



**Municipality of Mississippi Mills**

**SPECIAL COUNCIL AGENDA**

**Tuesday, September 22, 2020**

**6:00 p.m.**

**Council Chambers, Municipal Office  
3131 Old Perth Road**

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**Pages**

**A. CALL TO ORDER**

**B. ATTENDANCE**

**C. APPROVAL OF AGENDA**

**D. DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

**E. CONSIDERATION OF A CLOSED SESSION**  
None

**F. RISE AND REPORT**

**G. DELEGATION, DEPUTATIONS, AND PRESENTATIONS**

**G.1 Howard Allan, Allan and Partners LLP re: Cost Sharing Agreement**

**2 - 51**

**Recommended Motion:**

**THAT** the deputation from Howard Allan, Allan and Partners LLP, re: Cost Sharing Agreement be received as information.

**H. PUBLIC MEETINGS**  
None

**I. SPECIAL REPORTS**  
None

**J. CONFIRMATORY BY-LAW**

**Recommended Motion:**

**THAT** By-law 20-087, being a by-law to confirm the proceedings of Council of the Corporation of the Municipality of Mississippi Mills at its special meeting held on the 22nd day of September, 2020 be read, passed, signed and sealed in Open Council this 22nd day of September, 2020.

**K. ADJOURNMENT**

**Recommended Motion:**

**THAT** the meeting be adjourned at x:xx p.m.

# Mississippi Mills, Carleton Place, Beckwith Cost Sharing Agreement

## A. Purpose of the Agreement

- To provide services for the Communities within the Municipalities
- To provide for an apportionment of costs for shared services that is fair and equitable and can change with growth
- Brief history of the agreement

## B. Cost Sharing Model Parameters

- Capital versus Operating Costs
- Weighted Assessment versus User Fees
- Weighted Assessment by Poll to account for distance based on community of interest
- Not a complex calculation based on the taxation system in Ontario

## C. Review of Mississippi Mills Share of Costs for the Past Nine Years (2012 – 2020)

Year	Carleton Place Library		Carleton Place Pool		Carleton Place Recreation		Totals for Year	
	Amount	Change	Amount	Change	Amount	Change	Total Amount	Change
	\$	%	\$	%	\$	%	\$	%
2012	45,474		22,491		47,432		115,397	
2013	46,414	2.03	22,488	-0.01	47,297	-0.28	116,199	0.70
2014	46,111	-0.66	21,760	-3.24	47,068	-0.48	114,939	-1.08
2015	45,263	-1.87	19,660	-9.65	39,972	-15.08	104,895	-8.74
2016	46,142	1.91	17,323	-11.89	41,186	3.04	104,651	-0.23
2017	49,575	6.92	17,839	2.98	45,546	10.59	112,960	7.94
2018	51,033	2.86	21,537	20.73	49,667	9.05	122,237	8.21
2019	57,555	11.33	22,922	6.43	53,318	7.35	133,795	9.46
2020	59,974	4.03	28,821	25.74	61,037	14.48	149,832	11.99
<b>Total</b>	<b>447,541</b>		<b>194,841</b>		<b>432,523</b>		<b>1,074,905</b>	
Total Paid 2012 - 2020			<b>\$1,074,905</b>					

- Total costs have increased just slightly more than 2.5% per annum during the period for an overall increase of 29.8% over nine years.
- 2012 – 2019 figures are actual, 2020 as per budget

# Mississippi Mills, Carleton Place, Beckwith Cost Sharing Agreement

## D. Growth in Assessment for 2012 to 2020

### Weighted Assessment Growth – Cost Sharing Portion

	Mississippi Mills		Mississippi Mills South Ramsay		Carleton Place		Beckwith	
	\$	Increase	\$	Increase	\$	Increase	\$	Increase
2012	338,698,492		197,524,464		1,071,997,537		405,670,609	
2020	529,881,527	56.45%	323,323,877	63.69%	1,668,596,322	55.65%	677,824,566	67.09%

### Apportionment of Cost Sharing – Based on Weight Assessment

	Mississippi Mills	Mississippi Mills South Ramsay	Carleton Place	Beckwith	Total
Swimming Pool					
2012	18.65%	0.00%	59.02%	22.33%	100.00%
2020	18.42%	0.00%	58.01%	23.57%	100.00%
Recreation					
2012	0.00%	11.79%	63.99%	24.22%	100.00%
2020	0.00%	12.11%	62.50%	25.39%	100.00%
Library					
2012	0.00%	11.79%	63.99%	24.22%	100.00%
2020	0.00%	12.11%	62.50%	25.39%	100.00%

## E. Effective 2020 Tax Rate for Cost Sharing Compared to Mississippi Mills Services

- Assumptions Regarding Calculation
  - Calculate total Mississippi Mills weighted assessment
  - Calculate South Ramsay weighted assessment
  - Calculate tax rate for recreation and library services
  - Calculate tax rate for swimming pool

### 2020 Assessments

\$

- Total Mississippi Mills Weighted Assessment 2,119,526,105
- Mississippi Mills Weighted Assessment Allocated to Pool (25%) 529,881,527
- South Ramsay Weighted Assessment 323,323,877

# Mississippi Mills, Carleton Place, Beckwith Cost Sharing Agreement

## E. Effective 2020 Tax Rate for Cost Sharing Compared to Mississippi Mills Services / continued

Operating Expenses Excluding Capital (2020 Budget)	\$
<ul style="list-style-type: none"> <li>Mississippi Mills Municipal Levies (2020) <ul style="list-style-type: none"> <li>Library (\$633,844 less cost share of \$59,974)</li> <li>Recreation (excludes community grants)</li> </ul> </li> </ul>	
	573,870
(\$1,309,995 - \$172,609)	1,137,386

### Effective 2020 Tax Rate Excluding Cost Shared Programs

	Recreation	Library
Levy (excluding cost sharing) (\$1,137,386 - \$26,821 - \$61,037)	\$1,047,528	\$573,870
Weighted Assessment	1,796,202,228	1,796,202,228
Effective Tax Rate	0.05832%	0.03195%
Levy per \$300,000 Assessed Household	\$174.96	\$95.85

### Effective 2020 Tax Rate For Cost Shared Programs

	Swimming Pool	Recreation	Library
Levy	\$28,821	\$61,037	\$59,974
Weighted Assessment	529,881,527	323,323,877	323,323,877
Effective Tax Rate	0.00544%	0.01888%	0.01855%
Levy per \$300,000 Assessed Household	\$16.32	\$56.63	\$55.65

### Effective Overall 2020 Tax Rate For Municipal Levy

	Recreation	Library
Levy	\$1,137,386	\$633,844
Weighted Assessment	2,119,526,105	2,119,526,105
Effective Tax Rate	0.05366%	0.02990%
Levy per \$300,000 Assessed Household	\$160.99	\$89.71



# Mississippi Mills, Carleton Place, Beckwith Cost Sharing Agreement

## F. Observations

- **Usage Statistics** (as provided by Carleton Place)

### Pool Usage – 2019

Lessons		Memberships		Punch Cards	
Mississippi Mills	30.00%	Mississippi Mills	34.60%	Mississippi Mills	46.10%
Carleton Place	38.00%	Carleton Place	47.60%	Carleton Place	35.79%
Beckwith	26.00%	Beckwith	12.40%	Beckwith	10.29%
Other	6.00%	Other	5.40%	Other	7.82%

### Library – 2019

	Active (<2 years)		Total Users <5 years	
Mississippi Mills	635	10%	1,005	10%
Carleton Place	3,895	58%	5,757	57%
Beckwith	1,710	26%	2,522	25%
Non-Residents	426	6%	742	7%

### Recreation – 2019

#### Activities

Minor Hockey Youth Broomball Puc Men Ottawa Valley Titans Almonte Seniors Hockey Mississippi Little League CP Mixed Slo Pitch League	MTK Hockey Ladies Broomball Sportsmen Hockey Seniors Skating Pick Up Hockey Carleton Place Soccer Club Monday Night Mixed Slo Pitch League	Girls Hockey Old Puckers 35+ Hockey Parents & Tots Skating Figure Skating Ladies Fastball
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## Cost Sharing Agreement Timeline

The following timeline was developed from a review of historical municipal records on cost sharing however it may not reflect all activities.

- June 9, 1987- Almonte Council passes By-law #27-1987 approving entering into the cost sharing agreement developed by Howard Allan's accounting firm.
- September 28, 1987-The agreement is signed between Carleton Place, Almonte, Beckwith and Ramsay for recreation, pool and library services. The agreement is not a reciprocal agreement, A capital reserve is included for future work and is established at 3%. Major capital projects are to be included by separate agreements if all parties approve. The original agreement is attached.
- A joint cost sharing Committee is formed to discuss shared services. Library services does not generally appear to be included in these discussions although there are periodic reviews of usage statistics noted in the minutes of these meetings.
- 1996-A separate agreement was entered into for cost sharing related to the new ice surface in Carleton Place
- October 24, 1996-A separate agreement was entered into for cost sharing related to the construction of a ball field in Carleton Place
- 1997/1998-A separate agreement was entered into with Beckwith for cost sharing related to the construction of a ball diamond.
- November 2000 and an addendum in 2001-The agreement was reviewed following amalgamation and includes Mississippi Mills, Carleton Place and Beckwith. This report is also attached.
- 2000/2001-The capital reserve for the pool is increased to 7%
- 2001-A separate cost sharing agreement was entered into for the construction of a soccer field at Notre Dame in Carleton Place
- 2004-A review was conducted by the joint cost sharing Committee of the library portion of the cost sharing agreement on a request from the Mississippi Mills Library Board-no changes were made.
- February 8, 2005 Resolution 055-05 Mississippi Mills approves that the capital reserve for the pool is increased from 7% to 10%
- Over the course of the agreement, periodic reviews of usage, facilities and projects are discussed by the joint cost sharing committee including consideration of Mississippi Mills recreation capital projects and whether they should be included in a separate agreement.
- May 19, 2015, Mississippi Mills council passed motion 177-15 requesting information on usage statistics of facilities that both Carleton Place and Mississippi Mills residents use

- June 16, 2015, a report is presented to the Committee of the Whole by Mississippi Mills CAO, Diane Smithson on usage statistics
- June 29, 2015, a second report is presented by Mississippi Mills CAO, Diane Smithson to Committee of the Whole on usage statistics.
- June 29, 2015, Mississippi Mills Council passes motion 260-15 to authorize the Mayor and CAO to negotiate a fair and reciprocal cost sharing agreement with Carleton Place.
- January 13, 2016, a report is presented by Mississippi Mills CAO to the joint cost sharing committee requesting that a review of the agreement be undertaken and that Mississippi Mills should enter into a separate agreement with Carleton Place for their residents use of Mississippi Mills facilities and that Mississippi Mills consider entering into a separate cost sharing agreement for the use of Beckwith facilities.
- June 13, 2016, Howard Allan attended a joint cost sharing committee meeting to discuss the cost sharing agreement with the members. The joint cost sharing Committee did not approve of a review of the agreement at the time.
- November 15, 2016, a report is presented to Committee of the Whole by Mississippi Mills CAO, Diane Smithson requesting that the Mississippi Mills Public Library Board approve the library portion of the cost sharing agreement annually and that they review and ratify the agreement annually.
- December 30, 2016 an agreement is entered into between the Carleton Place Public Library Board and the Mississippi Mills Public Library Board for cost sharing.
- March 3, 2020 Council passes resolution 081-20 that Howard Allen be invited to a meeting to review the cost sharing agreement with Council and the Library Board.
- 1987-2020-Mr. Allan and his accounting firm continue to update the cost sharing calculations annually including any changes agreed upon by the parties to the agreement.

E.11  
File L04CSA

# HOWARD A. ALLAN

Chartered Accountant

22 WILSON STREET WEST, PERTH, ONTARIO K7H 2M9  
(613) 267-6580

April 16, 1987

To: The Members of Council, Inhabitants and Ratepayers of the  
Town of Carleton Place, the Town of Almonte, the Township  
of Ramsay and the Township of Beckwith:

We have now completed our study to determine a fair and equitable sharing of costs in providing recreation, swimming pool, library and other cultural services to the residents of Almonte, Carleton Place, Beckwith and Ramsay. During the course of this study, we noted there were various limitations. These include the following:

- (i) The study was confined to four municipalities. There is a possibility other Townships such as Drummond, Goulbourn and West Carleton should also share in some of the recreational and cultural costs for this area.
- (ii) Many of the assumptions were somewhat subjective. Although we believe that our role as auditor of the four participating municipalities helped us to be objective as to the facts of this study, there is no question certain assumptions had to be made which could not be based on truly objective information.
- (iii) Lack of precedent. In our review of other cost-sharing arrangements, it became clear there were not established cost-sharing formulas from which we could base our model.

Nevertheless, we are suggesting what in our view, is a fair and equitable formula for the sharing of costs in providing recreational and cultural services for neighbouring municipalities. We do not believe it is the perfect formula, but rather one that may be improved in the future. We have enjoyed working on this study for you and will look forward to dealing with any questions you may have.

Yours truly,



Howard A. Allan

enclosure  
HAA/jhf

COST-SHARING OF RECREATIONAL AND CULTURAL SERVICES STUDY

Town of Almonte, Town of Carleton Place,

Township of Beckwith, Township of Ramsay

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COST-SHARING OF RECREATIONAL AND CULTURAL SERVICES STUDY  
TOWN OF ALMONTE, TOWN OF CARLETON PLACE, TOWNSHIP OF BECKWITH,  
TOWNSHIP OF RAMSAY

Recommendations and Conclusions

- I That the basis of the cost-sharing be adjusted taxable property and business assessment.
- II That the Townships of Beckwith and Ramsay prorate their adjusted assessment to account for distance from recreational and cultural facilities.
- III That the participating municipalities include in their adjusted assessment the equivalent assessments for the municipal share of both telephone taxation and grants-in-lieu.
- IV That an apportionment of recreational and cultural net operating costs be based on the total adjusted assessment, including equivalent assessment for a specific area.
- V That the municipality in which the facility is located be responsible for the initial capital cost of the project but that a reserve fund be established to meet future major repairs of the facility.
- VI That the neighbouring municipalities negotiate in good faith the specific services or programs in which to share costs.
- VII That all municipalities have board representation for the services or programs in which they participate.
- VIII That these recommendations be phased in over at least a two to three year period to allow for appropriate planning.

## COST SHARING OF RECREATIONAL AND CULTURAL SERVICES STUDY

### Purpose of Study

The purpose of this study is to determine a fair and equitable basis for the sharing of costs involved in the providing and maintaining both recreational and cultural facilities and programs, between neighbouring municipalities.

In view of your request to develop a cost-sharing formula, it is not our intent to discuss the advantages or disadvantages of such an agreement but rather to confine our study to the establishing of a suitable formula.

### Factors Affecting the Cost-Sharing Formula

#### A Basis of Cost-Sharing

In the past number of years there have been numerous methods suggested as a basis of cost-sharing. Ideas have included user fees, per household charges, subjective amounts determined by Council and arbitrary percentages of net operating expenses. During the past few weeks, we have contacted various municipalities, provincial officials and certain municipal auditors in an effort to establish an equitable formula. However no one appears to have the definitive answer. Ideas vary depending on the individual whom you are speaking to.

In our view the fairest way to share costs is on the basis of taxable property and business assessment, the basis of municipal taxation. Advantages of using the assessment basis are as follows:

- (i) Consistent with other cost-sharing expenditures such as County and School levies;
- (ii) Reflects the ability of a municipality to pay, taking into account grants-in lieu, commercial and business taxation as well as residential taxation;
- (iii) Assessment is updated on an annual basis reflecting change in the area municipalities;
- (iv) Does not create the practical problems in collecting differing user fees for 'outside' municipalities.

Disadvantages of this sharing basis include:

- (i) Does not relate directly to those using the facilities or program. Although this is often seen as being unfair, there would appear to be a much broader question. Does the municipality have a responsibility to provide recreational and cultural services to its residents?

If the answer is affirmative, then, surely assessment is a reasonable basis as not all residents use schools, County services, day care, fire services etc. on an equal basis. These are paid for on the basis of assessment - the ability to pay.

- (ii) Does not take into account certain residents are a distance from the various facilities. This is a definite problem. Nevertheless in our suggested formula we have attempted to account for this by pro-rating the assessment included in the formula based on distance.

#### B Nature of Costs to Share In - Capital vs. Operating

There is no clear-cut precedent with respect to this issue - should municipalities share in both operating and capital costs? As a general rule, it is our view that the individual municipality in which the facility is built should cover the initial cost. To do otherwise would mean that a municipality may not be responsible for its own destiny. There is also the question of ownership. It seems that for practical planning purposes, the municipality in which the facility resides should have control. Nevertheless, we would not preclude negotiation between neighbouring municipalities on this issue.

Given our view with respect to capital expenditure, we believe that operating expenses should include a replacement reserve fund of three percent of gross operating expenditure to maintain the facility in its original state. This reserve fund would be classified as an operating expense in which the municipalities would share based on the established formula. This fund would not be used for normal repair and maintenance but rather for capital expenditure as defined by generally accepted accounting principles for Ontario municipalities.



#### C Areas of Cost-Sharing

There is a broad question of what specific facilities or programs in which municipalities should share. It is clear that there should be a recognition that all municipalities may provide recreational and cultural services. For example, while urban centres may provide arenas, pools, libraries, ball diamonds, etc., rural municipalities may provide cross-country ski trails, ball diamonds, snowmobile trails, etc. It seems clear this issue must be negotiated in good faith by all parties to arrive at a fair conclusion.

#### D Board Representation

It is clear that all municipalities involved in the cost-sharing must have representation on the boards to which they are contributing. The basis of representation should correlate to the various municipal contributions.



## Township of Ramsay Assessment

### Assumptions

In order to establish a reasonable weighting of assessment of the township between the two towns, we have split the assessment into polls. In turn we have attempted to estimate on an equitable basis, what portion of the assessment in each poll should be weighted to each town. It is clear this exercise is somewhat subjective and we have made the following assumptions:

- (i) The assessment included in Ramsay's base by poll is as follows:
- |        |      |
|--------|------|
| Poll 1 | 100% |
| 2      | 50%  |
| 3      | 100% |
| 4      | 100% |
| 5      | 50%  |
- (ii) Polls two and four, to the extent their assessment has formed part of the base, have been allocated one-hundred percent (100%) to Almonte. An argument could be made that a portion of poll two should be directed towards Carleton Place but it is our view the amount would not be significant.
- (iii) The assessment base of polls one, three and five have been allocated eighty percent (80%) Carleton Place, twenty percent (20%) Almonte. This allocation has been based on our estimate that the assessment of these polls tends to be weighted around Carleton Place as opposed to Almonte. However given that poll three borders Almonte, and a portion of poll one is close by, we made the assumption on an 80/20 split was fair.

### PRORATION OF RAMSAY ASSESSMENT

	Residential (page 6)	Adjusted Commercial	Total Assessment Base	Total Adjusted Assessment
	-----	-----	----	-----
Poll 2		\$5,327@1.176		
	\$791,707	\$6,265	\$ 797,972	\$ 398,986 (50%)
Poll 4		\$55,277@1.176		
	\$876,941	\$65,006	941,947	941,947
Poll 1		\$29,725@1.176		
	\$512,238	\$34,957	547,195	547,195
Poll 3		\$202,717@1.176		
	\$1,200,983	\$238,395	1,439,378	1,439,378
Poll 5		\$23,580@1.176		
	\$528,771	\$27,730	556,501	278,251 (50%)
			-----	-----
			\$4,282,993	\$3,605,757
			=====	=====

Conclusion: Percentage of Assessment Used in Area Recreational  
and Cultural Facilities and Programs Cost-Sharing

$$\frac{3,605,757}{4,289,993} = 84.2\%$$

Say 84%

Carleton Place/Almonte Share of Ramsay Assessment Base

	Carleton Place -----	Almonte -----
Pol1 2	\$ ---	\$ 398,986
Pol1 4	---	941,947
Pol1 1	437,756	109,439
Pol1 3	1,151,502	287,876
Pol1 5	222,601	55,650
	-----	-----
	\$1,811,859	\$1,793,898
	=====	=====
Carleton Place	\$1,811,859	50.2%
Almonte	1,793,898	49.8%
	-----	-----
	\$3,605,757	100.0%
	=====	=====

Conclusion: Assessment Base should be shared on a 50/50 basis.

Township of Ramsay Assessment By Poll

Poll 1

Residential Public	451,625
Residential Separate	60,613
Commercial Public	19,335
Commercial Separate	105
Business Public	10,085
Business Separate	200

Poll 2

Residential Public	757,180
Residential Separate	34,527
Commercial Public	4,002
Business Public	1,325

Poll 3

Residential Public	996,180
Residential Separate	175,222
Commercial Public	148,735
Commercial Separate	772
Business Public	52,980
Business Separate	230

Poll 4

Residential Public	755,606
Residential Separate	121,335
Commercial Public	22,849
Commercial Separate	14,958
Business Public	8,415
Business Separate	9,055

Poll 5

Residential Public	479,730
Residential Separate	49,041
Commercial Public	23,580
Business Public	6,495

Zoning By-Law No 1545  
as Amended, for the

# Township of Ramsay

County of Lennox, Ontario

Schedule 'A'  
Official Consolidation

ALLS, 1974-1975  
Amended 1978

township  
boundary  
zoning  
boundary



## Legend:

residential general	R	Institutional	I
residential rural	RR	open space	OS
residential seasonal	RS	flood plain	FP
commercial general	C	rural	RU
commercial highway	CH	Special Rural	
commercial tourist	CT	pit or quarry	SAP
industrial restricted	ML	wrecking yard	SRW
industrial general	MG	solid waste disposal site	SRD
		holding	h
		special exception	(further)

Scale of Authority: 1:10,000 (1 inch = 1 mile)

This is a By-Law A to B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, AB, AC, AD, AE, AF, AG, AH, AI, AJ, AK, AL, AM, AN, AO, AP, AQ, AR, AS, AT, AU, AV, AW, AX, AY, AZ, BA, BB, BC, BD, BE, BF, BG, BH, BI, BJ, BK, BL, BM, BN, BO, BP, BQ, BR, BS, BT, BU, BV, BW, BX, BY, BZ, CA, CB, CC, CD, CE, CF, CG, CH, CI, CJ, CK, CL, CM, CN, CO, CP, CQ, CR, CS, CT, CU, CV, CW, CX, CY, CZ, DA, DB, DC, DD, DE, DF, DG, DH, DI, DJ, DK, DL, DM, DN, DO, DP, DQ, DR, DS, DT, DU, DV, DW, DX, DY, DZ, EA, EB, EC, ED, EE, EF, EG, EH, EI, EJ, EK, EL, EM, EN, EO, EP, EQ, ER, ES, ET, EU, EV, EW, EX, EY, EZ, FA, FB, FC, FD, FE, FF, FG, FH, FI, FJ, FK, FL, FM, FN, FO, FP, FQ, FR, FS, FT, FU, FV, FW, FX, FY, FZ, GA, GB, GC, GD, GE, GF, GG, GH, GI, GJ, GK, GL, GM, GN, GO, GP, GQ, GR, GS, GT, GU, GV, GW, GX, GY, GZ, HA, HB, HC, HD, HE, HF, HG, HH, HI, HJ, HK, HL, HM, HN, HO, HP, HQ, HR, HS, HT, HU, HV, HW, HX, HY, HZ, IA, IB, IC, ID, IE, IF, IG, IH, II, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, IZ, JA, JB, JC, JD, JE, JF, JG, JH, JI, JJ, JK, JL, JM, JN, JO, JP, JQ, JR, JS, JT, JU, JV, JW, JX, JY, JZ, KA, KB, KC, KD, KE, KF, KG, KH, KI, KJ, KK, KL, KM, KN, KO, KP, KQ, KR, KS, KT, KU, KV, KW, KX, KY, KZ, LA, LB, LC, LD, LE, LF, LG, LH, LI, LJ, LK, LL, LM, LN, LO, LP, LQ, LR, LS, LT, LU, LV, LW, LX, LY, LZ, MA, MB, MC, MD, ME, MF, MG, MH, MI, MJ, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NB, NC, ND, NE, NF, NG, NH, NI, NJ, NK, NL, NM, NN, NO, NP, NQ, NR, NS, NT, NU, NV, NW, NX, NY, NZ, OA, OB, OC, OD, OE, OF, OG, OH, OI, OJ, OK, OL, OM, ON, OO, OP, OQ, OR, OS, OT, OU, OV, OW, OX, OY, OZ, PA, PB, PC, PD, PE, PF, PG, PH, PI, PJ, PK, PL, PM, PN, PO, PP, PQ, PR, PS, PT, PU, PV, PW, PX, PY, PZ, QA, QB, QC, QD, QE, QF, QG, QH, QI, QJ, QK, QL, QM, QN, QO, QP, QQ, QR, QS, QT, QU, QV, QW, QX, QY, QZ, RA, RB, RC, RD, RE, RF, RG, RH, RI, RJ, RK, RL, RM, RN, RO, RP, RQ, RR, RS, RT, RU, RV, RW, RX, RY, RZ, SA, SB, SC, SD, SE, SF, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SP, SQ, SR, SS, ST, SU, SV, SW, SX, SY, SZ, TA, TB, TC, TD, TE, TF, TG, TH, TI, TJ, TK, TL, TM, TN, TO, TP, TQ, TR, TS, TT, TU, TV, TW, TX, TY, TZ, UA, UB, UC, UD, UE, UF, UG, UH, UI, UJ, UK, UL, UM, UN, UO, UP, UQ, UR, US, UT, UY, UZ, VA, VB, VC, VD, VE, VF, VG, VH, VI, VJ, VK, VL, VM, VN, VO, VP, VQ, VR, VS, VT, VU, VV, VW, VX, VY, VZ, WA, WB, WC, WD, WE, WF, WG, WH, WI, WJ, WK, WL, WM, WN, WO, WP, WQ, WR, WS, WT, WU, WV, WW, WX, WY, WZ, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XK, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, XW, XX, XY, XZ, YA, YB, YC, YD, YE, YF, YG, YH, YI, YJ, YK, YL, YM, YN, YO, YP, YQ, YR, YS, YT, YU, YV, YW, YX, YY, YZ, ZA, ZB, ZC, ZD, ZE, ZF, ZG, ZH, ZI, ZJ, ZK, ZL, ZM, ZN, ZO, ZP, ZQ, ZR, ZS, ZT, ZU, ZV, ZW, ZX, ZY, ZZ

REVISIONS	DATE	BY	REASON
1	1974	J.L. Edwards & Associates Limited	Original By-Law
2	1975	J.L. Edwards & Associates Limited	Amended By-Law
3	1978	J.L. Edwards & Associates Limited	Amended By-Law
4	1978	J.L. Edwards & Associates Limited	Amended By-Law
5	1978	J.L. Edwards & Associates Limited	Amended By-Law

J.L. Edwards & Associates Limited  
Consulting Engineers & Planners

## Township of Beckwith Assessment

### Assumptions

In order to establish what portion of Beckwith's assessment should be used to establish a cost-sharing formula, we broke down the assessment by poll. In turn we have attempted to estimate on an equitable basis the portion of the assessment that may reasonably use Carleton Place facilities and programs. This is somewhat subjective and we have made the following assumptions:

- (i) Polls seven and six which border Carleton Place have been allocated one hundred percent (100%) to the assesment base.
- (ii) For polls five, four and three, somewhat removed from the town, we have included sixty percent (60%) of the assessment base.
- (iii) Poll one and two, including Prospect and Franktown have been allocated twenty-five percent (25%) to the assessment base. A case could be made that many of the ratepayers here use Richmond, Smiths Falls and Perth as a recreation and cultural centre.

### Proration of Beckwith Assessment

	Residential	Adjusted Commercial	Total Assessment Base	Adjusted Assessment Base
	-----	-----	-----	-----
Poll 7		\$192,132@1.176		
	\$390,100	\$225,947	\$ 616,047	\$ 616,047
Poll 6		\$135,055@1.176		
	\$710,785	\$158,825	869,610	869,610
Poll 5		\$ 43,875@1.176		
	\$488,275	\$ 51,597	539,872	323,923 (60%)
Poll 4		\$ 22,630@1.176		
	\$439,490	\$ 26,613	466,103	279,662 (60%)
Poll 3		\$ 71,672@1.176		
	\$642,860	\$ 84,286	727,146	436,288 (60%)
Poll 2		\$ 655@1.176		
	\$430,095	\$ 770	430,865	107,716 (25%)
Poll 1		\$ 5,735@1.176		
	\$537,805	\$ 6,744	544,549	136,137 (25%)
			-----	-----
			\$4,194,192	\$2,769,383
			=====	=====

Conclusion: Percentage of Assessment Used in Area Recreational  
and Cultural Facilities and Programs Cost-Sharing

$$\frac{2,769,383}{4,194,192} = 66.02\%$$

Say 66%

Township of Beckwith Assessment By Poll

Poll 1

Residential Public	499,525
Residential Separate	38,280
Commercial Public	4,385
Business Public	1,350

Poll 2

Residential Public	401,385
Residential Separate	28,710
Commercial Public	505
Business Public	150

Poll 3

Residential Public	561,666
Residential Separate	81,194
Commercial Public	32,652
Commercial Separate	21,805
Business Public	10,675
Business Separate	6,540

Poll 4

Residential Public	387,895
Residential Separate	51,595
Commercial Public	16,555
Business Public	6,075

Poll 5

Residential Public	447,075
Residential Separate	41,200
Commercial Public	33,755
Business Public	10,120

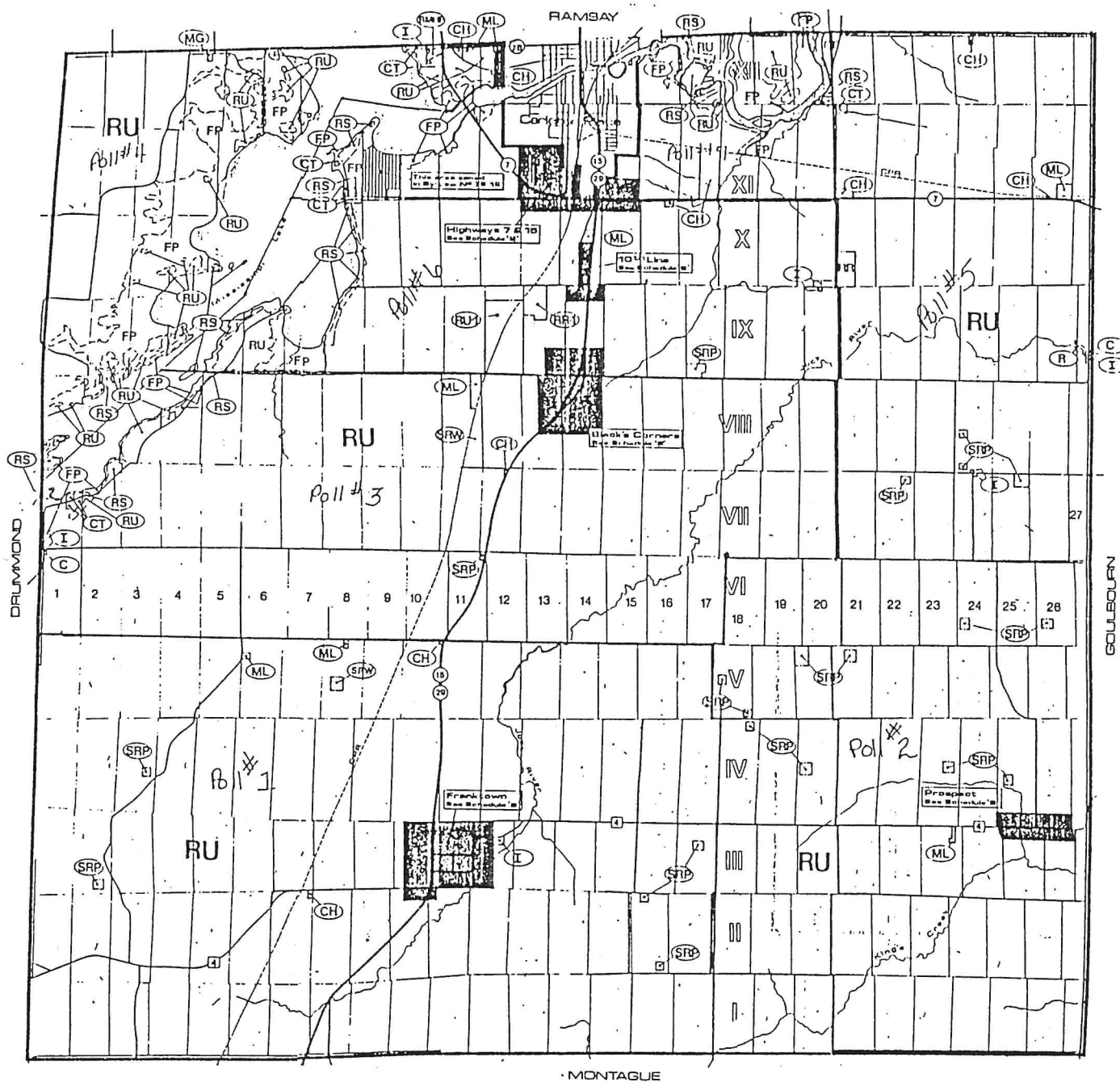
Poll 6

Residential Public	624,780
Residential Separate	86,005
Commercial Public	101,820
Business Public	33,235

Poll 7

Residential Public	390,100
Commercial Separate	36,635
Commercial Public	130,542
Business Public	24,955

# TOWNSHIP OF BECKWITH



## FORMULA FOR COST-SHARING PURPOSES

### Basis of Formula

- (i) Calculate total assessments to be used for recreational and cultural purposes. On the basis that the recreation and cultural facilities or programs are located in either Carleton Place or Almonte, their total adjusted assessment (100%) would be included in the formula (Page 12) with the prorated assessments of the townships.
- (ii) In addition, the equivalent assessment of the municipal share of both telephone taxation and grants-in-lieu should be calculated and added to the assessment determined under (i) above. To perform this calculation the dollars raised for telephone taxation and grants-in-lieu are divided by the greater of (a) the actual municipal mill rate or (b) the average municipal mill rate of the four municipalities. This is to ensure a municipality will not be adversely affected for having a low municipal mill rate. The resultant equivalent assessment will be prorated on the same basis as part (i) of the formula noted above. (Page 12).
- (iii) The assessment used for apportionment purposes will be the total adjusted assessment plus the equivalent assessment as calculated under parts (i) and (ii).
- (iv) The recreation and cultural centres would then be established with the appropriate neighbouring municipalities. On the basis of the total assessment for the area, an apportionment formula would then be established for the year.

Based on the figures available to us, we have made the following calculations:

### A CALCULATION OF ASSESSMENT BASE FOR COST-SHARING APPORTIONMENT PURPOSES

	Carleton Place -----	Almonte -----	Beckwith -----	Ramsay -----
Adjusted assessment	\$8,017,213	\$4,804,430	\$2,769,383	\$3,605,757
	(page 12)	(page 12)	(page 7)	(page 3)
Add: additional equivalent assessment (page 13)	801,905	378,409	65,483	719,538
	-----	-----	-----	-----
Assessment Base	\$8,819.118	\$5,182,839	\$2,834,866	\$4,325,295
	=====	=====	=====	=====



B    RECOMMENDED APPORTIONMENT FOR RECREATION  
AND CULTURAL PURPOSES

<u>Carleton Place Area</u>		<u>Apportionment %</u>
Carleton Place	\$ 8,819,118	63.8
Beckwith	2,834,866	20.5
Ramsay (50%)	2,162,647	15.7
	-----	-----
	\$13,816,631	100.0
	=====	=====
<u>Almonte Area</u>		
Almonte	\$ 5,182,839	70.6
Ramsay (50%)	2,162,647	29.4
	-----	-----
	\$ 7,345,486	100.0
	=====	=====

With regard to services offered only in Almonte or Carleton Place a further modification of assessments would be necessary. For example, if all the neighbouring municipalities wanted to share in the Carleton Place swimming pool a portion of Almonte's adjusted assessment, say fifty per-cent, could be added to the assessment base for pool apportionment purposes. The reverse may be true if Almonte offered certain services not available in Carleton Place. In either case, negotiation in good faith could resolve these issues.

TOWN OF ALMONTE ASSESSMENT

	<u>Taxable</u>		<u>Adjusted</u>
Residential	\$3,826,436	@ 1.0	\$3,826,436
Commercial	614,773	@ 1.176	722,973
Business	216,855	@ 1.176	255,021
	<u>-----</u>		<u>-----</u>
	\$4,658,064		\$4,804,430
	<u>=====</u>		<u>=====</u>

TOWN OF CARLETON PLACE ASSESSMENT

Residential	\$5,573,990	@ 1.0	\$5,573,990
Commercial	1,491,475	@ 1.176	1,753,975
Business	586,095	@ 1.176	689,248
	<u>-----</u>		<u>-----</u>
	\$7,651,560		\$8,017,213
	<u>=====</u>		<u>=====</u>

ADDITIONAL EQUIVALENT ASSESSMENT - ALL MUNICIPALITIES

	<u>Carleton Place</u>	<u>Almonte</u>	<u>Beckwith</u>	<u>Ramsay</u>
(1986 figures)				
Telephone & Taxation (Municipal Share)	\$ 56,403	\$ 29,763	\$ 8,403	\$ 7,890
Grants in lieu (Municipal Share)	79,945	24,410	2,372	85,136
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
	\$136,348	\$ 54,173	\$ 10,775	\$ 93,026
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
	170.03	143.16	108.6	108.6
Equivalent Assessment	\$801,905	\$378,409	\$ 99,217	\$856,593
			(66%)	(84%)
			\$ 65,483	\$719,538

Effect of Proposed Recommendation and Conclusions

	<u>Almonte Library</u>		<u>Carleton Place Library</u>	
	1986 Actual -----	Proposed -----	1986 Actual -----	Proposed -----
Almonte	\$ 57,227 (i)	\$ 47,420		
Ramsay	9,940	19,747	\$ 6,998	\$ 13,320
Carleton Place			64,398	54,129
Beckwith			13,446	17,393
	-----	-----	-----	-----
	\$ 67,167	\$ 67,167	\$ 84,842	\$ 84,842
	=====	=====	=====	=====

(i) Net of internal rent.

**MEMORANDUM OF AGREEMENT FOR  
COST SHARING OF RECREATION AND  
CULTURAL SERVICES IN THE  
TOWNS OF CARLETON PLACE AND ALMONTE, AND THE  
TOWNSHIPS OF BECKWITH AND RAMSAY**

- (i) That the four municipalities agree to accept the report "Cost Sharing of Recreational and Cultural Services" dated April 16, 1987 by Howard A. Allan, CA and the formulae contained therein with the following adjustments:

- (a) The assessment included in Ramsay's base by poll is as follows:

Poll 1	80%
2	40%
3	80%
4	80%
5	40%

- (b) The assessment included in Beckwith's base by poll is as follows:

Poll 1	15%
2	15%
3	50%
4	50%
5	50%
6	80%
7	80%

- (c) That the assessment base for apportionment purposes for 1987 is as follows:

**CARLETON PLACE AREA**

Carleton Place	\$ 8,819,118	68.9%
Beckwith	2,253,984	17.6%
Ramsay (50%)	<u>1,729,261</u>	<u>13.5%</u>
	<u>\$12,802,363</u>	<u>100.0%</u>

**ALMONTE AREA**

Almonte	\$ 5,182,839	75.0%
Ramsay	<u>1,729,261</u>	<u>25.0%</u>
	<u>\$ 6,912,100</u>	<u>100.0%</u>

(ii) That the four municipalities agree to calculate revised apportionment percentages on an annual basis, in accordance with updated assessment figures no later than April 30. The calculation will be prepared by a joint committee of the four municipalities or as otherwise agreed.

(iii) That the cost sharing agreement be phased in over a three year period as follows:

1987

- (a) Determine actual 1986 contribution by townships.
- (b) Calculate proposed 1987 contribution using report formula.
- (c) Calculate 1987 contribution as 1986 contribution plus one-third of difference between 1987 proposed contribution and 1986 actual.

1988

- (a) Calculate proposed 1988 contribution using report formula.
- (b) Calculate actual 1988 contribution as 1986 contribution plus two-thirds of difference between 1988 proposed contribution and 1986 actual.

1989

- (a) Calculate actual 1989 contribution by Ramsay and Beckwith in accordance with the report formulas.

(iv) That, if for any reason, the townships are unable to pay the towns the entire 1987 contribution as per clause (iii) in 1987, the townships may pay the balance owing by January 31, 1988.

(v) That the four municipalities agree by joint committee on the cost sharing expenditures and revenues. \*

(vi) That the municipalities agree to consider an alternate agreement for Township recreational and cultural services when required.

(vii) That the four municipalities agree the recreation and cultural services committees shall have proportional representation.

\* Condition added at request of the Township of Ramsay

"That the said committee shall have an equal number of representatives from each municipality"

MEMORANDUM OF AGREEMENT


dated this 28th day of September 1987

TOWN OF CARLETON PLACE

  
Mayor

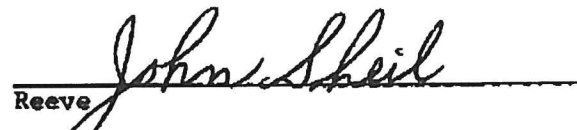
  
Clerk

TOWN OF ALMONTE

  
Mayor

  
Clerk

TOWNSHIP OF BECKWITH

  
Reeve

  
Clerk

TOWNSHIP OF RAMSAY

  
Reeve

  
Clerk

**TOWN OF MISSISSIPPI MILLS**  
**Review of 1987 Carleton Place**  
**Recreation & Cultural Cost Sharing Agreement**  
**November 2000**  
**Addendum to Report**  
**August 2001**

**By:**  
**Allan & Partners Inc.**

**Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement**

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**Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement**

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**Purpose of the Review**

On October 10, 2000 the Council of the Town of Mississippi Mills commissioned Allan & Partners Inc. to review the current Recreation and Cultural Cost Sharing Agreement between The Town of Carleton Place, The Town of Mississippi Mills and The Township of Beckwith. The purpose of the review is to determine the continued validity of the cost sharing arrangement and its formula.

**Background Information**

The original Memorandum of Agreement for the cost sharing of recreational and cultural services came into effect on September 28, 1987 and the agreement and its formula have been in place since that time. The formula is updated on an annual basis to reflect the most current assessment information available, and is delivered to the municipalities prior to April 30 of each year.

**Review Procedures**

In order to provide an objective assessment of the Cost Sharing Agreement and its formula, our review included the following procedures:

- A) review of the eligible expenditures of the Town of Carleton Place;
- B) review of the usage of Carleton Place facilities by Mississippi Mills residents;
- C) review of cost / benefit analysis for recreation and cultural services (ie value for money);
- D) review of the formula and its continued validity.

**A. Review of Eligible Expenditures**

The 2000 budgeted expenditures of the Town of Carleton Place relating to the individual components of the cost sharing formula (recreation, swimming pool and library) are outlined on the following tables.

# TOWN OF MISSISSIPPI MILLS

## Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

**Table 1 ► Town of Carleton Place Recreation**

Town of Carleton Place Recreation ► 2000 Budgeted Amounts		\$
<b>Expenses</b>		
Administration		48,658
Arena		290,508
Arena ► Debenture		193,872
► Hall		23,225
► Canteen		56,398
Parks and Beaches		82,835
Tennis Program		3,450
Parks Rest and Change Rooms		2,900
Riverside Park Canteen		630
Ball Diamonds		26,804
Soccer Fields		14,465
Special Programs		10,921
Waterfront Programs		15,194
<b>Total Expenses</b>		<b>769,860</b>
<b>Revenues</b>		
Fees and Service Charges		350,130
Hall Rental and Other Charges		37,600
Arena Canteen Sales		88,000
Tennis Fees		3,500
Riverside Canteen Rent		500
Ball Diamond Rental		17,329
Soccer Field Rental		8,968
Special Programs		2,000
<b>Total Revenues</b>		<b>508,027</b>
<b>Net Expenses to be Recovered from Cost Sharing</b>		<b>261,833</b>

Per Cost Sharing Agreement	2000 %	2000 \$
Beckwith	22.87	59,881
Carleton Place	65.22	170,768
Mississippi Mills	11.91	31,184
<b>Total</b>	<b>100.00</b>	<b>261,833</b>

# TOWN OF MISSISSIPPI MILLS

## Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

Table 2 ► Town of Carleton Place Swimming Pool

Town of Carleton Place Swimming Pool ► 2000 Budgeted Amounts		\$
<b>Expenses</b>		
Administration		318,856
Insurance Claims		446
Canteen Supplies		5,409
Sports Equipment		6,174
Professional Instruction		2,730
Building Maintenance		38,786
Grounds Maintenance		500
Equipment Maintenance		18,660
Plant Operations		62,700
<b>Total Expenses</b>		454,261
<b>Revenues</b>		
Fees		291,161
Canteen Sales		9,088
Sale of Sports Equipment		9,000
Advanced Courses ► Fees		10,215
<b>Total Revenues</b>		319,464
<b>Net Expenses to be Recovered from Cost Sharing</b>		134,797

Per Cost Sharing Agreement	2000 %	2000 \$
Beckwith	20.15	27,161
Carleton Place	57.47	77,468
Mississippi Mills	22.38	30,168
<b>Total</b>	100.00	134,797

# TOWN OF MISSISSIPPI MILLS

## Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

**Table 3 ► Town of Carleton Place Library**

Town of Carleton Place Library ► 2000 Budgeted Amounts		\$
<b>Expenses</b>		
Administration		164,746
Computer services		8,400
Summer Student		2,000
Office Equipment		1,622
Printed Reading Material		41,873
Film Services		117
Video Disk Services		1,000
Service to Shut-Ins		106
Special Presentations		879
Play and Grow Childrens Program		409
Photocopy Services		1,102
Audio Tape Service		334
Building Maintenance		16,868
Grounds Maintenance		2,000
<b>Total Expenses</b>		<b>241,456</b>
<b>Revenues</b>		
Fees and Grants		39,327
Over/Under Prior Year		2,500
Summer Student Grant		2,000
Film Services ► Rent to Others		59
Special Presentations ► Registration Fees		261
Play and Grow Childrens Programs ► Registration		1,148
Photocopy Fees		758
Audio Tape Rental		55
From Reserves		25,000
<b>Total Revenues</b>		<b>71,108</b>
<b>Net Expenses to be Recovered from Cost Sharing</b>		<b>170,348</b>

Per Cost Sharing Agreement	2000 %	2000 \$
Beckwith	22.87	38,959
Carleton Place	65.22	111,101
Mississippi Mills	11.91	20,288
<b>Total</b>	<b>100.00</b>	<b>170,348</b>

Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

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In reviewing the eligible expenditures for recreation, we were somewhat surprised to find a line item for Arena Debenture, which when questioned was identified as the debenture amount relating to the new ice surface in the Town of Carleton Place. This specific "capital" item was apparently covered by a separate agreement originating in 1996, which saw the participating municipalities contribute any savings from the recreation area into a reserve for the construction of the new ice surface. In 1998 sufficient savings had accumulated which allowed the second ice surface to proceed with no additional contributions from the participating municipalities above 1997 levels, except for cost of living increases. It is based on this agreement, which has been approved by all participating municipalities, that the debt and interest costs for the second ice surface are now included in the recreation budget. \*

Generally speaking, the remaining net expenditures to be recovered from cost sharing appear reasonable. There may be certain items, from the Mississippi Mills point of view, that require further review or scrutiny in terms of their inclusion or the level of their inclusion within the budget. For example, expenditure items relating to parks and beaches, while included at a discounted rate of 75% of the gross cost, may require further review and some fine tuning. Another example is the expenditure item relating to waterfront programs. While this item pertains largely to the summer lifeguard program at the town beaches, it may be prudent to reconsider its inclusion in the formula at the full 100% level. These two items are difficult to define in terms of quantifying the usage of these services by Mississippi Mills residents. As such, it becomes necessary to determine, subjectively, a reasonable and acceptable level of cost sharing for these types of services.

The original cost sharing agreement of 1987 contained a clause which indicated that the municipalities would agree, by joint committee, on the revenues and expenditures to be included in the sharing formula. The joint committee was to have proportional representation, based on contributions, for all programs and services for which a municipality was contributing. It is our understanding that this type of arrangement does not formally exist, although we have been advised that inter-municipal meetings and detailed budget information are provided to the cost sharing participants, by the Town of Carleton Place, during the budget process. It would be our recommendation that a formal joint committee arrangement be established, similar to the situation described in the original agreement, if the cost sharing agreement is to be maintained and utilized in the future. This joint committee would be charged with overseeing the functionality of the cost sharing formula and making recommendations to the various Council's regarding changes to its structure. } \*

The original cost sharing agreement also indicated that the initial capital cost of a new project would be the responsibility of the host municipality. The cost sharing formula would then address the requirement of future major repairs of the facility through a capital cost reserve fund. The funding of the capital cost reserve fund is based on a three percent contribution rate on the gross operating expenditures and is classified as an operating expense in which the participating municipalities share based on the established formula. We continue to believe that this is a reasonable approach to the issue of "capital costs" and ownership/control of the facility. This however, does not preclude the municipalities from negotiating or entering into other agreements outside of the cost sharing arrangement for specific capital projects. This type of situation has in fact presented itself in the recent past, with the municipalities cooperating on a couple of capital projects including the new \*

## Review of the 1987 Carleton Place Recreation &amp; Cultural Cost Sharing Agreement

soccer complex at the Notre Dame Catholic high School, the baseball field in the Township of Beckwith and the second ice surface in the Town of Carleton Place.

## B. Review of Usage of Carleton Place Facilities

The following tables identify usage rates for the individual components of the cost sharing formula. The statistics were provided by the staff of the Town of Carleton Place, at our request. While the cost sharing formula is driven by the assessment base of the contributing municipalities, it is interesting to see just how close the usage statistics relate to the actual 2000 contribution rates identified on the previous tables (Tables 1, 2 and 3 - Net Expenses to be Recovered from Cost Sharing - by service). These statistics tend to speak for themselves in terms of relating usage by Mississippi Mills residents to the contributions made by the municipality to the Town of Carleton Place. While it was not the intent of the cost sharing formula to mirror usage statistics exactly, we believe that this situation illustrates the reasonableness of the sharing arrangement.

**Table 4 ► Arena ► Ice Usage**

Program	(1999 Usage - 2000 Statistics)			
	Carleton Place %	Mississippi Mills %	Beckwith %	Total %
Minor Hockey	69.63	8.90	21.47	100.00
Other Hockey	64.96	10.27	24.77	100.00
Figure Skating	53.33	10.56	36.11	100.00
Broomball	28.09	51.69	20.22	100.00
<b>Cost Sharing ► 2000</b>	65.22	11.91	22.87	100.00

**Table 5 ► Swimming Pool**

Program	(1998 Statistics)				
	Carleton Place %	Mississippi Mills %	Beckwith %	Other %	Total %
Aquafitness	50.0	29.0	18.0	3.0	100.00
Drop in Programs	55.0	23.0	19.0	3.0	100.00
Swim Teams	51.0	27.0	8.0	14.0	100.00
Lessons	46.0	32.0	16.0	6.0	100.00
Memberships	47.0	26.0	21.0	6.0	100.00
<b>Cost Sharing ► 2000</b>	57.47	22.38	20.15		100.00



## TOWN OF MISSISSIPPI MILLS

### Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

Table 6 ► Library

Program	(1999 Usage - 2000 Statistics)			
	Carleton Place %	Mississippi Mills %	Beckwith %	Total %
Memberships (2000)	59.87	12.96	27.17	100.00
Circulation (1999)	58.97	11.91	29.12	100.00

Cost Sharing ► 2000	65.22	11.91	22.87	100.00
---------------------	-------	-------	-------	--------

While usage statistics are a measurement tool that can be used to partially assess the cost sharing agreement, it is difficult to quantify the usage rates for all service items, as mentioned earlier in our report. Also, as demographics change so do usage rates for various services. For this reason, we recommend that usage statistics be compiled and updated on a regular basis, to be utilized by the proposed joint committee to continually assess the reasonableness of the cost sharing formula.

#### C. Cost/Benefit Analysis

The following tables attempt to identify the effective tax rate of the individual services purchased from the Town of Carleton Place versus that of the services provided by the Town of Mississippi Mills. In order to do this, we have identified the impacted assessments, relating to each of the three individual services, based on the 2000 Cost Sharing percentages. In other words, the assessment which presently utilizes the services provided by the Town of Carleton Place has been isolated from the remaining assessment of the Town of Mississippi Mills, and a comparison has been made between the two resulting effective tax rates.

This analysis is based on the following assumptions:

- impacted assessment relating to Carleton Place is taken from the 2000 recommended Cost Sharing Apportionment;
- impacted assessment for Mississippi Mills is Total Weighted Taxable Assessment less amount attributable to Cost Sharing;
- Mississippi Mills Net Contribution from Taxation is net of any budgeted capital costs and the respective Cost Sharing Amounts;
- assessment amounts do not include Grant In Lieu Assessment.

# TOWN OF MISSISSIPPI MILLS

## Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

### Analysis of Costs for Recreation and Cultural Services

**Table 7 ► Recreation**

Recreation	2000 Budget Costs	2000 Impacted Assessment	2000 Effective Tax Rate	Tax on \$150,000 CVA
Carleton Place ► Cost Sharing	31,184	81,552,687	0.00038238	57.36
Mississippi Mills ► Net Contribution from Taxation	250,510	524,136,951	0.00047795	71.69
Total	281,694	605,689,638	0.00046508	69.76

**Table 8 ► Swimming Pool**

Swimming Pool	2000 Budget Costs	2000 Impacted Assessment	2000 Effective Tax Rate	Tax on \$150,000 CVA
Carleton Place ► Cost Sharing	30,168	173,655,207	0.00017372	26.06
Mississippi Mills ► Net Contribution from Taxation	---	432,034,431	0.00000000	0.00
Total	30,168	605,689,638	0.00004981	7.47

**Table 9 ► Library**

Library	2000 Budget Costs	2000 Impacted Assessment	2000 Effective Tax Rate	Tax on \$150,000 CVA
Carleton Place ► Cost Sharing	20,288	81,552,687	0.00024877	37.32
Mississippi Mills ► Net Contribution from Taxation	174,456	524,136,951	0.00033284	49.93
Total	194,744	605,689,638	0.00032152	48.23



**Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement**

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**Table 10 ► Cost Sharing Services**

<b>Cost Sharing Services Versus Mississippi Mills Services</b>	<b>\$</b>
Cost Sharing Total	120.73
Mississippi Mills ► Net Contribution from Taxation Total	121.62

The above information clearly indicates that the cost of the services provided within the Town of Mississippi Mills is very similar to those being purchased from the Town of Carleton Place. In other words, when considering the total assessment of those who utilize services provided by Mississippi Mills versus the assessment of those utilizing Carleton Place services, the tax rate of providing these services is basically the same, regardless where one lives within the Town of Mississippi Mills. It is our belief that instead of subsidizing the Town of Carleton Place's recreation services, the Town of Mississippi Mills is offering a choice of services to its ratepayers across the municipality.

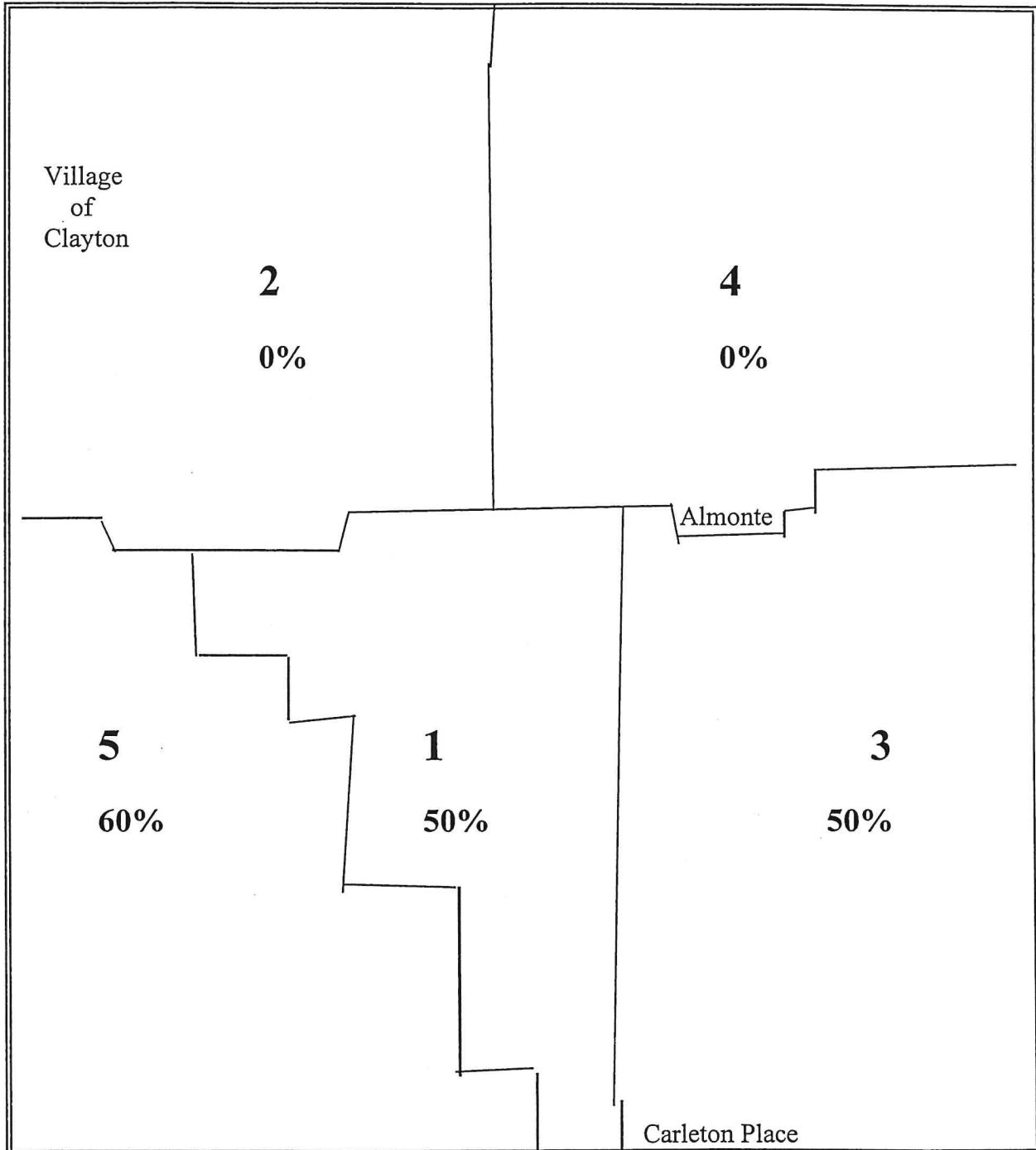
**D. Review of The Cost Sharing Formula**

The present cost sharing formula is over thirteen years old and came into effect in the fall of 1987. The sharing arrangement has served the participating municipalities well during this time, in providing an equitable basis on which to share the cost of recreation and cultural services which cross municipal boundaries and form their own "communities of interest". We believe that the framework of the cost sharing agreement remains reasonable in today's environment, for some of the same reasons it was adopted over a decade ago. The formula, built on the foundation of taxable assessment, which is the basis of municipal taxation, continues to be valid. The assessment data is updated on an annual basis by the Ontario Property Assessment Corporation and therefore reflects the changes in the contributing municipalities. Also, this type of sharing arrangement eliminates the need for the practical and administrative difficulties of charging differing fees depending on where one resides.

While we believe that the framework of the agreement remains a valid approach to the sharing of costs for recreational and cultural services, the sharing factors of the various polls of Ramsay Ward should be changed. For obvious reasons, mostly relating to the recent amalgamation, these sharing factors should be updated to attempt to reflect a more reasonable trend of migration for recreation and cultural services. While this is undoubtedly a subjective exercise at best, we believe that some reasonable assumptions can be made regarding the direction ratepayers will travel to seek recreation and cultural services. In this regard, we have developed suggested updated sharing factors for the Ramsay Ward polls as illustrated on the attached map.

Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

New Recommended Sharing Factors



Please Note This Map Is Not To Scale

## Review of the 1987 Carleton Place Recreation &amp; Cultural Cost Sharing Agreement

The map of Ramsay Ward (former Township of Ramsay) identifies the approximate poll boundaries utilized for the purpose of the cost sharing formula. We have attempted to update the contributing percentages of assessment, by poll, based on reasonable assumptions of where we believe ratepayers will travel to obtain recreation and library services. In terms of swimming pool services we have estimated the contribution rate to be 25% of the Town of Mississippi Mill's weighted assessment. The reason for this is that swimming pool services should be available to all Mississippi Mills residents and therefore we feel the scope of the participating assessment should not be limited to Ramsay Ward, as in the two other service areas.

The following tables summarize the proposed percentages of assessment to be used for each poll. These have been based on assumptions relating to the potential use of services provided.

Table 11 ► Proposed New Sharing Percentages

Wards	Provision of Recreation & Culture Services by % of Assessment		
	Carleton Place	Mississippi Mills	Total
Ramsay Ward Assessment			
Poll #1	50	50	100
Poll #2		100	100
Poll #3	50	50	100
Poll #4		100	100
Poll #5	60	40	100
Almonte Ward Assessment		100	100
Pakenham Ward Assessment		100	100

Table 12 ► Determination of New Impacted Assessment

	Carleton Place	Mississippi Mills	Total
Ramsay Ward Assessment			
Poll #1	18,677,642	18,677,642	37,355,284
Poll #2		45,869,354	45,869,354
Poll #3	39,893,285	39,893,286	79,786,571
Poll #4		43,166,918	43,166,918
Poll #5	24,765,920	16,510,613	41,276,533
Almonte Ward Assessment		230,752,497	230,752,497
Pakenham Ward Assessment		127,482,480	127,482,480
Total	83,336,847	522,352,790	605,689,637

## Review of the 1987 Carleton Place Recreation &amp; Cultural Cost Sharing Agreement

## Mississippi Mills ▶ Ramsay Ward

Adjusted Assessment	83,336,847
Grant In Lieu Assessment	1,590,664
Assessment Base ▶ Cost Sharing	84,927,511

**Table 13 ▶ New Apportionment for Cost Sharing Purposes  
(Including Applicable Grant In Lieu Assessment)**

	Impacted Assessment	New Apportionment %	Present Apportionment %
<b>Recreation</b>			
Carleton Place	455,000,571	65.05	65.22
Beckwith	159,548,058	22.81	22.87
Mississippi Mills ▶ Ramsay Ward	84,927,511	12.14	11.91
<b>Total</b>	699,476,140	100.00	100.00
<b>Swimming Pool</b>			
Carleton Place	455,000,571	59.19	57.47
Beckwith	159,548,058	20.75	20.15
Mississippi Mills (25% of weighted assessment)	154,208,415	20.06	22.38
<b>Total</b>	768,757,044	100.00	100.00
<b>Library</b>			
Carleton Place	455,000,571	65.05	65.22
Beckwith	159,548,058	22.81	22.87
Mississippi Mills ▶ Ramsay Ward	84,927,511	12.14	11.91
<b>Total</b>	699,476,140	100.00	100.00

While the usage percentages for individual Ramsay Ward polls has changed significantly in the proposed new sharing formula, the overall impact on the cost sharing for the individual components of the agreement is minimal, as illustrated on the above table. This type of change while attempting to update the reasonable migration of individuals towards the provision of the services which they seek, would basically maintain the contribution levels of the participating municipalities at the current 2000 percentages (\$81,640 actual versus \$79,507 proposed).

If we consider the impact of the proposed new sharing formula on a per capita basis, we can see the impact of the cost of these services on the individual user. To do this we have isolated the impacted populations, based on the new recommended sharing factors for Ramsay Ward polls, for the users of Carleton Place services versus Mississippi Mills services.

# TOWN OF MISSISSIPPI MILLS

## Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement

**Table 14 ► Impacted Population**

Mississippi Mills ► Ramsay Ward Poll #	Total Population	Sharing Factor	Cost Sharing Population
1	737	0.50	368.5
2	869		
3	1,314	0.50	657.0
4	787		
5	774	0.60	464.4
<b>Total</b>	<b>4,481</b>		<b>1,489.9</b>

**Table 15 ► Recreation**

Recreation	Mississippi Mills	Cost Sharing
Budgeted 2000 Recreation Costs	250,510	31,184
Impacted Population	9,407	1,490
Recreation Cost Per Capita	26.63	20.92

**Table 16 ► Swimming Pool**

Swimming Pool	Mississippi Mills	Cost Sharing
Budgeted 2000 Swimming Pool Costs	---	30,168
Impacted Population (25% of Total Population)	8,173	2,724
Recreation Cost Per Capita	00.00	11.07

**Table 17 ► Library**

Library	Mississippi Mills	Cost Sharing
Budgeted 2000 Library Costs	174,456	20,288
Impacted Population	9,407	1,490
Recreation Cost Per Capita	18.55	13.62

**Review of the 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement**

Cost Sharing Services Versus Mississippi Mills Services (Per Capita)	\$
Cost Sharing Services	45.61
Mississippi Mills Services	45.18

The above table demonstrates the relative similarity between the per capita costs of the services provided by the Town of Mississippi Mills versus the services provided by the Town of Carleton Place, for the proposed new sharing arrangement. In fact, this analysis further solidifies our belief that the Town of Mississippi Mills is providing a choice of services to its ratepayers across the municipality.

**E. Conclusions and Recommendations**

Based on our analysis we believe the Recreation and Cultural Cost Sharing Agreement between the Town of Carleton Place, the Town of Mississippi Mills and the Township of Beckwith continues to be a reasonable approach to share in the cost of services which cross municipal boundaries. We believe that the framework of the formula remains valid and have recommended an update to the sharing factors for the Ramsay Ward polls, to update the agreement as a result of amalgamation. We believe that this sharing arrangement has served the municipalities well in the past and are confident that an updated version of this arrangement can continue to serve the current municipalities into the future.

Based on our review we would make the following recommendations:

- (i) an amendment to the cost sharing formula be considered in accordance with this study;
- (ii) that the eligible cost sharing expenditures of the Town of Carleton Place be reviewed, on a regular basis, to ensure they remain reasonable within the framework of the agreement;
- (iii) that a formal joint committee be established, with proportional representation of its participants based on contributions, to oversee the functionality of the cost sharing arrangement and make recommendations to the respective municipal councils/committee regarding budgets and changes to its structure;
- (iv) that usage statistics be compiled and updated on a regular basis, to be utilized by the joint committee to assess the reasonableness of the cost sharing formula;
- (v) that the residents of Pakenham Ward have access to the Carleton Place Pool as other residents of Mississippi Mills under the cost sharing agreement.



# **MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH**

## **Addendum to The Review of 1987 Carleton Place Recreation & Cultural Cost Sharing Agreement**

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### **Purpose of the Addendum**

After initial review of the draft report (November 2000) we were requested to consider the handling of future recreation facilities built outside the Town of Carleton Place and propose a recommendations for the sharing of the operating costs for such facilities between the participating municipalities.

### **Assumptions**

For the purposes of this addendum we have assumed that any new recreation facility would be located within the Township of Beckwith or the Ramsay Ward of the Town of Mississippi Mills. We believe that this encompasses the "catchment area" or the area in which a new facility might draw users from the three participating municipalities.

### **Recommended Methodology**

In keeping with the "community of interest" philosophy identified in the original report, we continue to recommend a sharing formula based on the framework of the existing cost sharing agreement and calculated using the weighted assessment of each participating municipality.

### **Recommended Cost Sharing Formula**

#### **Town of Carleton Place**

Regardless of the location of any new recreation facility it is recommended that the Town of Carleton Place would contribute at a rate of 60% of their weighted assessment base. This loosely approximates 50% of the residential component of the town's assessment base plus the commercial and industrial component. We believe this is a reasonable contribution rate for the town given that the ownership of the facility would lie with the host municipality. Also, the town already enjoys significant recreation infrastructure and is able to offer a wide range of recreation services to the residents of the town and surrounding area. However, we believe it is logical to assume that town residents would enjoy the use of a proposed new facility and that a contribution of this nature is reasonable. In the absence of actual "usage statistics" quantifying or forecasting potential usage is a very subjective exercise, although we believe that our recommendation is a reasonable starting point.

#### **Town of Mississippi Mills**

If the Ramsay Ward of the Town of Mississippi Mills were to host a new recreation facility, we would recommend that their contribution be based on 50% of the weighted assessment base for the Town of Mississippi Mills. This rate of contribution loosely approximates the total weighted assessment of the Ramsay Ward and acknowledges that limited recreation infrastructure exists in this area. It does however take into account that significant recreation opportunities exist within the Almonte and Pakenham wards of the town of Mississippi Mills, and that through amalgamation these opportunities are now readily accessible by Ramsay Ward residents.

**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH**  
**Addendum to The Review of 1987 Carleton Place**  
**Recreation & Cultural Cost Sharing Agreement**

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In the event that a new recreation facility were located in the Township of Beckwith, we would recommend that the Town of Mississippi Mills' contribution be limited to the contribution rate of the existing cost sharing formula. Based on the 2001 cost sharing calculations, the contribution rate would be 12.10% of the eligible operating costs.

**Township of Beckwith**

If the Township of Beckwith were to host a new recreation facility we would recommend that their contribution rate be based on 100% of their weighted assessment base. This takes into account that limited recreation infrastructure currently exists within the township and that residents presently obtain a large portion of recreation services from outside the municipality, namely from the Town of Carleton Place. Also, this rationale maintains the prevailing notion surrounding ownership with the host municipality contributing the bulk of the operating costs.

In the event that a new recreation facility were located in the Ramsay Ward of the Town of Mississippi Mills, we would recommend that the Township of Beckwith's contribution be limited to the contribution rate of the existing cost sharing formula. Based on the 2001 cost sharing calculations, the contribution rate would be 23.09% of the eligible operating costs.

The following tables summarize the relevant weighted assessment calculations and the resulting proposed contribution rates by location. All of this information has been taken from the 2001 recreation cost sharing calculation, prepared by Allan and Partners Inc.

**Impact of Recommendations**

**Assessment Base for Operational Cost Sharing ► New Recreation Facilities ► By Location**

	<b>Carleton Place</b>	<b>Beckwith</b>	<b>Mississippi Mills</b>
Weighted Assessment	449,075,450	319,952,757	630,147,926
Grant in Lieu Assessment	14,686,870	266,497	9,600,173
Assessment Base (AB)	463,762,320	320,219,254	639,748,099



**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH**  
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<b>Municipality</b>	<b>Assessment Share</b>	<b>\$</b>	<b>Apportionment %</b>
<b>Facilities Located in the Town of Carleton Place (excluding Pool)</b>			
Carleton Place	existing CSA	463,762,320	64.81
Beckwith	existing CSA	165,232,760	23.09
Mississippi Mills	existing CSA	86,579,614	12.10
		715,574,694	100.00
<b>Facilities Located in Beckwith Township</b>			
Beckwith	AB x 100.00%	320,219,254	47.38
Carleton Place	AB x 60.00%	278,257,392	41.17
Mississippi Mills	AB x 12.10%	77,409,520	11.45
		675,886,166	100.00
<b>Facilities Located in the Town of Mississippi Mills</b>			
Mississippi Mills	AB x 50.00%	319,874,050	47.60
Carleton Place	AB x 60.00%	278,257,392	41.40
Beckwith	AB x 23.09%	73,938,626	11.00
		672,070,067	100.00

**Conclusion**

Based on our analysis we believe that the recommended rationale for the sharing of operating costs of a new recreation facility located outside the Town of Carleton Place is a sound and logical starting point. We feel that the recommendation builds on the strengths of the current recreation cost sharing formula and continues to be a reasonable approach to the sharing of costs for services which cross municipal boundaries.

**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
RECREATION COST SHARING AGREEMENT**

**APPENDIX A**

**Beckwith ► Assessment/Weighted Assessment By Poll**

<b>Property Class</b>	<b>Assessment</b>	<b>Transition Ratio</b>	<b>Weighted Assessment</b>	<b>Factor</b>	<b>Adjusted Assessment</b>
<b>Poll 1 ► 15%</b>					
Residential/Farm	41,280,232	1.000000	41,280,232	0.15	6,192,035
Commercial	381,090	1.506800	574,226	0.15	86,134
Commercial ► VU/EL	25,235	1.054760	26,617	0.15	3,993
Industrial	60,000	3.302100	198,126	0.15	29,719
Industrial ► VU/EL	---	2.146365	---	0.15	---
Farmlands	1,375,335	0.250000	343,834	0.15	51,575
Managed Forests	---	0.250000	---	0.15	---
<b>Total</b>	<b>43,121,892</b>		<b>42,423,035</b>		<b>6,363,455</b>
<b>Poll 2 ► 15%</b>					
Residential/Farm	38,844,739	1.000000	38,844,739	0.15	5,826,711
Commercial	---	1.506800	---	0.15	---
Commercial ► VU/EL	---	1.054760	---	0.15	---
Industrial	45,375	3.302100	149,833	0.15	22,475
Industrial ► VU/EL	---	2.146365	---	0.15	---
Farmlands	1,643,775	0.250000	410,944	0.15	61,642
Managed Forests	57,211	0.250000	14,303	0.15	2,145
<b>Total</b>	<b>40,591,100</b>		<b>39,419,818</b>		<b>5,912,973</b>
<b>Poll 3 ► 50%</b>					
Residential/Farm	48,099,828	1.000000	48,099,828	0.50	24,049,914
Commercial	1,916,200	1.506800	2,887,330	0.50	1,443,665
Commercial ► VU/EL	55,605	1.054760	58,650	0.50	29,325
Industrial	39,219	3.302100	129,505	0.50	64,753
Industrial ► VU/EL	55,896	2.146365	119,973	0.50	59,987
Farmlands	1,362,368	0.250000	340,592	0.50	170,296
Managed Forests	5,138	0.250000	1,285	0.50	642
<b>Total</b>	<b>51,534,254</b>		<b>51,637,163</b>		<b>25,818,581</b>
<b>Poll 4 ► 50%</b>					
Residential/Farm	32,212,345	1.000000	32,212,345	0.50	16,106,173
Commercial	767,800	1.506800	1,156,921	0.50	578,461
Commercial ► VU/EL	162,000	1.054760	170,871	0.50	85,436
Industrial	342,365	2.146365	1,130,523	0.50	565,262
Industrial ► VU/EL	---	3.302100	---	0.50	---
Farmlands	568,090	0.250000	142,023	0.50	71,011
Managed Forests	---	0.250000	---	0.50	---
<b>Total</b>	<b>34,052,600</b>		<b>34,812,683</b>		<b>17,406,342</b>

MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
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APPENDIX A

Beckwith ► Assessment/Weighted Assessment By Poll/continued

Property Class	Assessment	Transition Ratio	Weighted Assessment	Factor	Adjusted Assessment
<b>Poll 5 ► 50%</b>					
Residential/Farm	35,438,146	1.000000	35,438,146	0.50	17,719,073
Commercial	1,495,851	1.506800	2,253,948	0.50	1,126,974
Commercial ► VU/EL	134,090	1.054760	141,433	0.50	70,716
Industrial	43,205	3.302100	142,667	0.50	71,334
Industrial ► VU/EL	---	2.146365	---	0.50	---
Farmlands	4,535,858	0.250000	1,133,965	0.50	566,982
Managed Forests	14,700	0.250000	3,675	0.50	1,838
<b>Total</b>	<b>41,661,850</b>		<b>39,113,834</b>		<b>19,556,917</b>
<b>Poll 6 ► 80%</b>					
Residential/Farm	70,854,425	1.000000	70,854,425	0.80	56,683,540
Commercial	1,269,500	1.506800	1,912,883	0.80	1,530,306
Commercial ► VU/EL	31,500	1.054760	33,225	0.80	26,580
Industrial	---	3.302100	---	0.80	---
Industrial ► VU/EL	---	2.146365	---	0.80	---
Farmlands	1,166,975	0.250000	291,744	0.80	233,395
Managed Forests	---	0.250000	---	0.80	---
<b>Total</b>	<b>73,322,400</b>		<b>73,092,276</b>		<b>58,473,821</b>
<b>Poll 7 ► 80%</b>					
Residential/Farm	36,692,730	1.000000	36,692,730	0.80	29,354,184
Commercial	843,861	1.506800	1,271,530	0.80	1,017,224
Commercial ► VU/EL	26,239	1.054760	27,676	0.80	22,141
Industrial	---	3.302100	---	0.80	---
Industrial ► VU/EL	---	2.146365	---	0.80	---
Farmlands	687,970	0.250000	171,993	0.80	137,594
Managed Forests	---	0.250000	---	0.80	---
Pipeline	765,000	1.686300	1,290,020	0.80	1,032,016
<b>Total</b>	<b>39,015,800</b>		<b>39,453,948</b>		<b>31,563,158</b>
<b>Total ► Beckwith Ward</b>	<b>323,299,896</b>		<b>319,952,757</b>		<b>165,095,247</b>

**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
RECREATION COST SHARING AGREEMENT**

**APPENDIX B**

**Carleton Place ► Assessment/Weighted Assessment**

Property Class	Assessment	Transition Ratio	Weighted Assessment
Residential/Farm	331,518,350	1.000000	331,518,350
Multi-Residential	7,455,545	2.279300	16,993,424
Commercial	49,594,109	1.506800	74,728,403
Commercial ► VU/EL	3,303,597	1.054760	3,484,502
Industrial	3,414,159	3.302100	11,273,894
Industrial ► VU/EL	334,103	2.146365	717,107
Large Industrial	1,764,000	3.302100	5,824,904
Large Industrial ► VU/EL	---	2.146365	---
Farmlands	201,500	0.250000	50,375
Shopping Centre	615,930	1.506800	928,083
Shopping Centre ► VU/EL	---	1.054760	---
Pipeline	2,109,000	1.686300	3,556,407
<b>Total</b>	<b>400,310,293</b>		<b>449,075,450</b>

**APPENDIX C**

**Mississippi Mills ► Assessment/Weighted Assessment**

Property Class	Assessment	Transition Ratio	Weighted Assessment
Residential/Farm	513,149,267	1.000000	513,149,267
Multi-Residential	7,712,860	2.279300	17,579,922
Commercial	28,372,476	1.506800	42,751,647
Commercial ► VU/EL	445,405	1.054760	469,795
Industrial	2,828,625	3.302100	9,340,403
Industrial ► VU/EL	204,669	2.146365	439,294
Farmlands	37,603,414	0.250000	9,400,854
Managed Forest	927,184	0.250000	231,796
Shopping Centre	---	1.506800	---
Pipeline	21,814,000	1.686300	36,784,948
<b>Total</b>	<b>613,057,900</b>		<b>630,147,926</b>

**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
RECREATION COST SHARING AGREEMENT**

**APPENDIX D**

**Mississippi Mills ► Assessment/Weighted Assessment By Poll ► Ramsay Ward**

<b>Property Class</b>	<b>Assessment</b>	<b>Transition Ratio</b>	<b>Weighted Assessment</b>	<b>Factor</b>	<b>Adjusted Assessment</b>
<b>Poll 1 ► 50%</b>					
Residential/Farm	35,746,405	1.000000	35,746,405	0.50	17,873,203
Multi-Residential	---	2.279300	---	0.50	---
Commercial	564,610	1.506800	850,754	0.50	425,377
Commercial ► VU/EL	57,963	1.054760	61,137	0.50	30,569
Industrial	306,892	3.302100	1,013,388	0.50	506,694
Industrial ► VU/EL	38,108	2.146365	81,794	0.50	40,897
Farmlands	3,446,880	0.250000	861,720	0.50	430,860
Managed Forests	20,547	0.250000	5,137	0.50	2,568
<b>Total</b>	<b>40,181,405</b>		<b>38,620,335</b>		<b>19,310,167</b>
<b>Poll 2 ► 0%</b>					
Residential/Farm	44,778,054	1.000000	44,778,054	0.00	---
Multi-Residential	710,000	2.279300	1,618,303	0.00	---
Commercial	192,747	1.506800	290,431	0.00	---
Commercial ► VU/EL	---	1.054760	---	0.00	---
Industrial	---	3.302100	---	0.00	---
Industrial ► VU/EL	---	2.146365	---	0.00	---
Farmlands	2,230,296	0.250000	557,574	0.00	---
Managed Forests	131,108	0.250000	32,777	0.00	---
<b>Total</b>	<b>48,042,205</b>		<b>47,277,139</b>		<b>---</b>
<b>Poll 3 ► 50%</b>					
Residential/Farm	69,572,181	1.000000	69,572,181	0.50	34,786,091
Multi-Residential	---	2.279300	---	0.50	---
Commercial	1,832,920	1.506800	2,761,844	0.50	1,380,922
Commercial ► VU/EL	11,400	1.054760	12,024	0.50	6,012
Industrial	1,623,783	3.302100	5,361,894	0.50	2,680,947
Industrial ► VU/EL	---	2.146365	---	0.50	---
Farmlands	7,354,093	0.250000	1,838,523	0.50	919,262
Managed Forests	4,413	0.250000	1,103	0.50	552
Pipeline	799,000	1.686300	1,347,354	0.50	673,677
<b>Total</b>	<b>81,197,790</b>		<b>80,894,923</b>		<b>40,447,462</b>

MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
RECREATION COST SHARING AGREEMENT

APPENDIX D

Mississippi Mills ▶ Assessment/Weighted Assessment By Poll ▶ Ramsay Ward/continued

Property Class	Assessment	Transition Ratio	Weighted Assessment	Factor	Adjusted Assessment
<b>Poll 4 ▶ 0%</b>					
Residential/Farm	39,917,220	1.000000	39,917,220	0.00	---
Multi-Residential	---	2.279300	---	0.00	---
Commercial	894,497	1.506800	1,347,828	0.00	---
Commercial ▶ VU/EL	29,452	1.054760	31,065	0.00	---
Industrial	160,126	3.302100	528,752	0.00	---
Industrial ▶ VU/EL	---	2.146365	---	0.00	---
Farmlands	6,693,350	0.250000	1,673,338	0.00	---
Managed Forests	10,800	0.250000	2,700	0.00	---
<b>Total</b>	<b>47,705,445</b>		<b>43,500,902</b>		<b>---</b>
<b>Poll 5 ▶ 60%</b>					
Residential/Farm	40,214,303	1.000000	40,214,303	0.60	24,128,582
Multi-Residential	---	2.279300	---	0.60	---
Commercial	991,394	1.506800	1,493,832	0.60	896,299
Commercial ▶ VU/EL	---	1.054760	---	0.60	---
Industrial	49,400	3.302100	163,124	0.60	97,874
Industrial ▶ VU/EL	---	2.146365	---	0.60	---
Farmlands	2,153,665	0.250000	538,416	0.60	323,050
Managed Forests	28,463	0.250000	7,116	0.60	4,269
<b>Total</b>	<b>43,437,225</b>		<b>42,416,791</b>		<b>25,450,075</b>
<b>Total ▶ Ramsay Ward</b>	<b>260,564,070</b>		<b>252,710,091</b>		<b>85,207,704</b>



**MISSISSIPPI MILLS, CARLETON PLACE, BECKWITH  
RECREATION COST SHARING AGREEMENT**

**APPENDIX E**

**Grant In Lieu Assessment/Weighted Assessment**

<b>Municipality</b>	<b>Property Class</b>	<b>Assessment</b>	<b>Transition Ratio</b>	<b>Weighted Assessment</b>
<b>Carleton Place</b>	Commercial ▶ Full	2,062,077	1.506800	3,107,138
	Commercial ▶ General	694,000	1.506800	1,045,719
	Commercial ▶ VU/EL	---	1.054760	---
	Industrial ▶ Full	34,100	3.302100	112,602
	Industrial ▶ VU	23,200	2.146365	49,796
	Multi-Residential ▶ Full	4,463,000	2.279300	10,172,516
	Residential/Farm ▶ Full	164,600	1.000000	164,600
	Residential/Farm ▶ General	34,500	1.000000	34,500
	<b>Total</b>	<b>7,475,477</b>		<b>14,686,871</b>
<b>Mississippi Mills</b>	Commercial ▶ Full	4,709,850	1.506800	7,096,802
	Commercial ▶ General	---	1.506800	---
	Commercial ▶ VU/EL	54,905	1.054760	57,912
	Industrial ▶ Full	52,722	3.302100	174,093
	Industrial ▶ VU/EL ▶ Full	53,278	2.146365	114,354
	Multi-Residential ▶ Full	811,000	2.279300	1,848,542
	Residential/Farm ▶ Full	308,500	1.000000	308,500
	Residential/Farm ▶ General	---	1.000000	---
	<b>Total</b>	<b>5,990,255</b>		<b>9,600,173</b>
<b>Beckwith</b>	Commercial ▶ Full	34,000	1.506800	51,231
	Commercial ▶ General	---	1.506800	---
	Commercial VU/EL ▶ Full	24,000	1.054760	25,314
	Commercial VU/EL ▶ General	92,900	1.054760	97,987
	Industrial ▶ Full	11,800	3.302100	38,965
	Multi-Residential ▶ Full	---	2.279300	---
	Residential/Farm ▶ Full	---	1.000000	---
	Residential Farm ▶ General	53,000	1.000000	53,000
	<b>Total</b>	<b>215,700</b>		<b>266,497</b>