

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.

TOWN OF MISSISSIPPI MILLS

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

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.

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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		\$
Expenses		
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
Total Expenses		769,860
Revenues		
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
Total Revenues		508,027
Net Expenses to be Recovered from Cost Sharing		261,833

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

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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		\$
Expenses		
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
Total Expenses		454,261
Revenues		
Fees		291,161
Canteen Sales		9,088
Sale of Sports Equipment		9,000
Advanced Courses ► Fees		10,215
Total Revenues		319,464
Net Expenses to be Recovered from Cost Sharing		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
Total	100.00	134,797

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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		\$
Expenses		
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
Total Expenses		241,456
Revenues		
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
Total Revenues		71,108
Net Expenses to be Recovered from Cost Sharing		170,348

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

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

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 *

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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
Cost Sharing ► 2000	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
Cost Sharing ► 2000	57.47	22.38	20.15		100.00

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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
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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.

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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

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Table 10 ► Cost Sharing Services

Cost Sharing Services Versus Mississippi Mills Services	\$
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.

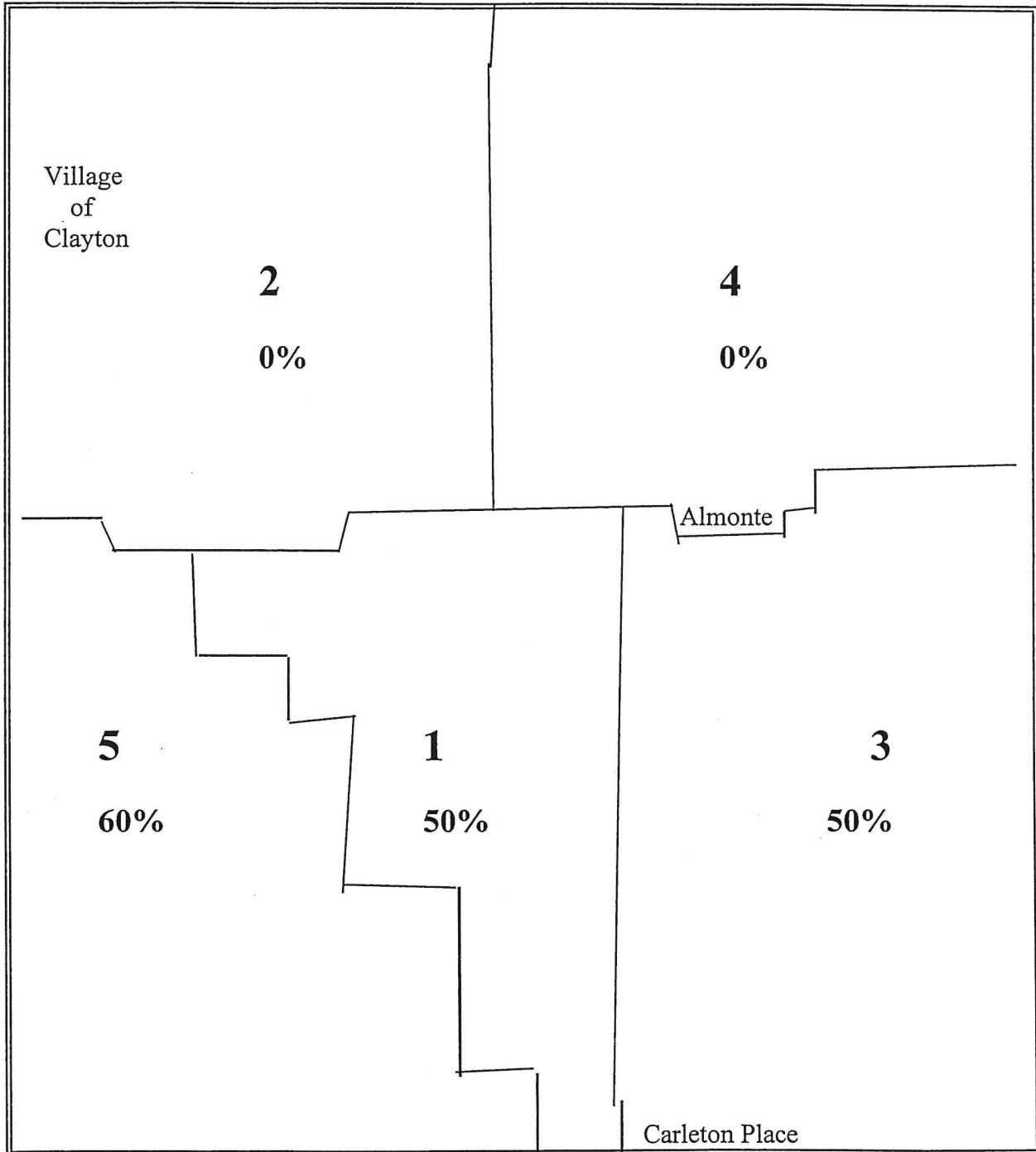
D. Review of The Cost Sharing Formula

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.

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New Recommended Sharing Factors



Please Note This Map Is Not To Scale

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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

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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 %
Recreation			
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
Total	699,476,140	100.00	100.00
Swimming Pool			
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
Total	768,757,044	100.00	100.00
Library			
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
Total	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.

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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
Total	4,481		1,489.9

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

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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

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
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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

	Carleton Place	Beckwith	Mississippi Mills
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

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Municipality	Assessment Share	\$	Apportionment %
Facilities Located in the Town of Carleton Place (excluding Pool)			
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
Facilities Located in Beckwith Township			
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
Facilities Located in the Town of Mississippi Mills			
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

Property Class	Assessment	Transition Ratio	Weighted Assessment	Factor	Adjusted Assessment
Poll 1 ▶ 15%					
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	---
Total	43,121,892		42,423,035		6,363,455
Poll 2 ▶ 15%					
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
Total	40,591,100		39,419,818		5,912,973
Poll 3 ▶ 50%					
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
Total	51,534,254		51,637,163		25,818,581
Poll 4 ▶ 50%					
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	---
Total	34,052,600		34,812,683		17,406,342

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

APPENDIX A

Beckwith ▶ Assessment/Weighted Assessment By Poll/continued

Property Class	Assessment	Transition Ratio	Weighted Assessment	Factor	Adjusted Assessment
Poll 5 ▶ 50%					
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
Total	41,661,850		39,113,834		19,556,917
Poll 6 ▶ 80%					
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	---
Total	73,322,400		73,092,276		58,473,821
Poll 7 ▶ 80%					
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
Total	39,015,800		39,453,948		31,563,158
Total ▶ Beckwith Ward	323,299,896		319,952,757		165,095,247

**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
Total	400,310,293		449,075,450

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
Total	613,057,900		630,147,926

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

APPENDIX D

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

Property Class	Assessment	Transition Ratio	Weighted Assessment	Factor	Adjusted Assessment
Poll 1 ► 50%					
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
Total	40,181,405		38,620,335		19,310,167
Poll 2 ► 0%					
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	---
Total	48,042,205		47,277,139		---
Poll 3 ► 50%					
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
Total	81,197,790		80,894,923		40,447,462

**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
Poll 4 ▶ 0%					
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	---
Total	47,705,445		43,500,902		---
Poll 5 ▶ 60%					
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
Total	43,437,225		42,416,791		25,450,075
Total ▶ Ramsay Ward	260,564,070		252,710,091		85,207,704

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

APPENDIX E

Grant In Lieu Assessment/Weighted Assessment

Municipality	Property Class	Assessment	Transition Ratio	Weighted Assessment
Carleton Place	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
	Total	7,475,477		14,686,871
Mississippi Mills	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	---
	Total	5,990,255		9,600,173
Beckwith	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
	Total	215,700		266,497