



**Corporation of the Township of Clearview**  
**2014 Corporate Budget Package**



**CLEARVIEW**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Township of Clearview  
Ontario**

For the Fiscal Year Beginning

**January 1, 2013**

Executive Director

## Message from His Worship Mayor Ken Ferguson



Another successful year with a minimal increase in the tax rate as we continue to invest in our community in many ways.

We are continuing to invest in the renovations and refurbishments of our Community Halls managed by our community volunteers. In the fall we will celebrate the Small Halls Festival which we hope will become a feature event in Clearview.

We purchased the old Co-Op land to expand and improve Station Park and establish a Farmer's Market and the Beattie property to support our vision of the downtown development.

We are investing in energy efficiency by installing energy saving equipment around Clearview to ensure we continue to cut energy costs.

Both of our medical centres in Creemore and Stayner are expanding.

We invested in updating Clearview's brand. Branding is more than just a logo. It is a brand strategy and a brand key and sets out the values that clearly define who we are.

The largest project involves the connection of the sewer mains in Stayner to Wasaga Beach to save money and leverage on the unused capacity in their existing sewage treatment plant. This project will allow for new homes to be built and for new businesses to locate in Clearview. Much of the groundwork has all been done over the past few years and all that is remaining is to complete the construction.

We have been achieving the goals set out in our Strategic Plan. We are implementing the final stages of Clearview's Strategic Plan through the 2014 Corporate Goals.

**I truly believe that in Clearview you'll live your best life.**

A handwritten signature in blue ink, appearing to read 'Ken Ferguson'.

*Ken Ferguson, Mayor*



## Clearview Council



(l-r) C. Davidson, C. Paterson, C. Bronée, C. Walker, Mayor Ferguson, C. Preston, Deputy Mayor Savage, C. Brown, C. Measures

### Contact information for Clearview Council

His Worship, Mayor Ken Ferguson	(705) 446-2323	kferguson@clearview.ca
Deputy Mayor Alicia Savage	(705) 446-4589	asavage@clearview.ca
Councillor Doug Measures	Ward 1 (705) 445-1937	dmeasures@clearview.ca
Councillor Orville Brown	Ward 2 (705) 445-2529	obrown@clearview.ca
Councillor Brent Preston	Ward 3 (705) 466-6302	bpreston@clearview.ca
Councillor Thom Paterson	Ward 4 (705) 466-6321	tpaterson@clearview.ca
Councillor Robert Walker	Ward 5 (705) 428-3335	rwalker@clearview.ca
Councillor Deborah Bronée	Ward 6 (705) 424-1874	dbronee@clearview.ca
Councillor Shawn Davidson	Ward 7 (705) 443-9191	sdavidson@clearview.ca

## Clearview Senior Management Team



(l-r) C. Shewell, M. Rawn, P. Fettes, P. Thompson, M. Wynia, S. McKenzie, S. Sage, E. Henley

Susan McKenzie	Chief Administrative Officer	smckenzie@clearview.ca
Pamela Fettes	Clerk/Director of Legislative Services	pfettes@clearview.ca
Edward Henley	Treasurer/Director of Finance	ehenley@clearview.ca
Mike Rawn	GM Environmental Services	mrawn@clearview.ca
Steve Sage	GM Transportation and Parks	ssage@clearview.ca
Colin Shewell	Acting Fire Chief	cshewell@clearview.ca
Pavlina Thompson	HR Manager	pthompson@clearview.ca
Michael Wynia	Director of Planning, Building and Info. Services	mwynia@clearview.ca

## 2014 Corporate Goals

### Corporate Goal #1

**Clearview will have a new brand that defines and promotes the Township both internally and externally.**

Purpose: To promote the communities of Clearview.

Target Date: Dec. 2014 and ongoing

- Establish a place branding.
- Develop a Visual Identity and Guidelines.

### Corporate Goal #2

**Clearview will have in place the infrastructure for connecting Stayner Sewer Services to Wasaga Beach.**

Purpose: To provide financial and environmental efficiencies for additional sewer capacity for the community of Stayner.

Target Date: Dec. 2014 and ongoing

- Build infrastructure to provide employment and investment opportunities with available serviced lands in Stayner.
- Provision of supportive services.
- Building infrastructure.
- The Stayner Industrial Servicing plan will be implemented.
- Financial planning and agreements, facilitates execution of all agreements and documents.
- EDC to develop strategy for industry

### Corporate Goal #3

**Improve communications and customer service**

Purpose: Providing information and services to the public in a user friendly manner.

Target Date: Dec. 2014 and ongoing

- Expand corporate use of social media and continue providing information with digital displays in public building and web-site, Facebook and Twitter.
- Self-serve website for subdivision administration streamlining.
- Implement new municipal phone system.
- Develop and provide training on creating documents in accessible formats.
- Develop a web presence for Clerk and By Law enforcement.
- Develop a strategic vision to improve customer service and efficiency for By-Law and Clerk's department.
- Complete design and implementation of works for Stayner Park revitalization.
- Complete renovation of community halls.
- Complete 5-year Fire Master Plan.
- Improve public education services for Fire Prevention.
- Join the ON1Call for water and sewer locating services (Ontario Bill 8)

### Corporate Goal #4

**Meet legislative compliance**

Purpose: To meet legislative compliance

Target Date: Dec. 2014 and ongoing (or as noted)

- Update of Water Financial Plan (Safe Water Drinking Act)
- Complete Water / Sewer rate updates (Nov 2014)
- Complete Development Charge study update (Sep 2014)
- Coordinate 2014 Municipal Election (October 2014)
- Develop Municipal Asset Management Plan
- Develop and implement legislative policies, i.e. AODA, Health and Safety, etc.

### Corporate Goal #5

**Clearview to continue to develop organizational effectiveness through continuous improvement**

Purpose: To improve operational efficiencies and monitor performance against goals

Target Date: Dec. 2014 and ongoing

- Implement Employee Performance Management process.
- Implement Human Resources Information System software to improve efficiency of Payroll and HR Administration.
- Establish Human Resources metrics to monitor HR effectiveness.
- Reduce Fire response time by 5%.
- Pursue an energy Efficiency Review to seek opportunities to upgrade the Township's facilities and infrastructure to reduce operating costs, conserve energy and lower greenhouse gas emissions.



## Summary of Clearview and Departments

The Corporation of the Township of Clearview is a municipal corporation headed by an elected Council consisting of a Mayor, Deputy Mayor, and seven Councillors representing the seven wards.

Reporting to the Council, the Chief Administrator Officer (CAO) directs and co-ordinates the general management of business affairs of Clearview, in accordance with the by-laws, policies, and plans established and approved by Council to ensure the delivery of high quality services and facilities which preserve or enhance the social, economic, and physical well-being of the communities at best value for the residents of Clearview.

Under the authority of the Council, the CAO delegates the responsibility of carrying out the day-to-day functions of the municipality to Senior Management Team who report to her. The Senior Management Team consists of eight staff members, including the CAO, and are responsible for all departments with the exception of the Clearview Public Library which is managed by the Clearview Public Library Board which is appointed by Council.

Clearview's budgeting is divided into 3 main categories; General, Water and Sewer. The General category is comprised of several sub-categories. Only the departments in the General category may receive funding through general taxation, although some are self-funding. The Water department and Sewer department are required by Provincial legislation to be separated from the General category and are self-funding. Self-funding means that the revenues collected by these departments are used to pay for the expenses of the department. Tax dollars are not used by self-funded departments.

## Summary of Capital and Operating Projects for 2014

The following sections have an analysis of the Operating Budget for the various municipal Departments showing the cause for the variances in the changes year-over-year in budgeted amounts. Information on operating and capital projects and reserves for each department are also included. The full financial details of these projects are available in the 2014 Clearview Proposed Capital and Operating Projects information sheets in the Appendix.

### Segmentation of Departments for Financial Reporting

The segmentation of the Departments is in line with provincial Financial Information Return (FIR) reporting requirements and as according to Finance Procedure 2010-004 "Financial Statement Segmentation" as required by PSAB regulations.

It is important to note that while Policing Services is included in the General Administration portion of the Clearview Budget it is broken out separately in the tax increase calculations in the sections prior to this one. This is due to Policing Services being a large budgetary item in comparison with the rest of the Municipal budget and one in which Clearview has little to no control over to effect service level changes or expense reductions. The minimum policing standards are set by the Province and the salaries and wages, by far the largest component of the Huronia West OPP budget, are negotiated and set by the Province.

DEPARTMENT	BUDGETING SEGMENT
<b>General Administration</b> Council and Clerk Administration including Finance and Human Resources Information Services Policing Services (OPP)	<b>General</b>
<b>Fire and Emergency Planning</b> Emergency Management Fire Department	<b>General</b>
<b>Building Inspection</b>	<b>General</b>
<b>Municipal By-Law &amp; Crossing Guards</b> Municipal By-Law Enforcement Crossing Guards	<b>General</b>
<b>Public Works</b>	<b>General</b>
<b>Parks &amp; Recreation</b>	<b>General</b>
<b>Public Library</b>	<b>General</b>
<b>Land Use Planning &amp; Zoning</b>	<b>General</b>
<b>Creemore Medical Centre</b>	<b>General</b>
<b>Municipal Waterworks</b>	<b>Water</b>
<b>Municipal Sanitary Sewage Works</b>	<b>Sewer</b>

## General Administration including Council

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31	2014 Budgeted	Annual Difference	% with \$115,087 = 1%
<b>REVENUE</b>							
<b>Grants</b>	<b>1,500,000</b>	<b>1,521,600</b>	<b>1,404,700</b>	<b>1,434,556</b>	<b>1,267,249</b>	<b>-137,451</b>	<b>-1.19%</b>
Reduced OMPF Grant			1,384,700		1,189,500	-195,200	-1.70%
Removal of one-time Capital Asset Planning grant (2013)			20,000		0	-20,000	-0.17%
Events and Tourism Projects Grants			0		50,000	50,000	0.43%
<b>User Fees</b>	<b>167,626</b>	<b>126,387</b>	<b>99,321</b>	<b>110,258</b>	<b>132,992</b>	<b>33,671</b>	<b>0.29%</b>
Reduction in estimated revenue for Tax Certificates			10,000		6,000	-4,000	-0.03%
Increase to HON Rent			0		36,000	36,000	0.31%
<b>Other Income</b>	<b>325,600</b>	<b>419,415</b>	<b>330,600</b>	<b>577,403</b>	<b>578,979</b>	<b>248,379</b>	<b>2.16%</b>
<b>Transfer from Reserves</b>	<b>1,000</b>	<b>107,000</b>	<b>443,937</b>	<b>445,437</b>	<b>656,546</b>	<b>212,609</b>	<b>1.85%</b>
From 2013 reserve - Vadim Open (budgeted over 2 years)			0		8,250	8,250	0.07%
Pay Equity Review			0		13,000	13,000	0.11%
Energy Management			0		35,000	35,000	0.30%
DC Study			0		49,000	49,000	0.43%
Asset Management Plan			0		20,000	20,000	0.17%
Events and Tourism Projects			0		100,000	100,000	0.87%
Transfer from Tax Stabilization					243,191	243,191	2.11%
<b>Own Purpose Taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Development Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Surplus/Deficit</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
No longer assuming surplus from prior year							
<b>TOTAL REVENUE</b>	<b>2,394,226</b>	<b>2,574,402</b>	<b>2,278,558</b>	<b>2,567,655</b>	<b>2,635,766</b>	<b>357,208</b>	<b>3.10%</b>
<b>EXPENSE</b>							
<b>Salaries, Wages &amp; Benefits</b>	<b>1,118,855</b>	<b>1,032,247</b>	<b>1,240,096</b>	<b>1,202,859</b>	<b>1,301,598</b>	<b>61,502</b>	<b>0.53%</b>
Add 2 summer students for Clerks department			0		16,500	16,500	0.14%
Remove 1 month overlap of Clerk							
<b>Administration</b>	<b>487,012</b>	<b>4,411,011</b>	<b>548,487</b>	<b>606,628</b>	<b>765,928</b>	<b>217,441</b>	<b>1.89%</b>
Loan (Land Purchase)			0		32,100	32,100	0.28%
Loan - Co-Op property (5 years)			0		38,111	38,111	0.33%
Election Expenses (increase not covered by reserve)			50,000		65,000	15,000	0.13%
EDC Tourism Project (grant supported)			0		100,000	100,000	0.87%
Increase in Building Dept Time Chargeout			5,500		37,434	31,934	0.28%
<b>Contracted Services</b>	<b>209,945</b>	<b>169,450</b>	<b>395,847</b>	<b>196,079</b>	<b>394,845</b>	<b>-1,002</b>	<b>-0.01%</b>

Reduction in consulting-DC study, Pay Equity, Asset Mgt Plan, Energy Mgt. Plan			190,000		140,000	-50,000	-0.43%
Reduction in Legal Fees			50,000		25,000	-25,000	-0.22%
Vadim HR Module			0		10,000	10,000	0.09%
Purchase of Vadim online			0		16,500	16,500	0.14%
One-time Capital Asset Planning module (2013)			20,000		0	-20,000	-0.17%
<b>Facility Utilities</b>	<b>32,700</b>	<b>30,852</b>	<b>33,105</b>	<b>41,307</b>	<b>39,650</b>	<b>6,545</b>	<b>0.06%</b>
<b>Facility Maintenance</b>	<b>26,000</b>	<b>30,852</b>	<b>46,030</b>	<b>71,688</b>	<b>231,587</b>	<b>185,557</b>	<b>1.61%</b>
Remove one-time flooring replacement (2013)			20,000		0	-20,000	-0.17%
Increase facility maintenance			25,000		30,000	5,000	0.04%
<b>Insurance</b>	<b>78,800</b>	<b>42,460</b>	<b>51,900</b>	<b>59,513</b>	<b>55,885</b>	<b>3,985</b>	<b>0.03%</b>
<b>Vehicles &amp; Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Amortization</b>	<b>0</b>	<b>88,108</b>	<b>0</b>	<b>89,493</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Transfer to Reserves</b>	<b>107,500</b>	<b>757,606</b>	<b>85,750</b>	<b>167,750</b>	<b>153,581</b>	<b>67,831</b>	<b>0.59%</b>
New digital signage reserve - spread over 5 years			0		5,000	5,000	0.04%
Transfer to reserve - Events and Tourism Projects grant			0		50,000	50,000	0.43%
Removal of one-time transfer Vadim software upgrade			8,250		0	-8,250	-0.07%
<b>TOTAL EXPENSE</b>	<b>2,060,812</b>	<b>6,562,586</b>	<b>2,401,215</b>	<b>2,435,318</b>	<b>2,943,074</b>	<b>541,859</b>	<b>4.71%</b>
<b>TOTAL OPERATING</b>	<b>333,414</b>	<b>-3,988,184</b>	<b>-122,657</b>	<b>132,337</b>	<b>-307,308</b>	<b>184,651</b>	<b>1.60%</b>
<b>Transfer to Capital</b>	30,000	1,198	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	30,000	1,198	0	0	0	0	0.00%
<b>TOTAL ADMINISTRATION</b>	<b>303,414</b>	<b>-3,989,382</b>	<b>-122,657</b>	<b>132,337</b>	<b>-307,308</b>	<b>184,651</b>	<b>1.60%</b>

## Council

Council has increased the amount of funding for grants to eligible community organizations from \$20,750 (2013) to \$22,800 (2014). These organizations provide valuable cultural and social contributions to Clearview. With the grants from Clearview they will be able to continue their good works and help build the community of Clearview for all residents. Applications for the 2015 round of funding will be available in the Clerk's office in the fall of 2014.

### Clearview Community Assistance Grants for 2014

Name of Organization	Amount of Grant
Breaking Down Barriers	\$500
Brentwood Horticultural Society	\$1,000
Clearview Community Radio Station	\$500
Clearview Community Theatre	\$2,000
Clearview Station One Firefighters	\$500
Clearview Stayner Food Bank	\$2,000
Copper Kettle Classics – Car Show	\$500
Creemore Cats	\$250
Creemore Horticultural Society	\$1,000
Creemore Legion - Canada Day	\$500
Creemore Santa Claus Parade	\$500
Crime Stoppers of Simcoe Dufferin Muskoka	\$250
Cyber Gnomes Team 2013	\$1,000
Duntroon - Stayner Road Race	\$500
Georgian Triangle Residential Resource	\$1,500
Greyhawk Preschool	\$1,000
Highlands Youth for Christ Clearview Chapter	\$2,000
Hospice Georgian Triangle	\$1,000
Imaginarium - Adventures in Art for Children	\$500
Magic of Children in the Arts	\$250
My Friend's House	\$1,000
Purple Hills Arts and Heritage Society	\$250
St. Luke's Gift of Music	\$250
Singhampton Community Park Committee	\$1,000
South Simcoe 4-H Association	\$250
Stayner Chamber of Commerce	\$1,000
Stayner Heritage Society	\$300
Stayner Horticultural Society	\$1,000
Stayner Lawn Bowling	\$500
<b>Total</b>	<b>\$22,800</b>

### Some of the Committees and Municipal Service Boards of Council are as follows:

- Accessibility Advisory Committee
- Avening Community Centre Hall Service Board
- Brentwood Community Hall Board
- Carruthers Memorial Conservation Area
- Clearview Committee of Adjustment
- Clearview Economic Development Committee
- Clearview Parks & Recreation Committee
- Clearview Public Library Board
- CPAC (Police)
- Creemore BIA
- Creemore Log Cabin Service Board
- Creemore Medical Centre Service Board
- Cyber Gnomes Team 2013 Service Board
- Dunedin Community Centre Service Board
- Lavender Cemetery Board
- New Lowell Parks and Recreation Service Board
- Nottawa Memorial Hall Service Board
- Nottawasaga Community Hall Service Board
- Station on the Green Management Board
- Stayner Cemetery Commission
- Sunnidale Community Hall Service Board
- Sunnidale Winterama Service Board

The financial information for Clearview's Committees and Municipal Service Boards are included in Clearview's budget and consolidated audited financial statements.

## Administration

Work will continue on the Municipal Asset Management Plan (MAMP) with the updating of the 2009 DC Study which expires in November 2014 and the Water Financial Plan. Information from both of these studies will be incorporated into the MAMP.

\$20,000 is allocated to continue the Branding Project through the Economic Development Committee. Matching funding was provided by Regional Tourism Ontario Zone 7. \$30,000 has been allocated to begin implementing the new brand.

An Energy Efficiency program is being conducted with the assistance of Honeywell. 2014 is an election year for municipalities across Ontario. Clearview will implement a new method of voting – Internet/Telephone voting.



### Operating Projects:

#### Description:

EDC Branding Project	\$ 20,000
EDC Brand Implementation	\$ 30,000
VADIM HR Module	\$ 10,000
Pay Equity Review/Implementation	\$ 15,000
Municipal Asset Management Plan	\$ 20,000
DC Study Update	\$ 50,000
Events and Tourism Projects	\$ 100,000
Energy Management Program	\$ 35,000
VADIM Online tax/utility review/payment	\$ 16,500
Front Counter security	\$ 5,000
Election	\$ 65,000
<b>Total</b>	<b>\$ 366,500</b>

### Capital Projects:

#### Description:

Land Purchase 1	\$ 252,500
Land Improvements – 220 Huron Street	\$ 150,000
Land Purchase 2	\$ 300,000
<b>Total</b>	<b>\$ 702,500</b>

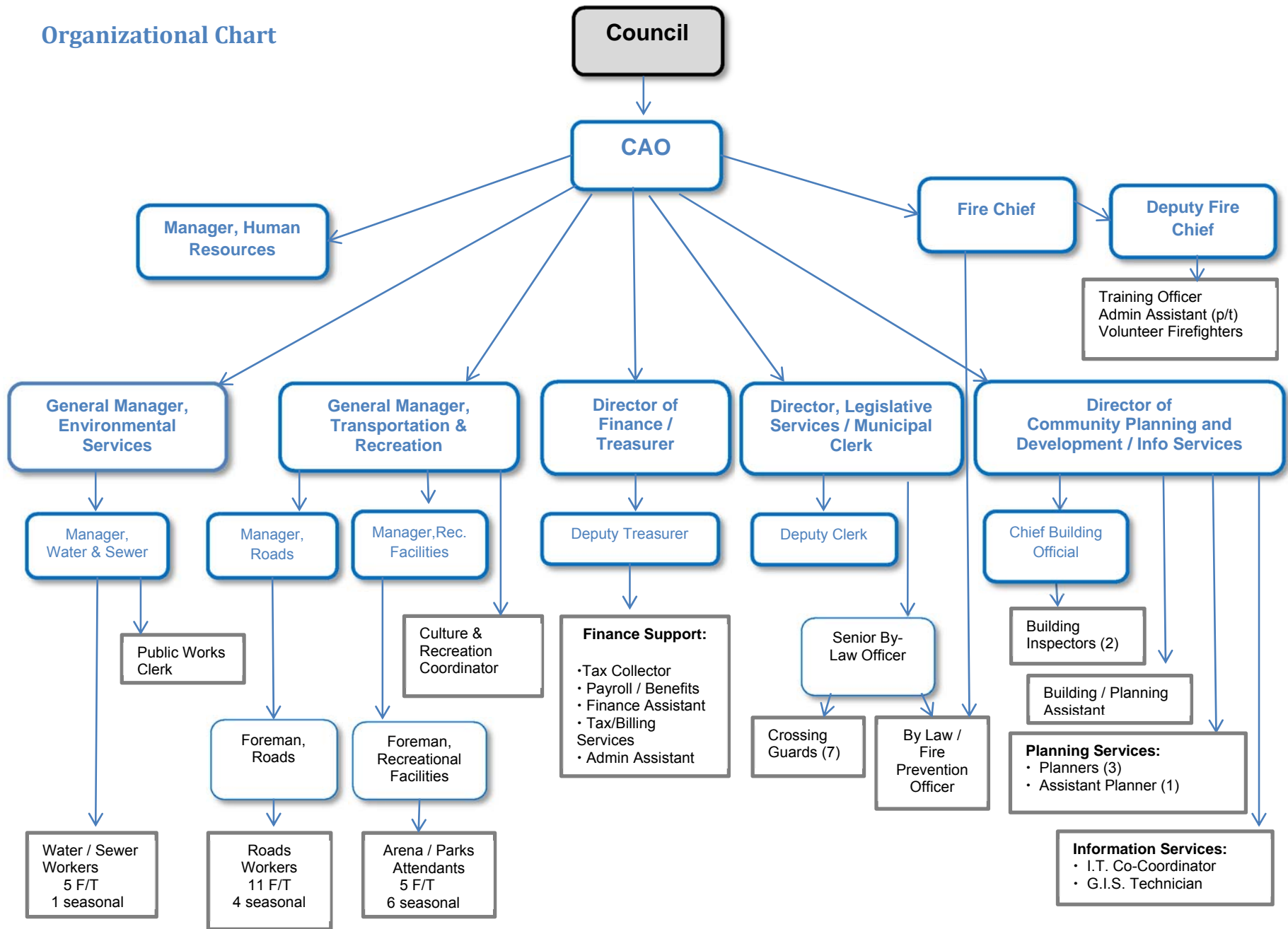
Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

### Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Administration Services	\$ 30,261	\$ 132	\$ 25,333	\$ (45,000)	\$ 10,727
Working Fund	\$ 1,471,000	\$ -	\$ 25,000	\$ -	\$ 1,496,000
Assess. Conting. Ins. Legal	\$ 104,489	\$ -	\$ -	\$ -	\$ 104,489
Land Sales	\$ 105,021	\$ -	\$ -	\$ (70,211)	\$ 34,810
Tax Stabilization	\$ 495,391	\$ -	\$ -	\$ (243,191)	\$ (252,200)
Other Reserves (Election)	\$ 0	\$ -	\$ 12,500	\$ (12,500)	\$ -
Other Reserves (EDC)	\$ 1,978	\$ -	\$ -	\$ -	\$ 1,978
Oth. Res. (budgeted items)	\$ 172,810	\$ -	\$ 13,250	\$ (24,000)	\$ 162,060



## Organizational Chart



Updated: March 17, 2014

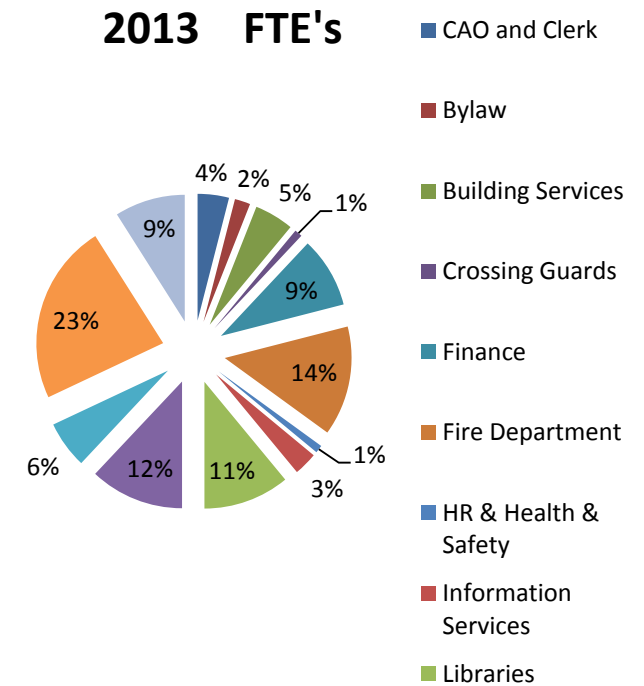
## Clearview Employees by Department

### Clearview Employees

Department	2013									2014	
	2010		2011		2012		2013	PT		Forecast	
	FT	PT	FT	PT	FT	PT	FT			FT	PT
CAO and Clerk	3	0.41	3	0.64	3	0.5	3	0.00	4%	3	0.00
Bylaw	1	0.26	1	0.59	1	0.6	1	0.66	2%	1	0.50
Building Services	4	0.00	4	0.00	4	0.0	4	0.00	5%	4	0.00
Crossing Guards	0	0.78	0	0.79	0	0.8	0	0.86	1%	0	1.07
Finance	8	0.17	8	0.30	8	0.4	7	0.49	9%	7	0.49
Fire Department	2	8.43	2	8.58	2	10.7	2	9.03	14%	2	11.18
HR & Health & Safety	0	0.38	0	0.70	1	0.0	1	0.00	1%	1	0.00
Information Services	2	0.18	2	0.00	2	0.0	2	0.00	3%	2	0.00
Libraries	2	6.29	3	5.60	3	4.8	3	5.37	11%	3	5.37
Parks & Recreation	6	2.01	8	1.56	8	1.7	8	1.53	12%	8	1.53
Planning	5	0.61	5	0.00	5	0.0	5	0.00	6%	5	0.00
Department											
Public Works - Roads	16	3.17	16	2.90	16	3.1	15	3.23	23%	15	3.23
Water/Sewer	9	0.91	8	1.03	8	1.0	7	0.00	9%	7	0.00
	58	23.60	60	22.69	61	23.4	58	21.17		58	23.37
Total FTE	81.6		82.7		84.4		79.2			81.4	

#### Note:

- Part-time counts are shown as Full-Time Equivalent (FTE's).



## Information Services

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31	2014 Budgeted	Annual Difference	% with \$115,087= 1%
<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	143,000	172,933	133,824	141,146	141,000	7,176	0.06%
Administration	38,478	21,383	37,767	28,807	43,114	5,347	0.05%
Printers, digital cameras, misc. computer equipment			2,515		8,500	5,985	0.05%
Reduction in misc. expense and telephone			5,000		2,500	-2,500	-0.02%
Contracted Services	8,500	1,362	8,755	2,049	17,000	8,245	0.07%
Change from occasional to consistent MS Office software updates			8,755		17,000	8,245	0.07%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	0	0	0	0	0	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENSE</b>	<b>189,978</b>	<b>195,678</b>	<b>180,346</b>	<b>172,002</b>	<b>201,114</b>	<b>20,768</b>	<b>0.18%</b>
<b>TOTAL OPERATING</b>	<b>-189,978</b>	<b>-195,678</b>	<b>-180,346</b>	<b>-172,002</b>	<b>-201,114</b>	<b>20,768</b>	<b>0.18%</b>
Transfer to Capital	23,350	22,273	43,500	38,671	97,500	54,000	0.47%
<b>TOTAL CAPITAL</b>	<b>23,350</b>	<b>22,273</b>	<b>43,500</b>	<b>38,671</b>	<b>97,500</b>	<b>54,000</b>	<b>0.47%</b>
<b>TOTAL INFO SERVICES</b>	<b>-213,328</b>	<b>-217,951</b>	<b>-223,846</b>	<b>-210,673</b>	<b>-298,614</b>	<b>74,768</b>	<b>0.65%</b>

Regularly scheduled and required replacement of old computers. The VADIM Open initiative requires a separate server to be installed and the existing servers, which is old and is running low on storage capacity is scheduled to be replaced. The phone system is also scheduled for replacement. The old technology is no longer serviced and parts for repairs are not available.

The department will also continue to provide in-house training which is anticipated to increase in response to significant change in software. GIS services will also work with Public Works and Finance to improve digital mapping and capital asset management of municipal infrastructure.

#### **Operating Projects:**

None.

#### **Capital Projects:**

##### **Description:**

Computer and software (replacement)	\$	10,000
New server for VADIM Open	\$	5,000
Server replacement (partial)	\$	15,000
Phone system and switch update	\$	65,000
Misc. Equipment	\$	<u>2,500</u>
<b>Total</b>	<b>\$</b>	<b>97,500</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

#### **Reserves or Reserve Funds:**

None.

## Policing Services

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087=1%
<b>REVENUE</b>								
Grants	0	0	0	0		0	0	0.00%
User Fees	0	0	0	0		0	0	0.00%
Other Income	0	0	0	0		0	0	0.00%
Transfer from Reserves	2,993	5,047	15,584	14,505		15,584	0	0.00%
<b>TOTAL REVENUE</b>	<b>2,993</b>	<b>5,047</b>	<b>15,584</b>	<b>14,505</b>		<b>15,584</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSE</b>								
Salaries, Wages & Benefits	0	0	0	0		0	0	0.00%
Administration	26,253	5,762	20,015	8,509		20,030	15	0.00%
Contracted Services	2,319,011	2,318,175	2,297,413	2,058,969		2,385,040	87,627	0.76%
Increase in policing services contract assumes 8.5% salary increase			2,288,413			2,375,940	87,527	0.76%
Facility Utilities	0	0	0	0		0	0	0.00%
Facility Maintenance	0	0	0	0		0	0	0.00%
Insurance	0	0	0	0		0	0	0.00%
Vehicles & Equipment	0	0	0	0		0	0	0.00%
Amortization	0	0	0	0		0	0	0.00%
Transfer to Reserves	0	0	55,794	55,794		0	-55,794	-0.49%
One time reserve transfer of \$55,794 in 2013			55,794			0	-55,794	-0.49%
<b>TOTAL EXPENSE</b>	<b>2,345,264</b>	<b>2,323,937</b>	<b>2,373,222</b>	<b>2,123,273</b>		<b>2,405,070</b>	<b>31,848</b>	<b>0.28%</b>
<b>TOTAL OPERATING</b>	<b>-2,342,271</b>	<b>-2,318,890</b>	<b>-2,357,638</b>	<b>-2,107,689</b>		<b>-2,389,486</b>	<b>31,848</b>	<b>0.28%</b>
<b>Transfer to Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL POLICING (OPP)</b>	<b>-2,342,271</b>	<b>-2,318,890</b>	<b>-2,357,638</b>	<b>-2,107,689</b>		<b>-2,389,486</b>	<b>31,848</b>	<b>0.28%</b>



The Huronia West OPP detachment provides policing services to Clearview. The 2014 budget for policing services has increased by \$31,848 from \$2,357,638 (2013) to \$2,389,486 (2014). The increase was initially anticipated to be higher due to the 8.55% increase in wages. The increase in the budget is lower than anticipated due to a reduction in the percentage of the Huronia West OPP budget that Clearview is assigned. Clearview's portion of Huronia West's shared costs decreased from 26% (2012) to 25% (2013) to 24% (2014). The other 76% of the total costs are paid for by the Town of Wasaga Beach, the Township of Springwater and the Province of Ontario. Salaries and benefits make up \$2,313,929 or 97.4% of their total budgeted costs.

#### Operating Projects:

None.

#### Capital Projects:

None.

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

#### Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Police Services	\$ (10,966)	\$ (292)	\$ 3,179	\$ (15,584)	\$ (23,663)



## 2014 Huronia West OPP Estimated Costs to Clearview (Contract only)

### Salaries and Benefits

Uniform Members	Positions	\$	
Inspector .....	0.24	34,812	
Staff Sergeant-Detachment Commander .....	-	-	
Staff Sergeant .....	0.24	29,222	
Sergeant .....	0.97	103,655	
Constables .....	14.11	1,336,712	
Total Uniform Salaries			1,504,402
Overtime .....			96,993
Contractual Payout (Vacation & Statutory Holidays) .....			57,167
Shift Premiums .....			10,185
Benefits (26.6% of Salaries; 2% of Overtime) .....			402,111
Total Uniform Salaries & Benefits			2,070,857
 Civilian Members	 Positions	 \$	
Detachment Administrative Clerk .....	0.97	58,583	
Communication Operators .....		80,430	
Prisoner Guards Salaries & Benefits .....		21,151	
Office Automation Support Salaries & Benefits .....		6,059	
Telephone Support Salaries & Benefits .....		1,822	
Operational Support Salaries & Benefits .....		60,089	
Sub-total Civilian			228,133
Benefits (25.5% of Detachment Staff Salaries; 19.1% Part-time) .....			14,939
Total Civilian Salaries & Benefits			243,072
<b>Total Salaries &amp; Benefits</b>			<b>2,313,929</b>

### Other Direct Operating Expenses

Communication Centre .....	3,956
Operational Support .....	14,064
RHQ Municipal Support .....	31,244
Vehicle Usage .....	125,504
Telephone .....	17,631
Detachment Supplies & Equipment .....	8,255
Accommodation .....	9,158
Uniform & Equipment .....	18,285
Cleaning Contract .....	4,719
Mobile Radio Equipment Repairs & Maintenance .....	12,320
Office Automation - Uniform .....	21,836
Office Automation - Civilian .....	1,642
Total Other Direct Operating Expenses	268,615
 2014 Total Estimated Gross Policing Cost .....	2,582,544
Provincial Services Usage .....	(206,604)

<b>TOTAL ESTIMATED POLICING COST</b>	<b>\$ 2,375,940</b>
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## Fire and Emergency Services

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087= 1%
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<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	40,400	29,993	35,400	49,320	35,400	0	0.00%
Other Income	45,067	22,397	45,700	52,718	55,588	9,888	0.09%
Triennial Poppy Fund donation			-		9,000	9,000	0.08%
Transfer from Reserves	113,650	24,006	90,124	75,452	108,504	18,380	0.16%
Removal of one-time Fire Master Plan transfer			16,000		0	-16,000	-0.14%
<b>TOTAL REVENUE</b>	<b>199,117</b>	<b>76,396</b>	<b>171,224</b>	<b>177,490</b>	<b>199,492</b>	<b>28,268</b>	<b>0.25%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	643,396	618,858	614,565	634,930	628,395	13,830	0.12%
Administration	341,385	147,255	291,698	282,979	303,351	11,653	0.10%
Increase in training materials			16,000		20,000	4,000	0.03%
Reduction in misc. expense			6,000		3,000	-3,000	-0.03%
Increase in Building Dept Time Chargeout			8,000		18,069	10,069	0.09%
Contracted Services	12,300	4,637	30,100	10,195	32,600	2,500	0.02%
Removal of one-time Fire Master Plan consult. (2013)			-		17,500	17,500	0.15%
Facility Utilities	51,300	46,518	52,000	57,440	60,000	8,000	0.07%
Increase in heating cost			12,000		20,000	8,000	0.07%
Facility Maintenance	46,300	50,105	57,840	75,165	58,259	419	0.00%
Reduction in building maintenance			16,500		10,000	-6,500	-0.06%
Insurance	38,500	39,873	41,620	41,904	66,893	25,273	0.22%
Vehicles & Equipment	145,100	128,554	142,450	178,519	142,050	-400	0.00%
Amortization	0	254,603	0	367,671	0	0	0.00%
Transfer to Reserves	250,000	250,000	330,000	341,000	330,000	0	0.00%
<b>TOTAL EXPENSE</b>	<b>1,528,281</b>	<b>1,540,403</b>	<b>1,560,273</b>	<b>1,989,803</b>	<b>1,621,548</b>	<b>61,275</b>	<b>0.53%</b>
<b>TOTAL OPERATING</b>	<b>-1,329,164</b>	<b>-1,464,008</b>	<b>-1,389,049</b>	<b>-1,812,313</b>	<b>-1,422,056</b>	<b>33,007</b>	<b>0.29%</b>
Transfer to Capital	161,359	-579,386	85,500	97,125	52,400	-33,100	-0.29%
<b>TOTAL CAPITAL</b>	<b>161,359</b>	<b>-579,386</b>	<b>85,500</b>	<b>97,125</b>	<b>52,400</b>	<b>-33,100</b>	<b>-0.29%</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>-1,490,523</b>	<b>-884,621</b>	<b>-1,474,549</b>	<b>-1,909,438</b>	<b>-1,474,456</b>	<b>-93</b>	<b>0.00%</b>

Two tankers (2,500 gallon and 1,500 gallon) will be purchased to replace the 25 year old tankers located at the New Lowell and Singhampton stations.

7 Automatic External Defibrillators (AEDs) will be purchased for \$17,500 and will be placed on first response vehicles in all 5 stations. Funding is provided, in part, from the Stayner Royal Canadian Legion Poppy fund.

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Twitter!



**@ClearviewFire**



The Trail Rescue Vehicle (Gator) will be replaced. This vehicle is used to provide coverage on Clearview's trail system and utilized by various departments. This vehicle is used consistently at structure fires, community events such as the GNE and the ice rink project in Stayner.

The old windows at the New Lowell fire hall will be replaced with more energy efficient windows that will save on heating costs.

Regular firefighter equipment is budgeted for replacement.

The Fire Master Plan will put in place a 5 year plan for strategic direction, program initiatives, equipment improvements and asset replacement.



The extrication tools will begin their replacement on a schedule over the next few years. Costs may be reduced by replacing 5 of the sets with combi-sets and retaining two full sets.





## Operating Projects:

### Description:

Singhampton Dry Hydrants (2)	\$	7,000
Fire Master Plan	\$	<u>20,000</u>
<b>Total</b>	<b>\$</b>	<b>27,000</b>

## Capital Projects:

### Description:

New Lowell Fire Station – Replace Windows	\$	14,000
Firefighter Bunker Gear (10 replacement)	\$	20,000
Portable Pagers	\$	4,800
Portable Radios	\$	3,600
Truck Mounted Radios	\$	2,000
Onboard Vehicle Repeater	\$	8,000
AEDs	\$	17,500
Combination Extrication Equipment	\$	10,000
TNT Extrication Equipment	\$	24,000
2 Fire Trucks (1,500 gallon and 2,500 gallon)	\$	409,000
John Deere Gator	\$	20,000
Replace Car 2	\$	<u>38,000</u>
<b>Total</b>	<b>\$</b>	<b>570,900</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

## Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Fire Protection Services	\$ (84,466)	\$ (1,679)	\$ 81,202	\$ (131,024)	\$ (135,967)
Fire Equipment Replacement	\$ 413,844	\$ -	\$ 330,000	\$ (477,600)	\$ 266,244



## Become a Clearview Firefighter

The Clearview Fire Department is always looking for new firefighter recruits. Full training is provided for this exciting and valuable community service. Make friendships that will last a lifetime.

**Contact Pavlina Thompson, HR Manager** at (705) 428-6230 ext. 255 or e-mail [pthompson@clearview.ca](mailto:pthompson@clearview.ca) for more details.

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## Building Inspection

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087 = 1%
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<b>REVENUE</b>							
<b>User Fees</b>	<b>385,114</b>	<b>310,498</b>	<b>387,523</b>	<b>302,763</b>	<b>398,981</b>	<b>11,458</b>	<b>0.10%</b>
Reduction in building permit revenue			347,817		273,580	-74,237	-0.65%
Inc. in salary recovery for non-building inspection work			12,000		95,523	83,523	0.73%
<b>Other Income</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>255</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>385,114</b>	<b>310,798</b>	<b>387,523</b>	<b>303,018</b>	<b>398,981</b>	<b>11,458</b>	<b>0.10%</b>
<b>EXPENSE</b>							
<b>Salaries, Wages &amp; Benefits</b>	<b>265,200</b>	<b>270,103</b>	<b>282,080</b>	<b>257,826</b>	<b>282,740</b>	<b>660</b>	<b>0.01%</b>
<b>Administration</b>	<b>78,525</b>	<b>69,017</b>	<b>85,745</b>	<b>77,504</b>	<b>93,234</b>	<b>7,489</b>	<b>0.07%</b>
Increased training/software for Source Water protection and Energy Mgt.			5,324		10,420	10,420	0.09%
<b>Contracted Services</b>	<b>8,421</b>	<b>6,704</b>	<b>8,674</b>	<b>7,563</b>	<b>8,950</b>	<b>276</b>	<b>0.00%</b>
<b>Insurance</b>	<b>880</b>	<b>842</b>	<b>920</b>	<b>842</b>	<b>5,388</b>	<b>4,468</b>	<b>0.04%</b>
<b>Vehicles &amp; Equipment</b>	<b>7,501</b>	<b>7,392</b>	<b>7,651</b>	<b>5,583</b>	<b>7,800</b>	<b>149</b>	<b>0.00%</b>
<b>Amortization</b>	<b>0</b>	<b>2,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Transfer to Reserves</b>	<b>24,587</b>	<b>0</b>	<b>2,453</b>	<b>0</b>	<b>-25,131</b>	<b>-27,584</b>	<b>-0.24%</b>
Increased deficit transfer to increase accumulated deficit			2,453		-24,382	-26,835	-0.23%
<b>TOTAL EXPENSE</b>	<b>385,114</b>	<b>356,797</b>	<b>387,523</b>	<b>349,318</b>	<b>372,981</b>	<b>-14,542</b>	<b>-0.13%</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-45,999</b>	<b>0</b>	<b>-77,935</b>	<b>26,000</b>	<b>-26,000</b>	<b>-0.23%</b>
<b>Transfer to Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>0.23%</b>
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>0.23%</b>
<b>TOTAL BUILDING DEPARTMENT</b>	<b>0</b>	<b>-45,999</b>	<b>0</b>	<b>-77,935</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

The Building Inspection department is self-funding from building inspection fees and other building related revenues and do not receive funding from taxation.

The department is also involved in the following initiatives;

- Preparation of the Municipal Energy Efficiency Program,
- Implementation of Source Water Protection legislation requiring inspection of private sewage systems,
- The anticipated transfer of property standards responsibilities from the Province.

The department will continue its involvement in the maintenance of municipal facilities as well as accessibility.

One of the two vehicles used for building inspections is scheduled for replacement. The vehicle was purchased in 2002 and is 12 years old.

The deficit budgeted in the Building Inspection department will go towards increasing the Building Inspection Department's accumulated deficit. Long term activity is anticipated to increase based on trends as well as new servicing projects. The increased activity will pay down the accumulated deficit.

Non-building inspection related expenses are billed to the relevant department in order to ensure that the building inspection function is isolated and cost-centered for accounting, reporting, and building inspection fee review purposes.

#### Operating Projects:

None.

#### Capital Projects:

##### Description:

Vehicle Replacement	\$ 26,000
<b>Total</b>	<b>\$ 26,000</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

#### Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
Building Inspection	\$ (288,286)	\$ (3,604)	\$ -	\$ (25,131)	\$ (317,021)



## Municipal By-law Enforcement and Crossing Guards

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087 = 1%
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<b>REVENUE</b>							
Grants	20,000	18,492	20,000	28,559	20,000	0	0.00%
User Fees	158,700	132,809	148,200	119,294	124,500	-23,700	-0.21%
Reduction in POA revenue			110,000		80,000	-30,000	-0.26%
Increase in dog license revenue			35,000		40,000	5,000	0.04%
<b>TOTAL REVENUE</b>	<b>178,700</b>	<b>151,301</b>	<b>168,200</b>	<b>147,853</b>	<b>144,500</b>	<b>-23,700</b>	<b>-0.21%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	139,672	141,172	146,220	162,709	159,648	13,428	0.12%
4 new Crossing Guards			33,120		42,694	9,574	0.08%
Administration	34,350	31,344	36,900	39,811	38,700	1,800	0.02%
Contracted Services	9,500	6,305	10,000	7,823	10,150	150	0.00%
Reduction in legal fees			3,000		2,000	-1,000	-0.01%
Increase in livestock valuers fees			2,000		3,200	1,200	0.01%
Vehicles & Equipment	5,350	5,552	5,450	7,788	5,167	-283	0.00%
Amortization	0	1,481	0	1,481	0	0	0.00%
Transfer to Reserves	4,000	4,018	4,000	4,000	4,000	0	0.00%
<b>TOTAL EXPENSE</b>	<b>192,872</b>	<b>189,872</b>	<b>202,570</b>	<b>223,612</b>	<b>217,665</b>	<b>15,095</b>	<b>0.13%</b>
<b>TOTAL OPERATING</b>	<b>-14,172</b>	<b>-38,570</b>	<b>-34,370</b>	<b>-75,759</b>	<b>-73,165</b>	<b>38,795</b>	<b>0.34%</b>
Transfer to Capital	0	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL BYLAW &amp; CROSSING</b>	<b>-14,172</b>	<b>-38,570</b>	<b>-34,370</b>	<b>-75,759</b>	<b>-73,165</b>	<b>38,795</b>	<b>0.34%</b>



The Bylaw enforcement vehicle is scheduled for replacement. It was purchased used in 2002 and the repair costs have escalated to the point where replacement is more cost efficient.

**Operating Projects:**

None.

**Capital Projects:**

**Description:**

Vehicle Replacement	\$ 36,000
<b>Total</b>	<b>\$ 36,000</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

**Reserves or Reserve Funds:**

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
Municipal By-law Enforcement	\$ 32,000	\$ -	\$ 4,000	\$ (36,000)	\$ -

## Public Works

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31	2014 Budgeted	Annual Difference	% with \$115,087 = 1%
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<b>REVENUE</b>							
Grants	70,000	85,080	70,000	47,189	70,000	0	0.00%
User Fees	932,414	1,117,603	947,500	1,144,008	967,532	20,032	0.17%
Increase in machine time rental rev.			845,000		860,000	15,000	0.13%
Increase in charges to other departments			88,000		90,032	2,032	0.02%
Increase in cost recovery			10,000		12,500	2,500	0.02%
Other Income	20,000	26,674	20,000	0	20,000	0	0.00%
Transfer from Reserves	0	6,347	0	0	21,275	21,275	0.19%
Transfer from Reserve for loan			0		21,275	21,275	0.19%
<b>TOTAL REVENUE</b>	<b>1,022,414</b>	<b>1,235,703</b>	<b>1,037,500</b>	<b>1,191,198</b>	<b>1,078,807</b>	<b>41,307</b>	<b>0.36%</b>
<b>EXPENSE</b>							
Administration	30,000	43,901	32,000	26,521	34,000	2,000	0.02%
Increase streetlight maintenance							
Contracted Services	0	35,735	0	0	0	0	0.00%
Increase streetlight maintenance							
Facility Utilities	94,000	140,556	115,000	164,186	128,000	13,000	0.11%
Increase streetlight hydro (assumed Aspen Ridge and Atkinson in 2013)			115,000		128,000	13,000	0.11%
Amortization	0	6,752	0	12,037	0	0	0.00%
<b>TOTAL EXPENSE</b>	<b>124,000</b>	<b>226,944</b>	<b>147,000</b>	<b>202,743</b>	<b>162,000</b>	<b>15,000</b>	<b>0.13%</b>
<b>WORKS EXPENSE</b>							
Salaries, Wages & Benefits	1,427,117	1,216,946	1,365,452	1,223,225	1,385,033	19,581	0.17%
Administration	1,094,900	1,192,068	1,158,700	1,110,252	1,182,575	23,875	0.21%
Loan (Land Purchase)			0		21,275	21,275	0.19%
Contracted Services	797,400	706,890	814,400	808,021	860,700	46,300	0.40%
Increase in Legal			10,000		15,000	5,000	0.04%
Increase in Consulting			35,000		60,000	25,000	0.22%
Increase in bridges/culverts outside services			14,000		26,000	12,000	0.10%
Increase in grass/weedcutting outside services			5,400		11,000	5,600	0.05%
Increase in sweeping/flushing outside services			31,000		36,000	5,000	0.04%
Decrease in dust layer control outside services			125,000		115,000	-10,000	-0.09%

Increase in sanding/salting			12,000		15,000	3,000	0.03%
<b>Facility Utilities</b>	<b>42,000</b>	<b>27,449</b>	<b>42,000</b>	<b>30,983</b>	<b>44,000</b>	<b>2,000</b>	<b>0.02%</b>
<b>Facility Maintenance</b>	<b>76,000</b>	<b>82,123</b>	<b>80,000</b>	<b>76,596</b>	<b>90,647</b>	<b>10,647</b>	<b>0.09%</b>
<b>Insurance</b>	<b>110,000</b>	<b>86,120</b>	<b>115,000</b>	<b>144,881</b>	<b>103,925</b>	<b>-11,075</b>	<b>-0.10%</b>
<b>Vehicles &amp; Equipment</b>	<b>700,600</b>	<b>576,368</b>	<b>696,700</b>	<b>696,166</b>	<b>703,500</b>	<b>6,800</b>	<b>0.06%</b>
Miscellaneous increases and decreases in various vehicle expenses							
<b>Amortization</b>	<b>0</b>	<b>1,304,965</b>	<b>0</b>	<b>1,205,622</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Transfer to Reserves</b>	<b>392,400</b>	<b>392,400</b>	<b>481,300</b>	<b>587,788</b>	<b>481,000</b>	<b>-300</b>	<b>0.00%</b>
Inc. transfer to equipment reserve							
<b>TOTAL WORKS EXPENSE</b>	<b>4,640,417</b>	<b>5,585,329</b>	<b>4,753,552</b>	<b>5,883,533</b>	<b>4,851,380</b>	<b>97,828</b>	<b>0.85%</b>
<b>TOTAL OPERATING</b>	<b>-3,742,003</b>	<b>-4,576,570</b>	<b>-3,863,052</b>	<b>-4,895,079</b>	<b>-3,934,573</b>	<b>71,521</b>	<b>0.62%</b>
<b>Transfer to Capital</b>	<b>1,228,000</b>	<b>1,120,110</b>	<b>1,227,000</b>	<b>1,085,590</b>	<b>1,235,000</b>	<b>8,000</b>	<b>0.07%</b>
<b>TOTAL Capital</b>	<b>1,228,000</b>	<b>1,120,110</b>	<b>1,227,000</b>	<b>1,085,590</b>	<b>1,235,000</b>	<b>8,000</b>	<b>0.07%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>-4,970,003</b>	<b>-5,696,680</b>	<b>-5,090,052</b>	<b>-5,980,669</b>	<b>-5,169,573</b>	<b>79,521</b>	<b>0.69%</b>

**Operating Projects:****Description:**

Schell Farm Local Improvement Consulting	\$ 20,000
<b>Total</b>	<b>\$ 20,000</b>

**Capital Projects:****Description:**

Gideon St. Parking lot resurfacing	\$ 10,000
Expand Station Park Parking Lot	\$ 40,000
Equipment (replacement) Grader #2	\$ 300,000
Equipment (replacement) 1 Pickup	\$ 25,000
Equipment (replacement) Truck 17 (Parks)	\$ 25,000
Sidewalk Machine	\$ 120,000
Zero Turn mower (Parks)	\$ 14,000

**Bridges**

Mowat Street Bridge Project (from 2012)	\$ 100,000
Nott. Conc. 6 Culvert (from 2012)	\$ 50,000

**Roads**

George Street Mill to Mary PGA	\$ 35,000
Huron Street Mill and Pave Superior to Hwy.26	\$ 140,000
Nott. Conc. 10/Cty Rd #91 construction	\$10,500,000
Sunn. Conc. 2 - Hogback to 12/13 SR.	\$ 135,000
Greengage Road PGA	\$ 50,000
Nott. 26/27 from Conc. 10 to WTL	\$ 500,000
Stayner St. - Montreal to Cty Rd #91 PGA	\$ 12,000
Nott. 3/4 SR. - Cty. Rd. #42 to Clr	\$ 145,000
John St. East of Railway	\$ 12,000
Sunn. 3/4 - 6th to 5th Conc.	\$ 95,000
Perry St. - John to Gideon	\$ 12,000
Philips St. - Sunnidale to 122m north of Sunnidale	\$ 35,000
Thomas St. PGA	\$ 23,000
Cty. Rd. #91 Service Cuts	\$ 71,000
Sunnidale St. PGA	\$ 100,000
Dominion Dr. PGA	\$ 30,000
Montreal and Sutherland Intersection	\$ 7,000
Sunn. Conc. 7 - CLR to Sunn. 9/10 SR.	\$ 220,000
Cherry St. PGA	\$ 35,000
Charles St. PGA	\$ 38,000
Library St. Boulevard Imp. (Medical Ctr.)	\$ 40,000
Sutherland St.	\$ 75,000

**Sidewalks**

Sidewalk Construction	\$ 110,000
<b>Total</b>	<b>\$13,104,000</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

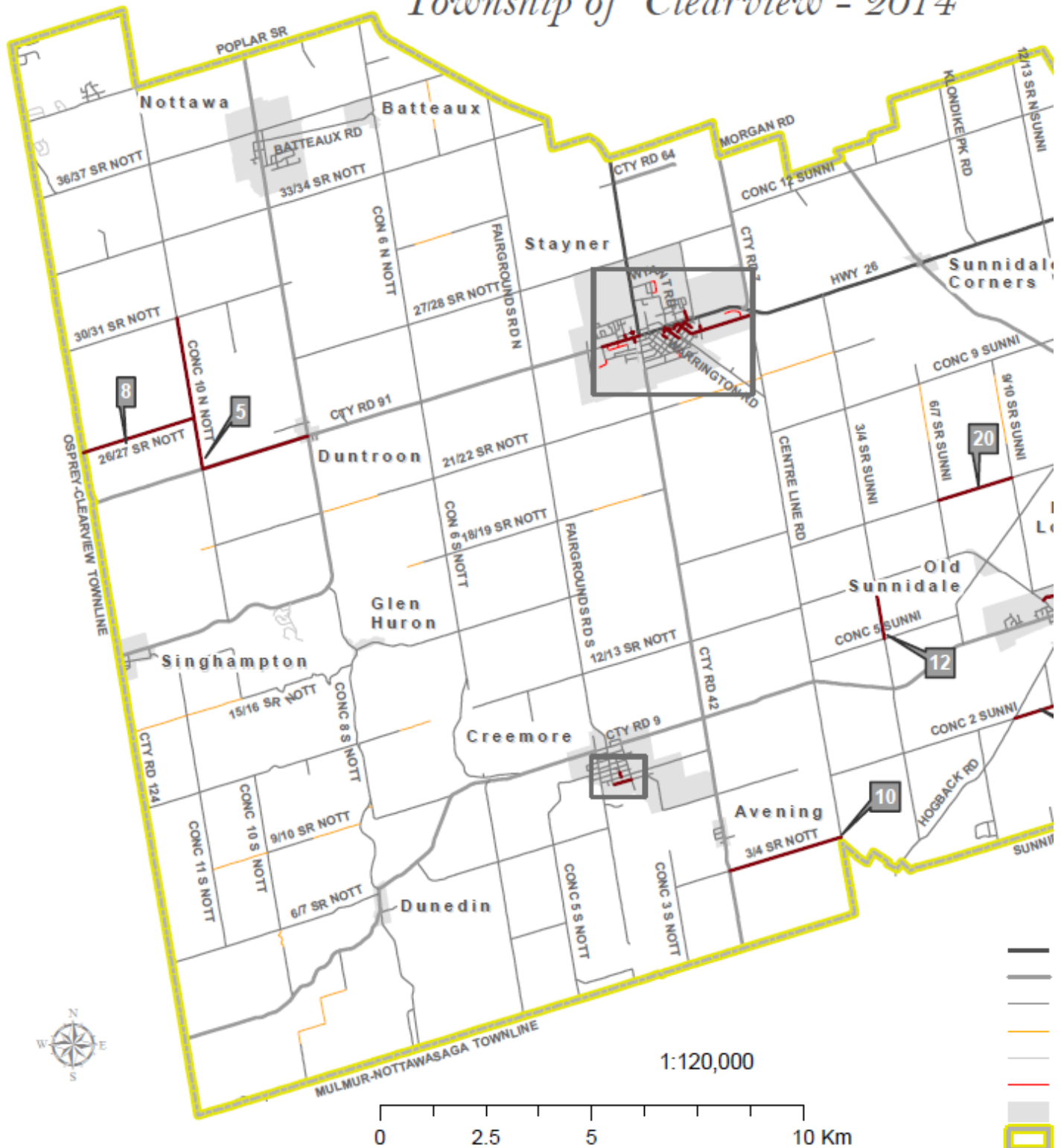
**Reserves or Reserve Funds:**

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Municipal Parking	\$ 6,883	\$ 156	\$ 5,587	\$ -	\$ 12,626
DCs Roads and Related Serv.	\$ (56,655)	\$ (2,967)	\$ 293,981	\$ -	\$ 240,293
Parking Contributions	\$ 4,671	\$ 58	\$ -	\$ -	\$ 4,729
Federal Gas Tax	\$ 1,504,922	\$ 8,845	\$ 397,674	\$ (1,195,000)	\$ 716,441
Roads Equip. Replacement	\$ 360,211	\$ -	\$ 161,000	\$ (325,000)	\$ 196,211
Capital Grants	\$ 530,998	\$ -	\$ -	\$ -	\$ 530,998
Roads Construction	\$ 492,750	\$ -	\$ -	\$ -	\$ 492,750
Bridges Construction	\$ 515,353	\$ -	\$ 300,000	\$ (150,000)	\$ 665,353
Other Reserves (snow event)	\$ 60,000	\$ -	\$ 20,000	\$ -	\$ 80,000

The annual contribution to Bridges Construction reserve will remain static this year after increasing an additional \$50,000 from \$250,000 (2012) to \$300,000 (2013). This built on the annual allotment to the reserve for which regular annual contributions was established at \$250,000 in 2011. Recommendations have been made to eventually increase this annual allotment to \$750,000 per year as Clearview has 78 bridges of varying ages and conditions that may have an average lifespan of 75 years and long-term replacement costs may average \$750,000 per bridge.

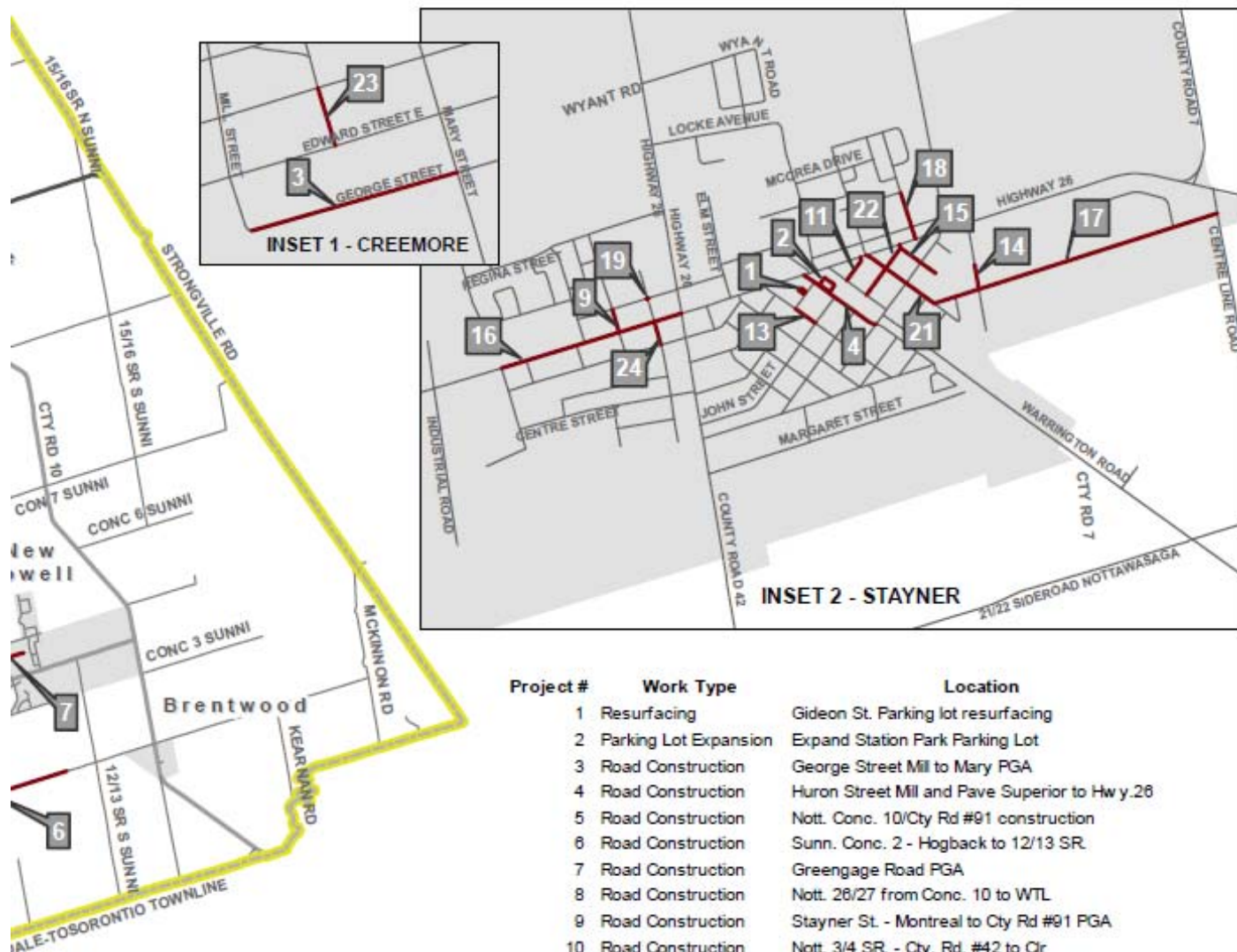
# Road and Bridge Const

*Township of Clearview - 2014*





# Construction Projects



Provincial Highway  
County Road  
Local Road  
Local Seasonal Road  
Private Road  
Private Closed Road  
Settlement Areas  
Township Boundary

Project #	Work Type	Location
1	Resurfacing	Gideon St. Parking lot resurfacing
2	Parking Lot Expansion	Expand Station Park Parking Lot
3	Road Construction	George Street Mill to Mary PGA
4	Road Construction	Huron Street Mill and Pave Superior to Hwy. 26
5	Road Construction	Nott. Conc. 10/Cty Rd #91 construction
6	Road Construction	Sunn. Conc. 2 - Hogback to 12/13 SR.
7	Road Construction	Greengage Road PGA
8	Road Construction	Nott. 26/27 from Conc. 10 to WTL
9	Road Construction	Stayner St. - Montreal to Cty Rd #91 PGA
10	Road Construction	Nott. 3/4 SR - Cty. Rd. #42 to Clr
11	Road Construction	John St. East of Railway
12	Road Construction	Sunn. 3/4 - 6th to 5th Conc.
13	Road Construction	Perry St. - John to Gideon
14	Road Construction	Philips St. - Sunnidale to 122m north of Sunnidale
15	Road Construction	Thomas St. PGA
16	Road Construction	Cty. Rd. #91 Service Cuts
17	Road Construction	Sunnidale St. PGA
18	Road Construction	Dominion Dr. PGA
19	Road Construction	Montreal and Sutherland Intersection
20	Road Construction	Sunn. Conc. 7 - 6/7 to Sunn. 9/10 SR.
21	Road Construction	Cherry St. PGA
22	Road Construction	Charles St. PGA
23	Road Construction	Library St. Boulevard Imp. (Medical Ctr.)
24	Road Construction	Sutherland St.

## Parks and Recreation

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual at Dec. 31	2014 Budgeted	Annual Difference	% with \$115,087 =1%
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REVENUE							
Grants	5,850	0	62,100	80,186	71,350	9,250	0.08%
Increase in PARC grant for 2014 portion			61,100		70,350	9,250	0.08%
User Fees	576,925	607,822	583,950	619,670	581,200	-2,750	-0.02%
Reduction to Stayner arena summer revenue			12,000		8,000	-4,000	-0.03%
Increase in Creemore curling club rental fees			16,150		18,000	1,850	0.02%
Other Income	5,800	16,415	81,600	12,960	5,600	-76,000	-0.66%
One-time donations for Hall upgrades			72,000		0	-72,000	-0.63%
Decrease to misc. fees for various			6,300		2,300	-4,000	-0.03%
Transfer from Reserves	19,341	0	72,000	24,173	0	-72,000	-0.63%
One time transfer of funds from Hall Board reserves for Comm. Hall upgrades			72,000			-72,000	-0.63%
TOTAL REVENUE	607,916	624,237	799,650	736,989	658,150	-141,500	-1.23%
EXPENSE							
Salaries, Wages & Benefits	605,715	576,013	635,570	614,218	691,835	56,265	0.49%
Increase in Grant funded PARC salaries			34,900		41,000	6,100	0.05%
Admin Parks Salaries increase			165,000		186,000	21,000	0.18%
Administration	199,241	210,928	361,100	321,600	250,509	-110,591	-0.96%
Increase in Community and Special Events			12,200		25,000	12,800	0.11%
Reduction in Office supplies			8,600		3,800	-4,800	-0.04%
Decrease in Public Relations			10,000		1,000	-9,000	-0.08%
Community Hall improvements (non-capital portion)			144,000		0	-144,000	-1.25%
Loan - Co-Op property (5 years)			0		38,100	38,100	0.33%
Contracted Services	27,400	18,668	18,500	718	22,500	4,000	0.03%
Consulting services increased			15,000		20,000	5,000	0.04%
Facility Utilities	157,100	149,377	161,900	185,758	161,600	-300	0.00%
Facility Maintenance	135,650	151,701	150,600	120,724	156,010	5,410	0.05%
PARC facility maintenance increase (grant funded)			3,500		9,000	5,500	0.05%
Insurance	101,325	99,294	110,150	42,602	73,509	-36,641	-0.32%
Vehicles & Equipment	71,000	48,163	83,700	43,601	83,600	-100	0.00%
Amortization	0	154,568	0	164,010	0	0	0.00%

<b>Transfer to Reserves</b>	<b>60,000</b>	<b>60,000</b>	<b>170,000</b>	<b>295,000</b>	<b>185,000</b>	<b>15,000</b>	<b>0.13%</b>
Increase in hall board transfer to reserve			50,000		60,000	10,000	0.09%
Correction to transfer to reserves			45,000		50,000	5,000	0.04%
<b>TOTAL EXPENSE</b>	<b>1,357,431</b>	<b>1,468,713</b>	<b>1,691,520</b>	<b>1,788,233</b>	<b>1,624,563</b>	<b>-66,957</b>	<b>-0.58%</b>
<b>TOTAL OPERATING</b>	<b>-749,515</b>	<b>-844,476</b>	<b>-891,870</b>	<b>-1,051,244</b>	<b>-966,413</b>	<b>74,543</b>	<b>0.65%</b>
<b>Transfer to Capital</b>	<b>140,650</b>	<b>115,326</b>	<b>310,000</b>	<b>180,880</b>	<b>238,000</b>	<b>-72,000</b>	<b>-0.63%</b>
<b>TOTAL CAPITAL</b>	<b>140,650</b>	<b>115,326</b>	<b>310,000</b>	<b>180,880</b>	<b>238,000</b>	<b>-72,000</b>	<b>-0.63%</b>
<b>TOTAL PARKS</b>	<b>890,165</b>	<b>959,803</b>	<b>1,201,870</b>	<b>1,232,124</b>	<b>1,204,413</b>	<b>2,543</b>	<b>0.02%</b>

Follow the Clearview Health and Leisure Showcase on Twitter!

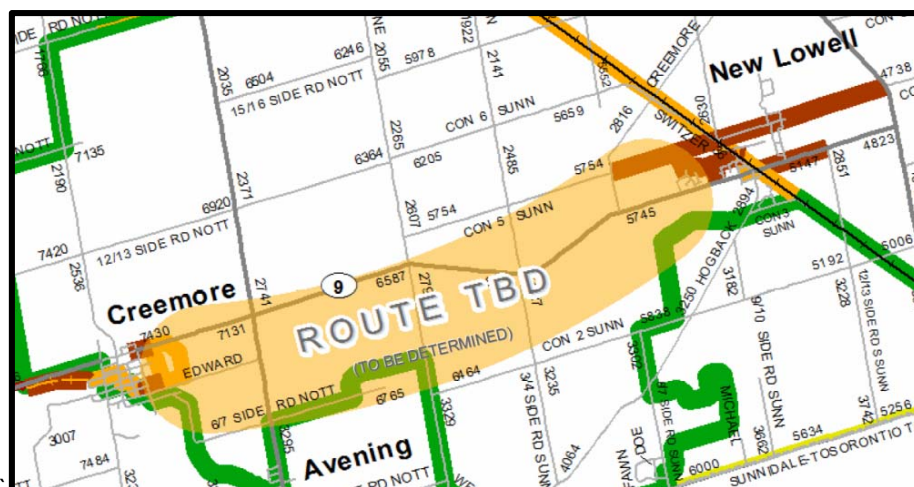


@ClrviewShowcase

Station Park is set for expansion in 2014. Expanded parking and a farmer's market will be added. A landscape architect will be engaged to do the design work in cooperation with the Stayner Chamber of Commerce.



Clearview is applying for Federal, Provincial and County grants to continue work on the trail network between Creemore and New Lowell.



A study was commissioned in 2012 to review the structures of 6 of Clearview's Community Halls and to provide a plan and costing for upgrades, repairs and refurbishments.

Council resolved in 2013 to renovate and upgrade the 6 Community Halls and share the costs 50/50 with the Halls to raise their half of the anticipated costs. The

municipal funding will come from the newly established Consolidated Hall Boards reserve which will fund this initiative over a two year period. Repairs were underway in 2013 and continue in 2014.





**Operating Projects:**

None.

**Capital Projects:****Description:****Stayner Arena**

Stayner Arena Parking Lot (60%) \$ 60,000

Stayner Arena Lighting \$ 25,000

**Creemore Arena**

Replace Boards \$ 110,000

**Stayner Parks**

Ives Park Tennis Court Resurfacing \$ 15,000

Ives Park Bleachers \$ 20,000

Stayner Curling Club Parking Lot \$ 18,000

Station Park Expansion \$ 60,000

**Nottawa Parks**

Nottawa Park Infield \$ 10,000

**Recreation Programming**

Event Infrastructure \$ 10,000

**Trails & Community Halls**

Trails Construction \$ 200,000

PARC Trail \$ 4,000

**Total \$ 532,000**

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

**Reserves and Reserve Funds:**

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Recreation Services	\$ 94,531	\$ 4,543	\$ 268,937	\$ -	\$ 368,012
Parkland Dedic. & Contrib.	\$ 146,000	\$ 950	\$ -	\$ (70,000)	\$ 76,950
Carruthers Memorial Park	\$ 144,151	\$ 1,739	\$ -	\$ (5,000)	\$ 140,890
Consolidated Hall Boards	\$ 25,827	\$ -	\$ 60,000	\$ -	\$ 85,827
Parks Equipment	\$ 178,918	\$ -	\$ 25,000	\$ (159,000)	\$ 44,918
Arena Equipment - Stayner	\$ 111,260	\$ -	\$ 50,000	\$ -	\$ 161,260
Arena Equipment - Creemore	\$ 185,000	\$ -	\$ 50,000	\$ (50,000)	\$ 185,000
Swimming Pool	\$ 3,749	\$ -	\$ -	\$ -	\$ 3,749

## Library Services

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual at Dec. 31	2014 Budgeted	Annual Difference	% with \$115,087= 1%
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REVENUE							
Grants	47,813	43,861	38,813	43,290	41,493	2,680	0.02%
Increase in Ontario Grants			25,803		27,681	1,878	0.02%
User Fees	5,075	1,760	5,075	11,160	6,680	1,605	0.01%
Increase in User fees			5,075		6,680	1,605	0.01%
Other Income	25,480	20,840	25,960	17,880	25,000	-960	-0.01%
Transfer from Reserves	62,963	17,154	70,137	26,837	62,243	-7,894	-0.07%
One time Funding for Creemore Accessible Door project (2013)			8,000		0	-8,000	-0.07%
TOTAL REVENUE	141,331	83,614	139,985	99,166	135,416	-4,569	-0.04%
EXPENSE							
Salaries, Wages & Benefits	439,387	438,617	465,314	443,708	465,873	559	0.00%
Increase Stayner branch hours by 1 hr Tuesday-Friday and close at 9 pm instead of 8pm					9,800	9,800	0.09%
Administration	115,475	72,382	123,517	64,894	113,898	-9,619	-0.08%
Cancelled Fundraising (unspent in 2013)			4,000		0	-4,000	-0.03%
One time funding for 2 special projects in 2013			3,000		0	-3,000	-0.03%
Moved contingency funding to maintenance			4,000		0	-4,000	-0.03%
Contracted Services	32,703	18,793	25,204	28,954	25,228	24	0.00%
Facility Utilities	23,665	25,801	28,858	24,055	26,080	-2,778	-0.02%
Facility Maintenance	19,663	17,518	17,358	23,668	31,355	19,522	0.17%
Carpet replacement and repair of masonry in Stayner			0		12,507	12,507	0.11%
Insurance	4,847	5,617	5,785	6,640	18,876	13,091	0.11%
Vehicles & Equipment	1	0	1	0	0	-1	0.00%
Amortization	0	101,054	0	98,952	0	0	0.00%
Transfer to Reserves	0	0	50,000	50,000	75,000	25,000	0.22%
Increase to reserve - gradual increase to level required for loan payments			50,000		75,000	25,000	0.22%
TOTAL EXPENSE	635,741	679,781	716,037	740,871	756,310	45,798	0.40%
TOTAL OPERATING	-494,410	-596,167	-576,052	-641,705	-621,078	50,367	0.44%
Transfer to Capital	98,250	72,923	79,400	70,554	79,417	17	0.00%
TOTAL CAPITAL	98,250	72,923	79,400	70,554	79,417	17	0.00%
TOTAL LIBRARY	-592,660	-669,089	-655,452	-712,259	-700,495	50,384	0.44%



Follow the Clearview Library on Twitter!



@Clearview\_Lib

The Clearview Public Library is managed by the Clearview Public Library Board which is composed of volunteers from the community appointed by Council. Reciprocal borrowing agreements are in place for the libraries in Essa Township and Base Borden. Residents of Mulmur and Adjala-Tosorontio Townships also have access to the Clearview library system through funding provided by their respective local governments.

The library has \$78,692 budgeted for new collection materials.

The Stayner branch will undergo several renovations in 2014. The roof and floor will be replaced and so will the carpeting.

The transfer to building reserve of \$50,000, created in 2013, is scheduled to be increased to \$75,000. This will provide funds to construct a future replacement for the branch in Stayner and to provide an increase in Library funding to provide revenue for the future construction loan payments.

Clearview Public Library runs many programs throughout the year. Programs for 2014 include 'Baby & Me', 'Story Hour' in Nottawa, Employment Workshops, free internet access, a series on Health, beginner and intermediate computer and internet training, among others.



#### Operating Projects:

##### Description:

New Stayner Library Building Schematic	\$ 43,883
Repair Masonry	\$ 2,000
Carpet Replacement – Stayner branch	\$ 10,507
<b>Total</b>	<b>\$ 56,390</b>

#### Capital Projects:

##### Description:

Books Collection Materials	\$ 78,692
Roof Replacement – Stayner Branch	\$ 30,000
Floor Replacement – Stayner Branch	\$ 25,000
Computer Purchases	\$ 2,000
<b>Total</b>	<b>\$ 135,692</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

#### Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DC Library Services	\$ (21,453)	\$ (44)	\$ 42,094	\$ (17,160)	\$ 3,524
Library	\$ 86,900	\$ -	\$ 0	\$ -	\$ 86,900
Library Theatre	\$ 502	\$ -	\$ -	\$ -	\$ 502
Library Donations	\$ 26,649	\$ -	\$ 1,000	\$ -	\$ 27,649
Library Building	\$ 41,723	\$ -	\$ 75,000	\$ (55,000)	\$ 61,723

## Land Use Planning and Development Services

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087 =1%
<b>REVENUE</b>								
Grants	0	0	0	0		0	0	0.00%
User Fees	230,319	153,646	246,785	156,877		229,045	-17,740	-0.15%
Reduction in revenue from Zoning Amendment Fees			50,000			40,000	-10,000	-0.09%
Reduction in revenue from Site Control Planning Fees			55,000			45,000	-10,000	-0.09%
Other Income	1,000	3,282	1,000	9,618		5,000	4,000	0.03%
Increase in misc. income			1,000			5,000	4,000	0.03%
Transfer from Reserves	0	0	0	0		0	0	0.00%
<b>TOTAL REVENUE</b>	<b>231,319</b>	<b>156,928</b>	<b>247,785</b>	<b>166,495</b>		<b>234,045</b>	<b>-13,740</b>	<b>-0.12%</b>
<b>EXPENSE</b>								
Salaries, Wages & Benefits	533,752	508,409	508,230	482,478		531,925	23,695	0.21%
Administration	83,000	44,358	75,200	61,068		70,200	-5,000	-0.04%
Reduction in photocopying			10,000			7,000	-3,000	-0.03%
Reduction in advertising			5,000			3,000	-2,000	-0.02%
Reduction in software			5,500			4,000	-1,500	-0.01%
Increase in training			4,000			5,500	1,500	0.01%
Contracted Services	30,000	23,610	20,000	12,781		43,000	23,000	0.20%
Reduce legal fees			20,000			18,000	-2,000	-0.02%
Walkability Study - to reserve			0			25,000	25,000	0.22%
Facility Utilities	0	0	0	0		0	0	0.00%
Facility Maintenance	0	0	0	0		0	0	0.00%
Insurance	0	0	0	0		0	0	0.00%
Vehicles & Equipment	0	0	0	0		0	0	0.00%
Amortization	0	626	0	626		0	0	0.00%
Transfer to Reserves	0	0	0	0		0	0	0.00%
<b>TOTAL EXPENSE</b>	<b>646,752</b>	<b>577,003</b>	<b>603,430</b>	<b>556,953</b>		<b>645,125</b>	<b>41,695</b>	<b>0.36%</b>
<b>TOTAL OPERATING</b>	<b>-415,433</b>	<b>-420,075</b>	<b>-355,645</b>	<b>-390,458</b>		<b>-411,080</b>	<b>55,435</b>	<b>0.48%</b>
Transfer to Capital	0	0	0	0		0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL PLANNING</b>	<b>-415,433</b>	<b>-420,075</b>	<b>-355,645</b>	<b>-390,458</b>		<b>-411,080</b>	<b>55,435</b>	<b>0.48%</b>

**Operating Projects:****Description:**

Walkability Study	\$ 25,000
<b>Total</b>	<b>\$ 25,000</b>

**Capital Projects:****Description:**

Display Equipment	\$ 7,500
<b>Total</b>	<b>\$ 7,500</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

**Reserves or Reserve Funds:**

None.

## Creemore Medical Centre

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31		2014 Budgeted	Annual Difference	% with \$115,087 = 1%
<b>REVENUE</b>								
Grants	0	0	0	0		0	0	0.00%
User Fees	44,805	43,285	44,583	36,430		45,920	1,337	0.01%
Assumed 3% rent increase for budgeting purposes - rent inc.in Sept 2014			44,583				1,337	0.01%
Other Income	0	53	0	277		0	0	0.00%
Transfer from Reserves	0	0	0	3,278		0	0	0.00%
<b>TOTAL REVENUE</b>	<b>44,805</b>	<b>43,337</b>	<b>44,583</b>	<b>39,984</b>		<b>45,920</b>	<b>1,337</b>	<b>0.01%</b>
<b>EXPENSE</b>								
Salaries, Wages & Benefits	0	0	0	0		0	0	0.00%
Administration	8,400	9,271	8,600	8,177		12,000	3,400	0.03%
Expansion loan repayment starting October			0			3,000	3,000	0.03%
Contracted Services	0	2,458	0	0		0	0	0.00%
Facility Utilities	12,600	10,049	13,200	12,347		13,800	600	0.01%
Facility Maintenance	12,600	8,617	13,200	16,226		13,800	600	0.01%
Insurance	3,000	1,277	3,150	1,213		2,281	-869	-0.01%
Vehicles & Equipment	0	0	0	0		0	0	0.00%
Amortization	0	1,647	0	2,022		0	0	0.00%
Transfer to Reserves	8,205	10,019	6,433	0		4,039	-2,394	-0.02%
<b>TOTAL EXPENSE</b>	<b>44,805</b>	<b>43,338</b>	<b>44,583</b>	<b>39,984</b>		<b>45,920</b>	<b>1,337</b>	<b>0.01%</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer to Capital	0	0	0	0		0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL MEDICAL CENTRE</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0.00%</b>

The Creemore Medical Centre provides office space for medical professionals in Creemore. The Centre is managed by a Council appointed volunteer committee and is operated on a full cost-recovery basis. There is no cost to tax payers to operate the facility.



The Creemore Medical Centre committee began fundraising in 2012 to fund the renovation and expansion of the facility. The expansion will provide increased space for the current doctors, space for an additional doctor and space for additional services. As of January 1, 2014 over \$487,000 in cash or cash commitments have been raised.

Additional pledges of \$7,000 of in-kind donations and approximately \$15,000 - \$20,000 in reduced price building supplies have been offered.

Corporate fundraising, large donor fundraising and other fundraising is still ongoing. Initial anticipated costs have been included in the budget. Tenders came in significantly higher than budgeted and after some modifications it was decided to move ahead with a higher than originally budgeted cost with the expectation of covering the increase with additional fundraising and a larger loan.

The Building Renovation and Expansion will be funded from \$500,000 in donations and a loan of \$300,000. The loan payments will come from the rent paid by the tenants. No tax dollars will be going towards this project.

#### Operating Projects:

None.

#### Capital Projects:

##### Description

Building renovation and expansion	\$ 800,000
<b>Total</b>	<b>\$ 800,000</b>

Further details on how the project will be funded are in the debt section of the booklet and the capital section of the appendices.

#### Reserves or Reserve Funds:

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves
Creemore Medical Centre	\$ 447,893	\$ -	\$ (\$325,000)	\$ 122,893

## Water Utilities

	2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31	2014 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	1,658,545	1,691,309	1,818,406	1,829,122	2,003,635	185,229
Increase in water meter hook-up fee revenue			5,000		8,000	3,000
Increase in user fee revenue			1,799,406		1,981,635	182,229
Other Income	403	4,196	403	9,136	100	-303
Transfer from Reserves	128,597	191,219	128,597	128,598	128,597	0
<b>TOTAL REVENUE</b>	<b>1,787,545</b>	<b>1,886,725</b>	<b>1,947,406</b>	<b>1,966,856</b>	<b>2,132,332</b>	<b>184,926</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	602,782	591,245	596,100	549,178	628,570	32,470
Administration	533,283	445,857	446,265	443,867	492,590	46,325
Land Purchase loan payment			0		1,180	1,180
Increase in Building Dept. Time chargeout			0		39,750	39,750
Contracted Services	138,631	113,684	156,464	112,812	175,144	18,680
Increase Lab Testing			28,000		36,500	8,500
Schell Farm Consulting			0		20,000	20,000
Update to Sharratt Report			0		15,000	15,000
Facility Utilities	97,110	70,673	93,000	84,190	103,500	10,500
Facility Maintenance	83,525	103,973	178,977	102,638	181,316	2,339
Insurance	21,000	23,955	21,630	21,205	32,524	10,894
Vehicles & Equipment	133,792	120,477	128,216	78,203	132,212	3,996
Amortization	1	353,490	1	355,888	1	0
Transfer to Reserves	102,248	0	326,753	163,453	-183,983	-510,736
<b>TOTAL EXPENSE</b>	<b>1,712,372</b>	<b>1,823,354</b>	<b>1,947,406</b>	<b>1,911,434</b>	<b>1,561,874</b>	<b>-385,532</b>
<b>TOTAL OPERATING</b>	<b>75,173</b>	<b>63,371</b>	<b>0</b>	<b>55,422</b>	<b>570,458</b>	<b>-570,458</b>
Transfer to Capital	75,173	63,371	0	0	570,458	570,458
<b>TOTAL CAPITAL</b>	<b>75,173</b>	<b>63,371</b>	<b>0</b>	<b>0</b>	<b>570,458</b>	<b>570,458</b>
<b>TOTAL WATER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,422</b>	<b>0</b>	<b>0</b>



Clearview operates 6 separate water systems in;

- Stayner,
- Creemore,
- Nottawa (McKean subdivision only),
- New Lowell,
- Collingwoodlands and,
- Buckinghamwoods.

The water systems are self-funding and do not receive funding from standard property taxation. Rural properties not connected to or not serviced by the water systems are not charged for usage.

User fees are scheduled to increase by 10% in 2014 to offset increasing provincial regulations and to provide funding for the water capital reserve. Some of the water mains are approaching 100 years of age and will need to be replaced soon. There is currently no money in the water capital reserve for water main or other water infrastructure replacement. Funding for capital replacement will likely come from borrowing with the scheduled user fee increases to provide the funds needed for the loan payments. Clearview's 6 year Water Financial Plan will be updated in 2014. The plan provides recommendations regarding user fees, capital replacement schedules and how to fund their replacement.



Some smaller projects include; decommissioning the former Creemore reservoir which was approved in 2013, and equipment upgrades to ensure the safe supply of drinking water.

In Creemore the old Creemore Reservoir will be decommissioned. The water main that used to feed Creemore from the old reservoir will be decommissioned. This 8 inch pipe is 109 years old and services the Creemore cemetery and two other customers. It is currently scheduled to be replaced with a 2 inch line at a budgeted cost of \$280,000. Staff is continuing to look at alternative solutions.

Water supply options will be researched for the Schell Farm development.

The large projects for Stayner and Stayner Central East are related to new development and are budgeted as being constructed by developers and contributed to Clearview upon completion. Watermains will be replaced on portions of Huron Street and Cherry Street in Stayner in conjunction with the road repairs.

The large projects for Creemore relating to a new reservoir and well water supply and pump house are related to new development and are budgeted as being constructed by developers and contributed to Clearview upon completion.



Clearview is an accredited operating authority.

Clearview's 6 water systems received its most recent 5-year Ministry of the Environment Drinking Water Licence approval in July 2010.

**Operating Projects:****Description**

Schell Farm Local Improvement Consulting	\$ 20,000
<b>Total</b>	<b>\$ 20,000</b>

**Capital Projects:****Description****Capital Costs**

GIS Mobile Device	\$ 1,000
Hydrants Valves CR & ST combined	\$ 9,000

**Stayner Waterworks**

Connect Well #4 to system and add generator	\$ 608,324
Chlorine Analyzer	\$ 4,567
Well #2 Flow Control Valve	\$ 4,436
200mm diam. Hwy. #26 from Locke to Emerald 1410m	\$1,106,047
Scott to Locke Watermain	\$ 360,000
Cherry Watermain (Hwy. #26 to Jane)	\$ 325,000
Huron Watermain (Hwy. #26 to John)	\$ 156,000
CNT Design Work	\$ 106,500

**Stayner Waterworks Central East**

200mm dia. Dancor from Highway # 26 to Mowat 1570m - moved from 2012	\$ 731,912
200mm dia. Mowat from Dancor to 27/28 SR 900m - moved from 2012	\$ 419,567
200mm dia. 27/28 SR from Mowat to Highway # 26 - moved from 2012	\$ 629,351
200mm dia. Highway # 26 from 27/28 SR to Emerald 330m - moved from 2012	\$ 153,841

**Creemore Waterworks**

1500 cu m Reservoir	\$ 954,000
1500 cu m/d Well Water Supply	\$ 898,594
1500 cu m/d Well Pump house(s)	\$4,592,813
Reservoir Line Betterment	\$ 15,000
Replace Well Pump - Well #2	\$ 13,048
Replace Chlorine Analyzer	\$ 4,567

**New Lowell**

Replace Well Pump – Well #2	\$ 9,786
Replace Well Pump - Well #6	\$ 8,872
Replace Chlorine Analyzer	\$ 4,567

**Nottawa Waterworks**

Nottawa CNT Pipeline Connection Agreement	\$ 63,900
1,250 + 525m <sup>3</sup> Reservoir	\$1,198,125
2,500 + 1250 m <sup>3</sup> Reservoir Emergency Storage	\$2,396,250
1,350 + 675 m <sup>3</sup> Water Supply	\$3,644,696
Raw Watermain	\$ 155,778
Booster Pump	\$2,120,557
Transmission Main	\$2,959,759
Replace Flow Control Valve Pump HL #3 & #4	\$ 5,742
Replace Flow Control Valve WP 1, 2, & 3	\$ 6,524

**Collingwoodlands Waterworks**

Replace Well Pump - Well #5	\$ 2,349
<b>Total</b>	<b>\$23,670,472</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

**Reserves or Reserve Funds:**

<b>Reserve or Reserve Fund Name</b>	<b>2013 Year End</b>	<b>2014 Interest</b>	<b>2014 Transfers to Reserves</b>	<b>2014 Transfers from Reserves</b>	<b>2014 Year End (est.)</b>
DCs Stayner Waterworks	\$ (191,081)	\$ 4,253	\$ 659,885	\$ (128,598)	\$ 344,459
DCs Creemore Waterworks	\$ 44,620	\$ 2,810	\$ 180,212	\$ -	\$ 227,642
DCs Nottawa Waterworks	\$ (2,006)	\$ (25)	\$ -	\$ -	\$ (2,032)
DCs New Lowell Waterworks	\$ 7,152	\$ 89	\$ -	\$ -	\$ 7,241
Water Capital Replacement	\$ (32,909)	\$ (7,542)	\$ -	\$ (570,458)	\$ (610,909)
Water Operations Reserve	\$ (40,729)	\$ (509)	\$ -	\$ -	\$ (41,238)

## Sewer Utilities

2012 Budgeted	2012 Actual	2013 Budgeted	2013 Actual as at Dec. 31	2014 Budgeted	Annual Difference
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REVENUE						
Grants	0	0	1,933,333	48,394	1,933,333	0
User Fees	1,079,901	1,022,949	1,099,401	1,083,875	1,138,701	39,300
Increase in user fees			1,099,401		1,138,701	39,300
Other Income	354,491	325,264	7,299,292	333,443	175,880	-7,123,412
Stayner-WB Sewer expansion now to be paid through DCs and Grants			6,966,667			-6,966,667
One of the two Stayner Sewer Expansion (2002) debentures concluded in 2013			164,073			-164,073
Transfer from Reserves	119,900	1,310,278	210,324	251,468	1,174,457	964,133
Funding of KRESI works from DCs			115,722		1,079,855	964,133
TOTAL REVENUE	1,554,292	2,658,490	10,542,350	1,717,179	4,422,371	-6,119,979
EXPENSE						
Salaries, Wages & Benefits	122,213	131,943	91,307	115,060	131,300	39,993
Adjust salaries to match 2013 actuals including salary increase and summer GIS student position						
Administration	705,151	643,215	486,931	464,573	489,885	2,954
Increase in sewer line maintenance			52,533		54,102	1,569
Increase in Transfer Admin Fee			48,473		49,927	1,454
Contracted Services	335,007	1,292,332	9,298,708	511,397	3,281,169	-6,017,539
One-time increase in sludge haulage as activity did not occur in 2011 or 2012						
BCF-MIC grant: KRESI works to be owned by Wasaga Beach						
BCF-MIC grant: Wasaga Beach STP capacity buy-in			100,000		69,000	-31,000
Facility Utilities	188,878	186,625	194,544	202,320	195,581	1,037
Increase in hydro utilities						
Facility Maintenance	48,656	13,767	25,504	25,515	26,270	766
Insurance	27,500	27,980	28,250	25,323	36,730	8,480
Vehicles & Equipment	30,012	18,362	30,912	40,077	37,429	6,517
Amortization	1	286,732	1	299,278	1	0
Transfer to Reserves	(162,126)	0	386,193	-11,620	224,006	-162,187
Move from deficit to surplus in transfer to sewer operating reserve contribution						
TOTAL EXPENSE	1,295,292	2,600,956	10,542,350	1,671,923	4,422,371	-6,119,979

<b>TOTAL OPERATING</b>	<b>259,000</b>	<b>57,535</b>	<b>0</b>	<b>45,256</b>	<b>0</b>	<b>0</b>
<b>Transfer to Capital</b>	259,000	57,535	0	916	0	0
<b>TOTAL CAPITAL</b>	<b>259,000</b>	<b>57,535</b>	<b>0</b>	<b>916</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>44,341</b>	<b>0</b>	<b>0</b>

Clearview operates 2 separate sewer systems in Stayner and Creemore. The sewer systems are self-funding and do not receive funding from standard property taxation. Rural properties not connected to or not serviced by the sewer systems are not charged for usage.

The sewer surcharge (sewer user rates) is based on a percentage (%) of the water user rates. The Stayner sewer surcharge will increase from 86.6% (2013) to 87.1% (2014). The Stayner sewer surcharge will now be the same as the surcharge charged in Creemore. The Creemore sewer surcharge will decrease from 94.0% (2013) to 87.1% (2014). The Creemore sewer surcharge will now be the same as the rate charged in Stayner.

#### Sewer User Rates – Schedule A of By-Law #11-78

Effective Date	Jan. 1, 2011	Jan. 1, 2012	Jan. 1, 2013	Jan. 1, 2014
<b>Stayner Sewer Surcharge as % of Water Bill</b>	89.9%	85.6%	86.6%	87.1%
<b>Creemore Sewer Surcharge as % of Water Bill</b>	105.9%	99.9%	94.0%	87.1%

These rate changes were included in Clearview's 6 year Water Financial Plan that was approved in January 2011 and contains further information on the need to increase user fees in order to provide funds to operate, maintain, replace and upgrade the sewer system. The 6 year Water Financial Plan is going to be updated in 2014 with the updating of the 2009 Sharratt report. There is currently no money in the sewer capital reserve for sewer main or other sewer infrastructure replacement. This will be addressed with the updated Sharratt report.

GIS mapping of the sewer system will be ongoing.

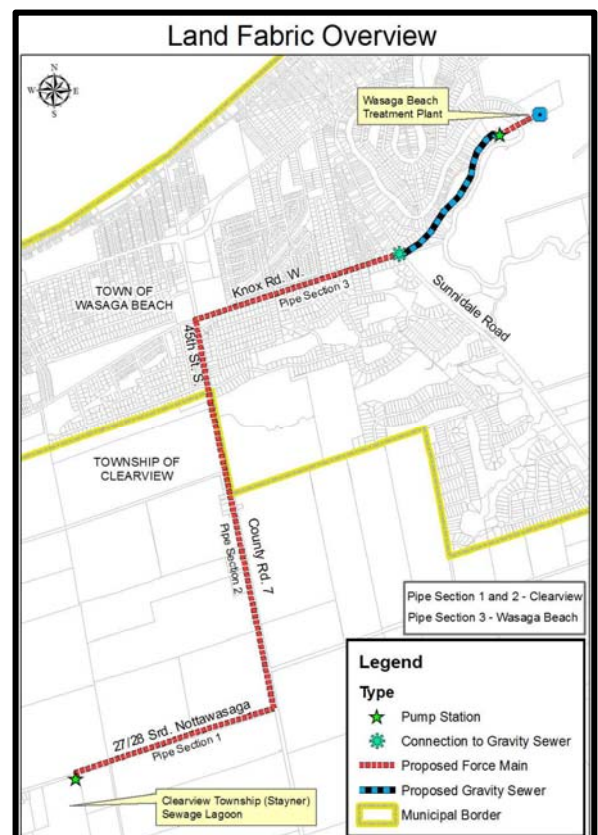
Creemore sewer system projects include the continuing work on the Aeration upgrade budgeted from reserves and developer contributions. Other projects include building and equipment upgrades.

Stayner sewer system projects include an updated aeration system and equipment upgrades to improve functionality and energy efficiency. Clearview has retained the services of Honeywell to recommend energy efficiency improvements. Sludge removal will continue on an annual basis.

The Stayner-Wasaga Beach Sewer connection is ongoing. The connecting pipes and pumping station will be tendered in 2014 and construction scheduled with completion expected in early 2015. Design work on the servicing of the Industrial lands will continue and the project will be tendered with construction to commence in 2014. The projects are being funded 100% by; a Federal/Provincial grant, developers, Development Charges, and other property-related charges to benefitting landowners.

#### Map of Stayner – Wasaga Beach Sewer connection

#### Map of the proposed Industrial Servicing of Stayner





**Operating Projects:****Operating Project Description**

Contrib. Wasaga Beach Sewage Pumping Station	\$ 2,900,000
<b>Total</b>	<b>\$ 2,900,000</b>

**Capital Projects:****Capital Project Description**

GIS - Carried forward from 2012	\$ 8,000
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**Stayner**

Sludge Pump (1)	\$ 5,000
SCADA UPS Backup	\$ 5,000
Dominion St PS Generator Fan	\$ 5,000

**Stayner North East Quadrant**

Clearview Sewage Pumping Station	\$ 5,230,000
Clearview Sewage Force main Design	\$ 4,174,000
Industrial Road Sewage Pumping Station	\$ 2,222,500
Industrial Road Sewer Trunk	\$ 350,000
Industrial Road Sewage Force main	\$ 115,000
Industrial Road Existing Outlet Sewer Upgrades	\$ 1,312,500
Master Control Upgrade	\$ 100,000
Sewer pipes over sizing and add'l depth	\$ 536,760

**Creemore**

Building/Property	\$ -
Roof Repairs	\$ 20,000
STP membrane cassettes 3 of 6	\$ 180,000
Vacuum Pump	\$ 5,000
Submersible Pump (7) - Reduced from 10,000 to 6,000	\$ 6,000
Booster Pump	\$ 3,000
Blower Motor	\$ 5,000
Generator Top End Adjustment	\$ 15,000
Thickener Cassettes	\$ 40,000
Blower System Aeration Upgrade Replacement	\$ 577,500

**Nottawa**

Nottawa Collingwood Sewage Agreement	\$ 60,000
<b>Total</b>	<b>\$ 14,975,260</b>

Further details on how the projects will be funded are in the debt section of the booklet and the capital section of the appendices.

**Reserves or Reserve Funds:**

Reserve or Reserve Fund Name	2013 Year End	2014 Interest	2014 Transfers to Reserves	2014 Transfers from Reserves	2014 Year End (est.)
DCs Stayner Wastewater	\$ (508,936)	\$ (4,172)	\$ 288,394	\$ (113,188)	\$ (337,901)
DCs Creemore Wastewater	\$ 39,262	\$ 2,473	\$ 158,571	\$ -	\$ 200,306
DCs Nottawa Wastewater	\$ (8,287)	\$ (104)	\$ -	\$ -	\$ (8,391)
DCs New Lowell Wastewater	\$ (8,287)	\$ (104)	\$ -	\$ -	\$ (8,391)
Creemore Sewer Project Loan	\$ 90,536	\$ 176	\$ -	\$ (76,428)	\$ 14,285
Sewer Capital Replacement	\$ (403,173)	\$ (8,243)	\$ -	\$ (256,300)	\$ (667,717)
Sewer Operations Reserve	\$ (409,223)	\$ (5,115)	\$ -	\$ -	\$ (414,338)

## 2014 General Operating and Capital Budget Summary

### Net **Operating** Budget Dollars Requested

	2013	2014
Administration	\$ 122,657	\$ 310,125
Information Services	\$ 180,346	\$ 201,114
Fire	\$ 1,389,049	\$ 1,422,056
Building	\$ -	\$ (26,000)
Bylaw	\$ 34,370	\$ 73,165
Public Works	\$ 3,863,052	\$ 3,934,573
Parks	\$ 891,870	\$ 966,413
Library	\$ 576,052	\$ 626,419
Planning	\$ 355,645	\$ 411,080
Medical Centre	\$ -	\$ -
<b>Total</b>	<b>\$7,413,041</b>	<b>\$7,918,945</b>

### Net Increased **Operating** Dollars Requested

	2013	2014
Administration	\$	187,468
Information Services	\$	20,768
Fire	\$	33,007
Building	\$	(26,000)
Bylaw	\$	38,795
Public Works	\$	71,521
Parks	\$	74,543
Library	\$	50,367
Planning	\$	55,435
Medical Centre	\$	-
<b>Total</b>		<b>\$505,904</b>

### Municipal Tax Increase Requested for **Operating**

	2013	2014
Administration		1.63%
Information Services		0.18%
Fire		0.29%
Building		-0.23%
Bylaw		0.34%
Public Works		0.62%
Parks		0.65%
Library		0.44%
Planning		0.48%
Medical Centre		0.00%
<b>Total</b>		<b>4.40%</b>

1.00% Clearview Tax Increase (est.) = \$115,087

Property Tax on Average home assessed at \$250,750 (2013 est.) and at \$253,250 (2014 est.)		
	2013	2014
Clearview	\$ 1,191.64	\$ 1,229.94
Policing (OPP)	\$ 306.76	\$ 304.64
County	\$ 768.69	\$ 769.87
Education	\$ 531.59	\$ 514.10
	<b>\$ 2,798.68</b>	<b>\$ 2,818.55</b>

### Net **Capital** Budget Dollars Requested

	2013
Administration	\$ -
Information Services	\$ 43,500
Fire	\$ 85,500
Building	\$ -
Bylaw	\$ -
Public Works	\$ 1,227,000
Parks	\$ 310,000
Library	\$ 79,400
Planning	\$ -
Medical Centre	\$ -
<b>Total</b>	<b>\$1,745,400</b>

### Net Increased **Capital** Dollars Requested

	2013
Administration	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
<b>Total</b>	

### Municipal Tax Increase Requested for **Capital**

	2013
Administration	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
<b>Total</b>	

1% Net Tax Increase (est.) = \$211,380

Avg. Property Tax increase on average home as (2013 est.) and at \$253,250 (2014 est.)	
Clearview	
Policing (OPP)	
County	
Education	

### Net Operating and Net Capital Dollars Requested

2014		2013	2014
\$ -	Administration	\$ 122,657	\$ 310,125
\$ 97,500	Information Services	\$ 223,846	\$ 298,614
\$ 52,400	Fire	\$ 1,474,549	\$ 1,474,456
\$ 26,000	Building	\$ -	\$ -
\$ -	Bylaw	\$ 34,370	\$ 73,165
\$ 1,235,000	Public Works	\$ 5,090,052	\$ 5,169,573
\$ 238,000	Parks	\$ 1,201,870	\$ 1,204,413
\$ 79,417	Library	\$ 655,452	\$ 705,836
\$ -	Planning	\$ 355,645	\$ 411,080
\$ -	Medical Centre	\$ -	\$ -
<b>\$1,728,317</b>	<b>Total</b>	<b>\$9,158,441</b>	<b>\$9,647,262</b>

### Net Operating and Net Capital Increased Dollars Requested

2014		2013	2014
\$ -	Administration	\$ 187,468	
\$ 54,000	Information Services	\$ 74,768	
\$ (33,100)	Fire	\$ (93)	
\$ 26,000	Building	\$ -	
\$ -	Bylaw	\$ 38,795	
\$ 8,000	Public Works	\$ 79,521	
\$ (72,000)	Parks	\$ 2,543	
\$ 17	Library	\$ 50,384	
\$ -	Planning	\$ 55,435	
\$ -	Medical Centre	\$ -	
<b>-\$17,083</b>	<b>Total</b>	<b>\$488,821</b>	
	Plus increase in taxes refunded by assessment change		\$0
	Less property tax base increase from new growth (est.)		-\$85,620
	<b>Total Clearview Tax increase (est.)</b>		<b>\$403,201</b>

### Municipal Tax Increase Requested for Operating and Capital

2014		2013	2014
0.00%	Administration		1.63%
0.47%	Information Services		0.65%
-0.29%	Fire		0.00%
0.23%	Building		0.00%
0.00%	Bylaw		0.34%
0.07%	Public Works		0.69%
-0.63%	Parks		0.02%
0.00%	Library		0.44%
0.00%	Planning		0.48%
0.00%	Medical Centre		0.00%
<b>-0.15%</b>	<b>Total</b>		<b>4.25%</b>
	Plus increase in taxes refunded by assessment change		0.00%
	Less property tax base increase from new growth (est.)		-0.74%
	<b>Total Clearview Tax increase (est.)</b>		<b>3.50%</b>

Assessed at \$250,750

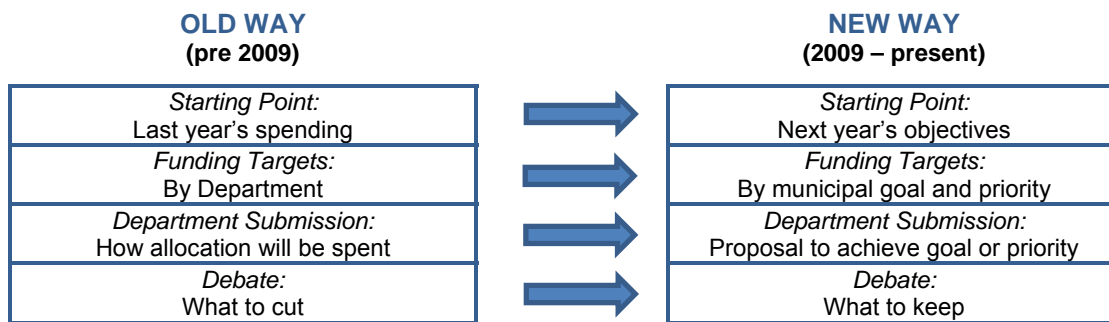
2014		
\$ 38.30	Clearview Tax Increase (est. using tax rate)	3.21%
\$ (2.12)	Policing (OPP) Tax Increase (est. using tax rate)	-0.69%
\$ 1.18	Simcoe County Tax Increase (est. using tax rate)	0.15%
\$ (17.49)	Education Tax Increase (est. using tax rate)	-3.29%
<b>\$ 19.87</b>	<b>Net Tax Increase (assuming 1% inc. in property's value)</b>	<b>0.71%</b>

## 2014 Budget Process and Clearview Strategic Goals

Fiscal 2014 is the sixth year since implementing Clearview's new way of budgeting – Strategic Goal Budgeting. This change is reflected in how the budget is presented. Prior to 2009, the primary budgeting methodology was departments and their programs. With the establishment of Clearview's first Strategic Plan "Our Focus: Our Future" in 2008 the budget process was reorganized to focus on the Strategic Plan's strategic goals and priority strategic actions. Long-range financial planning and forecasting was added in Fiscal 2011. In January 2013 Council passed a resolution stated that Clearview is committed to the development of a comprehensive Asset Management plan that includes all of the information analysis described in Building Together: Guide for Municipal Asset Management Plan is a priority. Clearview's fiscal year is January 1 to December 31 of each calendar year.

**What is Strategic Goal Budgeting?** Strategic Goal Budgeting, a variant of Outcome Budgeting, is a process that aligns resources with the strategic goals set out by Council. It is a budgeting tool that integrates financial resources, strategic planning and long-range financial planning. Full Outcome Budgeting will be achieved once performance management is integrated into the budgeting process. Outcome Budgeting is a recommended practice of the Government Finance Officers Association (GFOA).

In traditional budgeting, the starting point is last year's spending and municipal departments propose increase from that base. Revenue shortfalls are handled with across-the-board cuts that make all services worse. In Strategic Goal Budgeting, the starting point is next year's objectives – the strategic goals and priority strategic actions that the municipality wants to deliver. Departments collaborate for funding by proposing how they can cost-effectively contribute to achieving the objectives.



### How does Strategic Goal Budgeting work?

The basic steps in Strategic Goal Budgeting are:

1. Review prior year's actual expenditures and determine how much is required to maintain service levels
2. Determine what goals and priorities matter most to the Public
3. Decide which goals and priorities take precedence
4. Decide how best to achieve the determined goals and priorities

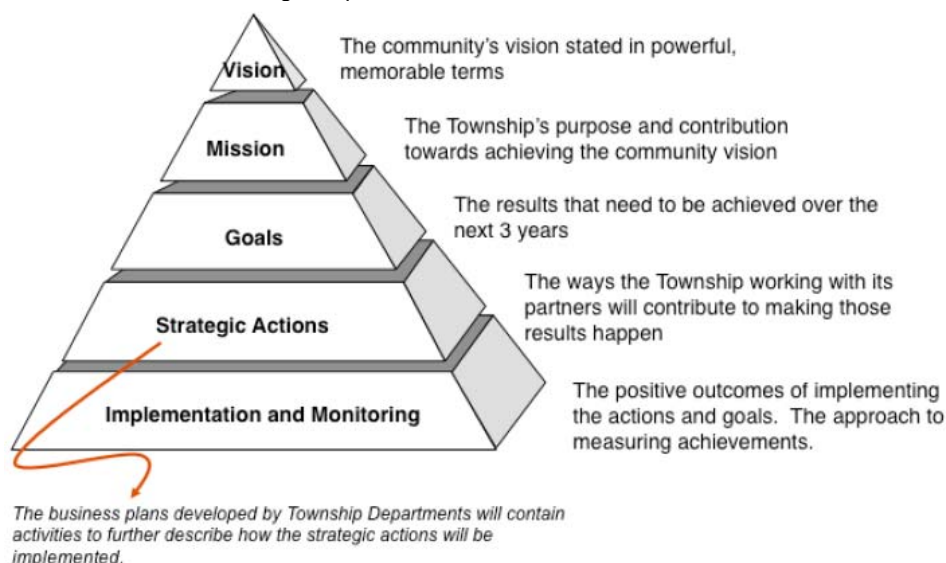
Clearview's process is summarized in the flowchart below:



### **Establishing Clearview's Strategic Goals and Priority Strategic Actions**

The preparation of the plan began in the fall of 2007. Council and the Clearview's Senior Management Team worked to develop a draft plan for review by staff and the community. Over a four-month period, citizens, community organizations, businesses, special interest groups and Clearview employees have been involved in discussing the vision, mission, goals and strategic actions for Clearview. They attended meetings, prepared briefs and responded to on-line questions about the draft Strategic Plan.

Clearview's Strategic Plan contains the following components:



#### **Vision:**

Clearview will be a unified community consisting of vibrant towns, villages and hamlets in a rural setting, drawing from the strength of its unique and diverse heritage to embrace the future

#### **Mission:**

As a steward of our natural and human resources, Clearview Township will provide creative and thoughtful leadership to guide the services required for the benefit of present and future generations.

#### **Primary Goals:**

- **Economic Development**
  - Encouraging employment opportunities and investment in Clearview Township.
- **Growth and Development**
  - Managing growth that recognizes and supports the character of the community.
- **Municipal Services**
  - Developing and managing Clearview Township's service plans to meet current and future needs.
- **Community Heritage**
  - Preserving and sustaining Clearview Township's natural, cultural and built heritage.
- **Service Excellence**
  - Providing cost-effective services that benefit from community participation and partnerships.

#### **Priority Strategic Actions:**

1. Work with neighbouring municipalities to identify service gaps, joint priorities and projects.
2. Develop a growth plan for Clearview Township.
3. Work with partners to protect and enhance environmental & agricultural resources (e.g. NEC, NVCA, OFA).
4. Identify mechanisms to service employment lands.
5. Complete the Official Plan to a level of detail that includes community design.
6. Work with neighbouring municipalities and partners to identify other potential joint economic development opportunities.
7. Work to ensure that the County Growth Plan reflects the needs and interests of Clearview Township.
8. Develop environmental policies that showcase Clearview as a sustainable community.
9. Develop a strategy to recruit, recognize and retain volunteers.

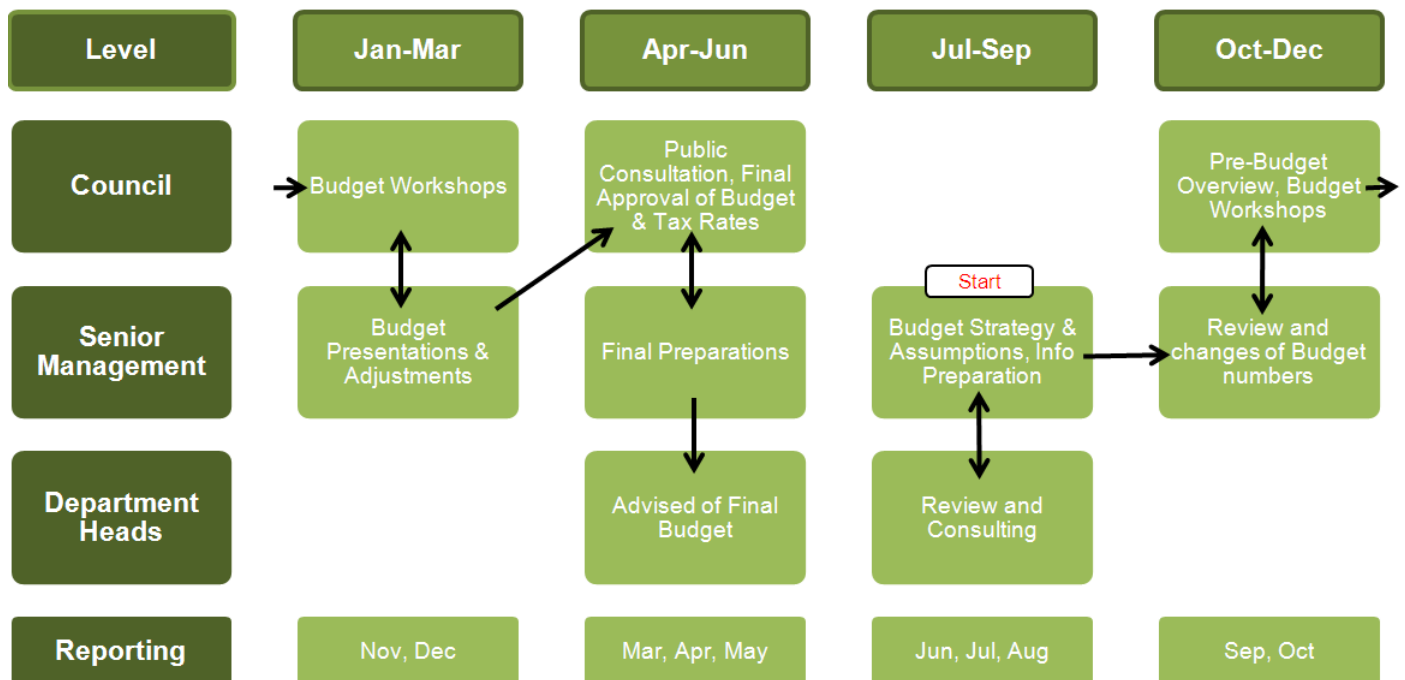
#### **Why Strategic Goal Budgeting?**

Strategic Goal Budgeting has:

- Enabled Clearview to build a budget that more clearly connects dollars to the strategic goals and priority strategic actions most important to the Public;
- Given Council better information with which to make decisions;
- Expanded participation in the budget process; and
- Encouraged long-term, creative thinking about how to achieve better outcomes for Clearview.



## Integrated Budget Planning Cycle Chart and Details



### 1) Gathering of Information

The Senior Management Team began gathering information for the Operating and Capital budget in early fall 2013. Actual expenditures are compared to the budgeted expenditures and modifications are made based on best estimates for the following budget year.

### 2) Senior Management Team presents Staff Proposed Budget to Council

Through 2 Budget Workshops open to the public held on November 4, 2013 and December 9, 2013 the Senior Management Team presented the Staff Proposed Operating and Capital budget to Council. Discussions were held with regards to existing service levels, changes to staffing levels conducted in 2013 and proposed projects and initiatives.

### 3) Council modifications to the Staff Proposed Budget

Council met at a 3<sup>rd</sup> Budget Workshop open to the public on January 13, 2014 and made changes to the Staff Proposed budget so as to finalize the Council Proposed Budget to be presented at a Public Meeting on January 27, 2014.

### 4) Council presents Council Proposed Budget at Budget Public Meeting

Council presented their proposed 2014 Operating and Capital budget to the public for their input, comments and suggestions at a Public Meeting on January 27, 2014 at 7:00 p.m.

### 5) Council modifies the Council Proposed Budget and approves the tax rates

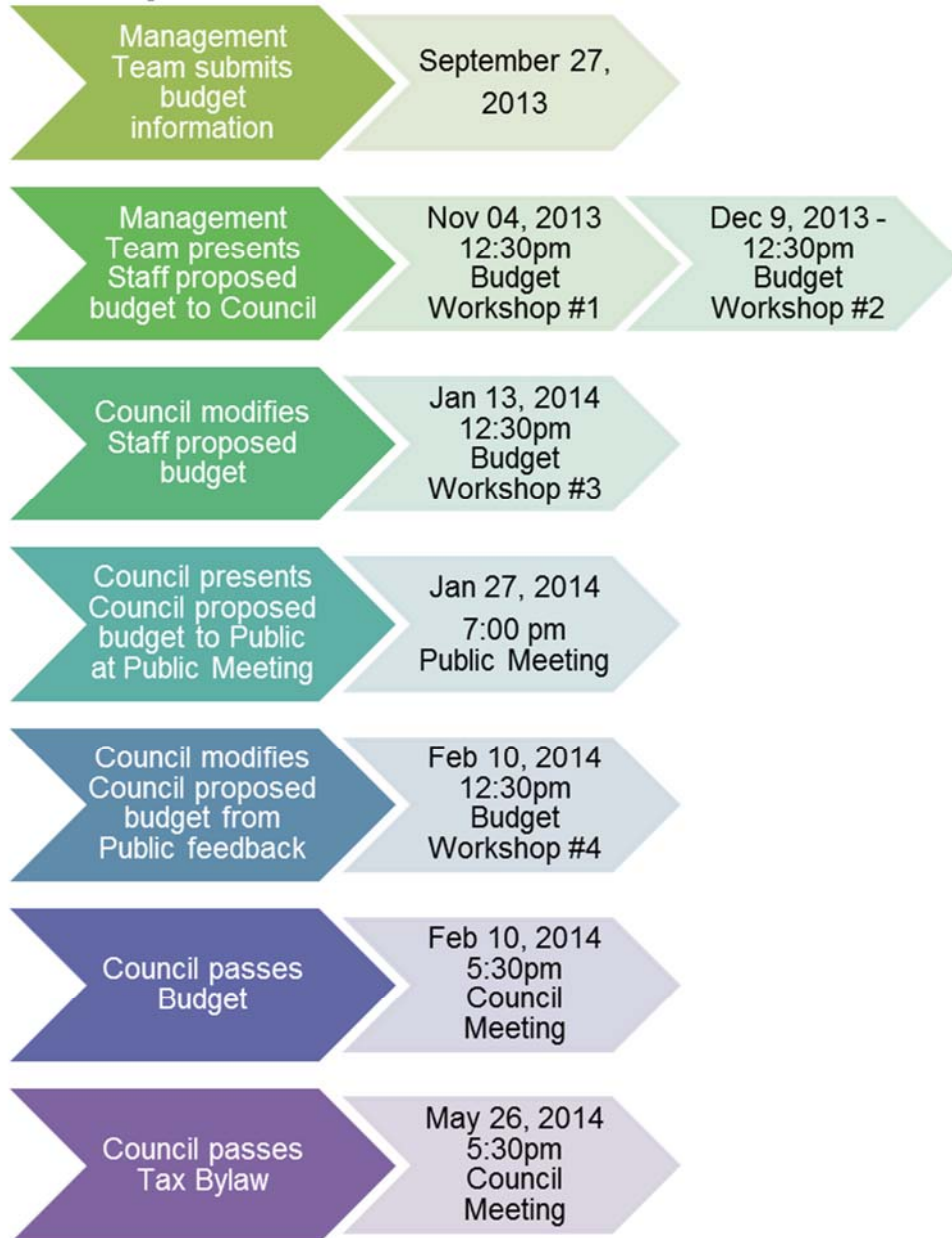
Council met again on February 10, 2014 to make amendments to the budget based on the feedback they received from the Public at the Budget Public Meeting and other contacts with residents, businesses and others. Following these amendments Council met on May 26, 2014 to approve the final budget.



Looking for the presentations and details from all of the 2014 Budget Workshops? All of the information is available on the Clearview website in the 2014 Budget section.

Go to [www.clearview.ca](http://www.clearview.ca) and click on the icon shown above or surf directly to [www.clearview.ca/home/budget](http://www.clearview.ca/home/budget).

## 2014 Budget Process Timeline





## Priorities, Issues and Short and Long-term Factors

When assembling a budget there are always a number of priorities, issues and short-term and long-term factors to take into account. Two of the major and immediate priorities are the completion of the Stayner-Wasaga Beach sewer servicing and the renovation and repair of 6 of the Community Halls. With the sewer servicing project, grants had been applied for since 2009 and the application made in 2010 was approved in January 2013 with the requirement that the \$10,000,000 in grants be spent by December of 2014. Inspections of 6 of the Community Halls showed that immediate renovations and repairs are required and Council approved a plan to address these issues through a cost-sharing agreement with the volunteer boards. Changes in laws and regulations, especially with respect to the environment and health and safety continue to add pressure to meet the financial and staffing requirements to meet the changes. The Source Water Protection Act is a recent example.

Most of the short-term factors that are under the control of Clearview have been addressed in this budget. Other factors that are not in the control of Clearview, such as the Walker Quarry expansion approval, have been budgeted for a number of years and were waiting for final approval to proceed with the related Nottawasaga Concession 10 project. The Province negotiates the wages and benefits for the Ontario Provincial Police (OPP) and projections made so far show an 8.55% increase is expected in salaries in 2014 and with salaries making up more than 94% of their budget that had a significant tax impact on Clearview. Clearview currently receives the basic level of service mandated by the Province and service-level reductions are not likely.

### **Some of the primary short-term factors include the following:**

- Clearview received a grant of \$10 million in January 2013 for the Stayner-Wasaga Beach Sanitary Sewer Connection and Industrial Lands servicing projects. The grant requires that all funds be expended by December 31, 2014.
- Walker Quarry final permits and approvals as it affects a major portion of the roads infrastructure budget
- Renovations and repairs to 6 of the Community Halls to bring up to date for fire and electrical code
- County initiative to reduce Greenhouse Gas emissions and to reduce the energy footprint of Clearview

### **Some of the primary long-term factors include the following:**

- Rising Policing (OPP) costs with expected rise in salaries to match highest level in the Province commencing in 2014
- Replacement of existing infrastructure
- Expanding and enhancing facilities
- Renovations and upgrades to all municipal facilities to meet Provincially mandated Accessibility requirements
- Growth expectations, focusing primarily on Stayner, could double the population in 15-20 years
- Source Water Protection legislation including septic re-inspection with enforcement techniques and recovery of costs still to be determined

## Municipal Asset Management Plan

Clearview's 2008 Strategic Plan identified the goal of 'Developing and managing Clearview's service plans to meet current and future needs' and identified the strategic action to 'Develop a long term financial plan for Clearview.' In addition to this the Province outlined in 2012 the desire for municipalities to develop a minimum 10-year Municipal Asset Management Plan (MAMP). They provided a grant program, of which Clearview was approved for \$25,000 to purchase financial forecasting software. The Province also created a Municipal Infrastructure Investment Initiative grant program which tied approvals of grants to Council approving a MAMP that meets their criteria. Future grant funding could be tied to the requirement to have a MAMP.

A MAMP would assist Clearview in determining short and long-term funding requirements for infrastructure replacement and to determine how the funds will be made available or if changes in service levels and infrastructure are desirable. A 6 year Operating and Capital Financial Plan was presented and discussed during the 2011 budget deliberations. A 5 year Operating and Capital Financial Plan was presented and discussed during the 2012 budget deliberations. In January of 2013 Council passed a resolution stating that Clearview is 'committed to the development of a comprehensive Asset Management plan that includes all of the information analysis described in Building Together: Guide for Municipal Asset Management plan is a priority'. Work on the MAMP began in 2013 and will continue in 2014 using information from other 2014 studies including the DC Study update and the update to the 6 year Water Financial Plan.

## Amending the Budget

Council may amend the budget after it has been adopted, in whole or in part, by passing a resolution in a Council meeting. Amendments are required for items affecting reserves, borrowing and items of a significant financial amount. The property tax rates cannot be changed after May as they will have already been entered into the Ontario Property Tax Analysis website. The OPTA website is operated on behalf of the Province of Ontario's Ministry of Finance is responsible for calculating the property tax amounts, including adjustments including tax capping, for all Ontario municipalities.

## Clearview Property Taxation Review and Proposed Increase

### Increase in Clearview Property Taxation Revenue from new Growth

Realty Tax Class	2013 Taxation	2013 Taxation	Change	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$10,658,551	\$10,771,684	\$113,133	1.06%
Farm	\$463,136	\$460,315	-\$2,821	-0.61%
Managed Forest	\$14,102	\$14,210	\$108	0.77%
Pipeline	\$35,068	\$34,975	-\$93	-0.27%
Subtotal	\$11,170,857	\$11,281,184	\$110,327	0.99%
Multi-Residential	\$64,621	\$64,621	\$0	0.00%
Commercial	\$748,532	\$744,179	-\$4,352	-0.58%
Industrial	\$129,506	\$109,151	-\$20,355	-15.72%
Subtotal Protected	\$942,659	\$917,952	-\$24,707	-2.62%
Subtotal Taxable	\$12,113,516	\$12,199,136	\$85,620	0.71%
Payments in Lieu				
Residential	\$22,604	\$22,604	\$0	0.00%
Commercial	\$71,518	\$71,518	\$0	0.00%
Industrial	\$3,930	\$3,930	\$0	0.00%
Subtotal PIL	\$98,052	\$98,052	\$0	0.00%
Total	\$12,211,568	\$12,297,188	\$85,620	0.70%

Clearview will receive approximately \$85,620 in 2014 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 0.70% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$113,133. That increase is reduced by a decrease of \$2,821 in the Farm tax base, a decrease of \$4,352 in the Commercial tax base and a \$20,355 decrease in the Industrial tax base. There were no changes in the Payments in Lieu tax base categories.

2013 Taxation As Returned shows the prior year's estimated property taxes as calculated at the beginning of the year. 2013 Taxation As Revised shows the prior year's estimated property taxes as calculated at the end of the year including any additions, deletions or amendments to the tax rolls throughout the 2013 tax year which is January 1 to December 31. The change column shows the increase or decrease from initially reported to actual for the prior year and represents the growth/decline in taxes for each Realty Tax Class or property class.

This chart shows only new Growth in tax revenues and excludes the effects of the phased-in value assessment through the 4 year cycle.

New properties may take up to 3 years to be included by MPAC depending upon local conditions. Only the current year revenue would show in this chart with prior uncounted years being excluded from this chart.

With increasing activity expected in Residential (especially Stayner settlement area), Commercial and Industrial this growth is expected to continue at this pace and gradually increase in coming years. This forecast is based upon growth estimates presented to Council on May 12, 2014 to be used in the 2014 Development Charge Update.

## 2014 Assessment Growth/Loss – Changes in Full CVA

Realty Tax Class	----- 2013 -----		----- 2014 -----		Change	
	Total Full CVA	% of Total	Total Full CVA	% of Total	\$	%
<b>Taxable</b>						
Residential	1,783,660,951	79.47%	1,802,593,204	79.81%	18,932,253	1.06%
Farm	310,018,172	13.81%	308,129,913	13.64%	(1,888,259)	-0.61%
Managed Forest	9,439,700	0.42%	9,512,300	0.42%	72,600	0.77%
Pipeline	4,526,000	0.20%	4,514,000	0.20%	(12,000)	-0.27%
<b>Subtotal</b>	<b>2,107,644,823</b>	<b>93.91%</b>	<b>2,124,749,417</b>	<b>94.07%</b>	<b>17,104,594</b>	<b>0.81%</b>
Multi-Residential	7,029,000	0.31%	7,029,000	0.31%	-	0.00%
Commercial	101,225,700	4.51%	100,629,890	4.46%	(595,810)	-0.59%
Industrial	14,667,458	0.65%	12,468,493	0.55%	(2,198,965)	-14.99%
<b>Subtotal Protected</b>	<b>122,922,158</b>	<b>5.48%</b>	<b>120,127,383</b>	<b>5.32%</b>	<b>(2,794,775)</b>	<b>-2.27%</b>
<b>Subtotal Taxable</b>	<b>2,230,566,981</b>	<b>99.39%</b>	<b>2,244,876,800</b>	<b>99.39%</b>	<b>14,309,819</b>	<b>0.64%</b>
<b>Payments in Lieu</b>						
Residential	3,782,700	0.17%	3,782,700	0.17%	-	0.00%
Commercial	9,558,500	0.43%	9,558,500	0.42%	-	0.00%
Industrial	445,700	0.02%	445,700	0.02%	-	0.00%
<b>Subtotal PIL</b>	<b>13,786,900</b>	<b>0.61%</b>	<b>13,786,900</b>	<b>0.61%</b>	<b>-</b>	<b>0.00%</b>
<b>Total</b>	<b>2,244,353,881</b>	<b>100.00%</b>	<b>2,258,663,700</b>	<b>100.00%</b>	<b>14,309,819</b>	<b>0.64%</b>

2014 represents the second year in the new 4 year Phased-In Assessment period. Properties have been reassessed and the new Current Value Assessment (CVA) will be phased-in over a 4 year period except for if the property value has decreased in which case the new assessed value will take effect immediately.

The Residential tax class is the largest proportion of Clearview's taxable property classes at 79.81%. The next largest is the Farm tax class at 13.64% followed by the Commercial tax class at 4.46%. Clearview has one of the largest Farm tax bases proportionately to the tax base as a whole in all of Simcoe County and commensurately one of the lowest Industrial tax bases proportionately at only 0.55%. The servicing of the Stayner Industrial area which is part of the \$10 million Federal/Provincial Stayner-Wasaga Beach sewer servicing grant will allow increased growth in Clearview's Industrial tax base through newly serviced industrial land.

The 'Change' column shows the increase or decrease in assessed values from the prior year. Changes can occur due to new construction, new expansions, reassessments, vacancies, demolition or fire, and reassignment from one tax class to another. New properties may take upwards of three years before they appear on the tax roll prepared by MPAC. The properties are then assessed property taxes retroactively.

The increase in Residential is due to new residential construction.

The decrease in Commercial is due to assessment appeals by several large Commercial property owners.

The decrease in Industrial is due to assessment appeals by several large Industrial property owners.

The large reduction in the Payments in Lieu Residential property tax class and the large increase in the Payments in Lieu Commercial property tax class is due to the reassignment of some of the assessed value of Provincial Parks located in Clearview.

The 'Increase in Clearview Property Taxation Revenue from new Growth' chart on the previous page shows a 0.70% increase while the '2013 Assessment Growth/Loss – Changes in Full CVA' chart above shows a 0.64% increase. This is due to the effect of tax ratios on the property tax base. The first chart shows the net effect of the growth in relation to changes in the property taxes received. The second chart shows the changes in the assessed values and the total property tax base. The effect of the tax ratios in relation to the assessed values is shown on the following page.

## 2014 Assessed Values and Weighted Assessment Value after Tax Ratio adjustment

Realty Tax Class	----- 2014 (ratios est.) -----			Change (ratios est.)	
	Total Full Current Value Assessment	Weighted Assessment	% of Total	\$ Weighted Assessment	% change
<b>Taxable</b>					
Residential	1,802,593,204	1,802,593,204	87.49%	18,932,253	1.06%
Farm	308,129,913	77,032,478	3.74%	(472,065)	-0.61%
Managed Forest	9,512,300	2,378,075	0.12%	18,150	0.77%
Pipeline	4,514,000	5,852,852	0.28%	(15,559)	-0.27%
<b>Subtotal</b>	<b>2,124,749,417</b>	<b>1,887,856,610</b>	<b>91.63%</b>	<b>18,462,779</b>	<b>0.99%</b>
Multi-Residential	7,029,000	10,814,117	0.52%	-	0.00%
Commercial	100,629,890	125,998,685	6.12%	(746,014)	-0.59%
Industrial	12,468,493	19,182,776	0.93%	(3,383,108)	-14.99%
<b>Subtotal Protected</b>	<b>120,127,383</b>	<b>155,995,578</b>	<b>7.57%</b>	<b>(4,129,121)</b>	<b>-2.58%</b>
<b>Subtotal Taxable</b>	<b>2,244,876,800</b>	<b>2,043,852,188</b>	<b>99.20%</b>	<b>14,333,658</b>	<b>0.71%</b>
<b>Payments in Lieu</b>					
Residential	3,782,700	3,782,700	0.18%	-	0.00%
Commercial	9,558,500	11,968,198	0.58%	-	0.00%
Industrial	445,700	685,709	0.03%	-	0.00%
<b>Subtotal PIL</b>	<b>13,786,900</b>	<b>16,436,607</b>	<b>0.80%</b>	<b>-</b>	<b>0.00%</b>
<b>Total</b>	<b>2,258,663,700</b>	<b>2,060,288,795</b>	<b>100.00%</b>	<b>14,333,658</b>	<b>0.70%</b>

While Residential property classes represent 79.81% of the taxable value of Clearview's property tax base they pay 87.49% of the total property taxes. This is due to properties in the Farm and Managed Forest property classes having their assessed values modified to 25% for tax levy purposes due to the tax ratio applied to them. Similarly the Commercial property class values are increased by 125% for tax levy purposes and represent 4.46% of the total property tax base while paying 6.12% of the total Clearview taxes levied. Industrial is increased by 154% and while representing 0.55% of the tax base pays 0.93% of the taxes.

### Tax Ratios to be used by all Municipalities within Simcoe County

<u>Property Class</u>	<u>2014</u>
Residential/Farm	1.0000
Farmland Awaiting Development I	0.7500
Farmland Awaiting Development II	1.0000
Multi-Residential	1.5385
Commercial	1.2521
Industrial	1.5385
Pipelines	1.2966
Farmlands	0.2500
Managed Forests	0.2500

### Tax rate reductions:

Additional tax rate reductions may apply in the following circumstances and reduced by the following amounts;

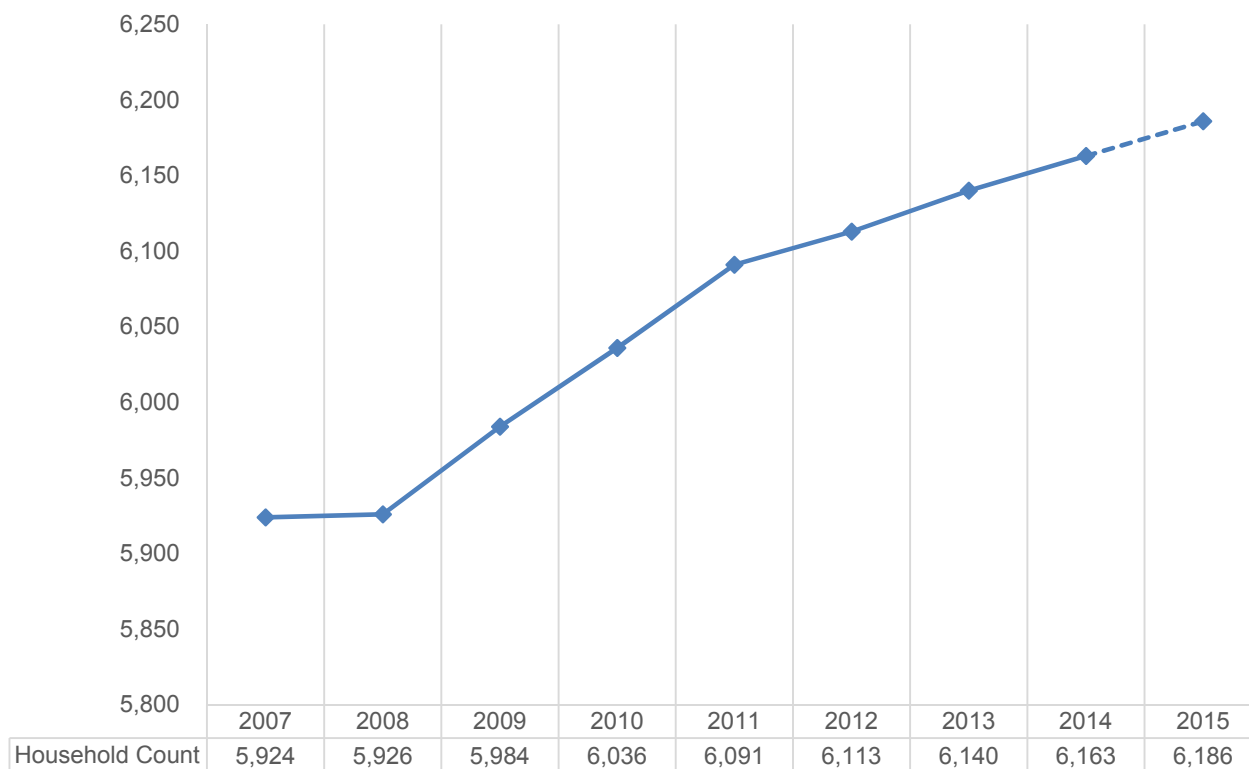
- The vacant land, vacant units and excess land subclasses in the residual commercial property class is 30%;
- The vacant land, vacant units and excess land subclasses in the residual industrial property class is 35%;
- The first subclass of farmland awaiting development in the residential class is 25%;

The property tax ratios and property tax rate reductions did not change from the prior year. Taxes are further modified by reductions for vacant commercial and industrial properties and also capping of certain tax increases and a possibility of claw-backs as set out by the Province of Ontario.

## MPAC Household Counts for Clearview

Each year Municipal Property Assessment Corporation (MPAC) provides municipalities with the total number of households in the municipality and this information is used for determining funding for unconditional grants to the municipality, among other things. Clearview's household count increased by 23 over the prior year from 6,140 (2013) to 6,163 (2014). Current trends suggest an increase to 6,186 for 2015.

### MPAC HOUSEHOLD COUNTS FOR CLEARVIEW



## Clearview's Growth compared to other Simcoe County Municipalities

Clearview has consistently experienced below average growth in the property tax base as compared to the other municipalities in Simcoe County. As a result, Clearview ranks 13<sup>th</sup> out of 16 communities in Simcoe County for cumulative growth from 2006 to 2012 and 14<sup>th</sup> for 2012 growth. The low growth has translated into Clearview receiving significantly lower taxation revenues from new residences and businesses compared to the rest of Simcoe County and some of our neighbouring municipalities.

### Ranking by Cumulative 2007-2013 growth

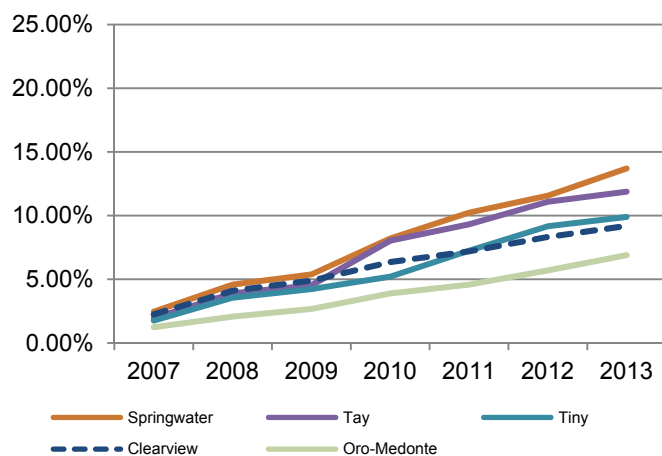
	2007	2008	2009	2010	2011	2012	2013	Cumulative 2007-2013	Ranking 2007-2013
Bradford-West Gwillimbury	3.80%	5.51%	4.06%	6.27%	6.28%	6.78%	4.99%	44.30%	1
Collingwood	3.93%	3.20%	2.48%	4.29%	3.66%	1.88%	2.87%	24.53%	2
Wasaga	5.06%	3.44%	2.25%	2.41%	2.39%	3.39%	2.73%	23.76%	3
New Tecumseth	2.73%	2.68%	1.94%	2.98%	1.23%	2.69%	2.77%	18.30%	4
Essa	1.77%	2.88%	2.75%	2.74%	2.08%	1.66%	2.26%	17.29%	5
Springwater	2.45%	2.08%	0.77%	2.68%	1.87%	1.20%	1.92%	13.70%	6
Innisfil	1.89%	3.00%	-0.22%	1.66%	1.74%	2.12%	2.30%	13.15%	7
Severn	2.40%	2.46%	0.50%	1.97%	1.20%	1.71%	1.76%	12.62%	8
Midland	2.70%	2.17%	1.40%	3.48%	0.46%	1.11%	0.23%	12.09%	9
Tay	1.95%	1.91%	0.61%	3.35%	1.19%	1.62%	0.71%	11.88%	10
Penatanguishene	1.95%	2.81%	0.93%	2.49%	0.77%	1.08%	0.31%	10.78%	11
Tiny	1.75%	1.76%	0.66%	0.94%	1.94%	1.79%	0.67%	9.90%	12
Clearview	2.25%	1.82%	0.75%	1.39%	0.79%	1.06%	0.80%	9.19%	13
Adjala-Tosorontio	2.03%	0.83%	0.12%	0.93%	0.84%	1.04%	1.10%	7.09%	14
Ramara	2.24%	1.58%	0.44%	1.37%	0.68%	0.56%	-0.01%	7.05%	15
Oro-Medonte	1.24%	0.82%	0.58%	1.19%	0.67%	1.07%	1.13%	6.89%	16

## Ranking by 2013 growth

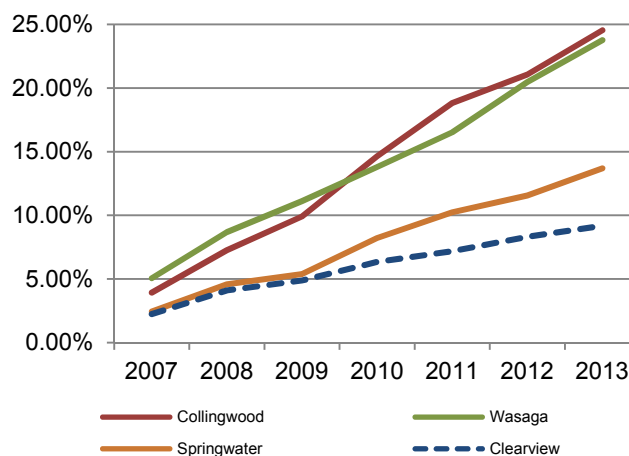
	2007	2008	2009	2010	2011	2012	2013	Cumulative 2007-2013	Ranking 2013
Bradford-West Gwillimbury	3.80%	5.51%	4.06%	6.27%	6.28%	6.78%	4.99%	44.30%	1
Collingwood	3.93%	3.20%	2.48%	4.29%	3.66%	1.88%	2.87%	24.53%	2
New Tecumseth	2.73%	2.68%	1.94%	2.98%	1.23%	2.69%	2.77%	18.30%	3
Wasaga	5.06%	3.44%	2.25%	2.41%	2.39%	3.39%	2.73%	23.76%	4
Innisfil	1.89%	3.00%	-0.22%	1.66%	1.74%	2.12%	2.30%	13.15%	5
Essa	1.77%	2.88%	2.75%	2.74%	2.08%	1.66%	2.26%	17.29%	6
Springwater	2.45%	2.08%	0.77%	2.68%	1.87%	1.20%	1.92%	13.70%	7
Severn	2.40%	2.46%	0.50%	1.97%	1.20%	1.71%	1.76%	12.62%	8
Oro-Medonte	1.24%	0.82%	0.58%	1.19%	0.67%	1.07%	1.13%	6.89%	9
Adjala-Tosorontio	2.03%	0.83%	0.12%	0.93%	0.84%	1.04%	1.10%	7.09%	10
<b>Clearview</b>	<b>2.25%</b>	<b>1.82%</b>	<b>0.75%</b>	<b>1.39%</b>	<b>0.79%</b>	<b>1.06%</b>	<b>0.80%</b>	<b>9.19%</b>	<b>11</b>
Tay	1.95%	1.91%	0.61%	3.35%	1.19%	1.62%	0.71%	11.88%	12
Tiny	1.75%	1.76%	0.66%	0.94%	1.94%	1.79%	0.67%	9.90%	13
Penatanguishene	1.95%	2.81%	0.93%	2.49%	0.77%	1.08%	0.31%	10.78%	14
Midland	2.70%	2.17%	1.40%	3.48%	0.46%	1.11%	0.23%	12.09%	15
Ramara	2.24%	1.58%	0.44%	1.37%	0.68%	0.56%	-0.01%	7.05%	16

The charts below show Clearview's growth compared to two sets of comparators. The hashed line represents Clearview in both charts.

**Cumulative Growth 2007-2013  
Clearview and Comparators**



**Cumulative Growth 2007-2013  
Clearview and Simcoe Neighbours**



Clearview's tax base grew 9.2% since 2007. With the exception of one municipality, all of Clearview's comparators have seen their property tax base grow faster than Clearview's since 2007. Tiny Township's grew 9.9%, Tay Township's grew 11.2%, Springwater Township's grew 13.7%, and only Oro-Medonte Township at 6.9% grew slower than Clearview.

Clearview's closest neighbours have grown much faster than Clearview since 2007. Springwater Township's property tax base grew 13.7%, Town of Wasaga Beach 23.8% and Town of Collingwood 24.5%. Clearview's tax base growth of 9.2% in the 6 year period from 2007 to 2013 was less than the inflation rate of 11.0%.

With Clearview's tax base growing slower than inflation and a desire to maintain and/or increase service levels to the public over that same period and with the need to find funds to repair and replace infrastructure, there has been upwards pressure on the property tax rates.

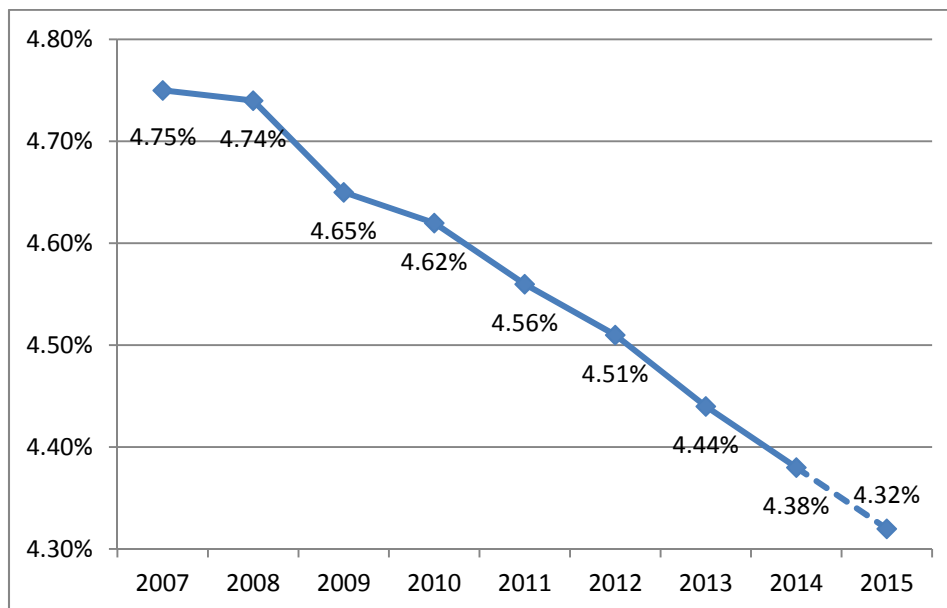
For 2014, it is estimated that a \$115,087 increase in spending represents a 1% increase in Clearview's own overall tax rate. An estimated \$211,380 increase in spending represents a 1% increase in the Net combined tax rate which includes Clearview, Policing Services, County of Simcoe, and the four School Boards.

Annual growth is forecasted to increase in the coming years with the construction of the sewer servicing currently underway in Stayner. The servicing will permit 4,700 additional housing units which is almost double the current size of Stayner.



## Clearview's % share of County Budget

As Clearview's new growth and property assessment increases have been below the average for the County, Clearview's share of the total County tax levies has reduced commensurately. In 2007 Clearview accounted for 4.75% of total County tax levies and by 2014 this had decreased to 4.38%. At current trends it may decrease to 4.32% in 2015.



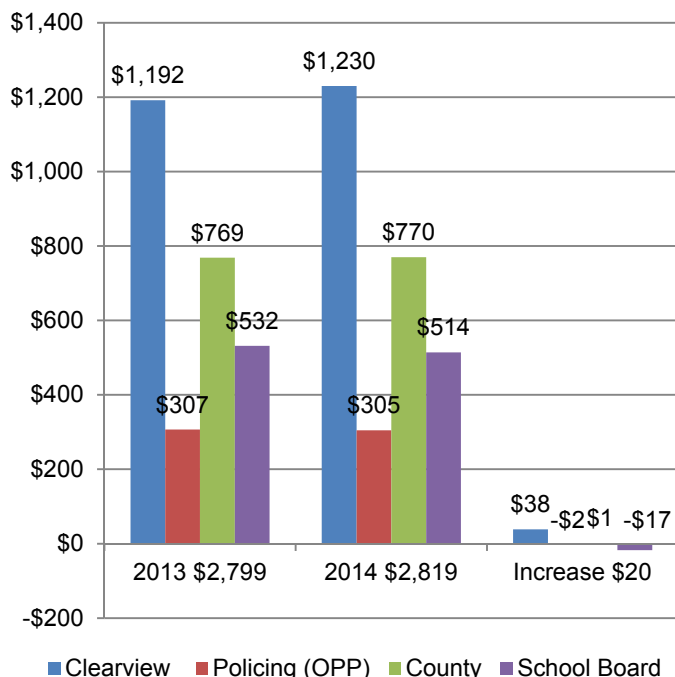
Municipality	2007	2008	2009	2010	2011	2012	2013	2014
Innisfil	11.61%	11.53%	11.68%	11.54%	11.47%	11.47%	11.46%	11.49%
New Tecumseth	9.91%	9.93%	9.86%	9.87%	9.86%	9.75%	9.83%	9.89%
Bradford-West Gwillimbury	7.80%	7.89%	8.09%	8.26%	8.52%	8.84%	9.29%	9.58%
Oro-Medonte	8.81%	8.70%	8.54%	8.45%	8.32%	8.20%	8.15%	8.09%
Collingwood	7.62%	7.72%	7.72%	7.75%	7.83%	7.90%	7.88%	7.95%
Wasaga Beach	7.27%	7.45%	7.59%	7.73%	7.79%	7.88%	7.83%	7.91%
Tiny	7.63%	7.57%	7.59%	7.59%	7.52%	7.57%	7.48%	7.37%
Springwater	5.88%	5.88%	5.87%	5.84%	5.85%	5.85%	5.83%	5.83%
Severn	5.29%	5.28%	5.29%	5.28%	5.29%	5.28%	5.25%	5.24%
Essa	5.25%	5.21%	5.19%	5.23%	5.21%	5.19%	5.21%	5.22%
Ramara	4.68%	4.66%	4.68%	4.68%	4.65%	4.63%	4.58%	4.50%
<b>Clearview</b>	<b>4.75%</b>	<b>4.74%</b>	<b>4.65%</b>	<b>4.62%</b>	<b>4.56%</b>	<b>4.51%</b>	<b>4.44%</b>	<b>4.38%</b>
Midland	4.71%	4.71%	4.59%	4.58%	4.60%	4.51%	4.41%	4.30%
Adjala-Tosorontio	4.00%	3.98%	3.91%	3.86%	3.79%	3.74%	3.71%	3.68%
Tay	2.54%	2.52%	2.53%	2.52%	2.56%	2.56%	2.55%	2.52%
Penetanguishene	2.24%	2.23%	2.22%	2.20%	2.18%	2.15%	2.11%	2.05%
	99.99%	100.00%	100.00%	100.00%	100.00%	100.03%	100.01%	100.00%

Note: Numbers may not add up to 100.00% due to rounding.

The percentage share of the Simcoe County budget in the chart above is based on the total weighted assessment of each municipality's taxable properties as a portion of Simcoe County's total weighted assessment of taxable properties.

## 0.71% Increase in 2014 Property Taxes for the Average Home

**Residential Tax Bill (est.) on \$250,750  
(2013) vs \$253,250 (2014)**



The average net tax increase is 0.71%. The average home in Clearview had an assessment increase of \$2,500 from \$250,750 (2013) to \$253,250 (2014) which is approximately 1.0%. The tax increase on this average home is \$20 from \$2,799 (2013) to \$2,819 (2014). The breakdown of the increase is an additional \$38 for Clearview, a decrease of \$2 for Policing, an increase of \$1 for Simcoe County and a decrease of \$17 for School Boards.

The tax increase for residential homes works out to approximately the % increase in assessed value less 0.3%. For example, the average property increased 1.0% from 2013 to 2014 and 0.71% is approximately as follows: 1.0% (assessment increase) - 0.3% = average tax rate increase accurate to 1 decimal place due to rounding.

If a property tax bill increased more or less than 0.71% then it is due to the increase or decrease in the property's assessed value over the prior year and changes in the distribution of taxes to the various property tax classes due to reassessments, property tax class shifts and the effect of tax ratios.

The average home assessed value is the Median 2014 Phased-in Assessment for a 'Single-family detached home (not on water)' from MPAC's December 2013 Phased-In Assessment Report – Roll Edition. It is the second year in the 4 year Phased-in Assessment cycle and the chart shows how much the prior year's median assessed value property would have paid in the prior tax year.

### Clearview Tax Levy

The Clearview levy increase is 3.21% for 2014 not including the increase in the Policing portion of the levy. The two biggest impacts on taxes to the budget this year were the Province's reduction in OMPF grant funding for general services of \$195,200 (1.70%) and the less than anticipated growth in the tax base which was \$14,380 (0.13%) under the \$100,000 initially budgeted. In addition, there is an increase to the transfer to library reserve of \$25,000 (0.22%). Policing costs are included in the Clearview levy on the property tax bill and are broken out here for illustrative purposes. Policing costs did not increase as much as anticipated due to a 1% reduction in the overall budgeted Huronia West OPP costs to Clearview from 25% (2013) to 24% (2014).

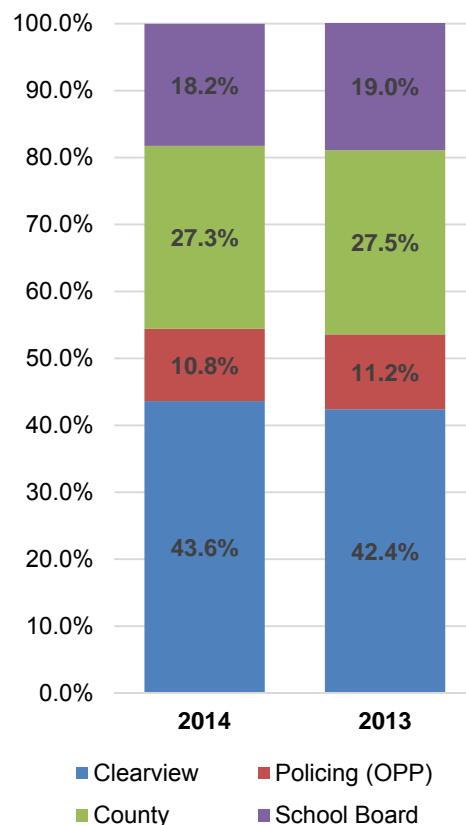
### Simcoe County Tax Levy

The Simcoe County levy increase for all of Simcoe County averaged out is estimated to be 2%. When calculated for the average residential property in Clearview there is an effective 0.15% increase in actual County related property taxes. Property value increases or decreases would modify this number. The Simcoe County Waste Levy was previously combined with the Simcoe County levy to produce a modified levy. Uploading of Social Services costs, among others, from the County level to the Provincial level has reduced these expenses for the County.

### School Board Tax Levy

The four school boards that service Clearview are; Simcoe County District School Board, Simcoe Muskoka Catholic District School Board, Conseil scolaire Viamonde, and Conseil scolaire de district catholique du nouvel-Ontario. The School Boards tax rate for residential properties in Ontario decreased by 4.25% from .212% to .203%. When calculated for the average residential property in Clearview there is an effective 3.29% decrease. As mentioned above, property assessment value increases or decreases would modify this number.

**Components of Residential  
Property Tax Bill**



## Clearview Tax Rates

Property Tax Class	2013 Clearview Tax Rate	2014 Clearview Tax Rate	2013 Clearview Tax Revenue	2014 Clearview Tax Revenue	change
Residential	0.00597566	0.00605954	\$ 10,069,009	\$ 10,530,269	\$ 461,260
Multi Residential	0.00919353	0.00932259	\$ 61,258	\$ 63,255	\$ 1,997
Commercial Occupied	0.00748210	0.00758714	\$ 723,329	\$ 757,462	\$ 34,133
Commercial Excess Vacant	0.00523747	0.00531100	\$ 18,252	\$ 19,063	\$ 811
Industrial Occupied	0.00919353	0.00932259	\$ 107,074	\$ 96,143	\$ (10,931)
Industrial Excess Vacant	0.00597579	0.00605968	\$ 9,432	\$ 10,125	\$ 693
Pipeline	0.00774804	0.00785680	\$ 33,656	\$ 34,514	\$ 858
Farmland	0.00149390	0.00151488	\$ 388,739	\$ 416,880	\$ 28,141
Managed Forest	0.00149390	0.00151488	\$ 12,308	\$ 13,197	\$ 889
			\$ 11,423,057	\$ 11,940,907	\$ 517,850

The vast majority of Clearview tax revenue is from the Residential property tax class with the Commercial property tax class a distance second. Clearview does not identify the largest property tax payers due to privacy. No property owners pay more than 10% of the total taxes collected.

## Tax Installments

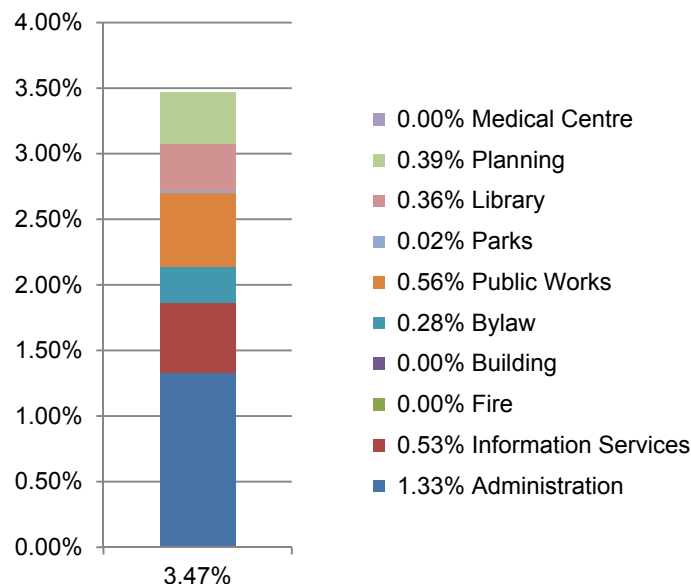
Billing	Instalment	Due Date
Interim Tax Bill	1	March 26, 2014
Interim Billing	2	June 25, 2014
Final Tax Bill	1	September 25, 2014
Final Tax Bill	2	November 25, 2014

The Interim Tax Bill is 50% of the prior year's tax levy including Local Improvement charges and/or BIA levies if applicable, plus any prior year adjustments if processed before the Interim Tax Bill is printed. The Final Tax Bill is the entire current year's tax levy including Local Improvement charges and/or BIA levies if applicable less the amount from the Interim Tax Bill. The entire tax increase or decrease will be reflected on the Final Tax Bill and as such the Final Tax Bill is typically more than the Interim Tax Bill. The total taxes for the year would be the total of the 4 tax instalments and not double the Final Tax Bill.

Tax due dates are approximately the same dates each year and are determined by Finance Procedure 2010-001 'Property Tax Instalment Due Dates'.

## 2014 Clearview Budget

### Components of Clearview's 3.47% Total Increase

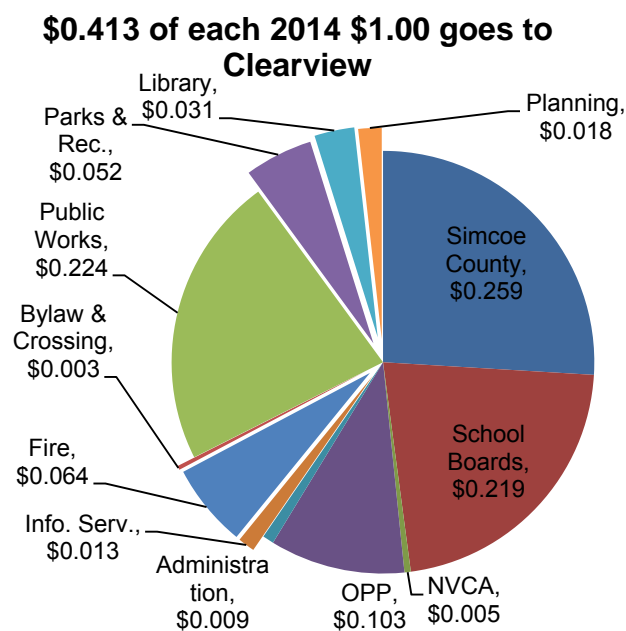
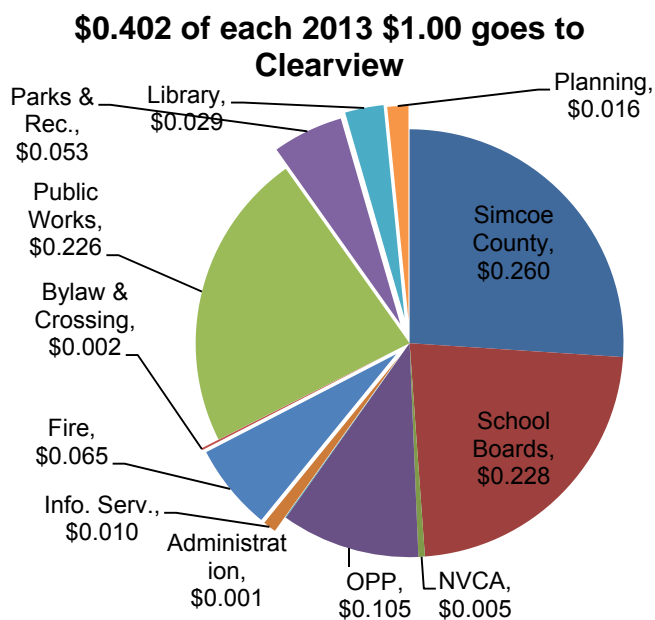


This chart takes the 3.47% increase (est.) for Clearview controlled expenses (Policing costs excluded) from the 2014 General Operating and Capital Budget Summary and translates it into a portion of the 'Total Clearview Tax increase' before adjusting for changes in the taxes refunded by assessment change, if any, and the effects of the property tax base increase from new growth.

The largest increases are in Administration and Information Services. In Administration, reductions in revenues (primarily OMPF) is the largest factor. The replacement of the phone system is the largest factor in Information Services. The reduction in OMPF funding is expected to be on-going while the replacement of the phone system is a one-time expense.

The total increase of 3.47% is larger than the 3.21% increase affecting the average residential home due to the higher proportion of taxes paid by Industrial, Commercial and Multi-residential properties as discussed in the tax ratios section of this document. The total increase in 2014 is under half of the 2013 increase which was approximately 7.0%.

### Where your Total Tax Dollars are Spent



Note the proportions in this chart are based on the total taxes collected including residential and non-residential whereas the chart on the previous page shows taxes specifically for a residential property. Non-residential properties have different tax ratios.

## What is the Clearview Budget?

Clearview's total Fiscal 2014 budget is \$96,841,000 including anticipated Development Charges revenue which was not previously shown in the budget prior to 2012. The budget is divided into two major categories: Operating and Capital. The Municipal Act (2001) requires a balanced budget. Clearview budgets using a modified accrual basis and does not budget for amortization although amortization is calculated and included in the year-end financial statements.

### What is the Operating Budget?

The operating budget is a proposed plan of revenue and expenditures for a given year. The operating budget funds Clearview's day-to-day expenses, including salaries and benefits of Clearview employees, rent and utilities, materials and supplies, and equipment needed to provide public safety, recreation, water, sewer, roads, and other services to Clearview residents. The operating budget is \$25,904,000 which represents 27% of the total municipal budget.

### What is the Capital Budget?

Capital projects are individual physical assets that cost more than \$5,000 or pooled assets that cost more than \$20,000 and are recorded as Tangible Capital Assets. The capital budget is \$69,118,000 which represents 73% of the total Clearview budget and is funded through a combination of taxation, user fees, borrowing, developer contributions and development charges, and other sources. Proposed projects that are contingent on grant funding are included as the municipality cannot apply for grants if the project in its entirety is not already included in the capital budget, even if the spending is anticipated to occur in a future budget year that has not yet been approved by Council. The municipality also includes anticipated developer contributions of new infrastructure in the capital budget.

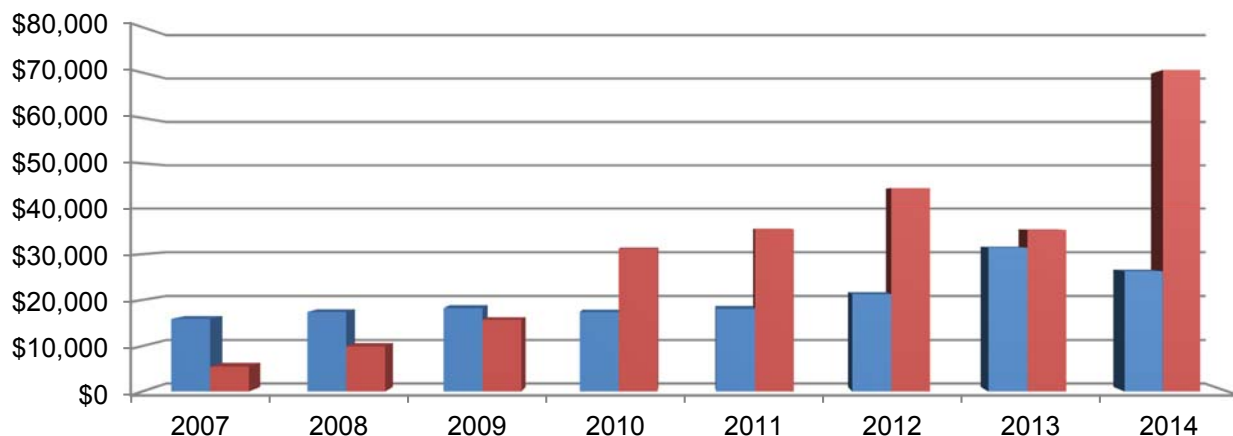
### Budget History

The capital budget has included a large sewer expansion project exceeding \$20,000,000 since 2010 that has not proceeded yet as it is contingent on either grant or developer funding. A \$10,000,000 grant was approved for the sewer project in January 2013 and the project was tendered in January 2014. Construction is expected to commence in 2014 and conclude in 2015. Upon review of the entire project it was determined that at least two portions of the project would be owned by Wasaga Beach and not Clearview. These items totaling \$8,900,000 were removed from the Sewer Capital budget and moved to the Sewer Operating budget in 2013. The large increase in the Capital Budget in 2014 consists of \$12,500,000 for an anticipated Developer built water system and \$8,500,000 Developer build sewage system in Nottawa. The operating budget increased by \$10,156,992 in 2013 due in large part to the reclassification of two Sewer projects from Capital to Operating. The operating budget increased by \$1,971,879 in 2012 due to the new inclusion of budgeted development charges revenues that were not previously included. PSAB accounting standards changed starting in 2010 budget year that required items that were once budgeted in the Operating Budget shall be moved to the Capital Budget. The reduction in the Operating Budget from 2009 to 2010 is partly due to this change.

### Forecast

The 2015 operating budget is expected to return to 2013 levels with the completion of the KRESI works portion of the Stayner-Wasaga Beach sewer connection project. The 2015 capital budget is expected to decrease slightly. The completion of the large Conc. 10/Cty. Rd. 91 road project and a large part of the Stayner-Wasaga Beach sewer connection project will reduce the capital budget however water, roads, and other Developer funded works related to the sewer project is expected to commence.

## Clearview 8 Years Budget History Figures in Thousands



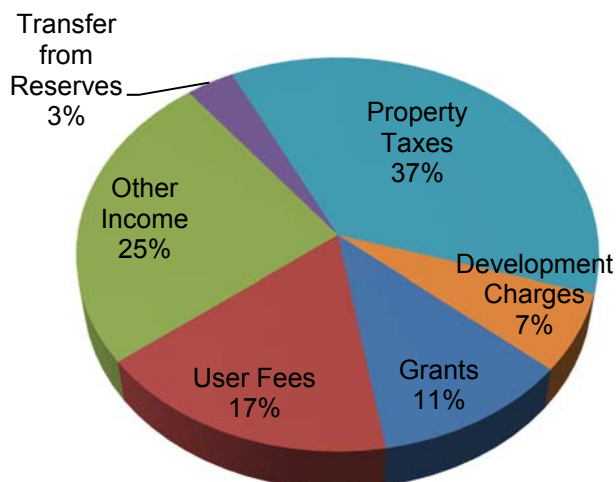
	2007	2008	2009	2010	2011	2012	2013	2014
Operating Budget	\$15,994	\$17,527	\$18,328	\$17,470	\$18,156	\$21,263	\$31,420	\$26,281
Capital Budget	\$5,461	\$9,926	\$15,773	\$31,223	\$35,437	\$44,551	\$35,300	\$70,560

## Where the Money Comes From

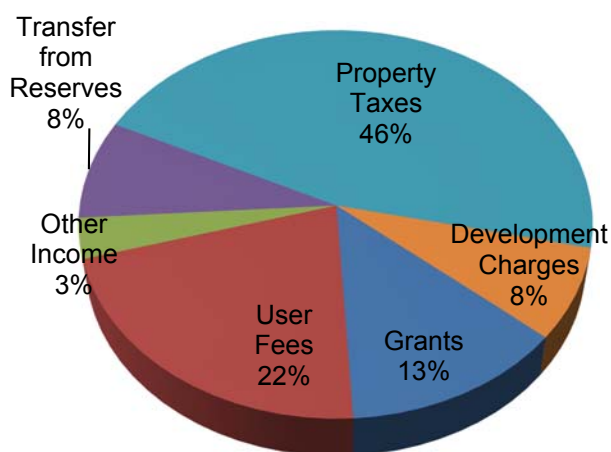
The pie chart below shows the revenue sources for the Clearview budget. Property Taxes are the largest source of revenue with User Fees and Grants as the next largest sources. Any surplus from the prior year now goes into the Tax Stabilization Reserve and is transferred into the budget through the Transfer from Reserves category. The information is from the revenues section of the "Total Clearview Operating Fund" chart in the back of this booklet.

The main change from 2013 to 2014 is the large reduction in Other Income. The \$6 million shown as a one-time developer contribution in 2013 for the payment of the Wasaga Beach Sewer Plant capacity was removed in 2014 as it will now be paid on as a Development Charge on each eligible building permit. The large increase in Transfer from Reserves represents vehicle purchases and road works funded from the Federal Gas Tax grant.

**\$31,419,524 in Total 2013 Revenues**



**\$26,281,427 in Total 2014 Revenues**



Revenue Name	Description
Property Taxes	Based on the municipal property tax rate multiplied by MPAC's taxable assessed value for the property. Also includes Tile Drain loan payments, Creemore BIA, tax write offs, PILT, and tax supplementals, among others.
User Fees	Fees charged only to users of a particular service, primarily municipal water and/or municipal sewer services.
Grants	Grants received from Federal, Provincial, County or other sources.
Development Charges	Charges received from developers of new or expanded properties.
Prior Year Surplus	Unused funds from the previous year – discontinued in 2012. Surpluses are now transferred to the Tax Stabilization Reserve and will be included in 'Transfer from Reserves'.
Transfer from Reserves	Funds from reserves including allocated amounts, surplus amounts and funds contributed by others destined for the reserves.
Other Income	Revenue from sources not categorized above including sale of land, penalties and interest, donations, fees charged to other municipalities for Fire and Library services, vending machines, funds collected for Local Improvements.

## Revenue Trends

Senior Managers review budgeted revenue against actual received for the prior year and adjust budgeted revenues taking into account future trends. Property taxes based on MPAC calculated property assessment values have been and continue to rise at a steady pace to offset inflation, decreases in other revenues, increases beyond inflation in certain costs including policing, and reductions in annual operating grants. Grants revenue is challenged on the operating side by a major reduction in OMPF funding in 2013 and regular decreases announced for the next 4 years. Federal Gas Tax infrastructure funding has been capped at an annual amount and has not been adjusted for inflation for years and budget announcements will continue that trend. Development Charges revenues are highly variable and depend upon eligible building permits. Thousands of new units have received approval over the past few years and this is expected to increase once the Stayner-Wasaga Beach sewer project is completed in 2015.

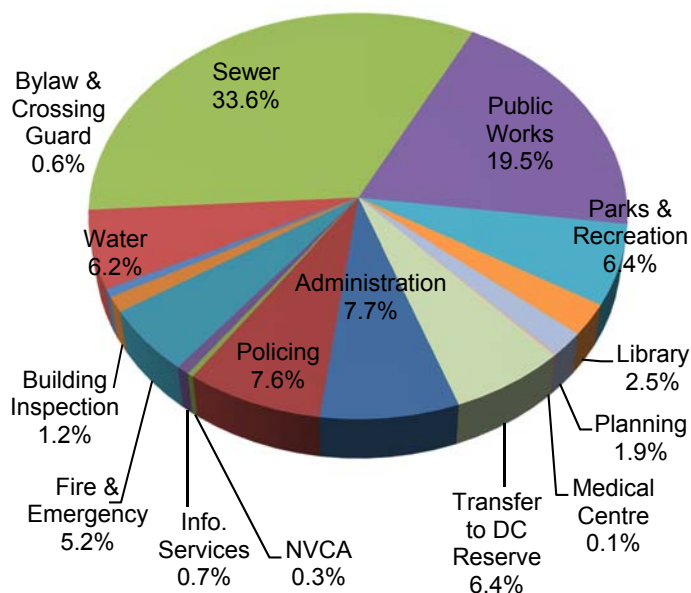
Water and Sewer user fees were scheduled to increase at a steady rate for a 6 year period based on the approval of the 6-year Water Financial Plan in January of 2011. Other Income continues to remain constant for the standard portions while several Local Improvement initiatives may provide additional funds, although they are targeted to offset the related expenses. 2015 is forecasted to be more similar to 2014 than 2013 in terms of revenue sources due to the single-item change from 2013.



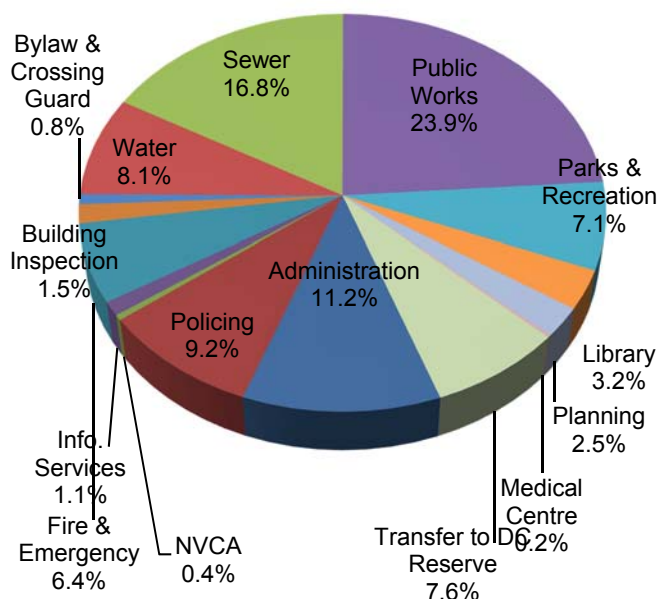
## Where the Money is Spent – by Department

The following chart shows how the expenses were allocated by Department with the NVCA requisition broken out. The information is from the “Total Operating” line for each department, sub-department, or NVCA allocation from the charts in the back of this booklet. Sewer expenses were larger as a percentage in 2013 due to \$8.9 million budgeted as Operating expense. \$6 million, representing the Capacity buy-in fee for the Wasaga Beach Sewer Plant connection was removed from the Operating budget in 2014 as it will now be paid by installment with each applicable Stayner settlement area building permit rather than in a single advance payment.

**\$31,419,524 in Total 2013 Expenses**



**\$26,281,427 in Total 2014 Expenses**



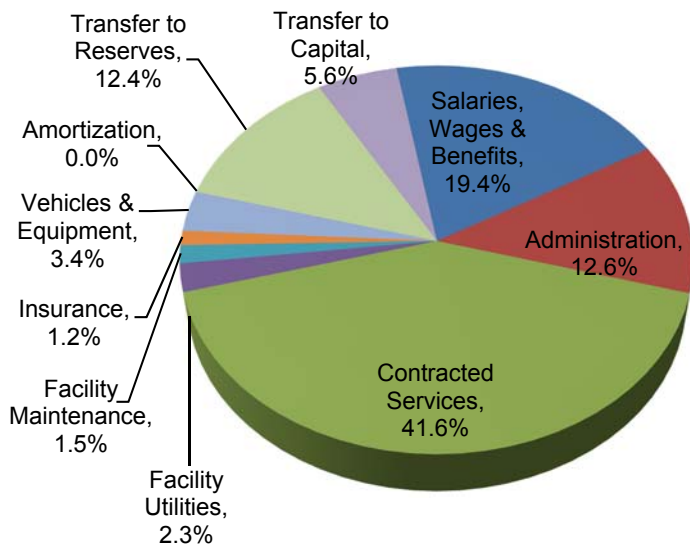
Department	Description
Administration	Council, Administration and Clerk's office, Human Resources, and Financial services.
Policing	Protection of lives and property of the inhabitants contracted out to Huronia West OPP.
NVCA	Nottawasaga Valley Conservation Authority is dedicated to preservation of a healthy environment.
Info. Services	Information services including GIS and information technology.
Fire & Emergency	Protection of lives and property of the inhabitants of Clearview.
Building Inspection	Building permit approval, inspections, enforcement and other related activities. Self-funding.
Bylaw & Crossing Guard	Enforcement of municipal bylaws and other Provincial Statutes and safe street crossings.
Water	Production and delivery of safe, potable water to selected areas. Self-funding from user fees.
Sewer	Collection and treatment of wastewater for Stayner and Creemore. Self-funding from user fees.
Public Works	Roadways, sidewalks, drainage, including summer and winter maintenance.
Parks & Recreation	Arenas, parks, curling rinks, sporting fields, and other recreation and cultural activities.
Library	Provision of library services for Clearview with branches located in Stayner, Creemore and New Lowell.
Planning	Preparing Official Plan, Comprehensive and Zoning bylaws and other development related activities.
Medical Centre	Management of medical services facility in Creemore. Self-funding.
Transfer to DC Reserves	Transfer of Development Charge funds collected for future use.

## Where the Money is Spent – by Expense Category

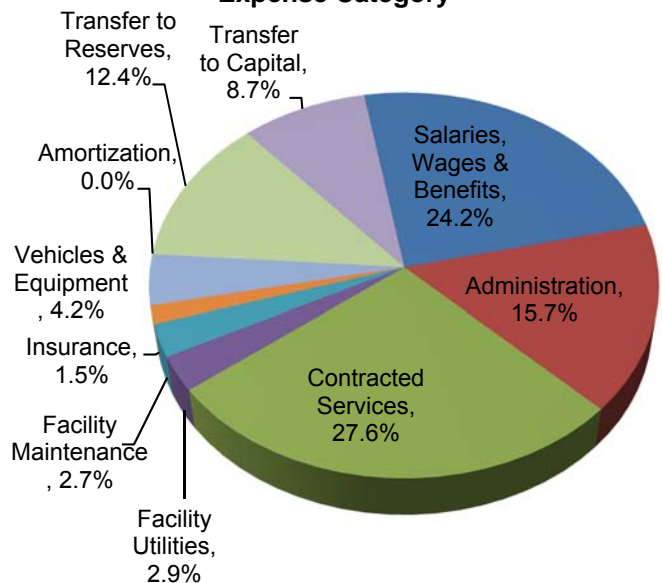
The following chart shows how the expenses were allocated by expense category in the Operating Budget. It should be noted that a large Sewer Contracted Services expense of \$8,900,000 appears this year for the first time. It was previously accounted for in the Capital Budget. The information is from the expenses section of the “Total Clearview Operating Fund” chart in the back of this booklet.

Contracted Services is the largest expense category in 2013 and 2014. The larger Contracted Services percentage in 2014 is due to \$8.9 million budgeted as operating expense for the Stayner Sewer project. \$6 million representing the Wasaga Beach Sewer Plant capacity buy-in was removed in 2014 as the amount will be paid with each eligible building permit rather than in one single advance payment. The other categories remained relatively stable in terms of dollars and their increased percentage of total Operating budget expenses are due to the budgeting change. 2015 is forecasted to be more similar to 2014 than 2013 due to the removal of the large one-time item from 2013.

**\$31,419,524 in Total 2013 Expenses by Expense Category**



**\$26,281,427 in Total 2014 Expenses by Expense Category**



Expense Category	Expenses
Salaries, Wages & Benefits	Salaries, wages, benefits, vacation pay accrual adjustments
Administration	NVCA requisition, Council allowances, Tile Drain loan disbursements, Creemore BIA disbursements, loan and debenture principal and interest, net Community Hall expenses, equipment rentals, Public Works materials, blue boxes, vending machine supplies, mileage, telephone, photocopying, printing, office supplies, books, memberships, training, tax collection costs, allowance for doubtful accounts, public relations, grants, advertising, equipment maintenance, equipment leases, software, health & safety, internal transfers, loss/gain on disposal of assets, expenses not assigned to other categories.
Contracted Services	Water purchase from CNT pipeline, OPP contract, consulting services, 911 billing, legal fees, software support, other contractors including cleaning, auditors, road sweeping, ditching, patching/paving, water/sewer main construction owned by third parties, infrastructure repair & maintenance contractors, etc.
Facility Utilities	Electricity, natural gas, other utilities.
Facility Maintenance	Building maintenance, public works shed maintenance, grounds keeping at community halls, cleaning supplies, clothing, chemicals, small tools, trails and tree maintenance.
Insurance	Property, vehicle, equipment, liability and other insurances.
Vehicles & Equipment	Fuel, repair, maintenance of vehicles and equipment.
Amortization	Amortization of TCA.
Transfers to Reserves	Transfers to reserves from DCs collected, other non-DCs collected, and funds allocated to reserves.
Transfers to Capital	Funding for capital projects from taxation.

## Closing the Budget Gap

The following changes were made from the budget first proposed by members of the Senior Management Team in November of 2013.

Items changed by Staff	Department	2014
Removed Fire Department Summer Student funding	Fire	10,000
Added Schell Farm Consulting	Public Works	(20,000)
	<b>Total Increases:</b>	<b>(10,000)</b>

Items changed by Council up to February 10, 2014	Department	2014
Added Walkability study	Planning	(25,000)
Increased Community Grants from \$20,750 to \$22,800	Administration	(2,050)
	<b>Total Increases:</b>	<b>(27,050)</b>

Additional amendments were made to the budget to include the \$2,000,000 (est.) Honeywell Energy Efficiency Project and the \$500,000 (est.) Solar Panel installations at 8 facilities. The Honeywell project will continue through to fall 2015 and involves capital replacement of . The Solar Panel installations is expected to be complete by July 2014.

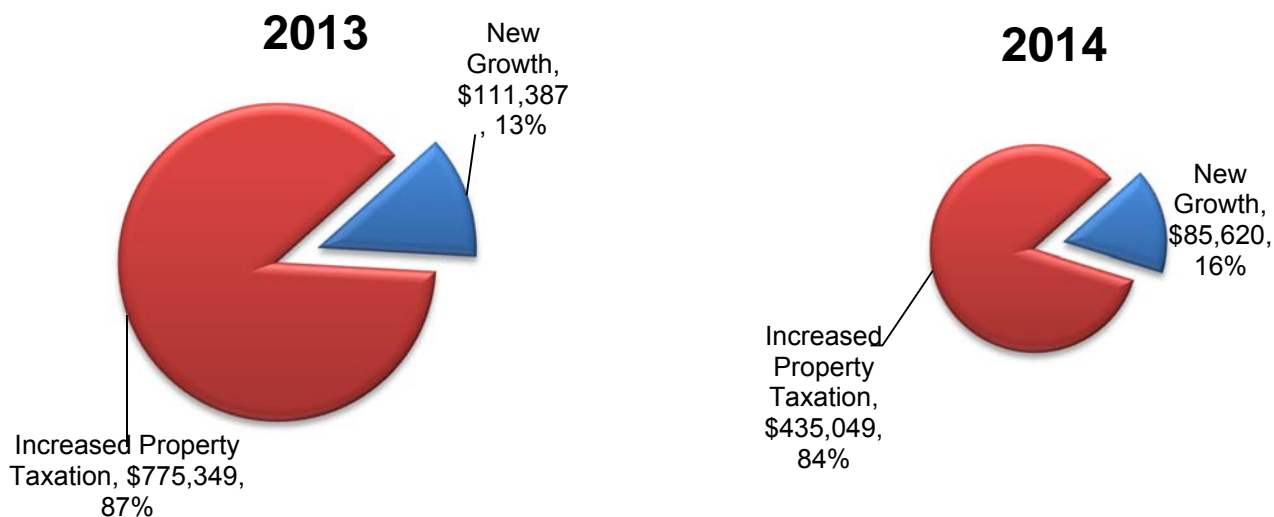
The Honeywell Energy Efficiency Project will result in an estimated 20% or \$116,000 in annual energy savings and \$46,000 in annual maintenance savings. These savings are guaranteed by Honeywell and will reduce operating costs more than offsetting the \$160,000 annual loan payments. The Solar Panel installation is expected to generate revenue for the municipality with the revenue expected to be double the loan servicing costs.

## How was the Budget Shortfall Closed?

Clearview currently faces a \$520,669 budget shortfall for Fiscal 2014 which includes a \$31,848 net increase in policing costs. The budget shortfall is the difference between projected revenues and the estimated costs of continuing to provide the desired levels of services and the projects and initiatives outlined in the proposed budget. The budget shortfall is reduced by the increase in the property tax base due to new growth. The new growth is projected to be \$85,620 (0.74%) which is below the 2013 annual CPI (Ontario) rate of inflation of 1.0%.

Rather than cut service levels it is proposed to increase property taxation and user fees. The majority of the user fees that are proposed to be increased are for services that are 100% paid for by the user fees and so they do not affect property taxation. As such the increase in costs for services that are not 100% supported by user fees are proposed to be offset by an increase in property taxation.

New Growth is forecasted to increase over the coming years due to the new servicing of a large undeveloped part of Stayner. Efforts have been made to integrate our building permit information electronically with MPAC to reduce the amount of time it takes to get new construction onto the tax rolls. Previously it could take up to 3 years to get a new property on the tax rolls and with the improved electronic coordination (Clearview is the second of the 16 Simcoe municipalities to implement this initiative) properties should appear sooner.



## How Clearview Finances some Capital Projects

2014 projected debt requirements for capital projects consist of:

Project	Amount
Creemore Medical Centre	\$300,000
Energy Efficiency Project	\$2,000,000
212 Huron Street	\$222,000
Beattie Property	\$460,000
Land Purchase	\$232,500
Solar Power Generation	\$500,000
Water Well #4	\$608,324
	<b>\$4,322,824</b>

## Impact of Capital Projects on Operating Budget

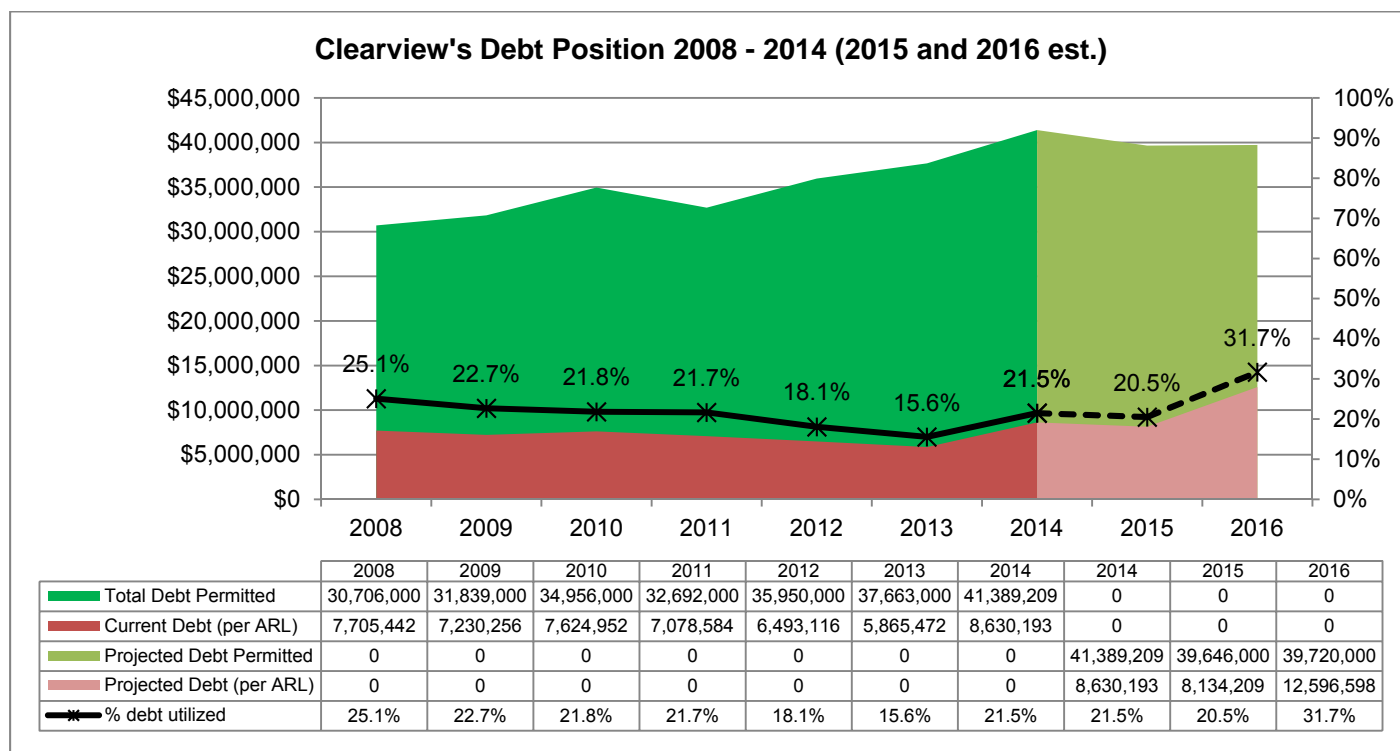
Capital Project Borrowing	Impact on General Operating Budget (Tax funded)	Additional Information
Creemore Medical Centre Expansion	None.	Loan payments offset by new medical centre rents plus renegotiated existing lease rates.
Energy Efficiency Project	Reduced operating expenses for 20 year period guaranteed by Honeywell.	Project will result in energy savings estimated at 20% higher than loan payments.
212 Huron Street	Loan paid from Land Sale Reserve in 2014. Increased operating expenses in 2015.	Expansion of Station Park and parking lot paving, records facility and community groups.
Beattie Property	Loan paid from Land Sale Reserve in 2014. Increase operating expenses in 2015.	Assigned to Library Department.
Land Purchase	Loan paid from Land Sale Reserve in 2014. Increase operating expenses in 2015.	To be announced.
Solar Power Generation	Increased operating revenues. Project will result in estimated revenue 2x higher than loan expense, possibly even more.	Projection of revenue based on Station on the Green solar panel results.
Water Well #4	None. Loan expense assigned to water user rates and not taxation.	Project not expected to go ahead in 2014.

## Total Outstanding Loans and Proposed Loans

Owing Jan. 2014 or proposed	Project	Year Borr.	Rate	Year Paid Off	Notes
\$1,534,462	Creemore Sewer Upgrade	2001	3.65%	2020	Built Sewage Plant and installed sewer lines.
\$165,000	Stayner Sewer Upgrade	1988	2.31%	2013	Upgrade of Stayner Sewage Treatment Plant.
\$684,399	Mill Street Water Upgrade	2005	5.24%	2024	Replace/upgrade of 90 yr old Creemore water mains.
\$2,186,317	Stayner Water Reservoir	2005	4.74%	2024	Built two 2,050 M <sup>3</sup> water reservoirs on Airport Road.
\$228,662	New Lowell Library Replacement	2008	3.16%	2022	Renovation and addition of new building.
\$46,126	Station on the Green Solar	2011	3.10%	2030	Install solar panels to generate income.
\$3,289,243	Joint Emergency Facility	2012	3.79%	2051	Construction costs.
\$300,000	Creemore Medical Centre	2014		2043	Renovation and addition of new building.
\$2,000,000	Energy Efficiency Project	2014		2033	Replace infrastructure to save energy costs.
\$222,000	212 Huron Street	2014		2023	Station Park expansion and other.
\$460,000	Beattie Property	2014		2033	Land purchase for library and other.
\$232,500	Land Purchase	2014		2019	Land purchase for sewer and other.
\$500,000	Solar Power Generation	2014		2033	Install solar panels to generate income.
\$608,324	Water Well #4	2014		2032	Develop new water supply in Stayner.
\$663,762	Creemore Aeration Upgrade	2014		2023	Improve Creemore Sewer.

**\$13,120,795 Total**

## Clearview's Debt Position 2008-2014 (2015 and 2016 est.)



With the assumption that all new debt is amortized over 20 years and that the interest rate for all new debt is 7%, Clearview has the capacity to take on an additional \$31,500,000 of debt. This amount increases to \$37,000,000 at 5% interest and 20 year amortization.

If the amortization of the new debt is longer than 20 years or the interest rate is less than 7% then the capacity is higher.

Clearview's debt capacity is measured by the Province's ARL calculation which is calculated on the debt totals, debt payments and eligible revenue as of two years prior to the current year which means that 2014's projected debt will be reflected in the 2016 ARL. As such, the projected impact on the 2016 ARL based on debt budgeted for 2014 is reflected here. The lighter coloured areas and the hashed line are future projections based on proposed 2014 borrowings.

Council authorized a loan for up to \$2,900,000 for the KRESI works in 2012. This loan will be cancelled upon final receipt of the June instalments from the development community as they have prepaid the majority of the costs of the project.

## Chart showing how Current and Proposed loan payments are to be funded

The source of the repayments for Clearview's current and projected new debt (highlighted in yellow) as of 2014 is shown in the chart below. The loan payment amounts shown for the projected new debt are conservative estimates using higher than current interest rates. All projected new debt are expected to be finalized in 2014 with the exception of two. Water Well #4 is not expected to proceed in 2014 however it is included in the budget should conditions require it to proceed in 2014. The Energy Efficiency Project is commencing in 2014 however it is not expected to conclude until October 2015 due to the size of the project. Progress draws on the new debt are expected to occur in 2014 however the debt itself is not expected to be finalized until late 2015 when costs are confirmed.

Only 16% of loan payments, including the projected new debt, will come from property taxes. 21% will come from water or sewer user fees, 25% from Development Charges paid by developers constructing new buildings, 21% will pay for itself from either revenues from sales of energy produced by the solar panels or from reductions in energy costs from the Energy Efficiency Project. Both projects will generate more revenue or save more money than the loan payments. The final 18% of debt payments come from Creemore property owners who opted to pay for sewer service over a 20 year period rather than up front when the sewer was constructed in 2003. The 2014 proposed debt is shown with a 5% estimated interest rate. Actual amounts borrowed and actual interest rates may result in lower payments for the projected new debt.

	Source of Loan Payments						Total	%
	Taxation	Water User Fees	Sewer User Fees	Dev. Charges (DCs)	Other Revenue	Local Improvt. Fees		
Creemore Sewer Upgrade						238,838	\$238,838	17.7%
Stayner Sewer Upgrade				113,188			\$113,188	8.4%
Mill Street Water Upgrade		65,013					\$65,013	4.8%
Stayner Water Reservoir		105,216		128,598			\$233,814	17.3%
New Lowell Library Replacement	8,386			16,773			\$25,159	1.9%
Station on the Green Solar					3,559		\$3,559	0.3%
Joint Emergency Facility	89,708			72,454			\$162,162	12.0%
Creemore Medical Centre					24,072		\$24,072	1.8%
Energy Efficiency Project					160,485		\$160,485	11.9%
212 Huron Street	28,750						\$28,750	2.1%
Beattie Property	36,911						\$36,911	2.7%
Land Purchase	53,702						\$53,702	4.0%
Solar Power Generation					40,121		\$40,121	3.0%
Water Well #4		78,780					\$78,780	5.8%
Creemore Aeration Upgrade			25,788		60,172		\$85,960	6.4%
<b>Total</b>	<b>\$217,457</b>	<b>\$249,009</b>	<b>\$25,788</b>	<b>\$331,013</b>	<b>\$288,409</b>	<b>\$238,838</b>	<b>\$1,350,514</b>	<b>100.0%</b>
<b>%</b>	<b>16.1%</b>	<b>18.4%</b>	<b>1.9%</b>	<b>24.5%</b>	<b>21.4%</b>	<b>17.7%</b>		



## Reserve and Reserve Funds

Reserves and Reserve Funds' balances are estimated to have a net decrease of \$443,219 from \$6,369,777 (2013 year-end) to \$5,926,558 (2014 year-end) in part due to the funding of road upgrades, road and fire vehicle replacement, water and sewer equipment and main replacement, bridge construction and the renovation and expansion of the medical centre, among others.

Estimated Reserve Funds' revenues, based on growth, include collection of \$2,007,375 in DCs and \$397,674 in Federal Gas Tax grants.

DC contributions are based on new growth projections of 60 SDUs in Stayner and 20 SDUs in Creemore and 10 SDUs in rural areas. Commercial and Industrial growth numbers are not budgeted separately and form part of the estimated DCs. Pre-paid DCs, of which \$1,218,170 were received in 2012, are also not budgeted separately and form part of the estimated DCs. Additional pre-paid Stayner Sewer DCs are expected to be contributed in 2014 to be used towards the Stayner-Wasaga Beach sewer connection project.

The Snow Events reserve created in 2011 is budgeted to have another \$20,000 contributed to it for a total of \$60,000. This reserve will build up to \$80,000 and then will be used for mitigating annual variances in snow plowing and removal.

The Library expansion reserve will increase from \$50,000 to \$75,000 in 2014.

Reserve Funds are invested separately to meet regulation guidelines. Reserve balances are also invested however only some of the interest is allocated directly to the specific reserve while others have the interest accrue to general operations revenue in the Administration portion of the budget.

## Local Improvement Charges

Clearview will collect Local Improvement Charges from properties that benefited from specific capital improvements;

- 1) "Schell Farm" 2012-2014
  - Bridge and road improvements
- 2) Creemore 2001-2020
  - Sewer Treatment Plant and sewer mains
- 3) Stayner 1994-2013
  - Sewer Treatment Plant upgrades

\$20,000 has been budgeted for preliminary work for proposed road and drainage Local Improvements for the Schell Farm. \$20,000 has been budgeted for preliminary work for proposed water servicing Local Improvements for the Schell Farm. The preliminary work will provide the information necessary to develop the business plan to move forward with proposed Local Improvements to the Schell Farm location. The current Schell Farm Local Improvement project began in 2013 and is ongoing.

## Other Targeted Tax Levies

Clearview has one Business Improvement Area (BIA) and it is located in the town of Creemore. The Creemore BIA was established by the Village of Creemore By-Law #88-003. Commercial and Industrial properties located within the boundary of the Creemore BIA have a special tax levy to raise funds for the Creemore BIA. Residential properties located within the boundary of the Creemore BIA are not charged the special tax levy.

The special tax levy is divided amongst the eligible properties based on the assessed value of the property subject to the minimum and maximum charges set out in the By-Law which states that "No person shall be charged less than \$25.00, nor shall any one person be charged more than 10% of the total estimates." Two properties pay the maximum 10% with the overage being split amongst the other properties in the BIA.

The total amount to be levied in 2014 on behalf of the Creemore BIA is \$20,000.

Funds are transferred to the BIA according to the schedule in Finance Procedure 2010-002 "Payments of Levies to BIAs".

## Donations and Tax Receipts



Clearview is authorized by Canada Revenue Agency (CRA) as a 'qualified donee' and is permitted to issue tax receipts for eligible donations. Donations of cash, cheques, eligible shares and investments may be made to Clearview, Clearview Public Library, Clearview's two cemeteries, the Clearview community halls and any of the Clearview Service Boards or the Creemore Business Improvement Area. Please contact Clearview's Treasurer or any of the groups noted above for more details.

In 2011 the Creemore Log Cabin was reconstructed by donations.

In 2012 donations funded the majority of the cost of the new playground equipment in New Lowell.



In 2013 more than 504 tax receipts were issued for over \$329,000 in donations.

For 2014 donations are being sought for the expansion of the Creemore Medical Centre which is currently underway and the repair and upgrade of the Clearview Community Halls. Many other important community initiatives have been made possible through the power of donations.

Thank you for contributing to your community!

## How Can I Get More Involved In The Budget Process?

- Learn about municipal Departments and their budgets. This information is available at Clearview Public Libraries, online at [www.clearview.ca/home/budget](http://www.clearview.ca/home/budget) or in our Administration Centre in Stayner.
- Meet with your member of Council to discuss your concerns or suggestions. Their contact information is on page 5.
- Send your ideas to the appropriate Manager to explore the feasibility of your suggestions.
- Attend the Budget Workshops. Dates can be found online or by contacting the Clerk's office.
- Attend the Budget Public Meeting. The date can be found online or by contacting the Clerk's office.
- Attend the Council Meetings discussing the budget. Dates can be found online or by contacting the Clerk's office.
- Keep in mind that budget preparation for the next fiscal year, which begins January 1, generally starts in September of the prior year.
- Use these resources for more information:
  - Clearview website: [www.clearview.ca](http://www.clearview.ca)
  - Information on Public Display at the Clearview Administration Centre
  - Clearview's Clerk or Treasurer – contact information is on page 5



## Community Profile – Clearview at a Glance

One of the southernmost municipalities in the Georgian Triangle, Clearview was established on January 1, 1994 by the amalgamation of the four municipalities of the Town of Stayner (1872), the Village of Creemore (1889), and the Townships of Nottawasaga (1851) and Sunnidale (1858).

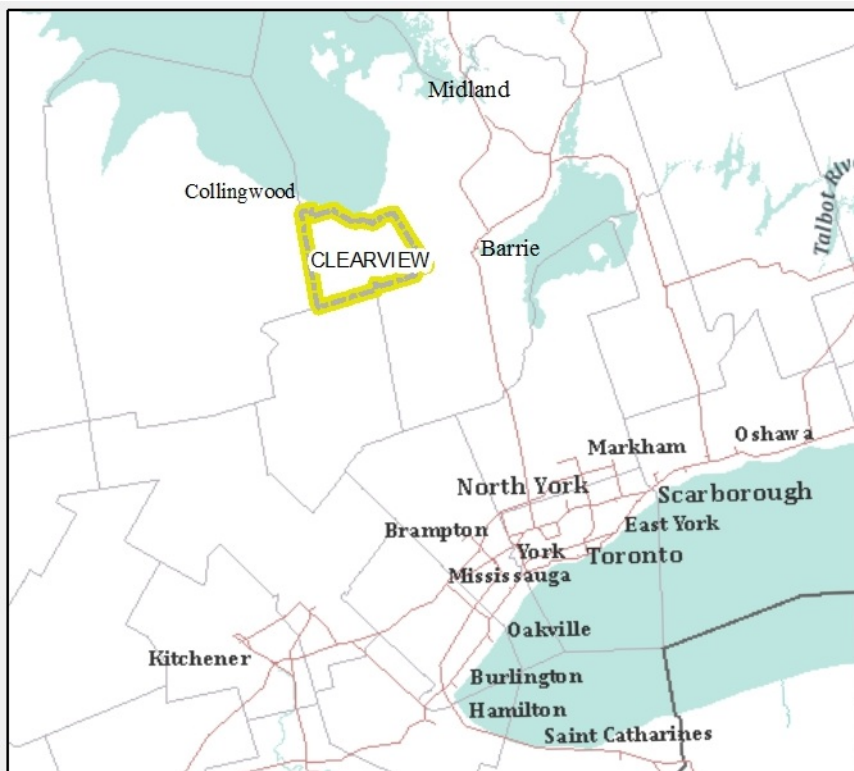
Clearview is a 560 km<sup>2</sup> rural municipality of approximately 14,000 with 4 main settlement areas consisting of Stayner, Creemore, Nottawa and New Lowell. Located 30 minutes west of Barrie, Clearview borders on Collingwood and Wasaga Beach to the north and Springwater and Angus to the east.

Clearview is less than one hour from Toronto and the Pearson International Airport. Visitors will enjoy the quaint and quiet charm of rural Clearview and experience some of the most appealing scenery and natural beauty in the Georgian Triangle. Residents enjoy clean safe communities, quality homes, beautiful surroundings, great business opportunities, interesting shops, good schools; everything that a family needs.

English-only speakers account for 95% of the population, English and French speakers 5% and less than 1% speak neither English nor French. 25% (3,415) of the population is 19 years of age or younger and 16% (2,250) are 65 years of age or older. The median age is 43.7. There are 7 elementary schools and 1 high school in Clearview. There are two medical centers located in Stayner and Creemore and the closest hospitals are the Collingwood General and Marine Hospital located in Collingwood and Royal Victoria Hospital located in Barrie. The Collingwood Airport and the Edenvale Aerodrome are both located in Clearview.

The major employers in Clearview are Reinhart Foods, Creemore Springs Brewery, Walker Aggregates, Simcoe County District School Board and Clearview.

The Clearview Administration Centre is located at 217 Gideon Street in Stayner and is open Monday to Friday, 8:30 AM to 4:30 PM



### Population profile

Year	Clearview	Simcoe County
2011	13,734	446,063
2006	14,008	422,204
2001	13,796	377,050

Source: Statistics Canada

### Other Statistics

Year	Median Age	Mean Household Income	Total Private Dwellings
2011	43.7	N/A	5,852
2006	41.2	\$61,518	5,814
2001	38.4	\$56,964	5,546

Source: Statistics Canada

## Notes

2013 Property Assessment Notices for 2014 show the assessed value of properties based on a January 1, 2012 calculation date and represent the second year in the 4 year phased-in assessment cycle (2013-2016 Phase-In Assessments). Previous Property Assessment Notices for 2008 CVA (2009 – 2012 Phase-In Assessments) were based on a January 1, 2008 valuation date. Assessment increases are being phased-in over a four year period by the Province. Municipalities use the phased-in assessed value in setting the 2014 municipal tax rates which are in turn used to calculate 2014 property taxes. Education tax rates for School Board funding, which are set by the Province of Ontario, are also used to calculate 2014 property taxes.

The extra garbage collection services offered by Clearview were assumed by the County of Simcoe effective July 1, 2013 and no longer require an additional tax levy. Prior to 2012 the County Waste Levy plus the extra garbage collection services offered by Clearview were added to all taxable properties as an additional tax levy to the County tax levy as shown in the Clearview Tax Rate Bylaws. In 2012 changes were made to OPTA that no longer permitted the lower-tier municipality (Clearview) to adjust the upper-tier municipality (Simcoe County) tax rate which was how the County Waste Levy was added to the County tax rate. The County Waste Levy was actually added to the Clearview tax rate on OPTA and in effect was collected through the municipal portion of taxes. In 2013 there was a delay in adding the extra garbage collection services offered by Clearview to the County waste collection service. The \$20,000 budgeted cost for the period of January 1, 2013 to June 30, 2013 was calculated and taxed similar to 2012 even though it shows in the tax rate bylaw as a separate levy added to the County tax rate. In 2014 there was no additional tax levy for garbage collection services as all services are now included in the County tax rate.

Final tax rates and amounts are subject to approval of the Tax Rate By-Law and confirmation of the tax rates from the County and the four School Boards.

All 'Actual Year to Date as at December 31, 2013' amounts noted in this budget package are subject to change until the final year-end adjustments are made and the audit is complete.

The 2014 budget does not provide for sustainable capital asset replacement. This process is evolving and will be addressed with the proposed Municipal Asset Management Plan which is discussed above. Amortization of TCA is not budgeted as it is a non-cash item. Full budgeting of amortization would result in the collection of funds from current users to replace assets to be used by future users. The Municipal Asset Management Plan would set out the principals as to who pays for the replacement of assets; current users and/or future users.

The analysis sheets show a comparison of the 2012 Budgeted, 2012 Actual, 2013 Budgeted and 2013 Actual (YTD) to the 2014 Budgeted. This is done so that the reader can compare the budgeted to prior year budgeted and actuals. The numbers in the analysis sheets match the ones in the appendices at the end of this document.

The appendices at the end of the document show 2012 Budgeted, 2012 Actual (audited), 2013 Budgeted, 2013 Actual (YTD), and 2014 Budgeted along with a 2014-2013 Budgeted difference and the % variance for that Budgeted difference. The showing of the difference between the 2014 Budgeted and 2013 Budgeted amounts and the % variance is used as it is the best way to show the changes in the tax rate for the current budget year. The tax rate each year is set according to the budget that is passed and the change in the tax rate is based on the difference between the current budgeted amounts and the prior budgeted amounts. The determination of the current budgeted amounts is by analysis of the actual amounts and a forecast of future increases in costs to maintain the same services and adjustments to service levels.

## Key Budgetary and Financial Policies and Procedures

The establishment of sound fiscal management policies and procedures establishes clear objectives to align budget planning and ongoing department operations to address the short-term and long-term issues and challenges of the municipality.

### **Operating and Capital Budget Policies**

Fundamental budget policies are set forth in the Municipal Act (2001), Development Charges Act (1997), Local Improvement Municipal Act (1997), Planning Act (1990), Assessment Act (1990), Building Code Act (1992), Safe Drinking Water Act (2002), amongst others, and related Ontario Regulations and other related legislation and regulations.

#### *Balanced Budget:*

The Municipal Act requires a balanced budget. A difference between revenues and total expenditures is to be resolved by adjusting the property tax rate or other revenues, or reducing expenses.

#### *Public Meetings:*

Although not required by the Municipal Act, Clearview Council decided in Fiscal 2010 to hold annual Public Meetings on the proposed budget.

#### *Timely Adoption:*

The budget must be approved prior to the property tax rates being approved by Bylaw. The Property Tax Rate Bylaw must be approved prior to the August mailing of the Final Tax Bills.

#### *Six-Year Financial Plan:*

The Safe Drinking Water Act requires a six-year operating and capital financial plan for the Water Department. As the output of the supplied water and the roads, under which the distribution and collection pipes lie, are required to be integrated for an optimum budgeting outcome. Due to the Public Works budget being such a large part of the taxation funded total general (non-utilities) budget it was determined that it was preferable to have a full six-year budget. The multi-year forecast is updated annually during the budget process.

#### *Self-funding Departments:*

Provincial legislation requires the following departments to be self-funding; Municipal Water, Municipal Sewer and Building Inspection. Clearview has determined that the Creemore Medical Centre shall be self-funding. Self-funding means that the expenses of the department shall be funded from revenues collected for the services provided by that particular department and that no funds from any other departments or from general taxation shall be provided to fund the department.

### **Reserve Policies**

In 2012 the Reserves and Reserve Funds established by bylaw, resolution or practice since 1994 were codified into a Reserves Manual and approved by Council. The Manual set out the name, objective, source funding, eligible expenditures, interest allocation, and other details of the reserves and reserve funds.

#### *Tax Stabilization Reserve:*

The Tax Stabilization Reserve is designed to provide some General Fund flexibility should funding shortfalls occur. The Tax Stabilization Reserve will be funded by the annual surplus, if any. Should a deficit occur, the reserve will provide the funds to offset the shortfall. Council has the option to allocate any or all funds in the reserve to current year funding to provide funds for projects.

### **Financial Reporting Policies:**

The Municipal Act requires the Financial Information Return (FIR) to be filed annually. Council requires monthly financial reports to be made to an open Council meeting.

### **Debt Policies:**

The Province limits municipal borrowing through the Municipal Act and related regulations and outlines the municipal debt capacity with the Annual Repayment Limit (ARL) report. The ARL report is issued in January of each year and is based on the most recently completed FIR. As the most recent FIR is for the Fiscal year prior to the prior year, the current year's ARL is based on the FIR from two years prior.

### **Cash Management and Investment Policies:**

Clearview currently manages all funds in a revolving cash account with a Schedule A Chartered Bank. Clearview operates on a pooled cash basis for its primary funds with a separate account for its Reserve Funds. Interest is accrued or allocated for Reserve Funds, reserves for self-funding departments, and accounts held directly by local or municipal service boards. Clearview arranged in 2010 for their bank to provide all local and municipal boards the same investment-grade interest rate and no-fee transactions for all of their self-managed bank accounts.

### **Fiscal Stability Policies:**

Clearview annually determines the liabilities for funding the unused Vacation Pay and the Early Retirement Benefit program through internal calculations in the case of unused Vacation Pay or a multi-year actuarial study in the case of the Early Retirement Benefit program. The Vacation Pay liability has been fully funded since Fiscal 2011 and the Early Retirement Benefit program has been fully funded since Fiscal 2010.



## Glossary of Terms

### **Accrual Accounting**

Clearview's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing Clearview's budget.

### **Administration**

A category of expenses representing administrative costs and other costs that do not fit into any of the other categories of expenses.

### **Amortization**

The reduction of the value of an asset by prorating its cost over a period of years. The period of time that a debt would be paid off over. A category of expenses representing the reduction of the value of an asset.

### **Appropriation**

A sum of money or total of assets devoted to a special purpose.

### **Assessment**

A value established by the Municipal Property Assessment Corporation (MPAC) for real property for use as a basis of levying property taxes for municipal purposes.

### **Balanced Budget**

A balanced budget refers to a budget in which revenues are equal to expenditures. Municipalities are required to pass a balanced budget and are not permitted to run a deficit or a surplus.

### **Base Budget**

Budget resources that are required to maintain service at the level provided in the previous year's budget.

### **Bond**

A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. Clearview borrows, in part, through Infrastructure Ontario, an Ontario crown corporation which issues bonds in the name of the Government of Ontario.

### **Budget**

An estimation of the revenues and expenses over a specified future period of time. Clearview prepares an annual budget which is for the fiscal year of January 1 to December 31.

### **Business Improvement Area**

A Business Improvement Area (BIA) is a "made-in-Ontario" innovation that allows local business people and commercial property owners and tenants to join together and, with the support of the municipality, to organize, finance, and carry out physical improvements and promote economic development in their district.

### **Capital Budget**

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years identifying each capital project and the method of financing.

### **Capital Project**

Projects which purchase or construct capital assets. Typically a capital project consists of purchasing land or equipment, improving land, and/or the construction of a building or infrastructure. Sometimes capital assets are purchased or constructed by third parties and turned over to the municipality for future operation, maintenance and repair.

### **Collective Agreement**

A legally binding agreement between an employer and a union detailing the terms and conditions of employment.

### **Contracted Services**

A category of expenses representing services performed by contractors

### **Council Proposed Budget**

The budget proposed by Council to the Public typically after reviewing and amending the Staff Proposed Budget.

### **Debenture Debt**

The repayment of principal and payment of interest to holders of the municipality's debt instruments which were used to finance capital projects.



**Debt Limit**

The total debt that a municipality can incur. Additional debt capacity is based on a percentage of eligible revenue less existing debt obligations which is then used to calculate the additional debt that can be borrowed using estimated interest rates and amortization periods.

**Department**

A basic organizational unit of Clearview which is functionally unique in its delivery of services.

**Development Charge (DC)**

A development charge is a fee assessed against certain land development projects in order to help fund the cost of specified capital infrastructure needed to service growth.

**Facility Maintenance**

A category of expenses representing the cost of maintaining facilities including costs for repair and maintenance but not including utility costs or insurance.

**Facility Utilities**

A category of expenses representing the cost of utilities including gas and hydro.

**Financial Information Return (FIR)**

The Financial Information Return is the main data collection tool used by the Ministry of Municipal Affairs and Housing to collect financial and statistical information on Municipalities. The FIR is a standard document comprised of a number of Schedules which are updated each year to comply with current legislation and reporting requirements.

**Fiscal Year**

The twelve month accounting period for recording financial transactions. Clearview's fiscal year is January 1 to December 31.

**Full Time Equivalent (FTE)**

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example, two (2) half-time positions would equate to one (1) FTE.

**Grant**

A monetary contribution by one governmental unit or other organization to another. Typically these contributions are made to local governments by the Provincial and Federal Governments or the upper-tier government (County or Region). It is also a category of revenue consisting of grant funds.

**Huronia West OPP**

The police force that has responsibility for policing Clearview. The policing is governed under a Section 5.1 non-contract basis. Huronia West OPP serves Clearview, Wasaga Beach and Springwater. All three municipalities plus the Province of Ontario pay for the service. Clearview charges for net policing services costs through Clearview property taxes.

**Insurance**

A category of expenses representing the cost of acquiring insurance for the assets or activities of Clearview.

**Local Improvement Charges**

A financial tool used by municipalities for neighbourhood capital improvements such as but not limited to roads, sidewalks, water or sewer services. These charges are added to the property tax bills for the properties that benefit from the improvements over a specified period of time in order to spread out the cost of the improvements to the property owners.

**Official Plan**

The Official Plan establishes goals, objectives and land use, transportation and servicing policies to direct the physical growth of Clearview within the context of relevant social, economic and environmental constraints, in order to obtain the most desirable living environment for present and future residents.

**Ontario Municipal Protection Fund Grant (OMPF)**

A grant provided to rural and northern municipalities that is to subsidize general municipal operations. Formerly calculated on the basis of rural and policing factors it is now based on a formula calculated on prior grant funding and a variable modifier. Total envelope funding was reduced in 2013 by over \$155 million and would reduce by a further \$25 million per year until 2016 when it would be reduced to \$500 million.

**Operating Budget**

The budget containing allocations for such expenditures as salaries and benefits, materials and supplies, utilities, and insurance in order to provide basic government programs and services.

**Operating Project**

Projects that do not purchase or construct capital assets and are accounted for in the operating budget.

**Other Income**

A category of revenues representing funds that do not fit into any of the other categories of revenues.

**Payments in Lieu of Taxes (PIL or PILT)**

Payments in lieu of taxes received from other governments which are exempt from the payment of property taxes.

**Provincial Growth Plan**

Places to Grow is the Ontario government's program to plan for growth and development in a way that supports economic prosperity, protects the environment and helps communities achieve a high quality of life across the province. Regional growth plans are developed to guide government investments and policies.

**Public Sector Accounting Board (PSAB)**

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncement to enhance the financial reporting information of public sector bodies.

**Reserve**

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

**Reserve Fund**

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

- Obligatory – created whenever a statute require revenues received for special purpose to be segregated
- Discretionary – created whenever a municipal council wishes to designate revenues to finance a future project for which it has authority to spend money.

**Salaries, Wages & Benefits**

A category of expenses representing the salaries, wages and benefits of employees. This also includes adjustments to vacation accruals.

**Segmentation**

The organizing of the financial information of the municipality into parts that are determined to be meaningful to the expected financial statement users. Clearview's segmentation is determined by Finance Procedure 2010-004 "Financial Statement Segmentation".

**Single Dwelling Unit**

This is a measure used for measurements of growth and typically refers to a single detached home.

**Source Water Protection**

The Provincial methods, legislation and regulations applied to the lakes, rivers and aquifers from which we get the water we drink and use is made safe.

**Staff Proposed Budget**

The budget first proposed by Staff to Council for Council to review and amend prior to presentation to the Public.

**Surplus**

The excess that exists when expenditures at fiscal year-end are lower than had been budgeted for or revenue are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless allocated to a reserve by Council.

**Tangible Capital Assets (TCA)**

An asset that is designated to be part of the capital budget due to it meeting the definition of a tangible capital asset as set out by PSAB regulations and as determined by Clearview's TCA policy.

**Tax Levy**

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-Law.

**Tax Rate**

The rate levied on each real property according to assessed property value and property class.

**Tax Ratio**

The amount greater or lesser than the base rate and is applied to properties to increase or decrease their assessed value in order to produce the taxable value which is used to calculate the property taxes. Residential properties are used as the base rate.

**Taxation**

A category of revenues representing funds raised from property owners based upon a tax rate and their assessed value.

**Transfer from Reserves**

A category of revenues representing funds withdrawn from reserves or reserve funds.

**Transfer to Capital**

A category of expenses representing funds transferred from the operating portion of the budget to the capital portion of the budget in order to provide funds to pay for the capital items.

**Transfer to Reserves**

A category of expenses representing funds placed or saved in reserves or reserve funds.

**Useful Life**

The period during which an asset or property is expected to be usable for the purpose it was acquired. It may or may not correspond with the item's actual physical life or economic life.

**User Fee**

A fee levied for services or use of municipal property on an individual or groups of individuals benefitting from service.

**Vehicles and Equipment**

A category of expenses representing the cost of vehicles and equipment including but not exclusive to fuel, repairs and maintenance.

## Acronyms

AMO	Association of Municipalities of Ontario	NVCA	Nottawasaga Valley Conservation Authority
BIA	Business Improvement Area	OMPF	Ontario Municipal Protection Fund grant
CAO	Chief Administrative Officer	OFA	Ontario Federation of Agriculture
CICA	Canadian Institute of Chartered Accountants	OP	Official Plan
CVA	Current Value Assessment	OPP	Ontario Provincial Police
CNT	Collingwood New Tecumseth Water Pipeline	PIL	Payments in Lieu
DC	Development Charge	PS	Pumping Station
EDC	Economic Development Committee	PSAB	Public Sector Accounting Board
FT	Full Time	PT	Part Time
FTE	Full Time Equivalent	PW	Public Works
GAAP	Generally Accepted Accounting Principles	SCADA	Supervisory Control and Data Acquisition
GASB	Governmental Accounting Standards Board	SCBA	Self-Contained Breathing Apparatus
GFOA	Government Finance Officers Association	SDU	Single Dwelling Unit
GIS	Geographic Information System	STP	Sewage Treatment Plant
HR	Human Resources	TCA	Tangible Capital Asset
HRIS	Human Resources Information System	TNT	Extrication Tools
HVAC	Heating, Ventilation and Air Conditioning	UPS	Uninterruptible Power Supply
KRESI	Knox Road East Sewer Infrastructure	WHMIS	Workplace Hazardous Materials Information System
MPAC	Municipal Property Assessment Corporation	WB	Town of Wasaga Beach
NEC	Niagara Escarpment Commission		

# Summary Budget Sheets, Operating and Capital Projects and Reserves

## Printouts in Appendix:

The following printouts are attached as an appendix to this Budget Report.

- Total Clearview Operating Fund
- Each Department
  - Information Services and Policing (OPP) are broken out separately however their numbers are included in the General Administration numbers
- Total Clearview including requisitions - Operating and Capital
- Proposed 2013 Operating projects (General)
- Proposed 2013 Capital projects (General)
- Proposed 2013 Operating projects (Water Department)
- Proposed 2013 Capital projects (Water Department)
- Proposed 2013 Operating projects (Sewer Department)
- Proposed 2013 Capital projects (Sewer Department)
- 2014 Forecast of Reserves and Reserve funds

**Total Clearview Operating Fund**  
TOWNSHIP OF CLEARVIEW

**TOTAL TOWNSHIP OPERATING FUND**



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Date : May 20, 2014

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For Period Ending 31-Mar-2014

	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2013%
zall							
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,643,663.00	-1,669,032.66	-3,528,946.00	-1,682,173.37	-3,403,425.00	125,521.00	-3.56
USER FEES	-5,279,824.00	-5,238,060.86	-5,416,144.00	-5,462,775.50	-5,664,586.00	-248,442.00	4.59
OTHER INCOME	-777,841.00	-844,738.71	-7,804,555.00	-1,013,994.70	-887,044.00	6,917,511.00	-88.63
TRANSFER FROM RESERVES	-448,444.00	-1,661,051.47	-1,030,703.00	-970,827.02	-2,167,206.00	-1,136,503.00	110.26
TAXATION	-10,740,881.00	-10,659,152.48	-11,631,819.00	-11,586,922.07	-12,151,791.00	-519,972.00	4.47
DEVELOPMENT CHARGES	-1,971,879.00	-1,502,774.86	-2,007,357.00	-306,422.16	-2,007,375.00	-18.00	0.00
SURPLUS/DEFICIT	-400,000.00	-400,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-21,262,532.00</b>	<b>-21,974,811.04</b>	<b>-31,419,524.00</b>	<b>-21,023,114.82</b>	<b>-26,281,427.00</b>	<b>5,138,097.00</b>	<b>-16.35</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	4,613,972.00	4,481,538.46	4,713,306.00	4,629,553.95	4,962,884.00	249,578.00	5.30
ADMINISTRATION	2,801,293.00	6,446,974.83	2,790,848.00	2,680,450.82	2,955,310.00	164,462.00	5.89
CONTRACTED SERVICES	3,126,418.00	4,011,513.42	12,241,728.00	2,924,340.62	6,370,626.00	-5,871,102.00	-47.96
FACILITY UTILITIES	657,353.00	660,451.39	691,607.00	771,603.02	728,211.00	36,604.00	5.29
FACILITY MAINTENANCE	372,394.00	289,182.76	396,563.00	364,738.73	620,008.00	223,445.00	56.35
INSURANCE	275,852.00	241,296.60	263,405.00	199,242.35	292,062.00	28,657.00	10.88
VEHICLES & EQUIPMENT	392,756.00	328,500.03	398,380.00	354,055.36	408,258.00	9,878.00	2.48
AMORTIZATION	2.00	1,251,799.60	2.00	1,394,197.00	2.00	0.00	0.00
TRANSFER TO RESERVES	2,366,293.00	2,576,555.91	3,424,733.00	1,371,798.34	2,773,911.00	-650,822.00	-19.00
TRANSFER TO CAPITAL FUND	787,782.00	-246,760.45	518,400.00	388,146.13	1,063,775.00	545,375.00	105.20
<b>Total EXPENSE</b>	<b>15,394,115.00</b>	<b>20,041,052.55</b>	<b>25,438,972.00</b>	<b>15,078,126.32</b>	<b>20,175,047.00</b>	<b>-5,263,925.00</b>	<b>-20.69</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,427,117.00	1,216,945.76	1,365,452.00	1,223,225.24	1,385,033.00	19,581.00	1.43
ADMINISTRATION	1,094,900.00	1,192,068.34	1,158,700.00	1,110,252.47	1,182,575.00	23,875.00	2.06
CONTRACTED SERVICES	797,400.00	706,889.85	814,400.00	808,020.60	880,700.00	66,300.00	8.14
FACILITY UTILITIES	42,000.00	27,449.43	42,000.00	30,982.70	44,000.00	2,000.00	4.76
FACILITY MAINTENANCE	76,000.00	82,123.00	80,000.00	76,596.07	90,647.00	10,647.00	13.31
INSURANCE	110,000.00	86,120.40	115,000.00	144,881.00	103,925.00	-11,075.00	-9.63
VEHICLES & EQUIPMENT	700,600.00	576,367.87	696,700.00	696,165.61	703,500.00	6,800.00	0.98
AMORTIZATION	0.00	1,304,964.82	0.00	1,205,622.00	0.00	0.00	0.00
TRANSFER TO RESERVES	392,400.00	392,400.00	481,300.00	587,787.74	481,000.00	-300.00	-0.06
TRANSFER TO CAPITAL FUND	1,228,000.00	1,120,109.69	1,227,000.00	1,085,589.59	1,235,000.00	8,000.00	0.65
<b>Total WORKS EXPENSE</b>	<b>5,868,417.00</b>	<b>6,705,439.16</b>	<b>5,980,552.00</b>	<b>6,969,123.02</b>	<b>6,106,380.00</b>	<b>125,828.00</b>	<b>2.10</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>4,771,680.67</b>	<b>0.00</b>	<b>1,024,134.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# Total Clearview Capital Fund

TOWNSHIP OF CLEARVIEW

## CONSOLIDATED CAPITAL FINANCIAL REPORT

For Period Ending 31-Dec-2013



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Date : May 20, 2014

Time : 12:32 pm

	CURRENT	ACTUAL	BUDGET	\$ VARIANCE B-A	% USED YTD A/B	PROJECTED 2014	\$ VARIANCE	% VARIANCE
kcp2	PERIOD	YEAR TO DATE				BUDGET	2014-2013 BUDGET	(2014-2013)/2013
<b>CAPITAL FUND</b>								
<b>REVENUE</b>								
<b>REVENUE</b>								
GRANTS	-97,035.67	-544,761.14	-3,205,800.00	-2,661,038.86	16.99	-10,123,686.00	-6,917,886.00	215.79
OTHER	229,952.51	-161,561.07	-25,887,969.00	-25,726,407.93	0.62	-44,555,104.00	-18,667,135.00	72.11
RESERVES	-787,820.01	-2,114,441.08	-3,598,308.00	-1,483,866.92	58.76	-10,442,633.00	-6,844,325.00	190.21
OWN PURPOSE TAX	-79,258.79	-1,473,532.20	-1,740,400.00	-266,867.80	84.67	-2,298,775.00	-558,375.00	32.08
DEBENTURES	-1,691.74	-188,124.15	-867,500.00	-679,375.85	21.69	-3,139,423.00	-2,271,923.00	261.89
<b>Total REVENUE</b>	<b>-735,853.70</b>	<b>-4,482,419.64</b>	<b>-35,299,977.00</b>	<b>-30,817,557.36</b>	<b>12.70</b>	<b>-70,559,621.00</b>	<b>-35,259,644.00</b>	<b>99.89</b>
<b>Total REVENUE</b>	<b>-735,853.70</b>	<b>-4,482,419.64</b>	<b>-35,299,977.00</b>	<b>-30,817,557.36</b>	<b>12.70</b>	<b>-70,559,621.00</b>	<b>-35,259,644.00</b>	<b>99.89</b>
<b>EXPENSE</b>								
<b>EXPENSE</b>								
GENERAL ADMINISTRATION	26,670.79	229,292.11	493,500.00	264,207.89	46.46	762,400.00	268,900.00	54.49
FIRE & EMERGENCY PLANNING	34,328.72	754,180.80	738,500.00	-15,680.80	102.12	570,900.00	-167,600.00	-22.69
BUILDING INSPECTION	0.00	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	36,000.00	36,000.00	0.00
MUNICIPAL WATERWORKS	973.84	35,283.88	10,042,116.00	10,006,832.12	0.35	23,670,472.00	13,628,356.00	135.71
MUNICIPAL SANITARY SEWAGE WORKS	155,970.90	1,229,336.53	16,254,161.00	15,024,824.47	7.56	30,431,122.00	14,176,961.00	87.22
PUBLIC WORKS	445,636.71	1,750,509.89	6,503,700.00	4,753,190.11	26.92	13,177,674.00	6,673,974.00	102.62
PARKS & RECREATION	8,128.82	322,147.12	681,100.00	358,952.88	47.30	1,236,861.00	555,761.00	81.60
PUBLIC LIBRARY	11,140.36	70,553.95	79,400.00	8,846.05	88.86	165,692.00	86,292.00	108.68
LAND USE PLANNING & ZONING	0.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.00	0.00
CREEMORE MEDICAL CENTRE	23,966.12	91,115.36	500,000.00	408,884.64	18.22	475,000.00	-25,000.00	-5.00
<b>Total EXPENSE</b>	<b>706,816.26</b>	<b>4,482,419.64</b>	<b>35,299,977.00</b>	<b>30,817,557.36</b>	<b>12.70</b>	<b>70,559,621.00</b>	<b>35,259,644.00</b>	<b>99.89</b>
<b>Total EXPENSE</b>	<b>706,816.26</b>	<b>4,482,419.64</b>	<b>35,299,977.00</b>	<b>30,817,557.36</b>	<b>12.70</b>	<b>70,559,621.00</b>	<b>35,259,644.00</b>	<b>99.89</b>
<b>Total CAPITAL FUND</b>	<b>-29,037.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# General Administration including Taxation, Information Services and Policing

## TOWNSHIP OF CLEARVIEW GENERAL ADMINISTRATION



GL5410

Date : May 20, 2014

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For Period Ending 31-Mar-2014

	2012	2012	2013	2013	2014 PROPOSED	2014 - 2013 \$	(2014-2013)/2013%
zadmin	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,500,000.00	-1,521,600.00	-1,404,700.00	-1,434,556.49	-1,267,249.00	137,451.00	-9.79
USER FEES	-167,626.00	-126,387.45	-99,321.00	-110,258.00	-132,992.00	-33,671.00	33.90
OTHER INCOME	-325,600.00	-419,414.66	-330,600.00	-577,403.39	-578,979.00	-248,379.00	75.13
TRANSFER FROM RESERVES	-3,993.00	-112,047.00	-459,521.00	-461,021.00	-672,130.00	-212,609.00	46.27
TAXATION	-10,740,881.00	-10,659,152.48	-11,631,819.00	-11,586,922.07	-12,151,791.00	-519,972.00	4.47
SURPLUS/DEFICIT	-400,000.00	-400,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-13,138,100.00</b>	<b>-13,238,601.59</b>	<b>-13,925,961.00</b>	<b>-14,170,160.95</b>	<b>-14,803,141.00</b>	<b>-877,180.00</b>	<b>6.30</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,261,855.00	1,205,179.23	1,373,920.00	1,344,004.41	1,442,598.00	68,678.00	5.00
ADMINISTRATION	667,483.00	4,583,870.99	722,009.00	793,011.77	947,629.00	225,620.00	31.25
CONTRACTED SERVICES	2,537,456.00	2,488,987.45	2,702,015.00	2,257,096.76	2,796,885.00	94,870.00	3.51
FACILITY UTILITIES	32,700.00	30,852.12	33,105.00	41,307.45	39,650.00	6,545.00	19.77
FACILITY MAINTENANCE	26,000.00	30,852.18	46,030.00	71,688.41	231,587.00	185,557.00	403.12
INSURANCE	78,800.00	42,459.64	51,900.00	59,513.35	55,885.00	3,985.00	7.68
AMORTIZATION	0.00	88,108.00	0.00	89,493.00	0.00	0.00	0.00
TRANSFER TO RESERVES	107,500.00	757,606.40	141,544.00	223,544.00	153,581.00	12,037.00	8.50
TRANSFER TO CAPITAL	53,350.00	23,470.81	43,500.00	38,671.40	97,500.00	54,000.00	124.14
<b>Total EXPENSE</b>	<b>4,765,144.00</b>	<b>9,251,386.82</b>	<b>5,114,023.00</b>	<b>4,918,330.55</b>	<b>5,765,315.00</b>	<b>651,292.00</b>	<b>12.74</b>
<b>Total OPERATING</b>	<b>-8,372,956.00</b>	<b>-3,987,214.77</b>	<b>-8,811,938.00</b>	<b>-9,251,830.40</b>	<b>-9,037,826.00</b>	<b>-225,888.00</b>	<b>2.56</b>

## Taxation

### TOWNSHIP OF CLEARVIEW TAXATION

GL5410

Date : May



For Period Ending 31-Mar-2014

TAX	2012	2012	2013	2013	2014	2014 BUDGET VARIANCE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	(2014-2013)/2013%
<b>OPERATING</b>						
<b>REVENUE</b>						
TOWNSHIP TAXATION	-10,625,141.00	-10,513,437.75	-11,516,079.00	-11,532,934.58	-12,036,051.00	4.52
COUNTY TAXATION	-5,760,125.00	-5,775,630.23	-5,863,208.00	-5,827,984.43	-5,993,430.00	2.22
EDUCATION TAXATION	-5,139,933.00	-5,128,881.93	-5,138,729.00	-5,063,932.59	-5,068,002.00	-1.38
REQUISITIONS	-115,740.00	-145,714.73	-115,740.00	-53,987.49	-115,740.00	0.00
<b>Total REVENUE</b>	<b>-21,640,939.00</b>	<b>-21,563,664.64</b>	<b>-22,633,756.00</b>	<b>-22,478,839.09</b>	<b>-23,213,223.00</b>	<b>2.56</b>
<b>EXPENSE</b>						
COUNTY TAXATION	5,760,125.00	5,775,630.05	5,863,208.00	5,839,585.11	5,993,430.00	2.22
EDUCATION TAXATION	5,139,933.00	5,128,881.94	5,138,729.00	5,062,946.30	5,068,002.00	-1.38
REQUISITIONS	115,740.00	145,714.73	115,740.00	50,472.94	115,740.00	0.00
<b>Total EXPENSE</b>	<b>11,015,798.00</b>	<b>11,050,226.72</b>	<b>11,117,677.00</b>	<b>10,953,004.35</b>	<b>11,177,172.00</b>	<b>0.54</b>
<b>Total OPERATING</b>	<b>-10,625,141.00</b>	<b>-10,513,437.92</b>	<b>-11,516,079.00</b>	<b>-11,525,834.74</b>	<b>-12,036,051.00</b>	<b>4.52</b>

## Information Services

### TOWNSHIP OF CLEARVIEW INFORMATION SERVICES



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	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2012%
zit	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	143,000.00	172,932.65	133,824.00	141,145.63	141,000.00	7,176.00	5.36
ADMINISTRATION	38,478.00	21,382.90	37,767.00	28,807.21	43,114.00	5,347.00	14.16
CONTRACTED SERVICES	8,500.00	1,362.04	8,755.00	2,048.88	17,000.00	8,245.00	94.17
TRANSFER TO CAPITAL	23,350.00	22,273.09	43,500.00	38,671.40	97,500.00	54,000.00	124.14
<b>Total EXPENSE</b>	<b>213,328.00</b>	<b>217,950.68</b>	<b>223,846.00</b>	<b>210,673.12</b>	<b>298,614.00</b>	<b>74,768.00</b>	<b>33.40</b>
<b>Total OPERATING</b>	<b>213,328.00</b>	<b>217,950.68</b>	<b>223,846.00</b>	<b>210,673.12</b>	<b>298,614.00</b>	<b>74,768.00</b>	<b>33.40</b>

## Policing Services

### TOWNSHIP OF CLEARVIEW POLICE (OPP)

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	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2012%
zopp	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
TRANSFER FROM RESERVES	-2,993.00	-5,047.00	-15,584.00	-15,584.00	-15,584.00	0.00	0.00
<b>Total REVENUE</b>	<b>-2,993.00</b>	<b>-5,047.00</b>	<b>-15,584.00</b>	<b>-15,584.00</b>	<b>-15,584.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE</b>							
ADMINISTRATION	26,253.00	5,762.19	20,015.00	8,509.33	20,030.00	15.00	0.07
CONTRACTED SERVICES	2,319,011.00	2,318,175.20	2,297,413.00	2,058,969.37	2,385,040.00	87,627.00	3.81
TRANSFER TO RESERVES	0.00	0.00	55,794.00	55,794.00	0.00	-55,794.00	-100.00
<b>Total EXPENSE</b>	<b>2,345,264.00</b>	<b>2,323,937.39</b>	<b>2,373,222.00</b>	<b>2,123,272.70</b>	<b>2,405,070.00</b>	<b>31,848.00</b>	<b>1.34</b>
<b>Total OPERATING</b>	<b>2,342,271.00</b>	<b>2,318,890.39</b>	<b>2,357,638.00</b>	<b>2,107,688.70</b>	<b>2,389,486.00</b>	<b>31,848.00</b>	<b>1.35</b>

## Fire & Emergency Planning

TOWNSHIP OF CLEARVIEW

### FIRE & EMERGENCY PLANNING



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zfire	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-40,400.00	-29,992.85	-35,400.00	-49,320.00	-35,400.00	0.00	0.00
OTHER INCOME	-45,067.00	-22,396.65	-45,700.00	-52,718.28	-55,588.00	-9,888.00	21.64
TRANSFER FROM RESERVES	-113,650.00	-24,006.00	-90,124.00	-75,452.00	-108,504.00	-18,380.00	20.39
<b>Total REVENUE</b>	<b>-199,117.00</b>	<b>-76,395.50</b>	<b>-171,224.00</b>	<b>-177,490.28</b>	<b>-199,492.00</b>	<b>-28,268.00</b>	<b>16.51</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	643,396.00	618,857.63	614,565.00	634,930.38	628,395.00	13,830.00	2.25
ADMINISTRATION	341,385.00	147,254.99	291,698.00	282,979.05	303,351.00	11,653.00	3.99
CONTRACTED SERVICES	12,300.00	4,637.34	30,100.00	10,194.92	32,600.00	2,500.00	8.31
FACILITY UTILITIES	51,300.00	46,518.01	52,000.00	57,439.85	60,000.00	8,000.00	15.38
FACILITY MAINTENANCE	46,300.00	50,105.25	57,840.00	75,165.24	58,259.00	419.00	0.72
INSURANCE	38,500.00	39,872.96	41,620.00	41,904.00	66,893.00	25,273.00	60.72
VEHICLES & EQUIPMENT	145,100.00	128,553.96	142,450.00	178,518.56	142,050.00	-400.00	-0.28
AMORTIZATION	0.00	254,602.91	0.00	367,671.00	0.00	0.00	0.00
TRANSFER TO RESERVES	250,000.00	250,000.00	330,000.00	341,000.00	330,000.00	0.00	0.00
TRANSFER TO CAPITAL	161,359.00	-579,386.46	85,500.00	97,124.82	52,400.00	-33,100.00	-38.71
<b>Total EXPENSE</b>	<b>1,689,640.00</b>	<b>961,016.59</b>	<b>1,645,773.00</b>	<b>2,086,927.82</b>	<b>1,673,948.00</b>	<b>28,175.00</b>	<b>1.71</b>
<b>Total OPERATING</b>	<b>1,490,523.00</b>	<b>884,621.09</b>	<b>1,474,549.00</b>	<b>1,909,437.54</b>	<b>1,474,456.00</b>	<b>-93.00</b>	<b>-0.01</b>



## Building Inspection

### TOWNSHIP OF CLEARVIEW BUILDING INSPECTION

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zbuild							
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-385,114.00	-310,497.90	-387,523.00	-302,762.73	-398,981.00	-11,458.00	2.96
OTHER INCOME	0.00	-300.00	0.00	-255.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-385,114.00</b>	<b>-310,797.90</b>	<b>-387,523.00</b>	<b>-303,017.73</b>	<b>-398,981.00</b>	<b>-11,458.00</b>	<b>2.96</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	265,200.00	270,103.14	282,080.00	283,268.14	282,740.00	660.00	0.23
ADMINISTRATION	78,525.00	69,017.32	85,745.00	78,713.36	93,234.00	7,489.00	8.73
CONTRACTED SERVICES	8,421.00	6,703.55	8,674.00	7,563.36	8,950.00	276.00	3.18
INSURANCE	880.00	842.00	920.00	842.00	5,388.00	4,468.00	485.65
VEHICLES & EQUIPMENT	7,501.00	7,392.15	7,651.00	5,867.11	7,800.00	149.00	1.95
AMORTIZATION	0.00	2,738.53	0.00	2,739.00	0.00	0.00	0.00
TRANSFER TO RESERVES	24,587.00	0.00	2,453.00	0.00	-25,131.00	-27,584.00	-1,124.50
TRANSFER TO CAPITAL FUND	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00
<b>Total EXPENSE</b>	<b>385,114.00</b>	<b>356,796.69</b>	<b>387,523.00</b>	<b>378,992.97</b>	<b>398,981.00</b>	<b>11,458.00</b>	<b>2.96</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>45,998.79</b>	<b>0.00</b>	<b>75,975.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## By-Law & Crossing Guard

TOWNSHIP OF CLEARVIEW

### MUNI BY-LAW & CROSSING GUARDS

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zbylaw	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-20,000.00	-18,492.00	-20,000.00	-28,558.77	-20,000.00	0.00	0.00
USER FEES	-158,700.00	-132,809.42	-148,200.00	-119,294.14	-124,500.00	23,700.00	-15.99
<b>Total REVENUE</b>	<b>-178,700.00</b>	<b>-151,301.42</b>	<b>-168,200.00</b>	<b>-147,852.91</b>	<b>-144,500.00</b>	<b>23,700.00</b>	<b>-14.09</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	139,672.00	141,171.95	146,220.00	162,709.41	159,648.00	13,428.00	9.18
ADMINISTRATION	34,350.00	31,343.53	36,900.00	39,810.76	38,700.00	1,800.00	4.88
CONTRACTED SERVICES	9,500.00	6,305.05	10,000.00	7,822.99	10,150.00	150.00	1.50
VEHICLES & EQUIPMENT	5,350.00	5,552.39	5,450.00	7,788.14	5,167.00	-283.00	-5.19
AMORTIZATION	0.00	1,480.60	0.00	1,481.00	0.00	0.00	0.00
TRANSFER TO RESERVES	4,000.00	4,018.01	4,000.00	4,000.00	4,000.00	0.00	0.00
<b>Total EXPENSE</b>	<b>192,872.00</b>	<b>189,871.53</b>	<b>202,570.00</b>	<b>223,612.30</b>	<b>217,665.00</b>	<b>15,095.00</b>	<b>7.45</b>
<b>Total OPERATING</b>	<b>14,172.00</b>	<b>38,570.11</b>	<b>34,370.00</b>	<b>75,759.39</b>	<b>73,165.00</b>	<b>38,795.00</b>	<b>112.87</b>

## Public Works

### TOWNSHIP OF CLEARVIEW PUBLIC WORKS

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zpubwk	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2012%
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-70,000.00	-85,079.82	-70,000.00	-47,189.38	-70,000.00	0.00	0.00
USER FEES	-932,414.00	-1,117,602.87	-947,500.00	-1,144,008.35	-967,532.00	-20,032.00	2.11
OTHER INCOME	-20,000.00	-26,673.60	-20,000.00	0.00	-20,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	-6,347.09	0.00	0.00	-21,275.00	-21,275.00	0.00
<b>Total REVENUE</b>	<b>-1,022,414.00</b>	<b>-1,235,703.38</b>	<b>-1,037,500.00</b>	<b>-1,191,197.73</b>	<b>-1,078,807.00</b>	<b>-41,307.00</b>	<b>3.98</b>
<b>EXPENSE</b>							
ADMINISTRATION	30,000.00	43,901.00	32,000.00	26,520.78	34,000.00	2,000.00	6.25
CONTRACTED SERVICES	0.00	35,735.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	94,000.00	140,555.81	115,000.00	164,185.51	128,000.00	13,000.00	11.30
AMORTIZATION	0.00	6,752.46	0.00	12,037.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>124,000.00</b>	<b>226,944.27</b>	<b>147,000.00</b>	<b>202,743.29</b>	<b>162,000.00</b>	<b>15,000.00</b>	<b>10.20</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,427,117.00	1,216,945.76	1,365,452.00	1,223,225.24	1,385,033.00	19,581.00	1.43
ADMINISTRATION	1,094,900.00	1,192,068.34	1,158,700.00	1,110,252.47	1,182,575.00	23,875.00	2.06
CONTRACTED SERVICES	797,400.00	706,889.85	814,400.00	808,020.60	880,700.00	66,300.00	8.14
FACILITY UTILITIES	42,000.00	27,449.43	42,000.00	30,982.70	44,000.00	2,000.00	4.76
FACILITY MAINTENANCE	76,000.00	82,123.00	80,000.00	76,596.07	90,647.00	10,647.00	13.31
INSURANCE	110,000.00	86,120.40	115,000.00	144,881.00	103,925.00	-11,075.00	-9.63
VEHICLES & EQUIPMENT	700,600.00	576,367.87	696,700.00	696,165.61	703,500.00	6,800.00	0.98
AMORTIZATION	0.00	1,304,964.82	0.00	1,205,622.00	0.00	0.00	0.00
TRANSFER TO RESERVES	392,400.00	392,400.00	481,300.00	587,787.74	481,000.00	-300.00	-0.06
TRANSFER TO CAPITAL	1,228,000.00	1,120,109.69	1,227,000.00	1,085,589.59	1,235,000.00	8,000.00	0.65
<b>Total WORKS EXPENSE</b>	<b>5,868,417.00</b>	<b>6,705,439.16</b>	<b>5,980,552.00</b>	<b>6,969,123.02</b>	<b>6,106,380.00</b>	<b>125,828.00</b>	<b>2.10</b>
<b>Total OPERATING</b>	<b>4,970,003.00</b>	<b>5,696,680.05</b>	<b>5,090,052.00</b>	<b>5,980,668.58</b>	<b>5,189,573.00</b>	<b>99,521.00</b>	<b>1.96</b>

## Parks & Recreation

### TOWNSHIP OF CLEARVIEW PARKS & RECREATION



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zarks							
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-5,850.00	0.00	-62,100.00	-80,185.65	-71,350.00	-9,250.00	14.90
USER FEES	-576,925.00	-607,821.87	-583,950.00	-619,669.59	-581,200.00	2,750.00	-0.47
OTHER INCOME	-5,800.00	-16,414.66	-81,600.00	-12,960.09	-5,600.00	76,000.00	-93.14
TRANSFER FROM RESERVES	-19,341.00	0.00	-72,000.00	-24,173.13	0.00	72,000.00	-100.00
<b>Total REVENUE</b>	<b>-607,916.00</b>	<b>-624,236.53</b>	<b>-799,650.00</b>	<b>-736,988.46</b>	<b>-658,150.00</b>	<b>141,500.00</b>	<b>-17.70</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	605,715.00	576,012.66	635,570.00	614,218.29	691,835.00	56,265.00	8.85
ADMINISTRATION	199,241.00	269,395.20	361,100.00	321,600.39	250,509.00	-110,591.00	-30.63
CONTRACTED SERVICES	27,400.00	18,668.08	18,500.00	718.37	22,500.00	4,000.00	21.62
FACILITY UTILITIES	157,100.00	149,377.47	161,900.00	185,758.43	161,600.00	-300.00	-0.19
FACILITY MAINTENANCE	135,650.00	151,701.46	150,600.00	120,724.14	156,010.00	5,410.00	3.59
INSURANCE	101,325.00	99,294.00	110,150.00	42,602.00	73,509.00	-36,641.00	-33.26
VEHICLES & EQUIPMENT	71,000.00	48,163.08	83,700.00	43,601.16	83,600.00	-100.00	-0.12
AMORTIZATION	0.00	154,567.81	0.00	164,010.00	0.00	0.00	0.00
TRANSFER TO RESERVES	60,000.00	60,000.00	170,000.00	295,000.00	185,000.00	15,000.00	8.82
TRANSFER TO CAPITAL	140,650.00	115,326.34	310,000.00	180,880.12	238,000.00	-72,000.00	-23.23
<b>Total EXPENSE</b>	<b>1,498,081.00</b>	<b>1,642,506.10</b>	<b>2,001,520.00</b>	<b>1,969,112.90</b>	<b>1,862,563.00</b>	<b>-138,957.00</b>	<b>-6.94</b>
<b>Total OPERATING</b>	<b>890,165.00</b>	<b>1,018,269.57</b>	<b>1,201,870.00</b>	<b>1,232,124.44</b>	<b>1,204,413.00</b>	<b>2,543.00</b>	<b>0.21</b>

## Library Services

### TOWNSHIP OF CLEARVIEW PUBLIC LIBRARY

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zlib							
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-47,813.00	-43,860.84	-38,813.00	-43,289.50	-41,493.00	-2,680.00	6.90
USER FEES	-5,075.00	-1,760.00	-5,075.00	-11,160.00	-6,680.00	-1,605.00	31.63
OTHER INCOME	-25,480.00	-20,839.56	-25,960.00	-17,879.51	-25,000.00	960.00	-3.70
TRANSFER FROM RESERVES	-62,963.00	-17,154.00	-70,137.00	-26,836.96	-62,243.00	7,894.00	-11.26
<b>Total REVENUE</b>	<b>-141,331.00</b>	<b>-83,614.40</b>	<b>-139,985.00</b>	<b>-99,165.97</b>	<b>-135,416.00</b>	<b>4,569.00</b>	<b>-3.26</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	439,387.00	438,616.81	465,314.00	443,707.78	465,873.00	559.00	0.12
ADMINISTRATION	115,475.00	72,381.77	123,517.00	64,894.49	113,898.00	-9,619.00	-7.79
CONTRACTED SERVICES	32,703.00	18,792.99	25,204.00	28,953.85	25,228.00	24.00	0.10
FACILITY UTILITIES	23,665.00	25,800.66	28,858.00	24,055.07	26,080.00	-2,778.00	-9.63
FACILITY MAINTENANCE	19,663.00	17,518.02	17,358.00	23,667.94	36,880.00	19,522.00	112.47
INSURANCE	4,847.00	5,617.00	5,785.00	6,640.00	18,876.00	13,091.00	226.29
VEHICLES & EQUIPMENT	1.00	0.00	1.00	0.00	0.00	-1.00	-100.00
AMORTIZATION	0.00	101,053.68	0.00	98,952.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	50,000.00	50,000.00	75,000.00	25,000.00	50.00
TRANSFER TO CAPITAL	98,250.00	72,922.87	79,400.00	70,553.95	79,417.00	17.00	0.02
<b>Total EXPENSE</b>	<b>733,991.00</b>	<b>752,703.80</b>	<b>795,437.00</b>	<b>811,425.08</b>	<b>841,252.00</b>	<b>45,815.00</b>	<b>5.76</b>
<b>Total OPERATING</b>	<b>592,660.00</b>	<b>669,089.40</b>	<b>655,452.00</b>	<b>712,259.11</b>	<b>705,836.00</b>	<b>50,384.00</b>	<b>7.69</b>

## Land Use Planning and Development Services not including DCs

TOWNSHIP OF CLEARVIEW

### LAND USE PLANNING & ZONING

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zplan	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014 - 2013)/2012%
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-230,319.00	-153,646.00	-246,785.00	-156,876.50	-229,045.00	17,740.00	-7.19
OTHER INCOME	-1,000.00	-3,281.75	-1,000.00	-9,618.45	-5,000.00	-4,000.00	400.00
<b>Total REVENUE</b>	<b>-231,319.00</b>	<b>-156,927.75</b>	<b>-247,785.00</b>	<b>-166,494.95</b>	<b>-234,045.00</b>	<b>13,740.00</b>	<b>-5.55</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	533,752.00	508,409.26	508,230.00	482,477.51	531,925.00	23,695.00	4.66
ADMINISTRATION	83,000.00	44,358.21	75,200.00	61,068.30	70,200.00	-5,000.00	-6.65
CONTRACTED SERVICES	30,000.00	23,609.74	20,000.00	12,781.45	43,000.00	23,000.00	115.00
AMORTIZATION	0.00	626.00	0.00	626.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>646,752.00</b>	<b>577,003.21</b>	<b>603,430.00</b>	<b>556,953.26</b>	<b>645,125.00</b>	<b>41,695.00</b>	<b>6.91</b>
<b>Total OPERATING</b>	<b>415,433.00</b>	<b>420,075.46</b>	<b>355,645.00</b>	<b>390,458.31</b>	<b>411,080.00</b>	<b>55,435.00</b>	<b>15.59</b>



## Development Charges

TOWNSHIP OF CLEARVIEW

### DEVELOPMENT CHARGES & PARKLAND

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	2012	2012	2013	2013	PROPOSED 2014	2013 - 2014 \$	(2013-2014)/2013%
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
zres							
OPERATING							
REVENUE							
DEVELOPMENT CHARGES	-1,971,879.00	-1,502,774.86	-2,007,357.00	-306,422.16	-2,007,375.00	-18.00	0.00
Total REVENUE	-1,971,879.00	-1,502,774.86	-2,007,357.00	-306,422.16	-2,007,375.00	-18.00	0.00
EXPENSE							
TRANSFER TO RESERVES	1,971,879.00	1,494,912.91	2,007,357.00	306,422.16	2,007,375.00	18.00	0.00
Total EXPENSE	1,971,879.00	1,494,912.91	2,007,357.00	306,422.16	2,007,375.00	18.00	0.00
Total OPERATING	0.00	-7,861.95	0.00	0.00	0.00	0.00	0.00

# Creemore Medical Centre

## TOWNSHIP OF CLEARVIEW CREEMORE MEDICAL CENTRE



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For Period Ending 31-Mar-2014

	2012	2012	2013	2013	PROPOSED 2014	2014- 2013 \$	(2014-2013)/2012%
zcmc	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-44,805.00	-43,284.87	-44,583.00	-36,429.56	-45,920.00	-1,337.00	3.00
OTHER INCOME	0.00	-52.80	0.00	-277.00	0.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	-3,277.71	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-44,805.00</b>	<b>-43,337.67</b>	<b>-44,583.00</b>	<b>-39,984.27</b>	<b>-45,920.00</b>	<b>-1,337.00</b>	<b>3.00</b>
<b>EXPENSE</b>							
ADMINISTRATION	8,400.00	9,270.97	8,600.00	8,176.60	12,000.00	3,400.00	39.53
CONTRACTED SERVICES	0.00	2,458.22	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	12,600.00	10,049.04	13,200.00	12,346.55	13,800.00	600.00	4.55
FACILITY MAINTENANCE	12,600.00	8,616.91	13,200.00	16,226.12	13,800.00	600.00	4.55
INSURANCE	3,000.00	1,277.00	3,150.00	1,213.00	2,257.00	-893.00	-28.35
AMORTIZATION	0.00	1,646.94	0.00	2,022.00	0.00	0.00	0.00
TRANSFER TO RESERVES	8,205.00	10,018.59	6,433.00	0.00	4,063.00	-2,370.00	-36.84
<b>Total EXPENSE</b>	<b>44,805.00</b>	<b>43,337.67</b>	<b>44,583.00</b>	<b>39,984.27</b>	<b>45,920.00</b>	<b>1,337.00</b>	<b>3.00</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Water Utilities

### TOWNSHIP OF CLEARVIEW MUNICIPAL WATERWORKS



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	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2012%
zwater	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-1,658,545.00	-1,691,309.09	-1,818,406.00	-1,829,121.91	-2,003,635.00	-185,229.00	10.19
OTHER INCOME	-403.00	-4,196.16	-403.00	-9,135.92	-100.00	303.00	-75.19
TRANSFER FROM RESERVES	-128,597.00	-191,219.48	-128,597.00	-128,597.80	-128,597.00	0.00	0.00
<b>Total REVENUE</b>	<b>-1,787,545.00</b>	<b>-1,886,724.73</b>	<b>-1,947,406.00</b>	<b>-1,966,855.63</b>	<b>-2,132,332.00</b>	<b>-184,926.00</b>	<b>9.50</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	602,782.00	591,244.74	596,100.00	549,178.06	628,570.00	32,470.00	5.45
ADMINISTRATION	442,362.00	445,856.95	446,265.00	443,866.90	492,590.00	46,325.00	10.38
CONTRACTED SERVICES	138,631.00	113,684.32	156,464.00	112,812.13	175,144.00	18,680.00	11.94
FACILITY UTILITIES	97,110.00	70,673.19	93,000.00	84,190.49	103,500.00	10,500.00	11.29
FACILITY MAINTENANCE	174,446.00	103,972.52	178,977.00	102,637.83	181,316.00	2,339.00	1.31
INSURANCE	21,000.00	23,954.50	21,630.00	21,205.00	32,524.00	10,894.00	50.37
VEHICLES & EQUIPMENT	133,792.00	120,476.83	128,216.00	78,203.16	132,212.00	3,996.00	3.12
AMORTIZATION	1.00	353,490.47	1.00	355,888.00	1.00	0.00	0.00
TRANSFER TO RESERVES	102,248.00	0.00	326,753.00	163,452.53	-183,983.00	-510,736.00	-156.31
TRANSFER TO CAPITAL	75,173.00	63,371.21	0.00	0.00	570,458.00	570,458.00	0.00
<b>Total EXPENSE</b>	<b>1,787,545.00</b>	<b>1,886,724.73</b>	<b>1,947,406.00</b>	<b>1,911,434.10</b>	<b>2,132,332.00</b>	<b>184,926.00</b>	<b>9.50</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-55,421.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Sewer Utilities

### TOWNSHIP OF CLEARVIEW MUNICIPAL SANITARY SEWAGE WORKS



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	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2012%
zsewer	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	0.00	-1,933,333.00	-48,393.58	-1,933,333.00	0.00	0.00
USER FEES	-1,079,901.00	-1,022,948.54	-1,099,401.00	-1,083,874.72	-1,138,701.00	-39,300.00	3.57
OTHER INCOME	-354,491.00	-325,263.91	-7,299,292.00	-333,442.50	-175,880.00	7,123,412.00	-97.59
TRANSFER FROM RESERVES	-119,900.00	-1,310,277.90	-210,324.00	-251,468.42	-1,174,457.00	-964,133.00	458.40
<b>Total REVENUE</b>	<b>-1,554,292.00</b>	<b>-2,658,490.35</b>	<b>-10,542,350.00</b>	<b>-1,717,179.22</b>	<b>-4,422,371.00</b>	<b>6,119,979.00</b>	<b>-58.05</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	122,213.00	131,943.04	91,307.00	115,059.97	131,300.00	39,993.00	43.80
ADMINISTRATION	705,151.00	643,215.06	486,931.00	464,573.19	489,885.00	2,954.00	0.61
CONTRACTED SERVICES	335,007.00	1,292,331.68	9,298,708.00	511,396.79	3,281,169.00	-6,017,539.00	-64.71
FACILITY UTILITIES	188,878.00	186,625.09	194,544.00	202,319.67	195,581.00	1,037.00	0.53
FACILITY MAINTENANCE	48,656.00	13,767.38	25,504.00	25,515.28	26,270.00	766.00	3.00
INSURANCE	27,500.00	27,979.50	28,250.00	25,323.00	36,730.00	8,480.00	30.02
VEHICLES & EQUIPMENT	30,012.00	18,361.62	30,912.00	40,077.23	37,429.00	6,517.00	21.08
AMORTIZATION	1.00	286,732.20	1.00	299,278.00	1.00	0.00	0.00
TRANSFER TO RESERVES	-162,126.00	0.00	386,193.00	-11,620.35	224,006.00	-162,187.00	-42.00
TRANSFER TO CAPITAL	259,000.00	57,534.78	0.00	915.84	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>1,554,292.00</b>	<b>2,658,490.35</b>	<b>10,542,350.00</b>	<b>1,672,838.62</b>	<b>4,422,371.00</b>	<b>-6,119,979.00</b>	<b>-58.05</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-44,340.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Total Clearview incl. requisitions

## TOTAL TOWNSHIP incl requisitions



Date: May 21, 2014

For Period Ending 31-Dec-2013

	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2013%
all1							
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
<b>OPERATING REVENUE</b>							
GENERAL ADMIN & TAXATION	-24,038,158.00	-24,143,113.75	-24,927,898.00	-25,062,077.97	-25,864,573.00	-936,675.00	3.76
FIRE & EMERGENCY SERVICES	-199,117.00	-81,895.50	-171,224.00	-177,490.28	-206,401.00	-35,177.00	20.54
BUILDING INSPECTION	-385,114.00	-310,797.90	-387,523.00	-303,017.73	-398,981.00	-11,458.00	2.96
BY-LAW & CROSSING GUARDS	-178,700.00	-151,301.42	-168,200.00	-147,852.91	-144,500.00	23,700.00	-14.09
MUNICIPAL WATERWORKS	-1,787,545.00	-1,886,724.73	-1,947,406.00	-1,966,855.63	-2,132,332.00	-184,926.00	9.50
MUNICIPAL SEWER	-1,554,292.00	-2,658,490.35	-10,542,350.00	-1,717,179.22	-4,422,371.00	6,119,979.00	-58.05
PUBLIC WORKS	-1,022,414.00	-1,236,108.34	-1,037,500.00	-1,191,502.29	-1,087,454.00	-49,954.00	4.81
PARKS & RECREATION	-607,916.00	-624,236.53	-799,650.00	-736,988.46	-658,150.00	141,500.00	-17.70
LIBRARY	-141,331.00	-83,614.40	-139,985.00	-99,165.97	-140,757.00	-772.00	0.55
PLANNING & ZONING	-2,203,198.00	-1,659,702.61	-2,255,142.00	-472,917.11	-2,241,420.00	13,722.00	-0.61
CREEMORE MEDICAL CENTRE	-44,805.00	-43,337.67	-44,583.00	-39,984.27	-45,920.00	-1,337.00	3.00
<b>Total OPERATING REVENUE</b>	<b>-32,162,590.00</b>	<b>-32,879,323.20</b>	<b>-42,421,461.00</b>	<b>-31,915,031.84</b>	<b>-37,342,859.00</b>	<b>5,078,602.00</b>	<b>-11.97</b>
<b>Total REVENUE</b>	<b>-32,162,590.00</b>	<b>-32,879,323.20</b>	<b>-42,421,461.00</b>	<b>-31,915,031.84</b>	<b>-37,342,859.00</b>	<b>5,078,602.00</b>	<b>-11.97</b>
<b>EXPENSE</b>							
<b>OPERATING EXPENSE</b>							
GENERAL ADMIN & TAXATION	15,665,202.00	20,154,936.81	16,115,960.00	15,819,936.96	16,826,747.00	710,787.00	4.41
FIRE & EMERGENCY SERVICES	1,689,640.00	961,016.59	1,645,773.00	2,086,927.82	1,673,948.00	28,175.00	1.71
BUILDING INSPECTION	385,114.00	356,796.69	387,523.00	378,992.97	398,981.00	11,458.00	2.96
BY-LAW & CROSSING GUARDS	192,872.00	190,191.41	202,570.00	223,886.30	217,865.00	15,295.00	7.55
MUNICIPAL WATERWORKS	1,787,545.00	1,886,724.73	1,947,406.00	1,911,434.10	2,132,332.00	184,926.00	9.50
MUNICIPAL SEWER	1,554,292.00	2,658,490.35	10,542,350.00	1,672,838.62	4,422,371.00	-6,119,979.00	-58.05
PUBLIC WORKS	124,000.00	226,944.27	147,000.00	202,743.29	162,000.00	15,000.00	10.20
PARKS & RECREATION	1,498,081.00	1,642,506.10	2,001,520.00	1,969,112.90	1,862,563.00	-138,957.00	-6.94
LIBRARY	733,991.00	752,703.80	795,437.00	811,425.08	841,252.00	45,815.00	5.76
PLANNING & ZONING	2,618,631.00	2,071,916.12	2,610,787.00	863,375.42	2,652,500.00	41,713.00	1.60
CREEMORE MEDICAL CENTRE	44,805.00	43,337.67	44,583.00	39,984.27	45,920.00	1,337.00	3.00
<b>Total OPERATING EXPENSE</b>	<b>26,294,173.00</b>	<b>30,945,564.54</b>	<b>36,440,909.00</b>	<b>25,980,657.73</b>	<b>31,236,479.00</b>	<b>-5,204,430.00</b>	<b>-14.28</b>
<b>Total EXPENSE</b>	<b>26,294,173.00</b>	<b>30,945,564.54</b>	<b>36,440,909.00</b>	<b>25,980,657.73</b>	<b>31,236,479.00</b>	<b>-5,204,430.00</b>	<b>-14.28</b>
<b>WORKS EXPENSE</b>							
<b>OPERATING EXPENSE</b>							
PUBLIC WORKS	5,868,417.00	6,705,439.16	5,980,552.00	6,969,123.02	6,106,380.00	125,828.00	2.10
<b>Total OPERATING EXPENSE</b>	<b>5,868,417.00</b>	<b>6,705,439.16</b>	<b>5,980,552.00</b>	<b>6,969,123.02</b>	<b>6,106,380.00</b>	<b>125,828.00</b>	<b>2.10</b>
<b>Total WORKS EXPENSE</b>	<b>5,868,417.00</b>	<b>6,705,439.16</b>	<b>5,980,552.00</b>	<b>6,969,123.02</b>	<b>6,106,380.00</b>	<b>125,828.00</b>	<b>2.10</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>4,771,680.50</b>	<b>0.00</b>	<b>1,034,748.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Total Clearview incl. requisitions (cont.)

### TOTAL TOWNSHIP incl requisitions



Date : May 21, 2014 Ti

For Period Ending 31-Dec-2013

	2012	2012	2013	2013	PROPOSED 2014	2014 - 2013 \$	(2014-2013)/2013%
all1	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
<b>CAPITAL FUND</b>							
<b>REVENUE</b>							
<b>CAPITAL REVENUE</b>							
GENERAL ADMIN & TAXATION	-69,850.00	-45,704.33	-493,500.00	-229,292.11	-762,400.00	-268,900.00	54.49
FIRE & EMERGENCY SERVICES	-571,859.00	-304,569.53	-738,500.00	-754,180.80	-570,900.00	167,600.00	-22.69
BUILDING INSPECTION	0.00	0.00	0.00	0.00	-26,000.00	-26,000.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	-36,000.00	-36,000.00	0.00
MUNICIPAL WATERWORKS	-9,936,106.00	-63,371.21	-10,042,116.00	-35,283.88	-23,670,472.00	-13,628,356.00	135.71
MUNICIPAL SEWER	-25,661,840.00	-461,808.60	-16,254,161.00	-1,229,336.53	-30,431,122.00	-14,176,961.00	87.22
PUBLIC WORKS	-6,823,000.00	-1,734,117.20	-6,503,700.00	-1,750,509.89	-13,177,674.00	-6,673,974.00	102.62
PARKS & RECREATION	-344,000.00	-234,470.67	-681,100.00	-322,147.12	-1,236,861.00	-555,761.00	81.60
LIBRARY	-144,250.00	-86,190.22	-79,400.00	-70,553.95	-165,692.00	-86,292.00	108.68
PLANNING & ZONING	0.00	0.00	-7,500.00	0.00	-7,500.00	0.00	0.00
CREEMORE MEDICAL CENTRE	-1,000,000.00	-8,000.00	-500,000.00	-91,115.36	-475,000.00	25,000.00	-5.00
<b>Total CAPITAL REVENUE</b>	<b>-44,550,905.00</b>	<b>-2,938,231.76</b>	<b>-35,299,977.00</b>	<b>-4,482,419.64</b>	<b>-70,559,621.00</b>	<b>-35,259,644.00</b>	<b>99.89</b>
<b>Total REVENUE</b>	<b>-44,550,905.00</b>	<b>-2,938,231.76</b>	<b>-35,299,977.00</b>	<b>-4,482,419.64</b>	<b>-70,559,621.00</b>	<b>-35,259,644.00</b>	<b>99.89</b>
<b>EXPENSE</b>							
<b>CAPITAL EXPENSE</b>							
GENERAL ADMIN & TAXATION	69,850.00	45,704.33	493,500.00	229,292.11	762,400.00	268,900.00	54.49
FIRE & EMERGENCY SERVICES	571,859.00	304,569.53	738,500.00	754,180.80	570,900.00	-167,600.00	-22.69
BUILDING INSPECTION	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	36,000.00	36,000.00	0.00
MUNICIPAL WATERWORKS	9,936,106.00	63,371.21	10,042,116.00	35,283.88	23,670,472.00	13,628,356.00	135.71
MUNICIPAL SEWER	25,661,840.00	461,808.60	16,254,161.00	1,229,336.53	30,431,122.00	14,176,961.00	87.22
PUBLIC WORKS	6,823,000.00	1,734,117.20	6,503,700.00	1,750,509.89	13,177,674.00	6,673,974.00	102.62
PARKS & RECREATION	344,000.00	234,470.67	681,100.00	322,147.12	1,236,861.00	555,761.00	81.60
LIBRARY	144,250.00	86,190.22	79,400.00	70,553.95	165,692.00	86,292.00	108.68
PLANNING & ZONING	0.00	0.00	7,500.00	0.00	7,500.00	0.00	0.00
CREEMORE MEDICAL CENTRE	1,000,000.00	8,000.00	500,000.00	91,115.36	475,000.00	-25,000.00	-5.00
<b>Total CAPITAL EXPENSE</b>	<b>44,550,905.00</b>	<b>2,938,231.76</b>	<b>35,299,977.00</b>	<b>4,482,419.64</b>	<b>70,559,621.00</b>	<b>35,259,644.00</b>	<b>99.89</b>
<b>Total EXPENSE</b>	<b>44,550,905.00</b>	<b>2,938,231.76</b>	<b>35,299,977.00</b>	<b>4,482,419.64</b>	<b>70,559,621.00</b>	<b>35,259,644.00</b>	<b>99.89</b>
<b>Total CAPITAL FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## Proposed General Operating Projects

Operating Project Expenditures			Sources of Financing										Total	
Dept.	Project Description	Budget	Taxation User Fees	Grants Subsidies	Other Municipal County Contributions	Developer Contributions	Municipal Act	Donations Fundraising Other Revenues	Development Charges Deferred Rev	Other Reserve Funds Deferred Rev	Reserves	Debentures		
General Administration														
Administration														
1-4-112-530	EDC Branding Project (carried forward from 2013)	\$ 20,000	\$ 10,000	\$ 10,000									\$ 20,000	
1-4-112-530	EDC Brand Implementation	\$ 30,000	\$ 15,000	\$ 15,000									\$ 30,000	
1-4-114-541	Vadim HR Module	\$ 10,000	\$ 10,000										\$ 10,000	
1-4-114-531	Pay Equity Review	\$ 15,000	\$ 2,000								\$ 13,000		\$ 15,000	
1-4-120-530	Municipal Asset Management Plan consultation	\$ 20,000	\$ -								\$ 20,000		\$ 20,000	
1-4-120-530	DC Study Update	\$ 50,000	\$ 1,000						\$ 45,000		\$ 4,000		\$ 50,000	
1-4-112-210	Events and Tourism Projects	\$ 100,000	\$ -	\$ 50,000							\$ 50,000		\$ 100,000	
1-4-120-530	Energy Management Program	\$ 35,000	\$ -								\$ 35,000		\$ 35,000	
1-4-120-541	VADIM online tax/utility review and payment	\$ 16,500	\$ 8,250								\$ 8,250		\$ 16,500	
1-4-120-750	Front County security	\$ 5,000	\$ -								\$ 5,000		\$ 5,000	
1-4-191-660	Election	\$ 65,000	\$ 65,000										\$ 65,000	
General Administration Sub-total		\$ 366,500	\$ 111,250	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 135,250	\$ -		
Fire and Emergency Services														
Fire Protection Services														
1-4-242-530	Fire Master Plan	\$ 20,000	\$ -						\$ 16,000		\$ 4,000		\$ 20,000	
1-4-242-220	Singhampton Dry Hydrants (2)	\$ 7,000	\$ -								\$ 7,000			
Fire and Emergency Sub-total		\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ 4,000	\$ -		
Public Works														
1-5-080-530	Schell Farm Local Improvement Consulting	\$ 20,000	\$ 20,000										\$ 20,000	
Public Works Sub-total		\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Library Services														
1-4-661-210	New Stayner Library Building Schematic	\$ 43,883	\$ -								\$ 43,883		\$ 43,883	
1-4-661-320	Repair Masonry	\$ 2,000	\$ 2,000										\$ 2,000	
1-4-661-320	Carpet replacement - Stayner branch	\$ 10,507	\$ 10,507										\$ 10,507	
Library Services Sub-total		\$ 56,390	\$ 12,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,883	\$ -		
Land Use Planning														
1-4-711-533	Walkability Study	\$ 25,000	\$ 25,000										\$ 25,000	
Land Use Planning Sub-total		\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Operating Projects		\$ 487,890	\$ 168,757	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 61,000	\$ -	\$ 183,133	\$ -	\$ 487,890	

## Proposed General Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing										
Dept.	Capital Project Description	Budget	Taxation User Fees	Grants Subsidies	Other Municipal County Contributons	Developer Contributions	Municipal Act	Donations Fundraising Other Revenues	Development Charges Deferred Rev	Other Reserve Funds	Reserves	Debentures	Total
General Administration													
Administration													
2-4-120-825	Land Improvements - 220 Huron Street	\$ 150,000	\$ -									\$ 150,000	\$ 150,000
2-4-120-805	Land Purchase 1	\$ 252,500	\$ -						\$ 70,000			\$ 182,500	\$ 252,500
2-4-120-805	Land Purchase 2	\$ 400,000	\$ -									\$ 400,000	\$ 400,000
Information Services Program Support													
2-4-121-840	Computer (replacement)	\$ 10,000	\$ 10,000										\$ 10,000
2-4-121-840	New server for Vadim Open	\$ 5,000	\$ 5,000										\$ 5,000
2-4-121-840	Server replacement (partial)	\$ 15,000	\$ 15,000										\$ 15,000
2-4-121-840	Phone system and switch update	\$ 65,000	\$ 65,000										\$ 65,000
2-4-121-840	Misc Equipment	\$ 2,500	\$ 2,500										\$ 2,500
General Administration Sub-total		\$ 900,000	\$ 97,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 732,500	
Fire and Emergency Services													
Fire Protection Services													
2-4-242-825	New Lowell Fire Station - Replace Windows	\$ 14,000	\$ 14,000										\$ 14,000
2-4-242-840	10 sets of bunker gear	\$ 20,000	\$ 20,000										\$ 20,000
2-4-242-840	Portable Pagers	\$ 4,800	\$ 4,800										\$ 4,800
2-4-242-840	Portable Radios	\$ 3,600	\$ 3,600										\$ 3,600
2-4-242-840	Truck Mounted Radios	\$ 2,000	\$ 2,000										\$ 2,000
2-4-242-840	Onboard Vehicle Repeater	\$ 8,000	\$ 8,000										\$ 8,000
2-4-242-840	AEDs	\$ 17,500	\$ -								\$ 17,500		\$ 17,500
2-4-242-840	Combination Extrication Equipment	\$ 10,000	\$ -								\$ 10,000		\$ 10,000
2-4-242-840	TNT Extrication Equipment	\$ 24,000	\$ -								\$ 24,000		\$ 24,000
2-4-242-845	2 Fire Trucks (1,500 gallon and 2,500 gallon)	\$ 409,000	\$ -						\$ 40,900		\$ 368,100		\$ 409,000
2-4-242-845	John Deere Gator	\$ 20,000	\$ -								\$ 20,000		\$ 20,000
2-4-242-845	Replace Car 2	\$ 38,000	\$ -								\$ 38,000		\$ 38,000
Fire and Emergency Sub-total		\$ 570,900	\$ 52,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,900	\$ -	\$ 477,600	\$ -	
Public Works													
Admin, Bldg, and Equip													
2-4-300-825	Gideon St. Parking lot resurfacing	\$ 10,000	\$ 10,000										\$ 10,000
2-4-300-825	Expand Station Park Parking Lot	\$ 40,000	\$ -								\$ 40,000		\$ 40,000
2-4-300-845	Equipment (replacement) Grader #2	\$ 300,000	\$ -								\$ 300,000		\$ 300,000
2-4-300-845	Equipment (replacement) 1 Pickup	\$ 25,000	\$ -								\$ 25,000		\$ 25,000
2-4-300-845	Equipment (replacement) Truck 17 (Parks)	\$ 25,000	\$ -								\$ 25,000		\$ 25,000
2-4-300-845	Sidewalk Machine	\$ 120,000	\$ -								\$ 120,000		\$ 120,000
2-4-300-845	Zero Turn mower (Parks)	\$ 14,000	\$ -								\$ 14,000		\$ 14,000
Bridges													
2-4-300-862	Mowat Street Bridge Project (from 2012)	\$ 100,000	\$ -								\$ 100,000		\$ 100,000
2-4-300-865	Nott. Conc. 6 Culvert (from 2013)	\$ 50,000	\$ -								\$ 50,000		\$ 50,000
Road Construction													
2-4-300-904	George Street Mill to Mary PGA	\$ 35,000	\$ 35,000										\$ 35,000
2-4-300-905	Huron Street Mill and Pave Superior to Hwy.28	\$ 140,000	\$ 140,000										\$ 140,000
2-4-300-909	Nott. Conc. 10/Cty Rd #91 construction	\$ 10,500,000	\$ -		\$ 2,000,000	\$ 7,500,000				\$ 1,000,000			\$ 10,500,000
2-4-300-910	Sunn. Conc. 2 - Hogback to 12/13 SR.	\$ 135,000	\$ 135,000										\$ 135,000
2-4-300-918	Greengage Road PGA	\$ 50,000	\$ -							\$ 50,000			\$ 50,000
2-4-300-921	Nott. 26/27 from Conc. 10 to WTL	\$ 500,000	\$ -	\$ 500,000									\$ 500,000

## Proposed General Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing										
Dept.	Capital Project Description	Budget	Taxation User Fees	Grants Subsidies	Other Municipal County Contributions	Developer Contributions	Municipal Act	Donations Fundraising Other Revenues	Development Charges Deferred Rev	Other Reserve Funds	Reserves	Debentures	Total
2-4-300-922	Stayner St. - Montreal to Cty Rd #91 PGA	\$ 12,000	\$ 12,000										\$ 12,000
2-4-300-923	Nott. 3/4 SR. - Cty. Rd. #42 to Clr	\$ 145,000	\$ -							\$ 145,000			\$ 145,000
2-4-300-927	John St. East of Railway	\$ 12,000	\$ 12,000										\$ 12,000
2-4-300-931	Sunn. 3/4 - 6th to 5th Conc.	\$ 95,000	\$ 95,000										\$ 95,000
2-4-300-932	Perry St. - John to Gideon	\$ 12,000	\$ 12,000										\$ 12,000
2-4-300-933	Philips St. - Sunnidale to 122m north of Sunnidale	\$ 35,000	\$ 35,000										\$ 35,000
2-4-300-934	Thomas St. PGA	\$ 23,000	\$ 23,000										\$ 23,000
2-4-300-939	Cty. Rd. #91 Service Cuts	\$ 71,000	\$ 71,000										\$ 71,000
2-4-300-940	Sunnidale St. PGA	\$ 100,000	\$ 100,000										\$ 100,000
2-4-300-941	Dominion Dr. PGA	\$ 30,000	\$ 30,000										\$ 30,000
2-4-300-942	Montreal and Sutherland Intersection	\$ 7,000	\$ 7,000										\$ 7,000
2-4-300-957	Sunn. Conc. 7 - CLR to Sunn. 9/10 SR.	\$ 220,000	\$ 220,000										\$ 220,000
2-4-300-964	Cherry St. PGA	\$ 35,000	\$ 35,000										\$ 35,000
2-4-300-966	Charles St. PGA	\$ 38,000	\$ 38,000										\$ 38,000
2-4-300-969	Library St. Boulevard Imp. (Medical Ctr.)	\$ 40,000	\$ 40,000										\$ 40,000
2-4-300-970	Sutherland St.	\$ 75,000	\$ 75,000										\$ 75,000
<b>Sidewalks</b>													
2-4-300-924	Sidewalk Construction	\$ 110,000	\$ 110,000										\$ 110,000
<b>Public Works Sub-total</b>			<b>\$ 1,235,000</b>	<b>\$ 500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 7,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,195,000</b>	<b>\$ 674,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks and Recreation</b>													
<b>Stayner Arena</b>													
2-4-811-825	Stayner Arena Parking Lot (60%)	\$ 60,000	\$ 60,000										\$ 60,000
2-4-811-840	Stayner Arena Lighting	\$ 25,000	\$ 25,000										\$ 25,000
<b>Creemore Arena</b>													
2-4-812-825	Replace Boards	\$ 110,000	\$ 60,000								\$ 50,000		\$ 110,000
<b>Stayner Parks</b>													
2-4-825-825	Ives Park Tennis Court Resurfacing	\$ 15,000	\$ 15,000										\$ 15,000
2-4-825-825	Ives Park Bleachers	\$ 20,000	\$ -								\$ 20,000		\$ 20,000
2-4-825-825	Stayner Curling Club Parking Lot	\$ 18,000	\$ 18,000										\$ 18,000
2-4-825-825	Station Park Expansion	\$ 60,000	\$ 20,000	\$ 20,000					\$ 20,000				\$ 60,000
<b>Other Parks</b>													
2-4-829-825	Nottawa Park Infield	\$ 10,000	\$ -								\$ 10,000		\$ 10,000
<b>Recreation Programming</b>													
Event Infrastructure		\$ 10,000	\$ 10,000										\$ 10,000
<b>Trails</b>													
2-4-721-825	Trails Construction	\$ 200,000	\$ 30,000	\$ 170,000									\$ 200,000
2-4-721-825	PARC Trail	\$ 4,000	\$ -	\$ 4,000									\$ 4,000
<b>Parks and Recreation Sub-total</b>			<b>\$ 238,000</b>	<b>\$ 194,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Building Services</b>													
2-4-292-845	Vehicle replacement	\$ 26,000	\$ -								\$ 26,000		\$ 26,000
<b>Building Services Sub-total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Proposed General Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing										
Dept.	Capital Project Description	Budget	Taxation User Fees	Grants Subsidies	Other Municipal County Contributons	Developer Contributions	Municipal Act	Donations Fundraising Other Revenues	Development Charges Deferred Rev	Other Reserve Funds	Reserves	Debentures	Total
Bylaw Services													
2-4-295-845	Vehicle replacement	\$ 36,000	\$ -								\$ 36,000		\$ 36,000
	Bylaw Services Sub-total	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -	
Library Services													
2-4-861-840	Books Collection Materials	\$ 78,692	\$ 78,692										\$ 78,692
2-4-861-820	Roof Replacement - Stayner Branch	\$ 30,000									\$ 30,000		\$ 30,000
2-4-861-820	Floor Replacement	\$ 25,000	\$ -								\$ 25,000		\$ 25,000
2-4-861-840	Computer Purchases	\$ 2,000	\$ 725	\$ 1,275									\$ 2,000
	Library Services Sub-total	\$ 135,692	\$ 79,417	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	
Land Use Planning													
2-4-711-840	Display Equipment	\$ 7,500	\$ -								\$ 7,500		\$ 7,500
	Land Use Planning Sub-total	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	
Creemore Medical Centre													
2-4-500-820	Building Renovation and Expansion	\$ 475,000	\$ -	\$ -				\$ 325,000			\$ -	\$ 150,000	\$ 475,000
	Creemore Medical Centre Sub-total	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ 150,000	
General Taxation Totals		\$15,787,092	\$ 1,702,317	\$ 695,275	\$ 2,000,000	\$ 7,500,000	\$ -	\$ 325,000	\$ 130,900	\$ 1,195,000	\$ 1,356,100	\$ 882,500	\$15,787,092

## Proposed Water Operating Projects

Water Operating Project Expenditures			Sources of Financing										Total
Dept.	Capital Project Description	Budget	Water User Fees	Grants Subsidies	Other Muni Contribution County	Developer Contributions Local Service	Mun Act \$391 By-law Cap Charge Ben Owners	Donations Fundraising Other Revenues	DC Reserve Fund	Other Reserve Funds	Reserves	Debentures	
Municipal Waterworks Services Admin, Bldg. and Equip													
1-4-421-530	Stayner Schell Farm Local Improvement Consulting	\$ 20,000	\$ 20,000										\$ 20,000
	Creemore												
	New Lowell												
	Nottawa												
	Sub-total Water Operating Projects	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

## Proposed Water Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing										
Dept.	Capital Project Description	Budget Amount	Water User Fees	Grants Subsidies	Other Muni Contribution County	Developer Contributions Local Service	Muni Act S.391 By-law Cap Charge Ben. Owners	Donations Fundraising Other Revenues	DC Reserve Fund	Other Reserve Funds	Reserves	Debentures	Total
Municipal Waterworks Services													
Admin, Bldg. and Equip													
2-4-420-840	GIS Mobile Device	\$ 1,000	\$ 1,000										\$ 1,000
2-4-421-840	Hydrants Valves CR & ST combined	\$ 9,000	\$ 9,000										\$ 9,000
Stayner													
2-4-421-820	Connect Well #4 to system and add generator	\$ 608,324										\$ 608,324	\$ 608,324
2-4-421-840	Chlorine Analyzer	\$ 4,567	\$ 4,567										\$ 4,567
2-4-421-840	Well #2 Flow Control Valve	\$ 4,436	\$ 4,436										\$ 4,436
2-4-421-845	200mm diam. Hwy. #26 from Locke to Emerald 1410m	\$ 1,106,047				\$ 1,106,047							\$ 1,106,047
2-4-421-845	Scott to Locke Watermain	\$ 360,000				\$ 360,000							\$ 360,000
2-4-421-845	Cherry Watermain (Hwy. #26 to Jane)	\$ 325,000	\$ 325,000										\$ 325,000
2-4-421-845	Huron Watermain (Hwy. #26 to John)	\$ 156,000	\$ 156,000										\$ 156,000
2-4-421-845	CNT Design Work	\$ 106,500				\$ 106,500							\$ 106,500
Central East													
2-4-421-845	200mm dia Dancor from Highway # 26 to Mowat 1570m	\$ 731,912				\$ 731,912							\$ 731,912
2-4-421-845	200mm dia Mowat from Dancor to 27/28 SR 900m	\$ 419,567				\$ 419,567							\$ 419,567
2-4-421-845	200mm dia 27/28 SR from Mowat to Highway # 26	\$ 629,351				\$ 629,351							\$ 629,351
2-4-421-845	200mm dia Highway # 26 from 27/28 SR to Emerald 330m	\$ 153,841				\$ 153,841							\$ 153,841
Creemore													
2-4-422-820	1,500 cu m Reservoir	\$ 954,000				\$ 954,000							\$ 954,000
2-4-422-820	1,500 cu m/d Well Water Supply	\$ 898,594				\$ 898,594							\$ 898,594
2-4-422-820	1,500 cu m/d Well Pumphouse(s)	\$ 4,592,813				\$ 4,592,813							\$ 4,592,813
2-4-422-825	Reservoir Line Betterment	\$ 15,000	\$ 15,000										\$ 15,000
2-4-422-840	Replace Well Pump - Well #2	\$ 13,048	\$ 13,048										\$ 13,048
2-4-422-840	Replace Chlorine Analyzer	\$ 4,567	\$ 4,567										\$ 4,567
New Lowell													
2-4-423-840	Replace Well Pump - Well #2	\$ 9,786	\$ 9,786										\$ 9,786
2-4-423-840	Replace Well Pump - Well #6	\$ 8,872	\$ 8,872										\$ 8,872
2-4-423-840	Replace Chlorine Analyzer	\$ 4,567	\$ 4,567										\$ 4,567
Nottawa													
2-4-425-825	Nottawa CNT Pipeline Connection Agreement	\$ 63,900				\$ 63,900							\$ 63,900
2-4-425-820	1,250 + 525m³ Reservoir	\$ 1,198,125				\$ 1,198,125							\$ 1,198,125
2-4-425-820	2,500 + 1250 m³ Reservoir Emergency Storage	\$ 2,396,250				\$ 2,396,250							\$ 2,396,250
2-4-425-820	1,350 + 675 m³ Water Supply	\$ 3,644,696				\$ 3,644,696							\$ 3,644,696
2-4-425-820	Raw Watermain	\$ 155,778				\$ 155,778							\$ 155,778
2-4-425-820	Booster Pump	\$ 2,120,557				\$ 2,120,557							\$ 2,120,557
2-4-425-820	Transmission Main	\$ 2,959,759				\$ 2,959,759							\$ 2,959,759
2-4-425-840	Replace Flow Control Valve Pump HL #3 & #4	\$ 5,742	\$ 5,742										\$ 5,742
2-4-425-840	Replace Flow Control Valve WP 1, 2, & 3	\$ 6,524	\$ 6,524										\$ 6,524
Collingwoodlands													
2-4-426-840	Replace Well Pump - Well #5	\$ 2,349	\$ 2,349										\$ 2,349
Total Water Capital		\$ 23,670,472	\$ 570,458	\$ -	\$ -	\$ 22,491,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 608,324	\$ 23,670,472



## Proposed Sewer Operating Projects

Sewer Operating Project Expenditures			Sources of Financing										
Dept.	Capital Project Description	Budget Amount	Sewer User Fees	Grants Subsidies	Other Muni Contribution County	Developer Contributions Local Service	Mun Act S.391 By-law Cap Charge Ben Owners	Donations Fundraising Other Revenues	DC Reserve Fund	Other Reserve Funds	Reserves	Debentures	Total
Municipal Wastewater Services Admin, Bldg, and Equip													
1-4-408-541	Stayner Knox Road East Sewage Infrastructure	\$ 2,900,000	\$ -	\$ 1,933,333		\$ 966,667							\$ 2,900,000
	Creemore												
	New Lowell												
	Nottawa												
	Sub-total Wastewater Operating Projects	\$ 2,900,000	\$ -	\$ 1,933,333	\$ -	\$ 966,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000

# Proposed Sewer Capital Projects

Capital Expenditures Investment in Infrastructure

Sources of Financing

Dept.	Capital Project Description	Budget Amount	Water User Fees	Grants Subsidies	Other Muni Contribution County	Developer Contributions Local Service	Muni Act S.391 By-law Cap Charge Ben. Owners	Donations Fundraising Other Revenues	DC Reserve Fund	Other Reserve Funds	Reserves	Debentures	Total
<b>Municipal Wastewater Services</b>													
<b>Admin, Bldg. and Equip</b>													
	<b>Stayner</b>												\$ -
													\$ -
2-4-408-840	Sludge Pump (2)	\$ 3,800	\$ 3,800										\$ 3,800
2-4-408-840	Aeration Diffuser (West)	\$ 70,000	\$ 70,000										\$ 70,000
2-4-408-840	Dominion St. PS Raw Pump	\$ 21,000	\$ 21,000										\$ 21,000
2-4-408-840	Aeration Diffusers/Alum Pumps	\$ 70,000	\$ 70,000										\$ 70,000
2-4-408-850	Stayner STP Pump Station	\$ 5,230,000	\$ -	\$ 3,000,000					\$ 2,230,000				\$ 5,230,000
2-4-408-850	Sewage Forcemain to WB KRESI	\$ 4,174,000	\$ -	\$ 2,400,000					\$ 1,774,000				\$ 4,174,000
2-4-408-850	Mowat Sewer	\$ 3,100,000	\$ -	\$ 1,148,148					\$ 1,951,852				\$ 3,100,000
2-4-408-850	Emerald Sewer	\$ 500,000	\$ -	\$ 185,185					\$ 314,815				\$ 500,000
2-4-408-850	Oversizing	\$ 210,000	\$ -						\$ 210,000				\$ 210,000
2-4-408-850	Side St, Poplar & Industrial Sewermain	\$ 2,000,000	\$ -	\$ 1,333,334					\$ 666,666				\$ 2,000,000
<b>Creemore</b>													
2-4-407-840	Submersible Pump	\$ 10,000	\$ 10,000										\$ -
2-4-407-840	Vacuum Pump	\$ 5,000	\$ 5,000										\$ 10,000
2-4-407-840	Thickener Cassettes (2)	\$ 6,500	\$ 6,500										\$ 5,000
2-4-407-840	Blower	\$ 10,000	\$ 10,000										\$ 6,500
2-4-407-840	SCADA	\$ 20,000	\$ 20,000										\$ 10,000
2-4-407-840	Modules (2)	\$ 20,000	\$ 20,000										\$ 20,000
2-4-407-850	Blower System Aeration Upgrade Repl.	\$ 683,782	\$ -			\$ 407,270						\$ 256,492	\$ 683,782
2-4-407-845	Sewage Pumping Station	\$ 1,875,187	\$ -			\$ 1,875,187							\$ 20,000
2-4-407-845	Sewage Force Main Related to SPS	\$ 3,148,122	\$ -			\$ 3,148,122							\$ 1,875,187
2-4-407-820	Roof Repairs	\$ 20,000	\$ 20,000										\$ 3,148,122
<b>New Lowell</b>													
													\$ 20,000
													\$ -
													\$ -
													\$ -
<b>Nottawa</b>													
2-4-415-850	1,000 cu m/d Sewage Capacity Phase 1	\$ 3,181,010	\$ -			\$ 3,181,010							\$ 3,181,010
2-4-415-850	Sewage Pumping Station	\$ 2,476,125	\$ -			\$ 2,476,125							\$ 2,476,125
2-4-415-850	Infrastructure for Raglan Sewer 50%	\$ 958,500	\$ -			\$ 958,500							\$ 958,500
2-4-415-850	300mm dia. Sewage Forcemain, 3,040m	\$ 1,853,100	\$ -			\$ 1,853,100							\$ 1,853,100
2-4-415-850	Approvals	\$ 127,800	\$ -			\$ 127,800							\$ 127,800
2-4-415-850	Sewer Environmental Assessment	\$ 21,300	\$ -			\$ 21,300							\$ 21,300
	<b>Total</b>	<b>\$ 29,775,206</b>	<b>\$ 256,300</b>	<b>\$ 8,066,667</b>	<b>\$ -</b>	<b>\$ 14,048,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,147,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256,492</b>	<b>\$ 29,775,206</b>

## 2014 Forecast of Reserves and Reserve Funds

	Reserve Name	2013 Year End Balance	Interest	Contributions	Transfer to Reserves	Transfers from Reserves	2014 Year End Balance
	<b>Obligatory Reserve Funds</b>						
3-2-401-420	DCs Admin. Services	30,261	132	25,333		-45,000	10,727
3-2-401-417	DCs Fire Protection Services	-84,466	-1,679	81,202		-131,024	-135,967
3-2-401-422	DCs Police Services	-10,966	-292	3,179		-15,584	-23,663
3-2-401-418	DCs Stayner Water	-191,081	4,253	659,885		-128,598	344,459
3-2-401-419	DCs Stayner Sewer	-508,936	-4,172	288,394		-113,188	-337,901
3-2-401-423	DCs Creemore Water	44,620	2,810	180,212		0	227,642
3-2-401-424	DCs Creemore Sewer	39,262	2,473	158,571		0	200,306
3-2-401-425	DCs Nottawa Water	-2,006	-25	0		0	-2,032
3-2-401-426	DCs Nottawa Sewer	-8,287	-104	0		0	-8,391
3-2-401-427	DCs New Lowell Water	7,152	89	0		0	7,241
3-2-401-428	DCs New Lowell Sewer	-8,287	-104	0		0	-8,391
3-2-401-414	DCs Municipal Parking	6,883	156	5,587		0	12,626
3-2-401-421	DCs Roads and Rel. Serv.	-56,655	2,967	293,981		0	240,293
3-2-401-415	DCs Recreation Services	94,531	4,543	268,937		0	368,012
3-2-401-416	DCs Library Services	-21,453	44	42,094		-17,160	3,524
						0	0
3-2-401-411	Parkland Ded. and Contrib.	146,000	950	0		-70,000	76,950
3-2-401-412	Parking Contributions	4,671	58			0	4,729
3-2-401-430	Creemore Sewer Proj. Loan	90,536	176			-76,428	14,285
3-2-401-431	Carruthers Memorial Park	144,151	1,739			-5,000	140,890
3-2-401-440	Federal Gas Tax	1,504,922	8,845	397,674		-1,195,000	716,441
	<b>sub total</b>	<b>1,220,852</b>	<b>22,861</b>	<b>2,405,049</b>	<b>0</b>	<b>-1,796,982</b>	<b>1,851,780</b>
	<b>Discretionary Reserves</b>						
3-2-405-025	Consolid. Rec. Boards	25,827			60,000	0	85,827
3-2-405-027	Consolid. Creemore BIA	8,694				0	8,694
3-2-405-500	Working Fund	1,471,000			25,000	0	1,496,000
3-2-405-501	Legal/Assess. Contingency	104,489				0	104,489
3-2-405-502	Tax Stabilization Reserve	495,391				-243,191	252,200
3-2-405-503	Land Sales	105,021				-70,211	34,810
3-2-405-505	Roads Equipment Rep.	360,211			161,000	-325,000	196,211
3-2-405-510	Fire Equipment Rep.	413,844			330,000	-477,600	266,244
3-2-405-515	Water Equipment Rep.	-32,909	-7,542			-570,458	-610,909
3-2-405-516	Water Operations Reserve	-40,729	-509			0	-41,238
3-2-405-520	Sewer Equipment Rep.	-403,173	-8,243			-256,300	-667,717
3-2-405-521	Sewer Operations Reserve	-409,223	-5,115			0	-414,338
3-2-405-524	Parks Equipment	178,918			25,000	-159,000	44,918
3-2-405-524	Stayner Arena Equip. Rep.	111,260			50,000	0	161,260
3-2-405-524	Creemore Arena Equip. Rep.	185,000			50,000	-50,000	185,000
3-2-405-524	New Lowell Playground Equip.	0				0	0
3-2-405-525	Swimming Pool	3,749				0	3,749
3-2-405-536	New Lowell Community Hall	0				0	0
		0				0	0
3-2-405-541	By-law Enforcement	32,000			4,000	-36,000	0
3-2-405-545	Library	86,900				0	86,900
3-2-405-546	Library Theatre	502				0	502
3-2-405-547	Library Donations	26,649				0	26,649
3-2-405-548	Library Building	41,723			75,000	-55,000	61,723
3-2-405-555	Creemore Medical Centre	447,893				-325,000	122,893
3-2-405-560	Capital Grants	530,998				0	530,998
3-2-405-565	Budgeted Items	172,810			13,250	-24,000	162,060
	Stayner Kinsmen	2,000				0	2,000
3-2-405-565	Municipal Election	0			12,500	-12,500	0
3-2-405-565	Economic Development	1,978				0	1,978
3-2-405-565	Fire Master Plan	10,000				-10,000	0
3-2-405-565	Roads Construction	492,750				0	492,750
3-2-405-565	Bridges Construction	515,353			300,000	-150,000	665,353
3-2-405-565	Snow Event	60,000			20,000	0	80,000
	<b>sub total</b>	<b>4,998,925</b>	<b>-21,410</b>	<b>0</b>	<b>1,125,750</b>		<b>3,339,005</b>
	<b>TOTAL RESERVES and RESERV</b>	<b>6,219,777</b>	<b>1,452</b>	<b>2,405,049</b>	<b>1,125,750</b>		<b>5,190,785</b>

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# *Beautiful Landscapes. Friendly People*



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