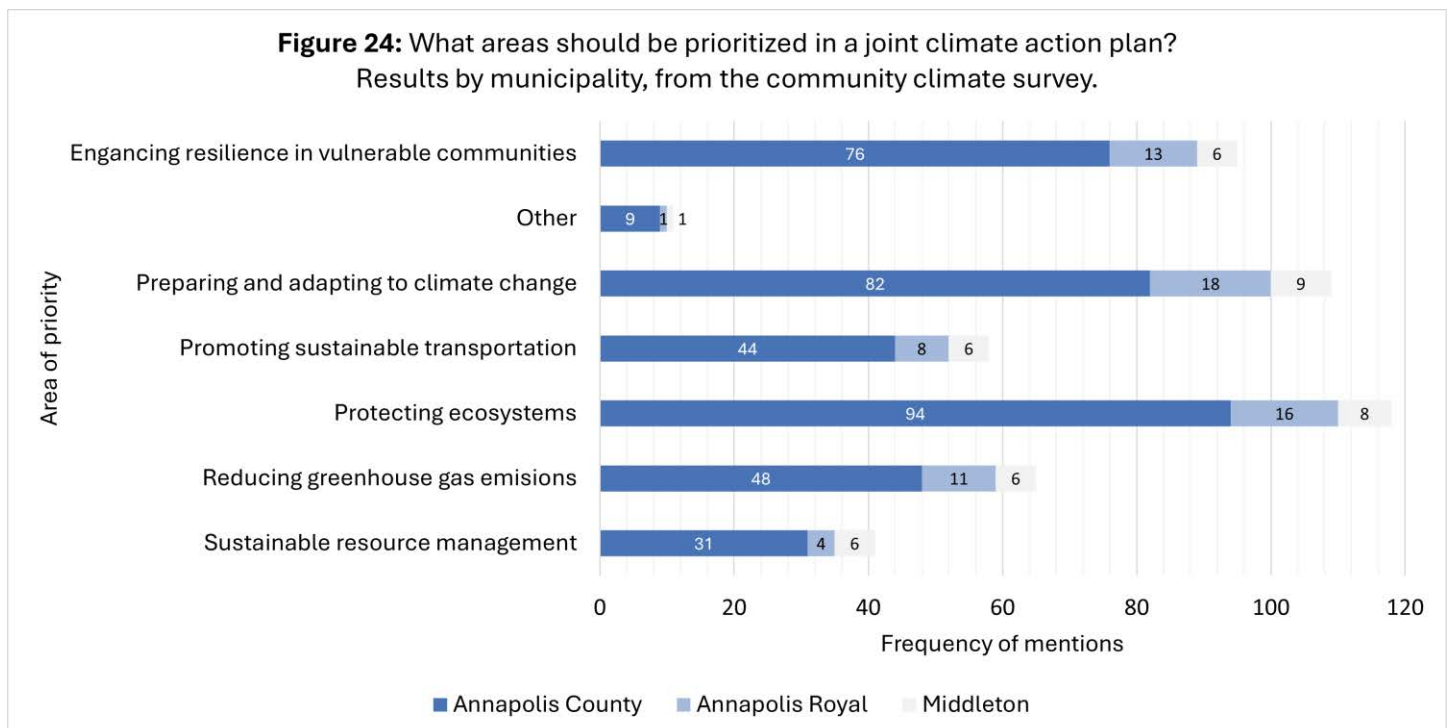
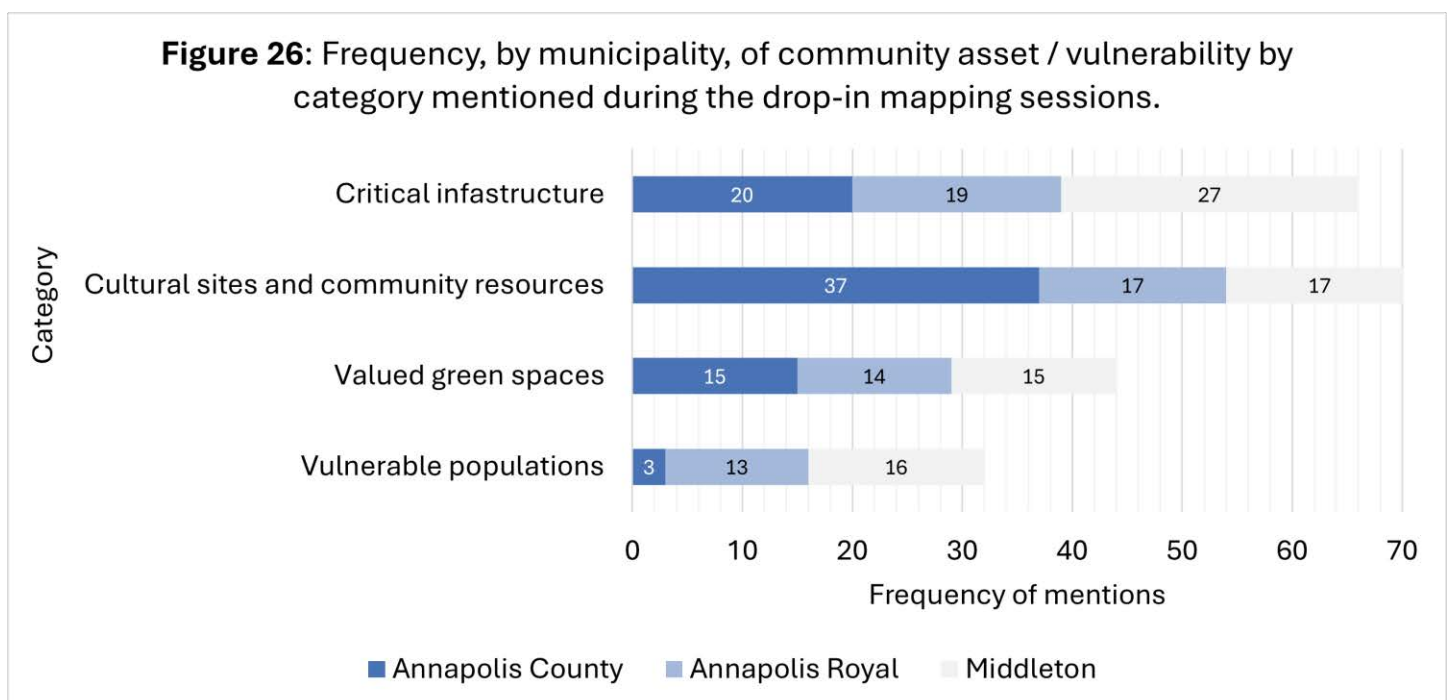
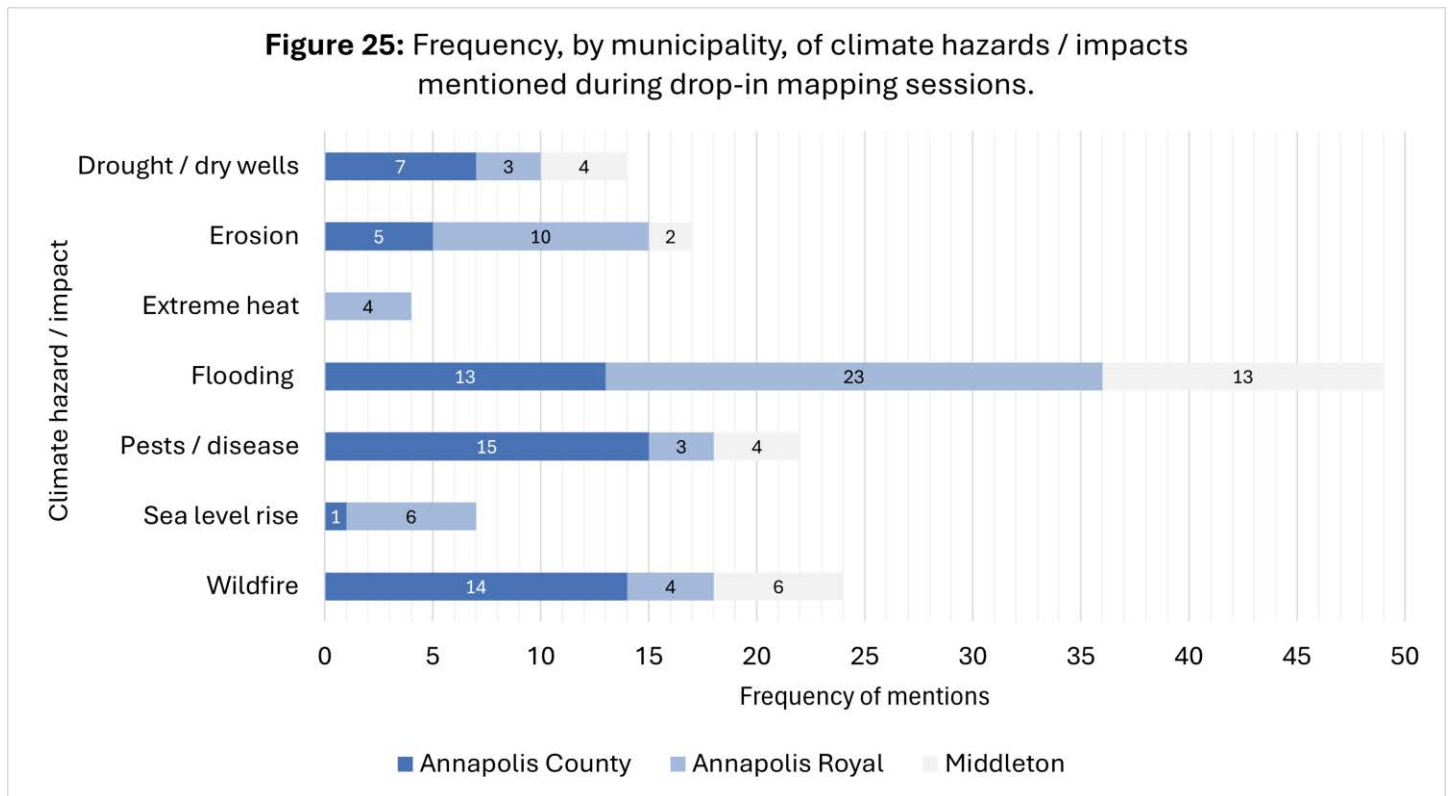


Figure 24 lists the respondent-identified priority areas for a joint climate action plan, by municipality.



Figures 25 and 26 summarize the most common themes for each municipality that came out of the drop-in mapping sessions. The individual climate risks and themes will guide the development of municipality-specific actions within the plan.



The following subsections outline specific themes and priorities for each municipality based on feedback collected throughout public engagement.

4.5.1 Municipality of the County of Annapolis

The table below summarizes climate-related concerns raised by residents of the Municipality of the County of Annapolis.

Theme	Key concerns
Wildfire	<ul style="list-style-type: none"> • Vulnerable woodlots, especially to wildfire in recently clear-cut areas. • Fire gates and barriers. • Maintenance of logging roads for access and fire breaks. • Degradation of air quality due to smoke throughout the region.
Invasive species / disease	<ul style="list-style-type: none"> • Chain pickerel (near Kejimkujik). • Hemlock woolly adelgid in old growth hemlock stands. • Lyme disease and anaplasmosis disease spread by ticks, with hot spots in Centrelea, Upper Clements and Goat Island.
Drought	<ul style="list-style-type: none"> • Depleted fish stocks in Medway and Mersey River during summer months due to low water levels. • Dry wells during prolonged dry periods, including those at comfort stations and fire hydrants. • Lack of water access in face of wildfire.
Erosion	<ul style="list-style-type: none"> • Along rail trail west between Annapolis Royal and Digby. • Along the Harvest Moon bike path east between Annapolis Royal and Greenwood.
Flooding	<ul style="list-style-type: none"> • Historical flooding along the Annapolis River. • Dykes along Annapolis River’s banks experiencing failure. • Flooding in Bridgetown.

Ecosystem protection was the most frequently requested action identified (**Figure 24**). Participants noted the presence of both invasive species and species at risk throughout the region. Invasive species received fifteen mentions at the Annapolis County drop-in mapping session (see **Figure 25**) and included white-tailed deer, hemlock woolly adelgid and invasive fish such as small mouth bass and chain pickerel (see **Figure 27** for invasive species marked during the drop-in mapping sessions). Species at risk received six mentions during the same session, including turtles, reptiles, Atlantic salmon, barn swallows, Mainland moose, lichen and bats. Related topics included sustainable forestry practices, pest management, species at risk protection and wildfire prevention.

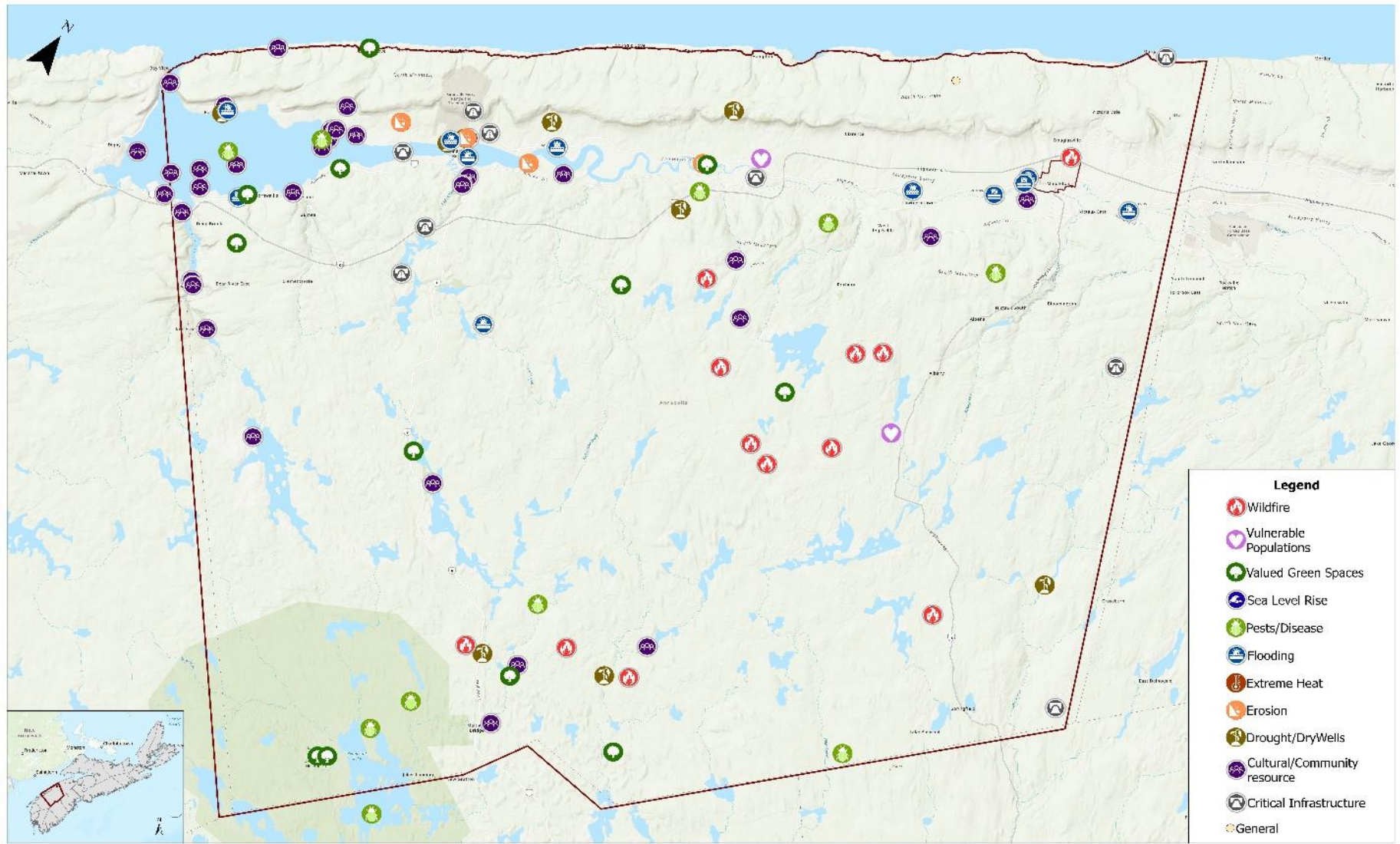
Wildfire is a major concern for residents, with seventeen mentions at the Annapolis County drop-in mapping session (**Figure 25**) and 72 mentions by Annapolis County residents in the community climate survey (**Figure 23**). With the West Dalhousie/Long Lake wildfires of summer 2025 still top-of-mind, wildfire preparedness and sustainable forestry practices were common topics at the drop-in mapping sessions and technical workshop (see **Figure 27** for wildfire risk marked during drop-in mapping sessions). Participants also emphasized the need for clearly defined regulations that prevent clear cutting and protect areas with old growth trees.

“I didn’t feel safe in the woods this summer.”

– Anonymous respondent

Drought risk also emerged as a significant concern, related to wildfire as most of Annapolis County’s homeowners rely on wells. During the community climate survey in spring 2025, drought was mentioned 47 times and extreme heat waves 43 times (see **Figure 23**). Following this survey, Nova Scotia experienced an especially dry summer, increasing drought and wildfire risk across the province. During the Annapolis County drop-in mapping session and the technical workshop, drought and dry wells were mentioned six times (**Figure 25**). These concerns led to conversations about long-term drinking water access and how to best address recurring well shortages (see **Figure 27** for regions that experienced drought, marked during drop-in mapping sessions).

Figure 27: Climate hazard and community asset map from public engagement for Municipality of the County of Annapolis.



HAZARD & COMMUNITY ASSET MAPPING - MUNICIPALITY OF THE COUNTY OF ANNAPOLIS

0 4 8 16 Kilometers

4.5.2 Town of Annapolis Royal

The table below reflects climate-related concerns identified by residents of the Town of Annapolis Royal during public engagement activities.

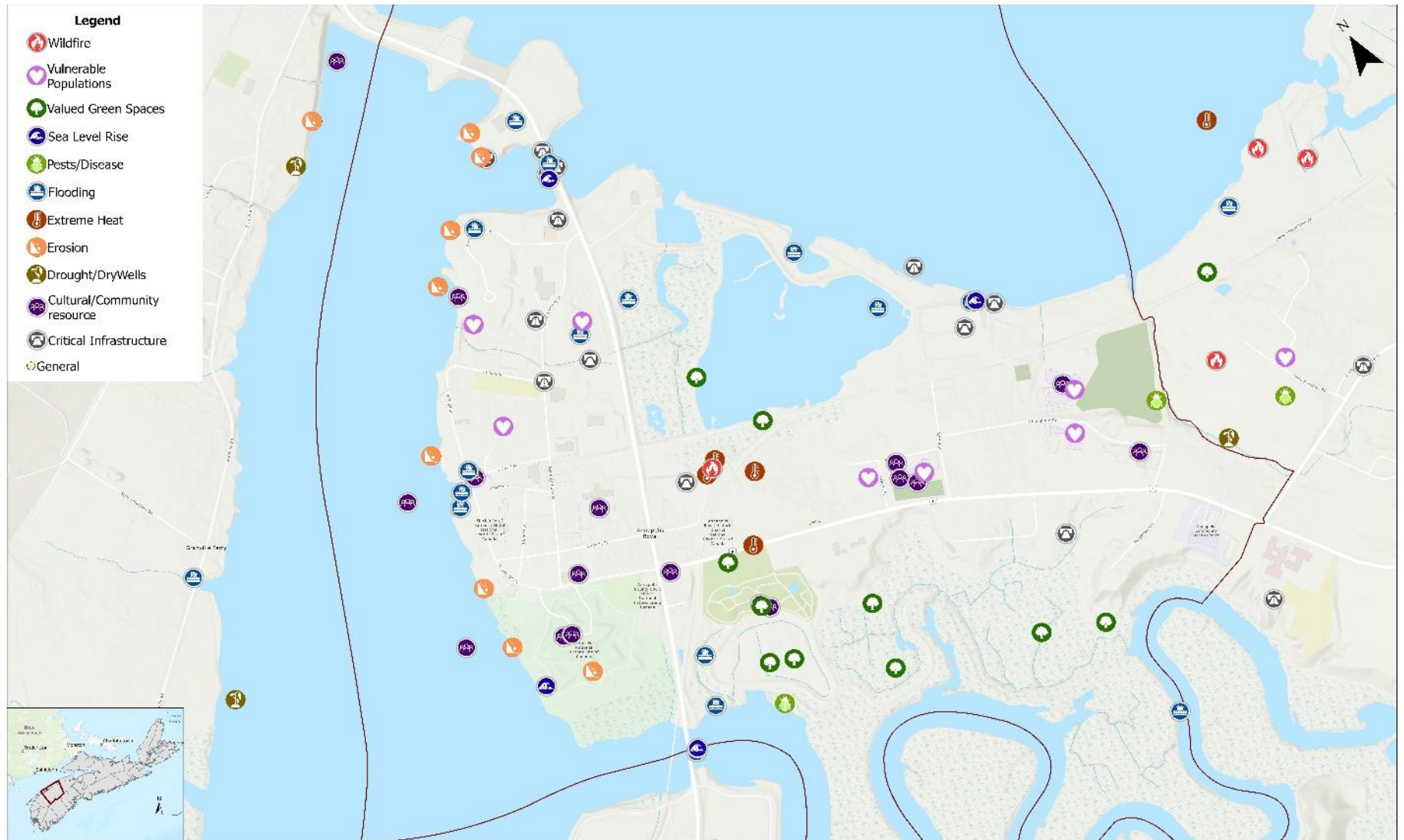
Theme	Key concerns
Erosion	<ul style="list-style-type: none">• All along the Annapolis riverbanks.• At Fort Anne National Historic Site.• Along Annapolis River offshoots.• Along waterfront trail.• At the Annapolis Royal causeway.
Flooding	<ul style="list-style-type: none">• High flooding and storm surge risk in wetland area behind Prince Albert Road.• Flood risk at Market Square and Annapolis Royal Historic Gardens.• Granville Road.
Sea level rise	<ul style="list-style-type: none">• Along waterfront and at Fort Anne National Historic Site.

Coastal flooding was identified as the climate hazards of greatest concern for the Town of Annapolis Royal. Flooding was mentioned 23 times during the Town’s drop-in mapping session (see **Figure 25**). In the community climate survey, 15 of 22 respondents from the Town of Annapolis Royal selected flooding as the Town’s biggest climate risk (see **Figure 23**).

Residents discussed the Annapolis Royal causeway and its relation to local water and sewage issues, as well as erosion concerns near the dam (see **Figure 28** for flood risk and critical infrastructure marked during the drop-in mapping sessions). Several residents expressed concern that flooding and erosion risk at the causeway could cut off emergency service access to residents on the opposite side. One adaptation action proposed by a resident was for the Town to purchase a boat or other watercraft to support evacuation in case of emergency.

Residents were also concerned about the impact a major flooding event could have on critical infrastructure, culturally significant areas, community spaces, emergency services and access roads within the Town (see **Figure 26**). As a result, flood mitigation has been identified as a potential priority for Annapolis Royal.

Figure 28: Climate hazard and community asset map from public engagement for the Town of Annapolis Royal.



HAZARD & COMMUNITY ASSET MAPPING - TOWN OF ANNAPOLIS ROYAL

0 100 200 400 Meters

4.5.3 Town of Middleton

The table below summarizes climate-related concerns identified by residents of the Town of Middleton.

Theme	Key concerns
Flooding	<ul style="list-style-type: none">• Risk to evacuation route between Middleton and Lawrencetown.• Along Highway 101.• Ice jams along the Annapolis River.• Behind the hospital.• Riverside Park.
Wildfire	<ul style="list-style-type: none">• Poor air quality during the West Dalhousie wildfire in summer 2025.
Erosion	<ul style="list-style-type: none">• Along the banks of Riverside Park.
Drought	<ul style="list-style-type: none">• Low water levels in the Annapolis River during summer months.
Vulnerable populations	<ul style="list-style-type: none">• Reliance on community parks and need for more resources.• Need for increased public transportation options.

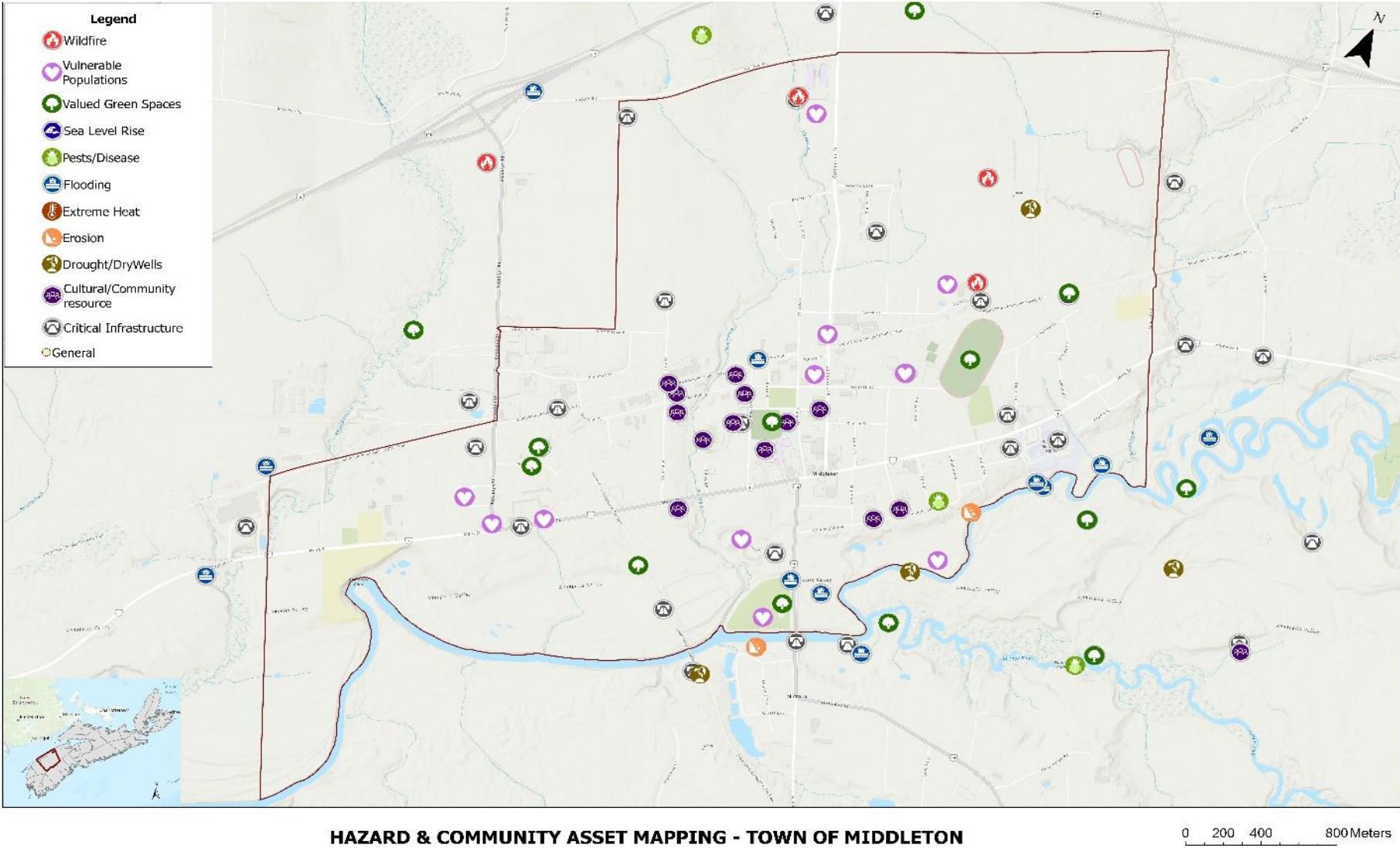
The Town of Middleton has a high concentration of critical infrastructure. Residents mentioned critical infrastructure 25 times during Middleton’s drop-in mapping session (see **Figure 26**). Residents had concerns that Middleton’s critical infrastructure, such as the hospital and wastewater treatment plant may fall within the Annapolis River flood zone (see **Figure 29**).

Concerns were voiced about access to and from the Town of Middleton during flood events. For example, the Trunk 10 bridge to Nictaux has historically flooded, making it impassable (see marked on **Figure 19**). At the technical workshop, participants highlighted wetlands and riparian areas as important municipal assets, suggesting they should be protected to help reduce both flood and erosion risk.

Conversations about climate hazards and impacts in Middleton focused largely on inland flooding and erosion along the Annapolis River. Flooding was mentioned thirteen times during the Town’s drop-in mapping session (**Figure 25**). Eleven survey respondents noted flooding as the most urgent climate risk (**Figure 23**).

Residents described recent experiences that reflect other climate-related issues. One participant from Middleton’s drop-in mapping session said, “Erosion was so bad along the Annapolis River this summer, we couldn’t put our dock out.” Another noted, “The river levels have been so low that Middleton’s canoe/kayak loan program had to be cut short this summer season.” These comments show how climate impacts are beginning to affect daily life in Middleton and underscore the need for action.

Figure 29: Climate hazard and community asset map from public engagement for the Town of Middleton.



4.6 Conclusions

Residents of the Municipality of the County of Annapolis, Town of Annapolis Royal and Town of Middleton consistently highlighted emergency preparedness for extreme weather, wildfire, evacuation planning and flood protection, particularly along the Annapolis River, as primary areas of concern. Coastal erosion, forest conservation, local food security and expansion of renewable energy were also identified as important priorities.

Public education was seen as critical. Participants recommended workshops, town hall meetings and greater inclusion of Indigenous knowledge and leadership. A smaller number of participants raised issue with green energy projects, such as wind turbines or electric vehicle infrastructure, citing environmental or cost-related objections.

Overall, engagement results show that residents of all three municipalities are concerned about climate change and want meaningful action. There is clear support for coordinated regional efforts grounded in science, transparency and equity. To build on this momentum, the municipalities should:

- prioritize clear, ongoing public engagement, especially with youth and equity-deserving groups;
- establish a credible, expert-led regional task force with diverse representation;
- focus early implementation on visible, high-impact actions like flood protection, local food systems, and renewable energy access;
- provide financial support and education to reduce barriers to participation; and
- commit to regular progress reporting and transparent communication.

The following table illustrates the total number of residents engaged across the three municipalities.

Engagement activity	# of participants
Annapolis Royal Climate Fair	67
Community climate survey	152
Annapolis River Fest	103
Annapolis Royal joint climate action plan and mapping open house	15
Annapolis County joint climate action plan and mapping open house	7
Middleton joint community action plan and mapping open house	11
Technical workshop	10
Total number of residents engaged	365

5.0 Limitations of engagement

Limitations related to public engagement initiatives are outlined below and will be considered when planning future engagement activities.

Community climate survey

The community climate survey ran for four weeks and was not part of a larger engagement campaign at the time, which may have limited participation.

Of 21, 237 residents across the three municipalities (2021 Census), 152 people completed the survey. Many perspectives may not have been captured. Future engagement for the climate action plan will include broader promotion and longer timelines for participation

Drop-in mapping sessions

Due to time constraints, only one mapping session was held in each municipality. The Annapolis Royal drop-in session occurred from 1 p.m. to 3 p.m. on a weekday, which may have been a barrier for residents working typical daytime hours. The Municipality of the County of Annapolis is also significantly larger than the two participating towns, so having only one mapping session may not have captured all perspectives. One attendee also noted that the venue in the Town of Annapolis Royal was not accessible for those with physical disabilities. Future engagement activities will prioritize offering more sessions in accessible locations.

Technical workshop

The technical workshop was held from 1 p.m. to 3 p.m. on a weekday, which may have also limited participation. Future technical events related to the plan will prioritize multiple session options and accessible venues.

General

Youth participation in public engagement was low. Fewer than one per cent of survey respondents were between the ages of 18 and 24 (**see Figure 11**), and youth attendance at mapping sessions was also limited. Increasing youth engagement will be a priority for future activities and is described in more detail in section 6.0.

Participation from equity-deserving groups was also low in the initial phase of engagement. In future phases, the municipalities may introduce targeted engagement methods to increase participation and attract a wider range of perspectives.



6.0 Next steps

The next phase of the climate plan focuses on combining technical analysis with community input to shape practical climate actions for the three municipalities. Clean Foundation and municipal staff are now coordinating with consultants to collect climate risk assessments and emissions inventories for each municipality. The climate risk assessments will identify areas most vulnerable to climate hazards such as flooding, sea level rise and wildfire while the emissions inventories will give recommendations on ways each municipality can reduce their greenhouse gas emissions.

Once this technical work is complete, the findings will be used alongside public feedback to draft potential actions for the climate plan. Municipal councils will review the proposed actions in spring 2026.

Future engagement will place a stronger emphasis on youth participation. Sessions are planned for local high schools, and a community photo contest will invite residents to submit images of valued places and examples of climate impacts throughout the region.

As the plan is being developed, the municipalities will continue to share clear, timely updates about the project and invite public feedback at key stages.

Appendix A: Community climate survey questions

1. Which community do you live in? (required)
 - a. Town of Annapolis Royal
 - b. Town of Middleton
 - c. Municipality of the County of Annapolis

2. What is your age range?
 - a. 18-24
 - b. 25-34
 - c. 35-44
 - d. 45-54
 - e. 55-64
 - f. 65 or older

3. Do you identify as a member of any of the following groups that are historically or currently underrepresented or marginalized? (Select all that apply)
 - a. Yes, I identify as a member of a racial or ethnic minority group
 - b. Yes, I identify as a member of a sexual or gender minority group
 - c. Yes, I identify as a member of a disability or health-related minority group
 - d. Prefer not to say
 - e. No, I do not identify as a member of any underrepresented or marginalized group
 - f. Other (Please specify)

4. How would you rate your personal knowledge of climate change risks and actions?
 - a. Very knowledgeable
 - b. Knowledgeable
 - c. Somewhat knowledgeable
 - d. Not very knowledgeable
 - e. Not knowledgeable at all

5. How concerned are you about the impacts of climate change on your community?
 - a. Very concerned
 - b. Somewhat concerned
 - c. Not concerned
 - d. Don't know

7. Which of the following climate change risks do you think most urgently need to be addressed in your community? (Select up to 5)
- Increased flooding
 - Coastal erosion
 - Extreme heat waves
 - Droughts
 - Storm surges and extreme weather events
 - Forest fires
 - Insufficient local food production
 - Declining biodiversity
 - Other (Please specify)
8. How confident are you in the Municipality/Town's preparedness and current ability to effectively address climate change risks and adapt to future impacts?
- Very confident
 - Somewhat confident
 - Not confident
 - Don't know
9. What actions do you think your Municipal/Town government should take to adapt to the impacts of climate change? (Select up to 5)
- Expand renewable energy and energy efficiency (e.g., solar, wind, insulation, energy-efficient appliances)
 - Support sustainable transportation (e.g., electric vehicles, charging stations, cycling, public transit)
 - Promote green infrastructure (e.g., tree planting, green spaces, rain gardens, permeable pavements)
 - Encourage local, sustainable food production
 - Reduce waste and promote recycling
 - Build and upgrade flood protection infrastructure (e.g., levees, stormwater systems, disaster response plans)
 - Protect and restore natural habitats (e.g., wetlands, forests)
 - Develop community resilience for extreme weather (e.g., cooling and warming centres, building upgrades, emergency preparedness)
 - Other (Please specify)

11. Which of following local climate change initiatives or programs could you see yourself participating in? (Select all that apply)
- a. Attending public meetings or workshops
 - b. Volunteering with local organizations (e.g. environmental, community service, etc.)
 - c. Participating in tree planting or clean-up events
 - d. Helping to raise awareness in my neighbourhood or workplace
 - e. Participating in local climate action planning
 - f. I am not interested in participating
 - g. Other (Please specify)
12. What barriers prevent you from participating in climate action initiatives? (Select all that apply)
- a. Lack of time
 - b. Financial costs
 - c. Lack of information
 - d. Lack of community programs
 - e. Other (Please specify)
13. Would you be willing to make changes in your own life to reduce your personal emissions, such as switching to energy efficient appliances?
- a. Yes, definitely
 - b. Maybe, depending on the costs or incentives
 - c. No, I am not willing to make these changes
 - d. Not sure
14. What types of resources or support would help you take action on climate change? (Select all that apply)
- a. Access to educational materials or workshops
 - b. Financial incentives for sustainable home upgrades or energy efficiency
 - c. Better access to renewable energy options (solar, wind, etc.)
 - d. More information on local climate change risks and how to prepare
 - e. Assistance with disaster preparedness or emergency planning
 - f. Other (Please specify)
15. What actions do you think the Town/Municipality should prioritize to adapt to the impacts of climate change? (Select up to 5)
- a. Build flood protection infrastructure (levees, stormwater systems)
 - b. Implement green infrastructure solutions (rain gardens, permeable pavements)
 - c. Develop warming and cooling centres for heat waves and storms
 - d. Expand renewable energy
 - e. Protecting and restoring wetlands, forests, and other natural habitats
 - f. Upgrade buildings to withstand extreme weather events

- g. Support farmers and local businesses in adapting to climate change
- h. Ensure emergency preparedness and disaster response plans are in place
- i. Other (Please specify)

16. If a joint climate action plan were to be developed, including your community, which areas of focus do you think are most important? (Select up to 4)
- a. Reducing greenhouse gas emissions (e.g., renewable energy, energy efficiency)
 - b. Preparing for and adapting to climate change impacts (e.g., flooding, heatwaves, extreme weather)
 - c. Protecting natural ecosystems (e.g., wetlands, forests, shorelines)
 - d. Promoting sustainable transportation and mobility (e.g., public transit, electric vehicles)
 - e. Enhancing resilience in vulnerable communities (e.g., low-income, elderly populations)
 - f. Coordinating waste reduction and sustainable resource management
 - g. Other (Please specify)
17. Would you support the creation of a joint regional climate task force or committee, including municipal leaders, experts, and community members, to guide the development of a joint climate action plan?
- a. Yes, strongly support
 - b. Yes, somewhat support
 - c. No, I don't support it
 - d. Don't know
18. In your opinion, what would make a joint regional climate action plan successful? (Open ended question)
19. Do you have any concerns about regional cooperation on climate action, or anything that would make you hesitant to support a joint regional climate action plan? (Open ended question)
20. Are there any specific initiatives or actions that you believe should be a priority in a joint regional climate action plan? (Open ended question)
21. Any additional comments or suggestions on how we can address climate change in our communities? (Open ended question)

Appendix B: Drop-in mapping session legend

Individuals were asked to mark on the map with a sticker associated with the colour coded legend below.

Climate hazards and impacts

Climate hazard and impact	Colour	Description
Extreme heat	Red	Places that get very hot such as heat islands, large, paved areas or communities with little shade.
Wildfire	Dark orange	Forested areas, grasslands or farmland that can easily catch fire.
Drought and dry wells	Light orange	Areas with groundwater is dropping, wells are drying up or crops are stressed from too little rain.
Erosion	Yellow	Riverbanks, hillsides or coastal cliffs where soil or land is being worn or washed away.
Pests or diseases	Light green	Areas dealing with pest problems or disease outbreaks affecting plants, animals or people.
Flooding	Light blue	Riverbanks, floodplains, or neighbourhoods that often flood during or after heavy rain.
Sea level rise	Dark blue	Coastal and low-lying areas at risk from rising sea levels, storm surge or saltwater moving inland.

Community assets and vulnerabilities

Community asset / vulnerability	Colour	Description
Critical infrastructure	Black	Roads, bridges, utilities, and other services that could be disrupted.
Valued green spaces	Dark Green	Parks, community gardens, or natural areas that are important for recreation and community resilience.
Vulnerable populations	Pink	Schools, daycares, long-term care homes, informal settlements or other areas where people may be more at-risk.
Cultural sites and community resources	Purple	Churches, community centres, or community halls that support safety, gatherings, and community wellbeing.





Proclamation

VOLUNTEER WEEK

April 19 – 25, 2026

IGNITE VOLUNTEERISM

- WHEREAS** 24 million Canadians give their time through formal or informal types of volunteering, contributing close to 5 billion volunteer hours per year; and
- WHEREAS** volunteers in Middleton mentor our children, support those feeling isolated, beautify our green spaces, and fundraise for our charitable organizations; and
- WHEREAS** volunteers in Middleton have stepped up to support families, friends, neighbors, and strangers, people standing up to systemic racism, and people sharing insights on how to create a more just and equitable society; and
- WHEREAS** Middleton's volunteers are individuals, families, workers, retirees, community members of all ages and backgrounds; and
- WHEREAS** the collective result of the work done by our town's volunteers is that Middleton is a more desirable place to live.

THEREFORE, I, Gail Smith, Mayor of Middleton do hereby proclaim April 19-25, 2026, as Volunteer Week in the Town of Middleton and urge my fellow citizens to recognize and celebrate every volunteer and each contribution, they're making to strengthen inclusivity and wellbeing in our communities.

Dated at Middleton, Nova Scotia
this 7th day of April 2026.

Gail Smith, Mayor

A regular monthly meeting of the Committee of the Whole of Middleton Town Council was held in person, via ZOOM and on YouTube Live on Monday, March 2, 2026.

PRESENT

Chairing the meeting, Mayor Gail Smith; Deputy Mayor Gary Marshall, Councillors John Bartlett, Dan Smith, Bernadette Knapp, Sandra Fournier and Jonathan Archibald; Chief Administrative Officer, Ashley Crocker, Director of Finance, Leah Profitt, Director of Public Works, Adam Verran and Recording Secretary, Sara Marceau.

Also in attendance: 2 citizens

1. CALL TO ORDER

Mayor Smith called the meeting to order at 7:02 pm.

2. APPROVAL OF THE AGENDA

260302.01: It was moved and seconded to approve the agenda, as circulated. **Motion carried.**

3. PROCLAMATION

Mayor Smith proclaimed March 26, 2026, as “Purple Day” in the Town of Middleton.

4. APPROVAL OF THE MINUTES

Approval of the Previous Meeting Minutes

4.1 Committee of the Whole Meeting – February 2, 2026

No errors or omissions were noted, and the minutes were considered approved.

5. ANYTHING BY CITIZENS

Nothing to report.

6. NEW BUSINESS

6.1 RFD 017-2026 Appointment List Update

CAO Crocker gave a brief overview of the Updated Appointment List.

260302.02 It was moved and seconded that Council on recommendation from the CAO, appoint David Wright as the Town's Building Official and Fire Inspector. **Motion carried.**

260302.03 It was moved and seconded that Council approve the 2026 Appointment List, as presented. **Motion carried.**

6.2 RFD 018-2026 Valley Waste Temporary Borrowing Resolution

CAO Crocker gave a brief overview of the Valley Waste Temporary Borrowing Resolution.

260302.04 It was moved and seconded that Council approve the included Town of Middleton's Loan guarantee resolution in the amount of up to, but not exceeding, eight thousand, one hundred and sixty-four dollars (\$8,164) representing one point ninety percent (1.90%) of the total of four hundred, twenty-eight thousand, eight hundred and thirty-five dollars (\$428,835) to be borrowed by Valley Waste for their 2025/26 capital budget. **Motion carried.**

7. INFORMATION/DISCUSSION ITEMS

7.1 Community Concerns/Complaints as of February 2026

CAO Crocker stated that the Community Concerns/Complaints as of February 2026 has been circulated to all members.

7.2 Town General and Water Utility Financial Report as of end December 2025

Director of Finance Profitt gave a brief overview of the Town General and Water Utility Report as of end December 2025.

8. PRESENTATION

8.1 Overview of the 2026-2027 Draft Operating and Capital Budgets.

- **Section 1: Budget Process**

CAO Crocker went over section 1, budget process

- **Section 2: Budget Highlights**

DOF Profitt went over section 2, budget highlights

- **Section 3: 2026-27 Town General Operating Budget**

DOF Profitt and CAO Crocker presented on section 3, 2026-27 Town General Operating Budget

ACTION: Update slide 37 with the correct graph to reflect commercial rates, not residential.

- A recreation grant request has not yet been made to the County of Annapolis.
- Fire service funding from the County is policy driven and does not reflect actual call volumes. Council discussed sending letters regarding recreation to the County of Annapolis and concerns with Financial Condition Indicators (FCI) to the Province of Nova Scotia.
- Tracking County use of Town parks and recreation services is challenging but a Councillor suggested that it's needed to support funding discussions.
- Kings Transit and other shared services may require stronger County collaboration, as current arrangements do not appear to be sustainable.

ACTION: CAO Crocker to send a letter to the County of Annapolis outlining a request for Recreation Grant.

- **Section 4: 2026-27 Water Utility Operating Budget**

The Water Utility Operating Budget is currently under development.

- **Section 5: 2026-27 Capital Budget**

DOF Profitt presented on section 5, 2026-27 Capital Budget

- CAO Crocker stated that if the grant funding is not received for specific projects, staff do not have the authority to proceed with them.
- Councillor Knapp questioned whether the December surplus could be used to help offset the 2026-2027 deficit.
 - CAO Crocker said that the surplus reported is just as of the end of December and that a forecast is a more accurate representation of where the Town may end up at the end of fiscal 2025-2026. An updated forecast will come before Council in March.

- Councillor Smith suggested any surplus should go back to residents in the next year.
 - CAO Crocker noted that many municipal units have Surplus Allocation policies which guide staff on where to transfer surpluses at the end of the year (usually to reserves for future replacement and upgrading of assets).
- Deputy Mayor Marshall asked about using surpluses for debt payments; CAO Crocker said there's no formal policy, surpluses become retained earnings unless specific motions are made to move a surplus to reserves.
- **Section 6: 5-Year Capital Plan**
DOF Profitt presented on section 6, 5-year Capital plan
 - Councillor Archibald: Asked whether funding is available for the \$1 million allocated to Northlands waterline.
 - CAO Crocker: Confirmed that funding is available through the HAF grant, but that the road network must be laid first.

ACTION: Staff to amend the project sheet to reflect that the project is being funded with grant funding and not long-term debt.

 - Councillor Archibald: Noted that in future years, the debt service cost of the community hall will be a strain on the Town's budget.
 - Councillor Smith questioned the plan for three fire trucks over five years and whether it should be discussed.
 - Deputy Mayor Marshall noted that every piece of fire equipment has been deferred for replacement in past budgets, often due to their large expense, and that reserves have not been adequately funded.
- **Section 7: Capital Project Sheets**
DOF Profitt briefly presented on section 7, Capital Project Sheets.
- **Section 8: Reserve Activity and Budget Discussion**
CAO Crocker briefly presented on section 8, Reserve Activity and Budget Discussions

8.2 Discussion of Potential Cost Reductions

- Staff put forward a few options for Council's consideration in the budget presentation.
- The last option is no longer an option – changing the Special Industrial Tax Rate would involve changing Provincial Legislation. It is not enabled through a Town Bylaw.
- CAO Crocker reminded council that a one-year notice is required to opt out of Kings Transit and Valley REN agreements.

8.3 Budget Deliberations

- Council debated budget pressures, including the splash pad, parks, grants, staffing, and the police funding formula.
- The splash pad was noted as being popular and an economic driver, but it is a direct Town expense. Some members opposed a tax increase.
- CAO Crocker advised proceeding with the current budget, identifying potential service cuts, and revisiting once there is clarity from the Department of Justice.
- Concerns were raised about maintaining four parks versus prioritizing core infrastructure.
- Council discussed the importance of staff retention and the non-union increase.
- How the Annapolis Valley Regional Library Board intends to move forward with their 2026-2027 budget is unclear given the Province's budget constraints and their request for additional funding to municipal units.

8.4 Direction to Staff on Budget Changes for Version 2

- Potentially cut all grants totaling ~\$18,000
- Add back non-union staff CPI increase
- Prepare a list of assets for Council to review
- Reducing the amount of paving from \$75,000 to something less

ACTION: Send a letter to the Department of Justice emphasizing the need for 2026-2027 RCMP budget numbers and an update on the new funding formula.

- CAO Crocker suggested cancelling the March 16th Special COTW Budget meeting and seeing how matters unfold with the RCMP budget. A budget discussion can still take place under the March 16th Council agenda.

9. ANYTHING BY MEMBERS

- Deputy Mayor Marshall reminded residents and Council that the Middleton Fire Department banquet is taking place this Saturday.

10. IN CAMERA

260302.05 It was moved and seconded to move to in-camera at 9:32pm. **Motion carried.**

260302.06 It was moved and seconded to move out of camera at 10:03pm. **Motion carried.**

8. ADJOURNMENT

The Mayor declared the meeting adjourned at 10:04pm.

MAYOR

RECORDING SECRETARY

DRAFT

A special meeting of the Committee of the Whole of Middleton Town Council was held in person, via ZOOM and on YouTube Live on Monday, March 23, 2026.

PRESENT

Chairing the meeting, Mayor Gail Smith; Deputy Mayor Gary Marshall, Councillors John Bartlett (via ZOOM), Dan Smith, Bernadette Knapp, and Jonathan Archibald; Chief Administrative Officer, Ashley Crocker, Director of Finance, Leah Profitt, Director of Public Works, Adam Verran and Recording Secretary, Sara Marceau.

Also in attendance: Fire Chief, Mike Toole, Deputy Fire Chief, Scott Veinot

1. CALL TO ORDER

Mayor Smith called the meeting to order at 5:30 pm.

2. APPROVAL OF THE AGENDA

260323.01: It was moved and seconded to approve the agenda, as amended. **Motion carried.**

3. NEW BUSINESS

3.1 Overview of Version 2 of the 2026-2027 Draft Operating and Capital Budgets

Director of Finance Profitt gave a brief overview of Version 2 of the 2026-2027 Draft Operating and Capital Budgets.

Councillor Smith asked what impact the staffing reductions and changes will have on operations?

- CAO Crocker indicated that management is not 100% sure of the impact at this time; the plan is to monitor how the year progresses and make adjustments if needed.

Councillor Smith noted there will be two fewer summer students and asked how this will impact recreation programs, specifically canoeing and kayaking, and whether installation at Riverside Park is still planned.

- CAO Crocker confirmed the plan is to proceed with Riverside Park instead of Lily Lake, if feasible to put in the dock; if not, it will not proceed. CAO Crocker added that there will be a reduction in flowers, with a shift toward more low-maintenance plantings.

Councillor Smith suggested running a contest for flower box maintenance as a summer project to help beautify the town.

Deputy Mayor Marshall commended everyone involved in reducing the deficit. Deputy Mayor Marshall noted that community organizations rely heavily on municipal grants.

Councillor Knapp asked how many summer day camp staff will be employed this year.

- CAO Crocker advised that the municipality is exploring the possibility of the YMCA taking over the summer day camp program. She noted that it is a well-used service but may be managed by a different organization moving forward.

Councillor Archibald asked for a breakdown of cost for the by-election.

- CAO Crocker stated that Council will have this information at the Committee of the Whole meeting on April 7th.

There was a lengthy discussion around policing. Council discussed concerns with the new policing funding model and the 5.5 officers included in the budget.

Councillor Smith questioned the municipality's lack of control over policing and suggested challenging the current model, including notifying the Department of Justice (DOJ) that the Town wants to fund less officers than budgeted unless clear justification or improved service is shown.

- CAO Crocker advised that reducing officer funding would require consultation with the DOJ and noted a new billing model is being developed.

Deputy Mayor Marshall supported applying pressure to the Province, stating the Town cannot afford additional officers, while recognizing limits in reducing current commitments.

Councillor Bartlett raised concerns about fairness in officer allocation and overall costs.

Council agreed on the need to seek clarity from the DOJ and advocate for a more equitable and affordable model.

Councillor Archibald inquired about Valley REN and when a recommendation can be brought forward to Council.

- CAO Crocker advised that the matter can be brought to the next Council meeting on March 30th.

3.2 Budget Deliberations

All members of Council were in favor of adding back the community grants of \$18,000. That was the only change Council directed staff to make for Version 3.

3.3 Direction to Staff on Budget Changes for Version 3

CAO Crocker will bring forward a Request for Decision for the March 30th Special Council meeting to request that Council give staff approval to move any 2025-2026 surplus into the operating reserve. This surplus can be used to fund the 2026-2027 deficit of (\$18,797) when community grants are added back.

Councillor Archibald asked whether, in the event of a surplus, could funds be returned to taxpayers.

- CAO Crocker stated that this is not possible in the current year, as final tax bills have already gone out.

4. IN CAMERA

260323.02 It was moved and seconded to move to in-camera at 6:25pm. **Motion carried.**

260323.03 It was moved and seconded to move out of camera at 6:51pm. **Motion carried.**

5. ADJOURNMENT

The Mayor declared the meeting adjourned at 6:52pm.

MAYOR

RECORDING SECRETARY

REQUEST FOR DECISION
Special By-Election
RFD#: 027-2026



To: COTW and Special Town Council
From: Ashley Crocker, CAO
Date: April 7, 2026
Subject: Special By-Election

Guiding Principles for Decision-Making

Accountability Transparency Diversity Sustainability Engaged Informed

References/Attachments

- 2024 Election Expense Report
- Intelivote Systems Inc. - Quotation

Legislation

- *Municipal Elections Act*
- *Municipal Government Act*

Recommendation

1. That Council authorize expenditures for the June 2026 Municipal Election up to \$10,386.
2. That Council gives authority to the CAO to appoint Assistant Returning Officer(s).
3. That Council agree to implement a fully electronic (telephone and internet) election with the electronic election platform provided by Intelivote Systems Inc. for the 2026 Special By-Election.
4. That Council set Nomination Day as Tuesday, May 19, 2026.
5. That Council set the dates for the Advanced Polling period from Thursday, June 4, 2026 to the close of voting on Regular Polling Day of June 13, 2026.
6. That Council authorizes the use of the Nova Scotia permanent registry of voters provided by Elections Nova Scotia as the preliminary list of electors for the 2026 Municipal Elections in Middleton.
7. That Council agrees that in addition to the methods mandated by the *Municipal Elections Act* to notify the public of the preliminary list of electors and revision methods, that it be left to the discretion of the Returning Officer to determine additional notification mechanisms that will improve the accuracy of the electors' lists.
8. That Council authorize election staff to continue to amend the electors' list database in conjunction with the electronic voting system up to and including Regular Election Polling Day.

REQUEST FOR DECISION
Special By-Election
RFD#: 027-2026



-
9. That Council authorize the Returning Officer to conduct election education and offer information session(s) for potential candidates.
 10. That Council authorize the holding of the Special By-Election on Saturday, June 13, 2026.

Background

Council is required to hold a special by-election when a vacancy occurs on Council, except where the vacancy arises within six (6) months of a regular election year. The next regular municipal election is scheduled for 2028. Therefore, a special election must be held to fill the vacancy resulting from the resignation of Sandra Fournier that was received on March 20, 2026. Section 13(1) of the *Municipal Elections Act* requires Council, within four (4) weeks of the vacancy, to name a day for a special election.

A special election requires a minimum of 60 days to administer. The election day must fall on a Saturday and be held no more than eleven (11) weeks after the Council meeting at which the date is set, which is April 7, 2026. Based on these requirements, the special election must take place on a Saturday before June 23, 2026.

The last paper ballot election was held in 2008. Paper ballot elections are generally more cumbersome to administer, as they are labor-intensive, logistically complex, time-consuming, and more prone to human error. In contrast, e-voting is more streamlined, efficient, less resource-intensive, and easier for both staff and voters.

Although slightly more expensive, staff recommend moving forward with e-voting as the voter turnout should be higher, and the results will be somewhat immediate instead of having to count ballots.

Nomination Day

Section 13(3) of the *Nova Scotia Municipal Elections Act* (“the Act”) requires that nomination day for a special election shall be the fourth Tuesday preceding ordinary polling day.

Advanced Polls

Section 114(4) of the *Act* provides for an advance poll on Tuesday, June 9, 2026, the fourth day before regular poll (June 13, 2026). Council may select one other day or delegate its authority to select the first advanced poll to the Returning Officer. The choices are either Thursday, June 4, 2026 or Saturday, June 6, 2026. With use of electronic voting, a polling period can begin on the first date of June 4, 2026 and continue for the entire period up to the close of the Poll Day on June 13, 2026; giving voters 24-hour voting for a period of 10 days.

Notice of Preliminary List

Section 34(1) of the *Act* requires the availability of the preliminary list of voters to be advertised in newspapers circulating in the Municipality.

REQUEST FOR DECISION
Special By-Election
RFD#: 027-2026



Section 34(4) outlines other mechanisms to notify voters but it is only necessary if directed by Council. The other mechanisms include:

- Distributing flyers to households
- Mailing cards to voters
- Providing for other advertisements as directed by Council

Staff recommend that authority to choose other mechanisms be delegated to the Returning Officer. Date of Final List Section 38 of the Act refers to a date selected by Council on which the amended list of voters are finalized. Decisions on the final list must be made in time to allow the lists to be printed. With use of electronic voting, the lists are available electronically and printed lists would not be necessary. The Returning Officer will ensure sufficient telephone support is available on election day to answer the phones and questions related to the election voter list.

Preliminary List

Since 2016, the federal government and all provinces have kept a permanent registry of voters which is updated monthly. The permanent registry for Nova Scotia is the most up-to-date list of electors and should be used as the preliminary list of electors.

Public Education

It is recommended that the Returning Officer conduct at least one information session with potential candidates to outline the role and responsibilities of a Town Councillor. In addition, it is recommended that informational materials be developed/designed and be made available electronically as well as printed upon request.

Financial Implications

\$10,386 is included in the approved 2026-2027 operating budget for the by-election expense.

REQUEST FOR DECISION
Special By-Election
RFD#: 027-2026



Below are the estimated costs for e-voting and paper ballot voting:

	<u>E-voting</u>	<u>Paper Voting</u>
Returning Officer - Election Day	\$ 660.00	\$ 660.00
Returning Officer - 1 Nomination Days, 2 Advanced Polling Day	\$ -	\$ 192.50
Assistant Returning Officer - Election Day	\$ 500.00	\$ 500.00
2 Poll Clerks - Election Day	\$ -	\$ 500.00
Auditor (Jeff Hanshaw)	\$ 623.14	\$ 623.14
Ballots	\$ -	\$ 452.67
Ballot Shipping	\$ -	\$ 40.00
Advertising	\$ 1,038.57	\$ 1,038.57
E-vote System (Intelivote Systems Inc.)	\$ 6,023.73	\$ -
Postage for Voter Instruction Letters	\$ -	\$ 1,984.00
Printing of Voter Instruction Letters	\$ 250.00	\$ 250.00
Helpline / Cellphone	\$ 100.00	\$ 100.00
	<u>\$ 8,535.45</u>	<u>\$5,680.89</u>

Strategic Plan/Operating Plan Alignment

Check Applicable	Strategic Priority Area	Comments
	Environment	
	Infrastructure	
	Economy	
X	Community	Engaging community in municipal activities and government
X	Governance	Promoting good governance that is transparent, participatory, diverse, accessible, accountable.

REQUEST FOR DECISION
Special By-Election
RFD#: 027-2026



	Council Strategic Initiative	
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Alternatives

Council could direct staff to use paper ballot voting.

Community Engagement/Communication

Not required at this stage of the election planning.

CAO Comments

The CAO supports the recommendation of staff.

CAO Initials: AC

Target Decision Date: April 7, 2026

Account:	From:	To:	Date:	4/1/2024	3/31/2025	Subtotal By:	No Subtotal Include:	Posting, Unit, Inactive		
Account:	Trx Date	Jrnl No.	Description:	Fund	Beginning Balance:		Orig. Master Number	Orig. Maste Posting No.		
			Orig. Audit Trail	Elections,Meetings, Etc.				Debit	Credit	
	8/22/2024	72,490	PMTRX00000830 Purchases		MIDD-20240819-P		INTELIVOTE SYSTEMS INC	1067	\$2,246.95	
	8/22/2024	72,491	PMTRX00000830 Purchases		MIDD-20240709-D		INTELIVOTE SYSTEMS INC	1068	\$938.57	
	10/22/2024	73,108	PMTRX00000846 Purchases			200282	CUSTOM PAGE MEDIA & CON	1634	\$625.72	
	10/22/2024	73,109	PMTRX00000846 Purchases			102124	MARCEAU SARA	1635	\$3,500.00	
	10/22/2024	73,110	PMTRX00000846 Purchases			102124	MOORE, LISA	1636	\$500.00	
	10/22/2024	73,140	PMTRX00000846 Purchases		IN138247		SALTWIRE NETWORK INC.	1666	\$286.79	
	10/22/2024	73,141	PMTRX00000846 Purchases		IN138804		SALTWIRE NETWORK INC.	1667	\$182.50	
	10/22/2024	73,142	PMTRX00000846 Purchases		IN138805		SALTWIRE NETWORK INC.	1668	\$182.50	
	10/22/2024	73,143	PMTRX00000846 Purchases		IN139342		SALTWIRE NETWORK INC.	1669	\$286.79	
	11/28/2024	73,503	PMTRX00000854 Purchases		MUN-20291028-F		INTELIVOTE SYSTEMS INC	2062	\$2,166.65	
	12/6/2024	73,740	PMTRX00000858 Purchases			2169	ACROCKER RBC VISA	2269	\$77.17	
	12/6/2024	73,740	PMTRX00000858 Purchases			2169	ACROCKER RBC VISA	2269	\$41.38	
	12/6/2024	73,742	PMTRX00000858 Purchases			78289	ACROCKER RBC VISA	2271	\$34.41	
	12/6/2024	73,744	PMTRX00000858 Purchases			2813	ACROCKER RBC VISA	2273	\$6.00	
	3/31/2025	76,190	GLTRX00005584 J03-174 Y/E InterDept alloc -o					3966		#####
Net Change	Ending Balance									
Totals:		\$7,752.79	\$7,752.79	\$11,075.43	\$3,322.64	Account:	01-210-219-2050			
Accounts	Beginning Balance		Net Change	Ending Balance	Debit	Credit				
Grand Totals:		1	\$0.00	\$7,752.79	\$7,752.79	\$11,075.43	\$3,322.64			

From: [Lindsay Smith](#)
To: [Sara Marceau](#)
Cc: [Bill Poole](#); [Dean Smith](#)
Subject: RE: Quote
Date: Wednesday, March 25, 2026 12:15:06 PM
Attachments: [image001.png](#)

Caution

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Hi Sara,

Sorry for the delay.

We do have an increased price for Canada Post postage since your last election, as the price went up from \$0.98 to \$1.23 (plus HST) for the postage cost alone on our voter instruction letter (VIL), which now is priced at \$1.75 for a incentive letter mail package, full production proofs and the printing and induction into Canada Post's system.

It will be our base fee of \$3,000 for our evoting services, plus VIL's delivered to eligible electors which is 1600 electors (approx.) x \$1.75 = \$2,800 for a total of \$5,800 (plus HST).

Let me know if you need anything else.

Lindsay

From: Sara Marceau <ea@town.middleton.ns.ca>
Sent: March 25, 2026 11:56 AM
To: Bill Poole <bill.poole@inteligovote.com>; Dean Smith <dean.smith@inteligovote.com>
Subject: RE: Quote

Hi Bill,

Is there any update on the below email? I'm still waiting for a quote.

Regards,

Sara

Sara Marceau

Executive Assistant/Planning Services
Coordinator
Town of Middleton
131 Commercial Street, PO Box 340
Middleton, NS B0S 1P0



Ph: 902-825-4841 ext. 111

e: ea@town.middleton.ns.ca | www.discovermiddleton.ca

From: Bill Poole <bill.poole@intelivote.com>

Sent: Monday, March 23, 2026 10:48 AM

To: Sara Marceau <ea@town.middleton.ns.ca>; Dean Smith <dean.smith@intelivote.com>

Subject: RE: Quote

Importance: High

Caution

This email comes from an outside sender. Verify the sender and use caution with any requests, links or attachments.

Hi Sara, I am passing this email on to Dean. He will be able to provide a quote.

Thank you,

Bill

**Bill Poole | Client Services
Intelivote Systems Inc.**

40 Thornhill Drive, Suite 12

Dartmouth, NS, B3B 1S1

Office (902) 468-0347

Mobile (902) 456-6775

Bill.poole@intelivote.com

DISCLAIMER: This email (and any attachments) is confidential, may be privileged, and is only for the use of the intended recipient. Other use is prohibited. If you have received this email in error, please notify us and delete this message. Thank you.

From: Sara Marceau <ea@town.middleton.ns.ca>

Sent: March 23, 2026 10:27 AM

To: Bill Poole <bill.poole@intelivote.com>

Subject: Quote

Good morning,

I'm wondering if you could please provide a quote? We'll be having a by-election in the coming weeks as a Councillor has resigned.

Thank you,

Sara

Sara Marceau

Executive Assistant/Planning Services

Coordinator

Town of Middleton

131 Commercial Street, PO Box 340

Middleton, NS B0S 1P0

Ph: 902-825-4841 ext. 111

e: ea@town.middleton.ns.ca | www.discovermiddleton.ca



REQUEST FOR DECISION
2026-2027 Operating Budget Update
RFD#: 028-2026



To: COTW and Special Town Council
From: Leah Profitt, Director of Finance
Date: April 7, 2026
Subject: 2026-2027 Operating Budget Update

Guiding Principles for Decision-Making

Accountability Transparency Diversity Sustainability Engaged Informed

References/Attachments

- RFD 022-2026
- 2026-2027 Operating Budget

Legislation

- *Municipal Government Act*

Recommendation

That Town Council approve Version 4 of the 2026-2027 Town General Operating Budget as presented, with total expenditures of \$5,095,585, and a balanced budget of \$0.

Background

RFD 022-2026 for the 2026-2027 Operating Budget was presented and approved by Council on March 30, 2026. This week, staff realized that the transfer from reserves to balance the budget of \$18,797 was missing from the file. In accordance with the *Municipal Government Act*, all municipalities are required to deliver a balanced budget.

Staff have reviewed RFD 022-2026 and determined that all the motions made on March 30, 2026 are still accurate, and do not change as a result of adding in a transfer from reserves (prior year surplus) of \$18,797. In the budget document, only slides 26, 27, 120 and 121 changed.

Staff recommend making the above motion to approve the correct version of the budget, which shows a balanced operating budget for 2026-2027.

REQUEST FOR DECISION
2026-2027 Operating Budget Update
RFD#: 028-2026



Financial Implications

There is a budgeted withdrawal from the Operating Reserve to balance the budget this year of \$18,797: which is estimated to be used from the forecasted 2025-2026 surplus which will be transferred to the operating reserve at year end.

Strategic Plan/Operating Plan Alignment

Check Applicable	Strategic Priority Area	Comments
	Environment	
	Infrastructure	
	Economy	
	Community	
X	Governance	
	Council Strategic Initiative	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

The CAO supports the recommendation of staff.

CAO Initials: AC

Target Decision Date: April 7, 2026

Version 3

General Operating Fund Budget Overview						
	2026/27	2025/26			2025/26	2024/25
	Budget	Budget	Change \$	Change %	Forecast	Actuals
REVENUES						
Assessable property taxes	4,335,034	4,050,246	284,788	7%	4,061,115	3,896,158
Grants in lieu of taxes	154,823	152,231	2,592	2%	151,366	154,810
Services provided to other governments	96,162	96,824	(662)	-1%	94,386	153,557
Sales of services	35,530	62,052	(26,522)	-43%	42,781	33,232
Other revenue from own sources	106,543	96,567	9,976	10%	126,403	95,554
Unconditional transfers from other governments	338,811	338,964	(153)	0%	339,068	338,947
Conditional transfers	219,092	214,563	4,529	2%	265,457	58,301
TOTAL REVENUE	5,285,996	5,011,447	274,549	5%	5,080,575	4,730,559
EXPENSES						
General government services	656,054	677,836	(21,782)	-3%	660,090	608,113
Protective services	1,848,530	1,723,632	124,898	7%	1,729,356	1,504,446
Transportation services	915,412	926,493	(11,081)	-1%	869,540	756,990
Environmental health services	458,365	455,052	3,313	1%	415,537	366,363
Public health services	-	-	-	0%	-	-
Environmental development services	244,104	268,939	(24,835)	-9%	236,560	201,016
Recreation and cultural services	370,228	401,445	(31,217)	-8%	378,285	409,021
Mandatory education contributions	564,528	498,736	65,792	13%	521,916	453,583
Interest (MFC)	37,485	42,823	(5,338)	-12%	43,856	43,186
Interest (Inter-fund)	878	1,755	(877)	-50%	1,755	2,851
TOTAL EXPENSES	5,095,585	4,996,711	98,874	2%	4,856,894	4,345,569
ANNUAL SURPLUS / (DEFICIT)	190,412	14,736	175,676		223,681	384,991
FINANCING AND TRANSFERS						
Principal repayments (MFC)	191,639	207,370	(15,731)	-8%	207,370	183,673
Principal repayments (Inter-fund)	17,569	29,010	(11,441)	-39%	29,010	37,337
Transfer to Sewer Reserve	-	-	-	0%	-	428,654
Transfer from Operating Reserve	-	(163,691)	163,691	-100%	-	-
Use of prior year surplus	-	(57,953)	57,953	-100%	(12,699)	-
TOTAL AFTER TRANSFERS	(18,797)	-	(18,797)		(0)	(264,674)

Version 4

General Operating Fund Budget Overview						
	2026/27	2025/26			2025/26	2024/25
	Budget	Budget	Change \$	Change %	Forecast	Actuals
REVENUES						
Assessable property taxes	4,335,034	4,050,246	284,788	7%	4,061,115	3,896,158
Grants in lieu of taxes	154,823	152,231	2,592	2%	151,366	154,810
Services provided to other governments	96,162	96,824	(662)	-1%	94,386	153,557
Sales of services	35,530	62,052	(26,522)	-43%	42,781	33,232
Other revenue from own sources	106,543	96,567	9,976	10%	126,403	95,554
Unconditional transfers from other governments	338,811	338,964	(153)	0%	339,068	338,947
Conditional transfers	219,092	214,563	4,529	2%	265,457	58,301
TOTAL REVENUE	5,285,996	5,011,447	274,549	5%	5,080,575	4,730,559
EXPENSES						
General government services	656,054	677,836	(21,782)	-3%	660,090	608,113
Protective services	1,848,530	1,723,632	124,898	7%	1,729,356	1,504,446
Transportation services	915,412	926,493	(11,081)	-1%	869,540	756,990
Environmental health services	458,365	455,052	3,313	1%	415,537	366,363
Public health services	-	-	-	0%	-	-
Environmental development services	244,104	268,939	(24,835)	-9%	236,560	201,016
Recreation and cultural services	370,228	401,445	(31,217)	-8%	378,285	409,021
Mandatory education contributions	564,528	498,736	65,792	13%	521,916	453,583
Interest (MFC)	37,485	42,823	(5,338)	-12%	43,856	43,186
Interest (Inter-fund)	878	1,755	(877)	-50%	1,755	2,851
TOTAL EXPENSES	5,095,585	4,996,711	98,874	2%	4,856,894	4,345,569
ANNUAL SURPLUS / (DEFICIT)	190,412	14,736	175,676		223,681	384,991
FINANCING AND TRANSFERS						
Principal repayments (MFC)	191,639	207,370	(15,731)	-8%	207,370	183,673
Principal repayments (Inter-fund)	17,569	29,010	(11,441)	-39%	29,010	37,337
Transfer to Sewer Reserve	-	-	-	0%	-	428,654
Transfer from Operating Reserve	-	(163,691)	163,691	-100%	-	-
Use of prior year surplus	(18,797)	(57,953)	39,156	-68%	(12,699)	-
TOTAL AFTER TRANSFERS	0	-	0		(0)	(264,674)

An aerial photograph of a river winding through a landscape with vibrant autumn foliage in shades of red, orange, and yellow. A bridge spans the river in the upper right, and a road runs parallel to it. The scene is framed by decorative geometric shapes in blue and red with white lines.

Version 4

2026-2027

OPERATING & CAPITAL BUDGETS

Town of
 **Middleton**
Heart of the Valley

Table of Contents

1

- Budget Process

2

- Budget Highlights

3

- 2026/27 Town General Budget

4

- 2026/27 Water Utility Operating Budget

5

- 2026/27 Capital Budget

6

- 5-Year Capital Plan

7

- Capital Project Sheets

8

- Reserve Activities and Budget Discussion

Section 1

Budget Process

Budget Process

Feb 13
2026

- Management Meeting: Review Operating and Capital Budgets

Mar 2
2026

- COTW: Public Input and Information Session on Draft Budgets (6pm)

Mar 2
2026

- COTW: Review Version 1 Draft Operating and Capital Budgets

Mar 16
2026

- Special COTW: Review Version 2 (Cancelled)

Mar 23
2026

- Special COTW: Review Version 2 Draft Operating and Capital Budgets

Mar 30
2026

- Special Council: Approve Version 3 Draft Operating and Capital Budgets

Strategic Plan 2025-2028

Council's Strategic Initiatives

1. Perform an assessment of policing services within the Town of Middleton
2. Explore the construction of a multi-faceted facility for municipal services
3. Create a plan for replacing road and sidewalk infrastructure in priority areas
4. Create a plan for upgrading water infrastructure in priority areas
5. Finish the new reservoir including the decommissioning of the old reservoir
6. Create a growth plan that promotes housing and population growth, as well as economic development
7. Create a communications strategy that enhances public communication and transparency
8. Increase recreational programming and social events to the public

Strategic Priority Areas

Strategic Priority Areas

Strategic priority areas are the initiatives that an organization focuses on to achieve its goals over a set period. They are the core values that the Town wants to accomplish. Council created the below strategic priority areas for the previous strategic plan. These strategic priority areas were reviewed and determined to still be relevant. No changes have been made.

Strategic Priority Areas



Environment



Infrastructure



Economy



Community



Governance

Guiding Principles for Decision Making

Strategic planning guiding principles are a set of broad, overarching statements that direct the Town’s decision-making process during strategic planning, ensuring alignment with its vision. Guiding principles typically focus on key aspects like customer focus, innovation, ethical conduct, and continuous improvement; they act as a compass to guide the Town’s strategic direction.

Council created the below guiding principles for the previous strategic plan. These guiding principles were reviewed and determined to still be relevant. No changes have been made.

Transparency	We commit to ensure decisions are made openly and publicly and access to information is easily accessible.
Accountability	We commit to ensuring a trusting relationship with the public and the responsibility for the decisions of Council and their impact.
Diversity	We commit to embracing diversity and inclusion, and treating everyone with courtesy, equity and fairness.
Sustainability	We commit to making decisions that meet the needs of our community, while also being mindful of future needs and opportunities and ensuring long-term viability.
Engaged	We commit to inform, consult, involve, collaborate and/or empower our residents on decisions and the decision-making process.
Informed	We commit to seeking out complete information in order to make appropriate and evidence-based decisions.

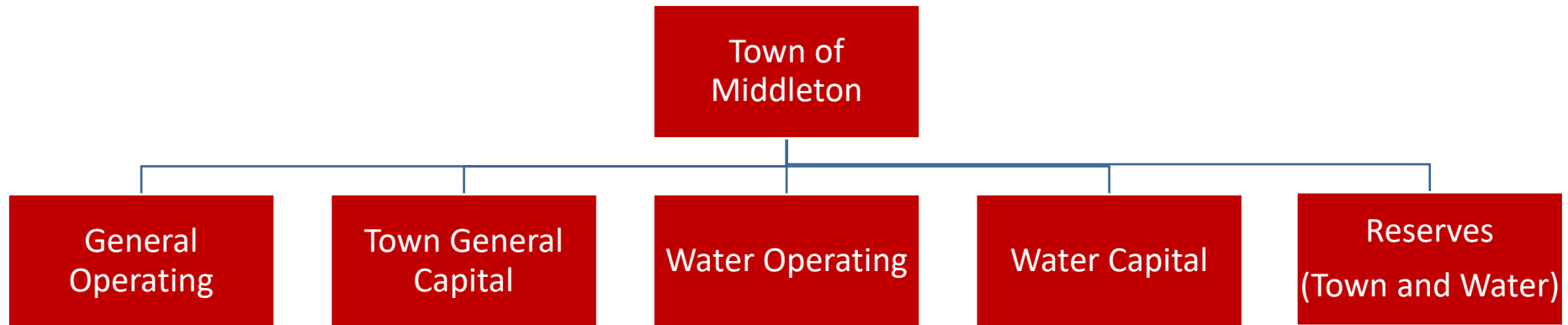
Strategic Plan Initiatives (2026-2027)

1. Perform an assessment of policing services within the Town of Middleton
 - Staff to investigate options for the assessment
2. Explore the construction of a multi-faceted facility for municipal services
 - Staff to compile information for a design/build RFP – a consultant will need to be hired to help prepare the tender document
3. Create a plan for replacing road and sidewalk infrastructure in priority areas
 - Staff to compile information on roads and sidewalks by March 31, 2026
 - 2026-27: assess/prioritize each road and sidewalk and research costs
4. Create a plan for upgrading water infrastructure in priority areas
 - Staff to compile information on water infrastructure

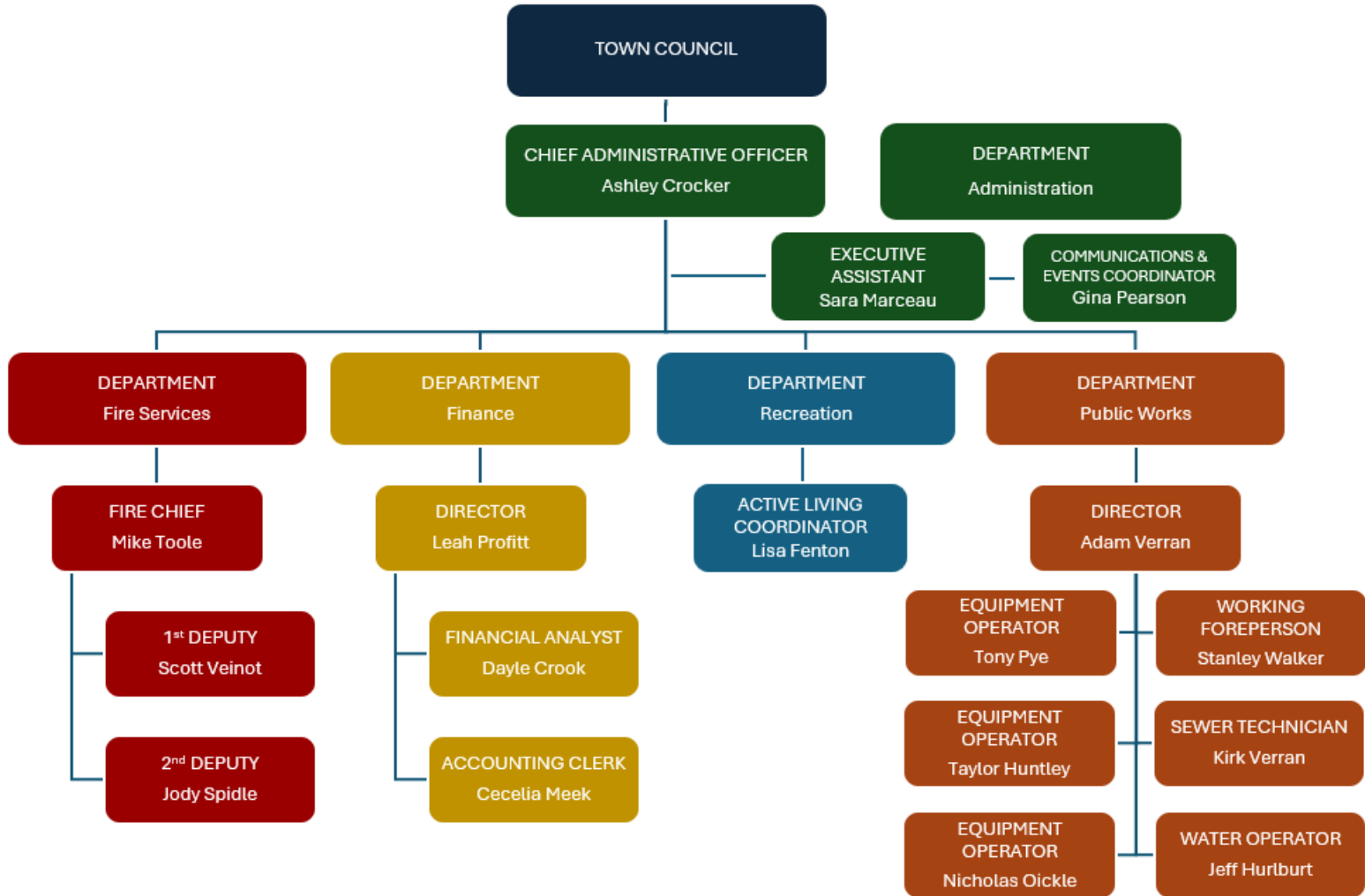
Strategic Plan Initiatives (2026-2027)

5. Finish the new reservoir including the decommissioning of the old reservoir
 - New reservoir to be in operation by March 31, 2026
 - 2026-27: decommissioning of old reservoir
6. Create a growth plan that promotes housing and population growth, as well as economic development
 - Staff will continue to work with the main developer on the Northlands
7. Create a communications strategy that enhances public communication and transparency
 - First draft of external communications strategy to be completed Mar 31/26
 - 2026-27: staff will work on internal communications strategy
8. Increase recreational programming and social events to the public
 - 2026-27: New Heart of the Valley Festival Family Day

Municipal Funds



Organizational Chart



Fiscal and Accounting Framework

- *Municipal Government Act:*
 - Requires that we have a balanced budget
 - Any prior year deficits must be funded in current year
 - Requires Council approval to use reserve funds
 - Requires proceeds of disposition of capital assets be used to purchase new capital assets, or placed in capital reserves
- *Utility and Review Board (UARB) Public Utilities Act:*
 - Requires that depreciation be funded from the water rate
 - Requires that all capital projects over \$250k be approved
 - Requires approval to use the Depreciation Reserve Fund

Section 2

Budget Highlights

Budget Assumptions/Highlights

- Increase for RCMP contract (\$70K)
- Increase to education contribution (\$66K)
- Increase to Kings Transit Authority (\$82K)
- No increase for Council
- 3.0% increase for union staff per Collective Agreement, as well as non-union staff
- 13 total staff
- No \$50K transfer to Sewer Reserve
- ½ new RCMP officer could not be accommodated in budget and must be deferred to next year
- (\$18,797) used from prior year surplus to balance the budget

Budget Pressures

- Mandatory payments are non-discretionary expenses, which total \$2.25M or 44% of total Town General expenses
- Kings Transit agreement increased by \$82,528 over the prior year – about \$55k is due to coming on as a full partner in 2026/27 and \$28k due to budget pressures at Kings Transit
- RCMP expense in the draft budget is increase by \$70k due to projecting a 3.4% increase for the contract
- Education increased by \$66,000 over the prior year – about \$23k was due to a true-up of 2025/26 actuals and \$43k is the projected increase for 2026/27
- Unable to support: increases in grant requests, transfer to sewer reserve, adding ½ RCMP officer, new Ec Dev Officer
- Reduced summer staff positions and gave no increase to Council

Staffing

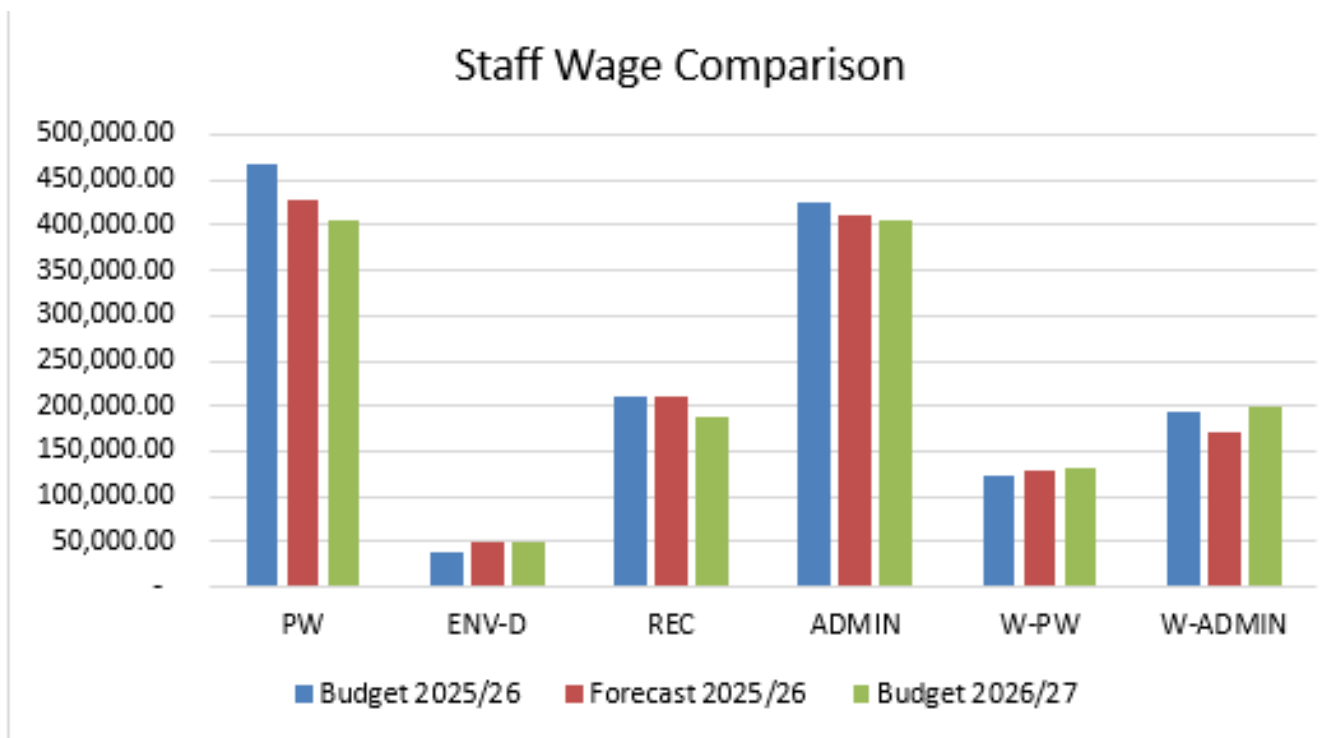
- Staffing breakdown:
 - 13 full-time positions
 - 1 seasonal position
 - Seasonal/Contract positions vary depending on programming
 - 8 Summer positions (reduced from 10 in prior year's budget due to budget constraints)

Staffing Salary Comparison

	2026/27 Budget	2025/26 Budget	2025/26 Forecast
Town General	\$ 1,050,193	\$ 1,140,842	\$ 1,097,489
Water Operating	\$ 332,197	\$ 315,900	\$ 299,590
Total	\$ 1,382,390	\$ 1,456,742	\$ 1,397,079

- Decrease of 1% from 2025/26 Forecast and 5% from 2025/26 Budget:
 - 3.0% increase for union employees (as per the union contract)
 - 3.0% increase for non-union staff based on budget constraints
 - No increase to Councillor honorariums
- Costs are split with the Water Utility in the following manner:
 - Public Works salaries and wages are allocated per time spent
 - Public Works benefits are allocated per time spent
 - Administration salaries are split 70/30

Staffing

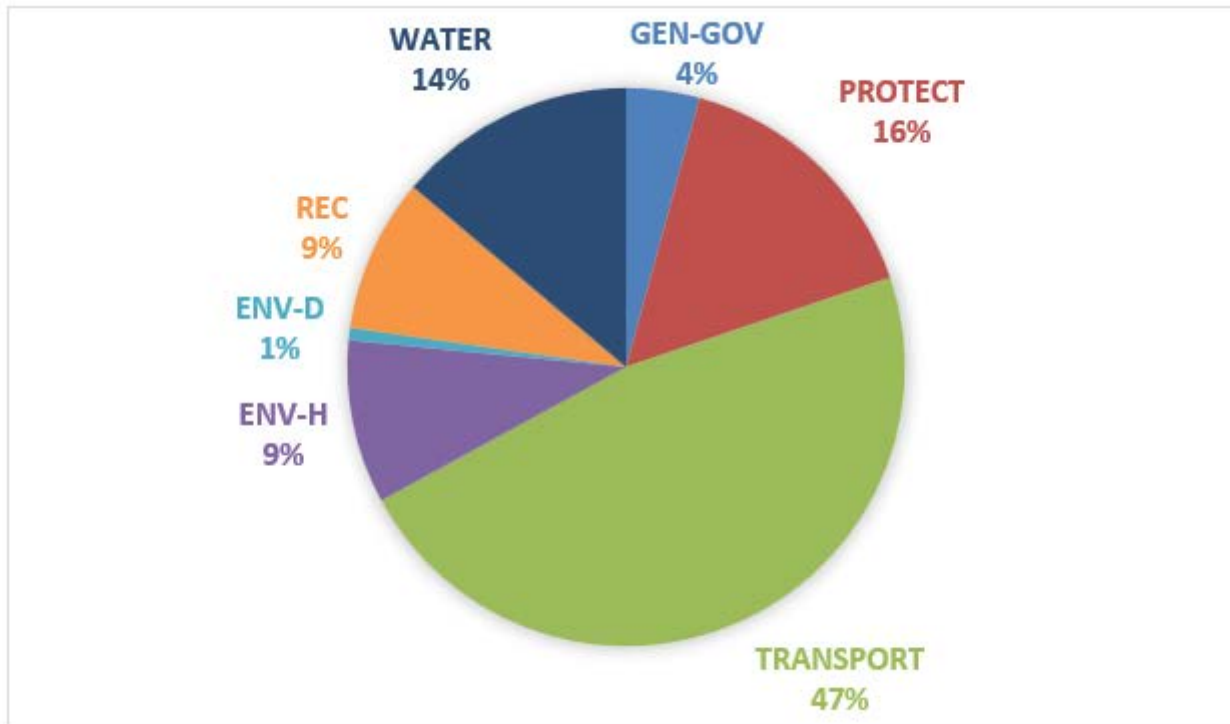


Insurance

	2026/27 Budget	2025/26 Budget	Variance
Town General	\$85,831.93	\$83,331.97	\$2,499.96
Water Operating	\$13,775.16	\$13,373.94	\$401.22
Total	\$99,607.09	\$96,705.91	\$2,901.18

- Overall increase of 3.0% (last year was 10.5% increase)
 - Still with Brokerlink, our current provider.
- Cost allocated based on the property and contents of each department

Insurance Breakdown



Audit Fees

	2026/27 Budget	2025/26 Budget	Variance
Town General	\$23,100.00	\$20,972.00	\$2,128.00
Water Operating	\$9,900.00	\$8,988.00	\$912.00
Total	\$33,000.00	\$29,960.00	\$3,040.00

- BDO Canada is the Town's current audit firm
 - The prior 3-year contract with BDO Canada expired in 2025
 - Audit Services were tendered in December 2025 for a 5-year term and BDO Canada was awarded the contract
- Cost split 70/30 between Town General and Water Operating

Section 3

2026/27 Town General Operating Budget

Town General Operating Budget

General Operating Fund Budget Overview						
	2026/27	2025/26			2025/26	2024/25
	Budget	Budget	Change \$	Change %	Forecast	Actuals
REVENUES						
Assessable property taxes	4,335,034	4,050,246	284,788	7%	4,061,115	3,896,158
Grants in lieu of taxes	154,823	152,231	2,592	2%	151,366	154,810
Services provided to other governments	96,162	96,824	(662)	-1%	94,386	153,557
Sales of services	35,530	62,052	(26,522)	-43%	42,781	33,232
Other revenue from own sources	106,543	96,567	9,976	10%	126,403	95,554
Unconditional transfers from other governments	338,811	338,964	(153)	0%	339,068	338,947
Conditional transfers	219,092	214,563	4,529	2%	265,457	58,301
TOTAL REVENUE	5,285,996	5,011,447	274,549	5%	5,080,575	4,730,559
EXPENSES						
General government services	656,054	677,836	(21,782)	-3%	660,090	608,113
Protective services	1,848,530	1,723,632	124,898	7%	1,729,356	1,504,446
Transportation services	915,412	926,493	(11,081)	-1%	869,540	756,990
Environmental health services	458,365	455,052	3,313	1%	415,537	366,363
Public health services	-	-	-	0%	-	-
Environmental development services	244,104	268,939	(24,835)	-9%	236,560	201,016
Recreation and cultural services	370,228	401,445	(31,217)	-8%	378,285	409,021
Mandatory education contributions	564,528	498,736	65,792	13%	521,916	453,583
Interest (MFC)	37,485	42,823	(5,338)	-12%	43,856	43,186
Interest (Inter-fund)	878	1,755	(877)	-50%	1,755	2,851
TOTAL EXPENSES	5,095,585	4,996,711	98,874	2%	4,856,894	4,345,569
ANNUAL SURPLUS / (DEFICIT)	190,412	14,736	175,676		223,681	384,991
FINANCING AND TRANSFERS						
Principal repayments (MFC)	191,639	207,370	(15,731)	-8%	207,370	183,673
Principal repayments (Inter-fund)	17,569	29,010	(11,441)	-39%	29,010	37,337
Transfer to Sewer Reserve	-	-	-	0%	-	428,654
Transfer from Operating Reserve	-	(163,691)	163,691	-100%	-	-
Use of prior year surplus	(18,797)	(57,953)	39,156	-68%	(12,699)	-
TOTAL AFTER TRANSFERS	0	-	0		(0)	(264,674)

Town General Operating Budget

Town General Variances

	2026-2027 Budget	2025-2026 Budget	Variance	Variance Analysis
REVENUES				
Assessable property taxes	4,335,034	4,050,246	284,788	Increased assessments \$205K, fire protection (hydrant) charge increased by \$45K due to updated rate study, sewer rates increased resulting in an additional \$35k
Grants in lieu of taxes	154,823	152,231	2,592	NTR
Services provided to other governments	96,162	96,824	(662)	NTR
Sales of services	35,530	62,052	(26,522)	No Multi-Cultural Festival planned for 2026 (2025-2026 revenue of \$23K)
Other revenue from own sources	106,543	96,567	9,976	\$5K add'l penalties on taxes
Unconditional transfers from other governments	338,811	338,964	(153)	NTR
Conditional transfers from federal or provincial governments or agencies	219,092	214,563	4,529	NTR
TOTAL REVENUE	5,285,996	5,011,447	274,549	
EXPENSES				
General government services	656,054	677,836	(21,782)	Savings due to FT DOF and no contract staff
Protective services	1,848,530	1,723,632	124,898	\$70K RCMP increase (3.4% increase and added back 3 months of 2025-2026 0.5 officer), \$45K hydrant rate increase per new rate study and offset above, fire department increase of \$6K (clothing, boots, insurance)
Transportation services	915,412	926,493	(11,081)	Kings Transit increase \$82K (\$55K due to recognizing full partnership, KTA budget increased for 2026-2027 by \$30K), offset by reallocation of staff salaries based on re-assessment of duties
Environmental health services	458,365	455,052	3,313	(\$35K) decrease in Valley Waste contract, offset by \$35k increase to sewer expenses
Public health services	-	-	-	NTR
Environmental development services	244,104	268,939	(24,835)	(\$13K) decrease due to no Multi-Cultural Festival, (\$10K) reduction in building/fire services based on 25/26 trend
Recreation and cultural services	370,228	401,445	(31,217)	Numerous reductions in recreation/parks including summer staff
Mandatory education contributions	564,528	498,736	65,792	Education up by \$66K (\$23K prior year budget error, \$43K increase over 25/26)
Interest (MFC)	37,485	42,823	(5,338)	Old backhoe loan and tractor loan completed in 2025-2026 MFC 40-A-1 and MFC 35-A-1
Interest (Inter-fund)	878	1,755	(877)	NTR
TOTAL EXPENSES	5,095,585	4,996,711	98,874	
ANNUAL SURPLUS / (DEFICIT)	190,412	14,736	175,676	
FINANCING AND TRANSFERS				
Principal repayments (MFC)	191,639	207,370	(15,731)	Old backhoe loan and tractor loan completed in 2025-2026 MFC 40-A-1 and MFC 35-A-1
Principal repayments (Inter-fund)	17,569	29,010	(11,441)	Inter-fund borrowing for 3 past projects is now complete
Transfer to Reserves	-	-	-	Not able to budget transfer to sewer reserve of \$50K
Transfer from Operating Reserve	-	(163,691)	163,691	NTR
Use of prior year surplus	(18,797)	(57,953)	39,156	NTR
TOTAL AFTER TRANSFERS	0	-	0	

Town General Operating Revenue

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
REVENUES						
Assessable property taxes	4,335,034	4,050,246	284,788	7.03%	3,896,158	4,061,115
Grants in lieu of taxes	154,823	152,231	2,592	1.70%	154,810	151,366
Services provided to other governments	96,162	96,824	(662)	-0.68%	153,557	94,386
Sales of services	35,530	62,052	(26,522)	-42.74%	33,232	42,781
Other revenue from own sources	106,543	96,567	9,976	10.33%	95,554	126,403
Unconditional transfers	338,811	338,964	(153)	-0.05%	338,947	339,068
Conditional transfers	219,092	214,563	4,529	2.11%	58,301	265,457
TOTAL REVENUE	5,285,996	5,011,447	274,549	5.48%	4,730,559	5,080,575

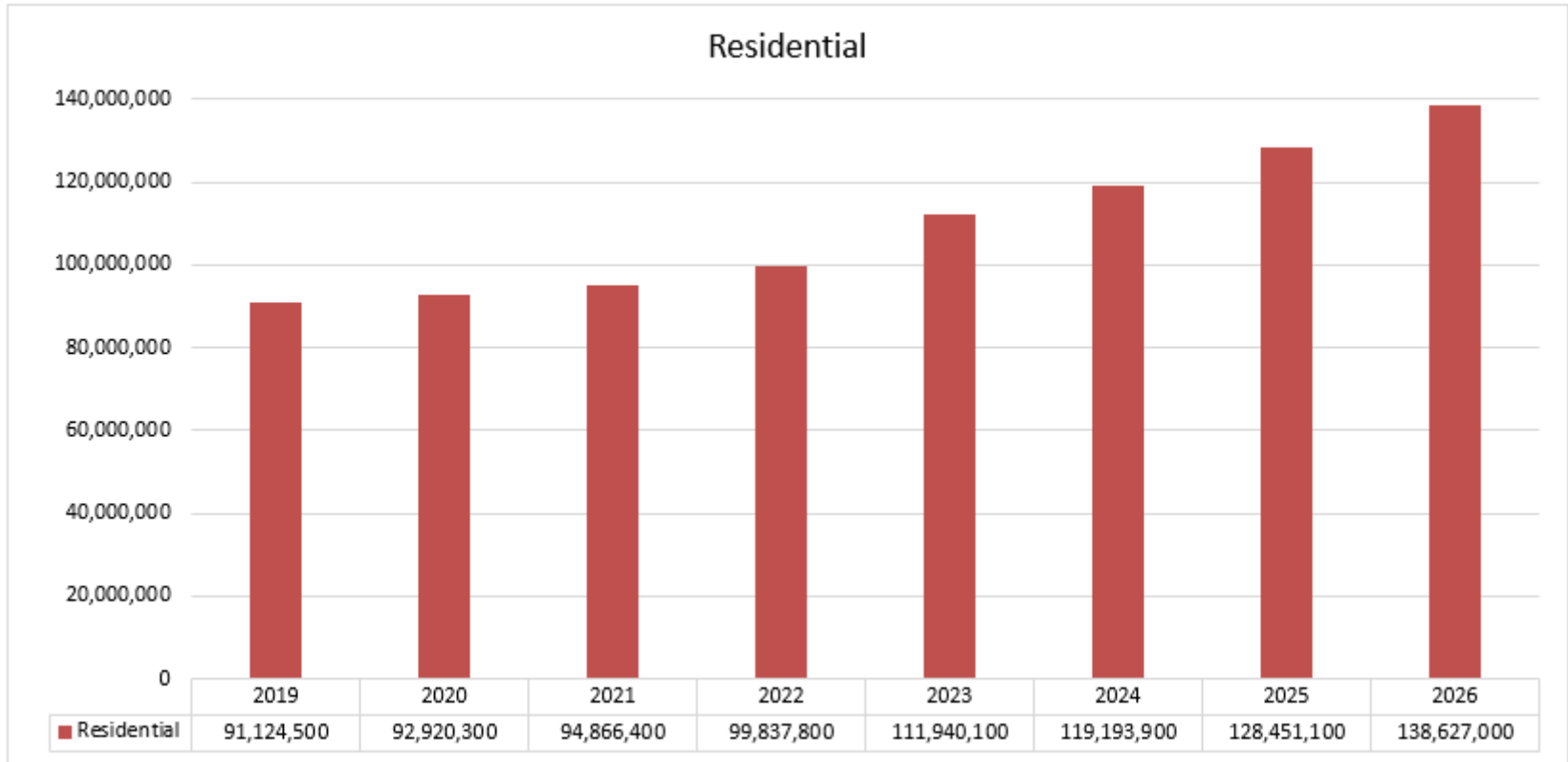
Revenue Summary

- Revenues are up 5.48% from 2025/26 budget
- Property Tax Revenue increased by \$205,000
- Fire Protection Rate (Hydrant Rate) increased by \$45,000 due to the new Water Rate Study
- Sewer rate increased resulting in an additional \$35,000
- Budgeted \$20,000 grant from County of Annapolis for Recreation
- Sales of Services is down \$26,500 due to not planning a Multi-Cultural Festival in 2026/27

Constraints due to Provincial Cuts

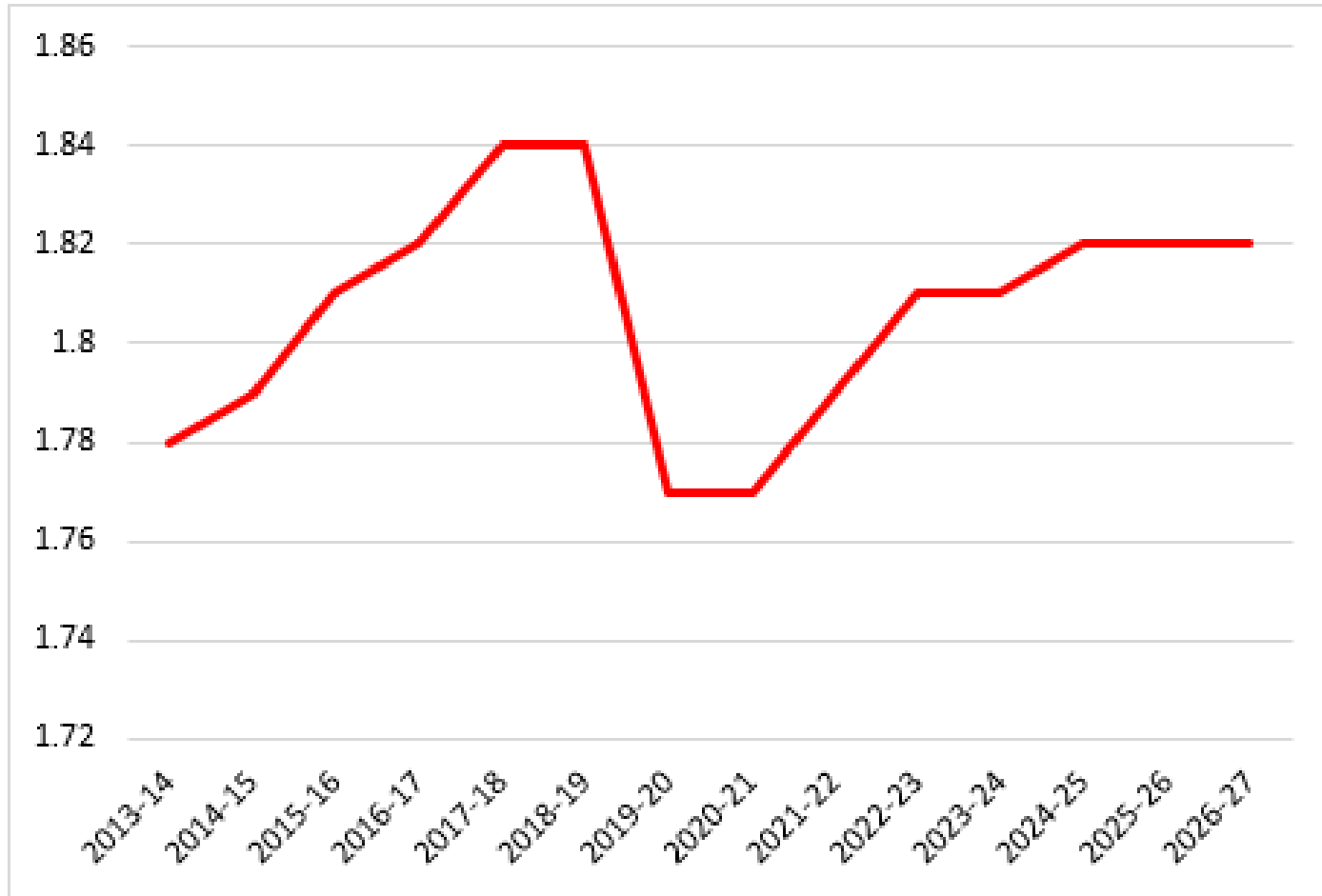
- The province announced cuts to many grants for the 2026/2027 budget year.
- The direct impact to the Town of Middleton is the Active Community Fund. We have budgeted \$18k in grant funds, but the program has been reduced by 50%.
- Although this potential cut will not operationally impact our budget, it will mean that the ability to offer services and support certain recreation programs over the year will be reduced.

Residential Assessment Figures

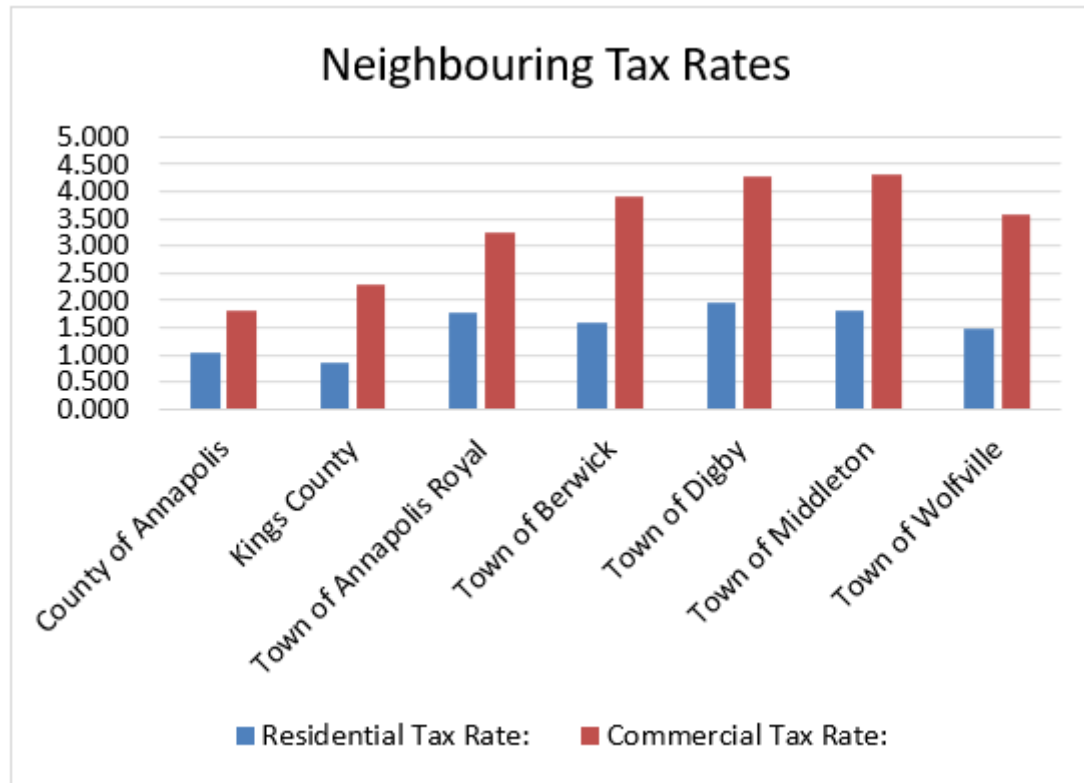


- Residential assessments represent 63.18% of overall assessment
- Residential assessments increased by 7.92% (up from 7.77% in prior year)
- Increase of over \$10.18M in assessed value

Residential Historical Tax Rates



Neighbouring Tax Rates



- Town of Middleton has the highest commercial rate
- Most other Municipal Units have not yet set 2026-27 rates so the rates in the tables are 2025-26 rates

Tax Revenue Highlights

Tax Revenue Increase	2026/27 Budget	2025/26 Budget	Variance
Residential	\$2,519,422	\$2,335,990	\$183,429
Commercial	738,129	716,629	21,500
Total	\$3,257,552	\$3,052,619	\$204,930

Budget does not include a tax rate increase.

1 cent =
\$16,000

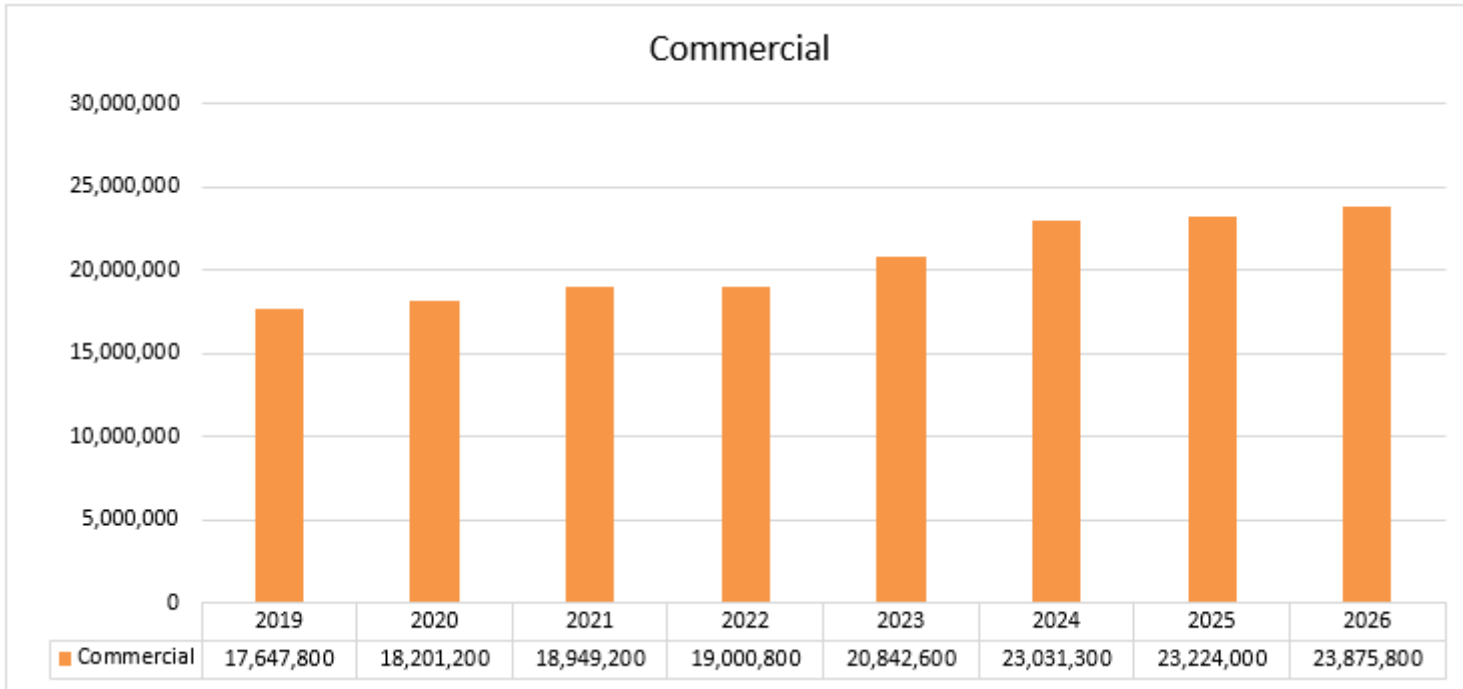
Residential 1 cent = \$13,966

Commercial 1 cent = \$2,025

Residential Tax Effort

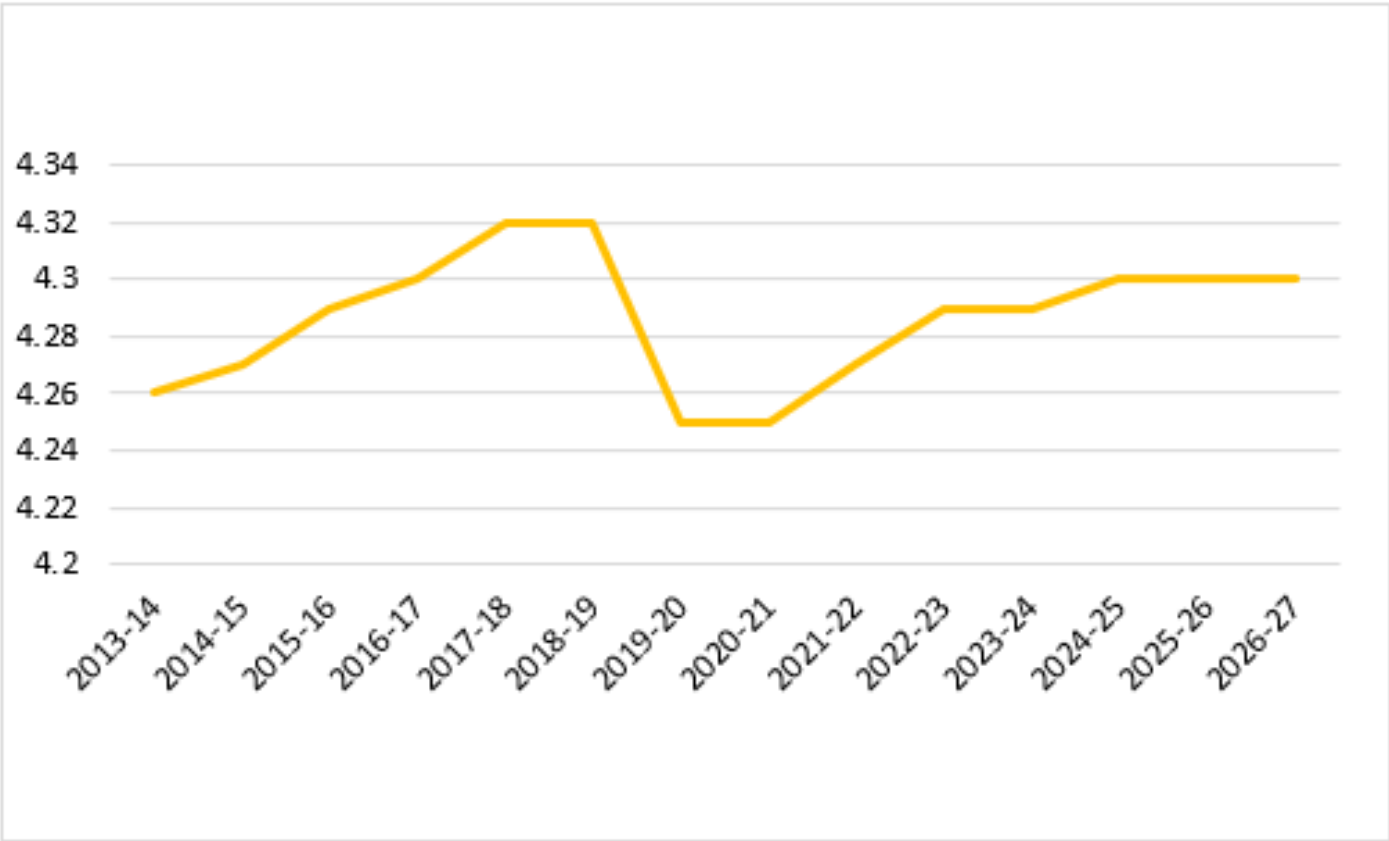
- Calculation:
$$\frac{\text{Total residential tax revenue per dwelling unit}}{\text{Median household income}}$$
- 2026/27 budgeted residential tax effort: 6.1%
- 2025/26 forecasted residential tax effort: 5.6%
- 2024/25 submitted residential tax effort: 4.9%
- 2023/24 residential tax effort: 4.7%
- 2022/23 residential tax effort: 5.0%
- 2021/22 residential tax effort: 4.2%
- 2020/21 residential tax effort: 5.1%
- Risk Thresholds:
 - Low: Less than 4%
 - Moderate: 4% to 6%
 - High: Greater than 6%

Commercial Assessment Figures



- Commercial assessments represent 10.88% of overall assessment
- Commercial assessments increased by 2.81% (up from 0.84% in prior year)
- Increase of over \$651K in assessed value

Commercial Historical Tax Rates



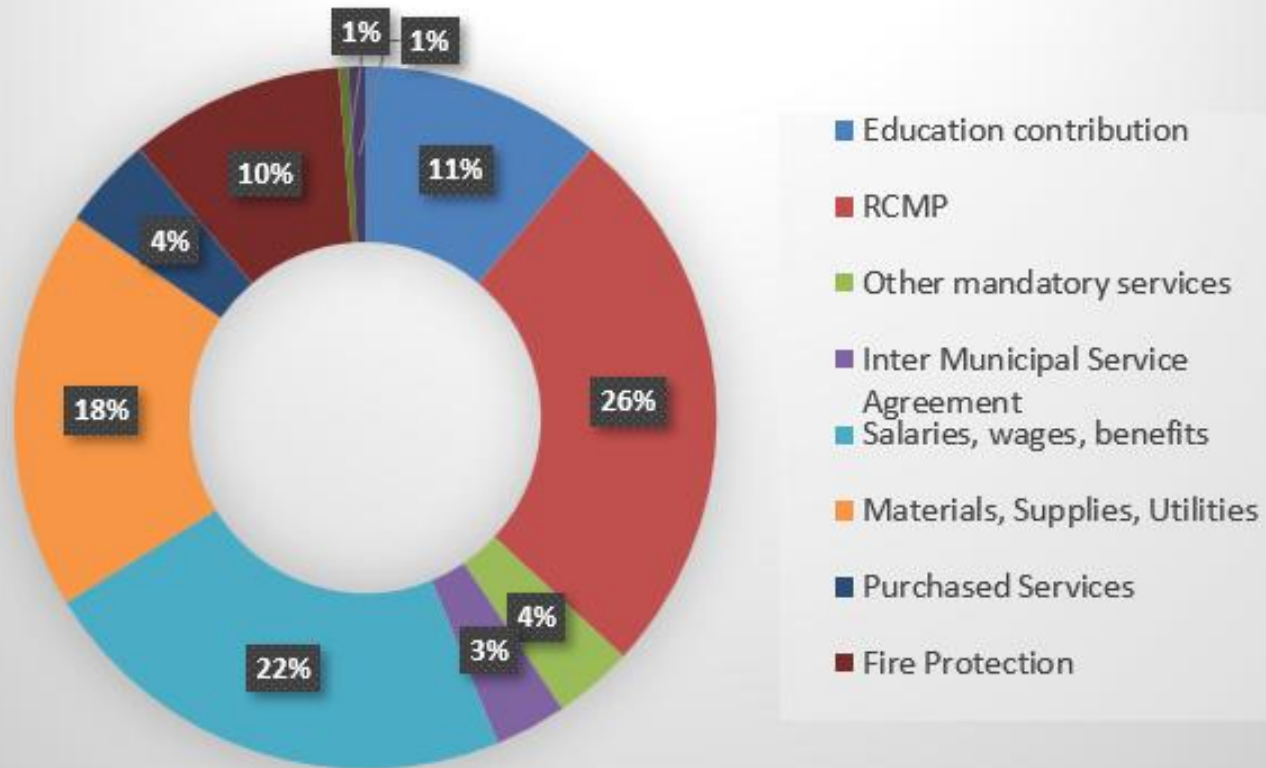
Tax Rate Summary

Description	Notes	2026/27 Rate	2025/26 Rate
Residential	Per \$100 of assessment	1.82	1.82
Commercial	Per \$100 of assessment	4.30	4.30
Farm Acreage	Per acre	3.14	3.14
Forest Taxable (under 50,000)	Per acre	0.25	0.25
Seasonal Tourist	Per \$100 of assessment	3.23	3.23
Fire Protection	Per \$100 of assessment	0.1441	0.13
Sewer Rate (taxable)	Per \$100 of assessment	0.1512	0.13
Sewer Rate (tax-exempt)	Per 1 cubic meter	0.936	0.917
Sewer Rate (flat rate)	Flat fee	\$250	\$250

Expenditure Summary

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2025/26 Forecast	2024/25 Actuals
EXPENSES						
General government services	656,054	677,836	(21,782)	-3%	660,090	608,113
Protective services	1,848,530	1,723,632	124,898	7%	1,729,356	1,504,446
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Public health services	-	-	-	0%	-	-
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Interest (MFC)	37,485	42,823	(5,338)	-12%	43,856	43,186
Interest (Inter-fund)	878	1,755	(877)	-50%	1,755	2,851
TOTAL EXPENSES	5,095,585	4,996,711	98,874	2%	4,856,894	4,345,569

Expenditures by Nature

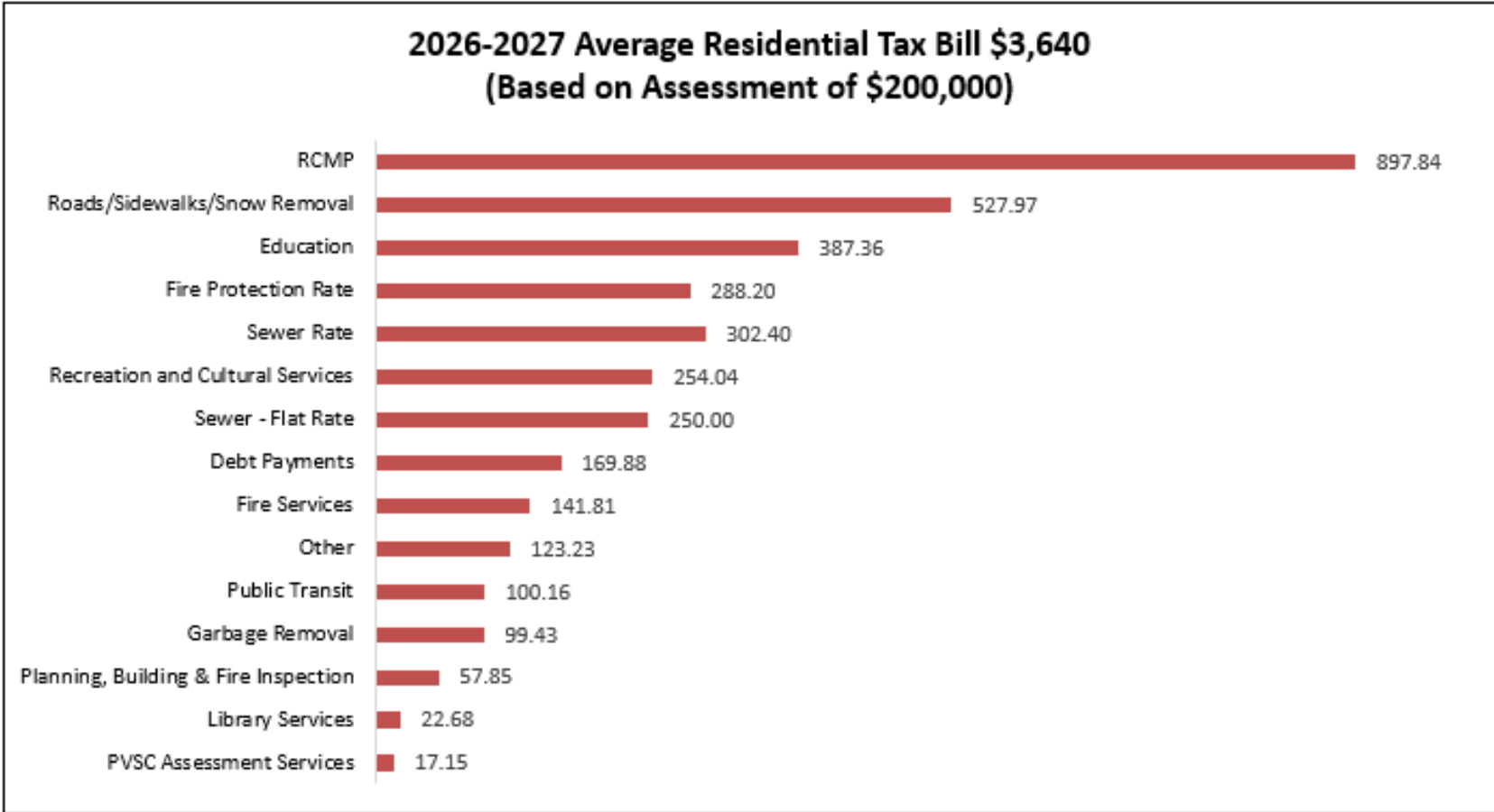


Breakdown of Expenses

2026-2027 DRAFT Operating Budget for Town General - Breakdown of Expenses

Summary of Expenses	2026-2027	% of	Description	Category
	Budget	Expenses		
Policing Services (RCMP)	1,308,481	24.7%	Provincial Policing Servicing Agreement	Non-discretionary
Staff Salaries	996,115	18.8%	13 staff, summer students	Some discretion
Education (AVRCE)	564,528	10.6%	Mandated Service	Non-discretionary
Fire Protection / Hydrant Rental to Water Utility	313,252	5.9%	Offset by revenue and transferred to Water Utility	Non-discretionary
Roads/Sidewalks/Storm (line painting, patching, signs, snow removal, tree removal, gravel)	264,992	5.0%	Mandated Service	Some discretion
Principal and Interest on Long-term Debt	247,572	4.7%	Loan Agreements with MFC	Non-discretionary
Fire Department Expenses	206,673	3.9%	Mandated Service	Some discretion
Utilities (Power, Water, Oil, Fuel)	177,550	3.3%	Based on NSP rates and fuel/oil costs	Non-discretionary
Public Transit	145,969	2.8%	Kings Transit and Trans-County Transportation under contract	Some discretion
Waste/Recycling Contract (Valley Waste Resource Management)	144,902	2.7%	Inter-Municipal Services Agreement	Non-discretionary
Professional Services (Audit, Legal, Surveying, Engineering)	131,380	2.5%	Some are under contract	Some discretion
Repairs and Maintenance	120,945	2.3%	To Town facilities and equipment	Some discretion
Technical Equipment (Computer, Licenses, Software, Telephone)	93,868	1.8%	Most under contract/agreement or required to perform services	Some discretion
Planning, GIS, and Building/Fire Inspection	84,306	1.6%	Mandated Service / Under Contract	Some discretion
Rec Programs (Learn to Run, Movie Nights, Heart of Christmas, Century Ride, day camps)	79,884	1.5%	Some expenses are offset by program revenue and grants	Discretionary
Public Works/Facilities/Parks Tools, Supplies, Materials	60,019	1.1%	\$35K sewer expenses, General Supplies \$10K, Small Tools \$8K	Some discretion
Insurance	54,631	1.0%	Required to have	Non-discretionary
Council Salaries	54,078	1.0%	7 members of Council	Some discretion
Staff Training, Travel, Wellness	35,745	0.7%	Most training is required for jobs/certifications required	Some discretion
Regional Library	33,048	0.6%	Mandated Service	Non-discretionary
Assessment (Property Valuation Services Corporation)	24,992	0.5%	Mandated Service (assessment roll)	Non-discretionary
Advertising and Office Supplies	24,568	0.5%	Some ads required by MGA	Discretionary
Grants to Organizations	24,400	0.5%	Pool, rink, museums, etc.	Discretionary
Tax Exemptions	22,920	0.4%	Per legislation/policies in place	Some discretion
Parks Maintenance	21,291	0.4%	Maintain playground, soccer fields, lawns, all parks, etc.	Some discretion
Bank Charges	17,500	0.3%	Required to have bank accounts - recently reviewed fees	Non-discretionary
Valley REN	12,182	0.2%	Inter-Municipal Services Agreement	Some discretion
Annapolis REMO	11,623	0.2%	Inter-Municipal Services Agreement	Some discretion
By-election cost	10,386	0.2%	Councillor resignation	Non-discretionary
Bylaw Enforcement	8,500	0.2%	Through contract with County of Annapolis	Some discretion
Janitorial Expenses	8,493	0.2%	Under contract (went out to RFP)	Some discretion
Total Expenses	5,304,793			

Where Do Tax Dollars Go?



Mandatory Payments

- Mandatory Payments are items which the Town has no discretion over and form the single largest group of expenditures within the budget (44% of total expenses)

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Correctional Services	-	-	-	0.00%	22,742	-
Inter Municipal Service Agreement *	168,707	204,506	(35,799)	-17.51%	149,512	204,990
Kings Transit **	145,969	63,441	82,528	130.09%	20,000	61,326
Property Valuation Services	24,992	23,273	1,719	7.39%	22,479	22,755
RCMP & Prosecution Services	1,308,481	1,236,212	72,269	5.85%	836,344	1,224,603
Regional Centre for Education	564,528	498,736	65,792	13.19%	413,508	521,916
Regional Housing	-	-	-	0.00%	116,110	-
Regional Library	13,900	12,300	1,600	13.01%	12,300	12,300
Tax Exemptions	22,920	20,709	2,211	10.68%	21,760	20,666
TOTAL CONTRIBUTIONS	2,249,498	2,059,177	190,321	9.24%	1,614,754	2,068,556

* REMO, Valley Waste Resource Management and Valley REN

** Kings Transit is now an IMSA as of 2026-2027

Inter-Municipal Service Agreements

- TOTAL IMSA **\$168,707**
- Valley Region Solid Waste-Resource Authority **\$144,902**
- Valley Regional Enterprise Network **\$12,182**
- Annapolis County Regional Emergency Management Organization **\$11,623**

Expenditure Summary

General Government

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Salaries, wages, benefits	404,027	424,487	(20,460)	-4.82%	360,839	411,214
Materials, Supplies, Utilities	150,498	162,672	(12,174)	-7.48%	146,759	156,613
Purchased Services	53,617	46,695	6,922	14.82%	57,194	48,842
Other mandatory services	24,992	23,273	1,719	7.39%	22,818	22,755
Grants	22,920	20,709	2,211	10.68%	20,503	20,666
TOTAL Expenditures	656,054	677,836	(21,782)	-3.21%	608,113	660,090

Expenditure Summary

Protective Services

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Salaries, wages, benefits	4,500	4,500	-	0.00%	3,000	3,750
Materials, Supplies, Utilities	188,139	183,431	4,708	2.57%	211,368	163,653
Purchased Services	22,534	18,842	3,692	19.60%	13,719	56,703
Other mandatory services	313,252	268,402	44,850	16.71%	274,755	268,402
Inter Municipal Service Agreement	11,623	12,245	(622)	-5.08%	11,146	12,245
RCMP	1,308,481	1,236,212	72,269	5.85%	990,458	1,224,603
TOTAL Expenditures	1,848,530	1,723,632	124,898	7.25%	1,504,446	1,729,356

RCMP - \$1,306,404

Prosecution - \$2,077

Annapolis REMO - \$11,623

Bylaw Enforcement - \$8,500

Hydrant Rate - \$313,252

Fire Department - \$206,673

TOTAL - \$1,848,530

Fire Department Budget

Fire Department Budget

Fire Department Revenue	2026-2027	2025-2026	Variance
<i>Grants</i>			
Grant from County of Annapolis - Operating	71,858	69,969	1,889
Total Revenue	71,858	69,969	1,889
Fire Department Expenses			
<i>General Expenses</i>			
Repairs and Maintenance	31,157	40,504	(9,347)
Clothing & Boots	36,142	28,145	7,997
Other Equipment	26,899	24,822	2,077
Utilities (Power, Water, Oil, Fuel)	22,410	22,410	-
Technical Equipment (Computer, Licenses, Software, Telephone)	20,680	18,064	2,616
Training and Travel	16,617	18,279	(1,662)
Insurance	22,534	18,842	3,693
Hose & Couplings	14,021	13,501	519
Janitor	11,513	11,513	-
Honoraria	4,500	4,500	-
Misc.	199	193	6
Total Expenses	206,673	200,774	5,899
<i>Non-Fire Department Expenses</i>			
Hydrant Rate flowed through to Water Utility	313,252	268,402	44,850
Bylaw Enforcement and Animal Control	8,500	6,000	2,500
Annapolis REMO	11,623	12,245	(622)
	333,375	286,647	46,728
Total Expenses	540,048	487,422	52,627
Net Loss, Subsidized by Town General Tax Rate	(134,815)	(130,805)	

Expenditure Summary

Transportation Services

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Salaries, wages, benefits	297,005	389,340	(92,335)	-23.72%	405,711	353,637
Materials, Supplies, Utilities	423,336	425,919	(2,583)	-0.61%	285,176	415,802
Purchased Services	49,103	47,793	1,310	2.74%	46,103	38,773
Other mandatory services	145,969	63,441	82,528	130.09%	20,000	61,326
TOTAL Expenditures	915,412	926,493	(11,081)	-1.20%	756,990	869,540

Expenditure Summary

Environmental Health (Sewer)

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Salaries, wages, benefits	109,662	77,899	31,763	40.77%	68,436	73,499
Materials, Supplies, Utilities	185,730	179,003	6,727	3.76%	154,987	158,649
Purchased Services	18,071	18,071	0	0.00%	18,336	9,599
Inter Municipal Service Agreement	144,902	180,079	(35,177)	-19.53%	124,603	188,752
TOTAL Expenditures	458,365	455,052	3,313	0.73%	366,363	430,499

Category	Amount
Total Expenditures	\$ 458,365
Less: ineligible expenses (Tree removal, Valley Waste Contract)	(156,742)
Add: principal and interest payments on sewer loans	133,511
Total to Recoup via Sewer Rates	\$ 435,134

Category	Rate	Amount
Area Rate on taxable properties	\$0.0015	\$ 216,345
Flat Rate properties	\$250	161,250
Tax Exempt properties, based on water volume (cubic meters)	\$0.936	57,539
Total Recouped from Rates		\$ 435,134

Expenditure Summary

Environmental Development Services

	2026/27	2025/26		Change	2024/25	2025/26
	Budget	Budget	Change \$	%	Actuals	Forecast
Salaries, wages, benefits	134,829	136,893	(2,064)	-1.51%	49,497	122,882
Materials, Supplies, Utilities	21,605	43,342	(21,737)	-50.15%	136,726	26,455
Purchased Services	75,488	76,522	(1,034)	-1.35%	2,611	75,042
Inter Municipal Service Agreement	12,182	12,182	(0)	0.00%	12,182	12,182
TOTAL Expenditures	244,104	268,939	(24,835)	-9.23%	201,016	236,560

Expenditure Summary

Recreation and Cultural Services

	2026/27 Budget	2025/26 Budget	Change \$	Change %	2024/25 Actuals	2025/26 Forecast
Salaries, wages, benefits	188,976	211,069	(22,093)	-10.47%	221,207	214,167
Materials, Supplies, Utilities	146,999	157,951	(10,952)	-6.93%	149,433	120,193
Purchased Services	7,853	7,625	228	3.00%	6,867	7,625
Other mandatory services	13,900	12,300	1,600	13.01%	12,300	12,300
Grants	12,500	12,500	-	0.00%	19,213	24,000
TOTAL Expenditures	370,228	401,445	(31,217)	-7.78%	409,021	378,285

Recreation Budget

Recreation Revenue	2026-2027	2025-2026	Variance
<i>Grants</i>			
Grant from County of Annapolis for Recreation	20,000	20,000	-
MPAL (Province of NS)	25,000	25,000	-
Active Kids Healthy Kids	1,921	1,921	-
Active Community Fund	18,000	16,256	1,744
Canada Summer Jobs (7 students)	14,061	15,386	(1,325)
	<u>78,982</u>	<u>78,563</u>	<u>419</u>
<i>Program Revenue</i>			
Summer Day Camps and March Break Camps	31,430	37,047	(5,617)
Facility Rentals	1,300	2,000	(700)
Shad Derby	2,800	2,505	295
Heart Run/Century Ride	26,327	22,417	3,910
	<u>61,857</u>	<u>63,969</u>	<u>(2,112)</u>
Total Revenue	<u>140,839</u>	<u>142,532</u>	<u>(1,693)</u>
Recreation Expenses			
<i>Town Recreation</i>			
Salaries and Benefits (including Parks & Rec)	145,199	165,310	(20,111)
Salaries - summer staff (8 students)	43,777	45,758	(1,981)
Program Expenses	42,014	48,928	(6,914)
Parks Repairs and Maintenance	26,458	35,389	(8,932)
Shad Derby	2,819	2,673	146
Heart Run/Century Ride	25,857	19,917	5,941
Training, Travel and Telephone	12,754	14,395	(1,641)
Utilities (Power, Water, Oil, Fuel)	11,710	11,575	135
Insurance	6,566	6,375	191
	<u>317,155</u> 44%	<u>350,319</u> 41%	<u>(33,164)</u>
<i>Grants</i>			
Library	33,048	32,525	523
Middleton Rink Commission	10,900	9,500	1,400
Middleton Pool Society	9,126	9,097	30
	<u>53,074</u>	<u>51,122</u>	<u>1,952</u>
Total Expenses	<u>370,229</u>	<u>401,441</u>	<u>(31,212)</u>
Net Loss, Subsidized by Town General Tax Rate	(229,390)	(258,909)	29,519

Grants to Organizations

Organization	Description	2026-27 Budget	2025-26 Budget	2024-25 Actuals
Library	Power, Insurance, Janitor, Telephone, Water, Sewer, Repairs + Regional Library Contribution (\$12,300 in 25-26, \$13,900 in 26-27)	\$ 33,048	\$ 32,525	\$ 32,253
Pool	\$8,000 Grant, Insurance, Lights	9,126	9,097	12,913
Rink	\$4,500 Grant, Water, Sewer	10,900	9,500	24,997
M. Museum	General Operations	3,000	3,000	4,500
R. Museum	General Operations	2,000	2,000	3,000
SW Biosphere	General Operations	500	500	500
SMH	Foundation grant for new Digital Imaging Machine	-	-	5,000
Anna. SAR		-	1,000	1,000
Total		\$ 58,574	\$ 57,622	\$84,163

- Annapolis Ground Search and Rescue appreciated past grants but did not request one for 2026-2027
- Railway Museum requested \$5,000 operating for 2026-27 and an additional \$5,000 for Museum Signage
- Middleton Rink Commission requested an additional \$30,000 for roof revitalization
- MacDonald Museum requested \$6,000 for 2026-27
- Middleton Pool Society requested \$10,000 for 2026-27

Grants to Organizations

The Town provides several In-Kind Services to organizations that are not recorded separately in the financial statements.

Organization	Description
Pool	Painting the pool, water maintenance/testing, mowing, line painting (~\$4,500)
Rink	Plowing, line painting, snow removal for Zamboni, help with ice removal (~\$3,500)
R. Museum	Flowers, garbage removal (~\$500)
M. Museum	Mowing, plowing, flowers and garden (~\$5,500) – note that staff understand there is a verbal agreement in place that these services are provided in exchange for use of the Museum’s greenhouse Other maintenance (ex. re-doing the walkway) (~\$2,300) Haunted House (~\$5,000)

Shad Derby Budget

Shad Derby Budget 2026

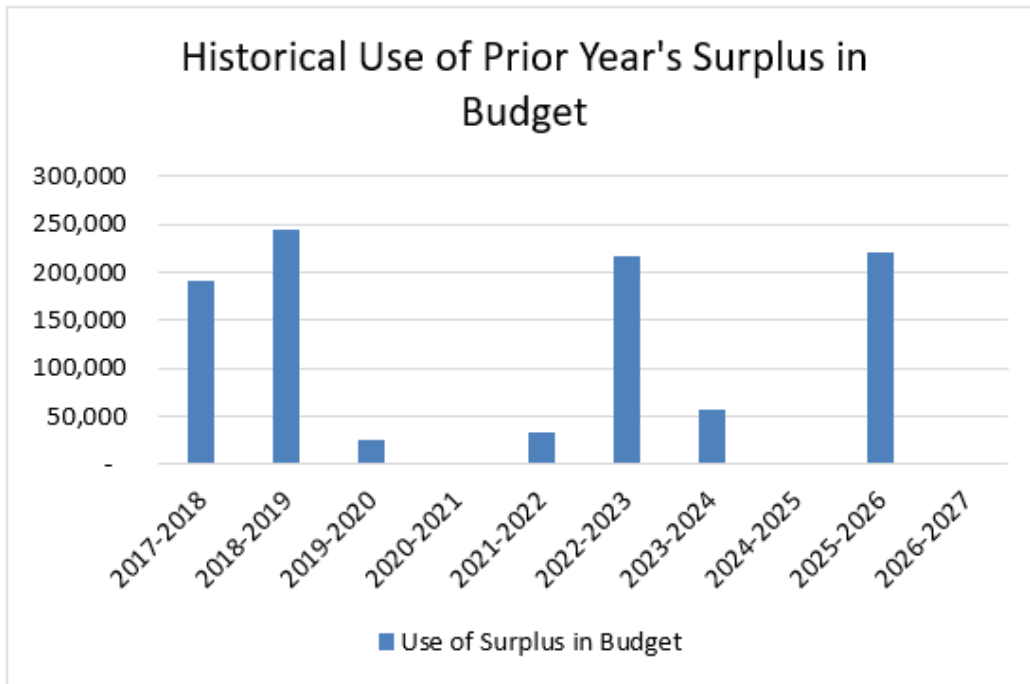
Revenue	Details	Vendor	Before HST	HST	TOTAL	TOWN COST
<i>In-Kind Donations</i>						
Goodie Bags for Kids	25 bags	Heather's Independent	150.00	-	150.00	150.00
Coffee for Event		Robin's Donuts	100.00	-	100.00	100.00
Water		Lequille Country Store	50.00	-	50.00	50.00
Prizes	2 fishing rods, shad darts, hats, etc	Lequille Country Store	300.00	-	300.00	300.00
Prizes	2 fishing rods, shad darts, hats, etc	Gates Landing	300.00	-	300.00	300.00
Prizes	Tackle boxes	The Tackle Shed	300.00	-	300.00	300.00
Prizes	Rod and tackle	K&S Bait Shop	300.00	-	300.00	300.00
Prizes	2 compact rods, assorted tackle, hats	Lures for Vets	300.00	-	300.00	300.00
			1,800.00	-	1,800.00	1,800.00
<i>Registrations</i>						
Online Registrations	\$25 adults and \$10 youth		1,000.00	-	1,000.00	1,000.00
					-	-
			1,000.00	-	1,000.00	1,000.00
Total Revenue			2,800.00	-	2,800.00	2,800.00
Expenses						
Salaries (included in operating budget already)			-	-	-	-
Hats	For registrants	Digby Print and Promo	770.00	107.80	877.80	799.70
Fishing nets, magnets, pliers		Dollarama	48.00	6.72	54.72	49.85
Prizes	In-kind donation		1,500.00	-	1,500.00	1,500.00
Water	In-kind donation		50.00	-	50.00	50.00
Coffee	In-kind donation	Colin Crowell	100.00	-	100.00	100.00
Goodie Bags for Kids	In-kind donation	Various	150.00	-	150.00	150.00
Courier			40.00	-	40.00	40.00
Bracelets			25.00	-	25.00	25.00
					-	-
			2,683.00	114.52	2,797.52	2,714.55
Total Expenses			2,683.00	114.52	2,797.52	2,714.55
NET INCOME / (LOSS)			117.00	(114.52)	2.48	85.45

Heart Run/Century Ride Budget

Revenue	Details	Before HST	HST	TOTAL	TOWN COST
Sponsorship					
Confirmed Sponsors		4,000.00	-	4,000.00	4,000.00
Gift Cards		250.00		250.00	250.00
		4,250.00	-	4,250.00	4,250.00
In-Kind Donations					
Product Donation	Bananas	1,000.00	140.00	1,140.00	1,038.57
Product Donation	Chocolate Milk	500.00	70.00	570.00	519.29
Product Donation	Yogurt tubes, swag bag items	200.00	28.00	228.00	207.71
Product Donation	Coffee	200.00	28.00	228.00	207.71
Product Donation	12 cases of water	100.00	14.00	114.00	103.88
		2,000.00	280.00	2,280.00	2,077.14
Registrations					
Heart Run	Estimate 150	6,400.00	-	6,400.00	6,400.00
Century Ride	Estimate 100	13,600.00	-	13,600.00	13,600.00
		20,000.00	-	20,000.00	20,000.00
Total Revenue		26,250.00	280.00	26,530.00	26,327.14
Expenses					
Century Ride					
Jerseys	Estimate 100	8,500.00	1,190.00	9,690.00	8,827.85
Alternate Swag Items	If people register after cutoff (hats, etc.)	1,250.00	175.00	1,425.00	1,298.21
Volunteer Shirts	Estimate 20 volunteers	385.00	53.90	438.90	399.85
Postage - Mail Jersey's	If people do it virtually	202.00	28.28	230.28	209.79
PortaPotty	Corner of Mount Hanley Road	225.00	31.50	256.50	233.68
Chicken Dinner	Estimate 100 + 20 volunteers	1,440.00	201.60	1,641.60	1,495.54
Specialty Meals for Registrants with Allergies	Estimate 20 (last year 18)	300.00	42.00	342.00	311.57
Road Paint	Done by Rec Staff	80.00	11.20	91.20	83.09
Photographer		300.00	-	300.00	300.00
Adopt a Mile Signs		150.00	21.00	171.00	155.79
Gloves, Wipes, Napkins, granola bars, cups, etc.		500.00	70.00	570.00	519.29
Food Stop Food - Purchased	Ice, gatorade, muffins, apples, cream	800.00	112.00	912.00	830.88
Food Stop Food - Donated in Kind	Bananas, coffee, yogurt tubes, etc.	1,400.00	196.00	1,596.00	1,454.00
Water for participants - Donated in Kind	Donated	100.00	-	100.00	100.00
		15,632.00	2,132.48	17,764.48	16,219.50
Heart Run					
T-shirts	Estimate 150	3,275.00	458.50	3,733.50	3,401.32
Medals	Estimate 150	1,640.00	229.60	1,869.60	1,703.25
Gels	People running longer distances	190.00	26.60	216.60	197.33
Run NS Fees		235.00	32.90	267.90	244.06
Registration and Timing		2,400.00	336.00	2,736.00	2,492.57
Chocolate Milk	Donated	500.00	70.00	570.00	519.29
Water (Large bottles)		120.00	16.80	136.80	124.63
Turn Signs	May not need any this year	290.00	40.60	330.60	301.19
Cups		50.00	7.00	57.00	51.93
Age Category Awards	Unsure what we are doing, maybe certificates	290.00	40.60	330.60	301.19
Incidentals		290.00	40.60	330.60	301.19
		9,280.00	1,299.20	10,579.20	9,637.93
Total Expenses		24,912.00	3,431.68	28,343.68	25,857.43
NET INCOME / (LOSS)		1,338.00	(3,151.68)	(1,813.68)	469.71

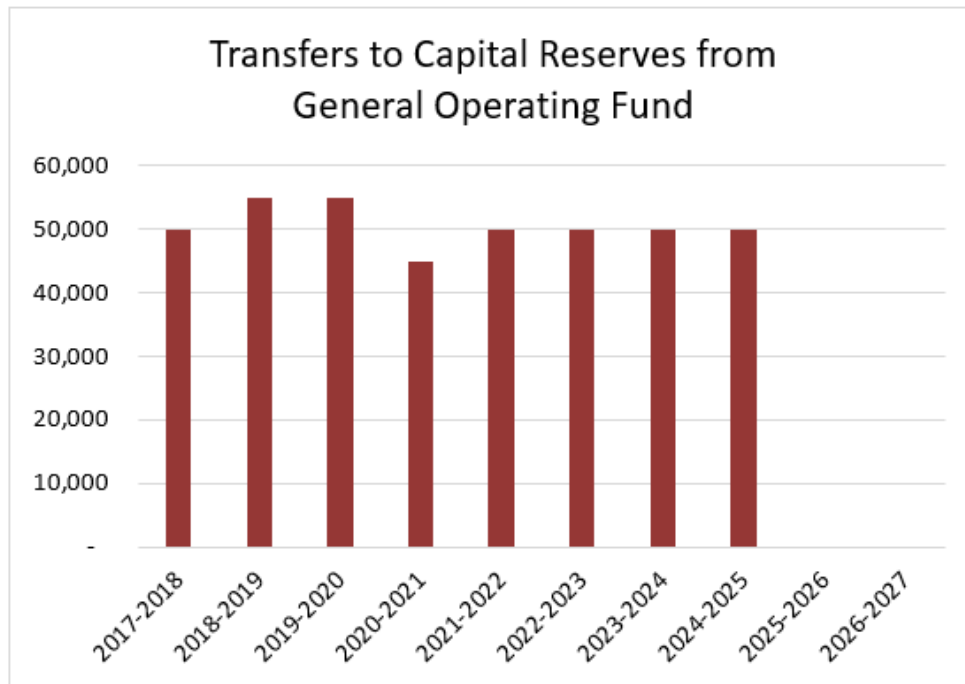
Operating Surplus

- It is not good financial practice to continuously take from reserves to balance the budget
- Over the past 10 years, the Town has budgeted to use almost \$1 million from reserves to balance the budget
- \$221k was budgeted in 2025-2026 to offset the deficit, and the latest forecast shows that only \$12k may be needed.



Transfer to Reserves from Operating

- Every effort should be made each year to transfer money to reserves for the future replacement of assets
- The Town has historically transferred ~\$50,000 per year to the Sewer Reserve
- Staff removed the \$50,000 transfer to Sewer Reserve in 2025-26 and in the current 2026-27 draft budget due to the projected deficits



Financial Condition Indicators (FCI's)

Indicator Name	Green	Yellow	Red	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	As Filed 2024-25	Forecast 2025-26	Budget 2026-27
B1 3-year change in Tax Base	= or > CPI% Change	< CPI Change, but not negative growth	Negative growth	3.1%	1.6%	0.8%	3.7%	4.6%	19.0%	25.5%	25.5%	26.4%
B2 Reliance on Single Business/Institution	<10%	10% to 15%	>15%	1.1%	1.1%	1.0%	1.0%	1.1%	1.1%	1.2%	1.3%	1.4%
B3 Residential Tax Effort	<4%	4% to 6%	>6%	4.7%	4.9%	5.1%	4.2%	5.0%	4.7%	4.9%	5.6%	6.1%
S1 Uncollected Taxes	<10% CY Tax billings	10% to 15% CY Tax billings	>15% CY Tax billings	2.5%	4.4%	3.3%	3.3%	3.1%	4.9%	7.2%	6.8%	6.4%
S2 Operating Reserve	>20% Optg Exp	10% to 20% operating expenses	<10% Optg Exp	9.7%	9.4%	10.9%	15.4%	15.6%	13.2%	21.7%	25.3%	22.6%
S3 Debt Service Cost	<10% OSR	10% to 15% own source operating revenue	>15% OSR	9.5%	9.4%	8.6%	8.6%	8.0%	7.4%	5.8%	5.8%	5.9%
S4 Outstanding Operating Debt	<25% OSR	25% to 50% own source operating revenue	>50% OSR	0.7%	5.3%	7.0%	0.0%	0.0%	17.8%	0.0%	0.0%	0.0%
S5 Undepreciated Assets	NBV > 50% Cost	NBV 35% to 50% Cost	NBV < 35% Cost	52.5%	50.3%	49.9%	49.7%	48.1%	46.6%	44.5%	45.6%	42.9%
R1 # of Deficits in Last 5 Years	0 in last 5 years	1 or more in last 5 years	1 or more in last 2 years	0	1.1	1	1	1	1	0	0	1
R2 Liquidity	CA/CL > 1.5	CA/CL between 1 and 1.5	CA/CL < 1.0	2.6	1.8	2.3	2.7	3.9	1.5	2.5	1.9	2.0
R3 Reliance on Government Transfers	<15% Total Rev	15% to 20% Total Revenue	>20% Total Revenue	11.7%	12.1%	12.3%	20.2%	10.7%	10.7%	9.3%	12.7%	11.8%
R4 Combined Reserve (Operating & Capital)	>40% Optg Exp+ Amort	30% to 40% Operating Exp + Amortization	<30% Optg Exp+ Amort	30.4%	32.8%	35.8%	37.1%	40.8%	42.3%	50.9%	52.0%	44.2%
Years with Budget Accuracy within + or - 5% in the last five years					2	2	1	2				
suspended for 2020-21, 2021- 22, 2022-23, and 2023-24 due to COVID												
Overall Assessment - # FCI's that meet low risk threshold					9 to 12	7 to 8	6 or less					
				8	7	6	5	7	7	10	10	9

Financial Condition Indicators (FCI's)

Indicator Name	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	As Filed 2024-25	Forecast 2025-26	Budget 2026-27
B1 3-year change in Tax Base	● 3.1%	● 1.6%	● 0.8%	● 3.7%	● 4.6%	● 19.0%	● 25.5%	● 25.5%	● 26.4%
B2 Reliance on Single Business/Institution	● 1.1%	● 1.1%	● 1.0%	● 1.0%	● 1.1%	● 1.1%	● 1.2%	● 1.3%	● 1.4%
B3 Residential Tax Effort	● 4.7%	● 4.9%	● 5.1%	● 4.2%	● 5.0%	● 4.7%	● 4.9%	● 5.6%	● 6.1%
S1 Uncollected Taxes	● 2.5%	● 4.4%	● 3.3%	● 3.3%	● 3.1%	● 4.9%	● 7.2%	● 6.8%	● 6.4%
S2 Operating Reserve	● 9.7%	● 9.4%	● 10.9%	● 15.4%	● 15.6%	● 13.2%	● 21.7%	● 25.3%	● 22.6%
S3 Debt Service Cost	● 9.5%	● 9.4%	● 8.6%	● 8.6%	● 8.0%	● 7.4%	● 5.8%	● 5.8%	● 5.9%
S4 Outstanding Operating Debt	● 0.7%	● 5.3%	● 7.0%	● 0.0%	● 0.0%	● 17.8%	● 0.0%	● 0.0%	● 0.0%
S5 Undepreciated Assets	● 52.5%	● 50.3%	● 49.9%	● 49.7%	● 48.1%	● 46.6%	● 44.5%	● 45.6%	● 42.9%
R1 # of Deficits in Last 5 Years	● 0	● 1.1	● 1	● 1	● 1	● 1	● 0	● 0	● 1
R2 Liquidity	● 2.6	● 1.8	● 2.3	● 2.7	● 3.9	● 1.5	● 2.5	● 1.9	● 2.0
R3 Reliance on Government Transfers	● 11.7%	● 12.1%	● 12.3%	● 20.2%	● 10.7%	● 10.7%	● 9.3%	● 12.7%	● 11.8%
R4 Combined Reserve (Operating & Capital)	● 30.4%	● 32.8%	● 35.8%	● 37.1%	● 40.8%	● 42.3%	● 50.9%	● 52.0%	● 44.2%
Years with Budget Accuracy within + or - 5% in the last five years	2	2	1	2					
Overall Assessment - # FCI's that meet low risk threshold	● 8	● 7	● 6	● 5	● 7	● 7	● 10	● 10	● 9

- 2026-27 FCI for # of Deficits in Last 5 years is 1 because the current budget has a deficit – this will need to be addressed/balanced and will go to green
- Residential Tax Effort FCI is just in the red at 6.1%. If not addressed in the current year, will need to be addressed in 2027/28

Section 4

2026/27 Water Utility Operating Budget

Water Utility Operating Budget

Water Utility Operating Fund Budget Overview						
	2026/27 Budget	2025/26 Budget	Change \$	Change %	2025/26 Forecast	2024/25 Actuals
REVENUES						
Metered sales	793,897	614,597	179,300	29%	664,810	624,365
Flat rate sales	-	900	(900)	-100%	600	1,039
Public fire protection	341,162	287,619	53,543	19%	287,619	275,755
Sprinkler service	2,317	2,317	-	0%	2,317	3,050
Other operational revenue	7,737	6,887	850	12%	8,223	4,703
Non-operating revenue	1,010	1,010	(1)	0%	590	65,800
TOTAL REVENUE	1,146,123	913,330	232,793	25%	964,159	974,711
EXPENSES						
Source of supply	54,979	46,011	8,968	19%	911	1,055
Power and pumping	70,441	70,441	0	0%	51,492	56,548
Water treatment	39,415	39,406	9	0%	40,392	52,422
Transmission and distribution	258,248	265,524	(7,276)	-3%	244,758	243,162
Admin and general	281,552	287,464	(5,912)	-2%	285,717	223,662
Depreciation	227,120	80,883	146,237	181%	80,883	88,398
Taxes	46,735	46,607	128	0%	45,430	45,421
Interest - MFC	83,811	-	83,811	0%	-	-
Interest - Interfund	-	-	-	0%	-	-
TOTAL EXPENSES	1,062,301	836,336	225,965	27%	749,583	710,669
ANNUAL SURPLUS / (DEFICIT)	83,822	76,994	6,828		214,576	264,042
FINANCING AND TRANSFERS						
Capital out of revenue	-	-	-		328,600	-
Transfer to Reservoir reserve	-	89,948	(89,948)		89,948	89,948
Principal repayments (MFC)	83,811	-	83,811		-	-
Principal repayments (Inter-fund)	-	-	-		-	-
TOTAL AFTER TRANSFERS	11	(12,954)	12,965	-	(203,972)	174,094

Water Utility Revenue Summary

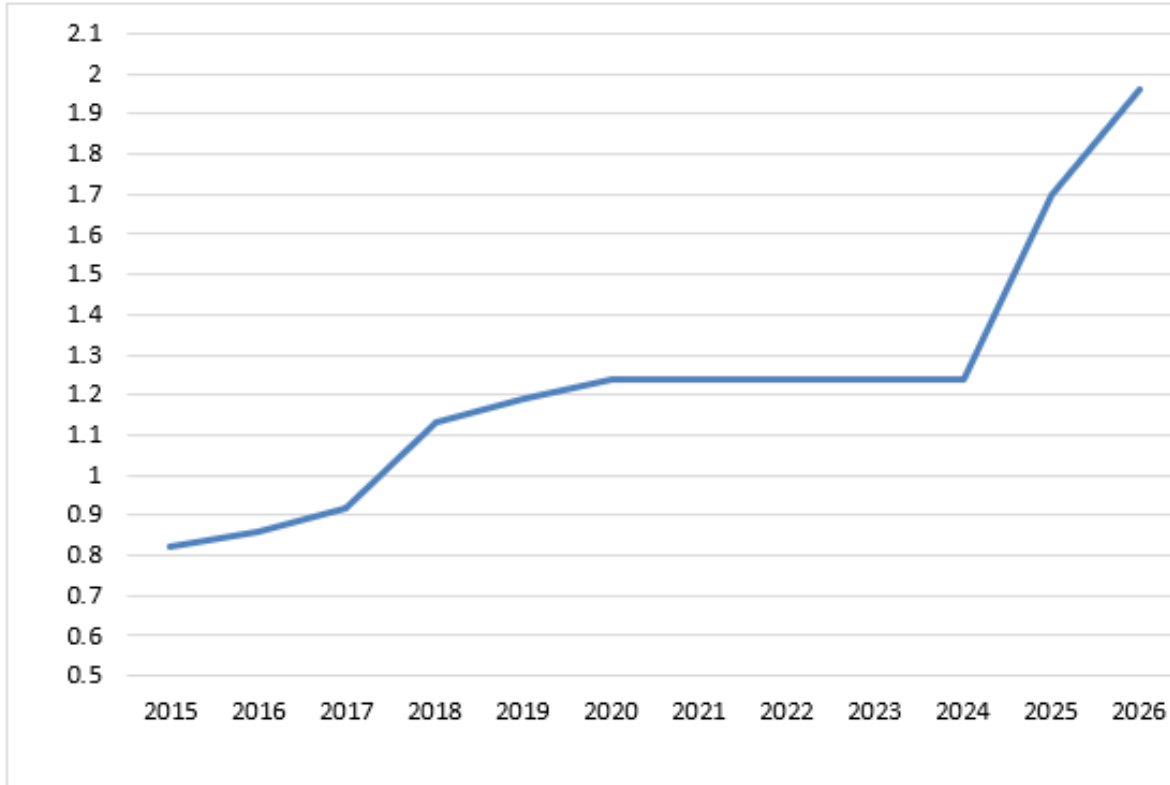
Water Utility Operating Fund Budget Overview						
	2026/27	2025/26	Change		2025/26	2024/25
	Budget	Budget	Change \$	%	Forecast	Actuals
REVENUES						
Metered sales	793,897	614,597	179,300	29%	664,810	624,365
Flat rate sales	-	900	(900)	-100%	600	1,039
Public fire protection	341,162	287,619	53,543	19%	287,619	275,755
Sprinkler service	2,317	2,317	-	0%	2,317	3,050
Other operational revenue	7,737	6,887	850	12%	8,223	4,703
Non-operating revenue	1,010	1,010	(1)	0%	590	65,800
TOTAL REVENUE	1,146,123	913,330	232,793	25%	964,159	974,711

- Public Fire Protection is up due to increased assessments. The Hydrant rate of 0.001441 per \$100 of assessment is based on a preliminary calculation of prior year actuals. The new rate cannot be calculated until the fiscal 2025-2026 numbers have been updated for year-end.

Water Utility Expenditure Summary

Water Utility Operating Fund Budget Overview						
	2026/27 Budget	2025/26 Budget	Change \$	Change %	2025/26 Forecast	2024/25 Actuals
EXPENSES						
Source of supply	54,979	46,011	8,968	19%	911	1,055
Power and pumping	70,441	70,441	0	0%	51,492	56,548
Water treatment	39,415	39,406	9	0%	40,392	52,422
Transmission and distribution	258,248	265,524	(7,276)	-3%	244,758	243,162
Admin and general	281,552	287,464	(5,912)	-2%	285,717	223,662
Depreciation	227,120	80,883	146,237	181%	80,883	88,398
Taxes	46,735	46,607	128	0%	45,430	45,421
Interest - MFC	83,811	-	83,811	0%	-	-
Interest - Interfund	-	-	-	0%	-	-
TOTAL EXPENSES	1,062,301	836,336	225,965	27%	749,583	710,669
ANNUAL SURPLUS / (DEFICIT)	83,822	76,994	6,828		214,576	264,042
FINANCING AND TRANSFERS						
Capital out of revenue	-	-	-		328,600	-
Transfer to Reservoir reserve	-	89,948	(89,948)		89,948	89,948
Principal repayments (MFC)	83,811	-	83,811		-	-
Principal repayments (Inter-fund)	-	-	-		-	-
TOTAL AFTER TRANSFERS	11	(12,954)	12,965	-	(203,972)	174,094

Water Utility Rate History



- Consumption rates per cubic metre
- 2025-26 rates were 1.24 for April to September and then changed to 1.70 for October to March when the new rate study was approved in September

3-Year Water Utility Operating Budget

Water Utility Operating Fund Budget Overview								
	2028/29	2027/28	2026/27	2025/26	Change		2024/25	2023/24
	Budget Plan	Budget Plan	Budget	Forecast	Change \$	%	Actual	Actual
REVENUES								
Metered sales	872,281	855,177	793,897	664,810	129,087	19%	624,365	621,346
Flat rate sales	-	-	-	600	(600)	-100%	1,039	953
Public fire protection	408,415	400,407	341,162	287,619	53,543	19%	275,755	278,602
Sprinkler service	3,468	3,400	2,317	2,317	-	0%	3,050	3,350
Other operational revenue	7,885	7,730	7,737	8,223	(486)	-6%	4,703	18,416
Non-operating revenue	1,020	1,000	1,010	590	420	71%	65,800	76,855
TOTAL REVENUE	1,293,068	1,267,714	1,146,123	964,159	181,964	19%	974,711	999,522
EXPENSES								
Source of supply	54,298	53,233	54,979	911	54,068	5936%	1,055	57,013
Power and pumping	73,075	71,642	70,441	51,492	18,949	37%	56,548	53,720
Water treatment	88,458	86,724	39,415	40,392	(977)	-2%	52,422	45,123
Transmission and distribution	287,977	282,330	258,248	244,758	13,490	6%	243,162	175,734
Admin and general	280,309	274,813	281,552	285,717	(4,165)	-1%	223,662	250,371
Depreciation	247,155	242,309	227,120	80,883	146,237	181%	88,398	80,883
Taxes	50,798	49,802	46,735	45,430	1,305	3%	45,421	44,809
Interest - MFC	140,305	137,554	83,811	-	83,811	0%	-	-
Interest - Interfund	-	-	-	-	-	0%	-	-
TOTAL EXPENSES	1,222,375	1,198,407	1,062,301	749,583	312,718	42%	710,669	707,653
ANNUAL SURPLUS / (DEFICIT)	70,693	69,307	83,822	214,576	(130,754)		264,042	291,869
FINANCING AND TRANSFERS								
Capital out of revenue	-	-	-	328,600	(328,600)		-	-
Transfer to Reservoir reserve	-	-	-	89,948	(89,948)		89,948	89,948
Principal repayments (MFC)	70,693	69,307	83,811	-	83,811		-	-
Principal repayments (Inter-fund)	-	-	-	-	-		-	-
TOTAL AFTER TRANSFERS	0	-	11	(203,972)	203,983	-	174,094	201,921

Section 5

2026/27 Capital Budget

2026-2027 Capital Budget

For the Fiscal Year

2026/27

Project Name	Unit	Asset	Brief Description	Cost	Operating	Grant	Drawdown Reserves	Long-term Debt	Other	Project #
SIDEWALK REPLACEMENTS	Town	Sidewalks	Section of School Street and section of Gates Avenue from Main St to the school	25,000	-	-	25,000	-	-	22-14
LIFT STATION PUMP REPLACEMENT	Town	Sewer lift stations	Sewer pump	10,000	-	-	10,000	-	-	23-05
BROOKLYN/MAIN MANHOLE REPLACEMENT	Town	Storm sewer	Replace manhole cover	20,000	-	-	20,000	-	-	26-01
FIRE PUMPER/TANKER	Town	Vehicles	Replace 34 year old fire pumper/tanker	850,000	-	525,000	325,000	-	-	24-17
DOCK	Town	Land improvements	Replace wooden dock	85,500	-	56,430	-	-	29,070	25-09
CROSSWALK LIGHTS	Town	Streetlights & crosswalks	Install high-visibility crosswalk lights at 6 locations	73,487	-	48,501	24,985	-	-	25-10
MIGRATE ACCOUNTING SOFTWARE	Town	Computer technology	Accounting software migration	20,000	-	-	20,000	-	-	26-09
REMOVE ON-PREMISE DOMAIN CONTROLLER	Town	Computer technology	Replace domain controller	4,500	-	-	4,500	-	-	26-10
REPLACE CHRUCH STREET BETWEEN SCHOOL AND COMMERCIAL	Town	Streets	Replace section	143,000	-	-	143,000	-	-	26-12
TOTAL TOWN				1,231,487	-	629,931	572,485	-	29,070	
WATER VALVE REPLACEMENT	Water	Water services	Replace curbstops	24,000	-	-	24,000	-	-	24-10
FIRE HYDRANT REPLACEMENTS	Water	Water hydrants	Hydrants - 3 per year	18,000	-	-	18,000	-	-	22-10
WATER RESERVOIR	Water	Water reservoir	Decommission old resevoir	249,200	-	124,600	-	124,600	-	22-12-A
WELL PUMP REPLACEMENT	Water	Water Pumping equipment	Replace pump #3	25,000	-	-	25,000	-	-	24-09
WATER METER REPLACEMENTS	Water	Water meters	Replace broken meters	7,322	-	-	7,322	-	-	26-02
BROOKLYN ROAD SUCTION LINE REPLACEMENT	Water	Water Pumping equipment	Improve pump efficiency	12,000	-	-	12,000	-	-	26-04
WELL LEVEL SENSOR	Water	Water Pumping equipment	Broken sensor	9,000	-	-	9,000	-	-	25-02
TOTAL WATER				344,522	-	124,600	95,322	124,600	-	
				\$ 1,576,009	\$ -	\$ 754,531	\$ 667,807	\$ 124,600	\$ 29,070	

Operating Impact of Capital Budget
For the Fiscal Year ended

2026/2027

Project Name	Dept	Repairs & Maintenance & Other	Interest Expense	Depreciation	Loan Principal	Total	Project #
SIDEWALK REPLACEMENTS	Roads	-	-	2,991	-	2,991	22-14
LIFT STATION PUMP REPLACEMENT	Sewer	-	-	1,417	-	1,417	23-05
DOCK	Recreation			3,420		3,420	25-09
CROSSWALK LIGHTS	Roads			2,939		2,939	25-10
FIRE PUMPER/TANKER	Fire	-	-	85,000	-	85,000	24-17
BROOKLYN/MAIN MANHOLE REPLACEMENT	Sewer	-	-	400	-	400	26-01
MIGRATE ACCOUNTING SOFTWARE	Administration	-	-	4,000	-	4,000	26-09
REMOVE ON-PREMISE DOMAIN CONTROLLER	Administration			900		900	26-10
REPLACE CHRUCH STREET BETWEEN SCHOOL AND COMMERCIAL	Roads			5,720		5,720	26-12
TOTAL TOWN		-	-	106,787	-	106,787	
FIRE HYDRANT REPLACEMENTS	Water	-	-	391	-	391	22-10
WATER RESERVOIR	Water	-	83,811	148,201	83,811	315,823	22-12-A
WELL PUMP REPLACEMENT	Water	-	-	1,250		1,250	24-09
WATER VALVE REPLACEMENT	Water			480		480	24-10
WELL LEVEL SENSOR	Water	-	-	450	-	450	25-02
WATER METER REPLACEMENTS	Water			366		366	26-02
BROOKLYN ROAD SUCTION LINE REPLACEMENT	Water	-	-	600	-	600	26-04
TOTAL WATER		-	83,811	151,738	83,811	319,360	
Total Operating Impact		\$ -	\$ 83,811	\$ 258,525	\$ 83,811	\$ 426,147	

Capital Constraints Due to Provincial Cuts

- Grant funding was applied for to cover 66% of the cost of capital projects 25-09 (Riverside Dock) and 25-10 (Crosswalk Lights). Without provincial funding, we cannot proceed with these projects.
- These grants were applied for in 2025/2026 but not successful in receiving funding, so with the recent cuts to the grant programs for 2026/2027, the likelihood of being successful this year is even less.
- Community Access Ability grant funding and Recreation Facilities Development grant funding programs both reduced by 20% for the 2026/2027 budget.

Section 6

5-Year Capital Plan

5-Year Capital Plan – Town

For the Five Years from

2026/27

to

2030/31

Project Name	Asset	Brief Description	Total	2026/27	2027/28	2028/29	2029/30	2030/31	Project #
COMMUNITY CENTRE & FIRE HALL	Buildings	New firehall & community Centre	6,251,551	-	-	6,251,551	-	-	22-06-A
SIDEWALK REPLACEMENTS	Sidewalks	Annual budget to replace segments	125,000	25,000	25,000	25,000	25,000	25,000	22-14
LIFT STATION PUMP REPLACEMENT	Sewer lift stations	Remaining 3 of 10 pumps are old - replace 1/year	30,000	10,000	10,000	10,000	-	-	23-05
BROOKLYN/MAIN MANHOLE REPLACEMENT	Storm sewer	Replace manhole on corner of Brooklyn/Main	20,000	20,000	-	-	-	-	26-01
FIRE HALL INSULATION	Buildings	Reduce heat loss to improve energy efficiency	17,200	-	17,200	-	-	-	24-15
FIRE TRUCK BAY HEAT PUMP & BASEBOARD HEATERS	Heavy equipment	Replace oil with heatpump & baseboard heaters	47,700	-	47,700	-	-	-	24-16
FIRE PUMPER/TANKER	Vehicles	31 years old - frequent repairs, issues with the electrical & reliability	850,000	850,000	-	-	-	-	24-17
SCBA AIR PACK REPLACEMENTS	Heavy equipment	National Fire Protection Agency requirement	72,000	-	-	72,000	-	-	24-18
DOCK	Land improvements	Accessibility & safety issues	85,500	85,500	-	-	-	-	25-09
CROSSWALK LIGHTS	Streetlights & crosswalks	6 high risk locations - children/traffic	73,487	73,487	-	-	-	-	25-10
FIRE TRUCK BAY INSULATION, LIGHTING, WALLS & CEILING	Buildings	Improve energy efficiency & work environment	87,000	-	87,000	-	-	-	25-11
FIRE DEPT TANKER TRUCK	Vehicles	End of life replacement	850,000	-	-	-	850,000	-	25-14
TOWN HALL RENOVATIONS	Buildings	Mechanical, electrical, furnace, heat pump, firewall	372,000	-	372,000	-	-	-	25-15
FIRE DEPT PUMPER TRUCK	Vehicles	End of life replacement	1,500,000	-	-	-	-	1,500,000	26-03
LEVEL TRANSDUCER & CONTROL BOX AT STP SWIRL FLOW	Sewer treatment plant equipment	Replace aging level transducer and control panel	15,000	-	15,000	-	-	-	26-05
STAGE FOR ROTARY PARK	Recreation equipment	Install a permanent stage at Rotary Park	61,300	-	61,300	-	-	-	26-06
SEACAN FOR REC DEP STORAGE	Recreation equipment	Purchase seacan to store rec dept inventory	6,237	-	6,237	-	-	-	26-07
MEDIA EQUIPMENT	Recreation equipment	Acquire media equipment	4,795	-	4,795	-	-	-	26-08
MIGRATE ACCOUNTING SOFTWARE	Computer technology	System enhancement	20,000	20,000	-	-	-	-	26-09
REMOVE ON-PREMISE DOMAIN CONTROLLE	Computer technology	End of life replacement	4,500	4,500	-	-	-	-	26-10
STP - NETWORK UPGRADES - STARLINK	Computer technology	System enhancement	4,285	-	4,285	-	-	-	26-11
REPLACE CHURCH STREET BETWEEN SCHOOL AND COMMERCIAL	Streets	End of life replacement	143,000	143,000	-	-	-	-	26-12
TOTAL TOWN			10,640,555	1,231,487	650,517	6,358,551	875,000	1,525,000	

5-Year Capital Plan – Water

For the Five Years from

2026/27

to

2030/31

Project Name	Asset	Brief Description	Total	2026/27	2027/28	2028/29	2029/30	2030/31	Project #
FIRE HYDRANT REPLACEMENTS	Water hydrants	Annual budget to replace 3 per year	90,000	18,000	18,000	18,000	18,000	18,000	22-10
WATER RESERVOIR	Water reservoir	Year 2 - replace broken reservoir	249,200	249,200	-	-	-	-	22-12-A
WELL PUMP REPLACEMENT	Water Pumping equipment	End of life replacement	50,000	25,000	-	-	25,000	-	24-09
WATER VALVE REPLACEMENT	Water services	Identify & replace curbstops to isolate leaks	120,000	24,000	24,000	24,000	24,000	24,000	24-10
WATER MAIN UPGRADE - NORTHLANDS	Water Distribution mains	Upgrade to support growth	1,100,000	-	-	1,100,000	-	-	24-12
WATER METER REPLACEMENTS	Water meters	New development & replacement of broken meters	7,322	7,322	-	-	-	-	26-02
BROOKLYN ROAD SUCTION LINE REPLACEMENT	Water Pumping equipment	End of life replacement	12,000	12,000	-	-	-	-	26-04
WELL LEVEL SENSOR	Water Pumping equipment	Replace broken sensor	9,000	9,000	-	-	-	-	25-02
TOTAL WATER			1,637,522	344,522	42,000	1,142,000	67,000	42,000	

5-Year Capital Plan Funding – Town

For the Five Years from

2026/27

to

2030/31

Project Name	Unit	Total	Operating	Grant	Drawdown Reserves	Long-term Debt	Other	Project #
COMMUNITY CENTRE & FIRE HALL	Town	6,251,551	-	1,137,980	1,771,740	3,044,051	297,780	22-06-1
SIDEWALK REPLACEMENTS	Town	125,000	-	-	125,000	-	-	22-14
LIFT STATION PUMP REPLACEMENT	Town	30,000	-	-	30,000	-	-	23-05
BROOKLYN/MAIN MANHOLE REPLACEMENT	Town	20,000	-	-	20,000	-	-	26-01
FIRE HALL INSULATION	Town	17,200	-	-	17,200	-	-	24-15
FIRE TRUCK BAY HEAT PUMP & BASEBOARD HEATERS	Town	47,700	-	23,850	23,850	-	-	24-16
FIRE PUMPER/TANKER	Town	850,000	-	525,000	325,000	-	-	24-17
SCBA AIR PACK REPLACEMENTS	Town	72,000	-	-	72,000	-	-	24-18
DOCK	Town	85,500	-	56,430	-	-	29,070	25-09
CROSSWALK LIGHTS	Town	73,487	-	48,501	24,985	-	-	25-10
FIRE TRUCK BAY INSULATION, LIGHTING, WALLS & CEILING	Town	87,000	-	-	87,000	-	-	25-11
FIRE DEPT TANKER TRUCK	Town	850,000	-	380,000	-	470,000	-	25-14
TOWN HALL RENOVATIONS	Town	372,000	-	-	372,000	-	-	25-15
FIRE DEPT PUMPER TRUCK	Town	1,500,000	-	300,000	-	1,200,000	-	26-03
LEVEL TRANSDUCER & CONTROL BOX AT STP SWIRL FLOW	Town	15,000	-	-	15,000	-	-	26-05
STAGE FOR ROTARY PARK	Town	61,300	-	-	61,300	-	-	26-06
SEACAN FOR REC DEP STORAGE	Town	6,237	-	-	6,237	-	-	26-07
MEDIA EQUIPMENT	Town	4,795	-	-	4,795	-	-	26-08
MIGRATE ACCOUNTING SOFTWARE	Town	20,000	-	-	20,000	-	-	26-09
REMOVE ON-PREMISE DOMAIN CONTROLLER	Town	4,500	-	-	4,500	-	-	26-10
STP - NETWORK UPGRADES - STARLINK	Town	4,285	-	-	4,285	-	-	26-11
REPLACE CHURCH STREET BETWEEN SCHOOL AND COMMERCIAL	Town	143,000	-	-	143,000	-	-	26-12
TOTAL TOWN		10,640,555	-	2,471,761	3,127,892	4,714,051	326,850	

5-Year Capital Plan Funding – Water

For the Five Years from

2026/27

to

2030/31

Project Name	Unit	Total	Operating	Grant	Drawdown Reserves	Long-term Debt	Other	Project #
FIRE HYDRANT REPLACEMENTS	Water	90,000	-	-	90,000	-	-	22-10
WATER RESERVOIR	Water	249,200	-	124,600	-	124,600	-	22-12-A
WELL PUMP REPLACEMENT	Water	50,000	-	-	50,000	-	-	24-09
WATER VALVE REPLACEMENT	Water	120,000	-	-	120,000	-	-	24-10
WATER MAIN UPGRADE - NORTHLANDS	Water	1,100,000	-	1,100,000	-	-	-	24-12
WATER METER REPLACEMENTS	Water	7,322	-	-	7,322	-	-	26-02
BROOKLYN ROAD SUCTION LINE REPLACEMENT	Water	12,000	-	-	12,000	-	-	26-04
WELL LEVEL SENSOR	Water	9,000	-	-	9,000	-	-	25-02
TOTAL WATER		1,637,522	-	1,224,600	288,322	124,600	-	

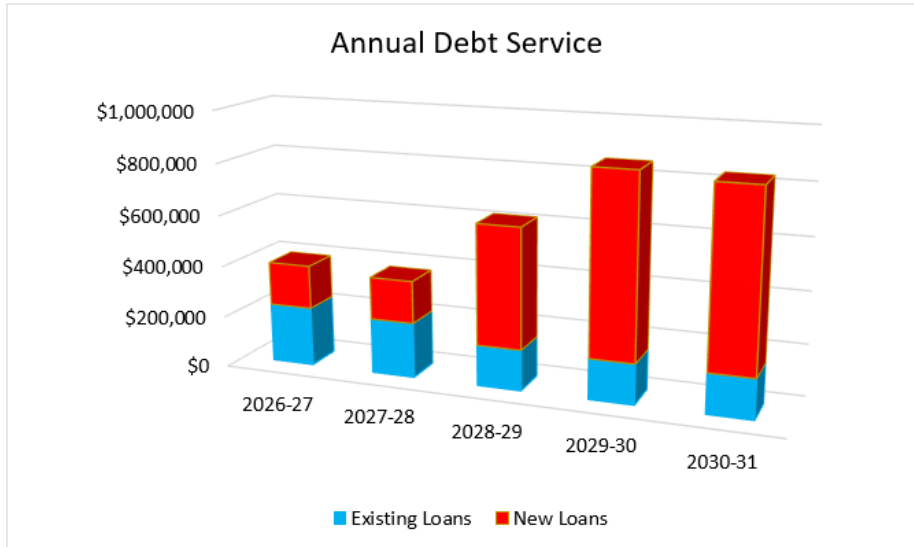
5-Year Capital Plan - Changes from 2026/27

- Additions – 2026/27 \$187.5k:
 - Manhole replacement \$20k
 - Migrate accounting software \$20k
 - Replace domain controller \$4.5k
 - Replace Church St between School and Commercial \$143k
- Additions – up to 2029/30 \$1.59m:
 - Fire Pumper Truck \$1.5m
 - Stage at Rotary Park \$61k
 - Seacan for Rec Storage \$6k
 - Level transducer and control box at Sewage Treatment Plant \$4.7k
 - Sewage Treatment Plant network upgrades \$4.2k
- Deletions:
 - Completed 2025/26 projects
 - Removed accounting software in 2029/30-\$350k
- Other Changes:
 - Increased Dock cost by \$3k
 - Increased crosswalk lights project cost by \$8k
 - Shifted Fire Hall and Town Hall renovation projects to 2027/28

5-Year Capital Budget Changes from 2026/27 - Water

- Additions \$22.9k:
 - Water meters \$7.3k
 - Suction line replacement \$12k
 - Well level sensor \$9k
- Deletions:
 - Completed 2025/26 projects
- Other Changes:
 - Well pump #3 was deferred from Prior year to current year
 - Shifted Water main upgrade – Northlands from 2027/28 to 2028/29

Budget Impact on Debt Service



- Current debt service is approximately \$396k per year
- In 2028/29, firehall/community centre adds \$304k per year

5-Year Capital Plan: Impact on Financial Condition Indicators (FCI's)

Financial Condition Indicators Affected by Capital Budget		Forecast	BUDGET	PLAN			Indicator Thresholds	
		2025/26	2026/27	2027/28	2028/29	2029/30		2030/31
Operating Reserve	=A/B	25.3%	22.6%	20.8%	19.3%	19.0%	19.4%	>20% 10%-20% <10%
Accumulated Surplus (Deficit) - General Operating Reserve	A	\$ 1,063,598	\$ 1,070,212	\$ 978,235	\$ 925,799	\$ 944,315	\$ 963,202	
Total Expenses	B	\$ 4,197,439	\$ 4,726,032	\$ 4,699,162	\$ 4,807,462	\$ 4,974,462	\$ 4,974,462	
Debt Service Cost	=C/D	5.8%	5.9%	5.5%	11.8%	18.0%	17.5%	< 10% 10%-15% >15%
Total principal & interest	C	226,860	229,124	213,826	461,772	702,898	685,105	
Total Revenue less conditional transfers	D	3,909,795	3,909,795	3,909,795	3,909,795	3,909,795	3,909,795	
Undepreciated Assets (estimated)	=E/F	45.6%	42.9%	42.1%	53.5%	53.0%	53.6%	<25% 25%-50% >50%
Total Net book value of General capital assets including WIP	E	9,264,375	8,739,889	8,840,920	14,649,985	14,975,499	15,951,013	
Total Gross cost of General capital assets including WIP	F	20,326,698	20,351,698	21,002,215	27,360,766	28,235,766	29,760,766	
Combined Reserves (Operating & Capital)	=G/B	52.0%	44.2%	35.8%	35.2%	35.8%	37.6%	>40% 30%-40% <30%
Accumulated surplus (deficit) - General Reserve Funds		4,336,283.36	4,012,593.47	3,678,963.82	2,086,588.57	2,316,105.82	2,550,213.41	
Less Deferred Revenue - Gas Tax		(474,301.35)	(210,300.62)	(252,606.63)	(382,758.76)	(525,513.94)	(671,124.22)	
Less Deferred Revenue - Community Centre		(1,678,322.64)	(1,711,889.09)	(1,746,126.87)	(9,309.41)	(9,495.60)	(9,685.51)	
Combined Reserves	G	2,183,659.37	2,090,403.76	1,680,230.32	1,694,520.40	1,781,096.28	1,869,403.68	

Section 7

Capital Project Sheets

Project Name: COMMUNITY CENTRE & FIRE HALL

Project # 22-06-A

Department: Administration Unit: Town Asset Class Buildings

Type of Asset: New & replacement Reason: Other Expected Useful Life: 40 years

Project Description: Construct new firehall and community centre. Costs to date \$394k for land, design, tender, etc. Future costs: Construction - lowest bid \$5.8 million, \$108k Jost construction supervision, \$20k furniture & fixtures, Environmental Assessment and Aboriginal Consultation before any sitework begins - estimate \$15k. \$257k HST on future costs at 4.29% Project total now \$6.6 million.

Need for Project: Improve access to firetrucks during emergencies. Provide community centre meeting space and comfort centre.

Project Funding: Federal portion - \$1,137,980 ICIP grant, plus \$1,771,740 drawdown of Community Centre/Fire Hall Reserve, plus \$265,057 from Volunteer Fire Dept fundraising and borrow remaining \$3 million from Municipal Finance Corporation financed over 20 years at 5%

Carry-over Project: Approximately \$394,000 spent to date on engineering and design in preparation for tender, including \$142,000 for land, which will eventually be funded from the Debenture

Additional Operating Expense: Estimate 1% of capital cost for maintenance

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	152,203	152,203	152,203	456,608	456,608
Depreciation expense	-	-	-	-	-	156,289	156,289	156,289	468,866	468,866
Loan principal	-	-	-	-	-	152,203	152,203	152,203	456,608	456,608
Total Operating Impact	-	-	-	-	-	460,694	460,694	460,694	1,382,082	1,382,082
Capital Budget:										
Capital cost	394,224	-	394,224	-	-	6,251,551	-	-	6,251,551	6,645,775
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	1,137,980	-	-	1,137,980	1,137,980
Drawdown Reserves	394,224	-	394,224	-	-	1,771,740	-	-	1,771,740	2,165,964
Long-term debt	-	-	-	-	-	3,044,051	-	-	3,044,051	3,044,051
Other	-	-	-	-	-	297,780	-	-	297,780	297,780
Total funding	394,224	-	394,224	-	-	6,251,551	-	-	6,251,551	6,645,775

Project Name: FIRE HYDRANT REPLACEMENTS

Project # 22-10

Department: Water Unit: Water Asset Class Water hydrants

Type of Asset: Replacement Reason: End of life asset replacement Expected Useful Life: 75 years

Project Description: Replace 3 hydrants per year at approximately \$6,000 each (\$18,000 total per year), including the hydrant, concrete, gravel and labour

Need for Project: Broken hydrants need to be replaced to ensure they are operable in the event of a fire. Leaking hydrants need to be replaced to minimize the loss of potable water.

Project Funding: Fund from Water Depreciation Reserve

Carry-over Project In 2023/24 1 hydrant was replaced at a cost of \$3,270. In 2024/25, 2 hydrants were replaced at \$8,040. Budgeted hydrant replacement for 25/26 could not be completed due to staff shortages

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	391	631	871	1,111	1,351	4,354	4,354
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	391	631	871	1,111	1,351	4,354	4,354
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	11,310	-	11,310	18,000	18,000	18,000	18,000	18,000	90,000	101,310
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	11,310	-	11,310	18,000	18,000	18,000	18,000	18,000	90,000	101,310
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	11,310	-	11,310	18,000	18,000	18,000	18,000	18,000	90,000	101,310

Project Name: WATER RESERVOIR

Project # 22-12-A

Department: Water Unit: Water Asset Class Water reservoir

Type of Asset: New & replacement Reason: Critical level of service Expected Useful Life: 75 years

Project Description: Replace existing water reservoir over 2 year construction period at an estimated total cost of \$5.4m, including \$249k estimated cost of decommission existing reservoir once the new system is operational. YR1 siteworks, yard-piping, zone building & engineering supervision. YR2 reservoir, pump station & engineering supervision. YR3 decommission old structure

Need for Project: Existing reservoir has been leaking treated water for many years and is not repairable. The water level cannot be maintained high enough to support most emergency and peak use requirements. There is a risk of catastrophic failure.

Project Funding: \$2.6m in grants (MCGP & SSGF), plus \$835k additional operating revenue since 2018 rate study, all in the Reservoir Reserve and Borrow the balance from MFC over 20 years at estimated 5% per annum. \$351k of initial engineering work was funded \$206k from PCAP & Depreciation Reserve, as well as \$144k of future debt

Carry-over Project: The Town has spent \$356k on engineering and design work for this project, plus \$60k for land. Funding was from Gas Tax, PCAP grant, Depreciation Reserve, Surplus and \$123k of future debt. In 2024/25, approximately \$1m of the \$1.55m budget had been spent as of 2/25.

Additional Operating: n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	83,811	83,811	83,811	83,811	83,811	419,055	419,055
Depreciation expense	-	-	-	148,201	148,201	148,201	148,201	148,201	741,005	741,005
Loan principal	-	-	-	83,811	83,811	83,811	83,811	83,811	419,055	419,055
Total Operating Impact	-	-	-	315,823	315,823	315,823	315,823	315,823	1,579,115	1,579,115
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	1,363,387	3,741,821	5,105,208	249,200	-	-	-	-	249,200	5,354,408
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	747,934	1,870,911	2,618,845	124,600	-	-	-	-	124,600	2,743,445
Drawdown Reserves	470,705	464,038	934,743	-	-	-	-	-	-	934,743
Long-term debt	144,748	1,406,873	1,551,621	124,600	-	-	-	-	124,600	1,676,221
Other	-	-	-	-	-	-	-	-	-	-
Total funding	1,363,387	3,741,821	5,105,208	249,200	-	-	-	-	249,200	5,354,408

Project Name: SIDEWALK REPLACEMENTS

Project # 22-14

Department: Roads **Unit:** Town **Asset Class** Sidewalks

Type of Asset: Replacement **Reason:** End of life asset replacement **Expected Useful Life:** 25 years

Project Description: Replace a section of sidewalk each year. In 2025/26 replace Main St sections one near Bruce Motors and one near Tim Hortons

Need for Project: End-of-life issues with cracking, uneven sections that pose trip hazard, and any adjustments to curbs to improve accessibility. Broken and uneven sections increase wear and tear on the Trackless and reduce it's lifespan

Project Funding: Drawdown CCBF (Gas Tax) Reserve

Carry-over Project In 2025/26 the Town spent \$23k. In 2024/25 the Town spent \$13k, and in 2023/24 spent \$14k.

Additional Operating Expense n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	2,991	3,991	4,991	5,991	6,991	24,953	24,953
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	2,991	3,991	4,991	5,991	6,991	24,953	24,953
Capital Budget:										Project
Capital cost	26,505	23,258	49,763	25,000	25,000	25,000	25,000	25,000	125,000	Total
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	26,505	23,258	49,763	25,000	25,000	25,000	25,000	25,000	125,000	174,763
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	26,505	23,258	49,763	25,000	25,000	25,000	25,000	25,000	125,000	174,763

Project Name: LIFT STATION PUMP REPLACEMENT

Project # 23-05

Department: Sewer **Unit:** Town **Asset Class** Sewer lift stations
Type of Asset: Replacement **Reason:** End of life asset replacement **Expected Useful Life:** 25 years

Project Description: Program to replace 1 pump per year at 3 of the 5 lift stations, with compatible pumps for the above-ground lift stations. Each lift station has 2 pumps. We purchased one pump in each of the last 3 years.

Need for Project: 6 of the 10 lift station pumps are several years past the end of their expected useful lives. Pumps take more than a year for manufacture and delivery, so need compatible pumps in case of pump failure, and need to have compatible spare parts on hand.

Project Funding: Fund from CCBF (Gas Tax) Reserve

Carry-over Project: This was a phased project, with budgeted spending over 6 years. Three years have been completed, leaving 3 remaining.

Additional Operating Expense: n/a

	Total up to			New Spending					Total	Project Total
	3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	1,417	1,817	2,217	2,217	2,217	9,886	9,886
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	1,417	1,817	2,217	2,217	2,217	9,886	9,886
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	16,760	8,669	25,429	10,000	10,000	10,000	-	-	30,000	55,429
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	16,760	8,669	25,429	10,000	10,000	10,000	-	-	30,000	55,429
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	16,760	8,669	25,429	10,000	10,000	10,000	-	-	30,000	55,429

Project Name: WELL PUMP REPLACEMENT

Project # 24-09

Department: Water Unit: Water Asset Class Water Pumping equipment

Type of Asset: Replacement Reason: Critical level of service Expected Useful Life: 20 years

Project Description: Replace pump in Well #3. Well #2 was replaced in 2023/24, and Well #1 should be replaced in 4 to 5 years. This will coincide with well cleaning which is part of the operational budget.

Need for Project: See RFD039-2023. The pump in Well #3 was determined to have been installed in 1993, making it more than 30 years old. The pump in well #1 was replaced sometime in the past 15 years, and a replacement should be planned within the next 5 years. It is important to keep all pumps operational in the event one of the wells or pumps fails.

Project Funding: Drawdown Water Depreciation Reserve

Carry-over Project Well pump #2 was replaced in 2023/24. Well Pump #3 was budgeted to be replaced in 2024/25 and 2025/26 but project was deferred to 2026/27.

Additional Operating Expense When the pump is replaced, the well needs to be cleaned at the same time, at an estimated cost of \$40,000

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	40,000	-	-	40,000	-	80,000	80,000
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	1,250	1,250	1,250	2,500	2,500	8,750	8,750
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	41,250	1,250	1,250	42,500	2,500	88,750	88,750
Capital Budget:										Project
Capital cost	-	-	-	25,000	-	-	25,000	-	50,000	50,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	25,000	-	-	25,000	-	50,000	50,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	25,000	-	-	25,000	-	50,000	50,000

Project Name: WATER VALVE REPLACEMENT

Project # 24-10

Department: Water Unit: Water Asset Class Water services

Type of Asset: Replacement Reason: Health & Safety Expected Useful Life: 50 years

Project Description: Replace 3 water valves each year for the next 5 years, at a cost of \$24,000 per year including the valve, concrete/gravel/asphalt and labour.

Need for Project: Some valves are broken and don't work. Valves are necessary to be able to turn off water to customer premises in the event of a leak.

Project Funding: Drawdown Water Depreciation Reserve

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	480	960	1,440	1,920	2,400	7,200	7,200
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	480	960	1,440	1,920	2,400	7,200	7,200
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project
Capital cost	-	-	-	24,000	24,000	24,000	24,000	24,000	120,000	120,000
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	24,000	24,000	24,000	24,000	24,000	120,000	120,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	24,000	24,000	24,000	24,000	24,000	120,000	120,000

Project Name: WATER MAIN UPGRADE - NORTHLANDS

Project # 24-12

Department: Water Unit: Water Asset Class Water Distribution mains

Type of Asset: Replacement Reason: Health & Safety Expected Useful Life: 75 years

Project Description: Upgrade 800m of watermain to service new development

Need for Project: Increase diameter and replace old watermain to provide water and fireflow service to new development.

Project Funding: Fund using HAF grant funding

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	14,667	14,667	14,667	44,000	44,000
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	-	14,667	14,667	14,667	44,000	44,000
Capital Budget:										
Capital cost	-	-	-	-	-	1,100,000	-	-	1,100,000	1,100,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	1,100,000	-	-	1,100,000	1,100,000
Drawdown Reserves	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	-	1,100,000	-	-	1,100,000	1,100,000

Project Name: FIRE HALL INSULATION

Project # 24-15

Department: Fire Unit: Town Asset Class Buildings

Type of Asset: New Reason: Health & Safety Expected Useful Life: 40 years

Project Description: Insulate fire hall attic, hatches and rafters

Need for Project: Part of project to replace oil furnace with heat pump and baseboard heaters

Project Funding: General Operating Reserve

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	430	430	430	430	1,720	1,720
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	430	430	430	430	1,720	1,720
Capital Budget:										
Capital cost	-	-	-	-	17,200	-	-	-	17,200	17,200
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	17,200	-	-	-	17,200	17,200
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	17,200	-	-	-	17,200	17,200

Project Name: FIRE TRUCK BAY HEAT PUMP & BASEBOARD HEATERS

Project # 24-16

Department: Fire Unit: Town Asset Class Heavy equipment

Type of Asset: New Reason: Health & Safety Expected Useful Life: 10 years

Project Description: Replace oil furnace with Heat pump and electric baseboard heaters

Need for Project: Provide cooling in summer, reduce carbon footprint, eliminate need to replace 15-year old oil tank

Project Funding: 50% General Operating Reserve, and 50% Efficiency Nova Scotia Grant

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	4,770	4,770	4,770	4,770	19,080	19,080
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	4,770	4,770	4,770	4,770	19,080	19,080
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	47,700	-	-	-	47,700	47,700
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	23,850	-	-	-	23,850	23,850
Drawdown Reserves	-	-	-	-	23,850	-	-	-	23,850	23,850
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	47,700	-	-	-	47,700	47,700

Project Name: FIRE PUMPER/TANKER

Project # 24-17

Department: Fire Unit: Town Asset Class Vehicles

Type of Asset: Replacement Reason: End of life asset replacement Expected Useful Life: 10 years

Project Description: Replace 35 year-old pumper/tanker. Lead time 18 to 24 months

Need for Project: Pumper has required numerous repairs. The electrical system is experiencing issues, and the vehicle is not reliable

Project Funding: Capital grant - County of Annapolis \$525k and \$325k CCBF (formerly Gas Tax)

Carry-over Project: Project was budgeted for 2025/26. The Fire Department is developing the tender specifications.

Additional Operating Expense: n/a

	Total up to 3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	New Spending					Total	Project Total
				2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	85,000	85,000	85,000	85,000	85,000	425,000	425,000
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	85,000	85,000	85,000	85,000	85,000	425,000	425,000
Capital Budget:										Project Total
Capital cost	-	-	-	850,000	-	-	-	-	850,000	850,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	525,000	-	-	-	-	525,000	525,000
Drawdown Reserves	-	-	-	325,000	-	-	-	-	325,000	325,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	850,000	-	-	-	-	850,000	850,000

Project Name: SCBA AIR PACK REPLACEMENTS

Project # 24-18

Department: Fire Unit: Town Asset Class Heavy equipment

Type of Asset: New & replacement Reason: End of life asset replacement Expected Useful Life: 10 years

Project Description: Replace 6 SCBA Air Packs @ \$12,000 in 2028/29 and 8 in 2032/33.

Need for Project: Air packs have an expected life span set by the National Fire Protection Agency of 15 years. The Fire Department has the packs certified each year, but must be replaced after 15 years. The first 6 were purchased in 2013 and the next 8 were purchased in 2017.

Project Funding: General Operating Reserve

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending						Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	-	7,200	7,200	7,200	21,600	21,600
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	-	7,200	7,200	7,200	21,600	21,600
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	-	72,000	-	-	72,000	72,000
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	-	72,000	-	-	72,000	72,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	-	72,000	-	-	72,000	72,000

Project Name: WELL LEVEL SENSOR

Project # 25-02

Department: Water **Unit:** Water **Asset Class** Water Pumping equipment

Type of Asset: Replacement **Reason:** Critical level of service **Expected Useful Life:** 20 years

Project Description: Replace water level sensor on Pump 3

Need for Project: current sensor is not working and needs to be replaced

Project Funding: Water Depreciation Reserve

Carry-over Project: Sensor was budgeted for 2025/26 and has been ordered. However the part is on back-order and will be carried over to 2026/27

Additional Operating Expense: n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	450	450	450	450	450	2,250	2,250
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	450	450	450	450	450	2,250	2,250
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	9,000	-	-	-	-	9,000	9,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	9,000	-	-	-	-	9,000	9,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	9,000	-	-	-	-	9,000	9,000

Project Name: DOCK

Project # 25-09

Department: Recreation **Unit:** Town **Asset Class** Land improvements

Type of Asset: New **Reason:** Community quality of life **Expected Useful Life:** 25 years

Project Description: Replace wooden dock with 110 ft concrete dock/boat launch at Riverside Park

Need for Project: The riverbank is muddy, eroding and steep and the existing boat launch is unstable. This makes river access difficult, especially for people with mobility challenges. Currently staff carry boats weighing 50 to 75 lbs multiple times a day to the water in the summer heat. The concrete dock will allow boats to be wheeled from the parking lot to the launch. It will also allow Search & Rescue an access point to launch their rescue boat.

Project Funding: ACOA grant 66%, and the balance funded from the Town Operating Reserve.

Carry-over Project: ACOA approved concept proposal; to proceed with formal funding application. Still pending response from Valley Credit Union Re: \$20k contribution. Project will be carried over to 2026/27.

Additional Operating: n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	3,420	3,420	3,420	3,420	3,420	17,100	17,100
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	3,420	3,420	3,420	3,420	3,420	17,100	17,100
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	85,500	-	-	-	-	85,500	85,500
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	56,430	-	-	-	-	56,430	56,430
Drawdown Reserves	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	29,070	-	-	-	-	29,070	29,070
Total funding	-	-	-	85,500	-	-	-	-	85,500	85,500

Project Name: CROSSWALK LIGHTS

Project # 25-10

Department: Roads **Unit:** Town **Asset Class** Streetlights & crosswalks
Type of Asset: New **Reason:** Health & Safety **Expected Useful Life:** 25 years

Project Description: Install high visibility crosswalk lights at six locations: (1) Main St. at corner of Bridge St., (2) Main St. at corner of Taylor Dr., (3) School St. at corner of Main St., (4&5) two at the intersection of King St. and Marshall St., and (6) Commercial St. across from North St.

Need for Project: Main Street (Highway 1) runs through the Town and is a source of high traffic. The need for improved crosswalk safety was a key recommendation in the Master Transportation Plan, arising from community surveys and town hall consultations. The above locations are: (1) near high school, Tim Hortons, convenience store, downtown core, (2) near hospital, motel, car dealership, (3) near high school and downtown core, (4 &5) near elementary school, (6) near long-term care and daycare facilities

Project Funding: CCBF (gas tax) grant funds

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to			New Spending					Total	Project Total
	3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	2,939	2,939	2,939	2,939	2,939	14,697	14,697
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	2,939	2,939	2,939	2,939	2,939	14,697	14,697
Capital Budget:										
Capital cost	-	-	-	73,487	-	-	-	-	73,487	73,487
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	48,501	-	-	-	-	48,501	48,501
Drawdown Reserves	-	-	-	24,985	-	-	-	-	24,985	24,985
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	73,487	-	-	-	-	73,487	73,487

Project Name: FIRE TRUCK BAY INSULATION, LIGHTING, WALLS & CEILING

Project # 25-11

Department: Fire Unit: Town Asset Class Buildings

Type of Asset: New & replacement Reason: Health & Safety Expected Useful Life: 40 years

Project Description: Spray foam insulation, envirofoil shield and layer of rigid foam in ceiling, then construct a drop ceiling. Add studs, insulation and plywood walls to the brick walls of the fire station. Replace lighting with energy efficient lighting

Need for Project: The Fire station truck bay has no insulation, which results in difficult working conditions, and inefficient space heating.

Project Funding: Drawdown CCBF reserves

Carry-over Project: n/a

Additional Operating Expense: n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	2,175	2,175	2,175	2,175	8,700	8,700
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	2,175	2,175	2,175	2,175	8,700	8,700
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	87,000	-	-	-	87,000	87,000
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	87,000	-	-	-	87,000	87,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	87,000	-	-	-	87,000	87,000

Project Name: FIRE DEPT TANKER TRUCK

Project # 25-14

Department: Fire Unit: Town Asset Class Vehicles

Type of Asset: Replacement Reason: End of life asset replacement Expected Useful Life: 10 years

Project Description: Replace 1999 Fire Department Tanker truck

Need for Project: This truck will be 30 years old in 2029/30, and long past the end of its useful life. Therefore it is necessary to include the vehicle replacement in the 5-Year Plan

Project Funding: A portion of the cost will be funded from the Annapolis County capital reserve fund in trust for Middleton capital costs. The balance will be funded from Long-term debt, repaid over 10 years at an estimated 5% per annum

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	23,500	23,500	47,000	47,000
Depreciation expense	-	-	-	-	-	-	85,000	85,000	170,000	170,000
Loan principal	-	-	-	-	-	-	47,000	47,000	94,000	94,000
Total Operating Impact	-	-	-	-	-	-	155,500	155,500	311,000	311,000
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	-	-	850,000	-	850,000	850,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	380,000	-	380,000	380,000
Drawdown Reserves	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	470,000	-	470,000	470,000
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	-	-	850,000	-	850,000	850,000

Project Name: TOWN HALL RENOVATIONS

Project # 25-15

Department: Administration Unit: Town Asset Class Buildings

Type of Asset: Replacement Reason: End of life asset replacement Expected Useful Life: 40 years

Project Description: An assessment was performed by Palmer & Doherty. A total of \$320k of improvements to the Town Hall. In addition, installing a Fire wall between Town Hall and Fire Dept was recommended at an estimated cost of \$52k. The work includes approximately \$100k for installation of 4 heat pumps, as well as \$167k of mechanical and electrical work. The assessment did not include any amounts related to Accessibility requirements.

Need for Project: Major work is required for the heating/cooling system - furnace is currently stuck open. Building insulation, Electrical upgrades to panel and wiring will be required related to energy efficiency improvements. Some work is required for Building Code compliance.

Project Funding: Drawdown capital reserves

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	9,300	9,300	9,300	9,300	37,200	37,200
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	9,300	9,300	9,300	9,300	37,200	37,200
Capital Budget:										Project
Capital cost	-	-	-	-	372,000	-	-	-	372,000	372,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	372,000	-	-	-	372,000	372,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	372,000	-	-	-	372,000	372,000

Project Name: BROOKLYN/MAIN MANHOLE REPLACEMENT

Project # 26-01

Department: Sewer **Unit:** Town **Asset Class** Storm sewer

Type of Asset: Replacement **Reason:** End of life asset replacement **Expected Useful Life:** 50 years

Project Description: Replace the manhole at the corner of Brooklyn Road and Main St.

Need for Project: This has been dangerous and damaged for about a year. Working with a contractor to find a suitable long term solution.

Project Funding: Fund from Sewer Reserve

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to 3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	New Spending					Total	Project Total
				2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	400	400	400	400	400	2,000	2,000
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	400	400	400	400	400	2,000	2,000
Capital Budget:										Project Total
Capital cost	-	-	-	20,000	-	-	-	-	20,000	20,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	20,000	-	-	-	-	20,000	20,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	20,000	-	-	-	-	20,000	20,000

Project Name: WATER METER REPLACEMENTS

Project # 26-02

Department: Water **Unit:** Water **Asset Class** Water meters

Type of Asset: New & replacement **Reason:** Critical level of service **Expected Useful Life:** 20 years

Project Description: Purchase two 1" meters @ \$350, eight 3/4" meters @ \$240, one 3" meter, one 1 1/2" meter, couplers and wire. Project cost \$7,322 including not rebateable HST

Need for Project: Replace broken water meters and have spares available to replace as needed.

Project Funding: Fund from Water Depreciation Reserve

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to 3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	New Spending					Total	Project Total
				2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	366	366	366	366	366	1,831	1,831
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	366	366	366	366	366	1,831	1,831
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	7,322	-	-	-	-	7,322	7,322
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	7,322	-	-	-	-	7,322	7,322
Borrow from Reserves	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	7,322	-	-	-	-	7,322	7,322

Project Name: FIRE DEPT PUMPER TRUCK

Project # 26-03

Department: Fire Unit: Town Asset Class Vehicles

Type of Asset: Replacement Reason: End of life asset replacement Expected Useful Life: 10 years

Project Description: Replace 2011 Fire Department Pumper Truck

Need for Project: This truck will be 20 years old in 2031, and past the end of its useful life. Therefore it is necessary to include the vehicle replacement in the 5-year plan.

Project Funding: A portion of the cost will be funded from the Annapolis County capital reserve fund in trust for Middleton capital costs. The balance will be funded from Long-term debt, repaid over 10 years at an estimated 5% per annum

Carry-over Project: n/a

Additional Operating Expense: n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending						Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	60,000	60,000	60,000
Depreciation expense	-	-	-	-	-	-	-	150,000	150,000	150,000
Loan principal	-	-	-	-	-	-	-	120,000	120,000	120,000
Total Operating Impact	-	-	-	-	-	-	-	330,000	330,000	330,000
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	-	-	-	1,500,000	1,500,000	1,500,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	300,000	300,000	300,000
Drawdown Reserves	-	-	-	-	-	-	-	-	-	-
Borrow from Reserves	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	1,200,000	1,200,000	1,200,000
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	-	-	-	1,500,000	1,500,000	1,500,000

Project Name: BROOKLYN ROAD SUCTION LINE REPLACEMENT

Project # 26-04

Department: Water **Unit:** Water **Asset Class** Water Pumping equipment

Type of Asset: Replacement **Reason:** Critical level of service **Expected Useful Life:** 20 years

Project Description: Suction lines on Brooklyn Road are at the end of lifecycle, replacing them will improve pump efficiency and reduce wear and tear on motors.

Need for Project: End of life replacement; will improve pump efficiency and reduce wear and tear on motors.

Project Funding: Fund from water depreciation reserve

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project	
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total	
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	600	600	600	600	600	3,000	3,000	3,000
Loan principal	-	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	600	600	600	600	600	3,000	3,000	3,000
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project	Total
Capital cost	-	-	-	12,000	-	-	-	-	12,000	12,000	12,000
Funding:											
Operating	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	12,000	-	-	-	-	12,000	12,000	12,000
Borrow from Reserves	-	-	-	-	-	-	-	-	-	-	-
Long-term debt	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	12,000	-	-	-	-	12,000	12,000	12,000

Project Name: LEVEL TRANSDUCER & CONTROL BOX AT STP SWIRL FLOW

Project # 26-05

Department: Sewer **Unit:** Town **Asset Class:** Sewer treatment plant equipment

Type of Asset: Replacement **Reason:** End of life asset replacement **Expected Useful Life:** 10 years

Project Description: Replacement of level measurement transducer and associated control panel at the STP swirl flow chamber to ensure reliable monitoring and operation.

Need for Project: Replacement of the level transducer and control panel at the STP swirl flow chamber is required due to aging and reduced reliability. This project will improve system reliability and help prevent overflows and operational issues.

Project Funding: Fund from Sewer Reserve

Carry-over Project: n/a

Additional Operating Expense: n/a

	Total up to			New Spending					Total	Project Total
	3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	1,500	1,500	1,500	1,500	6,000	6,000
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	1,500	1,500	1,500	1,500	6,000	6,000
Capital Budget:										Project Total
Capital cost	-	-	-	-	15,000	-	-	-	15,000	15,000
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	15,000	-	-	-	15,000	15,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	15,000	-	-	-	15,000	15,000

Project Name: STAGE FOR ROTARY PARK

Project # 26-06

Department: Recreation **Unit:** Town **Asset Class** Recreation equipment

Type of Asset: New **Reason:** Community quality of life **Expected Useful Life:** 5 years

Project Description: Install a permanent stage at Rotary Park

Need for Project: When bands and performers are booked, a stage is not only preferred but essential for safety, sound quality, accessibility, and professionalism. Beyond formal events, a stage provides a dedicated, visible space that the broader community can use for performances, celebrations, and cultural activities.

Project Funding: General operating reserve

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to Budgeted for Total up to			New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	12,260	12,260	12,260	12,260	49,040	49,040
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	12,260	12,260	12,260	12,260	49,040	49,040
Capital Budget:										
Capital cost	-	-	-	-	61,300	-	-	-	61,300	61,300
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	61,300	-	-	-	61,300	61,300
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	61,300	-	-	-	61,300	61,300

Project Name: SEACAN FOR REC DEP STORAGE

Project # 26-07

Department: Recreation **Unit:** Town **Asset Class** Recreation equipment

Type of Asset: New **Reason:** Community quality of life **Expected Useful Life:** 5 years

Project Description: Purchase a seacan to store Recreation Department inventory and supplies

Need for Project: The Recreation Dept requires additional storage space to safely and efficiently manage its inventory. The department holds a wide range of equipment, including kayaks, canoes, bicycles, snowshoes, skis, Day Camp equipment, lawn games, inflatable equipment (including a bouncy castle), and various sports supplies.

Project Funding: General operating reserve

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	1,247	1,247	1,247	1,247	4,990	4,990
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	1,247	1,247	1,247	1,247	4,990	4,990
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	-	6,237	-	-	-	6,237	6,237
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	6,237	-	-	-	6,237	6,237
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	6,237	-	-	-	6,237	6,237

Project Name: MEDIA EQUIPMENT

Project # 26-08

Department: Recreation **Unit:** Town **Asset Class** Recreation equipment

Type of Asset: New **Reason:** Community quality of life **Expected Useful Life:** 5 years

Project Description: Acquire professional media equipment to support consistent, high-quality photography and video for Town communications, reducing reliance on external services and improving efficiency and long-term cost effectiveness.

Need for Project: Investing in dedicated media equipment will strengthen the Town of Middleton’s marketing by enabling consistent, high-quality coverage while reducing reliance on external photographers and personal equipment. It will lower costs and risks, support in-house content, and improve professionalism and engagement.

Project Funding: General operating reserve

Carry-over Project n/a

Additional Operating Expense n/a

	Total up to			New Spending					Total	Project Total
	3/31/2025	Budgeted for 2025/26	Total up to 3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	959	959	959	959	3,836	3,836
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	959	959	959	959	3,836	3,836
Capital Budget:										Project Total
Capital cost	-	-	-	-	4,795	-	-	-	4,795	4,795
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	4,795	-	-	-	4,795	4,795
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	4,795	-	-	-	4,795	4,795

Project Name: REMOVE ON-PREMISE DOMAIN CONTROLLER

Project # 26-10

Department: Administration Unit: Town Asset Class Computer technology

Type of Asset: Replacement Reason: Critical level of service Expected Useful Life: 5 years

Project Description: Re-configure workstations to Azure AD, all workstations operate via Cloud management - no need to remote in.

Need for Project: Domain controller is end of life January 2027

Project Funding: General capital reserve

Carry-over Project n/a

Additional Operating Expense n/a

Annual Operating Impact:	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	900	900	900	900	900	4,500	4,500
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	900	900	900	900	900	4,500	4,500
Capital Budget:	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31	Total	Project Total
Capital cost	-	-	-	4,500	-	-	-	-	4,500	4,500
Funding:										
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	4,500	-	-	-	-	4,500	4,500
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	4,500	-	-	-	-	4,500	4,500

Project Name: STP - NETWORK UPGRADES - STARLINK

Project # 26-11

Department: Administration **Unit:** Town **Asset Class:** Computer technology

Type of Asset: Replacement **Reason:** Critical level of service **Expected Useful Life:** 5 years

Project Description: Sewer Treatment Plant network is in need of upgrades.

Need for Project: With increased cyber threats there is a need for a more robust and secure network system.

Project Funding: Fund from Sewer Reserve

Carry-over Project: n/a

Additional Operating Expense: n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		Total
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	-	857	857	857	857	3,428	3,428
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	-	857	857	857	857	3,428	3,428
Capital Budget:										Project
Capital cost	-	-	-	-	4,285	-	-	-	4,285	4,285
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	-	4,285	-	-	-	4,285	4,285
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	-	4,285	-	-	-	4,285	4,285

Project Name: REPLACE CHURCH STREET BETWEEN SCHOOL AND COMMERCIAL

Project # 26-12

Department: Roads Unit: Town Asset Class Streets

Type of Asset: New & replacement Reason: End of life asset replacement Expected Useful Life: 25 years

Project Description: Replace Church Street between Commercial St. and School St. (100m)

Need for Project: Road is in disrepair and needs to be replaced.

Project Funding: Fund from CCBF (gas tax) grant funds

Carry-over Project n/a

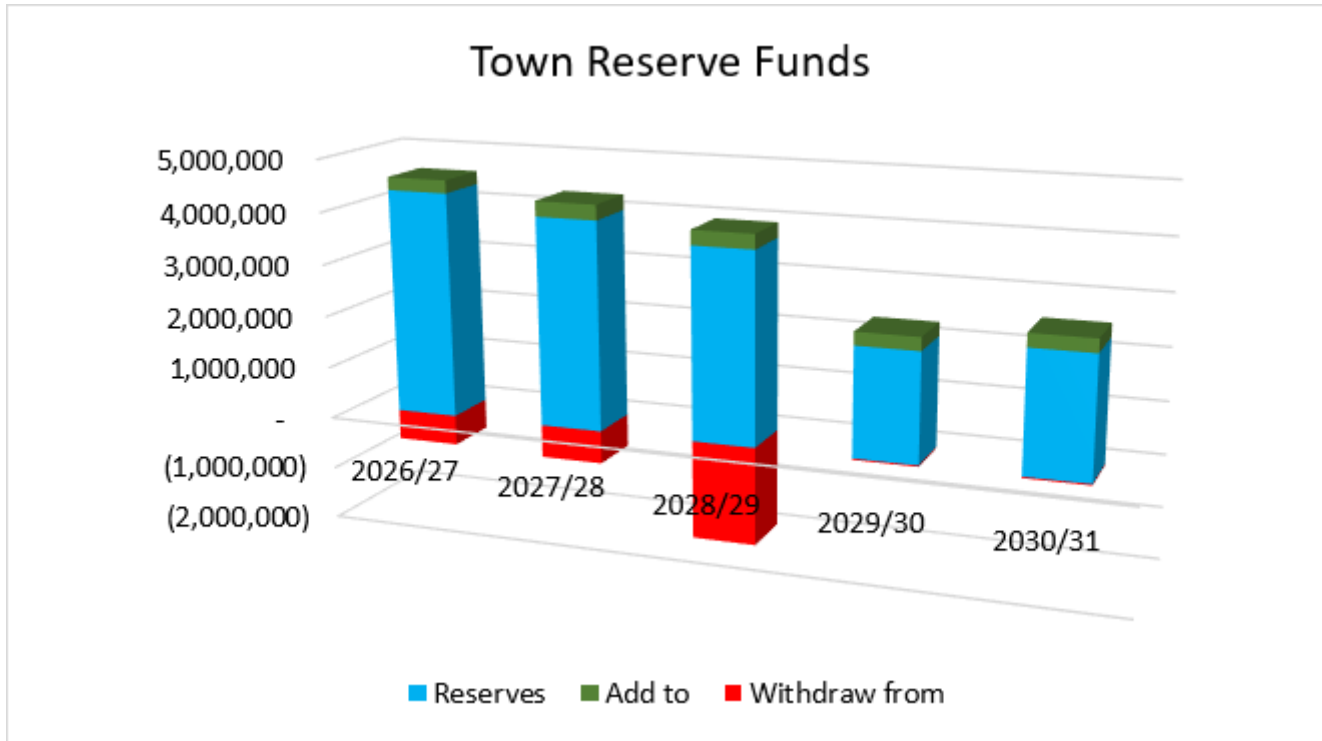
Additional Operating Expense n/a

	Total up to	Budgeted for	Total up to	New Spending					Total	Project Total
	3/31/2025	2025/26	3/31/2026	2026/27	2027/28	2028/29	2029/30	2030/31		
Annual Operating Impact:										
Operating Expenses	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Depreciation expense	-	-	-	5,720	5,720	5,720	5,720	5,720	28,600	28,600
Loan principal	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	-	-	-	5,720	5,720	5,720	5,720	5,720	28,600	28,600
Capital Budget:										Project Total
Capital cost	-	-	-	143,000	-	-	-	-	143,000	143,000
Funding:										-
Operating	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Drawdown Reserves	-	-	-	143,000	-	-	-	-	143,000	143,000
Long-term debt	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total funding	-	-	-	143,000	-	-	-	-	143,000	143,000

Section 8

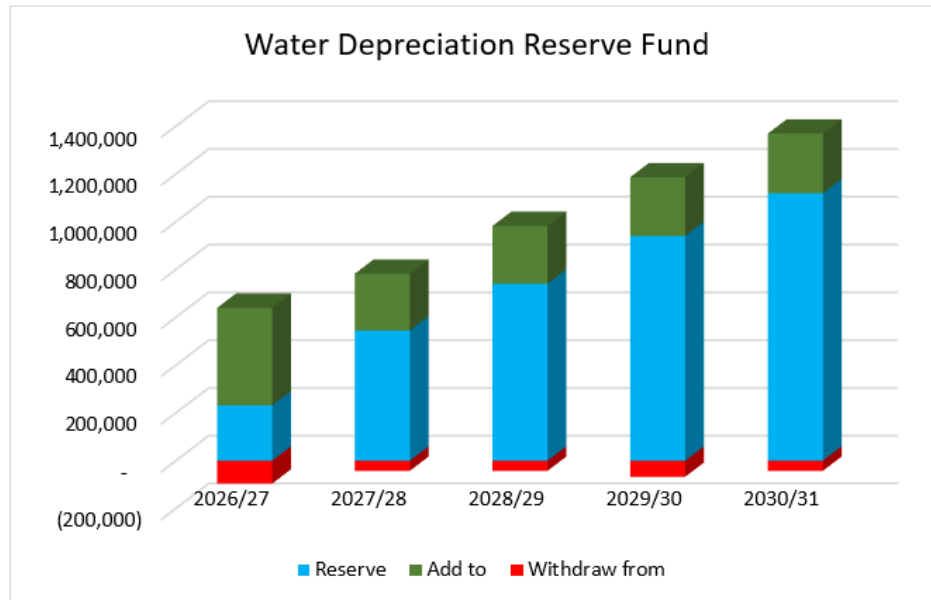
Reserve Activity and Budget Discussion

Budget Impact on Town Reserves



- Blue represents what we have in reserve funds
- Red represents us taking money out (primarily for community center)
- Green represents us putting money in (primarily gas tax and interest income)
- By 5th year, our reserves have gone from \$4.0m to \$2.5m

Budget Impact on Water Reserve



- By 5th year, our reserves have increased from almost \$545K to almost \$1.3M

- Blue represents what we have in reserve funds
- Red represents us taking money out (primarily for hydrants, water meters, watermain replacements and in 2026/27 for the reservoir decommissioning)
- Green represents us putting money in (mandatory contribution of depreciation on new reservoir)

Budget Outlook: Comparison to 2025/26

	<u>During 25/26 Budget</u>	<u>Current 26/27 Budget</u>
2025-2026 Projected Deficit (Before Transfers)	(221,643)	(221,643)
Increased Assessments	100,000	205,000
Additional Tax Revenue (apartment complex)	155,000	-
RCMP Adjustment for 25/26 officer budgeted at only 9 months	27,000	(27,000)
RCMP - added 0.5 of an officer (last 2 to be added)	-	(118,655)
Add Kings Transit for full year	(60,000)	(55,000)
Add Kings Transit increase	-	(27,528)
Add VWRM decrease	-	35,177
Remove Education Budget Error from 2024-2025	45,000	-
Add Education Budget Error for 2025-2026	-	(23,000)
Increased Education bill	-	(43,000)
Remove add'l pothole expenses in 25/26 only	25,000	(10,000)
Add back transfer to sewer reserve	(50,000)	-
Salary Adjustments (union increases and compensation review)	-	(45,628)
Other Changes	-	(2,973)
2026-2027 Projected Surplus / (Deficit)	<u>20,357</u>	<u>(334,250)</u>

Assumptions during 2025-2026 budget process:

*Assumes education increase, VWRM increase and RCMP increase are the same as 2025-2026

**Assumes assessed values increase \$100K (2025-26 was \$175K)

***Assumes County continues to provide \$20,000 grant for recreation

Addressing the Budget Deficit – Version 1

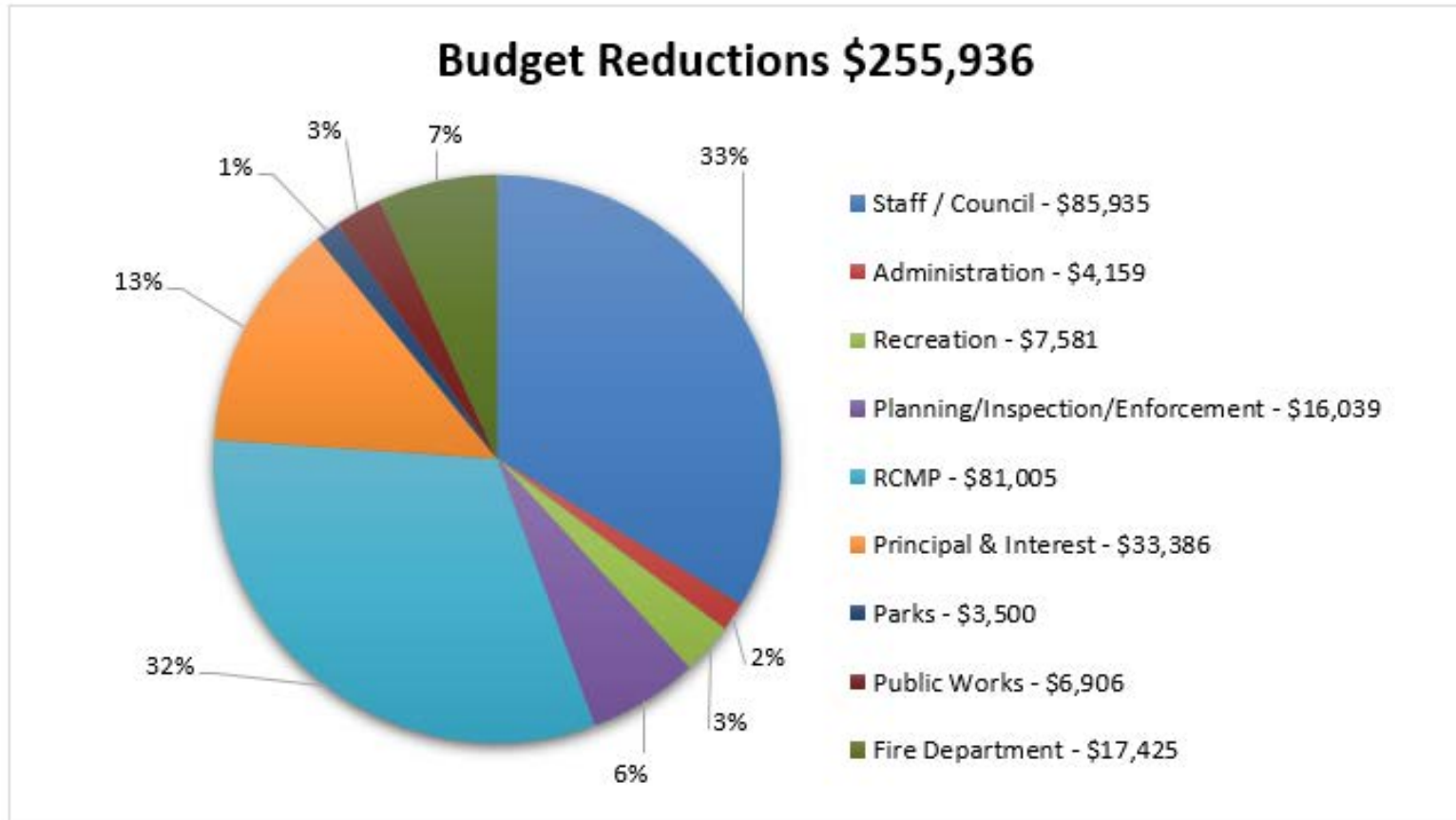
Summary of Cost Reductions Made by CAO and DOF Review

Deficit Before CAO and DOF Review	(334,250)
Reduced number of Councillors and staff attending Spring/Fall NSFM and AMANS Conferences	4,258
Removed staff wellness benefit and reduced staff teambuilding events, staff meetings and holiday party budget	5,826
Removed Accessibility Expenses	5,193
Reduced town-funded recreation programs/events and expenses	7,581
Reduced fire/building inspection expenses based on 25/26	10,385
Reduced planning contract expenses based on 25/26 trend	4,154
Reduced bylaw enforcement expense based on 25/26 trend	1,500
Total Cost Reductions Made by CAO and DOF Review	38,897
Deficit Before Management Meetings	(295,353)

Summary of Cost Reductions Made by Management Team

Deficit Before Management Meetings	(295,353)
Defer adding 2 new officers to Annapolis District RCMP (Town is responsible for 0.5 officer)	118,655
Added 3% increase to current RCMP budget to account for potential increases	(37,650)
Old backhoe loan and tractor loan completed in 2025-2026 MFC 40-A-1 and MFC 35-A-1	33,386
Removed or reduced hours for summer positions, including removing any grant funding for positions	47,029
Removed Economic Development Officer (potential MOU with Town of Annapolis Royal & County of Annapolis)	10,386
Removed 3% increase for non-union staff	14,282
Reduced Roads and Streets training costs from Public Works budget	4,154
Removed new garbage cans from Parks Budget	3,500
Removed various equipment from Public Works budget (jackhammer and door replacement)	6,906
Removed seacan and shelving, portable radio, and new fire alarm in fire department budget	17,425
Other small changes	(1,034)
Total Cost Reductions Made by Management Team	217,039
Current Deficit	(78,314)

Budget Reductions by Department



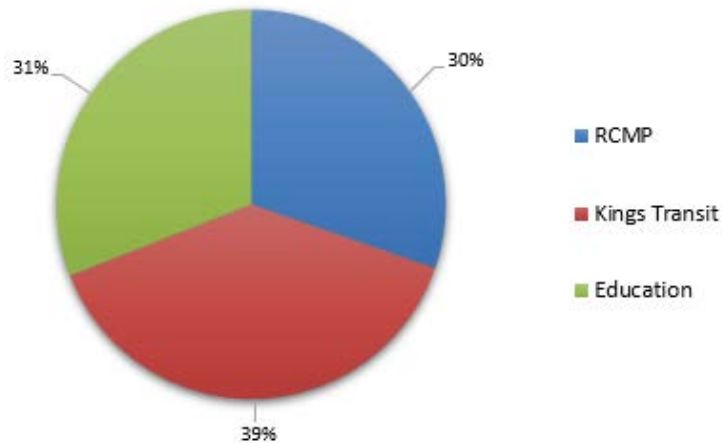
Version 1: Changes from 25-26 Budget

Summary of Changes from 2025-2026 Budget

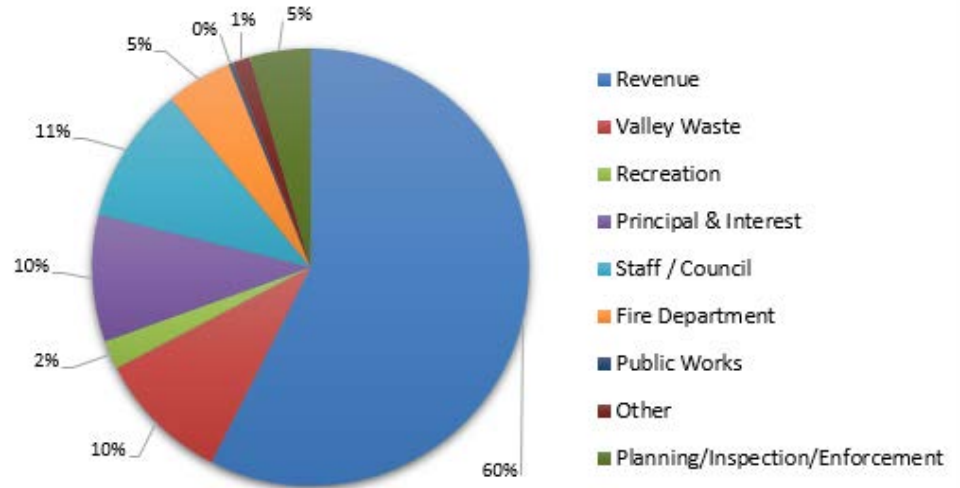
Deficit for 2025-2026	(221,643)
Revenue: increase in assessments (completed by PVSC)	205,000
RCMP: adjustment for 25/26 officer budgeted at only 9 months + 3% increase	(64,650)
Kings Transit Authority increases: joining as a full member plus KTA increases to budget	(82,528)
Valley Waste Resource Management: decrease to budget	35,177
Education: increases due to adjustments from prior year, and increases projected for 26-27	(66,000)
Planning/Inspection/Enforcement: reductions based on 25/26 trend	16,039
Recreation: reduced town-funded recreation programs/events and expenses	7,581
Principal and Interest: old backhoe loan and tractor loan completed in 2025-2026 MFC 40-A-1 and MFC 35-A-1	33,386
Removed staff wellness benefit and reduced staff teambuilding events, staff meetings and holiday party budget	5,826
Reduced number of Councillors and staff attending Spring/Fall NSFM and AMANS Conferences	4,258
Fire Department: removed seacan and shelving, portable radio, and new fire alarm	17,425
Economic Development: removed new ED Officer (potential MOU with Town of Annapolis Royal & County of Annapolis)	10,386
Removed or reduced hours for summer positions, including removing any grant funding for positions	47,029
Salary Adjustments (union increases and compensation review)	(31,346)
Public Works: removed various equipment, reduced Roads and Streets training, added small pothole budget for spring	1,060
Other Changes	4,686
Total Cost Reductions Made by Management Team	143,329
Current Deficit for 2026-2027	(78,314)

Changes from 2025-2026 Budget

Negative Impacts to Budget \$213,178



Positive Impacts to Budget \$356,507



Version 2: Changes from Version 1

Summary of Changes from Version 1

Deficit in Version 1 Presented at March 2, 2026 Committee of the Whole Budget Deliberations	(78,314)
Removed grants to organizations (pool, rink, museums, Southwest Biosphere)	18,000
Added 3% Cost of Living increase for non-union staff (consistent with union increase)	(12,660)
Increased RCMP by 3.4% instead of 3.0% based on discussion with DOJ	(5,020)
Adjustments to staffing based on retirement of Facilities Manager	14,649
Adjusted salary mapping for public works positions based on actual workload	24,840
Updated sewer rates based on changes to public works positions	31,142
Fixed error in double counting pension benefits for public works staff	16,952
Added budget for municipal by-election	(10,386)
Total Changes from Version 1	77,517
Current Deficit for 2026-2027	(797)

Version 3: Changes from Version 2

Summary of Changes from Version 2

Deficit in Version 2 Presented at March 23, 2026 Special Committee of the Whole Budget Deliberations	(797)
Added grants to organizations (pool, rink, museums, Southwest Biosphere)	(18,000)
Added a transfer from Operating Reserve (from prior year surplus) to fund the deficit	18,797
Total Changes from Version 2	797
Current Surplus / (Deficit) for 2026-2027	(0)

2026-2027 Budget

- Version 2 presented a \$797 deficit
- After making Council's suggested change from March 23rd, the deficit increased to \$18,797 which will be addressed by using prior year surplus:
 - Staff recommend that Council give authorization in advance to transfer any actual surplus at year end 2025-2026 to the Operating Reserve
- Tax rates are held steady at the 2025-2026 rates

**REQUEST FOR DECISION
Amendment to Policy A 1.20
Low-Income Tax Exemption Policy
RFD#: 029-2026**



To: Committee of the Whole and Town Council
From: Leah Profitt, Director of Finance
Date: April 7, 2026 and April 20, 2026
Subject: Amendment Tax Exemption – Low Income Policy

Guiding Principles for Decision-Making

Accountability Transparency Diversity Sustainability Engaged Informed

References/Attachments

- Draft Low-Income Tax Exemption Policy A 1.20

Legislation

- Pursuant to the *Municipal Government Act* Section 69

Recommendation

That Council approve the proposed revisions to the Low-Income Tax Exemption Policy and increase the exemption amount to \$320 and the household income not exceeding \$26,100.

Background

Middleton offers a tax exemption for taxpayers who meet the requirements outlined in the Town’s Tax Exemption Low-Income Policy. Eligible taxpayers must complete the Town’s application form, which is available on the Town’s website, and submit along with their most current Notice of Assessment. Completed applications must be submitted to the Town by July 31st.

The policy was last revised in April 2025 to provide a \$310 tax exemption for taxpayers whose household income did not exceed \$25,700.

Since that time, the Consumer Price Index (CPI) for Nova Scotia between March 2025 and February 2026 increased by 1.7%. The proposed revisions reflect an increase in both the tax exemption amount and the eligible household income threshold to incorporate the inflation that has occurred since March 2025.

This RFD serves as the 7-day notification that staff will be bringing forward for Council’s consideration at the April 20th, 2026 Council meeting.

REQUEST FOR DECISION
Amendment to Policy A 1.20
Low-Income Tax Exemption Policy
RFD#: 029-2026



Financial Implications

The 2026/27 operating budget has been prepared and incorporates an estimate of the amount of the total amount of tax exemption due to this policy. The total exemptions granted in 2025/26 were \$1,240.

Strategic Plan/Operating Plan Alignment

Check Applicable	Strategic Priority Area	Comments
	Environment	
	Infrastructure	
	Economy	
	Community	
X	Governance	Ensures legislative requirements are met.
	Council Strategic Initiative	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

The CAO agrees with the recommendation of staff.

CAO Initials: AC

Target Decision Date: April 20, 2026

Low Income- Tax Exemption

Effective Date:

1995-07-05

Revision Date:

2001-03-05, 2007-03-05, 2008-04-07,
2010-02-01, 2011-02-07, 2022-04-04,
2024-05-06,
2025-04-22, 2026-04-07

Approved by Council: 2026-04-20

1.0 DEFINITIONS

- 1.1. **Town** is the Town of Middleton.
- 1.2. **Household Income** is defined as the total income reported on line 15000 of the TI General Income Tax and Benefit Return, from all members of the household, for the calendar year preceding the fiscal year of the Town.

2.0 REFERENCES

- 2.1 Nova Scotia Municipal Government Act Section 69

3.0 PURPOSE

To provide a partial property tax exemption for low-income households, pursuant to section 69 of the Municipal Government Act.

4.0 SCOPE

This policy is applicable to those taxpayers within the Town of Middleton who meet the requirements outlined in section 5.0.

5.0 POLICY

- 5.1 In the fiscal year ~~2025-26~~2026-27, an exemption of \$ ~~310320~~ will be granted to a taxpayer for a property in the Town, subject to the following conditions:
 - Household Income as defined in this policy does not exceed \$ ~~25,700~~26,100.
 - The taxpayer makes application to the Town and provide a Notice of Assessment from Canada Revenue Agency.
 - The taxpayer owns and occupies the property as their principal residence.
 - The amount of exemption shall not, in any case, exceed the amount of tax levied.
- 5.2 Where the property is jointly owned, tax exemptions shall only be granted to owners meeting the above noted conditions, with the exemption portion being based on the corresponding ownership in such property. The total

exemption for the property will not exceed \$~~310320~~.

5.3 Applications for exemption must include:

- A completed application form, available from the Town's website or Town Hall.
- A copy of the most current Notice of Assessment from Canada Revenue Agency.
- All applications must be received by Town Hall no later than July 31st of the year in which the property owner is seeking the exemption.

5.4 ~~For the fiscal year, 2026-27 and beyond,~~ the Director of Finance will review this policy on an annual basis and detail any proposed amendments for Council's consideration during budget deliberations.

I, Sara Marceau, **Town Clerk of the Town of Middleton**, do hereby certify that the Policy, of which the foregoing is a true copy, was duly passed at a duly called meeting of the Town Council of the Town of Middleton held on the ~~22nd~~20th day of April, 202~~6~~5.

Sara Marceau,
Town Clerk

Policy Adoption	
Date of 7-day notification to Council	April 7 <u>14</u> , 202 6 <u>5</u>
Date of Approval	M April 22 <u>22</u> , 202 6 <u>5</u>

REQUEST FOR DECISION
Transfer 2025-2026 Surplus to
Operating Reserve
RFD#: 030-2026



To: COTW and Special Town Council
From: Leah Profitt, Director of Finance
Date: April 7, 2026 and April 20, 2026
Subject: Transfer 2025-2026 Surplus to Operating Reserve

Guiding Principles for Decision-Making

Accountability

Transparency

Diversity

Sustainability

Engaged

Informed

References/Attachments

- N/A

Legislation

- *Section 3(5) of Financial Reporting and Accounting Manual – Department of Municipal Affairs*

Recommendation

That Council authorize staff to transfer any actual operating surplus from the 2025–2026 fiscal year at year-end to the Operating Reserve.

Background

Each year, the Town may realize either a surplus or deficit in its operating budget, depending on actual revenues and expenditures compared to budget. Any surplus represents funds that were not required to support operations during the fiscal year.

Maintaining adequate reserve balances is a key component of the Town’s long-term financial sustainability and risk management strategy. Operating reserves provide a funding source for unforeseen expenditures, revenue shortfalls, and future budget pressures.

Financial Implications

The exact amount of the transfer will not be known until completion of the 2025–2026 year-end and audit process. The transfer will not impact the current year’s budget but will increase the balance of the Operating Reserve.

The last forecast presented to Council on March 16, 2026 as of January 31, 2026, showed a forecasted deficit of \$12,699. After that presentation, staff received updated information from

REQUEST FOR DECISION
Transfer 2025-2026 Surplus to
Operating Reserve
RFD#: 030-2026



the Department of Justice, and updated 2025-2026 invoices for RCMP services, that created additional savings due to officers being hired later in the year than budgeted. Staff now estimate, all other things being equal in the last forecast, an updated forecasted surplus of approximately \$35,000 for the 2025-2026 fiscal year. Given that Council wishes to fund its' 2026-2027 operating deficit before transfers of \$18,797 via the prior years' surplus in the Operating Reserve, staff must have authorization from Council to transfer any and all 2025-2026 actual surplus to the Operating Reserve at year-end. Otherwise, any surplus will roll into retained earnings and will not be available in the Operating Reserve.

Strategic Plan/Operating Plan Alignment

Check Applicable	Strategic Priority Area	Comments
	Environment	
	Infrastructure	
	Economy	
	Community	
X	Governance	
	Council Strategic Initiative	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

The CAO supports the recommendation of staff.

CAO Initials: AC

Target Decision Date: April 20, 2026

COMMUNITY COMPLAINTS & CONCERNS

Status Report

Complaint #	Date Complaint Received	Method of Complaint	Description of Concern/Complaint	Department Responsible	Complainant Updated	Staff Update	Status
25-024	26-Jun-25	Phone	Complainant said that the signage at Needs in Middleton impedes visibility when turning left from Bridge Street on to Main Street.	Public Works/Parks	26-Jun-25	Aug 21/25: Letter being drafted. Sep 6/25: Letter was signed by CAO and mailed to property owner. Nov 12/25: Letter was returned to the Town due to no PO Box. It was mailed again with the correct mailing address. Mar 23/26: Sign has been removed.	Complete
25-026	24-Nov-25	Phone	Complainant would like to see white lines painted along Main Street (Brooklyn Road side), and Brooklyn Road. Complainant finds it very difficult to see the shoulder of the road at night.	Public Works/Parks	4-Dec-25	White lines will be repainted in the spring when weather improves.	In-Progress
26-003	27-Feb-26	In-person	Complainant was walking on the sidewalk across from Foodland and tripped over the sidewalk that has lifted up. Complainant said there is a construction cone there, but it is not on or near the damaged sidewalk.	Public Works/Parks	28-Feb-26	Feb 28/26: PW is aware of the issue and is trying to get cold patch as soon as they can to fix it. The sidewalk area has two traffic cones and spray paint on it. April 1/26: Sidewalk has been cold patched.	Complete
26-004	27-Mar-26	Facebook Messenger	Multiple complainants are concerned about a large pothole on Bridge Street. They are concerned for their vehicles as well as safety.	Public Works/Parks	1-Apr-26	Mar 30/26: Pothole filled with cold patch.	Complete
26-005	27-Mar-26	Email	The large EFR trucks that collect commercial waste have been driving on side streets (Maple, Commercial). Residents are concerned about the damage these trucks can cause on the infrastructure.	Administration	2-Apr-26	Mar 30/26: Letter to EFR has been written and sent to CAO. April 1/26: Letter sent.	In-Progress

INFORMATION REPORT

Report To: Town of Middleton Committee of the Whole
Meeting Date: April 7, 2026
Prepared By: Amanda Lewis Bylaw Enforcement Officer, Annapolis County
Report Number:
Subject: Dangerous and Unsightly Premises Report

ORIGIN

Report to Committee of the Whole for the period ending March 31, 2026. The County of Annapolis Bylaw Enforcement has been contracted by the Town of Middleton for Dangerous and Unsightly Premises (DUP) and Bylaw Enforcement.

LEGISLATIVE AUTHORITY

Municipal Government Act Part XV 345(3)
AM-1.4.15 Dangerous and Unsightly Premises Policy

BACKGROUND

Dangerous and Unsightly Premises that are currently outstanding files

File No.	Date of Complaint	Property location	Dangerous	Unsightly	Comments /Status
2025/26					
2025/26-M01	June 3/23	Main St, Middleton		X	Reviewed by administrator, determined not to be DUP file closed.
2025/26-M02	June 1/23	Victoria St, Middleton		X	Complete, file closed.
2025/26-M04	June 27/25	Bridge St, Middleton	X	X	Spoke to owner and confirmed with Planning that there is an open demolition permit. Open and will be monitoring for progress.
2025/26-M05	Apr 26/23	George St, Middleton	X		Permit has been issued for repairs. Will be rectified this spring.
2025/26-M06	June 5/23	School St, Middleton	X		Complete, file closed.
2025/26-M07	May 24/24	Bridge St, Middleton	X		Complete file closed.

DISCUSSION

This information report is to provide an update on the currently active/outstanding Dangerous and Unsightly properties to Committee of the Whole.

Prepared by: Amanda Lewis, Bylaw Enforcement Officer, Annapolis County

Reviewed by: Sean, Manager of Protective Services, Annapolis County

Approved by:

Approval Date:

2026-03-25

Ashley Crocker

March 25, 2026

Ashley Crocker
Chief Administrative Officer

(Date)

Town of Middleton
Water Utility Financial Variance Report
as of February 28th, 2026
UNAUDITED

28-Feb-26			
Actuals	Budget	Variance (\$)	YTD Variance Explanation
REVENUES			
Metered sales	511,160	460,947	50,213 Water invoicing over budget due to rate adjustment per Water Rate Study
Flat rate sales	-	800	(800) <i>Nothing to report</i>
Public fire protection	-	667	(667) <i>Nothing to report</i>
Sprinkler service	-	2,317	(2,317) <i>Nothing to report</i>
Other operational revenue	8,057	6,314	1,743 <i>Nothing to report</i>
Non-operating revenue	530	984	(454) <i>Nothing to report</i>
TOTAL REVENUE	519,747	472,029	47,718
EXPENSES			
Source of supply	209	5,511	5,302 <i>Nothing to report</i>
Power and pumping	49,636	64,570	14,934 Savings on repairs & maintenance to date
Water treatment	36,370	36,452	82 <i>Nothing to report</i>
Transmission and distribution	232,529	244,152	11,623 Savings on repairs & maintenance to date
Admin and general	227,396	240,249	12,853 Savings due to administrative wages & benefits - staff vacancy
Taxes	45,430	46,607	1,177 <i>Nothing to report</i>
Amortization	-	-	-
TOTAL EXPENSES	591,571	637,541	45,970
ANNUAL SURPLUS / (DEFICIT)	(71,824)	(165,512)	93,688
FINANCING AND TRANSFERS			
Capital out of revenue	-	-	-
Transfer to reservoir reserve	-	-	-
TOTAL AFTER TRANSFERS	(71,824)	(165,512)	93,688



**Municipal Affairs
Office of the Minister**

PO Box 216, Halifax, Nova Scotia, Canada B3J 2M4 • Telephone 902 424-5550 Fax 902 424-0581 • novascotia.ca

March 24, 2026

Your Worship Gail Smith
Mayor, Town of Middleton
Via Email: GSmith@town.middleton.ns.ca

Dear Mayor Smith:

As Minister of Municipal Affairs, I am responding on behalf of Honourable John A. Lohr, Minister of Finance and Treasury Board, to your letter of March 10, 2026, regarding Financial Condition Indicators (FCIs); specifically, the Residential Tax Effort Indicator and its reliance on median household income information from the Census.

I appreciate your raising the Town's concerns about the age of the median household income data and the potential implications of how the Residential Tax Effort FCI is interpreted.

FCIs are developed and maintained in partnership through the FCI Committee, comprised of representatives from the Department of Municipal Affairs, the Nova Scotia Federation of Municipalities, and the Association of Municipal Administrators of Nova Scotia. This Committee assesses potential methodological adjustments to the FCIs, such as whether inflationary or indexing approaches should be applied to median household income between Census years.

The Department will bring the Town's suggestion forward to the Committee for review and discussion. Any recommendations arising from that process will be communicated to all municipalities.

Again, thank you for bringing this matter to our attention, as well as for your continued commitment to strengthening financial reporting and comparability across Nova Scotia municipalities.

Yours truly,

Honorable John A. MacDonald
Minister of Municipal Affairs

c: Honourable John A. Lohr, Minister, Finance and Treasury Board
Paul LaFleche, Deputy Minister
Valerie Pottie Bunge, Associate Deputy Minister
David Bowlby, Annapolis MLA
Ashley Crocker, CAO, Town of Middleton
Leah Profitt, Director of Finance, Town of Middleton