



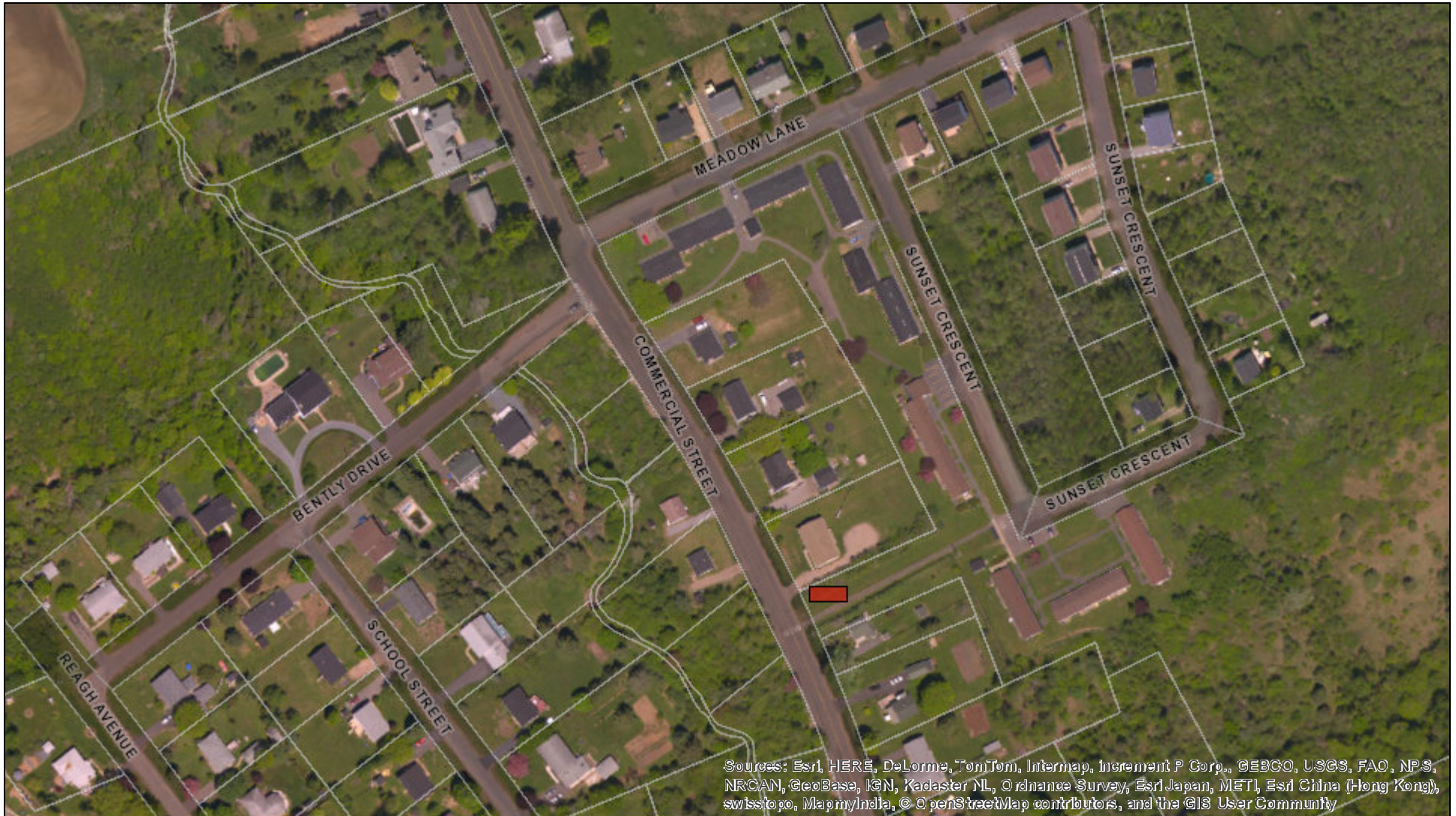
**COMMITTEE OF THE WHOLE  
Town Hall – Council Chambers  
Tuesday, May 19, 2015  
7:00 pm**

**AGENDA**

1. Call to Order
2. Approval of the Agenda
3. Presentation:
  - 3.1 Bus Shelter Petition: Alice White and Jean Reed
4. Approval of the Minutes
5. Action Items
  - 5.1 Draft Budgets – 2015/2016
    - a. General Operating Budget
    - b. Visitor Information Centre Budget
    - c. Water Utility Budget
  - 5.2 Utility Accounts for Write-Off
  - 5.3 Request for Permission to use Town Logo – Rotary Club
6. Information/Discussion Items
  - 6.1. Management Reports
  - 6.2. Planning Services Report – April 2015
  - 6.3. UNSM Gas Tax Study April 24, 2015 (discussion)
  - 6.4. UNSM Spring Workshop Report
  - 6.5. Items for APSC Discussion
7. Anything by Members
8. Adjournment

# Bus Shelter

May 13, 2015



Notes:

0 125 250 Meters

1:3,163



MUNICIPAL BOUNDARY



TRAFFIC CAMERA

CIVIC



STREET



PRIVATE DRIVE (P)



PROPERTY

Author:

TOWN OF MIDDLETON  
BUDGET SUMMARY 2015/2016

**SUMMARY OF EXPENSE**

	PREV YEAR ACTUAL	2014/15 ACTUAL	2014/15 BUDGET	2015/16 BUDGET	BUDGET INC	% INC.	% OF TOTAL
1. General Gov't	542,909	390,721	418,969	528,619	109,650	26.17	13.38
2. Police Protection	576,666	592,969	594,089	609,769	15,680	2.64	15.43
3. Fire Protection	125,408	130,152	140,178	128,806	-11,372	-8.11	3.26
3a. Hydrant Rental	114,687	113,225	113,225	130,625	17,400	15.37	3.31
4. Oth Protec Serv	9,833	13,124	12,000	13,500	1,500	12.50	0.34
5. Transportation Serv	529,386	575,025	569,177	587,167	17,990	3.16	14.86
6. Enviromental Health	366,486	356,423	399,768	449,575	49,807	12.46	11.38
7. Pub Health & Welfare	8,000	2,000	1,500	1,000	-500	-33.33	0.03
8. Env Dev Services	187,747	176,585	204,479	206,212	1,733	0.85	5.22
9. Recreation Services	332,462	325,064	359,160	391,000	31,840	8.87	9.89
10. Fiscal Services	791,131	870,860	900,417	905,248	4,831	0.54	22.91
<b>TOTAL EXPENSE</b>	<b>\$3,584,715</b>	<b>\$3,546,148</b>	<b>\$3,712,962</b>	<b>\$3,951,521</b>	<b>\$238,559</b>	<b>6.43%</b>	<b>100.00%</b>

**SUMMARY OF REVENUE**

1. Tax Revenue & GIL	2,283,023	2,317,253	2,315,628	2,357,545	41,917	1.81	62.52
2. Spec Assmts	398,508	425,903	426,226	454,329	28,103	6.59	12.05
3. Tax on County Rate	63,106	63,565	63,569	69,631	6,062	9.54	1.85
4. Tax & GIL (not on rate)	168,768	124,198	146,286	115,541	-30,745	-21.02	3.06
5. Serv to Oth Govts	131,286	107,273	98,965	91,613	-7,352	-7.43	2.43
6. Sale of Services	128,343	98,106	99,939	103,094	3,155	3.16	2.73
7. Rev own Sources	147,196	134,079	137,684	133,316	-4,368	-3.17	3.54
8. Unconditional Tfrs	337,129	338,661	338,662	338,674	12	0.00	8.98
9. Conditional Tfrs	39,803	39,929	26,000	67,272	41,272	158.74	1.78
10. Tfrs Fr Oth Funds	0	60,003	60,003	40,000	-20,003	0.00	1.06
11. Transfer From own Agency	0	0	0	0	0	0.00	0.00
<b>TOTAL REVENUE</b>	<b>\$3,697,160</b>	<b>\$3,708,970</b>	<b>\$3,712,962</b>	<b>\$3,771,015</b>	<b>\$58,053</b>	<b>1.56%</b>	<b>100.00%</b>
<b>SURPLUS(DEFICIT)</b>	<b>\$112,445</b>	<b>\$162,822</b>	<b>\$0</b>	<b>-\$180,506</b>	<b>-\$180,506</b>	<b>4.86%</b>	<b>0</b>

TOWN OF MIDDLETON  
TAX RATE SUMMARY  
2015/2016

COMMERCIAL RATE	0.0427	RESIDENTIAL RATE	0.0179
SPEC.LEGISLATION(COUNTY RATE	0.0186	SEASONAL TOURIST	0.0320
FARM ACREAGE RATE	2.96 /ACRE		
FORREST TAXABLE(UNDER50000)	0.25 /ACRE		
ACRES			

RESIDENTIAL REVENUE	86,582,300	assmt	to#11111	1,549,823
COMMERCIAL REVENUE	15,767,400	assmt	to#11121	673,268
SPEC LEGISLATION REVENUE	3,264,100	assmt	to#11122	60,712
SEASONAL TOURIST PROPERTY	278,500	assmt	to#11122	8,919
RESOURCE PROPERTY REV	214,900	assmt	to#11151	3,847
BUS OCCUPANCY REVENUE	0	assmt	to#11411	0
GIL FEDERAL-COMMERCIAL	777,200	assmt	to#12111	33,186
GIL FEDERAL-RESOURCE	2,700	assmt	to#12111	48
PROVINCIAL GIL-COMMERCIAL	2,277,300	C-assmt	to#12311	97,241
PROVINCIAL GIL-RESIDENTIAL	0	R-assmt	to#12311	0
PROVINCIAL GIL -RESOURCE	7,400	R-assmt	to#12311	132
FARM ACREAGE grant	203	acres	to#16286	601
FORREST ACREAGE(UNDER 50000 ACRES)	163	acres	to#11153	41
<b>TOTALS</b>	<b>109,171,800</b>			<b>2,427,819</b>

**COMMERCIAL ASSESSMENT**

15,767,400
3,264,100
0
777,200
278,500
2,277,300
<u>22,364,500</u>
109,171,800

**RESIDENTIAL ASSESSMENT**

86,582,300
214,900
7,400
0
2,700
<u>86,807,300</u>

1 Cent on  
TAX RATE

2,236

8,681

\$10,917

TOWN OF MIDDLETON  
BUDGET 2015/2016  
REVENUE

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
R-E-V-E-N-U-E				
TAXATION-REAL				
01-110-111-1001-TAXATION RESIDENTIAL	1,468,203	1,517,968	1,522,103	1,549,823
01-110-111-1002-COMMERCIAL TAXABLE	676,750	660,142	660,142	673,268
01-110-111-1065-COMM SP. LEGISLATION	63,106	63,565	63,569	69,631
01-110-111-1003-RESOURCE TAXABLE	3,457	3,827	3,827	3,847
01-110-111-1006-FOREST TAXABLE	41	41	41	41
01-110-111-1005-FARM ACREAGE TAXABLE	0	0	0	0
SUB TOTAL	2,211,556	2,245,543	2,249,682	2,296,610
TAXATION-SPECIAL				
01-110-112-1060-SIDEWALK ANNUAL CHG	0	0	0	0
01-110-112-1061-SEWER ANNUAL ENT	0	0	600	600
01-110-112-1062-SEWER USAGE CHARGE	398,508	425,903	425,626	453,729
SUB TOTAL	398,508	425,903	426,226	454,329
TAXATION-BUSINESS				
01-110-114-1041-BUSINESS OCCUPANCY	0	0	0	0
01-110-114-1042-BASED ON REV.MT&T	15,057	13,859	13,859	13,098
01-110-114-1043-POWER CORP-HST	23,722	18,764	23,000	18,000
SUB TOTAL	38,779	32,623	36,859	31,098
OTHER TAXES				
01-110-119-1064-DEED TRANSFER TAX	105,533	67,156	85,000	60,000
SUB TOTAL	105,533	67,156	85,000	60,000
GIL-FEDERAL				
01-110-121-1070-FEDERAL (GIL)	34,857	35,697	33,298	33,234
SUB TOTAL	34,857	35,697	33,298	33,234
GIL-PROVINCIAL				
01-110-123-1071-REAL PROPERTY	99,755	99,618	96,258	97,373
01-110-123-1072-FIRE PROTECTION	23,923	23,923	23,931	23,931
SUB TOTAL	123,678	123,541	120,189	121,304

TOWN OF MIDDLETON  
BUDGET 2015/2016  
REVENUE

	<b>Prev Year <u>Actual</u></b>	<b>Actual YTD <u>Mar 31/15</u></b>	<b>Curr 14/15 <u>Budget</u></b>	<b>2015/16 <u>Budget</u></b>
<b>GIL-PROV AGENCIES</b>				
01-110-124-1073-NSLC	0	0	0	0
01-110-124-1074-NSPC	492	455	455	471
<b>SUB TOTAL</b>	<b>492</b>	<b>455</b>	<b>455</b>	<b>471</b>
<b>SERV PROVID OTH GOVTS</b>				
01-110-133-1080-GEN GOV'T (ANNA CO)	2,446	2,434	2,434	2,482
01-110-133-1081-FIRE(ANNAPOLIS CO)	76,831	74,431	74,531	72,131
01-110-133-1083-PLANNING	42,609	22,408	14,000	9,000
01-110-133-1084-RECREATION(ANNA CO)	9,400	8,000	8,000	8,000
<b>SUB TOTAL</b>	<b>131,286</b>	<b>107,273</b>	<b>98,965</b>	<b>91,613</b>
<b>SALE OF SERVICES</b>				
01-110-141-1100-GEN GOV'T SERVICE	64,874	31,156	36,436	37,871
01-110-141-1102-TRANSPORTATION RENT	62,969	66,351	62,803	64,523
01-110-141-1103-RECREATION RENTAL	500	600	700	700
<b>SUB TOTAL</b>	<b>128,343</b>	<b>98,106</b>	<b>99,939</b>	<b>103,094</b>
<b>OTHER REV FROM OWN SOURCES</b>				
01-110-151-1120-LICENSES-TAXI,ETC.	80	80	0	0
01-110-151-1121-LICENSE-DOG	35	25	25	25
01-110-151-1122-BUILDING FEES	6,513	9,727	6,000	6,500
01-110-151-1123-PLANNING FEES	1,400	500	2,500	1,500
01-110-151-1124-DRIVEWAY/Bldg. PERMITS	0	175	350	350
01-110-151-1125-FINES	2,138	1,058	5,000	1,000
01-110-151-1126-RENTS	19,963	19,188	19,664	23,341
01-110-151-1127-CONCESSIONS/FRANCHISE	0	0	0	0
01-110-151-1128-INT DEPOSIT REC'D	5,386	2,206	4,500	3,000
01-110-151-1129-INT SUNDRY	413	387	100	100
01-110-151-1130-INT RATES & TAXES	57,206	52,743	55,000	55,000
01-110-151-1131-DONATIONS-RECREATION	2,454	530	2,500	0
01-110-151-1132-PROGRAMS-RECREATION	41,235	38,641	40,000	40,000
01-110-151-1133-DONATIONS-OTHER	50	0	0	0
01-110-151-1134-MISC JOBBING TAX CERT	2,043	2,612	2,045	2,500
01-110-151-1135-WCB RECOVERIES	8,280	6,208	0	0
<b>SUB TOTAL</b>	<b>147,196</b>	<b>134,079</b>	<b>137,684</b>	<b>133,316</b>
<b>UNCOND TFRS FR OTH GOV</b>				
<b>FEDERAL</b>				
01-110-161-1150-CANADA WORKS GRANT	0	0	0	0
01-110-161-1151-GAS TAX	0	0	0	0
<b>SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



TOWN OF MIDDLETON  
BUDGET 2015/2016  
REVENUE

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<b>PROVINCIAL</b>				
01-110-162-1152-ICE CONTROL				
01-110-162-1153-DMA (EQUALIZATION)	336,546	338,073	338,073	338,073
01-110-162-1154-FARM ACREAGE	583	588	589	601
01-110-162-1155-COMMERCIAL EQUIPMENT	0	0	0	0
01-110-163-1156-TRANSITION GRANT	0	0	0	0
<b>SUB TOTAL</b>	<b>337,129</b>	<b>338,661</b>	<b>338,662</b>	<b>338,674</b>
<b>COND TFRS FR OTH GOV</b>				
<b>FEDERAL</b>				
01-110-171-1170-EXCISE & NSHT RECOV	6,463	7,399	5,000	5,000
<b>SUB TOTAL</b>	<b>6,463</b>	<b>7,399</b>	<b>5,000</b>	<b>5,000</b>
<b>PROVINCIAL</b>				
01-110-175-1171-EMO GRANTS	1,000	1,000	1,000	1,000
01-110-175-1172-OTHER(COMPASS)	0	0	0	40,000
01-110-175-1173-THROUGH STREETS	0	0	0	0
01-110-175-1176-COMM. DEVELOPMENT	0	0	0	0
01-110-175-1177-RECREATION	32,340	31,531	20,000	21,272
<b>SUB TOTAL</b>	<b>33,340</b>	<b>32,531</b>	<b>21,000</b>	<b>62,272</b>
<b>OTHER TRANSFERS</b>				
<b>ASSET VALUATION ALLOWANCES &amp; EQUITY</b>				
01-110-191-1200-VALUATION ALL-TAXES	0	0	0	0
01-110-191-1201-VALUATION ALL-AREA RATE	0	0	0	0
01-110-191-1202-VALUATION ALL-OTHER	0	0	0	0
01-110-191-1203-SURPLUS PRIOR YEAR	0	0	0	0
01-110-191-1204-TFR REV RESERVE	0	60,003	60,003	40,000
<b>SUB TOTAL</b>	<b>0</b>	<b>60,003</b>	<b>60,003</b>	<b>40,000</b>
<b>TRANSFERS FROM OWN AGENCIES</b>				
01-110-193-1220-VWRMA DEBT RECOVERY	0	0	0	0
<b>SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>3,697,160</b>	<b>3,708,970</b>	<b>3,712,962</b>	<b>3,771,015</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
GENERAL GOVERNMENT SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
<b><u>DESCRIPTION</u></b>				
<b>E-X-P-E-N-D-I-T-U-R-E-S</b>				
<b>GENERAL GOV'T SERVICES</b>				
<b>LEGISLATIVE</b>				
01-210-211-2000-MAYOR'S STIPEND	10850	11200	11200	11200
01-210-211-2024-MAYOR'S TRAV EXP	377	622	1523	1523
01-210-211-2001-COUNCIL'S STIPEND	38412	39550	39550	39550
01-210-211-2034-COUNCIL'S TRAVEL EXP	5149	3947	5431	5431
SUB TOTAL	54789	55319	57704	57704
<b>ADMINISTRATIVE</b>				
01-210-212-2009-T.H. LIGHTS	14332	16171	13685	16000
01-210-212-2027-T. H. REPAIRS	8807	6443	8465	13465
01-210-212-2013-T.H. SUPPLIES	1337	1158	1450	1450
01-210-212-2010-T.H. INSURANCE	1324	1372	1390	1413
01-210-212-2002-T.H. SALARY	569	600	603	645
01-210-212-2011-T.H. FUEL	7109	5330	7000	7000
01-210-212-2012-T.H. JANITOR	9205	9389	9420	9608
01-210-212-2020-T.H. OTHER-TAX,WATER	984	1456	1000	1475
01-210-212-2003-T.H. WAGES	0	52		0
SUB TOTAL	43667	41971	43013	51056
<b>FINANCIAL</b>				
01-210-213-2002-FIN OFFICE SALARY	223190	171647	172809	180181
01-210-213-2022-FIN LEGAL	68804	6251	21000	21000
01-210-213-2023-FIN AUDITORS	10585	10867	12000	12000
01-210-213-2017-FIN OFFICE SUPPLIES	5019	7100	6955	8150
01-210-213-2016-FIN POSTAGE	1798	2307	3200	3200
01-210-213-2015-FIN TELEPHONE	7038	6954	8500	8500
01-210-213-2018-FIN EQUIP RENT & SERV	3145	3860	4271	10108
01-210-213-2032-FIN MISC	66538	11532	5203	89800
01-210-213-2033-FIN GIFTS,FLOWERS & MEMORIALS.	2201	4273	4900	4900
SUB TOTAL	388317	224791	238838	337839
<b>TAXATION</b>				
01-210-214-2040-TAX C B & TAX SALE	0	307	0	0
01-210-214-2042-TAX. EXEMPT WIDOWS	700	500	1500	1500
01-210-214-2043-TAX EXEMPT 25(A)	10471	10322	10490	10490
SUB TOTAL	11171	11128	11990	11990



TOWN OF MIDDLETON  
BUDGET 2015/2016  
GENERAL GOVERNMENT SERVICES

	<b>Prev Year <u>Actual</u></b>	<b>Actual YTD <u>Mar 31/15</u></b>	<b>Curr 14/15 <u>Budget</u></b>	<b>2015/16 <u>Budget</u></b>
<b>OTH GENERAL SERV</b>				
01-210-219-2050-GEN ELECT RATE PAYER	0	0	0	0
01-210-219-2024-GEN CONV DELEG	1263	1591	2100	2100
01-210-219-2025-GEN TRAINING	6402	5202	7450	7450
01-210-219-2026-GEN UNSM&AMA DUES	3077	3389	3370	3650
01-210-219-2004-FRinge BEN (EMPLOYER)	42682	46669	54004	56330
01-210-219-2006-OTHER BENEFITS(ACCR	-8458	660	500	500
01-210-219-2005-WCB	0	0	0	0
SUB TOTAL	44966	57512	67424	70030
<b>DEPARTMENT TOTAL</b>	<b>542909</b>	<b>390721</b>	<b>418969</b>	<b>528619</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
POLICE PROTECTIVE SERVICES

DESCRIPTION	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
POLICE COMMISSION				
01-220-220-2007-HONORARIA	0	0	0	0
01-220-220-2024-OTHER EXP	0	198	500	500
SUB TOTAL	0	198	500	500
CRIME INVEST & PREV				
01-220-222-2008-POL SERV CONT	528,813	544,982	544,980	558,605
01-220-222-2035-SHARED SERVICES	32,967	32,994	32,994	33,820
01-220-222-2071-MISC EXPENSE	313	715	0	0
01-220-222-2024-TRAVEL & MEALS	0	0	0	0
SUB TOTAL	562,093	578,691	577,974	592,425
TRAFFIC ACTIVITIES				
01-220-223-2003-WAGES-CROSS GUAR	7,666	7,841	8,436	8,599
01-220-223-2080-EQUIP-CROSS GUAR	26	27	350	350
01-220-223-2004-FRINGE BENEFITS	541	570	575	575
SUB TOTAL	8,234	8,438	9,361	9,524
STATIONS & BLDGS				
01-220-225-2090-STATIONS(BLDG REN	5,790	5,565	5,704	6,770
SUB TOTAL	5,790	5,565	5,704	6,770
POLICE SERVICES OTH				
01-221-227-2022-OTH SERV LEGAL	549	78	550	550
SUB TOTAL	549	78	550	550
<b>DEPARTMENT TOTAL</b>	<b>576,666</b>	<b>592,969</b>	<b>594,089</b>	<b>609,769</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
PROTECTIVE SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
PROTECTIVE SERV FIRE				
FIRE PROTECTION SERV				
01-221-240-2100-FIRE CHIEFS EXP	1175	1203	2000	2000
01-221-240-2015-ALARMS(TELEPHONE)	11557	10708	12000	12000
01-221-240-2101-HYDRANT RENTAL	114687	113225	113225	130625
01-221-240-2025-TRAINING	9822	4713	10000	11500
01-221-240-2024-TRAVEL& CONV.	2555	2372	2500	2500
SUB TOTAL	139796	132220	139725	158625
STATIONS & BLDGS				
01-221-241-2010-INSURANCE	2439	2526	2561	2602
01-221-241-2027-REPAIR	8882	16396	17500	12500
01-221-241-2011-FUEL	10232	11024	12000	12000
01-221-241-2009-LIGHTS	4497	4514	5500	5500
01-221-241-2020-WATER	468	494	500	500
01-221-241-2012-JANITOR	2700	2700	2700	2700
01-221-241-2013-JANITOR SUPPLIES	1831	1868	2000	2000
SUB TOTAL	31049	39521	42761	37802
FIRE FIGHTING EQUIP				
01-221-242-2110-HOSE & COUPL	7462	4800	6000	4500
01-221-242-2019-EQUIP GAS	3943	3448	4500	4500
01-221-242-2028-VEHICLE REPAIR	11923	15557	15000	10500
01-221-242-2010-VEHICLE INSUR	5513	5104	5789	5004
01-221-242-2030-CLOTHING & BOOTS	15554	14623	12000	10500
01-221-242-2029-RADIO REPAIR	6212	5096	5500	5500
01-221-242-2111-OTHER EQUIP	6292	11129	10000	10000
01-221-242-2112-OTHER	5288	4698	4628	5000
SUB TOTAL	62187	64454	63417	55504
OTHER FIRE EXP				
01-221-243-2007-HONORARIA	4500	4500	4500	4500
01-221-243-2010-LIAB INSUR	1947	2089	2000	2000
01-221-243-2120-MISC(ADV,SUBS)	616	593	1000	1000
01-221-243-2121-DONATIONS	0	0	0	0
SUB TOTAL	7063	7182	7500	7500
<b>DEPARTMENT TOTAL</b>	<b>240095</b>	<b>243377</b>	<b>253403</b>	<b>259431</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
OTHER PROTECTIVE SERVICES

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
EMERGENCY MEASURES				
01-221-244-2007-EMO HONORARIUM	0	0	0	0
01-221-244-2130-EMO OTHER EXP	1000	1000	1000	1000
01-221-244-2131-REGIONAL EMO	4786	5297	5500	5500
SUB TOTAL	5786	6297	6500	6500
OTHER PROTECTIVE SERVICES				
01-221-245-2140-ANIMAL & PEST CONT	4047	6827	5500	7000
SUB TOTAL	4047	6827	5500	7000
DEPARTMENT TOTAL	9833	13124	12000	13500

TOWN OF MIDDLETON  
BUDGET 2015/2016  
TRANSPORTATION SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
TRANSPORTATION SERVICES				
COMMON EQUIPMENT				
01-230-260-2002-EQUIP SALARY	8,158	7,447	8,636	7,645
01-230-260-2003-EQUIP WAGE	0	286	0	0
01-230-260-2019-EQUIP GAS	28,899	32,362	25,000	25,000
01-230-260-2010-EQUIP INSUR	5,315	5,516	5,581	5,525
01-230-260-2028-EQUIP REPAIR	35,971	35,344	40,000	40,000
SUB TOTAL	78,343	80,955	79,217	78,170
SMALL TOOLS & EQUIP				
01-230-261-2150-SMALL TOOLS	11,007	9,202	10,542	12,706
SUB TOTAL	11,007	9,202	10,542	12,706
WORKSHOPS YDS & BLDG				
01-230-262-2002-WRKSHOP SALARY	5,322	10,816	5,634	10,846
01-230-262-2003-WRKSHOP WAGES	0	156	0	0
01-230-262-2009-WRKSHOP LIGHTS	3,456	2,464	5,500	5,500
01-230-262-2011-WRKSHOP FUEL	7,150	4,751	6,000	6,000
01-230-262-2015-WRKSHOP TELEPHONE	3,839	5,632	5,000	5,000
01-230-262-2020-WRKSHOP WATER	439	371	500	500
01-230-262-2010-WRKSHOP INSURANCE	594	672	624	691
01-230-262-2027-WRKSHOP REPAIR	2,937	8,771	5,350	5,350
SUB TOTAL	23,737	33,633	28,608	33,887
LIABILITY				
01-230-263-2010-LIAB INS/DAMAGE	9,516	9,572	8,705	10,017
SUB TOTAL	9,516	9,572	8,705	10,017
ENGINEERING				
01-230-264-2021-SURVEY & ENGINEER	0	1,369	0	400
SUB TOTAL	0	1,369	0	400

TOWN OF MIDDLETON  
BUDGET 2015/2016  
TRANSPORTATION SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<b>ROADS &amp; STREETS</b>				
01-230-265-2002-SALARY	126,634	117,662	146,051	132,022
01-230-265-2003-WAGES	5,148	12,997	0	0
01-230-265-2004-FRINGE BENEFITS	60,804	63,530	64,171	64,955
01-230-265-2160-CHLORIDE	0	0	0	0
01-230-265-2161-SAND&GRAVEL	6,710	3,754	7,342	7,342
01-230-265-2162-PATCHING	33,892	67,322	61,869	76,869
01-230-265-2163-STORM SEWER MAINT.	411	618	6,000	6,000
01-230-265-2005-W C B	0	0	0	0
01-230-265-2030-SAFETY SUPPLIES	2,805	1,610	5,831	5,831
01-230-265-2025-TRAINING	12,587	8,543	5,370	5,370
01-230-265-2164-SUPPLY & EXPENSE	6,149	8,983	7,800	7,800
01-230-265-2029-RADIO REP./RENTAL	311	311	400	400
01-230-266-2002-SNOW-SALARY	33,464	42,366	35,425	43,216
01-230-266-2003-SNOW WAGES	512	16,525	0	0
01-230-266-2170-SNOW CHLORIDE&CART/	24,347	28,594	25,000	30,000
01-230-266-2171-SNOW EQUIP RENTAL	3,737	2,111	2,000	2,000
<b>SUB TOTAL</b>	<b>317,512</b>	<b>374,926</b>	<b>367,259</b>	<b>381,805</b>
<b>STREET LIGHTING</b>				
01-230-267-2009-ST LIGHTING NSPC	52,064	28,286	30,846	26,182
01-230-267-2180-ST LIGHTING MATERIAL	1,658	710	1,500	1,500
<b>SUB TOTAL</b>	<b>53,722</b>	<b>28,996</b>	<b>32,346</b>	<b>27,682</b>
<b>TRAFFIC SERVICES</b>				
01-230-268-2190-TRAFFIC SERV SIGN	2,332	0	6,000	6,000
01-230-268-2191-TRAFFIC SERV PAINT	12,732	14,371	14,500	14,500
<b>SUB TOTAL</b>	<b>15,064</b>	<b>14,371</b>	<b>20,500</b>	<b>20,500</b>
<b>PARKING SERVICES</b>				
01-230-269-2200-PARK LOT RENTALS	0	0	0	0
<b>SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUBLIC TRANSIT</b>				
01-230-270-2210-OTHER	20,482	22,000	22,000	22,000
	20,482	22,000	22,000	22,000
<b>DEPARTMENT TOTAL</b>	<b>529,386</b>	<b>575,025</b>	<b>569,177</b>	<b>587,167</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
ENVIRONMENTAL HEALTH SERVICES

DESCRIPTION	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
ENVIRONMENTAL HEALTH SERV				
SEWAGE COLLECTION SYSTEM				
01-240-300-2002-COLL SALARY	3078	3490	3259	3450
01-240-300-2003-COLL WAGES	0	0	0	0
01-240-300-2220-COLL SUPP & EXP	2026	9151	3500	6000
01-240-300-2221-COLL CLEANING	0	0	4000	10000
SUB TOTAL	5104	12641	10759	19450
SEWAGE LIFT STATIONS				
01-240-301-2002-LIFT STN SALARY	8692	5439	9201	10396
01-240-301-2003-LIFT STN WAGES	0	20	0	0
01-240-301-2009-LIFT STN POWER	7268	6999	6281	6281
01-240-301-2230-LIFT STN SUPP & EXP	3743	5449	10936	12189
01-240-301-2231-LIFT STN EQUIP REPA	3963	469	11650	11650
SUB TOTAL	23667	18376	38068	40516
SEWAGE TREATMENT & DISPOSAL				
01-240-302-2002-TREAT SALARY	49624	37641	52409	54903
01-240-302-2003-TREAT WAGES	0	7783	0	0
01-240-302-2009-TREAT POWER	56405	56787	52572	52572
01-240-302-2240-TREAT UV	0	12388	16805	16805
01-240-302-2241-TREAT OTH CHEMICAL	0	0	0	0
01-240-302-2005-TREAT WCB	0	0	0	0
01-240-302-2242-TREAT SUPP & EXP	82993	44551	58944	75924
01-240-302-2015-TREAT TELEPHONE	1548	1551	1500	1500
01-240-302-2243-TREAT EQPT/MOTOR I	1345	4192	5000	5000
01-240-302-2028-TREAT VEHICLES (POI	9793	10119	8823	8816
01-240-302-2020-TREAT WATER	330	304	400	400
SUB TOTAL	202037	175315	196453	215920
GARBAGE & WASTE COLLECTION & DISPOSAL				
01-240-303-2002-WST COLL SALARY	0	0	0	0
01-240-303-2003-WST COLL WAGES	0	0	0	0
01-240-303-2251-OTH COLL EXP	4319	5564	8100	8100
01-240-303-2252-WST/RECYCL CONT	124817	139926	140388	150589
SUB TOTAL	129136	145490	148488	158689
OTHER				
01-240-304-2002-OTHER SALARY	0	0	0	0
01-240-304-2003-OTHER WAGES	0	0	0	0
01-240-304-2260-OTHER EXP-CONTRAC	6542	4601	6000	15000
SUB TOTAL	6542	4601	6000	15000
DEPARTMENT TOTAL	366486	356423	399768	449575



TOWN OF MIDDLETON  
BUDGET 2015/2016  
PUBLIC HEALTH WELFARE SERVICES

	<u>Prev Year</u> <u>Actual</u>	<u>Actual YTD</u> <u>Mar 31/15</u>	<u>Curr 14/15</u> <u>Budget</u>	<u>2015/16</u> <u>Budget</u>
<u>DESCRIPTION</u>				
HEALTH & WELFARE SERVICES				
PUBLIC HEALTH				
01-250-320-2270-MENTAL HEALTH	0	0	0	0
01-250-302-2271-OTHERS	0	0	0	0
SUB TOTAL	0	0	0	0
OTHER HEALTH				
01-250-321-2280-NURSING(VON)	0	0	0	0
01-250-321-2281-OTHERS	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE ADMIN				
01-250-322-2290-ADMIN & PLACEMENT	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE SERVICES				
01-250-323-2300-MUNICIPAL HOMES	0	0	0	0
01-250-323-2301-PRIVATE HOMES	0	0	0	0
01-250-323-2302-CHILD WELFARE	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE				
01-250-323-2303-OTHER EMP PROJECT	8000	2000	1500	1000
SUB TOTAL	8000	2000	1500	1000
<b>DEPARTMENT TOTAL</b>	<b>8000</b>	<b>2000</b>	<b>1500</b>	<b>1000</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
OTHER ENVIRONMENTAL DEVELOPMENT SERVICES

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
OTHER ENV DEV SERVICES				
PLANNING & ZONING				
01-260-340-2002-ADMIN SALARIES	14,290	14,869	14,761	9,628
01-260-340-2003-ADMIN WAGES	13,324	17,233	13,500	17,200
01-260-340-2008-ADMIN CONTRACT	35,006	35,679	44,700	51,710
01-260-340-2004-FRINGS COSTS	4,733	5,382	3,919	3,681
01-260-340-2005-WCB	0	0	0	0
01-260-340-2310-PROFESSIONAL FEES	0	735	1,500	1,500
01-260-340-2017-OFFICE EXPENSE	2,225	2,225	2,225	0
01-260-340-2016-PHOTOCOPY & POSTAGE	1,505	1,505	1,505	500
01-260-340-2015-TELEPHONE	1,800	2,520	2,520	720
01-260-340-2018-OFFICE EQUIPMENT	0	387	1,050	0
01-260-340-2311-OFFICE RENTAL	382	417	385	385
01-260-340-2024-TRAVEL & MEETINGS	995	1,586	1,000	1,585
01-260-340-2031-ADVERTISING COSTS	141	47	0	0
01-260-340-2025-TRAINING & CONFERENCES	0	0	1,200	1,225
01-260-340-2010INSURANCE EXPENSE	6,178	5,854	6,437	7,370
01-260-340-2014-AMORTIZATION EXPENSE	0	0	0	0
01-260-340-2312-OTHER	0	0	0	0
SUB TOTAL	80,580	88,439	94,702	95,504
COMMUNITY DEVELOPMENT				
01-260-341-2002-ADMINISTRATION	40,598	41,123	43,653	45,054
01-260-341-2004-FRINGS COSTS	8,603	8,327	8,862	9,408
01-260-341-2005-WCB	0	0	0	0
01-260-341-2017-OFFICE EXPENSE	2,804	1,592	2,500	2,000
01-260-341-2016-PHOTOCOPYING & POSTAGE	428	400	450	450
01-260-341-2015-TELEPHONE	3,348	3,814	4,000	4,000
01-260-341-2018-EQUIP./PGMS& SERVICE	4,565	4,383	5,872	4,000
01-260-341-2320-OFFICE RENTAL	4,489	4,315	4,422	5,249
01-260-341-2024-TRAVEL & EDUCATION	0	0	0	0
01-260-341-2031-ADV & PROMOTION	5,808	872	4,375	4,375
01-260-341-2321-SPECIAL PROJECTS	12,717	3,300	11,300	11,300
01-260-341-2025-TRAIN & CONFERENCES	2,550	1,307	1,800	1,800
SUB TOTAL	85,910	69,432	87,234	87,636
OTHER DEV SERVICES				
01-260-342-2330-TOURIST BUREAU	16,641	15,847	15,847	16,249
01-260-342-2026-MEMBERSHIPS	600	855	700	700
01-260-342-2331-TOWN CRIER'S EXP	35	0	250	250
01-260-342-2332-OTHER TOURISM EXP	1,174	300	2,674	2,800
01-260-342-2333-XMAS LIGHTING EXP	2,690	1,641	2,500	2,500
01-260-342-2334-GRANTS OTH ORG	0	0	0	0
01-260-342-2335-OTHER EXP	118	71	572	573
01-260-342-2336-COMM IN BLOOM	0	0	0	0
SUB TOTAL	21,257	18,714	22,543	23,072
<b>DEPARTMENT TOTAL</b>	<b>187,747</b>	<b>176,585</b>	<b>204,479</b>	<b>206,212</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
RECREATION CULTURAL SERVICES

	<b>Prev Year <u>Actual</u></b>	<b>Actual YTD <u>Mar 31/15</u></b>	<b>Curr 14/15 <u>Budget</u></b>	<b>2015/16 <u>Budget</u></b>
<b><u>DESCRIPTION</u></b>				
REC & CULTURAL SERVICES				
ADMINISTRATION				
MANAGEMENT				
01-270-361-2002-ADMIN SALARY	70,467	73,753	76,295	78,104
01-270-361-2003-OFFICE WAGES(CASUAL)	0	0	0	0
01-270-361-2004-FRINGE BENEFITS	13,456	13,806	14,256	15,890
01-270-361-2024-TRAVEL & MEALS	1,205	1,674	1,600	1,600
01-270-361-2025-TRAINING & CONF	2,273	1,173	4,000	1,300
01-270-361-2026-MEMBERSHIP FEES	150	145	400	400
SUB TOTAL	87,551	90,551	96,551	97,294
OFFICE				
01-270-362-2017-OFFICE SUPPLIES	0	0	0	0
01-270-362-2016-PHOTOCOPY & POST	0	0	0	0
01-270-362-2015-TELEPHONE	0	0	0	0
01-270-362-2031-PRINTING & ADVER	632	968	1,000	1,000
01-270-362-2350-RESOURCE MATER	0	0	0	0
01-270-362-2018-OFFICE EQUIP & SERV	0	0	0	0
01-270-362-2351-OFFICE RENTAL	0	0	0	0
01-270-362-2005-WCB	0	0	0	0
SUB TOTAL	632	968	1,000	1,000
POOL				
01-270-363-2002-POOL SALARY	0	0	0	0
01-270-363-2003-POOL WAGES	0	0	0	0
01-270-363-2020-POOL WATER/SEWER	0	0	0	0
01-270-363-2009-POOL LIGHTS	100	100	100	100
01-270-363-2360-POOL MATERIALS	0	0	0	0
01-270-363-2361-POOL GRANTS	12,000	12,000	12,000	12,000
01-270-363-2362-POOL OTHER	147	152	154	157
SUB TOTAL	12,247	12,252	12,254	12,257

TOWN OF MIDDLETON  
BUDGET 2015/2016  
RECREATION CULTURAL SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
<b>DESCRIPTION</b>				
<b>RINK</b>				
01-270-364-2002-RINK SALARY	0	0	0	0
01-270-364-2003-RINK WAGES(CASUAL	0	0	0	0
01-270-364-2020-RINK WATER/SEWER	5,476	5,139	5,500	6,900
01-270-364-2370-RINK GRANTS	7,500	5,000	5,000	5,000
<b>SUB TOTAL</b>	<b>12,976</b>	<b>10,139</b>	<b>10,500</b>	<b>11,900</b>
<b>REC FACILITIES</b>				
01-270-365-2002-PARKS SALARY	36,246	35,459	35,446	36,142
01-270-366-2002-PARKS SALARY(PW)	2,443	687	2,586	705
01-270-365-2003-PARKS WAGES(CASUA	16,682	19,499	19,901	21,033
01-270-366-2003-PARKS WAGES(PW)	0	26	0	0
01-270-365-2004-FRINGE BENEFITS	10,045	9,090	7,595	8,143
01-270-365-2005-WCB	0	0	0	0
01-270-365-2025-PARKS TRAINING	1,134	1,783	3,390	1,590
01-270-365-2020-PARKS WATER/SEWER	428	435	700	700
01-270-365-2009-PARKS LIGHTS	1,870	1,841	1,700	1,700
01-270-365-2010-PARKS INSURANCE	559	578	587	651
01-270-365-2380-PARKS EQUIPMENT	5,701	8,064	8,358	7,808
01-270-365-2381-EQUIP.RENTAL(P.W.)	3,000	3,000	3,000	3,000
01-270-365-2382-PARKS STRUCTURES	13,979	9,647	13,550	21,950
01-270-365-2015-PARKS TELEPHONE	871	1,474	1,250	1,250
01-270-365-2383-PARKS GRNDS MGT	14,517	15,533	17,110	21,510
01-270-365-2384-PARKS SPEC PROJ	0	0	0	0
<b>SUB TOTAL</b>	<b>107,476</b>	<b>107,115</b>	<b>115,173</b>	<b>126,182</b>
<b>CUL BLDGS &amp; FACILITIES</b>				
<b>MUSEUMS</b>				
01-270-367-2390-MCDNLD MUSEUM	5,000	5,000	5,000	5,000
<b>SUB TOTAL</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

TOWN OF MIDDLETON  
BUDGET 2015/2016  
RECREATION CULTURAL SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
<b>LIBRARY</b>				
01-270-368-2015-LIBRARY TELEPHONE	567	444	500	500
01-270-368-2020-LIBRARY WATER	408	581	450	600
01-270-368-2009-LIBRARY LIGHTS	4,798	4,870	4,000	4,500
01-270-368-2027-LIBRARY REPAIRS	366	2,084	3,150	1,000
01-270-368-2010-LIBRARY INSURANCE	406	421	426	434
01-270-368-2013-LIBRARY BLDG SUPPLIES	402	209	500	775
01-270-368-2012-LIBRARY JANITORIAL	4,956	5,056	5,072	5,174
<b>SUB TOTAL</b>	<b>11,904</b>	<b>13,664</b>	<b>14,098</b>	<b>12,983</b>

DESCRIPTION

<b>PROGRAM DEVELOP</b>				
01-270-369-2002-SUMMER SALARY	0	0	0	0
01-270-369-2003-WAGES(CASUAL)	23,152	26,000	25,834	33,134
01-270-369-2025-TRAVEL & TRAINING	988	1,608	2,100	2,100
01-270-369-2400-SPORTS PROGRAM	854	652	1,000	1,000
01-270-369-2403-SPECIAL PROG	0	0	500	500
01-270-369-2404-CREATIVE ARTS	325	0	250	250
01-270-369-2405-GENERAL PROG	27,392	21,568	30,500	27,500
01-270-369-2406-MUN PHYS ACTIVITY LEA	9,809	6,389	8,500	8,500
<b>SUB TOTAL</b>	<b>62,521</b>	<b>56,218</b>	<b>68,684</b>	<b>72,984</b>

**LEADERSHIP DEVEL**

01-270-370-2410-WORKSPS & CLINIC	0	0	500	500
<b>SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>

**REC GRANT PROG**

01-270-370-2420-COMM ORG GRANTS	0	0	0	0
01-270-371-2421-CULTURAL GRANTS	2,500	0	500	6,000
<b>SUB TOTAL</b>	<b>2,500</b>	<b>0</b>	<b>500</b>	<b>6,000</b>

**SP EVENTS/FESTIVALS**

01-270-373-2440-HEART OF THE VALLEY	7,500	7,500	7,500	7,500
01-270-373-2441-APPLE BLOSS FEST	948	520	750	750
01-270-373-2442-EVENTS-OTHER	21,208	21,137	26,650	36,650
01-270-373-2443-EVENTS-CONCESS	0	0	0	0
<b>SUB TOTAL</b>	<b>29,656</b>	<b>29,157</b>	<b>34,900</b>	<b>44,900</b>

**DEPARTMENT TOTAL**

<b>332,462</b>	<b>325,064</b>	<b>359,160</b>	<b>391,000</b>
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TOWN OF MIDDLETON  
BUDGET 2015/2016  
FISCAL SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
FISCAL SERVICES				
DEBT CHARGES				
INT SHORT-TERM BORROW				
01-280-400-2450-OPERATING BORROW	181	326	900	500
01-280-400-2451-TEMP CAPITAL BORROW	0	0	0	0
SUB TOTAL	181	326	900	500
INT/LONG-TERM DEBIT				
01-280-400-2460-DEBENTURE INTEREST	69,292	77,415	79,517	74,440
01-280-400-2461-TERM LOAN INTEREST	2,825	1,867	2,087	1,133
SUB TOTAL	72,117	79,282	81,604	75,573
PRIN-LONG TERM DEBIT				
01-280-400-2470-DEBENTURE PRINC	210,203	272,603	272,603	272,603
01-280-400-2471-TERM LOAN PRINC	48,153	33,518	33,518	15,165
01-280-400-2472-SINKING FUND REQ	0	0		
SUB TOTAL	258,356	306,121	306,121	287,768
OTH DEBT CHARGES				
01-280-400-2480-BANK SERV CHARGE	3,519	3,888	3,500	4,000
01-280-400-2481-DISC ON DEBENTURE	963	0	800	915
01-280-400-2482-CASH OVER/SHORT	-16	-10	0	0
SUB TOTAL	4,466	3,878	4,300	4,915
TR. TO OWN RES/FUNDS				
01-280-401-2490-UNCOLLECTIBLE TAX	0	0	0	0
01-280-401-2491-OTHER DOUBTFUL REC	0	600	0	0
01-280-401-2492-UNRESOLVED ASS APPE	0	0	0	0
01-280-401-2493-DEFICIT PREV YR	0	0	0	0
SUB TOTAL	0	600	0	0

TOWN OF MIDDLETON  
BUDGET 2015/2016  
FISCAL SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
OTHER FUNDS				
01-280-401-2500-SRF CAPITAL	0	0	0	0
01-280-401-2501-SRF EQUIPMENT	0	0	0	0
01-280-401-2502-SRF GEN OPERATIONS	0	0	0	0
01-280-401-2503-SRF OPER RECREATION	0	0	0	0
01-290-420-2002-COR SEWER SALARY	0	2,976	0	0
01-290-420-2003-COR SEWER WAGES	0	0	0	0
01-290-420-2540-COR SEWER MATERIAL	0	0	0	0
01-290-421-2002-COR STS SALARY	0	504	0	0
01-290-421-2003-COR STS WAGES	0	286	0	0
01-290-421-2550-COR STS MATERIAL	0	19,936	20,000	22,000
01-290-422-2002-COR LAND/BLDG-SAL.	7,352	5,435	0	0
01-290-422-2003-COR LAND/BLDG-WAGES	0	2,191	0	0
01-290-422-2560-COR LAND/BLDG MATERIAL	-4,693	25,777	30,000	40,000
01-290-423-2570-COR EQUIP TOWN	0	0	0	0
01-290-423-2571-COR EQUIP POLICE	0	0	0	0
01-290-423-2573-COR EQUIP PW	0	3,429	7,600	0
01-290-423-2573-COR EQUIP FIRE	0	0	0	0
01-290-423-2574-COR EQUIP REC	4,279	0	3,000	7,000
01-290-423-2575-COR EQUIP ECO DEV	0	0	0	0
01-290-423-2576-COR EQUIP ENV PLAN	0	0	0	0
01-290-424-2002-COR SIDEWALKS SAL	0	0	0	0
01-290-424-2003-COR SIDEWALKS WAG	0	0	0	0
01-290-424-2580-COR SWALKS MATER	0	0	0	9,000
01-290-425-2002-COR SEWER LIFT SAL	5,945	0	0	0
01-290-425-2003-COR SEWER LIFT WAG	0	0	0	0
01-290-425-2590-COR SEWER LIFT MAT	0	0	0	4,000
SUB TOTAL	12,883	60,534	60,600	82,000

TFRS TO OTH GOVT AGEN

UNCONDITIONAL

01-280-402-2510-JOINT EX BOARD	0	0	0	0
01-280-402-2551-OTH LOCAL GOVT	0	0	0	0
01-280-402-2512-VALLEY WASTE AUTH	0	0	0	0
SUB TOTAL	0	0	0	0



TOWN OF MIDDLETON  
BUDGET 2015/2016  
FISCAL SERVICES

	<b>Prev Year <u>Actual</u></b>	<b>Actual YTD <u>Mar 31/15</u></b>	<b>Curr 14/15 <u>Budget</u></b>	<b>2015/16 <u>Budget</u></b>
CONDITIONAL				
01-280-403-2520-ASSESSMENT	24,643	24,262	24,262	23,942
01-280-403-2521-CORRECTIONS	25,451	25,083	25,083	24,829
01-280-403-2522-DEFICIT HOUSING AUTH.	44,583	40,000	40,000	40,000
01-280-403-2523-PLANNING (DPC)	0	0	0	0
01-280-403-2524-REGIONAL DEV.AUTHORITY	15,980	-11,533	14,722	12,309
01-280-403-2525-REG LIBRARY	11,519	11,528	11,528	11,528
01-280-403-2526-EDUCATION (ADSB)	320,952	330,780	331,297	341,884
SUB TOTAL	443,128	420,120	446,892	454,492
OTHER FISCAL SERV				
EXTRAORDINARY EXPENDITURES				
01-280-404-2160-EXTRAORDINARY EXP				0
SUB TOTAL	0	0	0	0
<b>DEPARTMENTAL TOTAL</b>	<b>791,131</b>	<b>870,860</b>	<b>900,417</b>	<b>905,248</b>
<b>TOTAL EXPENDITURES</b>	<b>3,584,715</b>	<b>3,546,148</b>	<b>3,712,962</b>	<b>3,951,521</b>
<b>SURPLUS (DEFICIT)</b>	112,445	162,822	0	-180,506

## TOWN OF MIDDLETON 2015/16 GRANT REQUESTS AND RECOMMENDATIONS

Revised April 14, 2015

Organization	Project/Program	2013 Grant	2014 Grant	2015 Request	Comment
AVCC Tourism Committee	Marketing Strategy	0	\$0	\$2,000	
Middleton Fire Department	125th Anniversary			\$ 10,000.00	Building around HOV Celebrations
Trans County Transportation	Operating Grant	\$1,500	\$2,000	\$2,000	Based on \$1.80 per capita
Companion Animal Prot. Society	Operating Grant	\$3,000	\$3,000	\$3,000	Annual Funding Request
A.V. Macdonald Museum	Operating Grant	\$5,000	\$5,000	\$5,000	Annual Funding Request
Heart of the Valley Festival	Annual Festival	\$7,500	\$7,500	\$7,500	Annual Funding Request
AC Ground Search & Rescue	Training Funds	\$1,000	\$1,000	\$1,000	Annual Funding Request
Valley Community Learning	Program Support	\$500	\$500	\$1,000	Donation, Programs in Town
Middleton Rink Commission	Insulation/doors	\$5,000	\$5,000	\$5,000	Annual Funding Request
Old Holy Trinity Charity Trust				5,500	Exterior repairs incl. pinnacles
<b>Total</b>		<b>\$23,500.00</b>	<b>\$24,000</b>	<b>\$42,000</b>	

MIDDLETON TOURIST BUREAU BUDGET				
2015/16				
DESCRIPTION	Prev Year Actual	2014/15 Actual Mar 31/15	2014/15 Budget	2015/16 Budget
<b>REVENUE</b>				
R-110 GRANTS	20,487	23,766	23,766	21,607
R-120 RENTAL INCOME	0	0	0	0
R-130 INT & MISC	10	11	0	0
R-140 SALES	0	0	0	0
R-150 TFRS FR SURPLUS	0	0	0	0
<b>TOTAL REVENUE</b>	<b>20,497</b>	<b>23,777</b>	<b>23,766</b>	<b>21,607</b>
<b>EXPENDITURES</b>				
E-205 SALARIES	15,111	17,246	18,568	16,403
E-210 CPP EXPENSE	537	740	919	812
E-215 EI EXPENSE	328	454	489	432
E-217 WCB EXPENSE	289	397	427	472
E-220 TELEPHONE	504	447	555	555
E-225 TRAVEL & MEALS	0	89	100	100
E-230 OFFICE SUPPLIES	102	99	150	150
E-235 PROMOTION EXPENSE	0	0	100	100
E-240 PROFESSIONAL FEES	782	782	785	785
E-245 BANK CHGS & INT	5	15	50	50
E-250 HEAT & ELECTRICITY	371	779	375	500
E-255 REP & MAINT	476	191	500	500
E-260 WATER & SEWER	210	166	220	220
E-265 PURCHASE/RESALE	0	0	0	0
E-270 POSTAGE	0	0	20	20
E-275 TAXES	447	431	475	475
E-280 ADVERTISING	0	0	0	0
E-285 INSURANCE	31	33	33	33
E-290 MISC EXPENSE	0	0	0	0
PRIOR YEAR'S DEFICIT	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>19,193</b>	<b>21,869</b>	<b>23,766</b>	<b>21,607</b>
<b>SURPLUS (DEFICIT)</b>	<b>1,304</b>	<b>1,908</b>	<b>0</b>	<b>0</b>
<b>SURPLUS ON HAND START OF YEAR</b>	<b>875</b>	<b>2,179</b>	<b>2,179</b>	<b>4,087</b>
<b>LESS AMOUNT TRANS. TO CURRENT YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>875</b>	<b>2,179</b>	<b>2,179</b>	<b>4,087</b>
<b>LESS DEFICIT AT YEAR END</b>				
<b>PLUS SURPLUS AT YEAR END</b>	<b>1,304</b>	<b>1,908</b>		
<b>ACCUM. SURPLUS YEAR END</b>	<b>2,179</b>	<b>4,087</b>	<b>2,179</b>	<b>4,087</b>

TOWN OF MIDDLETON  
BUDGET 2015/16  
WATER UTILITY  
REVENUE

DESCRIPTION	PREV YEAR <u>ACTUAL</u>	ACTUAL YTD <u>Mar 31/15</u>	BUDGET <u>2014/15</u>	PROJECTED <u>2015/16</u>	PROJECTED <u>2016/17</u>	PROJECTED <u>2017/18</u>
R-E-V-E-N-U-E						
OPERATING REVENUE(6000)						
METERED SALES(6010)						
6011-RESIDENTIAL(11200)	290665	290916	296205	305621	318611	332349
6012-COMM/INSTIT(11200)	106851	109639	109219	112688	117478	122544
6013-INDUSTRIAL(11200)	20223	14127	25945	26748	27885	29087
SUB TOTAL	417738	414681	431369	445057	463974	483980
FLAT RATE SALES(6020)						
6021-RESIDENTIAL(12000)	0	0	0	0	0	0
6022-COM/INSTIT(12000)	0	367	200	200	200	200
6023-INDUSTRIAL(12000)	762	483	500	500	500	500
SUB TOTAL	762	850	700	700	700	700
FIRE PROTECTION(6030)						
6031-PUBLIC FIRE PRO(13100)	114687	113225	113225	121917	129428	136809
6032-PRIVATE-OTH MUN(13200)	8192	8087	8087	8708	9245	9772
6033-PRIVATE-OTHER(13300)	870	870	0	0	0	0
SUB TOTAL	123749	122182	121312	130625	138673	146581
OTH OPERATING REV(6040)						
6041-SPRINKLER SERV(14000)	3350	3600	3050	3050	3050	3050
6042-SALES OTH UTIL(15000)	4022	0	6000	0	0	0
6043-FORFEITED DISC(17100)	3634	3380	4500	4500	4500	4500
6044-SPEC SERVICES CON/DISC(17100)	1650	1150	1250	1250	1250	1250
6045-RENTS(17200)						
SUB TOTAL	12656	8130	14800	8800	8800	8800
TOTAL OPERATING REVENUE	554905	545843	568181	585182	612147	640061
NON-OPERATING REVENUE(5100)						
6111-JOBB & CONTRACT(18100)	70	3	200	200	200	200
6112-INTEREST(18200)	0	0	200	200	200	200
6113-GRANTS(18300)	0	0	0	0	0	0
6114-APPROPRIATIONS FROM OTHER FUNDS (18400)	0	0	0	0	0	0
6115-AMORTIZATION OF DEFERRED ASSIST(18500)	0	0	0	0	0	0
6116-TRANSFER FROM DEPRECIATION FUND(18600)	0	0	0	0	0	0
6117-OTHER(18900)	530	1060	530	530	530	530
SUB TOTAL	600	1063	930	930	930	930
TOTAL NON-OPERATING REVENUE	600	1063	930	930	930	930
TOTAL REVENUE	555505	546906	569111	586112	613077	640991

TOWN OF MIDDLETON  
BUDGET 2015/16  
WATER UTILITY  
EXPENDITURES

DESCRIPTION	PREV YEAR <u>ACTUAL</u>	ACTUAL YTD <u>Mar 31/15</u>	BUDGET <u>2014/15</u>	PROJECTED <u>2015/16</u>	PROJECTED <u>2016/17</u>	PROJECTED <u>2017/18</u>
E-X-P-E-N-D-I-T-U-R-E-S						
SOURCE OF SUPPLY(7000)						
7001-SOS SUPER SAL(21100)	0	0	0	0	0	0
7002-ENGINEERING(21100)	0	0	12000	0	0	0
7003-OPERATION SAL(21200)	4124	871	4366	4497	4632	4771
7004-OPERATION WAGE(21200)	0	286	0	0	0	0
7005-OPER SUPP & EXP(21300)	2160	768	600	2000	2060	2122
7006-MAINT PLANT&LAKES(21410)	0	0	0	0	0	0
7007-INTAKES(21420)	0	0	0	0	0	0
7008-WELLS&SPRINGS(21430)	0	0	0	600	618	637
7009-OTHER(21440)	271	280	285	294	302	311
7011-WATER PURCHASED(21500)	0	0	0	0	0	0
7021-RENTS(21600)	0	0	0	0	0	0
7031-OTHER TAXES(27000)	4492	4570	4492	4627	4766	4909
SUB TOTAL	11047	6775	21743	12018	12378	12750
PUMPING(7100)						
7101-SUPER SAL(22100)	0	0	0	0	0	0
7102-ENGINEERING(22100)	0	0	0	0	0	0
7103-OPERATION SAL(22200)	398	3196	421	434	447	460
7104-OPER WAGE(22200)	0	20	0	0	0	0
7111-FUEL(22300)	0	0	0	0	0	0
7112-POWER PURCH(22400)	39385	35741	40000	41200	42436	43709
7113-WELL MONITOR LINE CHG(22510)	380	0	0	0	0	0
7121-PUMP MAINT SAL(22510)	673	336	712	733	755	778
7122-PUMP MAINT WAGE(22510)	0	0	0	0	0	0
7123-MAINT PLANT MAT(22510)	4861	5116	7000	7210	7426	7649
7124-PUMP EQUIP SAL(22520)	632	657	669	689	710	731
7125-PUMP EQUIP WAGE(22520)	0	0	0	0	0	0
7126-PUMP EQUIP MAT(22520)	584	0	2500	5000	5150	5305
7131-RENTS(22600)	0	0	0	0	0	0
7141-OTHER(22900)	0	0	0	0	0	0
SUB TOTAL	46913	45066	51302	55266	56924	58632
WATER TREATMENT(7200)						
7201-TREAT SUPER SAL(23100)	0	0	0	0	0	0
7202-ENGINEERING(23100)	0	0	0	0	0	0
7203-TREAT OPER SAL(23200)	8448	4511	8943	9211	9487	9772
7204-TREAT OPER WAGE(23200)	0	0	0	0	0	0
7211-CHEM & ADDITIVES(23310)	6702	6280	7000	7210	7426	7649
7212-OTH-ELECTRICITY(23390)	1820	1724	1751	1804	1858	1913
7221-TREAT MAINT SAL(23410)	395	228	418	430	444	458
7222-PL MAINT WAGE(23410)	0	0	0	0	0	0
7223-PL MAINT MAT(23410)	0	328	0	0	0	0
7224-PL MAINT-BLDG/INS(23410)	220	228	231	238	245	252
7231-RENT-(23600)	0	0	0	0	0	0
7241-OTHER(23900)	9742	23209	13000	10000	10300	14109
SUB TOTAL	27327	36508	31343	28893	29760	34153

TOWN OF MIDDLETON  
BUDGET 2015/16  
WATER UTILITY  
EXPENDITURES

	<b>PREV YEAR <u>ACTUAL</u></b>	<b>ACTUAL YTD <u>Mar 31/15</u></b>	<b>BUDGET <u>2014/15</u></b>	<b>PROJECTED <u>2015/16</u></b>	<b>PROJECTED <u>2016/17</u></b>	<b>PROJECTED <u>2017/18</u></b>
TRANSMISSION & DISTRIBUTION (7300)						
7301-T & D SUPER SAL(24100)	0	0	0	0	0	0
7302-ENGINEERING(24100)	0	0	0	0	0	0
7303-MAPS & RECORDS(24200)	0	0	0	0	0	0
7311-OPER MAINS SAL(24310)	48850	48158	62138	64002	65922	67900
7312-OPER MAINS WAGE(24310)	2206	8381	0	0	0	0
7313-OPER RESERV SAL(24310)	1575	3759	1667	1717	1768	1822
7314-OPER RESERV WAG (24310)	0	20	0	0	0	0
7315-OPER HYDR SAL(24310)	5841	2525	6184	6370	6561	6757
7316-OPER HYDR WAGE(24310)	0	377	0	0	0	0
7317-OPER SERV SAL(24310)	3575	2517	3785	3899	4016	4136
7318-OPER SERV WAGE(24310)	0	273	0	0	0	0
7319-OPER METER SAL(24320)	1366	1078	1446	1489	1534	1580
7321-OPER METER WAGE(24320)	0	0	0	0	0	0
7331-MAT EXP RESERV(24410)	3610	1784	1800	2000	2060	2122
7332-MAT EXP MAINS(24430)	19720	13633	15000	22507	23182	23878
7333-MAT EXP HYDRA(24443)	985	999	4093	1093	1126	1160
7334-MAT EXP SERV(24441)	4360	3919	5000	5150	5305	5464
7335-MAT EXP METER(24442)	77	2452	3503	5000	2000	2060
7341-RENTS(24500)	0	0	0	0	0	0
7351-STORE EXP(24600)	0	0	0	0	0	0
7361-TRANSPORTATION(24700)	23503	24286	21174	21809	22463	23137
7371-SHOP/training/Safety Equip. (24800)	4644	6274	9962	10261	10569	10886
7372-T & D INSURANCE (24800)	338	350	355	365	376	387
7381-OTHER TAXES(27000)	38624	38656	38624	39782	40976	42205
SUB TOTAL	159276	159441	174731	185444	187858	193494
ADMIN & GENERAL(7400)						
7411-SUPERVISION SAL(25110)	0	0	0	0	0	0
7412-METER READ SAL(25120)	1958	1263	2072	2134	2198	2264
7413-METER READ WAGE(25120)	0	0	0	0	0	0
7414-BILL/ACCT SUPP(25130)	1150	1876	1800	1854	1910	1967
7415-COLLECT COSTS(25140)	170	234	50	52	53	55
7416-UNCOLLECTIBLE						
ACCOUNTS EXP(25150)	4647	3640	2000	2060	2122	2185
7417-OTH-OFF EQUIP(25160)	32288	37447	35841	36916	38024	39164
7421-SAL EXEC OFF(25210)	21113	21750	24730	25472	26236	27023
7422-SAL OFF STAFF(25220)	95654	73562	74061	76283	78571	80928
7423-SALARIES OTH(25290)	80483	51108	55687	57358	59078	60851
7431-G O EXP RENT(25330)	3893	3742	3835	3950	4068	4190
7441-PRO FEES AUDIT(25410)	4589	4693	4600	4738	4880	5027
7442-PRO FEES LEGAL(25420)	0	0	0	0	0	0
7443-PRO FEES SPECIAL SERVICES(25430)	5000	0	0	0	0	0
7451-REGULATORY EXP(25500)	1590	1590	1600	1648	1698	1748
7461-LIAB & WCB INS(25600)	6255	6792	6568	6765	6968	7177
7471-RENTS GEN PROP(25700)	7121	10090	6892	7099	7312	7532
7481-MAINT GEN PROP(25800)	0	0	0	0	0	0
7491-OTH DEPREC(26000)	59169	66236	60000	72982	74947	76861
SUB TOTAL	325080	284024	279736	299311	308065	316972
<b>TOTAL OPERATING EXPENSE</b>	<b>569642</b>	<b>531814</b>	<b>558855</b>	<b>580932</b>	<b>594985</b>	<b>616001</b>

TOWN OF MIDDLETON  
BUDGET 2015/16  
WATER UTILITY  
EXPENDITURES

DESCRIPTION	PREV YEAR <u>ACTUAL</u>	ACTUAL YTD <u>Mar 31/15</u>	BUDGET <u>2014/15</u>	PROJECTED <u>2015/16</u>	PROJECTED <u>2016/17</u>	PROJECTED <u>2017/18</u>
NON-OPER EXPENSE(7500)						
7501-LONG TERM DEBT						
PRINCIPAL(29110)	24300	4300	4300	4300	4300	4300
7502-LONG TERM DEBT						
INTEREST(29200)	1590	929	956	880	792	690
7503-OTH INT BANK(29310)	0	0	0	0	0	0
7504-OTH INT S T BOR(29320)	0	0	0	0	0	0
7505-OTHER INTEREST						
INTERFUND BOR(29330)	386	344	0	0	0	0
SUB TOTAL	26276	5573	5256	5180	5092	4990
CAPITAL OUT OF REVENUE(7600)						
7601-SERV SALARY(29400)	0	0	0	0	0	0
7602-SERV WAGES(29400)	0	0	0	0	0	0
7603-SERV MATERIAL(29400)	0	0	0	0	0	0
7611-HYDR SALARY(29400)	0	1411	0	0	0	0
7612-HYDR WAGES(29400)	0	442	0	0	0	0
7613-HYDR MATERIAL(29400)	0	0	0	0	0	0
7614-HYDR PURCHASED(29400)	0	0	0	0	0	0
7621-METERS SALARY(29400)	0	0	0	0	0	0
7622-METERS WAGES(29400)	0	0	0	0	0	0
7623-METERS MATERIAL(29400)	0	0	0	0	0	0
7624-METERS PURCHAS(29400)	0	0	0	0	0	0
7631-TRANS SALARY(29400)	0	0	0	0	0	0
7632-TRANS WAGES(29400)	0	0	0	0	0	0
7633-TRANS MATERIA(29400)	0	0	0	0	0	0
7634-TRANS ENG & LEGAL(29400)	0	0	0	0	0	0
7641-DIST SALARY(29400)	10045	0	0	0	0	0
7642-DIST WAGES(29400)	0	0	0	0	0	0
7643-DIST MATERIA(29400)	0	0	0	0	0	0
7644-DIST ENG&LEGAL(29400)	0	0	0	0	0	0
7651-OTH CAP SAL(29400)	695	5753	0	0	0	0
7652-OTH CAP WAGE(29400)	0	2152	0	0	0	0
7653-OTH CAP MATER(29400)	6709	5704	5000	0	5000	5000
7654-OTH CAP ENG&LEG(29400)	0	10408	0	0	0	0
7665-TRANS TO RESERV(29900)	0	0	0	0	0	0
SUB TOTAL	17449	25870	5000	0	5000	5000
TOTAL NON-OPERATING EXPENSES	43726	31444	10256	5180	10092	9990
TOTAL EXPENDITURES	613367	563258	569111	586112	605077	625991
PROJECTED SURPLUS (DEFICIT)	-57863	-16351	0	0	8000	15000



# ROTARY CLUB OF MIDDLETON

P.O. Box 551, MIDDLETON, NOVA SCOTIA B0S 1P0



11 May, 2015.

*Calvin*  
Dear Mayor Eddy,

The Rotary Club of Middleton is celebrating the 60 th anniversary of receiving its charter this year.

Among other things it is in the process of changing its pendant and request that the Town of Middleton grant permission for the use of the Town logo as part of the new design.

Thank you for your consideration of this matter.

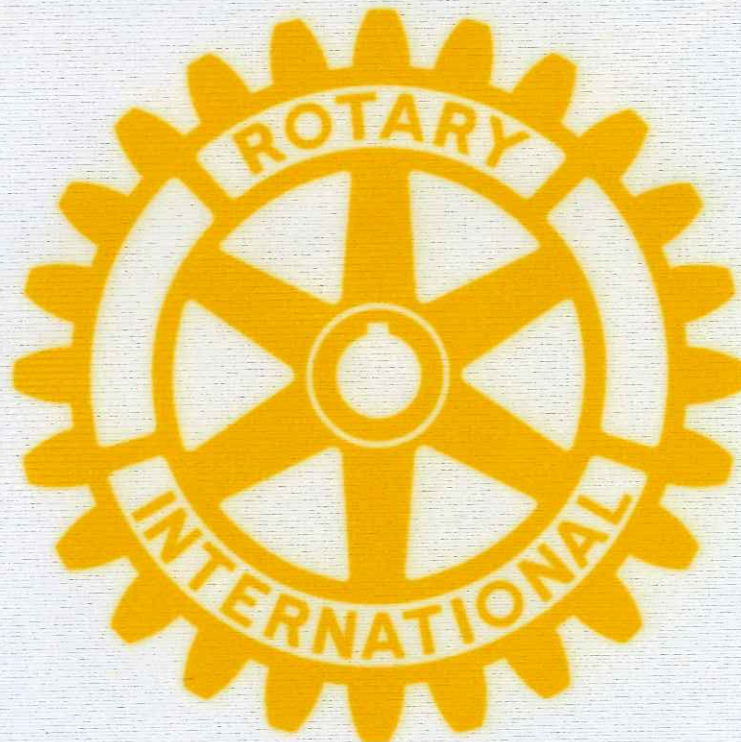
Respectfully yours,

A handwritten signature in cursive script, appearing to read "Sylvester Atkinson".

---

Sylvester Atkinson, PHF.

**Rotary Club**



**MIDDLETON N.S.**

**Canada**





TOWN OF MIDDLETON CODE A - GENERAL ADMINISTRATION	
Subject: Heart of the Valley Slogan Use	Number: 4.4
Coverage: Staff & Public	Approved by: Council & CAO
Effective Date : July 2, 2002	Revision Date: September 5, 2006 March 2, 2009

### ***Rationale***

The following policy establishes guidelines for the use of "Heart of the Valley" slogan.

### ***Policy Statement***

- 1) On written request, Council may grant the use of the registered trade mark "Heart of the Valley" for a nominal fee for the following purposes:
  - a) By commercial enterprise, community organizations, and sports groups located within the Town and the immediate area of the Town, in advertising campaigns as a footnote to letterhead and web pages.
  - b) Community and Sports groups may utilize the slogan as part of their legal name for registration as a non-profit organization.
- 2) The registered slogan "Heart of the Valley" shall not be used by private enterprise to form part of the legal name of a business.
- 3) The Council may grant approval, on written request, for use of its registered trade mark "Heart of the Valley" for a nominal fee, which shall be set in accordance with individual requests, for use on a commercial product. The Town reserves the right to cancel approval for use of the slogan and to order removal of any remaining product from sale.
- 4) The Town retains editorial approval on the use of the slogan. Applications for permission shall provide a general outline of their intended use of the slogan and sketches of proposed use on a product where available, when requesting approval.

### ***Previous Policies***

The previous policy 6/19 "Policy re "Heart of the Valley" slogan" passed by council July 2, 2002 is hereby amended.

***Certification***

**THIS IS TO CERTIFY** that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 2<sup>nd</sup> day of March, 2009.

**GIVEN** under the hand of the CAO and under the seal of the Town of Middleton this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Clayton MacMurtry  
Chief Administrative Officer



# MIDDLETON FIRE DEPARTMENT

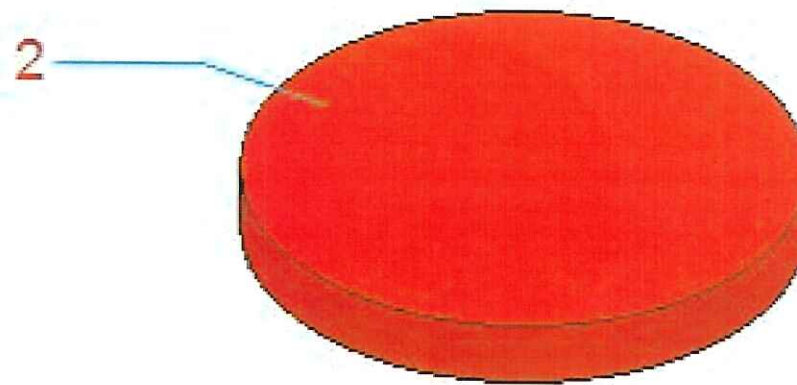
## **Monthly Report**

April 1, 2015 to April 30, 2015

Submitted by – Chief Mike Toole

# Totals by Type

*From Apr 1 15 to Apr 30 15*



Amount



Fire

**Middleton Fire Department**  
**Fire Chief :Mike Toole**  
49 Church St, PO Box # 1366 Middleton NS B0S 1P0  
PH : 902-825-3246 FAX : 902-825-6334

Page 1 of 5

**Session Report**  
**From Apr 1 15 to Apr 30 15**

**Date:** April 1 2015

**Location:** Middleton Fire Station

**Length:** 2.00

**Unpaid (No)**

**Subjects:**

1 - Truck Inspection

**Attendees:**

**Hours**

FC Michael Toole  
2DC Neil Freeman  
CAP Chad LeBlanc  
CAP Kent Smith  
CAP Jody Spidle  
CAP Philip Townsend  
CAP Scott Whynot  
FF Chris Barker  
FF John Bath  
FF Keith Boudreau  
FF Jordan De Long  
FF Tyler Ells  
FF Danial Foley  
FF Jordan Fudge  
FF Leon Langille  
FF Lisa Moore  
FF Whitney Purdy  
FF Chevelle Roberts  
FF Gordon Rodgers  
FF Reginald Smith  
FF John Thompson  
FF Shanon Ubels  
FF Bob Werner  
FF Justin Westcott



**Session Report**  
**From Apr 1 15 to Apr 30 15**

**Date:** April 8 2015

**Location:** Middleton Fire Station

**Officer:** CAP Kent Smith

**Type:** Training

**Length:** 2.00

**Unpaid (No)**

**Subjects:**

Equipment Familiarization

**Attendees:**

**Hours**

FC Michael Toole  
2DC Neil Freeman  
CAP Kent Smith  
CAP Jody Spidle  
FF Frank Armstrong  
FF Chris Barker  
FF Dennis Chesley  
FF Alan Cooke  
FF Tyler Ells  
FF Jordan Fudge  
FF Anthony Kinsman  
FF Leon Langille  
FF Lisa Moore  
FF Whitney Purdy  
FF Chevelle Roberts  
FF Darcy Robertson  
FF Gordon Rodgers  
FF Reginald Smith  
FF John Thompson  
FF Shanon Ubels  
FF Bob Werner  
FF Justin Westcott

**Session Report**  
**From Apr 1 15 to Apr 30 15**

**Date:** April 8 2015  
**Location:** Lawrencetown  
**Length:** 3.50  
**Unpaid (No)**

**Subjects:**

Orientation and Fire Service History

<b>Attendees:</b>	<b>Hours</b>
FF Mathias Abbott	
FF Jordan Fudge	
FF Paul Marmara	

**Session Report**  
**From Apr 1 15 to Apr 30 15**

**Date:** April 15 2015

**Location:** Middleton Fire Station

**Length:** 2.00

**Unpaid (No)**

**Notes on Session:** Training put on by Daniel Cheeseman from Valley Communications regarding VHS, TMR2 and Repeater systems.

**Subjects:**

Radio Training

**Attendees:**

**Hours**

FC Michael Toole

DFC Scott Veinot

2DC Neil Freeman

CAP Chad LeBlanc

CAP Kent Smith

CAP Jody Spidle

CAP Philip Townsend

CAP Scott Whynot

FF Mathias Abbott

FF Chris Barker

FF John Bath

FF Keith Boudreau

FF Dennis Chesley

FF Alan Cooke

FF Tyler Ells

FF Danial Foley

FF Jordan Fudge

FF Leon Langille

FF Paul Marmara

FF Scott Marshall

FF Lisa Moore

FF Whitney Purdy

FF Chevelle Roberts

FF Darcy Robertson

FF Gordon Rodgers

FF Reginald Smith

FF John Thompson

FF Bob Werner

FF Justin Westcott

**Session Report**  
**From Apr 1 15 to Apr 30 15**

**Date:** April 22 2015

**Location:** Middleton Fire Station

**Length:** 2.00

**Unpaid (No)**

**Subjects:**

Heart of the Valley Nursing Home

**Attendees:**

**Hours**

FC Michael Toole  
DFC Scott Veinot  
2DC Neil Freeman  
CAP Kent Smith  
CAP Jody Spidle  
CAP Scott Whynot  
FF Mathias Abbott  
FF Keith Boudreau  
FF Dennis Chesley  
FF Tyler Ells  
FF Danial Foley  
FF Leon Langille  
FF Lisa Moore  
FF Whitney Purdy  
FF Darcy Robertson  
FF Gordon Rodgers  
FF John Thompson  
FF Bob Werner  
FF Justin Westcott

Date Printed  
May 12 15

**Middleton Fire Department**  
**Fire Chief :Mike Toole**  
49 Church St, PO Box # 1366 Middleton NS B0S 1P0  
PH : 902-825-3246 FAX : 902-825-6334

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**Certificate Details**

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**Certificate** St. John Amulance - Standard First Aid AED CPR "C"  
**Begin:** Apr 11 15      **Completion:** Apr 25 15      **Hours:** 16.00

**Attendees:**

**Name:**

FF Tyler Ells  
FF Leon Langille  
FF Lisa Moore  
FF Darcy Robertson  
FF Bob Werner

**DIRECTOR OF PUBLIC WORKS REPORT**  
**May 19, 2015**

**WATER MAINS**

- Main line on Gates Ave had a leak on a saddle.

**SEWER MAINS AND TREATMENT PLANT**

- Sewer main from Main Street to the manhole in Hollow Drive was replaced.
- General Maintenance.

**ROAD REPAIR**

- Cold patches where needed.

**GENERAL MAINTENANCE**

- Sweeping streets and sidewalks.
- Lawn repair and cleaning gutters are in progress.

**CAPITAL WORK**

- Foundation and underground work for bathroom storage building in the park has been completed. Building construction has been completed on the outside and inside work has started.
- Pumps for the lift station on Freeman Street are ordered and control panel is being tendered.
- Lights on Commercial Street are all re-wired; waiting for completion of electrical panel.
- Working with CBCL for environmental projects.
- Splash pad is in progress.

**OH & S**

- Middleton has won the (NSCSA) award for leadership in safety.
- OH&S meetings are taking place once a month. Minutes will be posted on SharePoint.
- No accidents to report at this time.

**DIRECTOR OF PUBLIC WORKS' PROJECTS**

- A schedule for routes, timing and scheduling of drivers for snow removal is underway.
- Salt, sand and fuel consumption monitoring is taking place.
- Formatting a daily, weekly and monthly schedule for water treatment plant operator and sewage treatment plant operator.

John Pearson  
Director of Public Works

**Monthly Report**

**May, 2015**

**Jennifer Coolen**

**Director of Recreation and Community Services**

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## RECREATION

- We are working on the next edition of our About Town newsletter. This will include an insert on our summer programs and community events, and we hope to have it available early June.
- Planning is well underway for the 7<sup>th</sup> annual Century Ride (August 9<sup>th</sup>). This year, we are adding a 5km, 10km, 25km run to the weekend. The run will take place on the Saturday (August 8<sup>th</sup>). We hope to make this the biggest year yet!
- Our summer program planning for our day camps has begun and we have some very engaging themes this summer. We will also be increasing our involvement in community partnerships to enhance programming.
- This summer we are very excited to have a new program available to the youth of our Town. To lead this program, we also have a new summer student position called Youth Programmer. The details of this program are currently being sorted out and contacts are being made to local community members and businesses to lead activities throughout the summer. We will have a brochure with the details of this program available in the near future. You can also join the Middleton Youth facebook page for up to date information on things that are going on.
- Our spring programs are finishing up and the final reports and stats are being submitted to funders.
- The winter equipment loan program was a huge success this year with all of the snow. We were able to provide snowshoes and skis to a great deal of individuals and families. Our spring/summer loan program is almost ready to roll out. We have been servicing the equipment to ensure safety. Information and details on equipment will be available in the next couple of weeks.
- This summer is a special summer for our volunteer fire department as it is their 125<sup>th</sup> anniversary and we are doing some program/event design with this in mind. We will be designing our float with a fire theme, and offering a week of camp with a fire safety theme. We will also be hosting a family fun run that will involve racing fire trucks (not real fire trucks).
- We will be offering tennis lesson this summer for both adults and children/youth. We are working out the details of times and costs but do have a certified instructor who will leading the lessons.



- June is Recreation month. This June will be jam packed with opportunities to get active. Such things will include a thirty day challenge, bike week, poster competition, the kick-off of a new walking program/club called 10,000 Steps, and a “Healthy Lunch” challenge that will encourage healthy workplace eating habits.
- You will notice some work being done at Centennial Park. The Splashpad construction will be the focus for the next month and this will include the finishing work on the new building, as well as signage.
- We are gearing up to roll out the next round of Youth Ambassador applications and will be choosing the next candidates to compete in the 2015-2016 competition for Youth Ambassador.
- The job positing for the Programs and Communication Coordinator has closed and interview will be taking place in the next few weeks. We hope to have someone in place by the end of June. We also hope to have filled the position for the Seasonal Facilities Maintenance worker by this time.

## FACILITIES

- We would like to welcome Ben Morrison to the facilities maintenance team. Ben has started work and we look forward to having him as part of the team this summer.
- For the last couple of weeks, the facilities crew has been busy repairing and cleaning up after the snow has finally melted. This includes a lot of raking leaves and cleaning up brush.
- Repairs have been made after damages to the soccer field occurred. These damages, along with the late melting of the snow, has prolonged the opening of the fields but they should be ready after the long weekend.
- The washrooms at Rotary Park are now opened and ready for use.
- The staff has been preparing and cleaning the Visitor Information Center getting it ready to open on the Tuesday after the long weekend.

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Jennifer Coolen, Director of Recreation and Community Services



**Regional Emergency Management Coordinator  
Monthly Report  
April 2015**

April	14	Flood and melt check with EMPO Andrew Mitton
	28	Exercise Handshake

Respectfully submitted,

David McCoubrey  
Regional Emergency Management Coordinator  
Annapolis County

TOWN OF MIDDLETON

# PLANNING SERVICES



APRIL

2015

## **TABLE OF CONTENTS**

1. Planning and Development Activity Report
2. Building Permit Activity Report
3. Fire Inspection Activity Report



**Planning  
Development  
Project Management**

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**To:** Sharon McAuley, Coordinator, Planning and Development Services  
**From:** Chris Millier  
**Date:** May 1, 2015  
**Re:** Town of Middleton, Status Report

---

**April 1 – 30, 2015**

**Planning Application Activity**

**Development Permit Activity**

**Permit Activity Summary, April 2015**

	Current Month	Current YTD	Previous Yr. Month	Previous Yr. YTD
Development Permits				
Residential				
New Construction	0	0	0	0
Renovation/Addition	0	0	0	0
Accessory Structures	0	0	0	0
Commercial/Industrial				
New Construction	0	0	0	0
Renovation/Addition	0	0	0	0
Accessory Structures	0	0	0	0
Institutional				
New Construction	0	0	0	0
Renovation / Addition	0	0	0	0
Accessory Structures	0	0	0	0
Other (signs, occupancy, etc.)	0	0	2	2
Final Subdivision Approval				
Residential Lots Created	0	0	0	0
Comm./Industrial Lots Created	0	0	0	0

# TOWN OF MIDDLETON

## BUILDING PERMIT REPORT

Figures based on Fiscal Year April to March

**Municipal Unit:** **Town of Middleton**

**Month:** **April 2015**

	Number of Building Permits	Building Value
Month: April	4	\$546,000.00
Year To Date 2015-2016:	4	\$546,000.00
Year To Date 2014-2015:	1	\$36,600.00
Year To Date 2013-2014:	0	\$0.00

Total Estimated Value April 2015:	\$546,000.00	Total permits for April 2015:	4	Total Estimated Value YTD 2014-2015:	\$546,000.00	Permit Fees April 2015:	\$3,511.00
Total Estimated Value April 2014:	\$36,600.00	Total permits for April 2014:	1	Total Estimated Value YTD 2013-2014:	\$36,600.00	Permit Fees YTD 15-16:	\$3,511.00
Total Estimated Value April 2013:	\$0.00	Total permits for April 2013:	0	Total Estimated Value YTD 2012-2013:	\$0.00		

File #	Name	Applicant Address	Location	Construction	Date Building Permit Issued	Permit Fee	Estimated Value
M15-001	WD Partners	Truro Heights	241 Main St.	comm. renovation	April 1, 2015	\$2,358.00	\$368,000.00
M15-004	Chandler Construction Ltd.	Falmouth	15 Freeman St.	comm. renovation	April 1, 2015	\$525.00	\$130,000.00
M15-006	KSB Construction Ltd.	Margaretsville	56 Brooklyn St.	comm. renovation	April 9, 2015	\$288.00	\$23,000.00
M15-007	Emmanuel Cong. Church	Middleton	37 Gates Ave.	Inst. renovation	April 22, 2015	\$200.00	\$25,000.00
				Dev. Permits Only	0 permits	\$0.00	
				Plumbing Permits	2 permits	\$140.00	
				Renewed Permits	0 permits	\$0.00	
				<b>Total April:</b>		<b>\$3,511.00</b>	<b>\$546,000.00</b>

Total Active Permits: 32

**Middleton**  
**Fire Inspection Report**  
**April 2014**

Name	Address	Fire Inspection	Deficiencies Report Issued	Fire Inspection Follow Up	Deficiencies corrected	Completion Letter Issued	Next Fire Inspection	Status Update
Middleton & District Arena	31 Gates Ave.	March 11, 2015					March 11, 2018	

# Gas Tax Study



**Prepared For:**  
**UNSM Towns Caucus**

**Prepared By:**  
**Canmac Economics Limited**

**March, 2015**



## Contents

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## **Chapter One – Introduction**

### **1.1 Study Purpose**

The purpose of this research is to examine the Gas Tax Funding Formula developed in 2005 with respect to its current relevancy.

### **1.2 Approach**

Canmac's approach to this research uses an alternative scenarios methodology. First we discuss the current policy environment and examine in a general manner the policy issue of a fair and equitable distribution.

The next stage of the analysis is to develop a spreadsheet model to quantify the implications of alternative policy views on a fair and equitable distribution.

### **1.3 Report Outline**

The report consists of three chapters including the present one plus supplementary appendices. Chapter Two is the main analytical chapter. Chapter Two presents the implications for municipalities of alternative funding formulas. Chapter Three provides concluding comments. Appendix A provides the detailed assessment. Appendix B examines the revenue implications of some alternative policy options.

## Chapter Two – Analysis

### **2.1 Introduction**

This chapter sets out the main analytical results. The next section discusses the policy environment that provides a rationale for the current and alternative gas tax allocation formulas. Section 2.2 provides our main results.

### **2.2 Policy Environment**

The Gas Tax is collected by the Federal Government and a portion is returned to the provincial government to be allocated to municipal governments. The optimal allocation formula depends on the policy objectives of the gas tax. The two fundamental taxation principles for taxation are 1) the benefits principle - he who gets the benefit should pay the tax, and 2) the equity principle - equals should be treated equally and unequal's (lower income households) should be treated with less tax burden. Within this context, one could argue the gas tax should be allocated to transportation infrastructure.

However, the current policy environment applies the gas tax to general infrastructure at the municipal level. More specifically, the gas tax policy environment is to allocate the gas tax to municipal units for incremental infrastructure. In addition, the current formula has an equity dimension to it in that municipal units are first allocated a portion of the total gas tax based on criteria other than incremental infrastructure. Once the municipal unit has its allocation then it uses the funds for eligible infrastructure projects.

### **2.3 Alternative Scenarios**

As noted above, the current policy environment is focussed on using the gas tax to assist municipal units with incremental infrastructure expenditures. Accordingly, we develop the gas tax allocation scenarios based on using the tangible capital assets

(net book value) in the formula. Allocation of the gas tax was calculated under five alternative scenarios. As follows:

#1=50% Municipal expenditures, average last five years + 25% Population (2011) + 25% Dwellings (2014). This is the current formula.

#2=50% Tangible Capital Assets Net Book Value + 25% Municipal expenditures, average last five years + 25% Population (2011)

#3=25% Tangible Capital Assets Net Book Value + 50% Municipal expenditures, average last five years + 25% Population (2011)

#4=25% Tangible Capital Assets Net Book Value + 25% Municipal expenditures, average last five years + 25% Population (2011) + 25% Dwellings (2014)

#5=25% Tangible Capital Assets Net Book Value + 25% Municipal expenditures, average last five years + 50% Dwellings (2014)

The major changes produced by the alternative formulas are provided in Table 2.1 by municipal type. The detailed allocations are provided in Appendix A.

Table 2.1: Alternative Allocations Summary

	Tangible Capital Assets Net Book Value	Municipal Expenditures, Average Last Five Years	Population (2011)	Dwellings (2014)	TOTAL
<b>Allocation 1 - Current Formula</b>					
Regional Municipality		17,852,401	7,640,098	7,296,291	32,788,791
Towns		4,795,336	1,633,510	1,637,264	8,066,110
Rural		5,315,263	4,707,892	5,047,945	15,071,099
TOTAL		27,963,000	13,981,500	13,981,500	55,926,000
<b>Allocation 2</b>					
Regional Municipality		19,361,774	8,926,201	7,640,098	35,928,073
Towns		4,691,094	2,397,668	1,633,510	8,722,272
Rural		3,910,113	2,657,631	4,707,892	11,275,636
TOTAL		27,962,981	13,981,500	13,981,500	55,925,981
<b>Allocation 3</b>					
Regional Municipality	9,680,887	17,852,401	7,640,098		35,173,386
Towns	2,345,547	4,795,336	1,633,510		8,774,393
Rural	1,955,057	5,315,263	4,707,892		11,978,212
TOTAL	13,981,491	27,963,000	13,981,500		55,925,991
<b>Allocation 4</b>					
Regional Municipality	9,680,887	8,926,201	7,640,098	7,296,291	33,543,477
Towns	2,345,547	2,397,668	1,633,510	1,637,264	8,013,989
Rural	1,955,057	2,657,631	4,707,892	5,047,945	14,368,525
TOTAL	13,981,491	13,981,500	13,981,500	13,981,500	55,925,991
<b>Allocation 5</b>					
Regional Municipality	9,680,887	8,926,201		14,592,583	33,199,671
Towns	2,345,547	2,397,668		3,274,528	8,017,743
Rural	1,955,057	2,657,631		10,095,889	14,708,577
TOTAL	13,981,491	13,981,500	-	27,963,000	55,925,991
<b>Notes: Allocations</b>					
#1=50% municipal expenditures (average last 5 years) + 25% population (2011) + 25% dwellings (2014)					
#2=50% tangible capital assets net book value + 25% municipal expenditures (average last 5 years) + 25% population (2011)					
#3=25% tangible capital assets net book value + 50% municipal expenditures (average last 5 years) + 25% population (2011)					
#4=25% tangible capital assets net book value + 25% municipal expenditures (average last 5 years) + 25% population (2011)					
+ 25% dwellings (2014)					
#5=25% tangible capital assets net book value + 25% municipal expenditures (average last 5 years) + 50% dwellings (2014)					

Note 1: Totals may not add due to rounding

Moving to a formula with a portion of tangible capital assets provides increased revenues for regional municipal units and towns. The greatest gain for regional municipal units is allocation 2 - regional municipal units gain 9.57% under this scenario. The greatest gains for towns is allocation 3 - towns gain 8.78% over the existing formula under this scenario.

## Chapter Three – Summary & Conclusions

The primary conclusion from this study is that alternative funding formulations do not change, in an appreciable manner, the amount of the gas tax going to regional municipal units vs towns vs rural units. Table 2.1 is reproduced in Chart 3.1 on the following page to illustrate this.

The small variation in the allocation scenarios for the gas tax from the current formula is primarily the result of the high correlation between the indices. This can be seen clearly in Chart 3.1. The correlations between the various series range from .96 to .99. In particular, the substitution of net book value assets for the average municipal expenditures provides little difference to the final amounts. In particular, substituting tangible capital assets into the formula has such a high correlation with other allocation indices that it provides only a minor change in the gas tax allocation to municipal units.

Appendix B provides alternative scenarios to show the sensitivity of results to alternative formulations.

### **Allocation B1**

Allocation B1 includes in the tangible asset data the water utilities and other municipal owned enterprise. The allocation rule used is Tangible Assets Net Book Value = 50%; Population = 25% and Dwellings = 25%.

The difference in results between this allocation and the allocation 2 in the text is minor.

- Regional Municipal units decrease by 3.39%
- Towns units increase by 12.5%
- Rural units increase by 1.1%

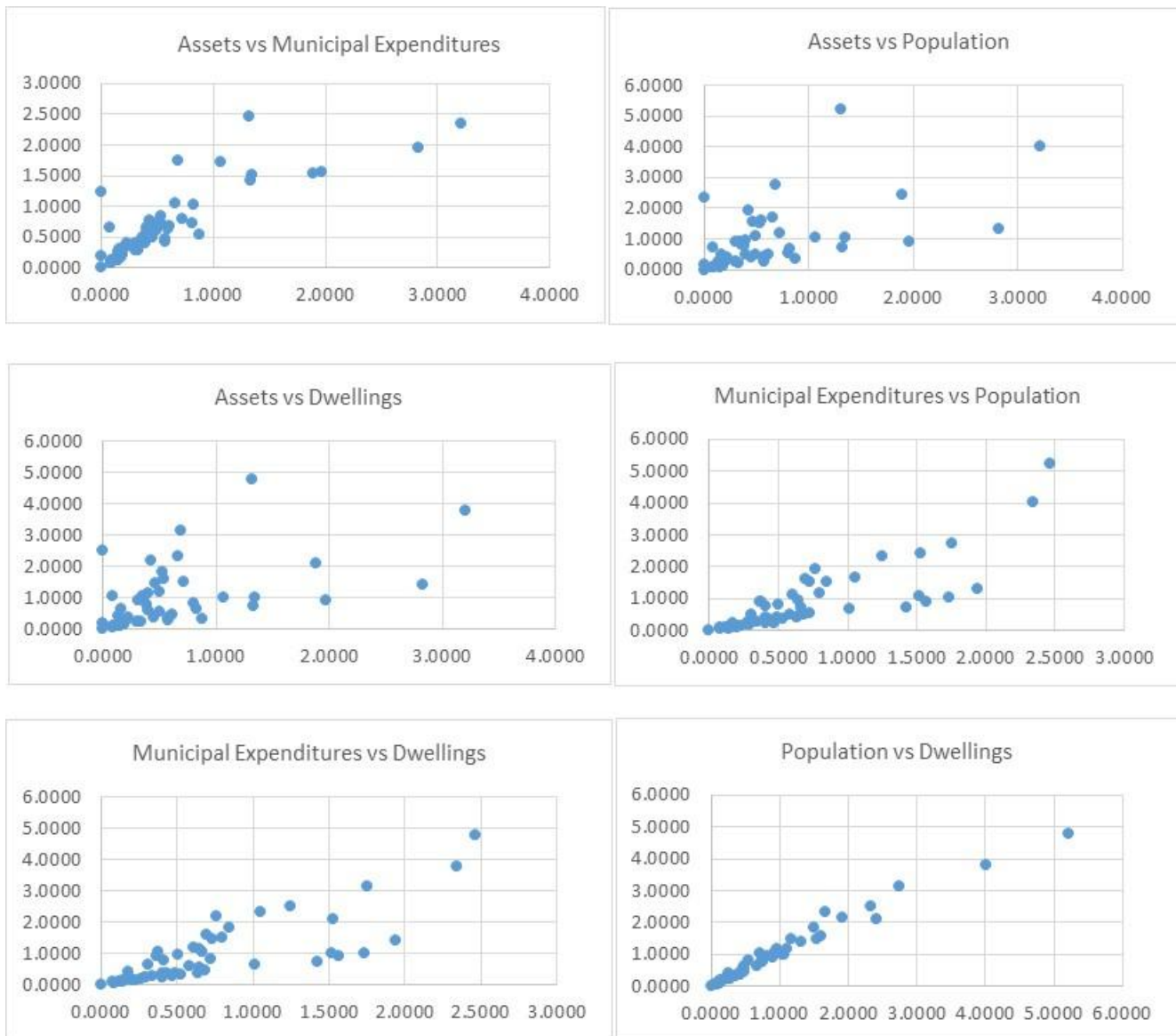
Chart 3.1





## Municipal Gas Tax Formula

### Scatter Plots - Rural vs Towns



Source: Canmac Economics Limited.

Note 1: Regional Municipal Units are excluded.

**Allocation B2**

Allocation B2 keeps HRM fixed at the current level and allocates the remaining units according to allocation 2 formula.

- Regional Municipal units increase by 0.70%
- Towns units increase by 28.51%
- Rural units decrease by 16.78%

**Allocation B3**

Allocation B3 focuses on the equity dimension of the Gas Tax Allocation. The equalization program is used as the allocation mechanism. If municipal unit  $i$  has 10% of the total municipal equalization program then the municipal unit  $i$  receives 10% of the gas tax allocation.

The main differences between this scenario and the current formula is as follows:

- Regional Municipal unit decreases their allocation by 11.9%
- Towns Municipal unit increases their allocation by 157.6%
- Rural Municipal units decrease their allocation by 58.4%

**Allocation B4**

Allocation B4 focusses on sharing the gas tax based on economic growth potential. The index for economic growth potential is the increase in population 2006 to 2011 expressed as a percent of the total positive population growth.

The main differences between this scenario and the current formula is as follows:

- Regional Municipalities increase their share by 35.7%
- Towns decrease their share by 30.2%
- Rural Municipal units decrease their share by 61.6%.

Using alternative policy rules - equalization and economic growth provide significantly greater variation in funding allocations to municipal units. Hence, if the formula is to

change significantly, it appears the focus would have to be on the intended policy of the program rather than the make-up of the existing formula.

## **Appendix A – Detailed Allocations**

	Assets	Munic Exp.	Pop	Dwellings
	(I)	(C)	(B)	(D)
Municipality	2014 NBV as a % of Total	5 yr avg as a % of total	2011 pop as a % of Total	2014 Dwellings as a % of Total
Cape Breton	0.0865	0.1359	0.1068	0.1018
Halifax	0.5889	0.4908	0.4277	0.4053
Region of Queens	0.0170	0.0117	0.0120	0.0147
Amherst	0.0135	0.0152	0.0107	0.0100
Annapolis Royal	0.0015	0.0014	0.0005	0.0008
Antigonish	0.0041	0.0058	0.0050	0.0059
Berwick	0.0031	0.0029	0.0027	0.0023
Bridgetown	0.0015	0.0012	0.0010	0.0011
Bridgewater	0.0197	0.0157	0.0090	0.0093
Canso	0.0000	0.0000	0.0000	0.0000
Clark's Harbour	0.0009	0.0007	0.0009	0.0009
Digby	0.0030	0.0041	0.0024	0.0025
Hantsport	0.0019	0.0022	0.0013	0.0012
Kentville	0.0083	0.0102	0.0067	0.0063
Lockeport	0.0009	0.0008	0.0006	0.0007
Lunenburg	0.0058	0.0047	0.0025	0.0027
Mahone Bay	0.0017	0.0017	0.0010	0.0012
Middleton	0.0034	0.0029	0.0019	0.0022
Mulgrave	0.0009	0.0012	0.0009	0.0008
New Glasgow	0.0107	0.0173	0.0105	0.0100
Oxford	0.0019	0.0020	0.0013	0.0013
Parrsboro	0.0000	0.0019	0.0014	0.0018
Pictou	0.0058	0.0043	0.0038	0.0036
Port Hawkesbury	0.0088	0.0053	0.0037	0.0034
Shelburne	0.0015	0.0026	0.0018	0.0020
Springhill	0.0059	0.0064	0.0042	0.0037
Stellarton	0.0062	0.0069	0.0049	0.0046
Stewiacke	0.0013	0.0015	0.0016	0.0014
Trenton	0.0022	0.0034	0.0029	0.0026
Truro	0.0282	0.0194	0.0132	0.0141
Westville	0.0023	0.0041	0.0042	0.0037
Windsor	0.0045	0.0049	0.0041	0.0039
Wolfville	0.0050	0.0065	0.0047	0.0056
Yarmouth	0.0133	0.0142	0.0074	0.0075
Annapolis	0.0043	0.0076	0.0193	0.0217
Antigonish	0.0054	0.0070	0.0161	0.0157
Argyle	0.0031	0.0037	0.0090	0.0091
Barrington	0.0039	0.0041	0.0077	0.0079
Chester	0.0072	0.0080	0.0116	0.0149
Clare	0.0035	0.0037	0.0091	0.0104
Colchester	0.0321	0.0234	0.0402	0.0379
Cumberland	0.0066	0.0105	0.0168	0.0233
Digby	0.0037	0.0050	0.0082	0.0096
Guysborough	0.0081	0.0072	0.0055	0.0081
Hants East	0.0189	0.0153	0.0242	0.0209
Hants West	0.0047	0.0073	0.0155	0.0147
Inverness	0.0053	0.0085	0.0151	0.0183
Kings	0.0132	0.0246	0.0522	0.0477
Lunenburg	0.0069	0.0175	0.0275	0.0312
Pictou	0.0000	0.0125	0.0233	0.0252
Richmond	0.0040	0.0065	0.0097	0.0115
Shelburne	0.0017	0.0031	0.0048	0.0065
St. Mary's	0.0014	0.0018	0.0026	0.0042
Victoria	0.0008	0.0067	0.0072	0.0105
Yarmouth	0.0050	0.0061	0.0111	0.0116

	Allocations 1				
	#1=50% mun exp + 25% pop + 25% dwell				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton		3,801,323	1,493,005	1,423,107	6,717,435
Halifax		13,722,872	5,979,747	5,667,348	25,369,966
Region of Queens		328,207	167,346	205,837	701,389
Amherst		423,780	148,951	140,478	713,210
Annapolis Royal		39,471	7,373	10,813	57,657
Antigonish		162,368	69,348	82,960	314,675
Berwick		81,027	37,617	32,349	150,993
Bridgetown		34,538	14,547	15,078	64,163
Bridgewater		438,345	126,326	130,356	695,027
Canso		-	-	-	-
Clark's Harbour		20,816	12,570	12,585	45,971
Digby		113,347	32,988	34,331	180,666
Hantsport		62,827	17,766	16,700	97,293
Kentville		284,065	93,414	87,435	464,915
Lockeport		23,376	9,013	9,942	42,331
Lunenburg		131,602	35,456	37,305	204,362
Mahone Bay		46,278	14,455	17,421	78,154
Middleton		81,500	26,810	30,937	139,248
Mulgrave		32,859	12,171	11,143	56,174
New Glasgow		484,308	146,575	140,058	770,941
Oxford		56,957	17,644	17,721	92,322
Parrsboro		54,233	20,004	24,810	99,047
Pictou		121,025	52,685	50,461	224,171
Port Hawkesbury		148,148	51,597	47,637	247,382
Shelburne		73,990	25,845	28,654	128,489
Springhill		177,717	59,292	51,722	288,731
Stellarton		192,594	68,750	63,947	325,291
Stewiacke		40,902	22,043	19,854	82,799
Trenton		95,854	40,100	35,683	171,637
Truro		543,397	184,851	197,667	925,915
Westville		113,258	58,219	51,872	223,350
Windsor		137,516	58,020	54,455	249,991
Wolfville		181,596	65,439	77,673	324,708
Yarmouth		397,641	103,639	105,216	606,496
Annapolis		213,804	269,436	303,664	786,905
Antigonish		194,571	225,212	220,194	639,977
Argyle		103,010	126,494	126,602	356,106
Barrington		115,381	107,210	110,292	332,884
Chester		224,226	162,471	207,909	594,607
Clare		104,455	127,521	145,314	377,291
Colchester		654,924	561,406	529,866	1,746,196
Cumberland		294,311	234,716	326,221	855,248
Digby		140,703	114,400	134,712	389,814
Guysborough		202,549	76,568	112,935	392,053
Hants East		427,279	338,938	292,341	1,058,557
Hants West		203,979	217,134	206,107	627,220
Inverness		237,410	211,248	255,637	704,294
Kings		687,900	729,181	667,070	2,084,151
Lunenburg		489,702	385,032	435,853	1,310,586
Pictou		348,618	326,169	352,743	1,027,530
Richmond		181,452	135,078	161,233	477,764
Shelburne		85,896	67,570	91,340	244,805
St. Marys		49,497	36,084	58,690	144,272
Victoria		186,090	101,125	146,636	433,851
Yarmouth		169,504	154,899	162,585	486,988
					55,926,000

Allocation 1 - Summary					
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Regional Municipality	-	17,852,401	7,640,098	7,296,291	32,788,791
Towns	-	4,795,336	1,633,510	1,637,264	8,066,110
Rural	-	5,315,263	4,707,892	5,047,945	15,071,099
TOTAL	-	27,963,000	13,981,500	13,981,500	55,926,000

	Allocations 2				
	#2=50% assets + 25% mun exp + 25% pop				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton	2,419,177	1,900,661	1,493,005		5,812,843
Halifax	16,466,409	6,861,436	5,979,747		29,307,592
Region of Queens	476,188	164,103	167,346		807,637
Amherst	377,144	211,890	148,951		737,985
Annapolis Royal	41,805	19,735	7,373		68,914
Antigonish	113,253	81,184	69,348		263,785
Berwick	86,686	40,513	37,617		164,817
Bridgetown	43,041	17,269	14,547		74,857
Bridgewater	550,980	219,173	126,326		896,478
Canso	-	-	-		-
Clark's Harbour	26,061	10,408	12,570		49,039
Digby	84,893	56,673	32,988		174,555
Hantsport	52,747	31,413	17,766		101,926
Kentville	230,739	142,033	93,414		466,186
Lockeport	24,196	11,688	9,013		44,898
Lunenburg	161,202	65,801	35,456		262,458
Mahone Bay	48,801	23,139	14,455		86,395
Middleton	93,899	40,750	26,810		161,460
Mulgrave	26,302	16,430	12,171		54,903
New Glasgow	299,404	242,154	146,575		688,133
Oxford	51,865	28,479	17,644		97,987
Parrsboro	-	27,117	20,004		47,121
Pictou	161,556	60,512	52,685		274,754
Port Hawkesbury	245,001	74,074	51,597		370,672
Shelburne	43,117	36,995	25,845		105,956
Springhill	165,741	88,859	59,292		313,892
Stellarton	171,972	96,297	68,750		337,020
Stewiacke	37,650	20,451	22,043		80,144
Trenton	61,415	47,927	40,100		149,443
Truro	789,729	271,698	184,851		1,246,279
Westville	64,015	56,629	58,219		178,864
Windsor	126,940	68,758	58,020		253,717
Wolfville	139,022	90,798	65,439		295,259
Yarmouth	371,917	198,820	103,639		674,376
Annapolis	119,953	106,902	269,436		496,292
Antigonish	152,059	97,285	225,212		474,556
Argyle	86,473	51,505	126,494		264,472
Barrington	109,294	57,691	107,210		274,195
Chester	201,618	112,113	162,471		476,203
Clare	97,758	52,228	127,521		277,507
Colchester	898,113	327,462	561,406		1,786,981
Cumberland	184,968	147,155	234,716		566,840
Digby	102,405	70,351	114,400		287,156
Guysborough	226,175	101,275	76,568		404,018
Hants East	529,243	213,639	338,938		1,081,820
Hants West	130,770	101,990	217,134		449,894
Inverness	148,716	118,705	211,248		478,668
Kings	368,070	343,950	729,181		1,441,201
Lunenburg	193,053	244,851	385,032		822,936
Pictou	-	174,309	326,169		500,478
Richmond	112,857	90,726	135,078		338,661
Shelburne	46,415	42,948	67,570		156,933
St. Mary's	39,220	24,749	36,084		100,053
Victoria	23,620	93,045	101,125		217,790
Yarmouth	139,331	84,752	154,899		378,982
					55,925,981

Note: Assets not available for Parrsboro or Pictou.



Allocation 2 - Summary					
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Regional Municipality		19,361,774	8,926,201	7,640,098	35,928,073
Towns		4,691,094	2,397,668	1,633,510	8,722,272
Rural		3,910,113	2,657,631	4,707,892	11,275,636
TOTAL		27,962,981	13,981,500	13,981,500	55,925,981

	Allocations 3				
	#3=25% assets + 50% mun exp + 25%pop				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton	1,209,588	3,801,323	1,493,005		6,503,916
Halifax	8,233,205	13,722,872	5,979,747		27,935,823
Region of Queens	238,094	328,207	167,346		733,647
Amherst	188,572	423,780	148,951		761,303
Annapolis Royal	20,903	39,471	7,373		67,747
Antigonish	56,627	162,368	69,348		288,342
Berwick	43,343	81,027	37,617		161,987
Bridgetown	21,520	34,538	14,547		70,605
Bridgewater	275,490	438,345	126,326		840,161
Canso	-	-	-		-
Clark's Harbour	13,031	20,816	12,570		46,416
Digby	42,447	113,347	32,988		188,781
Hantsport	26,373	62,827	17,766		106,967
Kentville	115,369	284,065	93,414		492,849
Lockeport	12,098	23,376	9,013		44,487
Lunenburg	80,601	131,602	35,456		247,658
Mahone Bay	24,400	46,278	14,455		85,133
Middleton	46,950	81,500	26,810		155,260
Mulgrave	13,151	32,859	12,171		58,182
New Glasgow	149,702	484,308	146,575		780,585
Oxford	25,933	56,957	17,644		100,533
Parrsboro	-	54,233	20,004		74,238
Pictou	80,778	121,025	52,685		254,488
Port Hawkesbury	122,501	148,148	51,597		322,246
Shelburne	21,558	73,990	25,845		121,393
Springhill	82,870	177,717	59,292		319,880
Stellarton	85,986	192,594	68,750		347,331
Stewiacke	18,825	40,902	22,043		81,770
Trenton	30,708	95,854	40,100		166,662
Truro	394,864	543,397	184,851		1,123,113
Westville	32,008	113,258	58,219		203,485
Windsor	63,470	137,516	58,020		259,006
Wolfville	69,511	181,596	65,439		316,546
Yarmouth	185,959	397,641	103,639		687,238
Annapolis	59,977	213,804	269,436		543,217
Antigonish	76,029	194,571	225,212		495,813
Argyle	43,236	103,010	126,494		272,741
Barrington	54,647	115,381	107,210		277,239
Chester	100,809	224,226	162,471		487,507
Clare	48,879	104,455	127,521		280,856
Colchester	449,057	654,924	561,406		1,665,387
Cumberland	92,484	294,311	234,716		621,511
Digby	51,202	140,703	114,400		306,305
Guysborough	113,087	202,549	76,568		392,205
Hants East	264,622	427,279	338,938		1,030,838
Hants West	65,385	203,979	217,134		486,498
Inverness	74,358	237,410	211,248		523,015
Kings	184,035	687,900	729,181		1,601,116
Lunenburg	96,527	489,702	385,032		971,260
Pictou	-	348,618	326,169		674,787
Richmond	56,428	181,452	135,078		372,959
Shelburne	23,208	85,896	67,570		176,674
St. Mary's	19,610	49,497	36,084		105,192
Victoria	11,810	186,090	101,125		299,025
Yarmouth	69,666	169,504	154,899		394,068
					55,925,991

Note: Assets not available for Parrsboro or Pictou.

Allocation 3 - Summary					
	<b>Assets</b>	<b>Munic Exp.</b>	<b>Pop</b>	<b>Dwellings</b>	<b>TOTAL</b>
<b>Regional Municipality</b>	9,680,887	17,852,401	7,640,098	-	35,173,386
<b>Towns</b>	2,345,547	4,795,336	1,633,510	-	8,774,393
<b>Rural</b>	1,955,057	5,315,263	4,707,892	-	11,978,211
<b>TOTAL</b>	13,981,491	27,963,000	13,981,500	-	55,925,991

	Allocations 4				
	#4=25% assets + 25% mun exp + 25% pop + 25% dwell				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton	1,209,588	1,900,661	1,493,005	1,423,107	6,026,362
Halifax	8,233,205	6,861,436	5,979,747	5,667,348	26,741,735
Region of Queens	238,094	164,103	167,346	205,837	775,380
Amherst	188,572	211,890	148,951	140,478	689,891
Annapolis Royal	20,903	19,735	7,373	10,813	58,824
Antigonish	56,627	81,184	69,348	82,960	290,118
Berwick	43,343	40,513	37,617	32,349	153,823
Bridgetown	21,520	17,269	14,547	15,078	68,415
Bridgewater	275,490	219,173	126,326	130,356	751,345
Canso	-	-	-	-	-
Clark's Harbour	13,031	10,408	12,570	12,585	48,593
Digby	42,447	56,673	32,988	34,331	166,439
Hantsport	26,373	31,413	17,766	16,700	92,253
Kentville	115,369	142,033	93,414	87,435	438,251
Lockeport	12,098	11,688	9,013	9,942	42,741
Lunenburg	80,601	65,801	35,456	37,305	219,162
Mahone Bay	24,400	23,139	14,455	17,421	79,415
Middleton	46,950	40,750	26,810	30,937	145,447
Mulgrave	13,151	16,430	12,171	11,143	52,895
New Glasgow	149,702	242,154	146,575	140,058	678,489
Oxford	25,933	28,479	17,644	17,721	89,776
Parrsboro	-	27,117	20,004	24,810	71,931
Pictou	80,778	60,512	52,685	50,461	244,436
Port Hawkesbury	122,501	74,074	51,597	47,637	295,809
Shelburne	21,558	36,995	25,845	28,654	113,052
Springhill	82,870	88,859	59,292	51,722	282,743
Stellarton	85,986	96,297	68,750	63,947	314,980
Stewiacke	18,825	20,451	22,043	19,854	81,173
Trenton	30,708	47,927	40,100	35,683	154,418
Truro	394,864	271,698	184,851	197,667	1,049,081
Westville	32,008	56,629	58,219	51,872	198,728
Windsor	63,470	68,758	58,020	54,455	244,703
Wolfville	69,511	90,798	65,439	77,673	303,421
Yarmouth	185,959	198,820	103,639	105,216	593,634
Annapolis	59,977	106,902	269,436	303,664	739,979
Antigonish	76,029	97,285	225,212	220,194	618,721
Argyle	43,236	51,505	126,494	126,602	347,838
Barrington	54,647	57,691	107,210	110,292	329,840
Chester	100,809	112,113	162,471	207,909	583,303
Clare	48,879	52,228	127,521	145,314	373,942
Colchester	449,057	327,462	561,406	529,866	1,867,790
Cumberland	92,484	147,155	234,716	326,221	800,577
Digby	51,202	70,351	114,400	134,712	370,665
Guysborough	113,087	101,275	76,568	112,935	403,866
Hants East	264,622	213,639	338,938	292,341	1,109,539
Hants West	65,385	101,990	217,134	206,107	590,616
Inverness	74,358	118,705	211,248	255,637	659,947
Kings	184,035	343,950	729,181	667,070	1,924,236
Lunenburg	96,527	244,851	385,032	435,853	1,162,262
Pictou	-	174,309	326,169	352,743	853,221
Richmond	56,428	90,726	135,078	161,233	443,466
Shelburne	23,208	42,948	67,570	91,340	225,065
St. Mary's	19,610	24,749	36,084	58,690	139,134
Victoria	11,810	93,045	101,125	146,636	352,616
Yarmouth	69,666	84,752	154,899	162,585	471,901
					55,925,991

Note: Assets not available for Parrsboro or Pictou.

Allocation 4 - Summary					
	<b>Assets</b>	<b>Munic Exp.</b>	<b>Pop</b>	<b>Dwellings</b>	<b>TOTAL</b>
<b>Regional Municipality</b>	9,680,887	8,926,201	7,640,098	7,296,291	33,543,477
<b>Towns</b>	2,345,547	2,397,668	1,633,510	1,637,264	8,013,989
<b>Rural</b>	1,955,057	2,657,631	4,707,892	5,047,945	14,368,524
<b>TOTAL</b>	13,981,491	13,981,500	13,981,500	13,981,500	55,925,991

	Allocations 5				
	#5=25% assets + 25% mun exp + 50% dwell				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton	1,209,588	1,900,661		2,846,214	5,956,464
Halifax	8,233,205	6,861,436		11,334,695	26,429,336
Region of Queens	238,094	164,103		411,674	813,871
Amherst	188,572	211,890		280,957	681,419
Annapolis Royal	20,903	19,735		21,626	62,264
Antigonish	56,627	81,184		165,919	303,730
Berwick	43,343	40,513		64,698	148,554
Bridgetown	21,520	17,269		30,156	68,946
Bridgewater	275,490	219,173		260,713	755,375
Canso	-	-		-	-
Clark's Harbour	13,031	10,408		25,170	48,609
Digby	42,447	56,673		68,662	167,783
Hantsport	26,373	31,413		33,400	91,187
Kentville	115,369	142,033		174,870	432,272
Lockeport	12,098	11,688		19,884	43,670
Lunenburg	80,601	65,801		74,609	221,011
Mahone Bay	24,400	23,139		34,842	82,381
Middleton	46,950	40,750		61,874	149,574
Mulgrave	13,151	16,430		22,287	51,868
New Glasgow	149,702	242,154		280,116	671,972
Oxford	25,933	28,479		35,443	89,854
Parrsboro	-	27,117		49,620	76,736
Pictou	80,778	60,512		100,921	242,211
Port Hawkesbury	122,501	74,074		95,274	291,849
Shelburne	21,558	36,995		57,309	115,862
Springhill	82,870	88,859		103,444	275,173
Stellarton	85,986	96,297		127,893	310,177
Stewiacke	18,825	20,451		39,708	78,984
Trenton	30,708	47,927		71,366	150,000
Truro	394,864	271,698		395,334	1,061,897
Westville	32,008	56,629		103,744	192,381
Windsor	63,470	68,758		108,911	241,138
Wolfville	69,511	90,798		155,346	315,655
Yarmouth	185,959	198,820		210,432	595,211
Annapolis	59,977	106,902		607,328	774,207
Antigonish	76,029	97,285		440,388	613,703
Argyle	43,236	51,505		253,204	347,945
Barrington	54,647	57,691		220,585	332,922
Chester	100,809	112,113		415,819	628,741
Clare	48,879	52,228		290,629	391,735
Colchester	449,057	327,462		1,059,731	1,836,250
Cumberland	92,484	147,155		652,443	892,082
Digby	51,202	70,351		269,423	390,977
Guysborough	113,087	101,275		225,871	440,233
Hants East	264,622	213,639		584,681	1,062,942
Hants West	65,385	101,990		412,214	579,589
Inverness	74,358	118,705		511,273	704,336
Kings	184,035	343,950		1,334,140	1,862,125
Lunenburg	96,527	244,851		871,706	1,213,083
Pictou	-	174,309		705,486	879,795
Richmond	56,428	90,726		322,467	469,621
Shelburne	23,208	42,948		182,679	248,835
St. Mary's	19,610	24,749		117,381	161,740
Victoria	11,810	93,045		293,272	398,127
Yarmouth	69,666	84,752		325,170	479,588
					55,925,991

Note: Assets not available for Parrsboro or Pictou.

Allocation 5 - Summary					
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Regional Municipality	9,680,887	8,926,201	-	14,592,583	33,199,671
Towns	2,345,547	2,397,668	-	3,274,528	8,017,743
Rural	1,955,057	2,657,631	-	10,095,889	14,708,577
TOTAL	13,981,491	13,981,500	-	27,963,000	55,925,991

## **Appendix B - Additional Results**



This appendix provides some additional results for the gas tax allocation that shows the size of changes under alternative policy options and data. We summarize the results as follows:

### **Allocation B1**

Allocation B1 includes in the tangible asset data the water utilities and other municipal owned enterprise. The allocation rule used is Tangible Assets Net Book Value = 50%; Population = 25% and Dwellings = 25%.

The difference in results between this allocation and the allocation 2 in the text is minor.

- Regional Municipal units decrease by 3.39%
- Towns units increase by 12.5%
- Rural units increase by 1.1%

### **Allocation B2**

Allocation B2 keeps HRM fixed at the current level and allocates the remaining units according to allocation 1 formula.

- Regional Municipal units increase by 0.70%
- Towns units increase by 28.51%
- Rural units decrease by 16.78%

### **Allocation B3**

Allocation B3 focuses on the equity dimension of the Gas Tax Allocation. The equalization program is used as the allocation mechanism. If municipal unit *i* has 10% of the total municipal equalization program then the municipal unit *i* receives 10% of the gas tax allocation.

The main differences between this scenario and the current formula is as follows:

- Regional Municipal unit decreases their allocation by 11.9%
- Towns Municipal unit increases their allocation by 157.6%

- Rural Municipal units decrease their allocation by 58.4%

#### **Allocation B4**

Allocation B4 focusses on sharing the gas tax based on economic growth potential. The index for economic growth potential is the increase in population 2006 to 2011 expressed as a percent of the total positive population growth.

The main differences between this scenario and the current formula is as follows:

- Regional Municipalities increase their share by 35.7%
- Towns decrease their share by 30.2%
- Rural Municipal units decrease their share by 61.6%.

	Allocation B1 - Capital Assets 2010 - 2011 with Water Utilities				
	Allocations B1				
	#2=50% assets + 25% mun exp + 25% pop				
	Assets	Munic Exp.	Pop	Dwellings	TOTAL
Cape Breton	2,852,748	1,900,661	1,493,005		6,246,415
Halifax	14,918,670	6,861,436	5,979,747		27,759,852
Region of Queens	376,480	164,103	167,346		707,930
Amherst	342,291	211,890	148,951		703,132
Annapolis Royal	56,907	19,735	7,373		84,016
Antigonish	189,254	81,184	69,348		339,786
Berwick	93,727	40,513	37,617		171,858
Bridgetown	79,528	17,269	14,547		111,344
Bridgewater	552,155	219,173	126,326		897,653
Canso	76,955	-	-		76,955
Clark's Harbour	26,547	10,408	12,570		49,525
Digby	105,700	56,673	32,988		195,362
Hantsport	66,933	31,413	17,766		116,113
Kentville	282,717	142,033	93,414		518,164
Lockeport	28,018	11,688	9,013		48,720
Lunenburg	264,805	65,801	35,456		366,061
Mahone Bay	91,320	23,139	14,455		128,914
Middleton	109,579	40,750	26,810		177,140
Mulgrave	45,134	16,430	12,171		73,735
New Glasgow	456,728	242,154	146,575		845,457
Oxford	62,442	28,479	17,644		108,564
Parrsboro	56,259	27,117	20,004		103,380
Pictou	175,702	60,512	52,685		288,900
Port Hawkesbury	304,184	74,074	51,597		429,855
Shelburne	104,956	36,995	25,845		167,795
Springhill	249,971	88,859	59,292		398,122
Stellarton	252,922	96,297	68,750		417,969
Stewiacke	57,140	20,451	22,043		99,634
Trenton	63,696	47,927	40,100		151,724
Truro	705,481	271,698	184,851		1,162,031
Westville	80,678	56,629	58,219		195,527
Windsor	169,551	68,758	58,020		296,329
Wolfville	156,053	90,798	65,439		312,290
Yarmouth	477,214	198,820	103,639		779,674
Annapolis	191,958	106,902	269,436		568,297
Antigonish	151,905	97,285	225,212		474,403
Argyle	84,922	51,505	126,494		262,921
Barrington	110,594	57,691	107,210		275,495
Chester	155,949	112,113	162,471		430,533
Clare	93,874	52,228	127,521		273,622
Colchester	469,880	327,462	561,406		1,358,748
Cumberland	154,811	147,155	234,716		536,683
Digby	79,439	70,351	114,400		264,190
Guysborough	202,138	101,275	76,568		379,981
Hants East	568,064	213,639	338,938		1,120,641
Hants West	153,443	101,990	217,134		472,567
Inverness	161,543	118,705	211,248		491,495
Kings	380,006	343,950	729,181		1,453,137
Lunenburg	259,789	244,851	385,032		889,671
Pictou	392,888	174,309	326,169		893,366
Richmond	150,129	90,726	135,078		375,933
Shelburne	11,491	42,948	67,570		122,009
St. Mary's	17,799	24,749	36,084		78,632
Victoria	72,077	93,045	101,125		266,247
Yarmouth	167,837	84,752	154,899		407,488
					55,925,983

<b>Allocations B1 - Summary</b>					
#2=50% assets + 25% mun exp + 25% pop					
	<b>Assets</b>	<b>Munic Exp.</b>	<b>Pop</b>	<b>Dwellings</b>	<b>TOTAL</b>
Regional M	18,147,898	8,926,201	7,640,098	-	34,714,197
Towns	5,784,549	2,397,668	1,633,510	-	9,815,727
Rural	4,030,535	2,657,631	4,707,892	-	11,396,058
					55,925,983

Total Gas Transfer With Halifax Removed = 30,556,034					
<b>Allocations B2</b>					
#2=50% assets + 25% mun exp + 25% pop					
	<b>Assets</b>	<b>Munic Exp.</b>	<b>Pop</b>	<b>Dwellings</b>	<b>TOTAL</b>
Cape Breton	3,214,885.45	2,039,191	1,425,323		6,679,399
Region of Queens	632,814.56	176,064	159,759		968,638
Halifax					25,369,966
Amherst	501,192.64	227,334	142,199		870,725
Annapolis Royal	55,555.47	21,174	7,039		83,768
Antigonish	150,504.03	87,101	66,204		303,809
Berwick	115,198.74	43,466	35,912		194,577
Bridgetown	57,197.49	18,528	13,888		89,613
Bridgewater	732,207.02	235,147	120,599		1,087,953
Canso	-	-	-		-
Clark's Harbour	34,633.30	11,166	12,000		57,800
Digby	112,816.25	60,804	31,492		205,113
Hantsport	70,095.91	33,703	16,961		120,760
Kentville	306,632.68	152,385	89,180		548,197
Lockeport	32,154.84	12,540	8,605		53,299
Lunenburg	214,223.93	70,597	33,848		318,669
Mahone Bay	64,851.94	24,825	13,800		103,477
Middleton	124,784.42	43,720	25,595		194,100
Mulgrave	34,953.47	17,627	11,619		64,200
New Glasgow	397,883.51	259,803	139,930		797,617
Oxford	68,924.31	30,554	16,844		116,322
Parrsboro	-	29,093	19,097		48,190
Pictou	214,694.80	64,923	50,297		329,915
Port Hawkesbury	325,586.16	79,473	49,258		454,317
Shelburne	57,298.68	39,691	24,673		121,663
Springhill	220,256.03	95,335	56,604		372,195
Stellarton	228,537.16	103,316	65,634		397,486
Stewiacke	50,034.12	21,942	21,044		93,020
Trenton	81,615.72	51,420	38,283		171,319
Truro	1,049,484.29	291,501	176,471		1,517,457
Westville	85,071.29	60,757	55,580		201,408
Windsor	168,692.09	73,769	55,390		297,851
Wolfville	184,748.40	97,416	62,473		344,637
Yarmouth	494,247.09	213,311	98,940		806,499
Annapolis	159,408.24	114,694	257,222		531,324
Antigonish	202,073.44	104,376	215,003		521,452
Argyle	114,915.18	55,259	120,760		290,934
Barrington	145,242.55	61,896	102,350		309,488
Chester	267,934.14	120,285	155,106		543,324
Clare	129,912.60	56,034	121,740		307,687
Colchester	1,193,518.08	351,329	535,956		2,080,803
Cumberland	245,807.53	157,881	224,076		627,764
Digby	136,087.64	75,479	109,214		320,780
Guysborough	300,567.81	108,656	73,097		482,321
Hants East	703,320.52	229,210	323,572		1,256,103
Hants West	173,782.86	109,423	207,291		490,497
Inverness	197,630.60	127,357	201,671		526,658
Kings	489,134.96	369,019	696,125		1,554,279
Lunenburg	256,551.54	262,697	367,577		886,825
Pictou	-	187,013	311,382		498,396
Richmond	149,977.61	97,338	128,955		376,271
Shelburne	61,681.97	46,078	64,507		172,267
St. Mary's	52,120.52	26,553	34,448		113,121
Victoria	31,389.25	99,827	96,541		227,756
Yarmouth	185,159.45	90,929	147,877		423,965
					55,925,975

Allocations B2 - Summary					
#2=50% assets + 25% mun exp + 25% pop					
	<b>Assets</b>	<b>Munic Exp.</b>	<b>Pop</b>	<b>Dwellings</b>	<b>TOTAL</b>
Regional Municipalities	3,847,700	2,215,255	1,585,082	-	33,018,003
Towns	6,234,076	2,572,422	1,559,458	-	10,365,955
Rural	5,196,216	2,851,332	4,494,468	-	12,542,017
					55,925,975

Allocation B3 Equalization Grants			
Municipality	Equilization Grants 2014-2015	% of Total	
	15,335,838		
Cape Breton		0.4785	\$ 26,760,437
Halifax	-	0.0000	\$ -
Region of Queens	1,217,234	0.0380	\$ 2,124,026
Amherst	1,260,382	0.0393	\$ 2,199,317
Annapolis Royal	91,956	0.0029	\$ 160,460
Antigonish	176,706	0.0055	\$ 308,345
Berwick	221,479	0.0069	\$ 386,472
Bridgetown	206,362	0.0064	\$ 360,094
Bridgewater	531,657	0.0166	\$ 927,721
Canso	-	0.0000	\$ -
Clark's Harbour	189,822	0.0059	\$ 331,232
Digby	368,558	0.0115	\$ 643,119
Hantsport	132,305	0.0041	\$ 230,867
Kentville	167,850	0.0052	\$ 292,892
Lockeport	158,081	0.0049	\$ 275,845
Lunenburg	50,000	0.0016	\$ 87,248
Mahone Bay	50,000	0.0016	\$ 87,248
Middleton	338,073	0.0105	\$ 589,924
Mulgrave	127,508	0.0040	\$ 222,496
New Glasgow	1,055,434	0.0329	\$ 1,841,691
Oxford	178,171	0.0056	\$ 310,901
Parrsboro	365,901	0.0114	\$ 638,483
Pictou	545,521	0.0170	\$ 951,913
Port Hawkesbury	298,730	0.0093	\$ 521,272
Shelburne	359,645	0.0112	\$ 627,566
Springhill	648,774	0.0202	\$ 1,132,085
Stellarton	500,684	0.0156	\$ 873,674
Stewiacke	202,349	0.0063	\$ 353,091
Trenton	420,922	0.0131	\$ 734,492
Truro	1,346,638	0.0420	\$ 2,349,831
Westville	684,391	0.0214	\$ 1,194,235
Windsor	430,403	0.0134	\$ 751,036
Wolfville	69,869	0.0022	\$ 121,919
Yarmouth	727,970	0.0227	\$ 1,270,279
Annapolis	604,895	0.0189	\$ 1,055,518
Antigonish	-	0.0000	\$ -
Argyle	154,923	0.0048	\$ 270,335
Barrington	151,335	0.0047	\$ 264,074
Chester	-	0.0000	\$ -
Ciarc	223,087	0.0070	\$ 389,278
Colchester	294,415	0.0092	\$ 513,743
Cumberland	533,430	0.0166	\$ 930,814
Digby	333,616	0.0104	\$ 582,147
Guysborough	266,000	0.0083	\$ 464,160
Hants East	-	0.0000	\$ -
Hants West	-	0.0000	\$ -
Inverness	378,055	0.0118	\$ 659,691
Kings	-	0.0000	\$ -
Lunenburg	-	0.0000	\$ -
Pictou	270,601	0.0084	\$ 472,188
Richmond	-	0.0000	\$ -
Shelburne	75,128	0.0023	\$ 131,095
St. Marys	175,430	0.0055	\$ 306,118
Victoria	-	0.0000	\$ -
Yarmouth	129,875	0.0041	\$ 226,627
<b>TOTAL</b>	<b>32,050,003</b>	<b>1</b>	<b>55,926,000</b>

Allocation B3 - Equalization Grants Summary		
	Equalization Grants 2014-2015	
Regional Municipalities	16,553,072	\$ 28,884,462
Towns	11,906,141	\$ 20,775,750
Rural	3,590,790	\$ 6,265,788
		55,926,000



Allocation B4 - Economic Growth Based on Population Change				
Municipality	diff 2011-2006	negatives removed	% of Total	
Cape Breton	-4852			
Halifax	17417	17417	0.7958	\$ 44,508,254
Region of Queens	-260		0.0000	\$ -
Amherst	212	212	0.0097	\$ 541,755
Annapolis Royal	37	37	0.0017	\$ 94,552
Antigonish	288	288	0.0132	\$ 735,969
Berwick	0	0	0.0000	\$ -
Bridgetown	-23		0.0000	\$ -
Bridgewater	297	297	0.0136	\$ 758,968
Canso	-911		0.0000	\$ -
Clark's Harbour	-40		0.0000	\$ -
Digby	60	60	0.0027	\$ 153,327
Hantsport	-32		0.0000	\$ -
Kentville	279	279	0.0127	\$ 712,970
Lockeport	-58		0.0000	\$ -
Lunenburg	-4		0.0000	\$ -
Mahone Bay	39	39	0.0018	\$ 99,663
Middleton	-80		0.0000	\$ -
Mulgrave	-85		0.0000	\$ -
New Glasgow	107	107	0.0049	\$ 273,433
Oxford	-27		0.0000	\$ -
Parrsboro	-96		0.0000	\$ -
Pictou	-376		0.0000	\$ -
Port Hawkesbury	-151		0.0000	\$ -
Shelburne	-193		0.0000	\$ -
Springhill	-73		0.0000	\$ -
Stellarton	-232		0.0000	\$ -
Stewiacke	17	17	0.0008	\$ 43,443
Trenton	-125		0.0000	\$ -
Truro	294	294	0.0134	\$ 751,302
Westville	-7		0.0000	\$ -
Windsor	76	76	0.0035	\$ 194,214
Wolfville	497	497	0.0227	\$ 1,270,058
Yarmouth	-401		0.0000	\$ -
Annapolis	-837		0.0000	\$ -
Antigonish	453	453	0.0207	\$ 1,157,618
Argyle	-404		0.0000	\$ -
Barrington	-337		0.0000	\$ -
Chester	-142		0.0000	\$ -
Clare	-494		0.0000	\$ -
Colchester	490	490	0.0224	\$ 1,252,170
Cumberland	-709		0.0000	\$ -
Digby	-523		0.0000	\$ -
Guysborough	314	314	0.0143	\$ 802,411
Hants East	724	724	0.0331	\$ 1,850,145
Hants West	284	284	0.0130	\$ 725,747
Inverness	-1115		0.0000	\$ -
Kings	-245		0.0000	\$ -
Lunenburg	-46		0.0000	\$ -
Pictou	-275		0.0000	\$ -
Richmond	-484		0.0000	\$ -
Shelburne	-420		0.0000	\$ -
St. Mary's	-233		0.0000	\$ -
Victoria	-589		0.0000	\$ -
Yarmouth	-199		0.0000	\$ -
		21885	1.0000	\$ 55,926,000

Allocation B4 - Summary		
	diff 2011-2006	
Regional Municipalities	\$17,417	\$44,508,254
Towns	\$2,203	\$5,629,654
Rural	\$2,265	\$5,788,092
		\$55,926,000

## **Appendix C – Provincial Allocation Formulas**

ALBERTA

1. ALLOCATION FORMULA

1.1 Any Unspent Funds held by Alberta and any GTF funding that may be received by Alberta from Canada, will be distributed in accordance with the following formula:

- a) All Unspent Funds held by Alberta will be allocated to Local Governments in accordance to allocation amounts specified in the First Agreement.
- b) Up to 0.3% of the GTF funding received by Alberta from Canada will be allocated to cover administration expenses related to program delivery and implementation of this Agreement, subject to Section 5 (Administration Expenses) of Annex B (Terms and Conditions).
- c) The remainder of the GTF funding will be recalculated annually and will be allocated according to the following:
  - Funds shall be allocated to each Local Government on a per capita basis according to the previous year's Municipal Affairs Population List;
  - Summer villages will receive a base allocation of \$5,000 per year in addition to the per capita amount; and
  - Local Governments, with the exception of summer villages, will receive a minimum allocation of \$50,000 per year.

## BRITISH COLUMBIA

### ELIGIBLE PROJECT CATEGORIES

Eligible Project categories under the GTF will continue to include: public transit, local roads and bridges, active transportation infrastructure, wastewater, water, solid waste and community energy infrastructure and non-capital investments in capacity building initiatives. As announced in *Economic Action Plan 2013*, new eligible project categories have been added to include highways, local and regional airports, short-line rail, short-sea shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sport and recreation infrastructure. Schedule B (Eligible Project Categories) provides further details regarding Eligible Project categories.

### 2. ELIGIBLE AND INELIGIBLE EXPENDITURES

Eligible Expenditures are those associated with: acquiring, planning, designing, constructing, or renovating a tangible capital asset; strengthening of the ability of Local Governments to improve local and regional planning and asset management; and joint communication activities and federal signage. Schedule C (Eligible and Ineligible Expenditures) sets out specific requirements for eligible and ineligible expenditures.

### 3. DELIVERY MECHANISM

Subject to Sections 9.3 and 9.4 (Use and Recording of Funds by UBCM) of Annex B (Terms and Conditions) any GTF funding that may be received by UBCM from Canada, including interest earned thereon, will be delivered through three programs: Community Works Fund, Greater Vancouver Regional Fund and Strategic Priorities Fund, as set out below.

UBCM agrees to provide to Canada and British Columbia, upon request, a table detailing the Local Government allocations under the Community Works Fund and a list of approved projects under the Greater Vancouver Regional Fund and Strategic Priorities Fund, and promptly provide to Canada and British Columbia updates to this information.

### 3.1 COMMUNITY WORKS FUND

The Community Works Fund (CWF) provides funding to Local Governments for Eligible Expenditures of Eligible Projects that are in alignment with the requirements of this Agreement and that meet local priorities. Each Local Government is eligible to annually receive CWF, consisting of a floor amount and a per capita amount as set out in Section 3.4 (Funding Allocations to Each of the Programs).

The Local Government to which CWF funding is allocated chooses which Eligible Projects that meet local priorities will be funded with CWF funding. In order to receive CWF funding, the Local Government must sign a Funding Agreement with UBCM.

### 3.2 GREATER VANCOUVER REGIONAL FUND

The Greater Vancouver Regional Fund (GVRF) pools a percentage of GVRD and its member municipalities' per-capita allocation as set out in Section 3.4 (Funding Allocations to Each of the Programs), Table 1. In keeping with the Greater Vancouver Regional District request and as agreed to by the Parties, Eligible Expenditures of Eligible Projects funded with the GVRF allocation over the term of this Agreement must be regional transportation Eligible Projects proposed for funding by the South Coast British Columbia Transportation Authority (TransLink) and approved by the GVRD Board.

The GVRD must notify UBCM of the Eligible Projects that it has approved for funding, after which UBCM may provide funding to TransLink for those Eligible Projects. In order to receive GVRF funding, TransLink must sign a Funding Agreement with UBCM.

### 3.3 STRATEGIC PRIORITIES FUND

The Strategic Priorities Fund (SPF) provides an opportunity for Ultimate Recipients in those areas of the province outside the GVRD to access pooled, application based funding. The SPF provides funding for Eligible Expenditures of Eligible Projects that

are in alignment with the requirements of this Agreement and are larger in scale, regional in impact, or innovative.

The partnership committee will set criteria and spending priorities for the SPF but will not select individual projects.

A management committee, which will be responsible for approving projects for funding under the SPF, is hereby established.

The management committee membership will consist of one member appointed by Canada, one member appointed by British Columbia, and three (3) members appointed by UBCM, one of which will be designated by UBCM as the Chair. The member appointed by Canada will have observer status only and will have no role in the responsibilities outlined below.

Replacement members from Canada, British Columbia or UBCM may, from time to time, be appointed. The Parties agree to keep each other informed in writing of new appointments.

The committee will adopt its terms of reference, which will establish procedures in respect of its meetings. The terms of reference must be in accordance with this Agreement, and may be amended from time to time by the committee.

The management committee is responsible to:

approve projects for funding under the SPF, and approve any significant changes in the scope of those projects, and for these purposes, may establish criteria and processes in relation to the SPF, which must be in keeping with the strategic criteria and spending priorities set by partnership committee;

approve requests by Ultimate Recipients for significant changes in the scope for any projects approved for funding under the General Strategic Priorities Fund or the Innovations Fund by the management committee under the First Agreement.

The amount allocated to the SPF is the percentage of per-capita funding indicated in Section 3.4 (Funding Allocations to Each of the Programs), Table 1.

In order to receive SPF funding, an Ultimate Recipient must sign a Funding Agreement with UBCM for the Eligible Project approved by the management committee.

### 3.4 FUNDING ALLOCATIONS TO EACH OF THE PROGRAMS

Subject to Sections 9.3 and 9.4 (Use and Recording of Funds by UBCM) of Annex B (Terms and Conditions) any GTF funding that may be received by UBCM from Canada, will be allocated to the CWF, GVRF and SPF as set out in Table 1.

A funding “floor” will ensure a reasonable base allocation of funds for each Local Government receiving funding under the CWF. Local Governments will each receive a CWF floor amount of \$50,000 in the first year of the Agreement, and \$50,000 plus an indexed amount in each subsequent year of the Agreement, with indexing at the same percentage and at the same time as indexation of GTF funding that may be transferred by Canada to UBCM.

**TABLE 1:**

Applicable Area of BC	Percentage allocated to each of the programs after taking floors into consideration		
	CWF	GVRF	SPF
<b>GVRD and member municipalities</b>	5%	95%	N/A
<b>All other Local Governments</b>	75%	N/A	25%

## 4. USE OF FUNDS BY ULTIMATE RECIPIENTS

4.1 Any GTF funding that may be received by Ultimate Recipients and any Unspent Funds, and any interest earned thereon held by Ultimate Recipients must be used by Ultimate Recipients in accordance with this Agreement, including specifically Schedule A (Ultimate Recipient Requirements).



4.2 Any GTF funding that may be received by Ultimate Recipients and any Unspent Funds, and any interest earned thereon held by Ultimate Recipients will be treated as federal funds with respect to other federal infrastructure programs.

4.3 Payments to an Ultimate Recipient by UBCM are subject to the compliance by an Ultimate Recipient with the terms and conditions of this Agreement and to any Funding Agreement it has with UBCM.

munications approach, for the purposes of Schedule E (Communications Protocol).

## MANITOBA

### ALLOCATION FORMULA

1.1 Any Unspent Funds withheld by Manitoba from an Eligible Recipient (as defined under the First Agreement) as a result of the Eligible Recipient's non-compliance with the terms and conditions of the Gas Tax Fund agreement between Manitoba and the Eligible Recipient (as defined under the First Agreement), which was required under the First Agreement, will be paid to the Eligible Recipient (as defined under the First Agreement), in whole, once the Eligible Recipient (as defined under the First Agreement) comes into compliance with the terms and conditions of said agreement. Where Eligible Recipients do not come into compliance in a timely manner, the Oversight Committee will review and consider options regarding the withheld funds.

1.2 Subject to Section 1.1 (Allocation Formula), any Unspent Funds held by Manitoba and any GTF funding that may be received by Manitoba from Canada, as well as any interest earned thereon, will be distributed in accordance with the following formula:

- (i) 90 percent will be allocated to Ultimate Recipients on a per capita basis.
- (ii.) 9.5 percent will be allocated to the transit communities of the City of Winnipeg and the City of Brandon on a per capita basis.
- (iii.) 0.25 percent will be allocated for an application-based Small Communities Transportation Fund.
- (iv.) 0.25 percent will be allocated to Manitoba's administration expenses subject to Section 5.

1.3 Manitoba agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

## **NEW BRUNSWICK**

### **1. ALLOCATION FORMULA**

1.1 Any Unspent Funds held by New Brunswick and any GTF funding that may be received by New Brunswick from Canada, as well as any interest earned thereon, will be allocated annually in accordance with Section 1.1.1 (Incorporated Areas Allocation), Section 1.1.2 (Unincorporated Area Allocation), and subject to Section 1.1 (a) (Allocation Formula).

1.1 (a) Unspent Funds that were allocated by New Brunswick to Eligible Recipients (as defined under the First Agreement) but not expended by New Brunswick, including Unspent Funds that have been withheld from Eligible Recipients (as defined under the First Agreement) by New Brunswick, will remain allocated to those Ultimate Recipients.

1.1 (b) Before determining any allocation to the Incorporated Areas and the Unincorporated Areas, New Brunswick may apply up to a maximum of 1.35 per cent of any GTF funding it may receive from Canada for administrative expenses in accordance with Section 5 of Annex B.

#### **1.1.1 INCORPORATED AREAS ALLOCATION**

1.1.1 (a) New Brunswick will allocate eighty per cent (80%) of any GTF funding that may be transferred to it from Canada annually to the Incorporated Areas Allocation.

1.1.1 (b) New Brunswick will allocate to eligible Ultimate Recipients in Incorporated Areas, a portion of the Incorporated Areas Allocation. This portion will be determined on a per capita basis subject to the provisions of Section 1.1.1 (c), below.

1.1.1 (c) The per capita portions referred to in section 1.1.1 (b) above, will be determined by New Brunswick. For the period from 2014 to 2018, New Brunswick will rely on the final figures published in the Statistics Canada

Census of 2011 to determine its allocation to Ultimate Recipient in Incorporated Areas. For the period from 2019 to 2023, New Brunswick will rely on the final figures published in the Statistics Canada Census of 2016 to determine its allocation to Ultimate Recipient in Incorporated Areas.

#### 1.1.2 UNINCORPORATED AREAS ALLOCATION

1.1.2 (a) New Brunswick will allocate twenty per cent (20%) of any GTF funding that may be transferred to it from Canada annually, and any interest earned thereon, to the Unincorporated Areas Allocation.

1.1.2 (b) New Brunswick may allocate to the Unincorporated Areas Allocation, Unspent Funds of an amount equal to the unspent portion of the province's administrative funding from the First Agreement.

1.1.2 (c) New Brunswick will allocate any interest earned on Unspent Funds held by New Brunswick, and any interest earned on any GTF funding that may be received by New Brunswick from Canada, to the Unincorporated Areas Allocation.

1.3 New Brunswick agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

## NEWFOUNDLAND

### 1. ALLOCATION FORMULA

1.1 Any GTF funding received from Canada under this Administrative Agreement will be distributed as follows:

#### 1.1.1 Municipal Allocations

Newfoundland and Labrador will allocate 68.91% of any GTF funding that it may receive over the lifetime of this agreement to Municipal Allocations. Of this, Newfoundland and

Labrador will allocate equally to each Local Government, excluding Regional Service Boards, 10% as a base amount. The remaining 90% will be allocated to Local Governments, excluding Regional Service Boards, on a per capita basis.

For the period from 2014 to 2019, Newfoundland and Labrador will rely on the final figures published in the Statistics Canada Census of 2011 to determine the per capita basis of its allocation under the Municipal Allocations. For the period from 2020 to 2024, Newfoundland and Labrador will rely on the final figures published in the Statistics Canada Census of 2016 to determine its allocation to Ultimate Recipient.

## NOVA SCOTIA

### 1. ALLOCATION FORMULA

Any Unspent Funds held by Nova Scotia and any GTF funding that may be received by Nova Scotia from Canada, as well as any interest earned thereon, will be distributed in accordance with the following:

1.1 An amount not to exceed one point four percent (1.4%) annually of any GTF funding that may be received by Nova Scotia from Canada, any interest earned thereon and any interest earned by Nova Scotia under the First Agreement, will be retained by Nova Scotia and used towards both administration expenses and the development and implementation of an Asset Management Plan. Of the maximum 1.4% amount, 1%, if approved by Canada in accordance with Section 5 (Administration Expenses) of Annex B (Terms and Conditions) will be used for administration expenses and an amount of 0.4% will be used by Nova Scotia for capacity building projects related to the development and implementation of an Asset Management Plan as outlined in Schedule F (Asset Management).

1.2 After an amount as outlined in Section 1.1 is retained for administration expenses and the development and implementation of an Asset Management Plan from any funding that Nova Scotia may receive from Canada, the allocation formula for Municipalities will include the sum of the following components to be calculated annually:

Twenty-five percent (25%) of the population of the Municipality divided by the population of the Province of Nova Scotia multiplied by the GTF funding allocated by Nova Scotia to all Municipalities<sup>1</sup>; and

Twenty-five percent (25%) of the number of dwelling units in the Municipality divided by the total number of dwelling units in the Province of Nova Scotia multiplied by the GTF funding allocated by Nova Scotia to all Municipalities<sup>2</sup>; and,

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<sup>1</sup> Population will be based on the latest census data available as compiled by Statistics Canada.

Fifty percent (50%) of the five (5) year rolling average of standard expenditures of the Municipality divided by the five (5) year rolling average of standard expenditures for all Municipalities in the Province of Nova Scotia multiplied by the GTF funding allocated by Nova Scotia to all Municipalities.<sup>3</sup>

The allocation formula for Municipalities may be amended at the request of the Union of Nova Scotia Municipalities. In the event of any such request, Canada and Nova Scotia agree to discuss the request and any agreement reached between them to amend this Administrative Agreement will be effected in accordance with Section 10.4 (Duration, Termination, Review and Amendment).

Nova Scotia agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

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<sup>2</sup> Dwelling units will be based on the definition of dwelling units in the Province of Nova Scotia's *Municipal Grants Act*, Section 2 (c) and will be the number of dwelling units recorded on the filed assessment roll.

<sup>3</sup> Expenditures will be based on standard expenditures as defined in the Province of Nova Scotia's *Municipal Grants Act*, Section 12 (2) and calculated on a five (5) year rolling average basis.

## **NUNAVUT**

### **1. ALLOCATION FORMULA**

**1.1** Any Unspent Funds held by Nunavut and any GTF funding that may be received by Nunavut from Canada, will be distributed in accordance with the following formula:

#### **1.1.1 TAX BASED MUNICIPALITIES FUND**

Based on the Capital Funding Agreement negotiated between

Nunavut and Tax Based Municipalities, and approved by the FMB, Nunavut will allocate directly to Tax Based Municipalities fifteen per cent (15%) of any GTF funding that may be transferred to it from Canada annually. This percentage is subject to the provisions of section 1.1.2, below.

#### **1.1.2 NON-TAX BASED MUNICIPALITIES FUND**

**1.1.2 (a)** Based on the recommendations and priorities of the NCIAC, and the decision of the FMB, Nunavut will allocate eighty-two point nine per cent (82.9%) of the GTF funding transferred to it from Canada annually for Eligible Projects in Non-Tax Based

Municipalities. Nunavut will administer the NonTaxed based Municipalities Fund and will undertake Eligible Projects (i.e. capital projects) on behalf of Non-Tax Based Municipalities.

**1.1.2 (b)** If during the term of this Administrative Agreement, a Non-Tax Based Municipality becomes a Tax Based Municipality, the percentage available under 1.1.2 (a) may be reduced and the percentage available under section 1.1.1 may be increased by the equivalent amount.

#### **1.1.3 CAPACITY BUILDING FUND**

Over the duration of this Administrative Agreement, Nunavut will allocate two point one per cent (2.1%) of the GTF funding transferred to it from Canada annually for Capacity Building Projects. Nunavut will ensure that these projects are undertaken



according to the priority order determined by the NCIAC, and upon approval by the FMB. Nunavut will administer the Capacity Building Fund on behalf of Municipalities.

1.2 Interest earned on any Unspent Funds held by Nunavut, or interest earned on any GTF funding that Nunavut may receive from Canada, may be applied by Nunavut to the NonTax Based Municipalities Fund or the Capacity Building Fund, or to administration expenses (Annex B section 5).

1.3 Nunavut agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

## **NORTH WEST TERRITORIES**

### **1. ALLOCATION FORMULA**

1.1 Any Unspent Funds held by the GNWT and any GTF funding that may be received by the GNWT from Canada, as well as any interest earned thereon, will be distributed in accordance with the formula set out in Section 1.2 (Local Government Funds) of Annex B (Terms and Conditions), subject to the provisions set out below:

1.1 (a) Upon approval by Canada, the GNWT may apply up to one point two five per cent (1.25%) of any GTF funding it may receive from Canada for administrative expenses in accordance with Section 5 (Administrative Expenses).

1.1 (b) Over the duration of this Administrative Agreement, the GNWT will allocate one point seven five per cent (1.75%) of any GTF funding that may be transferred to it from Canada annually for capacity building projects. The GNWT will administer this on behalf of Local Governments, in accordance with Section 2 (Delivery Mechanism) of Annex B (Terms and Conditions) of this Administrative Agreement.

### **1.2 LOCAL GOVERNMENT FUNDS**

1.2 (a) Unspent Funds that were allocated by the GNWT to Eligible Recipients (as defined under the First Agreement) but not expended, including Unspent Funds that have been withheld from Eligible Recipients by the GNWT, and any interest earned thereon, will remain allocated to those Ultimate Recipients.

1.2 (b) Subject to Section 1.1 (Allocation Formula) of Annex B (Terms and Conditions), the GNWT will allocate to each Local Government a base amount equal to one per cent (1%) of any remaining GTF funding that may be received by the GNWT from Canada, as well as any interest earned thereon; and the GNWT will allocate to each Local Government, on a per capita basis, a portion of any remaining GTF funding that may be received by the GNWT from Canada, as well as any interest earned

thereon. The proportions for each Local Government for 2014-15 are presented in Annex C (The GNWT allocations to Ultimate Recipients).

- 1.2 (c) The GNWT may propose to Canada revisions to Section 1.2 (b) of the Local Government Funds based on the outcomes of the GNWT's Formula Funding Review process, which will be concluded in 2014-15. In accordance with Section 10 (Duration, Termination, Review and Amendment) any revision to Section 1 (Allocation Formula) or subsection therein, is subject to Canada's approval and will constitute an amendment to this Administrative Agreement. If revisions to the Allocation Formula are approved by Canada, the GNWT agrees to provide to Canada, no later than March 31, 2015, a table of Ultimate Recipient allocations for the period from 2015-16 to 2018-19 in accordance with Section 1.3 (Allocation Formula), below.
- 1.3 The GNWT agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations and will promptly provide to Canada updates to the table upon any revisions to the allocations to Local Governments under Section 1.2 (Allocation Formula).

## ONTARIO

### 1. ALLOCATION FORMULA

1.1 Any GTF funding that may be transferred to Ontario, AMO and Toronto, in aggregate, will be divided between them on a per capita basis, where AMO will receive any such GTF funding representing the per capita amount for Municipalities, excluding Toronto,

Toronto will receive any such GTF funding representing the per capita amount for Toronto, and Ontario will receive any such GTF funding representing the per capita amount for the benefit of Unincorporated Areas.

1.2 Any Unspent Funds held by Ontario and AMO and any GTF funding that may be received by Ontario and AMO from Canada, as well as any interest earned thereon, will be distributed in accordance with the following formula:

The formula for allocation to Municipalities, excluding Toronto, via AMO, will be on a per capita basis with allocations made on a 50:50 basis to Upper and Lower tier Municipalities, where they exist.

The formula for allocation for the benefit of Unincorporated Areas which will be provided to Ontario is on the basis of kilometres of public roads that are managed by each Local Roads Board.

1.3 AMO agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

## **PRINCE EDWARD ISLAND**

### **1. ALLOCATION FORMULA**

1.1. Any Unspent Funds held by the Province and any GTF funding that may be received by the Province from Canada, as well as any interest earned thereon, will be allocated in accordance with the following:

all Unspent Funds which have been allocated by the Province to Eligible Recipients (as defined under the First Agreement), including Unspent Funds withheld by the Province, will remain allocated to those Ultimate Recipients;

Before determining any allocations within the municipal strategic component, upon approval by Canada, the Province may apply an amount of GTF funding it may receive from Canada for administrative expenses in accordance with Section 5 (Administration Expenses) during the five year period from 2014-15 to 2018-19, inclusively.

#### **1.2 Direct Allocation Component**

The Province will allocate 53 per cent (%) to the direct allocation component;

The direct allocation component will be provided to the 26 Local Governments of Prince Edward Island that provide water and/or sewer services;

This will be distributed on a per capita basis;

Each of these Local Governments will receive a base amount of \$100,000.

#### **1.3 Roads and Bridges Component**

The Province will allocate 30 per cent (%) to the roads and bridges component;

In recognition of the unique nature and role the Province plays in the provision of municipal services, the Province will act as Ultimate Recipient for this component for the rehabilitation of roads and bridges (in accordance with Schedule B) within Local Government boundaries.

#### **1.4 Municipal Strategic Component**

The Province will allocate up to 13.67 per cent (%) to the municipal strategic component. This component is to meet the needs of Local Governments and

Unincorporated Areas in order to complete priority projects;

Water and wastewater projects will be the first priority for this component and all other eligible categories will be a secondary priority;

The municipal strategic component will be open to all Local Governments and Unincorporated Areas.

#### **1.5 Notional Allocation Component**

(a) The Province will allocate 3.33 per cent (%) to the notional allocation component;

(b) The Province will allocate GTF funding in this component to the 48 Local Governments of Prince Edward Island that do not provide water and/or sewer services;

(c) The Province will administer this component on a per capita basis (as can be seen in section 1.6).

1.6 For the period from 2014 to 2019, the Province will rely on the final figures published in the Statistics Canada Census of 2011 to determine the per capita basis of its allocation to Local Governments under the direct allocation component and the notional allocation component. For the period from 2020 to 2024, the Province will rely on the final figures published in the Statistics Canada Census of 2016 to determine its allocation to Ultimate Recipients.

1.7 The Province agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations and will promptly provide to Canada updates to the table upon any revision to the allocations to Local Governments under Section 1.2 of Annex B (Direct Allocation).

## SASKATCHEWAN

### 1. ALLOCATION FORMULA

1.1 Any Unspent Funds held by Saskatchewan and any GTF funding that may be received by Saskatchewan from Canada will be distributed in accordance with the following formula:

Each Municipality will be allocated, on a conditional basis, shares of any GTF funding received from Canada, by dividing the Municipality's 2011 Statistics

Canada Census population by the total 2011 Census population for all

Municipalities and multiplying the resulting quotient by each fiscal year amount.

Beginning with 2019-20, allocations for any GTF funding received from Canada will be based on the 2016 Statistics Canada Census results.

Before determining GTF funding allocations to Ultimate Recipients,

Saskatchewan may deduct from any GTF funding received from Canada, such amounts as Canada has approved or may approve through a business case justifying such use of the GTF funding for administration expenses, as per Section 5.

The portion of Unspent Funds distributed or committed to a Municipality or other recipient under the First Agreement will remain allocated to the respective Municipality or other recipient.

Interest earned on any Unspent Funds held by Saskatchewan or on any GTF funding that Saskatchewan may receive from Canada shall be used only for the purposes of Eligible Projects which may include capacity building efforts of the Saskatchewan Urban Municipalities Association and/or the Saskatchewan Association of Rural Municipalities and/or New North-Saskatchewan Association of Northern Communities Services Inc.

where established as Ultimate Recipients and in accordance with Schedule B.

Saskatchewan agrees to provide to Canada, upon request, a table detailing the Ultimate Recipient allocations, and promptly provide to Canada updates to the table upon any revision to the allocations.

## YUKON

### 1. ALLOCATION FORMULA

1.1 Any GTF funding that may be received by the Yukon Government from Canada, as well as any interest earned thereon, will be allocated in accordance with the following:

Any GTF funding that may be received from Canada, as well as any interest earned thereon, will be allocated across three core Ultimate Recipient categories as follows:

sixty eight percent (68%) for Municipal Governments;

twenty five percent (25%) for Yukon First Nations; and,

seven percent (7%) for Unincorporated Communities.

Before applying the percentage breakdown in Section 1.1 a) to any GTF funding that may be received from Canada, the Yukon Government may deduct administration expenses as approved by Canada in accordance with Section 5 (Administration Expenses). Any administrative expenses approved by Canada that exceed two percent (2%) of any GTF funding that may be received from Canada may be drawn from the Unincorporated Communities allocation or be funded by the Yukon Government from other sources.

The Association of Yukon Communities (AYC), through the unanimous consent of its Municipal government representatives, will determine how the sixty eight percent

(68%) for Municipal Governments funding will be sub-allocated to individual Municipal Governments. The AYC will inform the Yukon Government of the sub-allocation formula in writing. Any amendment to the agreed upon sub-allocation would only apply to any GTF funding that may be received from Canada after the amendment.

As per the First Agreement, the twenty five percent (25%) for Yukon First Nations funding will be sub-allocated to individual Yukon First Nations according to a formula based on Chapter 19, Schedule A of the Umbrella Final Agreement. The formula may be amended through a Memorandum of Understanding signed by all Yukon First Nations Chiefs, a copy of which is to be provided to the Yukon Government. Any amendment to the agreed upon sub-allocation formula would only apply to any GTF funding that may be received from Canada after the amendment.



The Yukon Government will determine the distribution of the seven percent (7%) for Unincorporated Communities funding on a needs-based, priority basis, while ensuring an equitable distribution over the life of this Administrative Agreement.

The Yukon Government agrees to provide to Canada tables detailing the specific suballocations described in Sections 1.1 c) and 1.1 d) and promptly provide to Canada updates to the tables upon any revision to the sub-allocations.

Any Unspent Funds, as well as any interest earned thereon, will be allocated as follows:

Any Unspent Funds held by the Yukon Government in the GTF Trust Account on behalf of individual Ultimate Recipients, which were formally referred to as Eligible Recipients under the First Agreement, will be allocated under this Administrative Agreement to each of those Ultimate Recipients in the amounts accrued under the First Agreement.

The portion of Unspent Funds allocated to specific projects through existing funding agreements entered into by the Yukon Government and Eligible Recipients, as defined under the First Agreement, will remain allocated to those projects. For greater certainty, such Unspent Funds include those held by:

the Yukon Government and that have yet to be transferred to Eligible Recipients under the terms and conditions of existing funding agreements, including amounts being withheld by the Yukon Government pending an Eligible Recipient's compliance with the terms and conditions of an existing funding agreement; and,

Eligible Recipients and that have yet to be expended as per the terms and conditions of the existing funding agreements.

1.4 The portions of Unspent Funds, as well as any interest earned thereon, which remain after the conclusion of the projects or funding agreements described in Section 1.3 b) will continue to be allocated to the associated Ultimate Recipients and be accounted for in the GTF Trust Account accordingly and will be used towards Eligible Projects as per the terms of this Administrative Agreement.

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