



Corporation of the Township of Clearview
2017 – 2018 Corporate Budget Package



CLEARVIEW

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Message from His Worship Mayor Christopher Vanderkruys



I am pleased to present the 2017 Clearview Township budget which was approved at the November 28, 2016 Council meeting.

The 2017 budget continues the municipality's focus on maintaining and improving existing infrastructure while also strengthening economic development initiatives.

Budget highlights include:

- Increased Economic Development funding by \$100,000 for the Beautification project and the Community Improvement Plan
- Full-time operation of the Clearview Public Transit system
- \$1.4 million for upgrades and repairs to roads and sidewalks
- Replacement of the Gowan Park and Kinsmen Park pavilions
- Improvements to the New Lowell Tennis Courts
- \$50,000 increase to gravel road maintenance budget
- \$25,000 for new Township and community entrance signage

The budget addresses key areas of improvement within the Township. As an example, through the community town halls meetings, I have heard from many residents are were concerned about gravel road maintenance and as a result, Council agreed to increase funding by \$50,000 to ensure regular grading.

In addition, the 2017 budget also includes exciting economic development projects such as the Beautification fund and the Community Improvement Plan. Both initiatives will help to strengthen the image of the township and create a more welcoming community for residents, tourists and potential investors.

On behalf of Clearview Township Council, I would like to extend my appreciation to staff for their efforts in creating a well-balanced and financially responsible budget.

Thank you and have a great year in Clearview!

A handwritten signature in blue ink that reads "Christopher Vanderkruys".

Christopher Vanderkruys
Mayor

The Government Finance Officers Association of the United States and Canada (GFOA) presented a **Distinguished Budget Presentation Award** to Clearview, Ontario for its annual budget for the fiscal year beginning **January 1, 2016**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA *Distinguished Budget Presentation Award* has been received by Clearview each Fiscal Year from **2013 to 2016**.



Clearview Council



(back l-r) C. Walker, C. Davidson, C. Paterson, C. Elwood, C. Leishman, C. Measures
(front l-r) C. Bronée, Deputy Mayor Burton, Mayor VanderKruys

Council Member	Ward	Telephone	E-mail address
His Worship, Mayor Chris Vanderkruys		(705) 424-1268	cvanderkruys@clearview.ca
Deputy Mayor Barry Burton		(705) 466-2718	bburton@clearview.ca
Councillor Doug Measures	Ward 1	(705) 445-1937	dmeasures@clearview.ca
Councillor Kevin Elwood	Ward 2	(705) 428-0519	kelwood@clearview.ca
Councillor Robert Walker	Ward 3	(705) 428-3335	rwalker@clearview.ca
Councillor Shawn Davidson	Ward 4	(705) 443-9191	sdavidson@clearview.ca
Councillor Thom Paterson	Ward 5	(705) 466-6321	tpaterson@clearview.ca
Councillor Connie Leishman	Ward 6	(705) 428-5240	cleishman@clearview.ca
Councillor Deborah Bronée	Ward 7	(705) 424-1874	dbronee@clearview.ca

Clearview Senior Management Team



(l-r) S. Sage, G. LeMay, P. Fettes, M. Rawn, M. Burton, C. Shewell, E. Henley

Staff Name	Position	E-mail address
Steve Sage	Chief Administrative Officer	ssage@clearview.ca
Mara Burton	Director of Community Services	mburton@clearview.ca
Pamela Fettes	Clerk/Director of Legislative Services	pfettes@clearview.ca
Edward Henley	Treasurer/Director of Finance	ehenley@clearview.ca
Gerry LeMay	General Manager Transportation and Drainage	glemay@clearview.ca
Mike Rawn	General Manager Environmental Services	mrawn@clearview.ca
Colin Shewell	Fire Chief	cshewell@clearview.ca

2017 Budget Summary

This 2017-2018 Proposed budget package is approved by Council. The Draft Proposed Budget is presented to Council for their review and amendments prior to presentation as the Council Proposed Budget. The Draft Proposed Budget was presented to the Public for their review at the November 14, 2016 Budget Public Meeting. It was further considered by Council after receiving comments from the Public and was amended again in 2017 after receiving the County and Education tax rates. Council has the ability to amend this budget should circumstances arise necessitating its amendment, if necessary.

The Corporate Budget includes an estimated net residential tax increase of 2.36% for 2017.

The estimated residential tax rate increase includes an estimated municipal tax levy increase of 4.41% not including the increase in the policing levy, an estimated Simcoe County tax levy increase of 1.85%, and an estimated school board decrease of -1.58%. The increase (or decrease) in the assessed value of a residential property would increase or decrease the estimated tax levy increase. The tax increase for residential homes will be known once the County and the Province announce the County and Education tax rates.

The median average home assessed at \$267,000 (est.) would see an estimated increase of \$71 in their property taxes; \$64 municipal (including policing), \$15 County and -\$8 education.

The estimated property taxes for the average residential home would be:

2017: average \$267,000 home (est.)

\$1,503.24 Clearview

\$ 281.16 Policing

\$ 812.95 County

\$ 494.03 Education

\$3,091.38 Total – increase of \$71.25

Property tax is the primary source of revenue to delivery municipal services including; roads maintenance and repair, library services, parks and recreation services, legislative services, planning and zoning and bylaw enforcement, among others. User fees, grants and development charges are among additional sources of revenue. Water and sewer services,

Building inspection services, and the Creemore Medical Centre do not receive funding from municipal property taxes.

The total 2017 Proposed Budget is \$39.4 million which is composed of \$26.1 million in the Operating Budget plus \$13.3 million in the Capital Budget.

Approximately 1.64% of the 2017 Clearview increase is due to the following 3 items;

- 0.84% (\$109,000) to increase funding for various economic development initiatives for Clearview including,
 - \$50,000 for the proposed new Façade Improvement Grant, and
 - \$50,000 Clearview Beautification Fund,
- 0.54% (\$70,125) to expand the Clearview Transit from 1/2 year funding to full year funding,
- 0.33% (\$43,660) is due to increased spending on Winter roads maintenance.

Together these items represent 37% of the 4.41% of the 2017 Clearview increase.

While Policing costs are broken out in the budget due to its large amount and Clearview's lack of control over the costs, they are included in the Clearview property tax levy on property tax bills.

Full details of the 2017-2018 Budget and meeting resources are available online at www.clearview.ca/home/budget. Information for budgets from prior years are also available.

2018 Budget Summary

This 2017-2018 Draft Proposed budget package is approved by Council. The Draft Proposed Budget was presented to Council for their review and amendments prior to presentation as the Council Proposed Budget. The Draft Proposed Budget will be presented to the Public for their review at the November 14, 2016 Budget Public Meeting. It was further considered by Council after receiving comments from the Public and was amended again in 2017 after receiving the County and Education tax rates. Council has the ability to amend this budget should circumstances arise necessitating its amendment, if necessary.

The Proposed Corporate Budget includes an estimated net residential tax increase of 0.63% for 2018.

The estimated residential tax rate increase includes an estimated municipal tax levy increase of 0.67% not including the increase in the policing levy for 2018, an estimated Simcoe County tax levy increase of 1%, and a school board increase of 0%. The increase (or decrease) in the assessed value of a residential property would increase or decrease the estimated tax levy increase.

The average home assessed at \$284,000 (est.) would see an estimated increase of \$19.59 in their property taxes; \$11.46 municipal (including policing), \$8.13 County and \$0.00 education.

The estimated property taxes for the average residential home would be:

2018: average \$84,000 home (est.)

\$1,513.29 Clearview

\$ 282.57 Policing

\$ 821.08 County

\$ 494.03 Education

\$3,110.97 Total – increase of \$19.59

Property tax is the primary source of revenue to delivery municipal services including; roads maintenance and repair, library services, parks and recreation services, legislative services, planning and zoning and bylaw enforcement, among others. User fees, grants and development charges are among additional sources of revenue. Water and sewer services,

Building Inspection, and the Creemore Medical Centre do not receive funding from municipal property taxes.

The total 2018 Staff Proposed Budget is \$31.1 million which is composed of \$26.5 million in the Operating Budget plus \$4.5 million in the Capital Budget.

While Policing costs are broken out in the budget due to its large amount and Clearview's lack of control over the costs, they are included in the Clearview property tax levy on property tax bills.

Full details of the 2017-2018 Budget and meeting resources are available online at www.clearview.ca/home/budget. Information for budgets from prior years are also available.

Corporate Goals

Corporate Goal #1

Clearview will implement the new brand that defines and promotes the Township both internally and externally.

Purpose: To promote the communities of Clearview.

Target Date: Dec. 2015 and ongoing

Strategic Plan Goal: Economic Development

1.6 Implement a branding strategy to promote the community of Clearview

- Implement the place brand
- Develop a Visual Identity
- Provide Social and Print Media consistency
- Community, Facility and Entrance Sign consistency
- Develop Draft Communications Plan

Corporate Goal #3

Enhance Communications and Corporate Processes

Purpose: Continue to provide information and services to the Public in an efficient manner.

Target Date: Dec. 2015 and ongoing

Strategic Plan Goal: Service Excellence

5.5 Undertake regular communications to describe the activities undertaken by Clearview

- Expand corporate use of social media to multiple departments and continue to provide information with digital displays in public buildings and web-site, Facebook and Twitter
- Implement a FADS (Facility Accessible Design Standards) document
- Complete design and implementation of works for Stayner Park revitalization
- Improve public education services for Fire Prevention. Complete Survey
- Complete Council/Committee reform
- Draft and Present to Council a 4 year Human Resources Plan

Adopted by Council on March 23, 2015.

No changes or updates as of May 16, 2017. Strategic Plan is under review as of November 2016 and in progress as of May 2017.

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. 2015

Strategic Plan Goal: Municipal Services

3.6 Support and encourage community initiatives that promote the well-being of the Township's residents

- Build infrastructure to provide employment and investment opportunities with available serviced lands in Stayner
- Building infrastructure
- The Stayner Industrial Servicing plan will be implemented
- Financial planning and agreements
- Facilitates execution of all agreements and documents

Corporate Goal #4

Meet legislative compliance

Purpose: To meet legislative compliance

Target Date: Dec. 2015 and ongoing (or as noted)

Strategic Plan Goal: Service Excellence

5.1 Undertake regular evaluations and performance measurement of delivery of municipal services

- Develop Municipal Asset Management Plan
- Develop a Records Management Plan
- Meet the requirements of the Cemeteries Act

Corporate Goal #5

Develop Community Citizen Awards Program

Purpose: To recognize commitments made by citizens.

Target Date: Dec. 2015 and ongoing

Strategic Plan Goal: Service Excellence

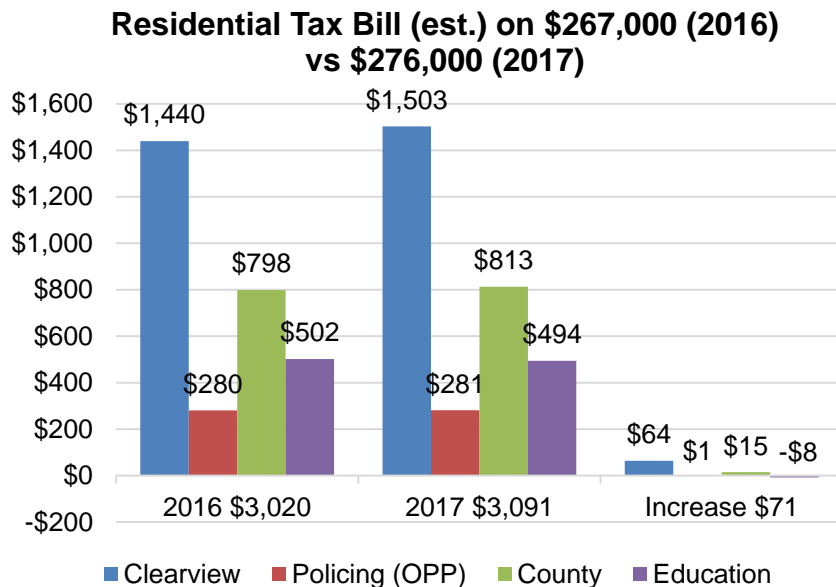
5.3 Develop a strategy to recruit, recognize and retain volunteers

- Develop a Civic Awards Program including volunteerism and athletics
- Develop Sports/Citizens Hall of Fame

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2017 and 2018 Clearview Budget Overview

2.36% Estimated Increase in 2017 Property Taxes for the Average Home



The estimated average net tax increase is 2.36%. The average home in Clearview has an estimated assessment increase of \$9,000 from \$267,000 (2016) to \$276,000 (2017) which is approximately 3.37%. The estimated tax increase on this average home is \$71 from \$3,020 (2016) to \$3,091 (2017). The breakdown of the increase is an additional \$64 for Clearview, an increase of \$1 for Policing, an increase of \$15 for Simcoe County and a decrease of \$8 for School Boards.

The tax increase for residential homes works out to approximately the % increase in assessed value plus 0.13%.

If a property tax bill increased more or less than 2.36% 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 (est.) is the Median 2017 Phased-in Assessment for a 'Single-family detached home (not on water)' from

MPAC's December 2016 Phased-In Assessment Report – Roll Edition. It is the first 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.

2017 Clearview Tax Levy (est.)

The Clearview levy increase is estimated at 4.41% for 2017 for the average home not including the decrease in the Policing portion of the levy. The three largest impacts on taxes to the budget this year are:

- 0.84% (\$109,000) to increase funding for various economic development initiatives for Clearview including,
 - \$50,000 for the proposed new Façade Improvement Grant, and
 - \$50,000 for the Clearview Beautification Project,
- 0.54% (\$70,125) to expand the Clearview Transit from 1/2 year funding to full year funding,
- 0.33% (\$43,660) is due to increased spending on Winter roads maintenance.

Policing costs are included in the Clearview levy on the property tax bill and are broken out here for illustrative purposes. Policing costs increased \$43,368 from \$2,218,945 (2016) to \$2,262,313 (2017) due to decreases in the billing per property portion and increases in the cost of the call for services portion and increases in Overtime, Prisoner Transportation, and Accommodation/Cleaning Services.

2017 Simcoe County Tax Levy (est.)

The Simcoe County levy increase for all of Simcoe County averaged out is estimated to be 1.85% for the average home. When calculated for the average residential property in Clearview there was an effective 1.85% increase in actual County related property taxes in 2017 with a declared 2.00% increase. Property value increases or decreases modified the County declared increase to arrive at the actual increase. 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.

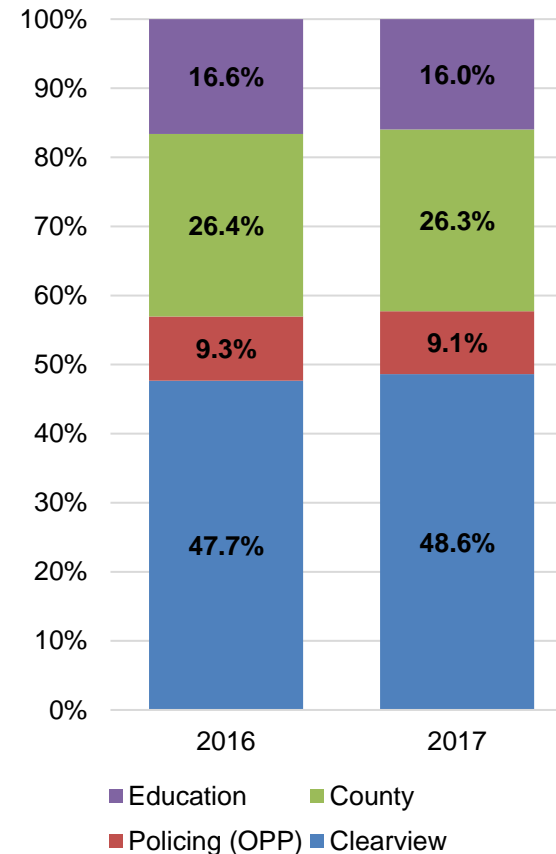
2017 School Board Tax Levy (est.)

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.

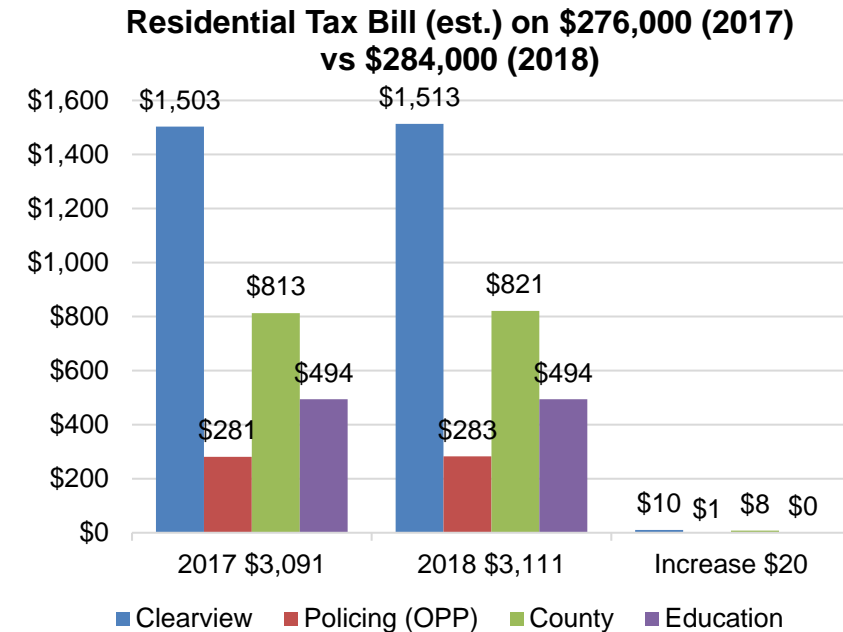
The School Boards tax rate for residential properties in Ontario is estimated at -1.58% for the average property. As mentioned above, property assessment value increases or decreases particular to each individual property would modify this number.

Additional information on County Tax shifts and Education/School Board tax shifts is in the “Tax Base Shifts for Clearview Property Taxpayers” section near the end of this book.

Components of Residential Property Tax Bill



0.63% Estimated Increase in 2018 Property Taxes for the Average Home



The estimated average net tax increase is 0.63%. The average home in Clearview has an estimated assessment increase of \$8,000 from \$276,000 (2017) to \$284,000 (2018) which is approximately 2.9%. The estimated tax increase on this average home is \$20 from \$3,091 (2017) to \$3,111 (2018). The breakdown of the increase is an additional \$10 for Clearview, an increase of \$1 for Policing, an increase of \$8 for Simcoe County and a decrease of \$0 for School Boards.

The average home assessed value (est.) is the calculated Median 2018 Phased-in Assessment for a 'Single-family detached home (not on water)' from MPAC's December 2016 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.

2018 Clearview Tax Levy (est.)

The Clearview levy increase is 0.67% for 2018 not including the increase in the Policing portion of the levy.

Policing costs are included in the Clearview levy on the property tax bill and are broken out here for illustrative purposes. Policing costs are anticipated to increase \$68,423 (est.) from \$2,262,313 (2017) to \$2,330,736 (2018) due to base cost and call for service changes.

2018 Simcoe County Tax Levy (est.)

The Simcoe County levy increase for all of Simcoe County averaged out is estimated to be 1.00%. 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.

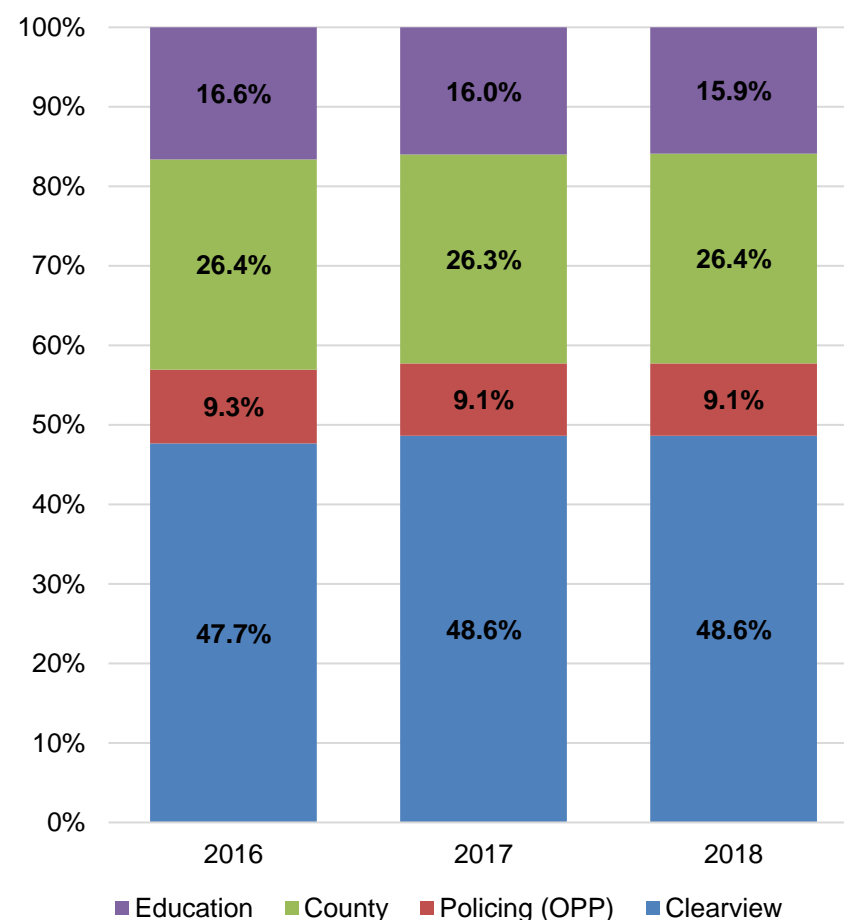
2018 School Board Tax Levy (est.)

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 is estimated at 0.00% for the average property. As mentioned above, property assessment value increases or decreases particular to each individual property would modify this number.

Additional information on County Tax shifts and Education/School Board tax shifts is in the "Tax Base Shifts for Clearview Property Taxpayers" section near the end of this book.

Components of Residential Property Tax Bill

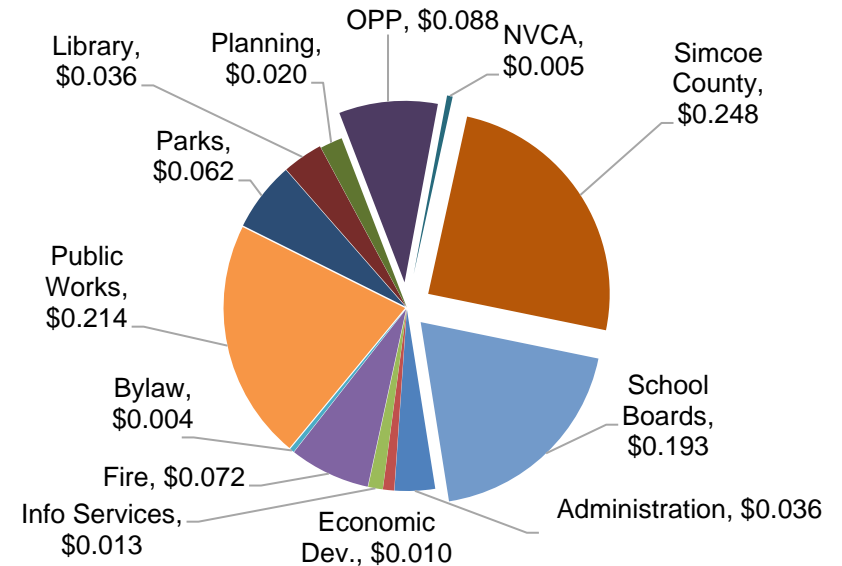


Where your Total Tax Dollars are Spent

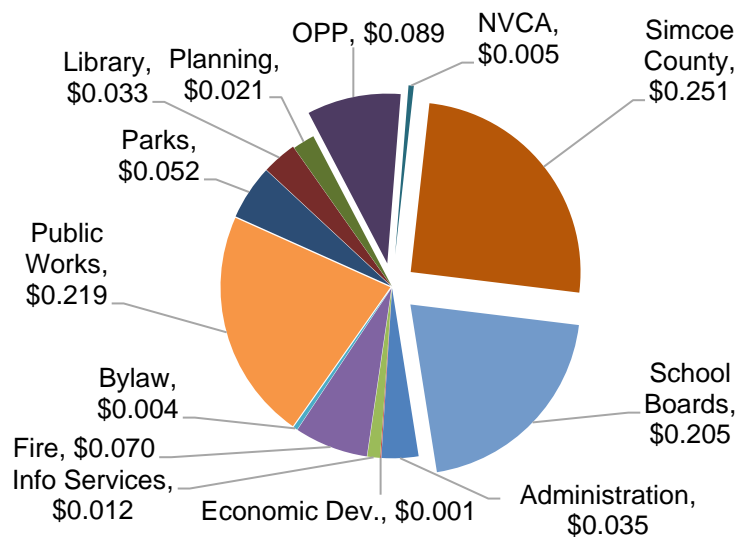
Clearview issues property tax bills and collects money on behalf of Simcoe County and the School Boards. This saves the taxpayer money by saving administrative costs at the County and the School Boards. Clearview remits more than half of the money collected through property taxation to outside organizations including; Simcoe County, the 4 School Boards, the OPP and the NVCA.

Please note that the proportions in this chart are based on the total taxes collected including residential and non-residential whereas the "Components of Residential Property Tax Bill" chart on a previous page shows taxes specifically for a residential property. Non-residential properties have different tax ratios than residential properties, specifically with regards to having a higher Education tax rate.

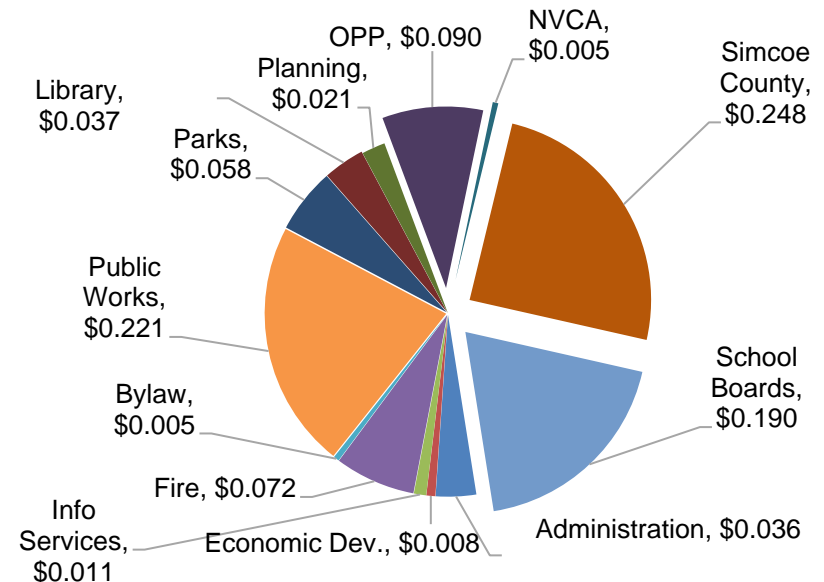
\$0.46 of each 2017 \$1.00 goes to Clearview



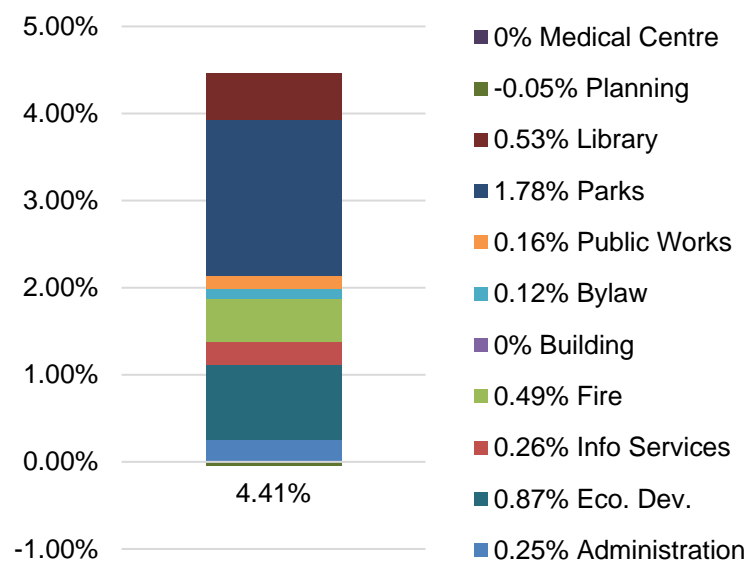
\$0.45 of each 2016 \$1.00 goes to Clearview



\$0.46 of each 2018 \$1.00 goes to Clearview



Components of Clearview's 4.41% (2017) Increase by Department

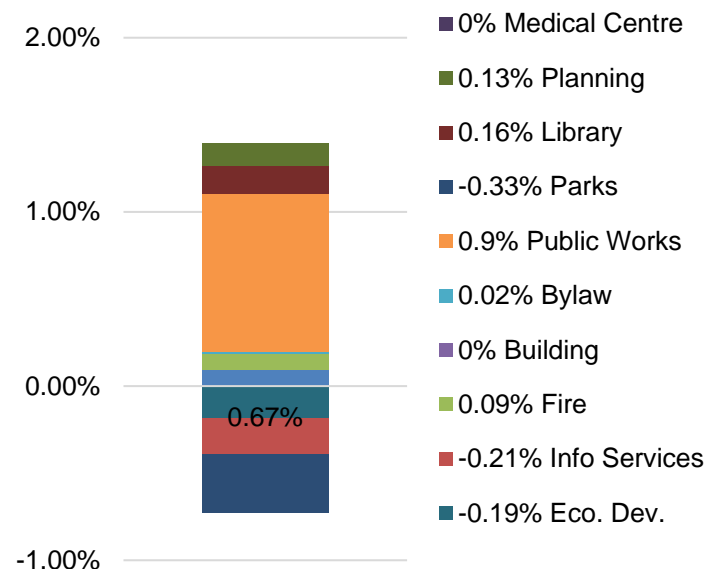


This chart takes the 4.41% increase (est.) for Clearview controlled expenses (Policing costs excluded) from the 2017 General Operating and Capital Budget Summary and translates it into a portion of the 'Total Clearview Tax increase' before adjusting for changes in the taxes refunded by assessment change, if any, and the effects of the property tax base increase from new growth.

The largest increases are in the Parks, Fire and Economic Development Departments. The changes include a loss of grant funding for Small Halls Festival staffing and reduction in revenues, higher budgeting of salaries/benefits in the Fire Department is to address past under-budgeting and the proposed creation of the Facade Improvement Grant program for Clearview's downtowns.

The reduction in costs in the Public Works budget is primarily due to the shifting of costs to grants, specifically the OCIF and Federal Gas Tax grants.

Components of Clearview's 0.67% (2018) Increase by Department



This chart takes the 0.67% increase (est.) for Clearview controlled expenses (Policing costs excluded) from the 2018 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 Public Works and Administration. The increase to the Public Works is a result of 2017 capital expenses being shifted to grant funding while the assigning of grant funding has not been specified for 2018 yet. The increase in Administration is due to reductions in transfers from reserves revenues and the addition of once every five year studies.

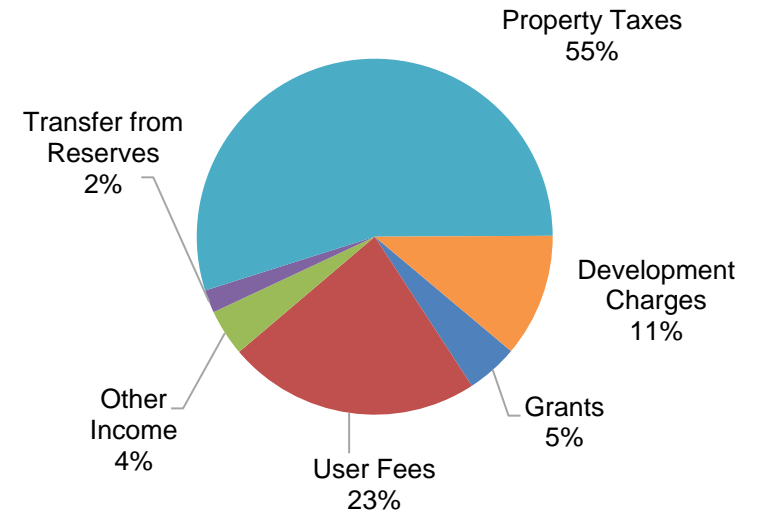
Where the Clearview Budget Money Comes From

The pie charts below show the revenue sources for the Clearview budget. Property Taxes are the largest source of revenue with User Fees as the next largest source. User Fees primarily consists of Water and Sewer utility payments and arena rentals, among others. 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 forming these charts is from the revenues section of the "Total Clearview Operating Fund" table. Details on what is included in each Revenue category is noted in the Composition of Revenue, Expense and Department Categories section at the back of this document.

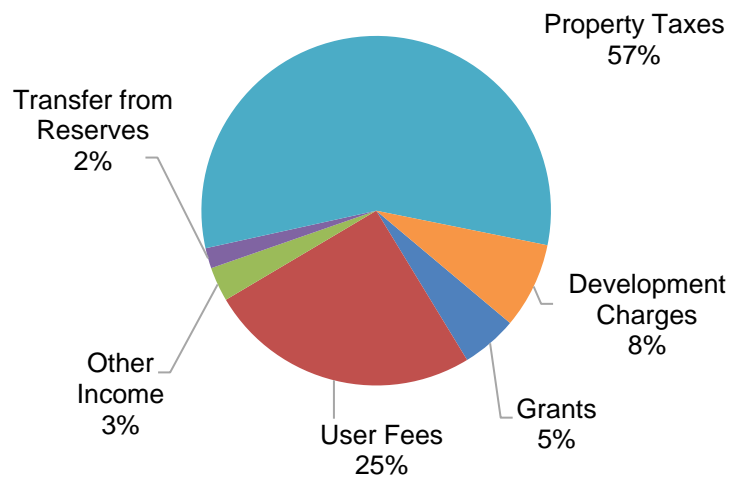
The main change from 2016 to 2017 is the increase in Development Charges. New construction is expected to increase in 2017 to coincide with the completion of the Stayner Wasaga Beach Sanitary Servicing project as the developers who contributed over \$6 million dollars in pre-paid sewer DCs seek to recoup their investment through the building and sale of new homes and commercial development.

There are no significant changes from 2017 to 2018.

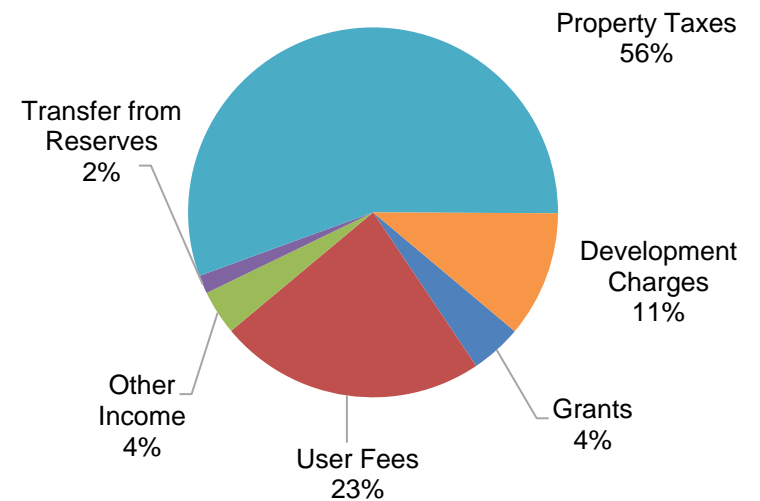
\$26,401,108 in Total 2017 Revenues



\$24,256,325 in Total 2016 Revenues



\$26,779,375 in Total 2018 Revenues



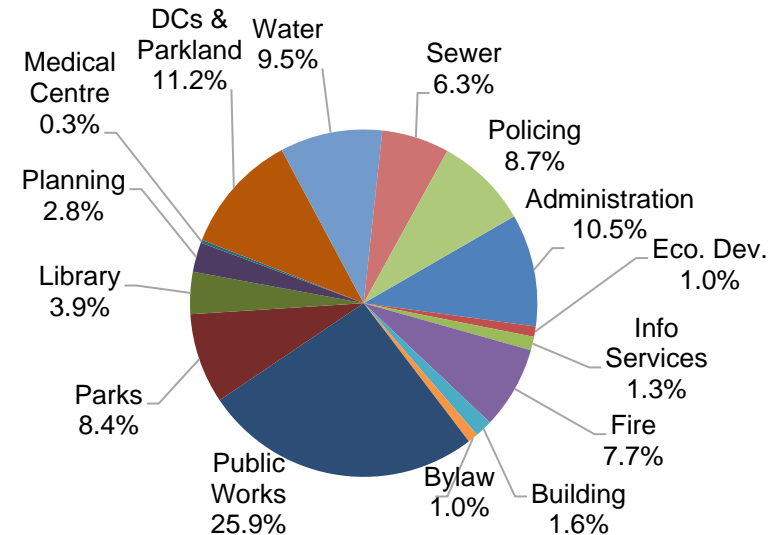
Where the Clearview Budget Money is Spent – by Department

The pie charts below show how the Operating Budget expenses were allocated by Department with the NVCA requisition broken out of the General Administration Department. The information is from the “Total Operating” table using the lines for each department, sub-department, or NVCA allocation. Details on what is included in each Department category is noted in the Composition of Revenue, Expense and Department Categories section at the back of this document.

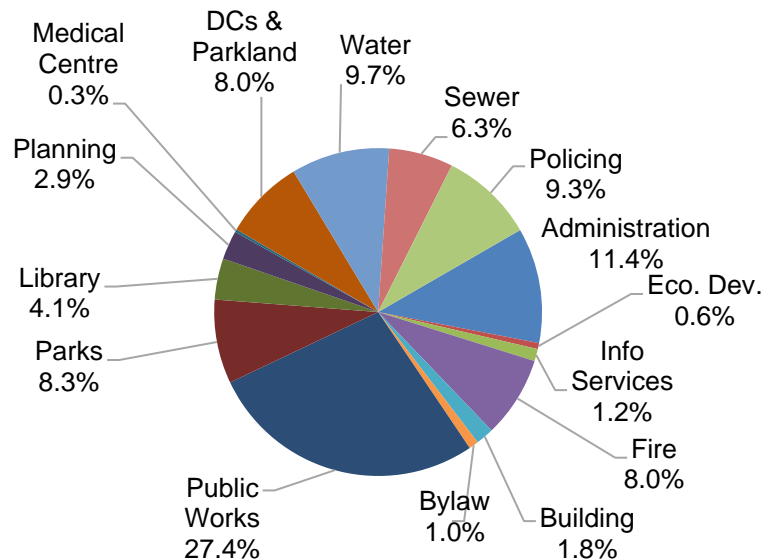
The main changes from 2016 to 2017 are the changes in DCs, Public Works and Administration. The Public Works change is due to the shifting of capital expenses from taxation to grant revenues. DCs are expected to increase and Administration will go down.

There is a slight increase in Public Works in 2018 otherwise there are no significant changes from 2017 to 2018. Funds collected for DCs must flow through the Operating Budget for recordkeeping purposes.

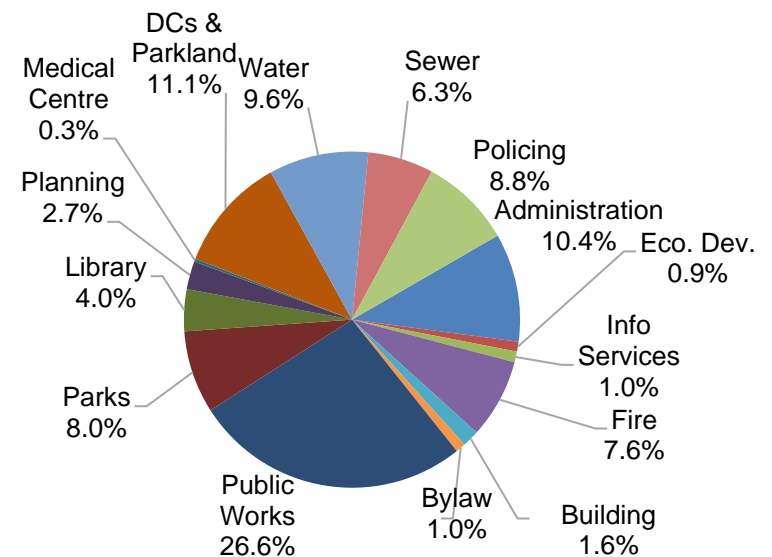
\$26,401,108 in Total 2017 Expenses



\$24,272,724 in Total 2016 Expenses



\$26,779,375 in Total 2018 Expenses



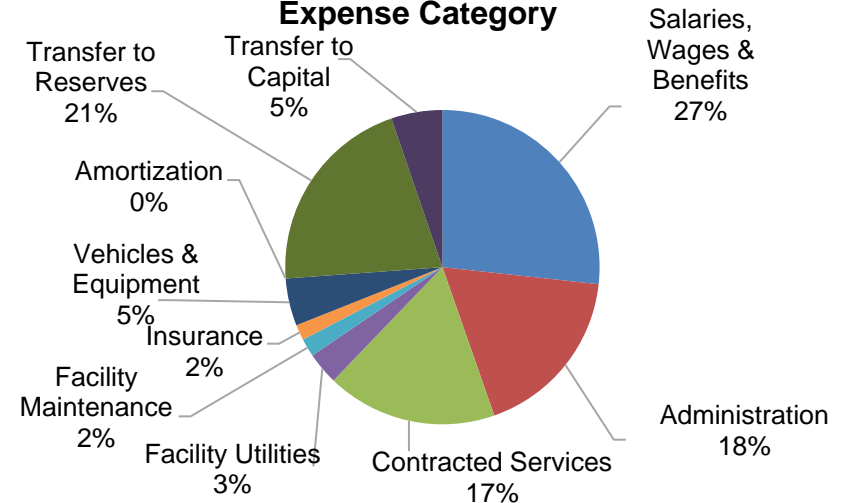
Where the Clearview Budget Money is Spent - by Expense Category

The pie charts below show how the Operating Budget expenses were allocated by expense category. Details on what is included in each Department category is noted in the Composition of Revenue, Expense and Department Categories section at the back of this document.

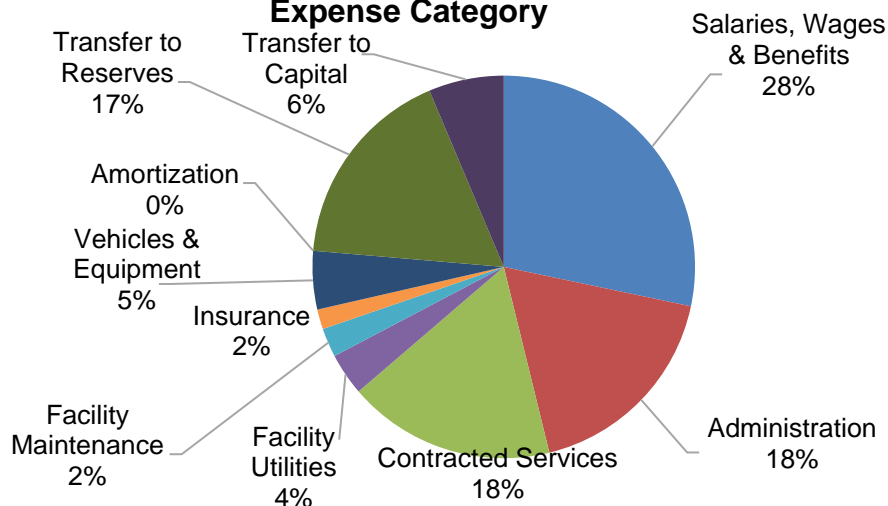
The main change from 2016 to 2017 is the increase in Transfer to Reserves. This is primarily a result of increased DCs being received and then transferred to their respective reserve in the same year as receipt.

The main change from 2016 to 2017 is the increase in Transfer to Capital. This is primarily a result of increased Transfers to Capital in the Public Works department, primarily for Road repairs.

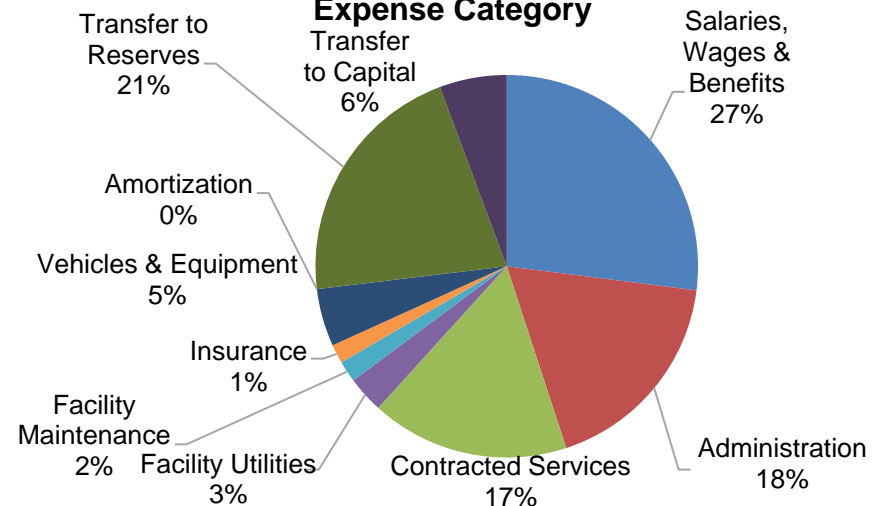
\$26,401,108 in Total 2017 Expenses by Expense Category



\$24,272,724 in Total 2016 Expenses by Expense Category



\$26,779,375 in Total 2018 Expenses by Expense Category



Increase as % of Expenses by Department

The increase in departments as a percentage tax increase does not show total increases by Department as a percentage of expenses in a relatively proportionate way. This results in large budget departments appearing to be a larger cause of tax increases when their relative increase is lower. Conversely smaller budget departments with larger increases in spending would show lower percentage tax increases.

2017 Net increased funding as % of Department Expenses

Department	2016	2017	Net inc. \$	%
Administration	\$2,862,564	\$2,869,869	\$40,558	1%
Economic Dev.	\$143,500	\$252,500	\$139,000	97%
Info. Services	\$291,050	\$332,050	\$41,000	14%
Fire	\$1,934,132	\$2,019,887	\$79,121	4%
Building	\$427,711	\$428,770	\$0	0%
Bylaw	\$230,750	\$252,000	\$18,750	8%
Public Works	\$6,429,080	\$6,602,265	\$25,294	0%
Parks	\$2,001,425	\$2,212,205	\$285,330	14%
Library	\$981,706	\$1,029,008	\$85,508	9%
Planning	\$688,753	\$726,353	-\$7,400	-1%
Medical Centre	\$65,210	\$71,937	\$0	0%

The largest % increase is in Economic Development. This is due to the proposed creation of a Community Investment Program - Façade Improvement Grant.

Information Services also shows an increase due to the one-time website update project.

The increase in Parks is due to higher capital spending and a reduction in revenues from user fees.

2018 Net increased funding as % of Department Expenses

Department	2017	2018	Net inc. \$	%
Administration	\$2,869,869	\$2,817,741	\$25,472	1%
Economic Dev.	\$252,500	\$202,500	-\$50,000	-20%
Information Services	\$332,050	\$275,850	-\$56,200	-17%
Fire	\$2,019,887	\$2,034,852	\$23,965	1%
Building	\$428,770	\$429,528	\$0	0%
Bylaw	\$252,000	\$256,200	\$4,200	2%
Public Works	\$6,602,265	\$6,868,433	\$243,639	4%
Parks	\$2,212,205	\$2,122,199	-\$90,006	-4%
Library	\$1,029,008	\$1,072,983	\$43,975	4%
Planning	\$726,353	\$721,673	\$35,320	5%
Medical Centre	\$71,937	\$73,755	\$0	0%

The largest % increase is in Public Works as the 2017 allocation of grants to funding capital projects has not been extended to 2018 in the budget yet. An increase in charge outs for equipment is proposed along with increases in winter roads maintenance.

The increase in Planning is due to the funding from taxation of the Zoning Bylaw Update.

Closing the Budget Gap

This chart shows the changes made by the Senior Management Team from the budgets proposed by each Department Head prior to presenting the Staff Proposed Budget and the final changes made by Council.

Items changed by Staff	Department	Operating/Capital	2017	2018
Add Station Park Design Phase 1 from OCIF Grant	Parks & Rec	Operating	\$0	\$0
Add Entrance Signs from Reserve	Public Works	Capital	\$0	\$0
Moved PW Communications Tower from Taxation to Gas Tax Grant	Public Works	Capital	(\$13,000)	\$0
Moved Sidewalk construction from Taxation to OCIF	Public Works	Capital	(\$185,000)	\$0
Moved Dog & Bike Park from taxation to Gas Tax grant	Parks & Rec	Capital	(\$30,000)	\$0
Increase New Lowell Tennis Courts repaving	Parks & Rec	Capital	\$20,000	\$0
Add Stayner Library Construction from Debenture and Grant	Library	Capital	\$0	\$0
Total Decreases/Increases:			(\$208,000)	\$0
Tax increase equivalent			-1.61%	0.00%

Items changed by Council Direction	Department	Operating/Capital	2017	2018
Clearview Beautification	Planning	Operating	\$50,000	\$0
Remove \$175,000 Training Building (reserve funded)	Fire	Capital	\$0	\$0
Add grant to Georgian Triangle Humane Society	Administration	Operating	\$3,000	\$0
Increase gravel roads maintenance	Public Works	Operating	\$50,000	\$50,000
Create a hospital building reserve	Administration	Operating	\$25,000	\$75,000
Add \$18,000 for paving stones to Caroline St. boulevard (from reserve)	Public Works	Capital	\$0	\$0
Add \$45,000 for Rec. Programming to replace former grant funding	Parks and Rec	Operating	\$45,000	\$45,000
Total Decreases/Increases:			\$173,000	\$220,000
Tax increase equivalent			1.27%	1.55%
Cumulative Tax Decrease/(Increase) equivalent:			-0.26%	1.55%

How was the Budget Shortfall Closed?

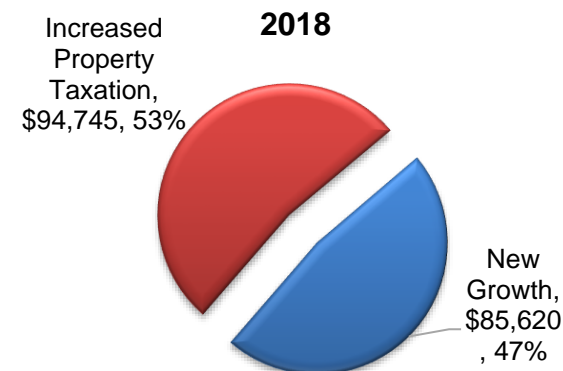
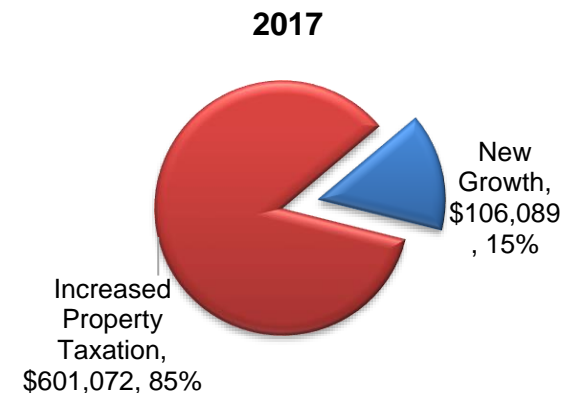
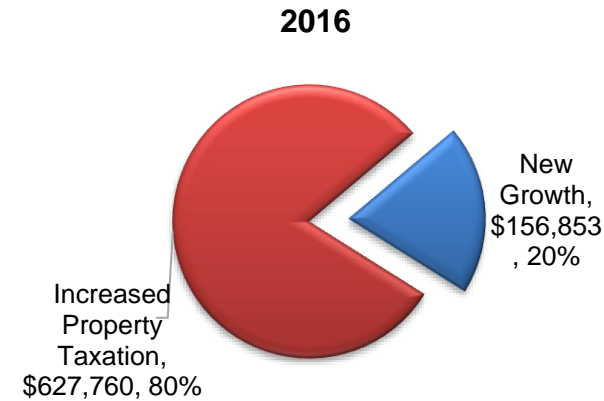
The budget shortfall is the difference between projected revenues and the estimated costs of continuing to provide the desired levels of services and the projects and initiatives outlined in the proposed budget.

In 2016 Clearview faced a proposed shortfall of \$784,613, much of it increases in capital replacement, new reserves and ½ year funding to a new transit service, to be made up by an estimated \$156,853 in new growth in the tax base which will offset the tax hike by 1.21%. The new growth of 1.21% was less than the 2015 annual CPI (Ontario) rate of inflation of 1.70%.

Rather than cut service levels, property taxation and user fees were increased. 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.

In 2017 Clearview faces a proposed shortfall of \$707,161 to be made up by an estimated \$106,089 in new growth in the tax base which will offset the tax hike by 0.78%. It is proposed that property taxes and user fees be increased to maintain current service levels and increase service levels in indicated areas.

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 was the second of the 16 Simcoe municipalities to implement this initiative) properties should appear on the tax rolls sooner.



What is the Operating Budget and the Capital Budget?

Clearview's total Fiscal 2017 budget is \$41,748,000 and the Fiscal 2018 budget is \$31,389,000 including anticipated DC 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 \$26,420,000 (2017) and \$26,779,000 (2018) which represents 63% (2017) and 85% (2018) 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 collectively cost more than \$20,000 and are recorded as Tangible Capital Assets. The capital budget is \$15,328,000 (2017) and \$4,610,000 (2018) which represents 37% (2017) and 15% (2018) 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

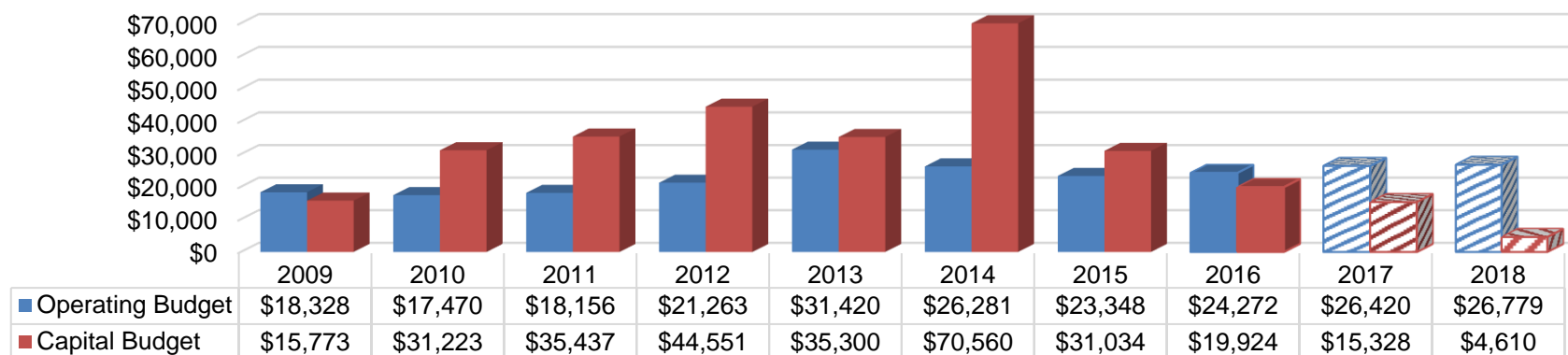
anticipated to occur in a future budget year that has not yet been approved by Council. The municipality also includes anticipated developer contributions of new infrastructure in the capital budget.

Budget History and Variance Analysis

The capital budget has included a large sewer expansion project exceeding \$20,000,000 since 2010 that started construction in 2014 and is expected to conclude in 2016. Upon review of the entire project it was determined that one portion of the project would be owned by Wasaga Beach and not Clearview and a second portion would be paid over time instead of one lump sum. 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 built 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. The partial construction of the Stayner-WB Sewage project in 2014 and the removal of assets to be constructed by Developers in Nottawa and Creemore reduced the Capital Budget in 2015. Completion of the grant-funded \$10 million County Road #91 and Concession 10 road project in 2017 further reduced the future capital amounts.

Clearview Budget History (in '000s)



Clearview Tax Rates

Property Tax Class	2016 Clearview Tax Rate	2017 Clearview Tax Rate	2016 Clearview Tax Revenue	2017 Clearview Tax Revenue	change
Residential	0.00644188	0.00658989	\$ 11,845,765	\$ 12,485,532	\$ 639,767
Farmland I	0.00483139	0.00494242	\$ -	\$ -	\$ -
Farmland II	0.00644186	0.00658989	\$ -	\$ -	\$ -
Landfill	0.00000000	0.00658989	\$ -	\$ 4,337	\$ 4,337
Multi Residential	0.00991081	0.00925138	\$ 69,788	\$ 71,973	\$ 2,185
New Multi Residential	0.00000000	0.00658989	\$ -	\$ -	\$ -
Commercial Occupied	0.00806586	0.00825120	\$ 881,622	\$ 858,430	\$ (23,191)
Commercial Excess Vacant	0.00564609	0.00577584	\$ 18,605	\$ 18,275	\$ (331)
New Constr Comm O	0.00806586	0.00825120	\$ -	\$ -	\$ -
New Constr Comm E V	0.00564609	0.00577584	\$ -	\$ -	\$ -
Industrial Occupied	0.00991081	0.01013855	\$ 126,670	\$ 81,287	\$ (45,383)
Industrial Excess Vacant	0.00644202	0.00659005	\$ 11,423	\$ 13,785	\$ 2,362
New Constr Ind O	0.00991081	0.01013855	\$ -	\$ 67,021	\$ 67,021
New Constr Ind E V	0.00644202	0.00659005	\$ -	\$ -	\$ -
Pipeline	0.00835252	0.00854445	\$ 40,616	\$ 42,024	\$ 1,408
Farmland	0.00161045	0.00164747	\$ 504,803	\$ 601,933	\$ 97,130
Managed Forest	0.00161045	0.00164747	\$ 18,053	\$ 22,057	\$ 4,004
		0.00658989	\$ 13,517,344	\$ 14,266,655	\$ 749,310

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 owner pays more than 10% of the total taxes collected.

Tax Installments

Billing	Mailed	Instalment	Due Date
Interim Tax Bill	February 2017	1	March 28, 2017
Interim Tax Bill	February 2017	2	June 27, 2017
Final Tax Bill	August 2017	1	September 26, 2017
Final Tax Bill	August 2017	2	November 27, 2017

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'.

Summary and Analysis of the 2017-2018 Clearview Budget by 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 the Senior Management Team. 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 2 main categories; departments funded by Property Taxation and departments that are not. The departments that are not subsidized by Property Taxes are generally referred to as 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 Operating and Capital Projects

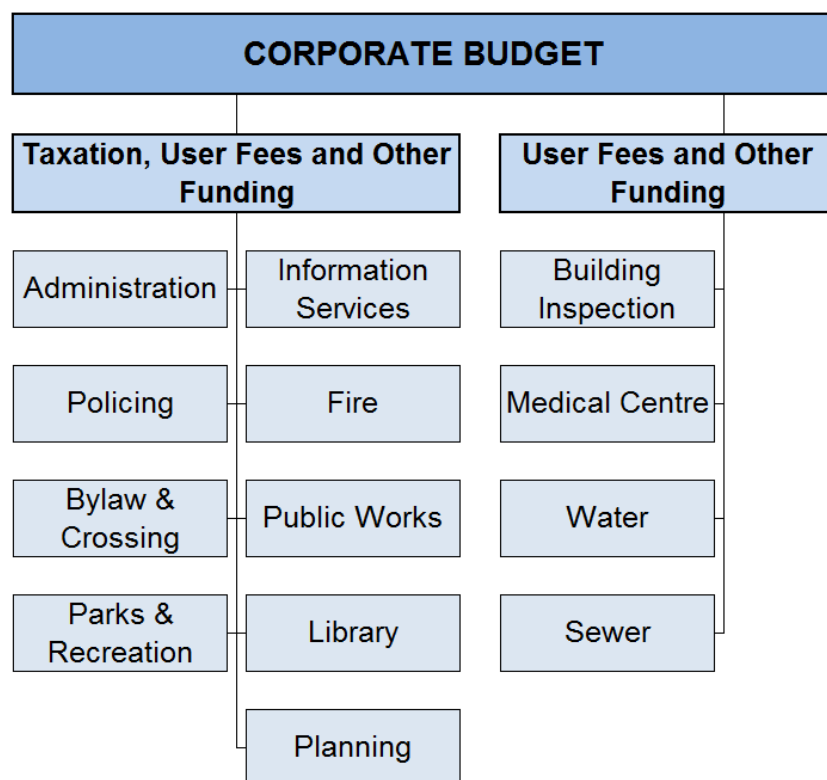
The following sections have an analysis of the Operating Budget for the various municipal Departments showing the cause for the variances in the changes year-over-year in budgeted amounts. Information on operating and capital projects and reserves for each department are also included. The full financial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

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.

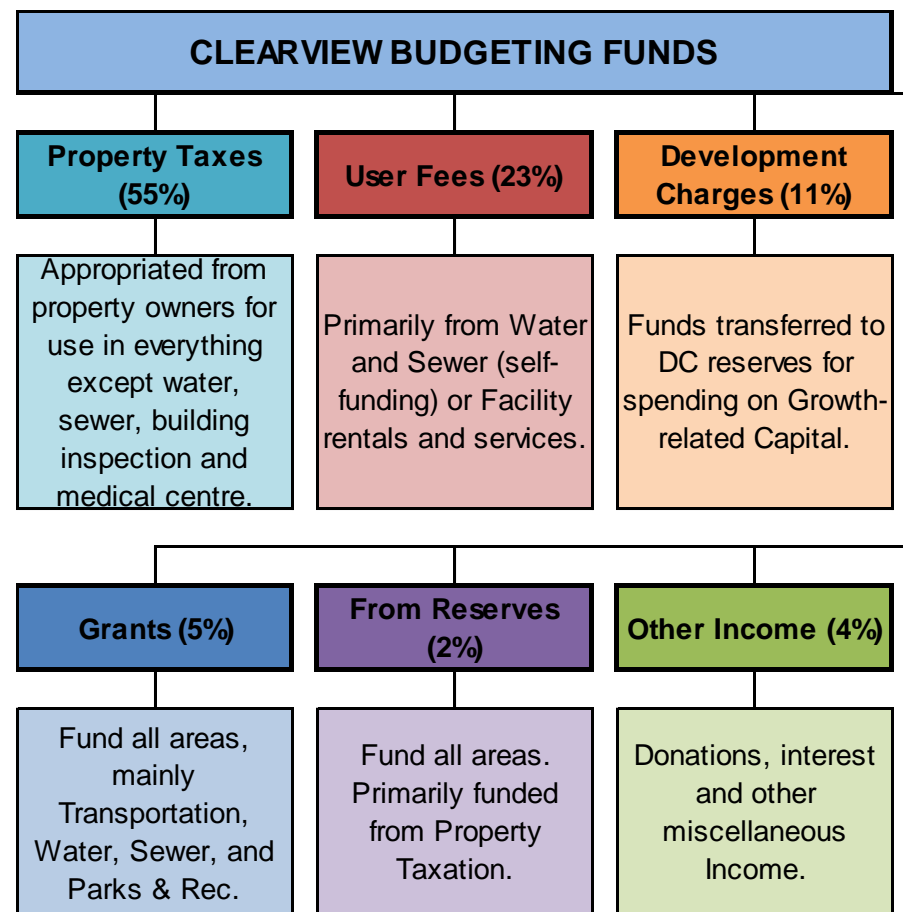
Departmental/Fund Relationship

**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.

The main sources of funding are; Property Taxation (appropriated by Clearview), User Fees (for water, sewer and other services), and Other Funding (Grants from Federal, Provincial and other sources, Funding from Reserves, Donations, and other miscellaneous sources).

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.

2017 General Operating and Capital Budget Summary

Net Operating Budget Dollars Requested		
	2016	2017
Administration	\$ 1,001,590	\$ 1,042,148
Economic Development	\$ 113,500	\$ 252,500
Information Services	\$ 246,550	\$ 287,550
Fire	\$ 1,642,808	\$ 1,721,929
Building	\$ (30,000)	\$ -
Bylaw	\$ 96,800	\$ 115,550
Public Works	\$ 4,370,290	\$ 4,593,584
Parks	\$ 1,152,560	\$ 1,365,890
Library	\$ 746,781	\$ 829,749
Planning	\$ 516,000	\$ 508,600
Medical Centre	\$ -	\$ -
Total	\$9,856,879	\$10,717,500
Net Increased Operating Dollars Requested		
	2016	2017
Administration	\$	40,558
Economic Development	\$	139,000
Information Services	\$	41,000
Fire	\$	79,121
Building	\$	30,000
Bylaw	\$	18,750
Public Works	\$	223,294
Parks	\$	213,330
Library	\$	82,968
Planning	\$	(7,400)
Medical Centre	\$	-
Total		\$860,621

Net Capital Budget Dollars Requested	
	2016
Administration	\$ -
Economic Development	\$ -
Information Services	\$ 44,500
Fire	\$ 126,000
Building	\$ 30,000
Bylaw	\$ -
Public Works	\$ 1,101,900
Parks	\$ 150,000
Library	\$ 89,380
Planning	\$ -
Medical Centre	\$ -
Total	\$1,541,780
Net Increased Capital Dollars Requested	
	2016
Administration	
Economic Development	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
Total	

Municipal Tax Increase Requested for Operating		
	2016	2017
Administration		0.30%
Economic Development		1.02%
Information Services		0.30%
Fire		0.58%
Building		0.22%
Bylaw		0.14%
Public Works		1.64%
Parks		1.57%
Library		0.61%
Planning		-0.05%
Medical Centre		0.00%
Total		6.32%

Municipal Tax Increase Requested for Capital	
	2016
Administration	
Economic Development	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
Total	

1.00% Clearview Tax Increase (est.) = \$136,234

1% Net Tax Increase (est.) = \$234,078

Property Tax on Average home assessed at \$267,000 (2016 est.) at \$276,000 (estimated)		
	2016	2017
Clearview	\$ 1,439.72	\$ 1,503.24
Policing (OPP)	\$ 280.27	\$ 281.16
County	\$ 798.19	\$ 812.95
Education	\$ 501.96	\$ 494.03
	\$ 3,020.13	\$ 3,091.38

Avg. Property Tax increase on average home assessed at \$276,000 (estimated)	
Clearview	
Policing (OPP)	
County	
Education	

		Net Operating and Net Capital Dollars Requested	
2017		2016	2017
\$	-	Administration	\$ 1,001,590 \$ 1,042,148
\$	-	Economic Development	\$ 113,500 \$ 252,500
\$	44,500	Information Services	\$ 291,050 \$ 332,050
\$	126,000	Fire	\$ 1,768,808 \$ 1,847,929
\$	-	Building	\$ - \$ -
\$	-	Bylaw	\$ 96,800 \$ 115,550
\$	903,900	Public Works	\$ 5,472,190 \$ 5,497,484
\$	222,000	Parks	\$ 1,302,560 \$ 1,587,890
\$	91,920	Library	\$ 836,161 \$ 921,669
\$	-	Planning	\$ 516,000 \$ 508,600
\$	-	Medical Centre	\$ - \$ -
\$1,388,320		Total	\$11,398,659 \$12,105,820
		Net Operating and Net Capital Increased Dollars Requested	
2017		2016	2017
\$	-	Administration	\$ 40,558
\$	-	Economic Development	\$ 139,000
\$	-	Information Services	\$ 41,000
\$	-	Fire	\$ 79,121
\$	(30,000)	Building	\$ -
\$	-	Bylaw	\$ 18,750
\$	(198,000)	Public Works	\$ 25,294
\$	72,000	Parks	\$ 285,330
\$	2,540	Library	\$ 85,508
\$	-	Planning	\$ (7,400)
\$	-	Medical Centre	\$ -
-\$153,460		Total	\$707,161
		Plus increase in taxes refunded by assessment change	\$0
		Less property tax base increase from new growth (est.)	-\$106,089
		Total Clearview Tax increase (est.)	\$601,072
		Municipal Tax Increase Requested for Operating and Capital	
2017		2016	2017
0.00%		Administration	0.30%
0.00%		Economic Development	1.02%
0.00%		Information Services	0.30%
0.00%		Fire	0.58%
-0.22%		Building	0.00%
0.00%		Bylaw	0.14%
-1.45%		Public Works	0.19%
0.53%		Parks	2.09%
0.02%		Library	0.63%
0.00%		Planning	-0.05%
0.00%		Medical Centre	0.00%
-1.13%		Total	5.19%
		Plus increase in taxes refunded by assessment change	0.00%
		Less property tax base increase from new growth (est.)	-0.78%
		Total Clearview Tax increase (est.)	4.41%
ed at \$267,000			
2017			
\$	63.52	Clearview Tax Increase (est.)	4.41%
\$	0.89	Policing (OPP) Tax Increase (est.)	0.32%
\$	14.77	Simcoe County Tax Increase (est.)	1.85%
\$	(7.93)	Education Tax Increase (est.)	-1.58%
\$	71.25	Net Tax Increase (est.)	2.36%

2018 General Operating and Capital Budget Summary

Net Operating Budget Dollars Requested

	2017	2018
Administration	\$ 1,042,148	\$ 1,067,620
Economic Development	\$ 252,500	\$ 202,500
Information Services	\$ 287,550	\$ 231,350
Fire	\$ 1,721,929	\$ 1,745,894
Building	\$ -	\$ -
Bylaw	\$ 115,550	\$ 119,750
Public Works	\$ 4,593,584	\$ 4,632,123
Parks	\$ 1,365,890	\$ 1,347,884
Library	\$ 829,749	\$ 873,534
Planning	\$ 508,600	\$ 543,920
Medical Centre	\$ -	\$ -
Total	\$10,717,500	\$10,764,575

Net Increased Operating Dollars Requested

	2017	2018
Administration	\$ 25,472	
Economic Development	\$ (50,000)	
Information Services	\$ (56,200)	
Fire	\$ 23,965	
Building	\$ -	
Bylaw	\$ 4,200	
Public Works	\$ 38,539	
Parks	\$ (18,006)	
Library	\$ 43,785	
Planning	\$ 35,320	
Medical Centre	\$ -	
Total		\$47,075

Net Capital Budget Dollars Requested

	2017
Administration	\$ -
Economic Development	\$ -
Information Services	\$ 44,500
Fire	\$ 126,000
Building	\$ -
Bylaw	\$ -
Public Works	\$ 903,900
Parks	\$ 222,000
Library	\$ 91,920
Planning	\$ -
Medical Centre	\$ -
Total	\$1,388,320

Net Increased Capital Dollars Requested

	2017
Administration	
Economic Development	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
Total	

Municipal Tax Increase Requested for Operating

	2017	2018
Administration		0.18%
Economic Development		-0.35%
Information Services		-0.40%
Fire		0.17%
Building		0.00%
Bylaw		0.03%
Public Works		0.27%
Parks		-0.13%
Library		0.31%
Planning		0.25%
Medical Centre		0.00%
Total		0.33%

1.00% Clearview Tax Increase (est.) = \$141,683

Property Tax on Average home assessed at \$276,000 (2017 est.)

at \$284,000 (estimated)	2017	2018
Clearview	\$ 1,503.24	\$ 1,513.29
Policing (OPP)	\$ 281.16	\$ 282.57
County	\$ 812.95	\$ 821.08
Education	\$ 494.03	\$ 494.03
	\$ 3,091.38	\$ 3,110.97

Municipal Tax Increase Requested for Capital

	2017
Administration	
Economic Development	
Information Services	
Fire	
Building	
Bylaw	
Public Works	
Parks	
Library	
Planning	
Medical Centre	
Total	

1% Net Tax Increase (est.) = \$249,004

Avg. Property Tax increase on average home as assessed at \$284,000 (estimated)

Clearview	
Policing (OPP)	
County	
Education	

Net Operating and Net Capital Dollars Requested

2018		2017	2018
\$ -	Administration	\$ 1,042,148	\$ 1,067,620
\$ -	Economic Development	\$ 252,500	\$ 202,500
\$ 44,500	Information Services	\$ 332,050	\$ 275,850
\$ 126,000	Fire	\$ 1,847,929	\$ 1,871,894
\$ -	Building	\$ -	\$ -
\$ -	Bylaw	\$ 115,550	\$ 119,750
\$ 1,109,000	Public Works	\$ 5,497,484	\$ 5,741,123
\$ 150,000	Parks	\$ 1,587,890	\$ 1,497,884
\$ 92,110	Library	\$ 921,669	\$ 965,644
\$ -	Planning	\$ 508,600	\$ 543,920
\$ -	Medical Centre	\$ -	\$ -
\$1,521,610	Total	\$12,105,820	\$12,286,185

Net Operating and Net Capital Increased Dollars Requested

2018		2017	2018
\$ -	Administration	\$ 25,472	
\$ -	Economic Development	\$ (50,000)	
\$ -	Information Services	\$ (56,200)	
\$ -	Fire	\$ 23,965	
\$ -	Building	\$ -	
\$ -	Bylaw	\$ 4,200	
\$ 205,100	Public Works	\$ 243,639	
\$ (72,000)	Parks	\$ (90,006)	
\$ 190	Library	\$ 43,975	
\$ -	Planning	\$ 35,320	
\$ -	Medical Centre	\$ -	
\$133,290	Total	\$180,365	
	Plus increase in taxes refunded by assessment change		\$0
	Less property tax base increase from new growth (est.)		-\$85,620
	Total Clearview Tax increase (est.)		\$94,745

Municipal Tax Increase Requested for Operating and Capital

2018		2017	2018
0.00%	Administration		0.18%
0.00%	Economic Development		-0.35%
0.00%	Information Services		-0.40%
0.00%	Fire		0.17%
0.00%	Building		0.00%
0.00%	Bylaw		0.03%
1.45%	Public Works		1.72%
-0.51%	Parks		-0.64%
0.00%	Library		0.31%
0.00%	Planning		0.25%
0.00%	Medical Centre		0.00%
0.94%	Total		1.27%
	Plus increase in taxes refunded by assessment change		0.00%
	Less property tax base increase from new growth (est.)		-0.60%
	Total Clearview Tax increase (est.)		0.67%

sessed at \$276,000

2018		
\$ 10.05	Clearview Tax Increase (est.)	0.67%
\$ 1.41	Policing (OPP) Tax Increase (est.)	0.50%
\$ 8.13	Simcoe County Tax Increase (est.)	1.00%
\$ -	Education Tax Increase (est.)	0.00%
\$ 19.59	Net Tax Increase (est.)	0.63%

2017 Proposed General, Water, and Sewer Operating Projects

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 Government												
Administration												
1-4-111-760	Canada 150 Video	\$ 15,000	\$ -	\$ 15,000								
1-4-111-760	Celebrating Canada 150	\$ 15,000	\$ 15,000									
1-4-111-760	Records Shelving	\$ 5,000	\$ 5,000									
1-4-114-530	Strategic Plan	\$ 40,000	\$ -								\$ 40,000	
1-4-120-630	Quarterly newsletters to Public	\$ 15,000	\$ 15,000									
1-4-120-700	Website Accessibility-Browse Aloud	\$ 2,000	\$ 2,000									
1-4-120-700	Website Accessibility-Site Improve	\$ 4,000	\$ 4,000									
General Administration Sub-total		\$ 96,000	\$ 41,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Economic Development												
1-4-112-650	Community Improvement Plan	\$ 50,000	\$ 50,000									
1-4-112-650	Clearview Beautification Project	\$ 50,000	\$ 50,000									
Economic Development Sub-total		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Services Program Support												
1-4-121-541	Website Redesign (2 year project)	\$ 60,000	\$ 30,000								\$ 30,000	
Information Services Sub-total		\$ 60,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Public Works												
Admin, Bldg, and Equip												
2-4-300-820	Building	\$ -	\$ -									
1-5-080-540	Clearview Public Transit	\$ 172,500	\$ 172,500									
Public Works Sub-total		\$ 172,500	\$ 172,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation												
1-4-610-210	Citizen's Award	\$ 5,000	\$ -								\$ 5,000	
Stayner Arena												
1-4-611-320	Paint Ceiling Beams	\$ 20,000	\$ -								\$ 20,000	
Parks and Recreation Sub-total		\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Library Services												
1-4-661-210	Regional Library Service	\$ 10,000	\$ 10,000									
Library Services Sub-total		\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning												
	Station Park Design Phase 1	\$ 25,000		\$ 25,000								
	Official Plan Update	\$ 46,153							\$ 31,153		\$ 15,000	
Planning Sub-total		\$ 71,153	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 31,153	\$ -	\$ 15,000	\$ -
General Operating Projects Total		\$ 534,653	\$ 353,500	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 31,153	\$ -	\$ 110,000	\$ -
Water Services												
1-4-420-320	Test Well 15/16 Nott. At Airport Rd.	\$ 130,000	\$ 130,000									
Water Operating Projects Total		\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Services												
1-4-408-545	Sludge Haulage	\$ 73,000	\$ 73,000									
Sewer Operating Projects Total		\$ 73,000	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Proposed General Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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 Government												
Administration												
2-4-120-805	Land Acquisition (from 2014)	\$ 10,000	\$ -								\$ 10,000	
2-4-120-825	Admin Centre Roof Replacement	\$ 25,000	\$ 25,000									
2-4-120-825	Accessibility Improvements (TBD)	\$ 50,000	\$ 25,000								\$ 25,000	
General Administration Sub-total		\$ 85,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Information Services												
2-4-121-840	Computer and software (replacement)	\$ 25,000	\$ 25,000									
2-4-121-840	Printer (replacement)	\$ 1,000	\$ 1,000									
2-4-121-840	Replace Council Projectors and equipment	\$ 5,000	\$ 5,000									
2-4-121-840	Replace Land Manager Server	\$ 15,000	\$ -								\$ 15,000	
2-4-121-840	Install Server - Emergency Operations	\$ 15,000	\$ -								\$ 15,000	
2-4-121-840	Networking Equipment	\$ 15,000	\$ 10,000								\$ 5,000	
2-4-121-840	Other Computer Equipment Unspecified	\$ 3,500	\$ 3,500									
Information Services Sub-total		\$ 249,500	\$ 144,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -
Fire and Emergency Services												
Fire Protection Services												
2-4-242-845	Replace Tanker (Creemore Stn.)	\$ 330,000	\$ -								\$ 330,000	
2-4-242-840	TNT Equip Upgrade	\$ 45,000	\$ 45,000									
2-4-242-840	Bunker Gear Replacement	\$ 30,000	\$ 30,000									
2-4-242-840	Equipment	\$ 51,000	\$ 51,000									
Fire and Emergency Sub-total		\$ 456,000	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ -
Public Works												
Admin, Bldg, and Equip												
2-4-300-845	Equipment (replace BH6) Loader	\$ 245,000	\$ -								\$ 245,000	
2-4-300-845	Equipment (replace) Dump Truck	\$ 274,500	\$ -								\$ 274,500	
2-4-300-845	Equipment (replace TR 43) 1/2 ton pickup	\$ 32,000	\$ -								\$ 32,000	
2-4-300-840	Communications Upgrade in PW Building (1/3)	\$ 13,000	\$ -							\$ 13,000		
2-4-300-845	Transit Bus	\$ 120,000	\$ -							\$ 120,000		
2-4-300-845	Community Entrance Signs	\$ 25,000	\$ -								\$ 25,000	
Road Construction												
2-4-300-910	12/13 Sunnidale: Conc 2 - 800m south	\$ 200,000	\$ 200,000									
2-4-300-935	Cedar: William - John	\$ 20,900	\$ 20,900									
2-4-300-920	Morgan Rd: Wedgewood - Lamont	\$ 52,000	\$ -								\$ 52,000	
2-4-300-928	Sun/Adj Townline: 6/7 Sunn - 900m west	\$ 90,000	\$ 45,000	\$ 45,000								
2-4-300-964	Margaret St: Clarence - Lawrence	\$ 228,800	\$ -						\$ 205,900		\$ 22,900	
2-4-300-990	Fairgrounds Road S: 91 - 21/22	\$ 130,000	\$ 130,000									
2-4-300-982	Scott St: Locke - Hwy 26	\$ 93,400	\$ 93,400									
2-4-300-986	Clearview/Osprey Townline: Eagle to Grey 31	\$ 89,740	\$ 44,870	\$ 44,870								
2-4-300-984	Margaret: Airport Rd to End	\$ 51,800	\$ 51,800									
2-4-300-951	Sunn Conc 12: Cty Rd 7 - County Rd 10	\$ 253,630	\$ 253,630									
2-4-300-957	Sunn Conc 7: 3/4 SR to railroad	\$ 64,300	\$ 64,300									

2017 Proposed General Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Sidewalks												
2-4-300-924	Sidewalk Construction	\$ 185,000	\$ -							\$ 185,000		
Street Lights												
2-4-351-850	Street Lights	\$ -	\$ -									
	Public Works Sub-total	\$ 2,169,070	\$ 903,900	\$ 89,870	\$ -	\$ -	\$ -	\$ -	\$ 205,900	\$ 318,000	\$ 651,400	\$ -
Parks and Recreation												
2-4-610-840	Event Infrastructure	\$ 10,000	\$ 10,000									
Stayner Arena												
2-4-611-820	Replace Boards	\$ 100,000	\$ 50,000								\$ 50,000	
2-4-611-820	Arena Upgrades	\$ 300,000	\$ -							\$ 300,000		
Creemore Arena												
2-4-612-825	Washroom Upgrade	\$ 17,000	\$ 17,000									
2-4-612-840	Dehumidifier	\$ 40,000	\$ 40,000									
Stayner Parks												
2-4-625-825	Dog Park	\$ 20,000	\$ -							\$ 20,000		
2-4-625-825	Kinsmen Pavilion	\$ 30,000	\$ 30,000									
Creemore Parks												
2-4-626-820	Gowan Park Pavilion	\$ 150,000	\$ 10,000								\$ 140,000	
2-4-626-825	Bike Park	\$ 10,000								\$ 10,000		
New Lowell Parks												
2-4-627-825	Resurface New Lowell Tennis Court and Upgrade	\$ 25,000	\$ 20,000								\$ 5,000	
2-4-627-825	Replace New Lowell Bleachers	\$ 10,000	\$ -								\$ 10,000	
Other Parks												
2-4-629-840	Dunedin Park Playground Equipment	\$ 20,000	\$ -								\$ 20,000	
Trails												
2-4-721-825	Trails Construction	\$ 20,000	\$ 20,000									
	Parks and Recreation Sub-total	\$ 752,000	\$ 197,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ 225,000	\$ -
Library Services												
2-4-661-820	Replace Stayner branch	\$ 3,815,000	\$ -					\$ 250,000		\$ 365,000		\$ 3,200,000
2-4-661-810	Special Projects Comp Equip Ind Can	\$ 6,000	\$ 4,725	\$ 1,275								
2-4-661-840	Books Collection Materials	\$ 87,195	\$ 87,195									
	Library Services Sub-total	\$ 3,908,195	\$ 91,920	\$ 1,275	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 365,000	\$ -	\$ 3,200,000
General Capital Projects Total		\$ 7,619,765	\$ 1,513,320	\$ 91,145	\$ -	\$ -	\$ -	\$ 250,000	\$ 205,900	\$ 1,013,000	\$ 1,346,400	\$ 3,200,000

2017 Proposed Water and Sewer Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Municipal Waterworks Services												
Admin, Bldg, and Equip												
2-4-420-840	Comms Upgrade into PW building	\$ 13,000	\$ 13,000									
2-4-420-840	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500									
2-4-420-840	Lap-top replacement x3	\$ 4,500	\$ 4,500									
Stayner Waterworks												
2-4-421-845	300mm Margaret St - CR42 to Lawrence (870m)	\$ 870,000	\$ 87,000			\$ 522,000			\$ 261,000			
2-4-421-845	150mm Scott St: Hwy #26 to Saunders	\$ 578,240	\$ 528,240								\$ 50,000	
2-4-421-845	150mm Scott St: Campground to Locke	\$ 160,000	\$ 110,000								\$ 50,000	
2-4-421-845	600mm Transmission main Reservoir to Margat	\$ 5,675,485	\$ 357,449	\$ 2,101,000				\$ 3,217,036				
2-4-421-845	Cedar St - William to John	\$ 235,000	\$ 205,000								\$ 30,000	
2-4-421-845	Locke St main - Scott to Jonathon (design)	\$ 59,920	\$ 39,920								\$ 20,000	
Buckingham Woods												
2-4-424-840	Pumphouse Water meters	\$ 1,050	\$ 1,050									
Municipal Waterworks Subtotal		\$ 7,611,695	\$ 1,360,659	\$ 2,101,000	\$ -	\$ 522,000	\$ -	\$ -	\$ 3,478,036	\$ -	\$ 150,000	\$ -
Municipal Wastewater Services												
Admin, Building & Equipment												
2-4-406-840	Communications upgrade in PW Building	\$ 13,000	\$ 13,000									
2-4-406-840	Router	\$ 1,000	\$ 1,000									
Stayner Wastewater												
2-4-408-840	Lagoon Discharge Valve	\$ 2,400	\$ 2,400									
2-4-408-840	Aeration Tank DO Probes	\$ 1,500	\$ 1,500									
2-4-408-840	Pump Station 1 Overflow BFP	\$ 1,500	\$ 1,500									
2-4-408-840	Air Conditioner Unit	\$ 900	\$ 900									
Creemore Wastewater												
2-4-407-840	Chemical Pumps 5 & 6	\$ 7,000	\$ 7,000								\$ 50,000	
	3 Cassettes	\$ 150,000	\$ 150,000									
	Digester Diffusers	\$ 57,000	\$ 7,000									
	Wasting Pump #3	\$ 5,000	\$ 5,000									
	Centralized UPS Backup Power System	\$ 9,800	\$ 9,800									
Municipal Wastewaterworks Subtotal		\$ 249,100	\$ 199,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -

2018 Proposed General, Water, and Sewer 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 Government Administration													
1-4-114-530	Pay Equity Study	\$ 5,000	\$ 5,000										\$ 5,000
1-4-114-530	Job Evaluation and Salary Review	\$ 15,000	\$ 15,000										\$ 15,000
General Administration Sub-total			\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Economic Development													
1-4-112-650	Community Improvement Plan	\$ 50,000	\$ 50,000										\$ 50,000
Economic Development Sub-total			\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Public Works Admin, Bldg, and Equip													
1-5-080-540	Clearview Public Transit	\$ 172,500	\$ 172,500										\$ 172,500
Public Works Sub-total			\$ 172,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Library Services													
1-4-661-210	Regional Library Service	\$ 10,000	\$ 10,000										\$ 10,000
Library Services Sub-total			\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning													
	Zoning Update	\$ 46,153	\$ 15,000						\$ 31,153				\$ 46,153
Planning Sub Total			\$ 46,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,153	\$ -	\$ -	\$ -	-
General Operating Projects Total			\$ 298,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,153	\$ -	\$ -	\$ -	\$ 298,653
Water Services													
		\$ -	\$ -										\$ -
Water Operating Projects Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Services													
1-4-408-545	Sludge Haulage	\$ 74,460	\$ 74,460										\$ 74,460
Sewer Operating Projects Total			\$ 74,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,460

2018 Proposed General Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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 Government												
Administration												
2-4-120-825	Admin Centre Roof Replacement	\$ 25,000	\$ 25,000									
2-4-120-825	Accessibility Improvements (TBD)	\$ 25,000	\$ 25,000									
General Administration Sub-total		\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Services												
2-4-121-840	Computer and software (replacement)	\$ 25,000	\$ 25,000									
2-4-121-840	Printer (replacement)	\$ 1,000	\$ 1,000									
2-4-121-840	Council Computer/Electronic	\$ 12,000	\$ -								\$ 12,000	
2-4-121-840	Networking Equipment and Firewall	\$ 15,000	\$ 15,000									
2-4-121-840	Other Computer Equipment Unspecified	\$ 3,500	\$ 3,500									
Information Services Sub-total		\$ 56,500	\$ 44,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -
Fire and Emergency Services												
Fire Protection Services												
2-4-242-825	Building Improvements	\$ 25,000	\$ -								\$ 25,000	
2-4-242-845	Tanker	\$ 310,000	\$ -								\$ 310,000	
2-4-242-840	TNT Equip Upgrade	\$ 45,000	\$ 45,000									
2-4-242-840	Bunker Gear Replacement	\$ 30,000	\$ 30,000									
2-4-242-840	Equipment	\$ 51,000	\$ 51,000									
Fire and Emergency Sub-total		\$ 461,000	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ -
Public Works												
Admin, Bldg, and Equip												
2-4-300-845	Replace Truck 45 1/2 ton Pickup	\$ 35,000	\$ -								\$ 35,000	
2-4-300-845	Replace Truck #38 1/2 ton Pickup	\$ 35,000	\$ -								\$ 35,000	
2-4-300-845	Replace TR #02 Stirling	\$ 245,000	\$ -								\$ 245,000	
Bridges												
2-4-300-868	BR434-33 36/37 btw Conc 5 and 6	\$ 185,000	\$ -								\$ 185,000	
2-4-300-869	BR806-70 Hogback btw Elgin and Conc 3	\$ 150,000	\$ -								\$ 150,000	
Road Construction												
2-4-300-910	Sunnidale Conc 2: 3/4 SR - Centre	\$ 160,000	\$ 160,000									
	Sunn Conc 2: Cty Rd 10 west 1.8 km	\$ 156,200	\$ 156,200									
2-4-300-949	East St: Spruce - Cty Rd 91	\$ 17,700	\$ 17,700									
2-4-300-935	Cedar St: William - Charles	\$ 31,200	\$ 31,200									
2-4-300-945	Caroline W: Sarah - Collin	\$ 31,400	\$ 31,400									
2-4-300-930	Elizabeth St: Library - Mary	\$ 28,000	\$ 28,000									
2-4-300-957	Sunnidale Conc 7	\$ 64,300	\$ 64,300									
2-4-300-968	Nelson: Mill - Mary	\$ 46,200	\$ 46,200									
2-4-300-977	Batteaux Rd: Townline - Conc 6	\$ 172,000	\$ 172,000									
	McCarthy Dr: Cty Rd 10 south 1 km	\$ 94,600	\$ 94,600									
	Sunn 3/4: Cty rd 9 - Conc 2	\$ 108,200	\$ 108,200									
2-4-300-951	Sunn Conc 12: Cty Rd 10 - Klondike	\$ 153,500	\$ 153,500									
Sidewalks												
2-4-300-924	Sidewalk Construction	\$ 110,000	\$ 110,000									
Public Works Sub-total		\$ 1,823,300	\$ 1,173,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -

2018 Proposed General Capital Projects (cont.)

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
Parks and Recreation												
2-4-610-840	TBD	\$ 120,000	\$ 120,000									
2-4-611-820	Energy Saving Lights	\$ 30,000	\$ 30,000									
Trails												
2-4-721-825	Trails Construction	\$ 20,000	\$ 20,000									
Parks and Recreation Sub-total		\$ 170,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Services												
2-4-661-810	Special Projects Comp Equip Ind Can	\$ 6,000	\$ 4,725	\$ 1,275								
2-4-661-840	Books Collection Materials	\$ 87,385	\$ 87,385									
Library Services Sub-total		\$ 93,385	\$ 92,110	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Capital Projects Total		\$ 2,604,185	\$ 1,605,910	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 997,000	\$ -

2018 Proposed Water and Sewer Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Municipal Waterworks Services												
Admin, Bldg, and Equip												
2-4-420-840	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500									
2-4-420-840	PW scada server upgrade	\$ 7,000	\$ 7,000									
Stayner Waterworks												
2-4-421-840	Stayner Reservoir Chlorine Analyzer	\$ 5,140	\$ 5,140									
2-4-421-845	300mm Lawrence/Superior-Margaret to Hwy26 (1:	\$ 1,240,000	\$ 310,000			\$ 744,000			\$ 186,000			
2-4-421-845	Locke ST. main - Scott to Jonathon	\$ 360,000	\$ -				\$ 160,000				\$ 200,000	
Creemore Waterworks												
2-4-422-845	150 mm Mary St. - County 9 to Wellington (design)	\$ 45,000	\$ 4,500						\$ 40,500			
2-4-422-845	150mm Mary St. - Caroline to WWTP entrance (de:	\$ 90,000	\$ 9,000						\$ 81,000			
New Lowell Waterworks												
2-4-423-840	CI2 pump 1 & 2	\$ 7,636	\$ 7,636									
Nottawa Waterworks												
2-4-425-840	Sequestering Pump	\$ 3,818	\$ 3,818									
Buckingham Woods Waterworks												
Collingwoodlands Waterworks												
2-4-426-840	Water Meters	\$ 2,500	\$ 2,500									
Municipal Waterworks Subtotal		\$ 1,775,594	\$ 364,094	\$ -	\$ -	\$ 744,000	\$ 160,000	\$ -	\$ 307,500	\$ -	\$ 200,000	\$ -
Municipal Wastewater Services												
Admin, Building & Equipment												
2-4-406-840	SCADA Equipment Upgrade	\$ 6,000	\$ 6,000									
Stayner Wastewater												
2-4-408-825	Fence at WWTP	\$ 10,000	\$ 10,000									
2-4-408-825	SPS#2 Paving	\$ 35,000	\$ 35,000									
Creemore Wastewater												
2-4-407-840	Flow Meters for Return Pumps	\$ 7,000	\$ 7,000									
2-4-407-840	Monarch Pump #2	\$ 300	\$ 300									
2-4-407-840	Return Pump #2	\$ 7,000	\$ 7,000									
Municipal Wastewaterworks Subtotal		\$ 65,300	\$ 65,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWNSHIP OF CLEARVIEW
CONSOLIDATED OPERATING FINANCIAL REPORT

For Period Ending 31-Dec-2016



Summary and Analysis by Departments

GL5410 Page :

Date : May 30, 2017 Time :

zall	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,238,879.00	-1,450,817.37	-1,256,789.00	-1,238,765.02	-1,213,575.00	43,214.00	-3.44
USER FEES	-5,867,981.00	-5,783,837.77	-5,937,777.00	-6,147,388.65	-6,070,117.00	-132,340.00	2.23
OTHER INCOME	-805,621.00	-1,358,266.90	-933,059.00	-1,139,612.48	-1,103,685.00	-170,626.00	18.29
TRANSFER FROM RESERVES	-576,963.00	-529,091.90	-485,489.00	-440,426.33	-593,094.00	-107,605.00	22.16
OWN PURPOSE TAX	-12,969,943.00	-12,992,451.82	-13,733,344.00	-13,681,092.88	-14,483,873.00	-750,529.00	5.47
DEVELOPMENT CHARGES	-1,888,496.00	-306,825.54	-1,926,266.00	-417,895.09	-2,955,615.00	-1,029,349.00	53.44
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-23,347,883.00	-22,421,291.30	-24,272,724.00	-23,065,180.45	-26,419,959.00	-2,147,235.00	8.85
EXPENSE							
SALARIES, WAGES & BENEFITS	5,037,029.00	5,411,185.72	5,431,827.00	5,485,315.30	5,590,343.00	158,516.00	2.92
ADMINISTRATION	2,843,843.00	3,723,862.85	3,149,652.00	2,971,608.18	3,325,471.00	175,819.00	5.58
CONTRACTED SERVICES	3,297,941.00	3,122,082.77	3,300,796.00	3,466,553.72	3,556,915.00	256,119.00	7.76
FACILITY UTILITIES	792,534.00	897,826.13	819,553.00	980,720.94	870,702.00	51,149.00	6.24
FACILITY MAINTENANCE	366,010.00	365,345.83	401,070.00	359,226.97	399,030.00	-2,040.00	-0.51
INSURANCE	288,182.00	287,072.93	295,660.00	305,861.60	305,650.00	9,990.00	3.38
VEHICLES & EQUIPMENT	423,009.00	393,552.22	470,390.00	375,304.98	485,559.00	15,169.00	3.22
AMORTIZATION	2.00	1,598,609.00	2.00	1,815,326.00	0.00	-2.00	-100.00
TRANSFER TO RESERVES	3,607,779.00	2,817,962.19	3,534,814.00	2,479,805.62	4,799,604.00	1,264,790.00	35.78
TRANSFER TO CAPITAL	476,002.00	277,170.01	439,880.00	270,915.74	484,420.00	44,540.00	10.13
Total EXPENSE	17,132,331.00	18,894,669.65	17,843,644.00	18,510,639.05	19,817,694.00	1,974,050.00	11.06
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,402,323.00	1,279,067.90	1,438,280.00	1,413,585.58	1,466,998.00	28,718.00	2.00
ADMINISTRATION	1,171,389.00	1,010,256.64	1,210,500.00	1,142,522.51	1,398,567.00	188,067.00	15.54
CONTRACTED SERVICES	892,540.00	798,989.72	958,500.00	873,086.77	1,073,000.00	114,500.00	11.95
FACILITY UTILITIES	54,000.00	47,536.58	56,000.00	52,508.47	56,000.00	0.00	0.00
FACILITY MAINTENANCE	83,000.00	137,118.88	90,000.00	100,575.69	95,500.00	5,500.00	6.11
INSURANCE	108,100.00	107,789.31	111,500.00	115,393.66	115,400.00	3,900.00	3.50
VEHICLES & EQUIPMENT	790,500.00	701,303.16	797,500.00	622,311.18	801,800.00	4,300.00	0.54
AMORTIZATION	0.00	1,242,460.00	0.00	1,240,828.00	0.00	0.00	0.00
TRANSFER TO RESERVES	532,700.00	544,713.52	664,900.00	846,590.66	691,100.00	26,200.00	3.94
TRANSFER TO CAPITAL	1,181,000.00	1,008,252.35	1,101,900.00	1,276,934.01	903,900.00	-198,000.00	-17.97
Total WORKS EXPENSE	6,215,552.00	6,877,488.06	6,429,080.00	7,684,336.53	6,602,265.00	173,185.00	2.69
Total OPERATING	0.00	3,350,866.41	0.00	3,129,795.13	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
CONSOLIDATED CAPITAL FINANCIAL REPORT

For Period Ending 31-Dec-2016



CLEARVIEW

Summary and Analysis by Departments

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xcp2	CURRENT 2016	ACTUAL 2016	BUDGET 2016	\$ VARIANCE B-A	% USED YTD A/B	PROJECTED 2017	\$ VARIANCE	% VARIANCE
	PERIOD	YEAR TO DATE				BUDGET	2017-2016 BUDGET	(2017-2016)/2016
CAPITAL FUND								
REVENUE								
REVENUE								
GRANTS	-108,837.91	-108,837.91	-3,067,467.00	-2,958,629.09	3.55	-2,102,275.00	965,192.00	-31.47
OTHER	-1,186,586.44	-1,488,343.68	-9,920,805.00	-8,432,461.32	15.00	-339,870.00	9,580,935.00	-96.57
RESERVES	-2,835,307.76	-2,835,307.76	-5,469,028.00	-2,633,720.24	51.84	-8,268,095.00	-2,799,067.00	51.18
OWN PURPOSE TAX	-2,115,580.54	-2,115,580.54	-1,541,780.00	573,800.54	137.22	-1,418,320.00	123,460.00	-8.01
DEBENTURES	-362,649.00	-362,649.00	0.00	362,649.00	0.00	-3,200,000.00	-3,200,000.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-6,608,961.65	-6,910,718.89	-19,999,080.00	-13,088,361.11	34.56	-15,328,560.00	4,670,520.00	-23.35
Total REVENUE	-6,608,961.65	-6,910,718.89	-19,999,080.00	-13,088,361.11	34.56	-15,328,560.00	4,670,520.00	-23.35
EXPENSE								
EXPENSE								
GENERAL ADMINISTRATION	1,258.87	62,312.76	109,500.00	47,187.24	56.91	164,500.00	55,000.00	50.23
FIRE & EMERGENCY PLANNING	51,802.74	743,505.44	713,000.00	-30,505.44	104.28	456,000.00	-257,000.00	-36.04
BUILDING INSPECTION	0.00	31,662.35	30,000.00	-1,662.35	105.54	0.00	-30,000.00	-100.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL WATERWORKS	347,309.77	1,142,720.67	6,269,010.00	5,126,289.33	18.23	7,611,695.00	1,342,685.00	21.42
MUNICIPAL SANITARY SEWAGE WORKS	-11,485.10	378,360.61	68,700.00	-309,660.61	550.74	249,100.00	180,400.00	262.59
PUBLIC WORKS	1,501,710.51	4,400,982.50	12,163,215.00	7,762,232.50	36.18	2,187,070.00	-9,976,145.00	-82.02
PARKS & RECREATION	-111,339.37	88,265.66	555,000.00	466,734.34	15.90	752,000.00	197,000.00	35.50
PUBLIC LIBRARY	1,962.65	62,908.90	90,655.00	27,746.10	69.39	3,908,195.00	3,817,540.00	4,211.06
LAND USE PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	1,781,220.07	6,910,718.89	19,999,080.00	13,088,361.11	34.56	15,328,560.00	-4,670,520.00	-23.35
Total EXPENSE	1,781,220.07	6,910,718.89	19,999,080.00	13,088,361.11	34.56	15,328,560.00	-4,670,520.00	-23.35
Total CAPITAL FUND	-4,827,741.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
TOTAL TOWNSHIP incl requisitions

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all1	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016%
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING							
REVENUE							
OPERATING REVENUE							
GENERAL ADMIN & TAXATION	-25,799,523.00	-26,075,859.86	-26,925,391.00	-26,810,123.27	-27,539,029.00	-613,638.00	2.28
FIRE & EMERGENCY SERVICES	-162,919.00	-171,326.93	-165,324.00	-242,841.77	-171,958.00	-6,634.00	4.01
BUILDING INSPECTION	-426,227.00	-361,065.27	-427,711.00	-491,434.46	-428,770.00	-1,059.00	0.25
BY-LAW & CROSSING GUARDS	-135,550.00	-141,528.39	-133,950.00	-137,258.11	-136,450.00	-2,500.00	1.87
MUNICIPAL WATERWORKS	-2,203,295.00	-2,219,415.89	-2,344,942.00	-2,257,327.30	-2,506,230.00	-161,288.00	6.88
MUNICIPAL SEWER	-1,563,280.00	-1,847,943.46	-1,530,106.00	-1,602,553.52	-1,651,753.00	-121,647.00	7.95
PUBLIC WORKS	-1,152,164.00	-1,079,179.47	-1,137,890.00	-1,114,965.37	-1,317,550.00	-179,660.00	15.79
PARKS & RECREATION	-680,128.00	-998,708.20	-698,865.00	-923,997.64	-624,315.00	74,550.00	-10.67
LIBRARY	-121,397.00	-100,062.48	-145,545.00	-121,270.98	-126,190.00	19,355.00	-13.30
PLANNING & ZONING	-2,180,037.00	-544,383.11	-2,099,019.00	-700,511.27	-3,173,368.00	-1,074,349.00	51.18
CREEMORE MEDICAL CENTRE	-70,447.00	-64,415.63	-65,210.00	-57,541.28	-71,937.00	-6,727.00	10.32
Total OPERATING REVENUE	-34,494,967.00	-33,603,888.69	-35,673,953.00	-34,459,824.97	-37,747,550.00	-2,073,597.00	5.81
Total REVENUE	-34,494,967.00	-33,603,888.69	-35,673,953.00	-34,459,824.97	-37,747,550.00	-2,073,597.00	5.81
EXPENSE							
OPERATING EXPENSE							
GENERAL ADMIN & TAXATION	16,565,878.00	17,576,137.42	16,932,872.00	16,939,091.95	17,059,907.00	127,035.00	0.75
FIRE & EMERGENCY SERVICES	1,712,067.00	2,326,254.06	1,934,132.00	2,495,939.51	2,019,887.00	85,755.00	4.43
BUILDING INSPECTION	426,227.00	398,884.28	427,711.00	498,261.99	428,770.00	1,059.00	0.25
BY-LAW & CROSSING GUARDS	220,650.00	229,152.83	230,750.00	230,688.50	252,000.00	21,250.00	9.21
MUNICIPAL WATERWORKS	2,203,295.00	2,574,379.89	2,344,942.00	2,506,010.62	2,506,230.00	161,288.00	6.88
MUNICIPAL SEWER	1,563,280.00	2,263,073.46	1,530,106.00	2,169,798.52	1,651,753.00	121,647.00	7.95
PUBLIC WORKS	180,000.00	215,293.11	181,000.00	238,978.47	212,769.00	31,769.00	17.55
PARKS & RECREATION	1,845,576.00	2,479,723.74	2,001,425.00	2,773,164.90	2,212,205.00	210,780.00	10.53
LIBRARY	908,799.00	989,800.38	981,706.00	1,033,749.14	1,047,859.00	66,153.00	6.74
PLANNING & ZONING	2,583,196.00	993,178.26	2,615,019.00	1,006,057.42	3,681,968.00	1,066,949.00	40.80
CREEMORE MEDICAL CENTRE	70,447.00	96,873.63	65,210.00	89,999.28	71,937.00	6,727.00	10.32
Total OPERATING EXPENSE	28,279,415.00	30,142,751.06	29,244,873.00	29,981,740.30	31,145,285.00	1,900,412.00	6.50
Total EXPENSE	28,279,415.00	30,142,751.06	29,244,873.00	29,981,740.30	31,145,285.00	1,900,412.00	6.50
WORKS EXPENSE							
OPERATING EXPENSE							
PUBLIC WORKS	6,215,552.00	6,877,488.06	6,429,080.00	7,684,336.53	6,602,265.00	173,185.00	2.69
Total OPERATING EXPENSE	6,215,552.00	6,877,488.06	6,429,080.00	7,684,336.53	6,602,265.00	173,185.00	2.69
Total WORKS EXPENSE	6,215,552.00	6,877,488.06	6,429,080.00	7,684,336.53	6,602,265.00	173,185.00	2.69
Total OPERATING	0.00	3,416,350.43	0.00	3,206,251.86	0.00	0.00	0.00

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all1	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016%
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
CAPITAL FUND							
REVENUE							
CAPITAL REVENUE							
GENERAL ADMIN & TAXATION	-136,500.00	-144,190.51	-109,500.00	-62,312.76	-164,500.00	-55,000.00	50.23
FIRE & EMERGENCY SERVICES	-184,000.00	-160,089.29	-713,000.00	-743,505.44	-456,000.00	257,000.00	-36.04
BUILDING INSPECTION	-30,000.00	0.00	-30,000.00	-31,662.35	0.00	30,000.00	-100.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL WATERWORKS	-4,919,892.00	-1,491,887.87	-6,269,010.00	-1,125,801.76	-7,611,695.00	-1,342,685.00	21.42
MUNICIPAL SEWER	-11,639,486.00	-7,838,817.64	-68,700.00	-361,441.70	-249,100.00	-180,400.00	262.59
PUBLIC WORKS	-13,709,145.00	-4,484,634.57	-12,163,215.00	-4,434,820.32	-2,187,070.00	9,976,145.00	-82.02
PARKS & RECREATION	-355,763.00	-115,148.16	-555,000.00	-88,265.66	-752,000.00	-197,000.00	35.50
LIBRARY	-89,777.00	-97,759.21	-90,655.00	-62,908.90	-3,908,195.00	-3,817,540.00	4,211.06
PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL REVENUE	-31,064,563.00	-14,332,527.25	-19,999,080.00	-6,910,718.89	-15,328,560.00	4,670,520.00	-23.35
Total REVENUE	-31,064,563.00	-14,332,527.25	-19,999,080.00	-6,910,718.89	-15,328,560.00	4,670,520.00	-23.35
EXPENSE							
CAPITAL EXPENSE							
GENERAL ADMIN & TAXATION	136,500.00	325,764.54	109,500.00	62,312.76	164,500.00	55,000.00	50.23
FIRE & EMERGENCY SERVICES	184,000.00	160,089.29	713,000.00	743,505.44	456,000.00	-257,000.00	-36.04
BUILDING INSPECTION	30,000.00	0.00	30,000.00	31,662.35	0.00	-30,000.00	-100.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL WATERWORKS	4,919,892.00	2,027,768.64	6,269,010.00	1,142,720.67	7,611,695.00	1,342,685.00	21.42
MUNICIPAL SEWER	11,639,486.00	8,181,352.64	68,700.00	378,360.61	249,100.00	180,400.00	262.59
PUBLIC WORKS	13,709,145.00	5,268,180.45	12,163,215.00	4,400,982.50	2,187,070.00	-9,976,145.00	-82.02
PARKS & RECREATION	355,763.00	209,307.16	555,000.00	88,265.66	752,000.00	197,000.00	35.50
LIBRARY	89,777.00	99,520.62	90,655.00	62,908.90	3,908,195.00	3,817,540.00	4,211.06
PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL EXPENSE	31,064,563.00	16,271,983.34	19,999,080.00	6,910,718.89	15,328,560.00	-4,670,520.00	-23.35
Total EXPENSE	31,064,563.00	16,271,983.34	19,999,080.00	6,910,718.89	15,328,560.00	-4,670,520.00	-23.35
Total CAPITAL FUND	0.00	1,939,456.09	0.00	0.00	0.00	0.00	0.00

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ball1	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017%
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING						
REVENUE						
OPERATING REVENUE						
GENERAL ADMIN & TAXATION	-26,925,391.00	-26,810,123.27	-27,539,029.00	-27,454,029.00	85,000.00	-0.31
FIRE & EMERGENCY SERVICES	-165,324.00	-242,841.77	-171,958.00	-162,958.00	9,000.00	-5.23
BUILDING INSPECTION	-427,711.00	-491,434.46	-428,770.00	-429,528.00	-758.00	0.18
BY-LAW & CROSSING GUARDS	-133,950.00	-137,258.11	-136,450.00	-136,450.00	0.00	0.00
MUNICIPAL WATERWORKS	-2,344,942.00	-2,257,327.30	-2,506,230.00	-2,552,997.00	-46,767.00	1.87
MUNICIPAL SEWER	-1,530,106.00	-1,602,553.52	-1,651,753.00	-1,683,189.00	-31,436.00	1.90
PUBLIC WORKS	-1,137,890.00	-1,114,965.37	-1,317,550.00	-1,314,350.00	3,200.00	-0.24
PARKS & RECREATION	-698,865.00	-923,997.64	-624,315.00	-624,315.00	0.00	0.00
LIBRARY	-145,545.00	-121,270.98	-126,190.00	-107,339.00	18,851.00	-14.94
PLANNING & ZONING	-2,099,019.00	-700,511.27	-3,173,368.00	-3,133,368.00	40,000.00	-1.26
CREEMORE MEDICAL CENTRE	-65,210.00	-57,541.28	-71,937.00	-73,755.00	-1,818.00	2.53
Total OPERATING REVENUE	-35,673,953.00	-34,459,824.97	-37,747,550.00	-37,672,278.00	75,272.00	-0.20
Total REVENUE	-35,673,953.00	-34,459,824.97	-37,747,550.00	-37,672,278.00	75,272.00	-0.20
EXPENSE						
OPERATING EXPENSE						
GENERAL ADMIN & TAXATION	16,932,872.00	16,939,091.95	17,059,907.00	17,658,995.00	599,088.00	3.51
FIRE & EMERGENCY SERVICES	334,232.00	328,380.56	348,187.00	353,466.00	5,279.00	1.52
BUILDING INSPECTION	427,711.00	498,261.99	428,770.00	429,528.00	758.00	0.18
BY-LAW & CROSSING GUARDS	230,750.00	230,688.50	252,000.00	256,200.00	4,200.00	1.67
MUNICIPAL WATERWORKS	2,344,942.00	2,506,010.62	2,506,230.00	2,552,997.00	46,767.00	1.87
MUNICIPAL SEWER	1,530,106.00	2,169,798.52	1,651,753.00	1,683,189.00	31,436.00	1.90
PUBLIC WORKS	181,000.00	238,978.47	212,769.00	184,540.00	-28,229.00	-13.27
PARKS & RECREATION	2,001,425.00	2,710,361.33	2,169,205.00	2,122,199.00	-47,006.00	-2.17
LIBRARY	121,402.00	106,910.14	110,865.00	111,893.00	1,028.00	0.93
PLANNING & ZONING	2,615,019.00	1,006,057.42	3,681,968.00	3,677,288.00	-4,680.00	-0.13
CREEMORE MEDICAL CENTRE	65,210.00	89,999.28	71,937.00	73,755.00	1,818.00	2.53
Total OPERATING EXPENSE	26,784,669.00	26,824,538.78	28,493,591.00	29,104,050.00	610,459.00	2.14
Total EXPENSE	26,784,669.00	26,824,538.78	28,493,591.00	29,104,050.00	610,459.00	2.14
WORKS EXPENSE						
OPERATING EXPENSE						
PUBLIC WORKS	6,429,080.00	7,684,336.53	6,602,265.00	6,918,433.00	316,168.00	4.79
Total OPERATING EXPENSE	6,429,080.00	7,684,336.53	6,602,265.00	6,918,433.00	316,168.00	4.79
Total WORKS EXPENSE	6,429,080.00	7,684,336.53	6,602,265.00	6,918,433.00	316,168.00	4.79
Total OPERATING	-2,460,204.00	49,050.34	-2,651,694.00	-1,649,795.00	1,001,899.00	-37.78

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Time :

ball1	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017%
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
CAPITAL FUND						
REVENUE						
CAPITAL REVENUE						
GENERAL ADMIN & TAXATION	-109,500.00	-62,312.76	-164,500.00	-106,500.00	58,000.00	-35.26
FIRE & EMERGENCY SERVICES	-713,000.00	-743,505.44	-456,000.00	-576,000.00	-120,000.00	26.32
BUILDING INSPECTION	-30,000.00	-31,662.35	0.00	0.00	0.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL WATERWORKS	-6,269,010.00	-1,125,801.76	-7,611,695.00	-1,775,594.00	5,836,101.00	-76.67
MUNICIPAL SEWER	-68,700.00	-361,441.70	-249,100.00	-65,300.00	183,800.00	-73.79
PUBLIC WORKS	-12,163,215.00	-4,434,820.32	-2,187,070.00	-1,823,300.00	363,770.00	-16.63
PARKS & RECREATION	-555,000.00	-88,265.66	-752,000.00	-170,000.00	582,000.00	-77.39
LIBRARY	-90,655.00	-62,908.90	-3,908,195.00	-93,385.00	3,814,810.00	-97.61
PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL REVENUE	-19,999,080.00	-6,910,718.89	-15,328,560.00	-4,610,079.00	10,718,481.00	-69.92
Total REVENUE	-19,999,080.00	-6,910,718.89	-15,328,560.00	-4,610,079.00	10,718,481.00	-69.92
EXPENSE						
CAPITAL EXPENSE						
GENERAL ADMIN & TAXATION	109,500.00	62,312.76	164,500.00	106,500.00	-58,000.00	-35.26
FIRE & EMERGENCY SERVICES	713,000.00	743,505.44	456,000.00	576,000.00	120,000.00	26.32
BUILDING INSPECTION	30,000.00	31,662.35	0.00	0.00	0.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL WATERWORKS	6,269,010.00	1,142,720.67	7,611,695.00	1,775,594.00	-5,836,101.00	-76.67
MUNICIPAL SEWER	68,700.00	378,360.61	249,100.00	65,300.00	-183,800.00	-73.79
PUBLIC WORKS	12,163,215.00	4,400,982.50	2,187,070.00	1,823,300.00	-363,770.00	-16.63
PARKS & RECREATION	555,000.00	88,265.66	752,000.00	170,000.00	-582,000.00	-77.39
LIBRARY	90,655.00	62,908.90	3,908,195.00	93,385.00	-3,814,810.00	-97.61
PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	0.00
Total CAPITAL EXPENSE	19,999,080.00	6,910,718.89	15,328,560.00	4,610,079.00	-10,718,481.00	-69.92
Total EXPENSE	19,999,080.00	6,910,718.89	15,328,560.00	4,610,079.00	-10,718,481.00	-69.92
Total CAPITAL FUND	0.00	0.00	0.00	0.00	0.00	0.00

General Administration including Council

The General Administration Department is responsible for the implementation and management of new and existing government policies and programs under the direction of the elected Clearview Council.

This broadly defined department includes many individual departments in the budget framework including; Council, the CAO's office, the Clerk's Department, the Finance Department, Human Resources, Information Services, Economic Development, policing services and the management of properties and buildings not assigned to another department. Several of these are broken out separately for budget purposes specifically; Council and Clerk's Department, Economic Development, Information Services and Policing Services.



Clearview Administration Centre in Stayner

2017 General Administration Projects

Operating Project Expenditures			Sources of Financing									
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 Government												
Administration												
	Canada 150 Video	\$ 15,000	\$ -	\$ 15,000								
	Celebrating Canada 150	\$ 15,000	\$ 15,000									
	Records Shelving	\$ 5,000	\$ 5,000									
	Strategic Plan	\$ 40,000	\$ -								\$ 40,000	
	Quarterly newsletters to Public	\$ 15,000	\$ 15,000									
	Website Accessibility-Browse Aloud	\$ 2,000	\$ 2,000									
	Website Accessibility-Site Improve	\$ 4,000	\$ 4,000									
	General Administration Sub-total	\$ 96,000	\$ 41,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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 Government												
Administration												
	Land Acquisition (from 2014)	\$ 10,000	\$ -								\$ 10,000	
	Admin Centre Roof Replacement	\$ 25,000	\$ 25,000									
	Accessibility Improvements (TBD)	\$ 50,000	\$ 25,000								\$ 25,000	
	General Administration Sub-total	\$ 85,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -

2018 General Administration Projects

Operating Project Expenditures			Sources of Financing									
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 Government												
Administration												
	Pay Equity Study	\$ 5,000	\$ 5,000									
	Job Evaluation and Salary Review	\$ 15,000	\$ 15,000									
	General Administration Sub-total	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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 Government												
Administration												
	Admin Centre Roof Replacement	\$ 25,000	\$ 25,000									
	Accessibility Improvements (TBD)	\$ 25,000	\$ 25,000									
	General Administration Sub-total	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Council and Clerk's Department

This department provides governance and support for the governance of the municipality. This includes overseeing the management of the municipality's records and coordinating meetings of Council and administering the municipality's elections. The Clerk's Department also manages Freedom of Information requests, municipal By-law enforcement, the two municipally managed cemeteries, lottery licencing and wildlife damage claims, among others.

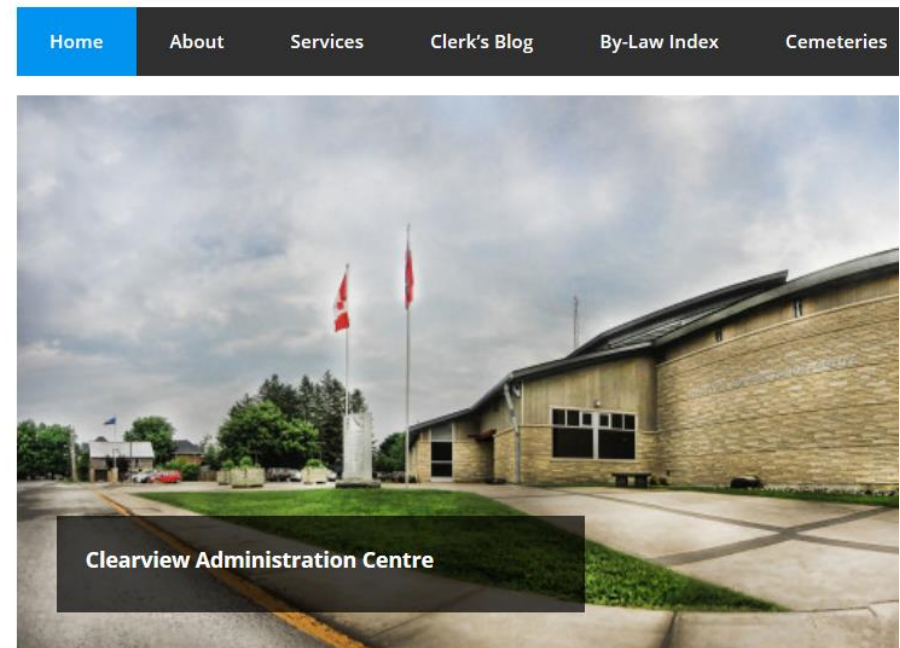
Some of the Committees and Municipal Service Boards of Council are:

- Accessibility Advisory Committee
- Avening Community Centre Hall Service Board
- Brentwood Community Hall Board
- 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

Summary and Analysis by Departments

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

Visit the Clerk's Department website at <http://clearviewclerk.ca/> where you can search By-laws, find out about Council meetings, find where your ancestors are buried and more.



Alcohol and Gaming

For more information regarding regulations for items such as liquor licences and lottery licences or for general information, please click on the following

Service Ontario

For more information regarding item licence renewals, marriage certificate registrations, please click on the fol

Clearview Grants

Council has not increased the budgeted amount of funding for grants to eligible community organizations from \$23,000 (2016) to \$23,000 (2017). 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 2017 round of funding have been approved. Applications for 2018 grants are available in the Clerk's office.

Clearview Community Assistance Grants for 2017

Name of Organization	Amount of Grant
Big Brothers Big Sisters of Georgian Triangle	\$1,000
Breaking Down Barriers	\$500
Brentwood Horticultural Society	\$600
Clearview Community Theatre	\$2,000
Clearview Stayner Food Bank	\$2,000
Creemore Cats	\$250
Creemore Horticultural Society	\$600
Crime Stoppers of Simcoe, Dufferin, Muskoka	\$500
CyberGnomes Team 2013	\$1,000
Dunedin Literary Festival	\$500
Duntroon Stayner Road Race	\$500
Elephant Thoughts Educational Outreach	\$250
Georgian Triangle Anglers Association	\$250
Georgian Triangle Residential Resource	\$1,500
Georgian Triangle Humane Society	\$3,000
Highlands Youth for Christ/The Door	\$1,000
Home Horizon Transitional Support Program	\$1,500
Hospice Georgian Triangle Foundation	\$2,000
Magic of Children in the Arts	\$600
Manito Shrine Club	\$500
My Friend's House-Collingwood Crisis Centre	\$1,000
Rent-a-Youth (aka Ray's Place)	\$500
Royal Canadian Legion #397-Canada Day	\$750
Silver Shoe Historical Society	\$750
South Simcoe 4-H Association	\$250
Stayner Chamber of Commerce	\$500
Stayner Collegiate – Vimy	\$1,000
Stayner Heritage Society	\$300
Stayner Horticultural Society	\$600
Total	\$25,700

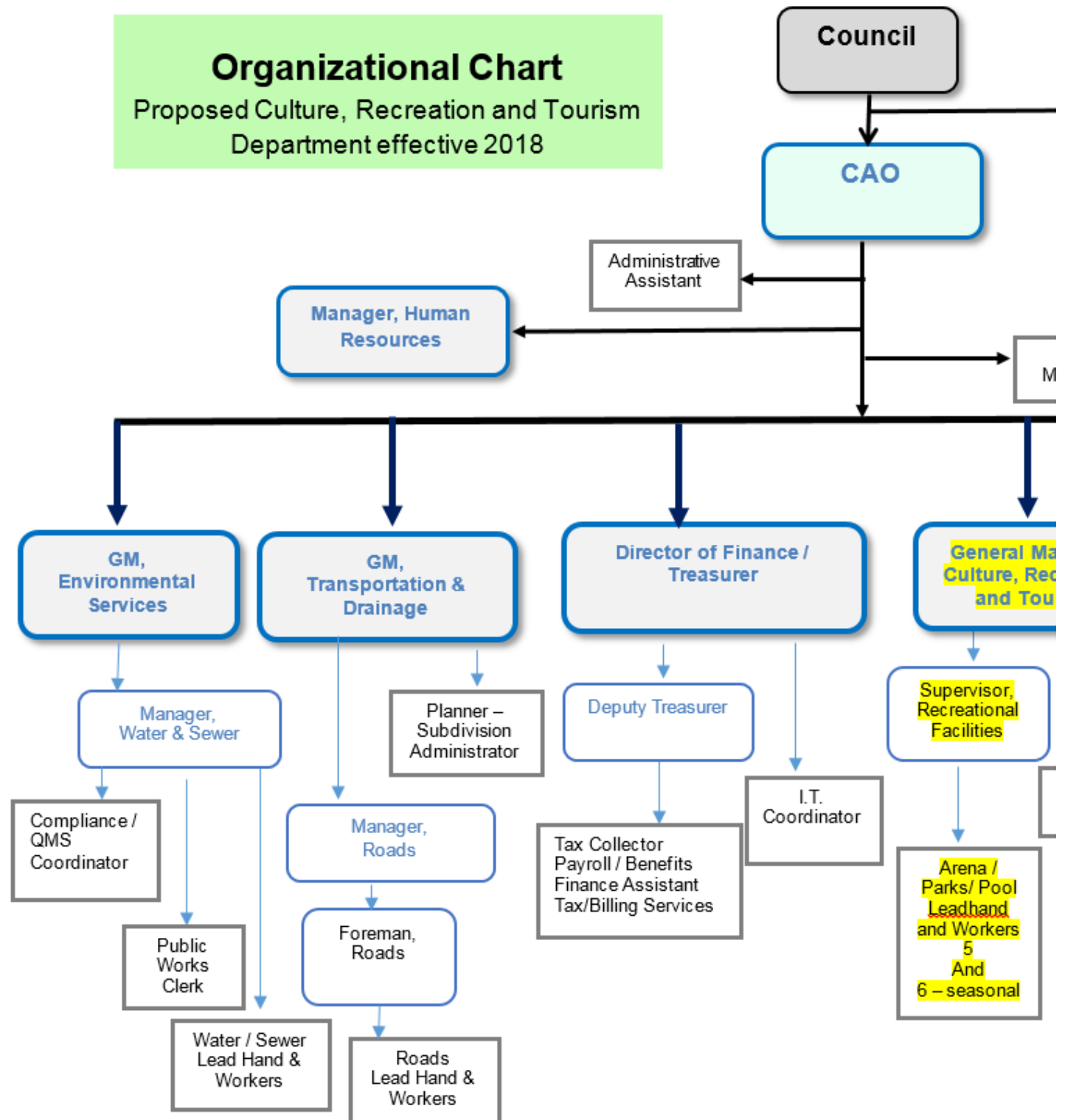
Clearview provides an annual grant of \$25,000 to the Collingwood Airport which is owned and operated by the Town of Collingwood. The grant was first approved by Council on March 5, 2002 for a period of two years. It was renewed on June 27, 2005 in conjunction with the establishment of a joint municipal Regional Airport Service Agreement approved by By-law 05-80.

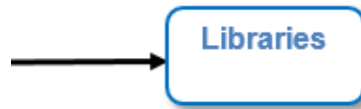
Clearview provided an annual grant for the four year period of 2011 to 2014 to the Collingwood General and Marine Hospital Foundation ("The Foundation"). The Foundation's mission is to raise funds in support of the Collingwood General and Marine Hospital for equipment, furnishings, facilities and programs / services that are not funded by the Ministry of Health & Long Term Care. The Foundation funds capital equipment (over \$1,000) and facility renovations at the hospital. The Foundation also funds some specialty programs and services not covered by the government. The Foundation cannot (according to its by-laws) fund operational costs for the Hospital. The Foundation states that it is the only dependable source of capital funding for the hospital.

In 2011 Council approved the granting of \$1.25 per household as an annual grant for the four years starting in 2011. The grant amounts for the four years were; \$7,613.75 (2011), \$7,641.25 (2012), \$7,675 (2013), and \$7,703.75 (2014). In 2015 Council approved the extension of the grant until 2018. The grant for 2016 was \$7,758.75.

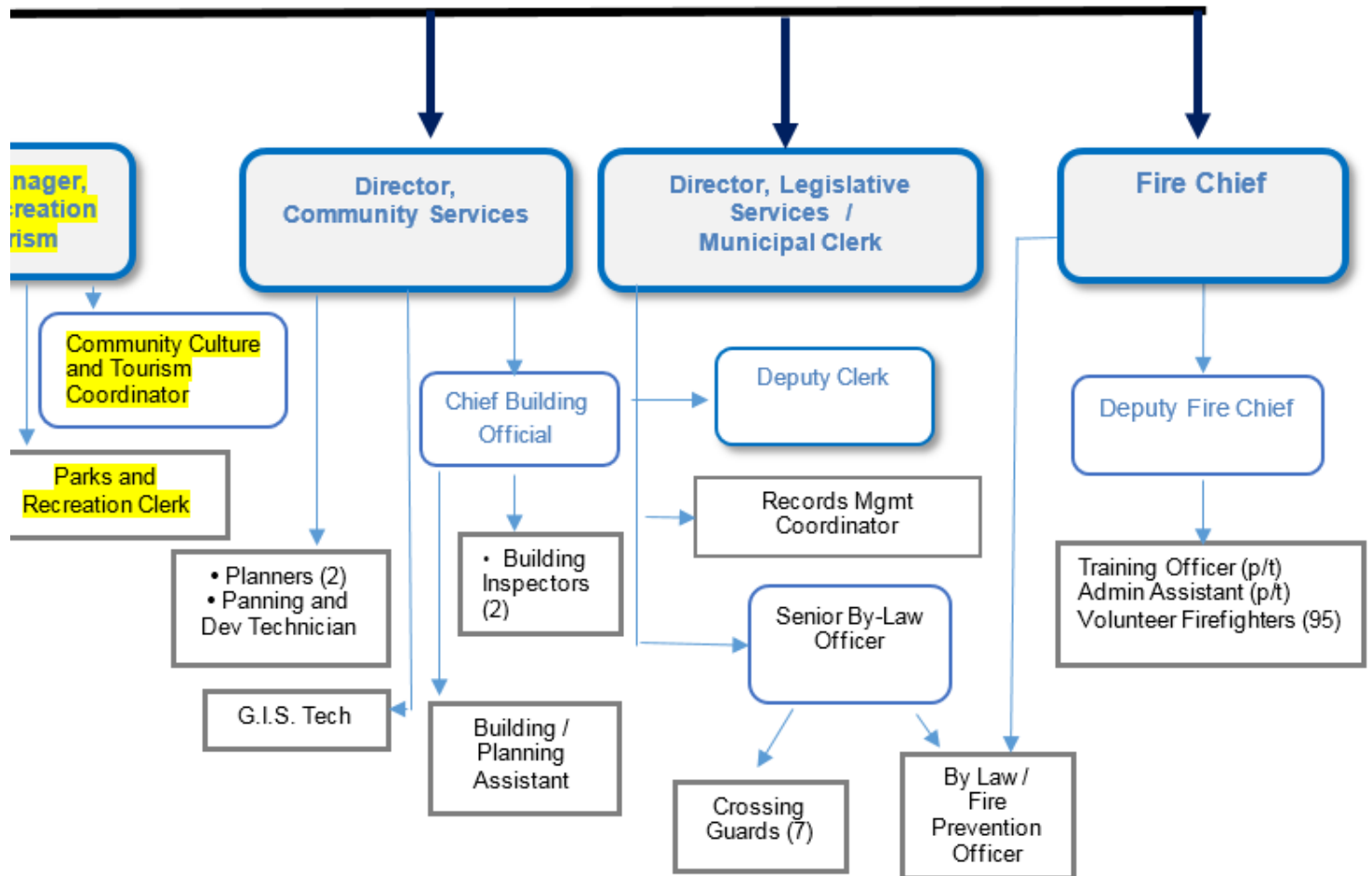
In 2016 Council approved a new funding formula of \$25,000 in 2017 which would increase by \$50,000 each year until it reaches \$300,000 resulting in a total accumulating contribution in reserve of \$3.6 million over 15 years. The funds will be held in a reserve at Clearview until a future date that Council determines to transfer the funds to the hospital.

Organizational Chart





Communications /
Marketing Coordinator



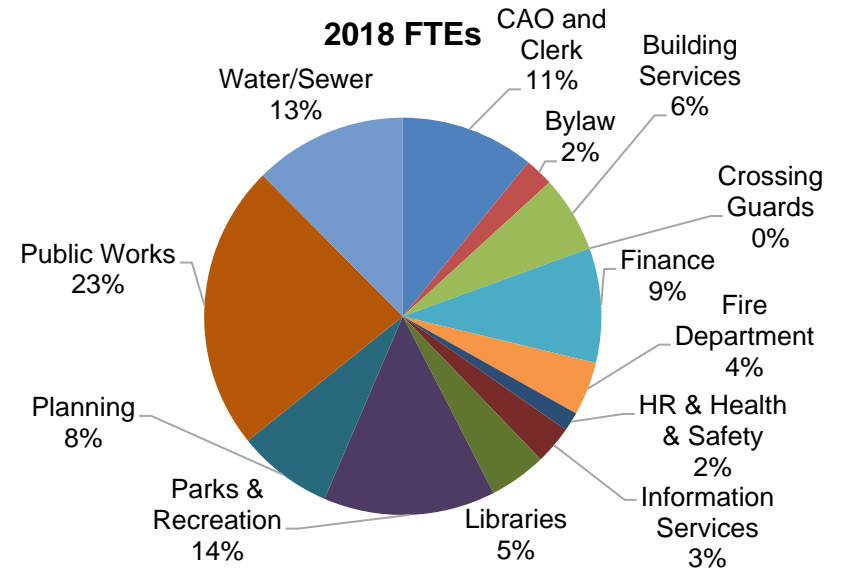
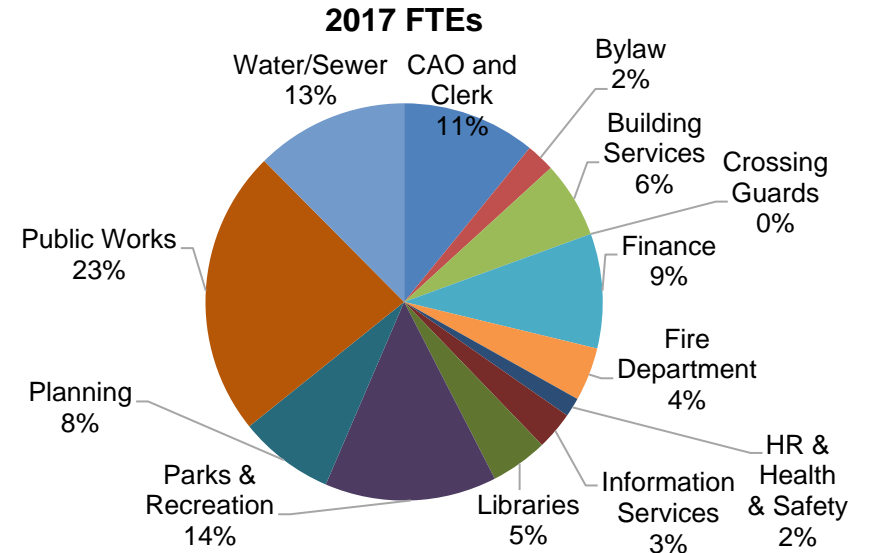
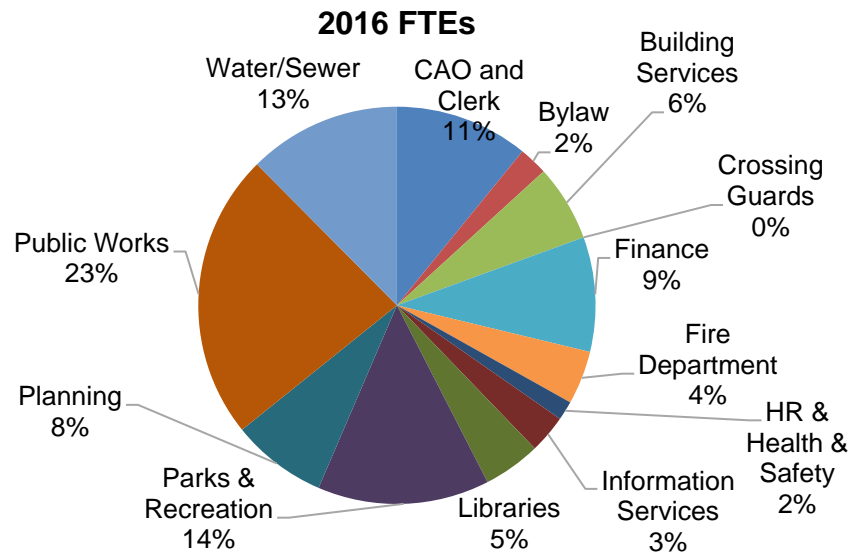
Clearview Employees by Department

Department	2013		2013		2014		2015		2016		2017		2016	2017	2018
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FTEs	FTEs	FTEs
CAO and Clerk	3.0	0.00	3.1	0.00	5.5	0.00	6.0	0.00	7.0	0.00	7.0	0.00	10%	11%	11%
Bylaw	1.0	0.66	1.5	0.00	1.5	0.00	1.5	0.00	1.5	0.00	1.5	0.00	2%	2%	2%
Building Services	4.0	0.00	4.0	0.00	4.0	0.00	4.0	0.00	4.0	0.00	4.0	0.00	6%	6%	6%
Crossing Guards	0.0	0.86	0.0	1.34	0.0	1.34	0.0	1.34	0.0	1.34	0.0	1.34	0%	0%	0%
Finance	7.0	0.49	6.9	0.69	6.0	0.75	6.0	0.75	6.0	0.75	6.0	0.75	10%	9%	9%
Fire Department	2.0	9.03	2.5	7.66	2.5	8.42	2.5	8.42	2.8	8.42	2.8	8.42	4%	4%	4%
HR & Health & Safety	1.0	0.00	1.0	0.00	1.0	0.00	1.0	0.00	1.0	0.00	1.0	0.00	2%	2%	2%
Information Services	2.0	0.00	2.0	0.00	2.0	0.00	2.0	0.00	2.0	0.00	2.0	0.00	3%	3%	3%
Libraries	3.0	5.37	3.0	4.60	3.0	4.90	3.0	5.10	3.0	5.10	3.0	5.10	5%	5%	5%
Parks & Recreation	8.0	1.53	8.0	0.19	8.0	0.21	8.0	0.21	9.0	0.21	9.0	0.21	13%	14%	14%
Planning	5.0	0.00	5.0	0.40	5.0	0.40	5.0	0.40	5.0	0.40	5.0	0.40	8%	8%	8%
Public Works	15.0	3.23	15.0	2.00	15.0	2.20	15.0	2.20	15.0	2.20	15.0	2.20	24%	23%	23%
Water/Sewer	7.0	0.00	7.0	0.00	7.0	0.00	8.0	0.00	8.0	0.00	8.0	0.00	13%	12%	12%
	58.0	21.17	59.0	16.88	60.5	18.22	62.0	18.42	64.3	18.42	64.3	18.42			
Total FTEs	79.2		75.9		78.7		80.4		82.7		82.7		100%	100%	100%

Proposed Staff Changes

Year	Department	Position	Timeframe	# of months in budget year	Cost	% increase
2017	Fire	Change 3 day p/t Administrative Asst. to 4 day	Full year	12 months	\$11,440	0.09%
2017	Parks and Rec	Small Halls/Market asst + 2 students	Full year	12 months	\$78,000	0.58%
					\$89,440	0.67%
2018	N/A	N/A	None	N/A	\$0	0.00%
					\$0	0.00%

The Small Halls/Market asst. + 2 students are not new positions and instead are previously grant-funded and now proposed to be taxation funded as the grant funding finished in 2016.



2017 Administration Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	1,006,500	1,006,500	1,031,700	1,031,700	1,039,300	7,600	0.06%
New grant - Canada 150 video			0	0	15,000	15,000	0.11%
Reduction in Provincial OMPF grant			1,031,700		1,024,300	-7,400	-0.05%
User Fees	43,000	47,230	43,000	46,775	43,000	0	0.00%
Other Income	433,474	675,714	570,534	592,581	559,681	-10,853	-0.08%
Increase in misc revenue (tax cert increase)			5,000	5,000	11,000	6,000	0.04%
Reduction in cost recovery from other departments			95,473		78,420	-17,053	-0.13%
Transfer from Reserves	172,100	154,020	100,000	47,746	70,000	-30,000	-0.22%
Reduce one-time 2016 carryforward for records management			35,000		0	-35,000	-0.26%
Remove one-time strategic plan carryforward from 2016			20,000		0	-20,000	-0.15%
One-time website redesign from 2016			0		30,000	30,000	0.22%
Own Purpose Taxes	0	0	0	0	0	0	0.00%
TOTAL REVENUE	1,655,074	1,883,463	1,745,234	1,718,802	1,711,981	-33,253	-0.24%
EXPENSE							
Salaries, Wages & Benefits	1,306,800	1,415,758	1,424,400	1,395,012	1,439,100	14,700	0.11%
Administration	284,648	1,293,124	711,834	534,474	727,579	15,745	0.12%
Increase mileage/conference - AMO/ROMA/OGRA			26,000		31,000	5,000	0.04%
Purchase records mgt shelving			0		5,000	5,000	0.04%
Add one-time Canada 150 video - grant funded			0		15,000	15,000	0.11%
Add one-time Canada 150 celebrations			0		15,000	15,000	0.11%
Newsletter from consulting to general printing			0		15,000	15,000	0.11%
Remove one-time Records Mgmt software purchase			77,000		2,500	-74,500	-0.55%
Reduce corporate printing, memberships			9,500		6,300	-3,200	-0.02%
Increase NVCA			117,250		125,000	7,750	0.06%
Move from IT browse aloud and site improve software costs			0		6,000	6,000	0.04%
Increase payments to Bldg Dept - Energy Mgmt & Maint.			41,200		72,000	30,800	0.23%
Reduce loan payment to reflect actual			98,751		77,543	-21,208	-0.16%
Contracted Services	213,800	268,027	228,600	393,669	234,100	5,500	0.04%
Move quarterly newsletter from consulting to printing			10,000		0	-10,000	-0.07%
Increase audit fees			50,000		55,000	5,000	0.04%
Increase software support			30,000		40,000	10,000	0.07%

Summary and Analysis by Departments

Facility Utilities	38,250	42,324	40,750	46,824	44,200	3,450	0.03%
Facility Maintenance	30,000	42,764	31,500	29,455	33,000	1,500	0.01%
Insurance	58,700	58,629	60,600	63,135	62,000	1,400	0.01%
Vehicles & Equipment	11,150	10,533	11,150	10,575	11,150	0	0.00%
Amortization	0	111,287	0	107,825	0	0	0.00%
Transfer to Reserves	488,727	631,160	237,990	237,910	203,000	-34,990	-0.26%
Shift transfer to reserves to Library, Arena, Bridge			147,990		98,000	-49,990	-0.37%
Start hospital reserve			0		25,000	25,000	0.18%
Reduce transfer to legal/assess contingency reserve			50,000		40,000	-10,000	-0.07%
TOTAL EXPENSE	2,432,075	3,873,604	2,746,824	2,818,879	2,754,129	7,305	0.05%
TOTAL OPERATING	-777,001	-1,990,141	-1,001,590	-1,100,077	-1,042,148	40,558	0.30%
Transfer to Capital	0	6,614	0	0	0	0	0.00%
TOTAL CAPITAL	0	6,614	0	0	0	0	0.00%
TOTAL ADMINISTRATION	-777,001	-1,996,755	-1,001,590	-1,100,077	-1,042,148	40,558	0.30%

2018 Administration Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	1,031,700	1,031,700	1,039,300	1,024,300	-15,000	-0.11%
Remove one-time Canada 150 video grant			15,000	0	-15,000	-0.11%
User Fees	43,000	46,775	43,000	43,000	0	0.00%
Other Income	570,534	592,581	559,681	559,681	0	0.00%
Transfer from Reserves	100,000	47,746	70,000	0	-70,000	-0.49%
Remove one-time website redesign carryforward in 2017			30,000	0	-30,000	-0.21%
TOTAL REVENUE	1,745,234	1,718,802	1,711,981	1,626,981	-85,000	-0.60%
EXPENSE						
Salaries, Wages & Benefits	1,424,400	1,395,012	1,439,100	1,463,000	23,900	0.17%
Administration	706,334	534,474	722,079	692,661	-29,418	-0.21%
Remove 2017 projects - shelving			5,000	0	-5,000	-0.04%
Reduce mileage/conference AMO/OGRA			31,000	26,000	-5,000	-0.04%
Reduce training/tuition - one time 2017 increase			11,000	2,500	-8,500	-0.06%
Increase NVCA levy			119,000	122,000	3,000	0.02%
Remove 2017 Canada 150 programming			15,000	0	-15,000	-0.11%
Contracted Services	228,600	393,669	234,100	218,100	-16,000	-0.11%
Add Pay Equity Study			0	5,000	5,000	0.04%
Add Job Evaluation Study			0	15,000	15,000	0.11%
Increase audit fees			55,000	58,000	3,000	0.02%
Increase software support			40,000	41,000	1,000	0.01%
Facility Utilities	40,750	46,824	44,200	44,590	390	0.00%
Facility Maintenance	31,500	29,455	33,000	33,000	0	0.00%
Insurance	60,600	63,135	62,000	62,000	0	0.00%
Vehicles & Equipment	16,650	10,575	16,650	16,650	0	0.00%
Amortization	0	107,825	0	0	0	0.00%
Transfer to Reserves	237,990	237,910	203,000	253,000	50,000	0.35%
TOTAL EXPENSE	2,746,824	2,818,879	2,754,129	2,783,001	28,872	0.20%

Summary and Analysis by Departments

TOTAL OPERATING	-1,001,590	-1,100,077	-1,042,148	-1,156,020	113,872	0.84%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL ADMINISTRATION	-1,001,590	-1,100,077	-1,042,148	-1,156,020	113,872	0.84%

TOWNSHIP OF CLEARVIEW
GENERAL ADMINISTRATION FINANCIAL REPORT



CLEARVIEW

GL5410

Page :

Date : May 30, 2017

Time :

For Period Ending 31-Dec-2016

zga	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,006,500.00	-1,006,500.00	-1,031,700.00	-1,031,700.00	-1,039,300.00	-7,600.00	0.74
USER FEES	-43,000.00	-47,230.00	-43,000.00	-46,775.00	-43,000.00	0.00	0.00
OTHER INCOME	-433,474.00	-675,713.73	-570,534.00	-592,581.05	-559,681.00	10,853.00	-1.90
TRANSFER FROM RESERVES	-199,522.00	-171,366.92	-145,584.00	-63,329.82	-85,584.00	60,000.00	-41.21
OWN PURPOSE TAX	-12,969,943.00	-12,992,451.82	-13,733,344.00	-13,681,092.88	-14,483,873.00	-750,529.00	5.47
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-14,652,439.00	-14,893,262.47	-15,524,162.00	-15,415,478.75	-16,211,438.00	-687,276.00	4.43
EXPENSE							
SALARIES, WAGES & BENEFITS	1,468,000.00	1,579,488.10	1,592,100.00	1,564,640.11	1,608,000.00	15,900.00	1.00
ADMINISTRATION	762,461.00	1,490,003.58	924,754.00	701,506.75	1,064,999.00	140,245.00	15.17
CONTRACTED SERVICES	2,482,306.00	2,393,525.97	2,550,549.00	2,660,910.99	2,623,667.00	73,118.00	2.87
FACILITY UTILITIES	38,250.00	44,087.00	40,750.00	46,824.14	44,200.00	3,450.00	8.47
FACILITY MAINTENANCE	30,000.00	42,763.75	31,500.00	29,454.98	33,000.00	1,500.00	4.76
INSURANCE	60,900.00	60,819.07	62,850.00	65,388.25	64,300.00	1,450.00	2.31
VEHICLES & EQUIPMENT	16,650.00	12,776.11	16,650.00	12,155.66	16,650.00	0.00	0.00
AMORTIZATION	0.00	113,050.00	0.00	115,734.00	0.00	0.00	0.00
TRANSFER TO RESERVES	488,727.00	631,159.57	267,990.00	303,701.26	233,000.00	-34,990.00	-13.06
TRANSFER TO CAPITAL	71,500.00	25,277.86	44,500.00	36,590.50	44,500.00	0.00	0.00
Total EXPENSE	5,418,794.00	6,392,951.01	5,531,643.00	5,536,906.64	5,732,316.00	200,673.00	3.63
Total OPERATING	-9,233,645.00	-8,500,311.46	-9,992,519.00	-9,878,572.11	-10,479,122.00	-486,603.00	4.87

TOWNSHIP OF CLEARVIEW
GENERAL ADMINISTRATION FINANCIAL REPORT

For Period Ending 31-Dec-2016



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badmin	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	-1,031,700.00	-1,031,700.00	-1,039,300.00	-1,024,300.00	15,000.00	-1.44
USER FEES	-43,000.00	-46,775.00	-43,000.00	-43,000.00	0.00	0.00
OTHER INCOME	-570,534.00	-592,581.05	-559,681.00	-559,681.00	0.00	0.00
TRANSFER FROM RESERVES	-145,584.00	-63,329.82	-85,584.00	-15,584.00	70,000.00	-81.79
OWN PURPOSE TAX	-13,733,344.00	-13,681,092.88	-14,483,873.00	-14,483,873.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-15,524,162.00	-15,415,478.75	-16,211,438.00	-16,126,438.00	85,000.00	-0.52
EXPENSE						
SALARIES, WAGES & BENEFITS	1,592,100.00	1,564,640.11	1,608,000.00	1,633,300.00	25,300.00	1.57
ADMINISTRATION	924,754.00	701,506.75	1,064,999.00	1,036,981.00	-28,018.00	-2.63
CONTRACTED SERVICES	2,550,549.00	2,660,910.99	2,623,667.00	2,617,040.00	-6,627.00	-0.25
FACILITY UTILITIES	40,750.00	46,824.14	44,200.00	44,590.00	390.00	0.88
FACILITY MAINTENANCE	31,500.00	29,454.98	33,000.00	33,000.00	0.00	0.00
INSURANCE	62,850.00	65,388.25	64,300.00	64,350.00	50.00	0.08
VEHICLES & EQUIPMENT	16,650.00	12,155.66	16,650.00	16,650.00	0.00	0.00
AMORTIZATION	0.00	115,734.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	267,990.00	303,701.26	233,000.00	283,000.00	50,000.00	21.46
TRANSFER TO CAPITAL	44,500.00	36,590.50	44,500.00	44,500.00	0.00	0.00
Total EXPENSE	5,531,643.00	5,536,906.64	5,732,316.00	5,773,411.00	41,095.00	0.72
Total OPERATING	-9,992,519.00	-9,878,572.11	-10,479,122.00	-10,353,027.00	126,095.00	-1.20

Economic Development

The purpose of the Economic Development budget is to foster, promote and implement economic initiatives for the Township of Clearview. The goal is to promote the economic development initiatives of the municipality while enhancing residents' quality of life including economic, social and environmental aspects.

Goals

Economic Development has the following goals:

- To assist the municipality with a consistent and meaningful application of economic development initiatives as well as with other relevant municipal business as may arise;
- To ensure full communication and cooperation with other related groups;
- To encourage collaboration among stakeholders within the community;
- To ensure that a broad range of choices, options and solutions is considered;
- To increase public awareness and understanding of municipal economic development initiatives

2017 Economic Development Projects

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
Economic Development												
	Community Improvement Plan	\$ 50,000	\$ 50,000									
	Clearview Beautification Project	\$ 50,000	\$ 50,000									
	Economic Development Sub-total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2018 Economic Development Projects

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
Economic Development												
	Community Improvement Plan	\$ 50,000	\$ 50,000									
	Economic Development Sub-total	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Community Improvement Plan

Clearview is exploring the possibility of establishing a Community Improvement Plan (CIP) to improve Clearview's downtown areas. The proposed CIP would consist of a Facade Improvement Program grant that will provide funds for the refurbishment of existing facades for the commercial and industrial buildings. The goal is to improve the look and marketability of the downtown areas resulting in an increase in sales and economic activity.

The Facade Improvement Program grants would be intended to:

- assist property owners with the identified community improvement project area with street front facade improvements;
- assist the property owner in retaining a professional service designer to develop the project concept; and,

A total of \$50,000 in grants is proposed for 2017 and will remain at \$50,000 for 2018. A third round of grants amounting to \$50,000 may be proposed for 2019.

Additional details regarding the maximum grant amounts, qualifying expenses and eligibility will be proposed at a later date.



Downtown Stayner



Downtown Creemore

2017 Economic Development Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
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	11,838	1,763	30,000	0	0	-30,000	-0.22%
Remove one-time EDC reserve carry-forward			30,000		0	-30,000	-0.22%
TOTAL REVENUE	11,838	1,763	30,000	0	0	-30,000	-0.22%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	7,750	14,513	58,500	5,415	167,500	109,000	0.80%
Start Community Improvement Plan			0		50,000	50,000	0.37%
Start Beautification Fund			0		50,000	50,000	0.37%
Increase publicity/promotions			2,500		5,000	2,500	0.02%
Increase special events			48,500		55,000	6,500	0.05%
Contracted Services	16,838	32,535	55,000	42,293	55,000	0	0.00%
Transfer to Reserves	0	0	30,000	65,792	30,000	0	0.00%
TOTAL EXPENSE	24,588	47,048	143,500	113,500	252,500	109,000	0.80%
TOTAL OPERATING	-12,750	-45,285	-113,500	-113,500	-252,500	139,000	1.02%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL ADMINISTRATION	-12,750	-45,285	-113,500	-113,500	-252,500	139,000	1.02%

2018 Economic Development Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0.00%
Transfer from Reserves	30,000	0	0	0	0	0.00%
TOTAL REVENUE	30,000	0	0	0	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	0	0	0	0	0	0.00%
Administration	58,500	5,415	167,500	167,500	0	0.00%
Contracted Services	55,000	42,293	55,000	55,000	0	0.00%
Transfer to Reserves	30,000	65,792	30,000	30,000	0	0.00%
TOTAL EXPENSE	143,500	113,500	252,500	252,500	0	0.00%
TOTAL OPERATING	-113,500	-113,500	-252,500	-252,500	0	0.00%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL ADMINISTRATION	-113,500	-113,500	-252,500	-252,500	0	0.00%

Information Services

Information Services supports Council and staff of Clearview in their efforts to provide effective public services and maintain efficient government operations through appropriate and innovative application of information technologies.

Some of the services provided include:

- Acquisition and installation of hardware and software Town-wide,
- Regularly scheduled and required replacement of old computers,
- Develop plans for the evolution of technology,
- Respond to employee's questions and concerns regarding technology,
- Co-ordinate staff training and support,
- Provide Help Desk support,
- Maintain off-site storage and backup for major systems, and
- Corporate telecommunications management.

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.

Reserves or Reserve Funds:

None.

2017 Information Services Projects

Operating Project Expenditures			Sources of Financing									
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
Information Services Program Support												
	Website Redesign (2 year project)	\$ 60,000	\$ 30,000								\$ 30,000	
	Information Services Sub-total	\$ 60,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Information Services												
	Computer and software (replacement)	\$ 25,000	\$ 25,000									
	Printer (replacement)	\$ 1,000	\$ 1,000									
	Replace Council Projectors and equipment	\$ 5,000	\$ 5,000									
	Replace Land Manager Server	\$ 15,000	\$ -								\$ 15,000	
	Install Server - Emergency Operations	\$ 15,000	\$ -								\$ 15,000	
	Networking Equipment	\$ 15,000	\$ 10,000								\$ 5,000	
	Other Computer Equipment Unspecified	\$ 3,500	\$ 3,500									
	Information Services Sub-total	\$ 249,500	\$ 144,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -

2018 Information Services Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Information Services												
	Computer and software (replacement)	\$ 25,000	\$ 25,000									
	Printer (replacement)	\$ 1,000	\$ 1,000									
	Council Computer/Electronic	\$ 12,000	\$ -								\$ 12,000	
	Networking Equipment and Firewall	\$ 15,000	\$ 15,000									
	Other Computer Equipment Unspecified	\$ 3,500	\$ 3,500									
	Information Services Sub-total	\$ 56,500	\$ 44,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -

2017 Information Services Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
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%
TOTAL REVENUE	0	0	0	0	0	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	161,200	163,730	167,700	169,628	168,900	1,200	0.01%
Administration	34,450	35,639	20,650	31,860	36,150	15,500	0.11%
Increase in software costs (shifted from contracted)			6,500		22,000	15,500	0.11%
Contracted Services	18,000	11,072	52,700	32,956	77,000	24,300	0.18%
Decrease in software support licences (shifted to software costs)			22,700		12,000	-10,700	-0.08%
Increase in software support licences - Records Mgt software			0		5,000	5,000	0.04%
Website update (Two years combined into 2017)			30,000		60,000	30,000	0.22%
Amortization	0	0	0	7,910	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	219,150	212,684	246,550	243,934	287,550	41,000	0.30%
TOTAL OPERATING	-219,150	-212,684	-246,550	-243,934	-287,550	41,000	0.30%
Transfer to Capital	71,500	18,663	44,500	36,591	44,500	0	0.00%
TOTAL CAPITAL	71,500	18,663	44,500	36,591	44,500	0	0.00%
TOTAL INFO SERVICES	-290,650	-231,348	-291,050	-280,525	-332,050	41,000	0.30%

2018 Information Services Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0.00%
TOTAL REVENUE	0	0	0	0	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	167,700	169,628	168,900	170,300	1,400	0.01%
Administration	26,150	31,860	41,650	43,050	1,400	0.01%
Contracted Services	52,700	32,956	77,000	18,000	-59,000	-0.42%
Remove one-time website update project in 2017			60,000	0	-60,000	-0.42%
Transfer to Reserves	0	0	0	0	0	0.00%
TOTAL EXPENSE	246,550	243,934	287,550	231,350	-56,200	-0.40%
TOTAL OPERATING	-246,550	-243,934	-287,550	-231,350	-56,200	-0.41%
Transfer to Capital	44,500	36,591	44,500	44,500	0	0.00%
TOTAL CAPITAL	44,500	36,591	44,500	44,500	0	0.00%
TOTAL INFO SERVICES	-291,050	-280,525	-332,050	-275,850	-56,200	-0.41%

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INFORMATION SERVICES



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zit	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENSE							
SALARIES, WAGES & BENEFITS	161,200.00	163,729.74	167,700.00	169,628.34	168,900.00	1,200.00	0.72
ADMINISTRATION	34,450.00	35,638.74	20,650.00	31,860.04	36,150.00	15,500.00	75.06
CONTRACTED SERVICES	18,000.00	11,072.49	52,700.00	32,955.59	77,000.00	24,300.00	46.11
VEHICLES & EQUIPMENT	5,500.00	2,243.39	5,500.00	1,580.60	5,500.00	0.00	0.00
AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	7,909.50	0.00	0.00	0.00
TRANSFER TO CAPITAL	71,500.00	18,663.46	44,500.00	36,590.50	44,500.00	0.00	0.00
Total EXPENSE	290,650.00	231,347.82	291,050.00	280,524.57	332,050.00	41,000.00	14.09
Total OPERATING	290,650.00	231,347.82	291,050.00	280,524.57	332,050.00	41,000.00	14.09

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INFORMATON SERVICES FINANCIAL REPORT

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bit	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
EXPENSE						
SALARIES, WAGES & BENEFITS	167,700.00	169,628.34	168,900.00	170,300.00	1,400.00	0.83
ADMINISTRATION	20,650.00	31,860.04	36,150.00	37,550.00	1,400.00	3.87
CONTRACTED SERVICES	52,700.00	32,955.59	77,000.00	18,000.00	-59,000.00	-76.62
VEHICLES & EQUIPMENT	5,500.00	1,580.60	5,500.00	5,500.00	0.00	0.00
AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	7,909.50	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	44,500.00	36,590.50	44,500.00	44,500.00	0.00	0.00
Total EXPENSE	291,050.00	280,524.57	332,050.00	275,850.00	-56,200.00	-16.93
Total OPERATING	291,050.00	280,524.57	332,050.00	275,850.00	-56,200.00	-16.93

Policing Services

The Ontario Provincial Police (OPP) is focused on public safety. They deliver proactive and innovative policing in partnership with a number of communities, providing municipal policing services to 324 municipalities throughout Ontario.

The Huronia West OPP detachment provides shared non-contract (Section 5.1) municipal policing services to Clearview and Springwater Townships and the Town of Wasaga Beach.

New Budgeting Model

The OPP introduced new budgeting model that took effect January 1, 2015 and reflects input from the Auditor General and municipalities to more fairly and transparently distribute policing costs.

The model includes two components: base policing costs such as crime prevention, proactive policing, officer training and administrative duties, and cost for reactive calls for service. Base policing accounts for approximately 60% of the bill, reactive calls accounts for approximately 40%.

This eliminates the large differences in the amounts municipalities were charged and provides municipalities with better data so they can understand the types of calls for police service in their community and direct crime prevention strategies.

The 2017 Billing Statement marks the third year of the new OPP Municipal Policing Cost-Recovery Formula.

Using the new billing formula, Clearview's budgeted costs for policing services has increased by \$45,211 from \$2,218,945 (2016) to \$2,264,156 (2017). The decrease is due to lower allocated base service due to higher growth in other areas of the Province plus higher calls cost due to an increase in calls volume in Clearview as compared to the rest of the Province.

O.P.P. Annual Billing Statement

Clearview Tp

Estimated cost for the period January 1 to December 31, 2017

Please see the accompanying *2017 Municipal Policing Billing General Information* summary for additional information

			Cost per Property \$	Total Cost \$
Base Service	<u>Property Counts</u>			
	Household	6,207		
	Commercial and Industrial	<u>353</u>		
	Total Properties	<u>6,560</u>	\$191.84	1,258,470
Calls for Service	(see summaries)			
	Total all municipalities	\$148,109,469		
	Municipal portion	0.5791%	130.75	857,730
Overtime	(see notes)		13.17	86,397
Contract Enhancements (pre-2015)	(see summary)		-	-
Court Security	(see summary)		-	-
Prisoner Transportation	(per property cost)		2.30	15,088
Accommodation/Cleaning Services	(per property cost)		4.86	31,882
Total Estimated Billing for 2017			<u>342.92</u>	<u>2,249,567</u>

Year over Year Estimated Variance (estimate for the year is not subject to a phase-in adjustment)

2016 Estimated Billing Cost per Property	339.10
2017 Estimated Billing Cost per Property	<u>342.92</u>
Cost per Property Variance	(Increase) <u><u>3.82</u></u>

2017 Monthly Billing Amount 187,464

2017 Policing Services Projects

None.

2018 Policing Services Projects

None.

2017 Policing (OPP) Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
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	15,584	15,584	15,584	15,584	15,584	0	0.00%
TOTAL REVENUE	15,584	15,584	15,584	15,584	15,584	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	19,873	17,547	18,030	17,530	18,030	0	0.00%
Contracted Services	2,233,668	2,114,427	2,214,249	2,191,993	2,257,567	43,318	0.32%
Increase in charge for service			2,206,249		2,249,567	43,318	0.32%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	2,200	2,190	2,250	2,253	2,300	50	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	2,255,741	2,134,164	2,234,529	2,211,776	2,277,897	43,368	0.32%
TOTAL OPERATING	-2,240,157	-2,118,580	-2,218,945	-2,196,192	-2,262,313	43,368	0.32%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL POLICING (OPP)	-2,240,157	-2,118,580	-2,218,945	-2,196,192	-2,262,313	43,368	0.32%

2018 Policing (OPP) Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
User Fees	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0.00%
Transfer from Reserves	15,584	15,584	15,584	15,584	0	0.00%
TOTAL REVENUE	15,584	15,584	15,584	15,584	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	0	0	0	0	0	0.00%
Administration	18,030	17,530	18,030	18,030	0	0.00%
Contracted Services	2,214,249	2,191,993	2,257,567	2,325,940	68,373	0.48%
Increase in policing contract (assumed 2.5%)			2,261,405	2,317,940	56,535	0.41%
Facility Utilities	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0.00%
Insurance	2,250	2,253	2,300	2,350	50	0.00%
Transfer to Reserves	0	0	0	0	0	0.00%
TOTAL EXPENSE	2,234,529	2,211,776	2,277,897	2,346,320	68,423	0.48%
TOTAL OPERATING	-2,218,945	-2,196,192	-2,262,313	-2,330,736	68,423	0.50%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL POLICING (OPP)	-2,218,945	-2,196,192	-2,262,313	-2,330,736	68,423	0.50%

TOWNSHIP OF CLEARVIEW
POLICE (OPP)

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zopp	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
TRANSFER FROM RESERVES	-15,584.00	-15,584.00	-15,584.00	-15,584.00	-15,584.00	0.00	0.00
Total REVENUE	-15,584.00	-15,584.00	-15,584.00	-15,584.00	-15,584.00	0.00	0.00
EXPENSE							
ADMINISTRATION	19,873.00	17,547.16	18,030.00	17,530.00	18,030.00	0.00	0.00
CONTRACTED SERVICES	2,233,668.00	2,114,426.60	2,214,249.00	2,197,771.62	2,257,567.00	43,318.00	1.96
FACILITY UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	2,200.00	2,190.00	2,250.00	2,253.00	2,300.00	50.00	2.22
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,255,741.00	2,134,163.76	2,234,529.00	2,217,554.62	2,277,897.00	43,368.00	1.94
Total OPERATING	2,240,157.00	2,118,579.76	2,218,945.00	2,201,970.62	2,262,313.00	43,368.00	1.95

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POLICE (OPP)

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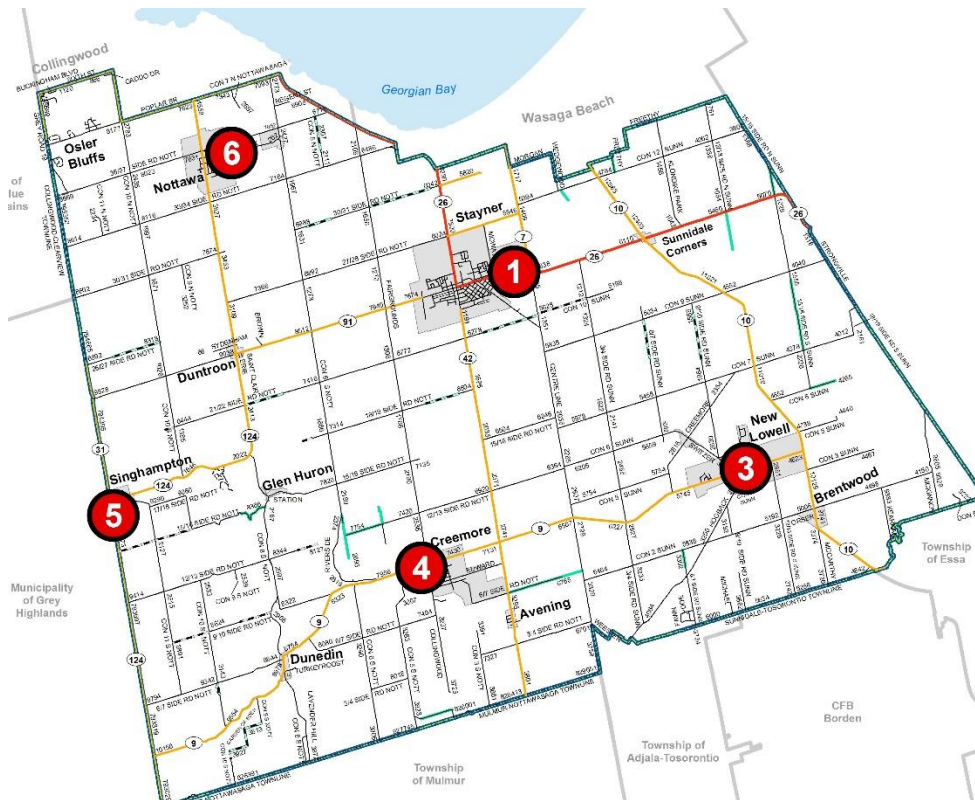
bopp	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
TRANSFER FROM RESERVES	-15,584.00	-15,584.00	-15,584.00	-15,584.00	0.00	0.00
Total REVENUE	-15,584.00	-15,584.00	-15,584.00	-15,584.00	0.00	0.00
EXPENSE						
ADMINISTRATION	18,030.00	17,530.00	18,030.00	18,030.00	0.00	0.00
CONTRACTED SERVICES	2,214,249.00	2,197,771.62	2,257,567.00	2,325,940.00	68,373.00	3.03
FACILITY UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	2,250.00	2,253.00	2,300.00	2,350.00	50.00	2.17
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,234,529.00	2,217,554.62	2,277,897.00	2,346,320.00	68,423.00	3.00
Total OPERATING	2,218,945.00	2,201,970.62	2,262,313.00	2,330,736.00	68,423.00	3.02

Fire and Emergency Services

The Clearview Fire Department and Emergency Services provides a number of services including but not limited to:

- Fire fighting
- Fire prevention
- Fire Safety & Education
- Rescue and extrication
- Outdoor Burn Permits
- Emergency Response Registry
- Smoke alarm and Carbon Monoxide alarm safety information
- Emergency Management Services

Clearview operates 5 fire stations strategically located throughout the large geographic area with 100 volunteer fire fighters, 15 fire vehicles and a gator.



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 Tammy Gill, HR Manager at
(705) 428-6230 ext. 255

or e-mail tgill@clearview.ca for more details.

Follow the Clearview Fire department on Twitter!



@ClearviewFire

2017 Fire and Emergency Services Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Fire Protection Services												
	Replace Tanker (Creemore Stn.)	\$ 330,000	\$ -								\$ 330,000	
	TNT Equip Upgrade	\$ 45,000	\$ 45,000									
	Bunker Gear Replacement	\$ 30,000	\$ 30,000									
	Equipment	\$ 51,000	\$ 51,000									
Fire and Emergency Sub-total			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ -

2018 Fire and Emergency Services Projects

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
Fire and Emergency Services												
Fire Protection Services												
	Building Improvements	\$ 25,000	\$ -								\$ 25,000	
	Tanker	\$ 310,000	\$ -								\$ 310,000	
	TNT Equip Upgrade	\$ 45,000	\$ 45,000									
	Bunker Gear Replacement	\$ 30,000	\$ 30,000									
	Equipment	\$ 51,000	\$ 51,000									
Fire and Emergency Sub-total			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000	\$ -

2017 Fire Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	88,695	88,760	91,100	151,812	88,134	-2,966	-0.02%
Reduce Other Municipalities revenue			51,700		48,734	-2,966	-0.02%
Other Income	100	8,443	100	6,906	9,700	9,600	0.07%
Add triennial Poppy fund donation			0		9,000	9,000	0.07%
Transfer from Reserves	74,124	74,124	74,124	84,124	74,124	0	0.00%
TOTAL REVENUE	162,919	171,327	165,324	242,842	171,958	6,634	0.05%
EXPENSE							
Salaries, Wages & Benefits	611,285	772,580	685,100	839,019	757,800	72,700	0.53%
Convert p/t (3 day/wk) Admin to (4 day/wk)			34,320		45,760	11,440	0.08%
Administration	284,982	320,032	301,832	318,868	317,287	15,455	0.11%
Increase in building mgt. cost			6,200		8,000	1,800	0.01%
New energy efficiency loan			0		714	714	0.01%
Increase dispatch costs			27,900		38,000	10,100	0.07%
Contracted Services	10,000	50,815	23,000	15,326	13,400	-9,600	-0.07%
Reduce Software support			11,500		1,600	-9,900	-0.07%
Facility Utilities	69,000	63,799	73,000	64,608	74,300	1,300	0.01%
Reduction in heating/electricity cost increase			38,700		37,986	-714	-0.01%
Facility Maintenance	58,300	72,567	62,000	75,241	63,400	1,400	0.01%
Insurance	49,500	47,409	49,500	48,001	50,400	900	0.01%
Vehicles & Equipment	145,000	167,981	163,700	136,603	167,300	3,600	0.03%
Increase equipment maintenance			67,000		68,200	1,200	0.01%
Increase in vehicle & misc. maintenance			77,100		79,100	2,000	0.01%
Increase in clothing/bunker maintenance			20,800		21,200	400	0.00%
Amortization	0	373,493	0	412,327	0	0	0.00%
Transfer to Reserves	350,000	350,000	450,000	450,000	450,000	0	0.00%
TOTAL EXPENSE	1,578,067	2,218,676	1,808,132	2,359,992	1,893,887	85,755	0.63%
TOTAL OPERATING	-1,415,148	-2,047,349	-1,642,808	-2,117,150	-1,721,929	79,121	0.58%
Transfer to Capital	134,000	107,578	126,000	135,948	126,000	0	0.00%
TOTAL CAPITAL	134,000	107,578	126,000	135,948	126,000	0	0.00%
TOTAL FIRE DEPARTMENT	-1,549,148	-2,154,927	-1,768,808	-2,253,098	-1,847,929	79,121	0.58%

2018 Fire Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	0	0	0	0	0	0.00%
User Fees	91,100	151,812	88,134	39,400	-48,734	-0.34%
Other Income	100	6,906	9,700	49,434	39,734	0.28%
Reduction in donation from Stayner R.C Legion			9,000	0	-9,000	-0.06%
Transfer from Reserves	74,124	84,124	74,124	74,124	0	0.00%
TOTAL REVENUE	165,324	242,842	171,958	162,958	-9,000	-0.06%
EXPENSE						
Salaries, Wages & Benefits	685,100	839,019	757,800	770,820	13,020	0.09%
Administration	301,832	318,868	317,287	300,946	-16,341	-0.12%
Contracted Services	23,000	15,326	13,400	13,800	400	0.00%
Facility Utilities	73,000	64,608	74,300	74,986	686	0.00%
Facility Maintenance	62,000	75,241	63,400	64,800	1,400	0.01%
Insurance	49,500	48,001	50,400	51,300	900	0.01%
Vehicles & Equipment	163,700	136,603	167,300	182,200	14,900	0.11%
Increase equipment maintenance			68,200	69,600	1,400	0.01%
Increase in vehicle & misc maintenance			109,800	112,600	2,800	0.02%
Amortization	0	412,327	0	0	0	0.00%
Transfer to Reserves	450,000	450,000	450,000	450,000	0	0.00%
TOTAL EXPENSE	1,808,132	2,359,992	1,893,887	1,908,852	14,965	0.11%
TOTAL OPERATING	-1,642,808	-2,117,150	-1,721,929	-1,745,894	23,965	0.18%
Transfer to Capital	126,000	135,948	126,000	126,000	0	0.00%
TOTAL CAPITAL	126,000	135,948	126,000	126,000	0	0.00%
TOTAL FIRE DEPARTMENT	-1,768,808	-2,253,098	-1,847,929	-1,871,894	23,965	0.18%

TOWNSHIP OF CLEARVIEW
FIRE & EMERGENCY PLANNING FIN REPORT



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zfr	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-88,695.00	-88,760.04	-91,100.00	-151,811.79	-88,134.00	2,966.00	-3.26
OTHER INCOME	-100.00	-8,442.89	-100.00	-6,905.98	-9,700.00	-9,600.00	9,600.00
TRANSFER FROM RESERVES	-74,124.00	-74,124.00	-74,124.00	-84,124.00	-74,124.00	0.00	0.00
Total REVENUE	-162,919.00	-171,326.93	-165,324.00	-242,841.77	-171,958.00	-6,634.00	4.01
EXPENSE							
SALARIES, WAGES & BENEFITS	611,285.00	772,579.71	685,100.00	839,019.00	757,800.00	72,700.00	10.61
ADMINISTRATION	284,982.00	320,031.72	301,832.00	318,867.53	317,287.00	15,455.00	5.12
CONTRACTED SERVICES	10,000.00	50,815.32	23,000.00	15,326.06	13,400.00	-9,600.00	-41.74
FACILITY UTILITIES	69,000.00	63,798.71	73,000.00	64,607.98	74,300.00	1,300.00	1.78
FACILITY MAINTENANCE	58,300.00	72,567.23	62,000.00	75,241.07	63,400.00	1,400.00	2.26
INSURANCE	49,500.00	47,409.16	49,500.00	48,000.58	50,400.00	900.00	1.82
VEHICLES & EQUIPMENT	145,000.00	167,980.89	163,700.00	136,602.70	167,300.00	3,600.00	2.20
AMORTIZATION	0.00	373,493.00	0.00	412,327.00	0.00	0.00	0.00
TRANSFER TO RESERVES	350,000.00	350,000.00	450,000.00	450,000.00	450,000.00	0.00	0.00
TRANSFER TO CAPITAL	134,000.00	107,578.32	126,000.00	135,947.59	126,000.00	0.00	0.00
Total EXPENSE	1,712,067.00	2,326,254.06	1,934,132.00	2,495,939.51	2,019,887.00	85,755.00	4.43
Total OPERATING	1,549,148.00	2,154,927.13	1,768,808.00	2,253,097.74	1,847,929.00	79,121.00	4.47

TOWNSHIP OF CLEARVIEW
FIRE & EMERGENCY PLANNING REPORT

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bfr	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-91,100.00	-151,811.79	-88,134.00	-88,134.00	0.00	0.00
OTHER INCOME	-100.00	-6,905.98	-9,700.00	-700.00	9,000.00	-92.78
TRANSFER FROM RESERVES	-74,124.00	-84,124.00	-74,124.00	-74,124.00	0.00	0.00
Total REVENUE	-165,324.00	-242,841.77	-171,958.00	-162,958.00	9,000.00	-5.23
EXPENSE						
SALARIES, WAGES & BENEFITS	685,100.00	839,019.00	757,800.00	770,820.00	13,020.00	1.72
ADMINISTRATION	301,832.00	318,867.53	317,287.00	311,846.00	-5,441.00	-1.71
CONTRACTED SERVICES	23,000.00	15,326.06	13,400.00	13,800.00	400.00	2.99
FACILITY UTILITIES	73,000.00	64,607.98	74,300.00	74,986.00	686.00	0.92
FACILITY MAINTENANCE	62,000.00	75,241.07	63,400.00	64,800.00	1,400.00	2.21
INSURANCE	49,500.00	48,000.58	50,400.00	51,300.00	900.00	1.79
VEHICLES & EQUIPMENT	163,700.00	136,602.70	167,300.00	171,300.00	4,000.00	2.39
AMORTIZATION	0.00	412,327.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	450,000.00	450,000.00	450,000.00	450,000.00	0.00	0.00
TRANSFER TO CAPITAL	126,000.00	135,947.59	126,000.00	126,000.00	0.00	0.00
Total EXPENSE	1,934,132.00	2,495,939.51	2,019,887.00	2,034,852.00	14,965.00	0.74
Total OPERATING	1,768,808.00	2,253,097.74	1,847,929.00	1,871,894.00	23,965.00	1.30

Building Inspection

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

The Building Standards Department is responsible for the administration of the Ontario Building Code and other applicable laws including the Clearview by-laws regulating permits for fences, signs and pools.



The department issues building permits and provides inspections for all new or renovated buildings within Clearview, and its operating budget self-funds all operations related to the department's work.

Energy Conservation and Demand

The department additionally provides support services through implementation and co-ordination of mandatory energy management reporting to the Ministry of the Environment and the management of the Clearview 5 Year Energy Conservation and Demand Management plan.

Source Water Protection

The department is responsible for the management of the Risk Management Office. The source water protection plan identifies significant drinking water threats that are required to be verified and inspected. The Risk Management Office oversees implementation policies, risk assessments, threat verification and meeting the mandatory reporting requirements as identified in the source water protection plan.

Building Maintenance Support.

The Building Department provides support and co-ordination of building maintenance to the Administration Centre, Clearview Simcoe Emergency Services and Clearview Library's. This also includes co-ordination of municipal generator service and maintenance planning. In addition, implementation support of accessibility improvements to all municipal building is provided.

Non-department related services, Energy Conservation and Demand, Source Water Protection and Building Maintenance Support expenses are transferred to relevant departments in order to ensure that building

inspection services is isolated and cost-centered for accounting, reporting and building inspection fee review purposes.

Accumulated Building Surplus/Deficit

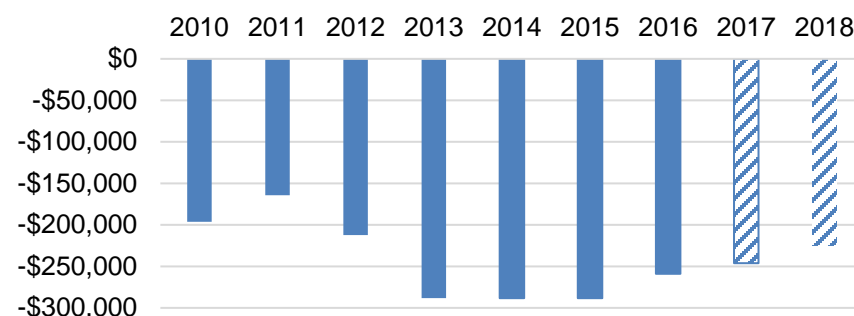
The Building Inspection Department operates on a cost-recovery basis funded by user fees as set out in the Building Code Act, 1992.

Surpluses or deficits in the Building Inspection Department are debited or credited to the Building Department Accumulated Surplus/Deficit. Building-related fees are reviewed on a regular basis in order to offset the Accumulated Surplus/Deficit.

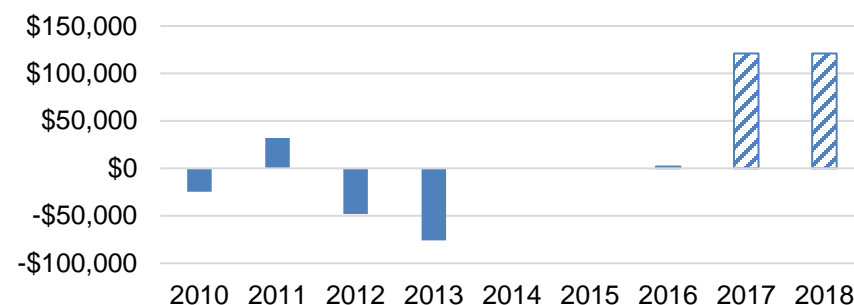
The 2016 budget year had a surplus of \$25,131 with a final accumulated deficit of \$258,937. The projected annual surpluses are \$12,769 (2017) and \$21,737 (2018) with a declining projected accumulated deficit of \$246,168 (2017) and \$224,431 (2018).

Capital projects indicating funding from reserves are funded from the Accumulated Building Department Accumulated Deficit.

Building Department Accumulated Deficit



Building Department Annual Surplus/Deficit



2017 Building Inspection Projects

None.

2018 Building Inspection Projects

None.

2017 Building Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	330,424	271,694	331,908	401,273	333,770	1,862	0.01%
Increase in septic compliance letters			2,274		4,000	1,726	0.01%
Other Income	95,803	89,371	95,803	90,162	95,000	-803	-0.01%
Reduction in misc. revenue			550		0	-550	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
TOTAL REVENUE	426,227	361,065	427,711	491,434	428,770	1,059	0.01%
EXPENSE							
Salaries, Wages & Benefits	278,900	297,615	279,500	329,988	323,700	44,200	0.32%
Administration	91,076	77,180	94,110	86,456	94,639	529	0.00%
Contracted Services	8,500	8,920	8,750	7,068	9,000	250	0.00%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	5,550	5,581	5,725	6,086	6,200	475	0.00%
Vehicles & Equipment	7,500	6,122	7,750	4,012	8,000	250	0.00%
Amortization	0	3,467	0	3,639	0	0	0.00%
Transfer to Reserves	4,701	0	1,876	29,349	-12,769	-14,645	-0.11%
Paydown of accumulated deficit			1,876		-12,769	-14,645	-0.11%
TOTAL EXPENSE	396,227	398,884	397,711	466,600	428,770	31,059	0.23%
TOTAL OPERATING	30,000	-37,819	30,000	24,835	0	30,000	0.22%
Transfer to Capital	30,000	0	30,000	31,662	0	-30,000	-0.22%
TOTAL CAPITAL	30,000	0	30,000	31,662	0	-30,000	-0.22%
TOTAL BUILDING DEPARTMENT	0	-37,819	0	-6,828	0	0	0.00%

2018 Building Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	0	0	0	0	0	0.00%
User Fees	331,908	401,273	333,770	429,528	95,758	0.68%
Other Income	95,803	90,162	95,000	0	-95,000	-0.67%
Transfer from Reserves	0	0	0	0	0	0.00%
TOTAL REVENUE	427,711	491,434	428,770	429,528	758	0.01%
EXPENSE						
Salaries, Wages & Benefits	279,500	329,988	323,700	328,900	5,200	0.04%
Administration	94,110	86,456	94,639	97,758	3,119	0.02%
Increase in printing and photocopying			2,575	4,463	1,888	0.01%
Contracted Services	8,750	7,068	9,000	9,762	762	0.01%
Insurance	5,725	6,086	6,200	6,400	200	0.00%
Vehicles & Equipment	7,750	4,012	8,000	8,445	445	0.00%
Amortization	0	3,639	0	0	0	0.00%
Transfer to Reserves	1,876	29,349	-12,769	-21,737	-8,968	-0.06%
Increased paydown of accumulated building department deficit			-12,769	-21,737	-8,968	-0.06%
TOTAL EXPENSE	397,711	466,600	428,770	429,528	758	0.01%
TOTAL OPERATING	30,000	24,835	0	0	0	0.00%
Transfer to Capital	30,000	31,662	0	0	0	0.00%
TOTAL CAPITAL	30,000	31,662	0	0	0	0.00%
TOTAL BUILDING DEPARTMENT	0	-6,828	0	0	0	0.00%

TOWNSHIP OF CLEARVIEW
BUILDING INSPECTION FINANCIAL REPORT

For Period Ending 31-Dec-2016



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zbd	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
USER FEES	-330,424.00	-271,694.00	-331,908.00	-401,272.59	-333,770.00	-1,862.00	0.56
OTHER INCOME	-95,803.00	-89,371.27	-95,803.00	-90,161.87	-95,000.00	803.00	-0.84
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-426,227.00	-361,065.27	-427,711.00	-491,434.46	-428,770.00	-1,059.00	0.25
EXPENSE							
SALARIES, WAGES & BENEFITS	278,900.00	297,615.15	279,500.00	329,988.42	323,700.00	44,200.00	15.81
ADMINISTRATION	91,076.00	77,180.07	94,110.00	86,456.23	94,639.00	529.00	0.56
CONTRACTED SERVICES	8,500.00	8,919.78	8,750.00	7,068.00	9,000.00	250.00	2.86
FACILITY UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	5,550.00	5,580.58	5,725.00	6,086.29	6,200.00	475.00	8.30
VEHICLES & EQUIPMENT	7,500.00	6,121.70	7,750.00	4,012.27	8,000.00	250.00	3.23
AMORTIZATION	0.00	3,467.00	0.00	3,639.00	0.00	0.00	0.00
TRANSFER TO RESERVES	4,701.00	0.00	1,876.00	29,349.43	-12,769.00	-14,645.00	-780.65
TRANSFER TO CAPITAL	30,000.00	0.00	30,000.00	31,662.35	0.00	-30,000.00	-100.00
Total EXPENSE	426,227.00	398,884.28	427,711.00	498,261.99	428,770.00	1,059.00	0.25
Total OPERATING	0.00	37,819.01	0.00	6,827.53	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
BUILDING INSPECTION FINANCIAL REPORT

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bbd	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
USER FEES	-331,908.00	-401,272.59	-333,770.00	-334,528.00	-758.00	0.23
OTHER INCOME	-95,803.00	-90,161.87	-95,000.00	-95,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-427,711.00	-491,434.46	-428,770.00	-429,528.00	-758.00	0.18
EXPENSE						
SALARIES, WAGES & BENEFITS	279,500.00	329,988.42	323,700.00	328,900.00	5,200.00	1.61
ADMINISTRATION	94,110.00	86,456.23	94,639.00	97,758.00	3,119.00	3.30
CONTRACTED SERVICES	8,750.00	7,068.00	9,000.00	9,762.00	762.00	8.47
FACILITY UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	5,725.00	6,086.29	6,200.00	6,400.00	200.00	3.23
VEHICLES & EQUIPMENT	7,750.00	4,012.27	8,000.00	8,445.00	445.00	5.56
AMORTIZATION	0.00	3,639.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,876.00	29,349.43	-12,769.00	-21,737.00	-8,968.00	70.23
TRANSFER TO CAPITAL	30,000.00	31,662.35	0.00	0.00	0.00	0.00
Total EXPENSE	427,711.00	498,261.99	428,770.00	429,528.00	758.00	0.18
Total OPERATING	0.00	6,827.53	0.00	0.00	0.00	0.00

Municipal By-law Enforcement and Crossing Guards

Clearview's By-law enforcement is specifically responsible for:

- Investigating by-law complaints
- Enforcing by-law regulations and standards
- Achieving resolutions to by-law infractions through voluntary compliance or prosecution
- Dog licences
- Parking enforcement
- Public education

Some of the most common problems the department deals with are dog issues, signs, noise infractions and parking problems including; impeding a sidewalk, parking in a handicapped space and parking in school zones.

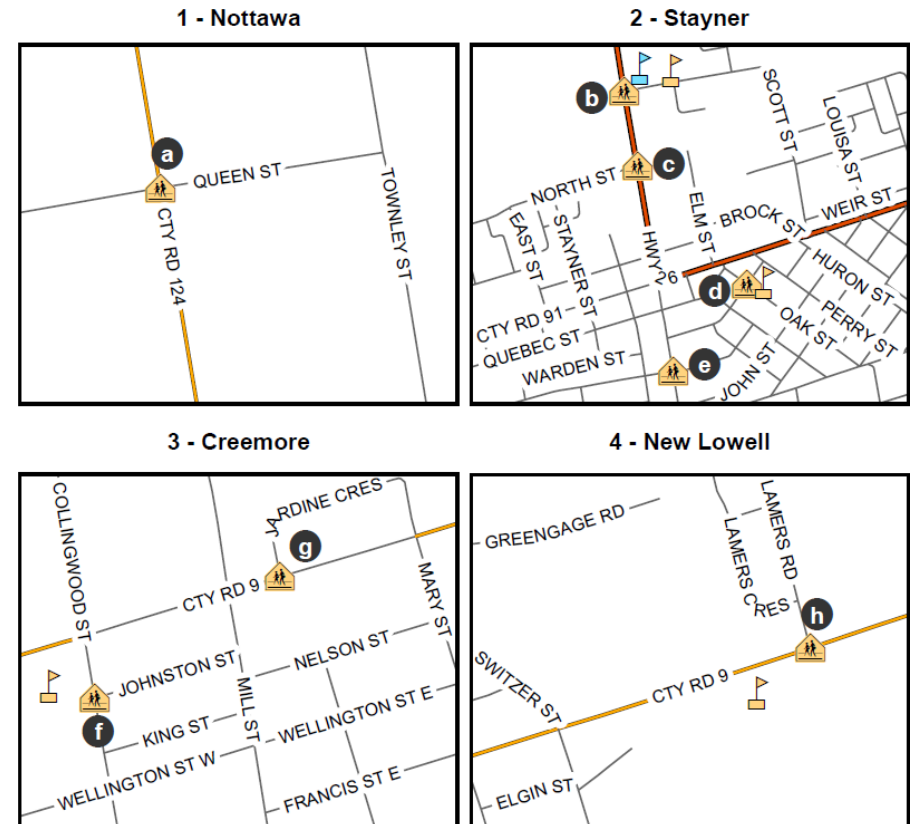
Clearview provides Crossing Guard service for school children at 8 locations across the municipality.

Crossing Guard Locations (September to June)

- Nottawa
 - a. County Rd #124 at Queen Street (added in 2013)
- Stayner
 - b. Locke Avenue at Stayner Collegiate Institute
 - c. Highway 26 at North Street
 - d. William Street at Byng Public School
 - e. County Rd #42 at Centre Street (added in 2013)
- Creemore
 - f. Collingwood Street at Nottawasaga Creemore Public School (moved in 2013)
 - g. County Rd #9 at Jardine Crescent (added in 2013)
- New Lowell
 - h. County Rd #9 at Lamers Road (added in 2013)



School Crossing Guard Locations



2017 Municipal By-law and Crossing Guard Projects

None.

2018 Municipal By-law and Crossing Guard Projects

None

2017 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	20,000	15,023	20,000	13,922	20,000	0	0.00%
User Fees	115,550	126,506	113,950	123,337	116,450	2,500	0.02%
Increase in Provincial Offences Act revenue			70,000		80,000	10,000	0.07%
Reduction in dog license revenue			37,500		30,000	-7,500	-0.06%
Other Income	0	0	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
TOTAL REVENUE	135,550	141,528	133,950	137,258	136,450	2,500	0.02%
EXPENSE							
Salaries, Wages & Benefits	161,500	173,073	168,500	172,568	179,300	10,800	0.08%
Increase for coverage by substitute crossing guards							
Administration	35,550	31,059	36,250	30,546	40,650	4,400	0.03%
Increase in crossing guard mileage (substitutes)			2,500		4,500	2,000	0.01%
Increase in training (property standards)			2,000		4,000	2,000	0.01%
Contracted Services	9,800	6,949	9,200	8,958	11,750	2,550	0.02%
Increase in Prosecution expenses (property standards)			0		2,500	2,500	0.02%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	9,800	11,606	12,800	12,151	13,800	1,000	0.01%
Increase in vehicle expense			12,000		13,000	1,000	0.01%
Amortization	0	2,466	0	2,466	0	0	0.00%
Transfer to Reserves	4,000	4,000	4,000	4,000	6,500	2,500	0.02%
Change 10 year replacement to 6 year cycle			4,000		6,500	2,500	0.02%
TOTAL EXPENSE	220,650	229,153	230,750	230,689	252,000	21,250	0.16%
TOTAL OPERATING	-85,100	-87,624	-96,800	-93,430	-115,550	18,750	0.14%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL BYLAW & CROSSING	-85,100	-87,624	-96,800	-93,430	-115,550	18,750	0.14%

2018 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	20,000	13,922	20,000	20,000	0	0.00%
User Fees	113,950	123,337	116,450	116,450	0	0.00%
Other Income	0	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0.00%
TOTAL REVENUE	133,950	137,258	136,450	136,450	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	168,500	172,568	179,300	183,400	4,100	0.03%
Administration	36,250	30,546	40,650	40,750	100	0.00%
Contracted Services	9,200	8,958	11,750	11,750	0	0.00%
Vehicles & Equipment	12,800	12,151	13,800	13,800	0	0.00%
Amortization	0	2,466	0	0	0	0.00%
Transfer to Reserves	4,000	4,000	6,500	6,500	0	0.00%
TOTAL EXPENSE	230,750	230,689	252,000	256,200	4,200	0.03%
TOTAL OPERATING	-96,800	-93,430	-115,550	-119,750	4,200	0.03%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL BYLAW & CROSSING	-96,800	-93,430	-115,550	-119,750	4,200	0.03%

TOWNSHIP OF CLEARVIEW

MUNI BY-LAW & CROSSING GUARD FIN REPORT



CLEARVIEW

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zbl	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-20,000.00	-15,022.62	-20,000.00	-13,921.61	-20,000.00	0.00	0.00
USER FEES	-115,550.00	-126,505.77	-113,950.00	-123,336.50	-116,450.00	-2,500.00	2.19
OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-135,550.00	-141,528.39	-133,950.00	-137,258.11	-136,450.00	-2,500.00	1.87
EXPENSE							
SALARIES, WAGES & BENEFITS	161,500.00	173,072.59	168,500.00	172,567.68	179,300.00	10,800.00	6.41
ADMINISTRATION	35,550.00	31,059.22	36,250.00	30,545.51	40,650.00	4,400.00	12.14
CONTRACTED SERVICES	9,800.00	6,948.99	9,200.00	8,958.40	11,750.00	2,550.00	27.72
VEHICLES & EQUIPMENT	9,800.00	11,606.03	12,800.00	12,150.91	13,800.00	1,000.00	7.81
AMORTIZATION	0.00	2,466.00	0.00	2,466.00	0.00	0.00	0.00
TRANSFER TO RESERVES	4,000.00	4,000.00	4,000.00	4,000.00	6,500.00	2,500.00	62.50
Total EXPENSE	220,650.00	229,152.83	230,750.00	230,688.50	252,000.00	21,250.00	9.21
Total OPERATING	85,100.00	87,624.44	96,800.00	93,430.39	115,550.00	18,750.00	19.37

TOWNSHIP OF CLEARVIEW

MUNI BY-LAY & CROSSING GUARD FIN REPORT

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bbl	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	-20,000.00	-13,921.61	-20,000.00	-20,000.00	0.00	0.00
USER FEES	-113,950.00	-123,336.50	-116,450.00	-116,450.00	0.00	0.00
OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-133,950.00	-137,258.11	-136,450.00	-136,450.00	0.00	0.00
EXPENSE						
SALARIES, WAGES & BENEFITS	168,500.00	172,567.68	179,300.00	183,400.00	4,100.00	2.29
ADMINISTRATION	36,250.00	30,545.51	40,650.00	40,750.00	100.00	0.25
CONTRACTED SERVICES	9,200.00	8,958.40	11,750.00	11,750.00	0.00	0.00
VEHICLES & EQUIPMENT	12,800.00	12,150.91	13,800.00	13,800.00	0.00	0.00
AMORTIZATION	0.00	2,466.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	4,000.00	4,000.00	6,500.00	6,500.00	0.00	0.00
Total EXPENSE	230,750.00	230,688.50	252,000.00	256,200.00	4,200.00	1.67
Total OPERATING	96,800.00	93,430.39	115,550.00	119,750.00	4,200.00	3.63

Public Works

Public Works manages the construction and maintenance of Clearview's roads, bridges, drainage, storm drains, sidewalks, and transportation fleet excluding the vehicles in the Fire Department, Building Department and Bylaw.

Some of the responsibilities related to Transportation and Drainage that the Public Works Department manages are:

- Bridges and Culverts
- Grass & Weed Cutting
- Brushing & Tree Trimming
- Ditching
- Gutter & Catch Basins
- Debris & Litter
- Patching & Spraying
- Sweeping & Flushing
- Shoulder Maintenance and Grading
- Resurfacing
- Patching & Washouts
- Grading & Scarifying
- Dust Layer Control
- Prime & Priming
- Gravel Resurfacing
- Snow Plowing & Removal
- Sanding & Salting
- Snow Fencing & Culvert Thaw
- Winter Standby
- Signs & Signals
- Railway Maintenance
- Pavement Markings



Public Works Sub-Departments

Sub-Department	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%	2018 Budgeted
EXPENSE								
080 Overhead & Cap Trans.	2,386,629	3,473,361	2,491,600	4,062,077	2,532,852	41,252	0.29%	2,760,788
100 Bridges and Culverts	437,878	452,510	491,285	475,663	520,603	29,318	0.21%	524,342
210 Grass & Weed Cutting	42,800	45,007	43,300	58,926	43,635	335	0.00%	44,849
220 Brushing/Tree Trimming	107,600	121,080	108,600	172,707	110,100	1,500	0.01%	112,914
230 Ditching	120,500	91,447	122,000	121,663	123,200	1,200	0.01%	126,888
240 Gutter & Catch Basins	21,520	21,177	21,520	19,679	25,790	4,270	0.03%	26,438
250 Debris & Litter	43,500	40,278	29,000	15,907	29,770	770	0.01%	30,672
310 Patching & Spraying	191,900	135,430	192,400	148,685	193,800	1,400	0.01%	198,186
320 Sweeping & Flushing	92,100	82,617	99,200	72,512	100,400	1,200	0.01%	103,632
330 Shoulder Mtce./Grading	72,400	86,550	73,400	76,283	74,920	1,520	0.01%	77,561
340 Resurfacing	0	54,984	0	4,079	0	0	0.00%	0
410 Patching & Washouts	72,200	51,124	76,850	68,232	78,100	1,250	0.01%	80,682
420 Grading & Scarifying	119,800	135,506	119,800	120,269	121,900	2,100	0.01%	125,868
430 Dust Layer Control	146,400	148,256	147,400	165,581	163,160	15,760	0.11%	166,794
450 Gravel Resurfacing	350,200	283,706	368,500	371,057	410,000	41,500	0.29%	418,420
510 Snow Plow/Removal	697,000	609,243	703,340	602,085	720,500	17,160	0.12%	748,374
520 Sanding & Salting	442,600	248,045	445,200	407,093	452,900	7,700	0.05%	467,670
530 Snow Fence/Culvert Thaw	625	2,778	5,965	39	6,115	150	0.00%	6,390
540 Winter Standby	33,800	8,257	33,800	19,524	25,300	-8,500	-0.06%	25,806
610 Signs & Signals	88,800	105,330	97,200	108,603	113,550	16,350	0.12%	116,076
620 Railway Mtce	2,500	0	2,500	0	1,000	-1,500	-0.01%	1,020
630 Pavement Markings	14,000	15,049	16,000	14,626	17,000	1,000	0.01%	17,340
700 Miscellaneous	1,300	69	1,320	0	1,320	0	0.00%	1,346
725 Misc. Radio	0	887	1,500	0	1,500	0	0.00%	1,500
726 Misc. - Traffic Counts	0	0	2,400	0	1,350	-1,050	-0.01%	1,377
850 Vehicles & Equipment	729,500	664,787	735,000	578,490	733,500	-1,500	-0.01%	733,500
Total PW Expenses	6,215,552	6,877,478	6,429,080	7,683,780	6,602,265	173,185	1.22%	6,918,433

2017 Public Works Projects

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
Public Works												
Admin, Bldg, and Equip												
	Clearview Public Transit	\$ 172,500	\$ 172,500									
	Public Works Sub-total	\$ 172,500	\$ 172,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure

Sources of Financing

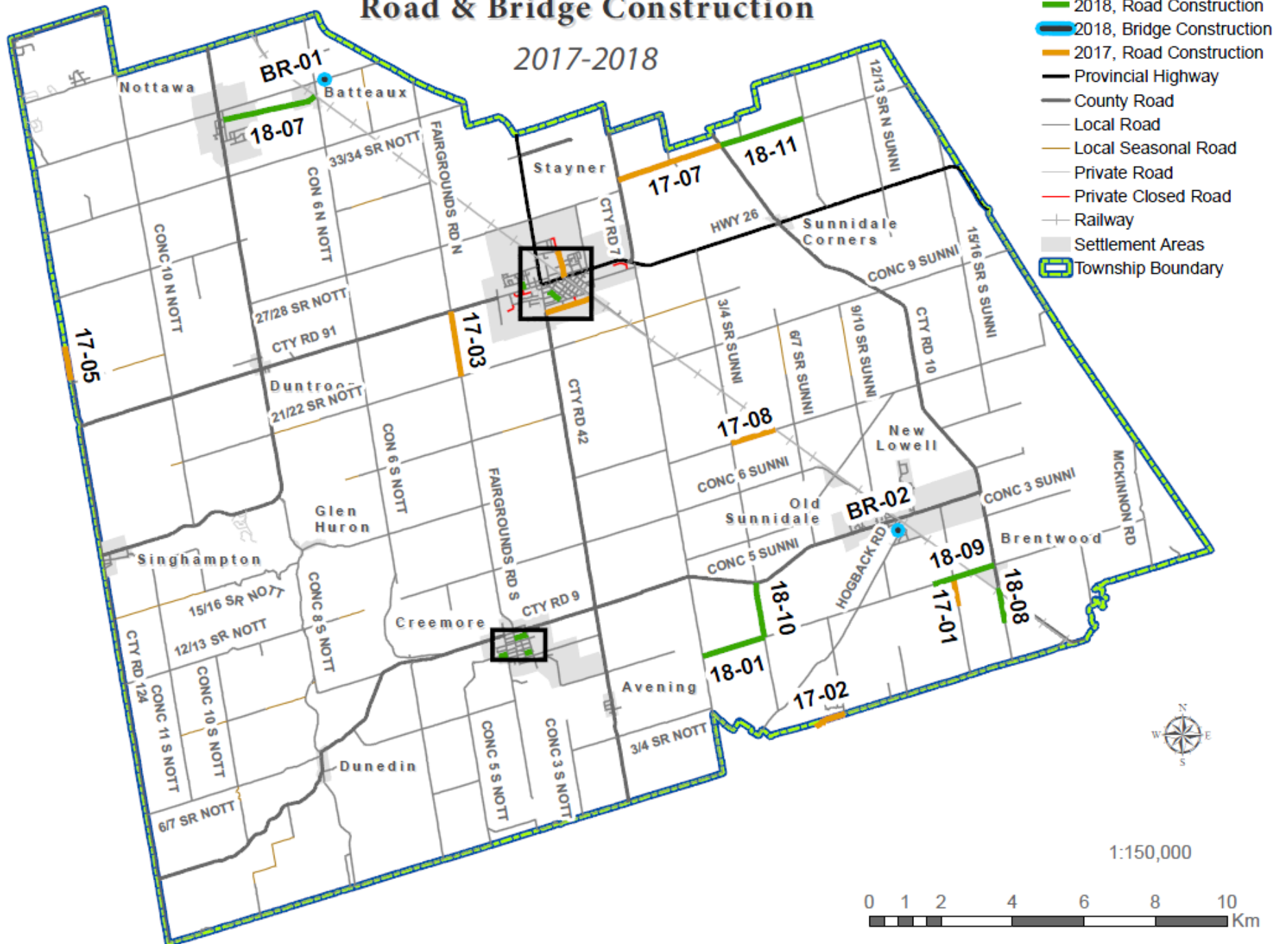
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Other Municipal County Contributions	Developer Contributions	Municipal Act	Donations Fundraising Other Revenues	Development Charges Deferred Rev	Other Reserve Funds Deferred Rev	Reserves	Debentures
Public Works												
Admin, Bldg, and Equip												
	Equipment (replace BH6) Loader	\$ 245,000	\$ -								\$ 245,000	
	Equipment (replace) Dump Truck	\$ 274,500									\$ 274,500	
	Equipment (replace TR 43) 1/2 ton pickup	\$ 32,000	\$ -								\$ 32,000	
	Communications Upgrade in PW Building (1/3)	\$ 13,000	\$ -							\$ 13,000		
	Transit Bus	\$ 120,000	\$ -							\$ 120,000		
	Community Entrance Signs	\$ 25,000	\$ -								\$ 25,000	
Road Construction												
	12/13 Sunnidale: Conc 2 - 800m south	\$ 200,000	\$ 200,000									
	Cedar: William - John	\$ 20,900	\$ 20,900									
	Morgan Rd: Wedgewood - Lamont	\$ 52,000	\$ -								\$ 52,000	
	Sun/Adj Townline: 6/7 Sunn - 900m west	\$ 90,000	\$ 45,000	\$ 45,000								
	Margaret St: Clarence - Lawrence	\$ 228,800	\$ -						\$ 205,900		\$ 22,900	
	Fairgrounds Road S: 91 - 21/22	\$ 130,000	\$ 130,000									
	Scott St: Locke - Hwy 26	\$ 93,400	\$ 93,400									
	Clearview/Osprey Townline: Eagle to Grey 31	\$ 89,740	\$ 44,870	\$ 44,870								
	Margaret: Airport Rd to End	\$ 51,800	\$ 51,800									
	Sunn Conc 12: Cty Rd 7 - County Rd 10	\$ 253,630	\$ 253,630									
	Sunn Conc 7: 3/4 SR to railroad	\$ 64,300	\$ 64,300									
Sidewalks												
	Sidewalk Construction	\$ 185,000	\$ -							\$ 185,000		
Street Lights												
	Street Lights	\$ -	\$ -									
	Public Works Sub-total	\$ 2,169,070	\$ 903,900	\$ 89,870	\$ -	\$ -	\$ -	\$ -	\$ 205,900	\$ 318,000	\$ 651,400	\$ -

2018 Public Works Projects

Operating Project Expenditures			Sources of Financing									
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
Public Works												
Admin, Bldg, and Equip												
	Clearview Public Transit	\$ 172,500	\$ 172,500									
	Public Works Sub-total	\$ 172,500	\$ 172,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures Investment in Infrastructure												
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
Public Works												
Admin, Bldg, and Equip												
	Replace Truck 45 1/2 ton Pickup	\$ 35,000	\$ -								\$ 35,000	
	Replace Truck #38 1/2 ton Pickup	\$ 35,000	\$ -								\$ 35,000	
	Replace TR #02 Stirling	\$ 245,000	\$ -								\$ 245,000	
Bridges												
	BR434-33 36/37 btw Conc 5 and 6	\$ 185,000	\$ -								\$ 185,000	
	BR806-70 Hogback btw Elgin and Conc 3	\$ 150,000	\$ -								\$ 150,000	
Road Construction												
	Sunnidale Conc 2: 3/4 SR - Centre	\$ 160,000	\$ 160,000									
	Sunn Conc 2: Cty Rd 10 west 1.8 km	\$ 156,200	\$ 156,200									
	East St: Spruce - Cty Rd 91	\$ 17,700	\$ 17,700									
	Cedar St: William - Charles	\$ 31,200	\$ 31,200									
	Caroline W: Sarah - Collin	\$ 31,400	\$ 31,400									
	Elizabeth St: Library - Mary	\$ 28,000	\$ 28,000									
	Sunnidale Conc 7	\$ 64,300	\$ 64,300									
	Nelson: Mill - Mary	\$ 46,200	\$ 46,200									
	Batteaux Rd: Townline - Conc 6	\$ 172,000	\$ 172,000									
	McCarthy Dr: Cty Rd 10 south 1 km	\$ 94,600	\$ 94,600									
	Sunn 3/4: Cty rd 9 - Conc 2	\$ 108,200	\$ 108,200									
	Sunn Conc 12: Cty Rd 10 - Klondike	\$ 153,500	\$ 153,500									
Sidewalks												
	Sidewalk Construction	\$ 110,000	\$ 110,000									
	Public Works Sub-total	\$ 1,823,300	\$ 1,173,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -

Road & Bridge Construction

2017-2018



Project List



ID	Year	Location
17-01	2017	12/13 Sunnidale: Conc 2 to 800m S
17-02	2017	Sunn/Adj TL: 6/7 SR Sunn to 900m W
17-03	2017	Fairgrounds Rd S: Cty Rd 91 to 21/22 SR Nott
17-04	2017	Scott St: Locke Ave to Hwy 26
17-05	2017	Clearview/Osprey TL: Eagle to Grey Rd 31
17-06	2017	Margaret: Airport Rd to End
17-07	2017	Sunnidale Conc 12: Cty Rd 7 to Cty Rd 10
17-08	2017	Sunnidale Conc 7: 3/4 SR to Railroad
18-01	2018	Sunnidale Conc 2: 3/4 SR to Centre Line Rd
18-02	2018	East St: Spruce to Cty Rd 91
18-03	2018	Cedar St: William to Charles
18-04	2018	Caroline St W: Sarah to Collingwood
18-05	2018	Elizabeth St: Library to Mary
18-06	2018	Nelson St: Mill to Mary
18-07	2018	Batteaux Rd: Townley to Conc 6
18-08	2018	McCarthy Dr: Cty Rd 10 south 1km
18-09	2018	Sunnidale Conc 2: Cty Rd 10 west 1.8km
18-10	2018	Sunnidale 3/4 SR: Cty Rd 9 to Conc 2
18-11	2018	Sunnidale Conc 12: Cty Rd 10 to Klondike
BR-01	2018	BR434-33: 36/37 btw Conc 5 and 6
BR-02	2018	BR806-70: Hogback btw Elgin and Conc 3

2017 Public Works Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	70,000	44,327	80,000	43,239	70,000	-10,000	-0.07%
Reduce pits and quarries rebate			80,000		70,000	-10,000	-0.07%
User Fees	1,018,033	965,387	1,032,890	936,657	1,057,100	24,210	0.18%
Decrease entranceway permits			13,375		1,300	-12,075	-0.09%
Increase machine time rental revenue			920,000		956,800	36,800	0.27%
Industrial Servicing property levies to offset loan exp.			0		135,449	135,449	0.99%
Other Income	35,091	15,687	15,000	125,070	150,450	135,450	0.99%
Transfer from Reserves	29,040	53,779	10,000	10,000	40,000	30,000	0.22%
Remove one-time Schell Farm carry forward			10,000		0	-10,000	-0.07%
Carry forward unused 1/4 year transit funding (2017 only)			0		40,000	40,000	0.29%
TOTAL REVENUE	1,152,164	1,079,179	1,137,890	1,114,965	1,317,550	179,660	1.32%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	35,000	25,124	36,000	26,397	67,769	31,769	0.23%
Add Streetlights loan			0		31,769	31,769	0.23%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	145,000	179,257	145,000	201,669	145,000	0	0.00%
Amortization	0	10,912	0	10,912	0	0	0.00%
TOTAL EXPENSE	180,000	215,293	181,000	238,978	212,769	31,769	0.23%
WORKS EXPENSE							
Salaries, Wages & Benefits	1,402,323	1,279,068	1,438,280	1,413,586	1,466,998	28,718	0.21%
Increase wages for gravel resurfacing - increase service level			33,000		43,500	10,500	0.08%
Administration	1,171,389	1,010,257	1,210,500	1,142,523	1,398,567	188,067	1.38%
Increase bridges and culverts			45,000		49,320	4,320	0.03%
Increase ditching			37,000		38,200	1,200	0.01%
Increase sweeping and flushing			30,000		31,200	1,200	0.01%
Increase sanding and salting			310,000		315,600	5,600	0.04%
Increase snowplowing			330,000		343,200	13,200	0.10%
Increase signs & Signals			41,200		57,450	16,250	0.12%

Industrial servicing loan funded by property levies			0		135,449	135,449	0.99%
Contracted Services	892,540	798,990	958,500	873,087	1,073,000	114,500	0.84%
Reduce general consulting and contract services			50,000		40,000	-10,000	-0.07%
Add second 1/2 yr of Clearview public transit			87,500		172,500	85,000	0.62%
Increase gutter and catch basin cleaning			10,000		14,000	4,000	0.03%
Decrease sweeping and flushing contract			41,000		32,000	-9,000	-0.07%
Increase dust layer control - gravel resurfacing \$10,000			120,000		135,000	15,000	0.11%
Increase gravel resurfacing			300,000		330,000	30,000	0.22%
Decrease railway maintenance			2,500		1,000	-1,500	-0.01%
Increase pavement markings			16,000		17,000	1,000	0.01%
Facility Utilities	54,000	47,537	56,000	52,508	56,000	0	0.00%
Facility Maintenance	83,000	137,119	90,000	100,576	95,500	5,500	0.04%
Increase PW shed maintenance			85,000		90,000	5,000	0.04%
Insurance	108,100	107,789	111,500	115,394	115,400	3,900	0.03%
Vehicles & Equipment	790,500	701,303	797,500	622,311	801,800	4,300	0.03%
Misc. increases and decreases in various vehicle expenses			735,000		733,500	-1,500	-0.01%
Amortization	0	1,242,460	0	1,240,828	0	0	0.00%
Transfer to Reserves	532,700	544,714	664,900	846,591	691,100	26,200	0.19%
Increase transfer to vehicle reserve - higher vehicle chargeout			288,900		290,100	1,200	0.01%
Allocate Increase transfer to Bridges reserve (from Admin)			376,000		401,000	25,000	0.18%
TOTAL WORKS EXPENSE	5,034,552	5,869,236	5,327,180	6,407,403	5,698,365	371,185	2.72%
TOTAL OPERATING	-4,062,388	-5,005,349	-4,370,290	-5,531,416	-4,593,584	223,294	1.64%
Transfer to Capital	1,181,000	1,008,252	1,101,900	1,276,934	903,900	-198,000	-1.45%
TOTAL Capital	1,181,000	1,008,252	1,101,900	1,276,934	903,900	-198,000	-1.45%
TOTAL PUBLIC WORKS	-5,243,388	-6,013,602	-5,472,190	-6,808,350	-5,497,484	25,294	0.19%

2018 Public Works Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	80,000	43,239	70,000	70,000	0	0.00%
User Fees	1,032,890	936,657	1,057,100	1,093,900	36,800	0.26%
Increase in machine time rental revenue			956,800	993,600	36,800	0.26%
Other Income	15,000	125,070	150,450	150,450	0	0.00%
Transfer from Reserves	10,000	10,000	40,000	0	-40,000	-0.28%
Removal of one-time 2017 bus transfer from 2016 unused			40,000	0	-40,000	-0.28%
TOTAL REVENUE	1,137,890	1,114,965	1,317,550	1,314,350	-3,200	-0.02%
EXPENSE						
Salaries, Wages & Benefits	0	0	0	0	0	0.00%
Administration	36,000	26,397	67,769	93,314	25,545	0.18%
Increased streetlight maintenance			32,000	33,000	1,000	0.01%
Contracted Services	0	0	0	0	0	0.00%
Facility Utilities	145,000	201,669	145,000	91,226	-53,774	-0.38%
Amortization	0	10,912	0	0	0	0.00%
TOTAL EXPENSE	181,000	238,978	212,769	184,540	-28,229	-0.20%
WORKS EXPENSE						
Salaries, Wages & Benefits	1,438,280	1,413,586	1,466,998	1,496,138	29,140	0.21%
Administration	1,210,500	1,142,523	1,398,567	1,454,025	55,458	0.39%
Increase bridges/culverts rental and materials			49,320	51,653	2,333	0.02%
Increase ditching materials and rental			38,200	40,188	1,988	0.01%
Increase snowplowing equipment rental			343,200	363,528	20,328	0.14%
Increase sanding and salting			315,600	327,624	12,024	0.08%
Increase patching and washouts			56,000	58,140	2,140	0.02%
Increase shoulder maintenance			38,120	40,025	1,905	0.01%
Increase sweeping and flushing			31,200	33,048	1,848	0.01%
Increase gravel resurfacing			26,000	27,540	1,540	0.01%
Contracted Services	958,500	873,087	1,073,000	1,093,660	20,660	0.15%
Increase brushing and trimming			65,000	66,300	1,300	0.01%
Increase patching and spraying			100,000	102,000	2,000	0.01%
Increase dust layer control			125,000	127,500	2,500	0.02%

Summary and Analysis by Departments

Increase gravel resurfacing			300,000	306,000	6,000	0.04%
Increase snowplowing and removal			50,000	51,000	1,000	0.01%
Increase Clearview Public Transit contract			172,500	175,950	3,450	0.02%
Facility Utilities	56,000	52,508	56,000	56,226	226	0.00%
Facility Maintenance	90,000	100,576	95,500	97,410	1,910	0.01%
Insurance	111,500	115,394	115,400	117,708	2,308	0.02%
Vehicles & Equipment	797,500	622,311	801,800	803,166	1,366	0.01%
Amortization	0	1,240,828	0	0	0	0.00%
Transfer to Reserves	664,900	846,591	691,100	691,100	0	0.00%
TOTAL WORKS EXPENSE	5,327,180	6,407,403	5,698,365	5,809,433	111,068	0.78%
TOTAL OPERATING	-4,370,290	-5,531,416	-4,593,584	-4,679,623	86,039	0.63%
Transfer to Capital	1,101,900	1,276,934	903,900	1,109,000	205,100	1.45%
TOTAL Capital	1,101,900	1,276,934	903,900	1,109,000	205,100	1.45%
TOTAL PUBLIC WORKS	-5,472,190	-6,808,350	-5,497,484	-5,788,623	291,139	2.08%

TOWNSHIP OF CLEARVIEW
PUBIC WORKS FINANCIAL REPORT



GL5410

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For Period Ending 31-Dec-2016

CLEARVIEW

zpw	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-70,000.00	-44,326.74	-80,000.00	-43,239.18	-70,000.00	10,000.00	-12.50
USER FEES	-1,018,033.00	-965,386.80	-1,032,890.00	-936,665.56	-1,057,100.00	-24,210.00	2.34
OTHER INCOME	-35,091.00	-15,686.95	-15,000.00	-125,060.63	-150,450.00	-135,450.00	903.00
TRANSFER FROM RESERVES	-29,040.00	-53,778.98	-10,000.00	-10,000.00	-40,000.00	-30,000.00	300.00
Total REVENUE	-1,152,164.00	-1,079,179.47	-1,137,890.00	-1,114,965.37	-1,317,550.00	-179,660.00	15.79
EXPENSE							
ADMINISTRATION	35,000.00	25,124.20	36,000.00	26,397.10	67,769.00	31,769.00	88.25
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	145,000.00	179,256.91	145,000.00	201,669.37	145,000.00	0.00	0.00
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	10,912.00	0.00	10,912.00	0.00	0.00	0.00
Total EXPENSE	180,000.00	215,293.11	181,000.00	238,978.47	212,769.00	31,769.00	17.55
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,402,323.00	1,279,067.90	1,438,280.00	1,413,585.58	1,466,998.00	28,718.00	2.00
ADMINISTRATION	1,171,389.00	1,010,256.64	1,210,500.00	1,142,522.51	1,398,567.00	188,067.00	15.54
CONTRACTED SERVICES	892,540.00	798,989.72	958,500.00	873,086.77	1,073,000.00	114,500.00	11.95
FACILITY UTILITIES	54,000.00	47,536.58	56,000.00	52,508.47	56,000.00	0.00	0.00
FACILITY MAINTENANCE	83,000.00	137,118.88	90,000.00	100,575.69	95,500.00	5,500.00	6.11
INSURANCE	108,100.00	107,789.31	111,500.00	115,393.66	115,400.00	3,900.00	3.50
VEHICLES & EQUIPMENT	790,500.00	701,303.16	797,500.00	622,311.18	801,800.00	4,300.00	0.54
AMORTIZATION	0.00	1,242,460.00	0.00	1,240,828.00	0.00	0.00	0.00
TRANSFER TO RESERVES	532,700.00	544,713.52	664,900.00	846,590.66	691,100.00	26,200.00	3.94
TRANSFER TO CAPITAL	1,181,000.00	1,008,252.35	1,101,900.00	1,276,934.01	903,900.00	-198,000.00	-17.97
Total WORKS EXPENSE	6,215,552.00	6,877,488.06	6,429,080.00	7,684,336.53	6,602,265.00	173,185.00	2.69
Total OPERATING	5,243,388.00	6,013,601.70	5,472,190.00	6,808,349.63	5,497,484.00	25,294.00	0.46

TOWNSHIP OF CLEARVIEW
PUBLIC WORKS FINANCIAL REPORT

For Period Ending 31-Dec-2016



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bpw	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	-80,000.00	-43,239.18	-70,000.00	-70,000.00	0.00	0.00
USER FEES	-1,032,890.00	-936,665.56	-1,057,100.00	-1,093,900.00	-36,800.00	3.48
OTHER INCOME	-15,000.00	-125,060.63	-150,450.00	-150,450.00	0.00	0.00
TRANSFER FROM RESERVES	-10,000.00	-10,000.00	-40,000.00	0.00	40,000.00	-100.00
Total REVENUE	-1,137,890.00	-1,114,965.37	-1,317,550.00	-1,314,350.00	3,200.00	-0.24
EXPENSE						
ADMINISTRATION	36,000.00	26,397.10	67,769.00	93,314.00	25,545.00	37.69
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	145,000.00	201,669.37	145,000.00	91,226.00	-53,774.00	-37.09
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	10,912.00	0.00	0.00	0.00	0.00
Total EXPENSE	181,000.00	238,978.47	212,769.00	184,540.00	-28,229.00	-13.27
WORKS EXPENSE						
SALARIES, WAGES & BENEFITS	1,438,280.00	1,413,585.58	1,466,998.00	1,496,138.00	29,140.00	1.99
ADMINISTRATION	1,210,500.00	1,142,522.51	1,398,567.00	1,454,025.00	55,458.00	3.97
CONTRACTED SERVICES	958,500.00	873,086.77	1,073,000.00	1,093,660.00	20,660.00	1.93
FACILITY UTILITIES	56,000.00	52,508.47	56,000.00	56,226.00	226.00	0.40
FACILITY MAINTENANCE	90,000.00	100,575.69	95,500.00	97,410.00	1,910.00	2.00
INSURANCE	111,500.00	115,393.66	115,400.00	117,708.00	2,308.00	2.00
VEHICLES & EQUIPMENT	797,500.00	622,311.18	801,800.00	803,166.00	1,366.00	0.17
AMORTIZATION	0.00	1,240,828.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	664,900.00	846,590.66	691,100.00	691,100.00	0.00	0.00
TRANSFER TO CAPITAL	1,101,900.00	1,276,934.01	903,900.00	1,109,000.00	205,100.00	22.69
Total WORKS EXPENSE	6,429,080.00	7,684,336.53	6,602,265.00	6,918,433.00	316,168.00	4.79
Total OPERATING	5,472,190.00	6,808,349.63	5,497,484.00	5,788,623.00	291,139.00	5.30

Parks and Recreation

Parks and Recreation manage the outdoor and indoor recreation facilities including the Community Recreation Centres in Stayner and Creemore, the outdoor swimming pool in Stayner, the tennis courts, and the many parks and trails. The community halls, Granite Curling Club and outdoor skating rinks are managed by the great volunteer committees in Clearview.

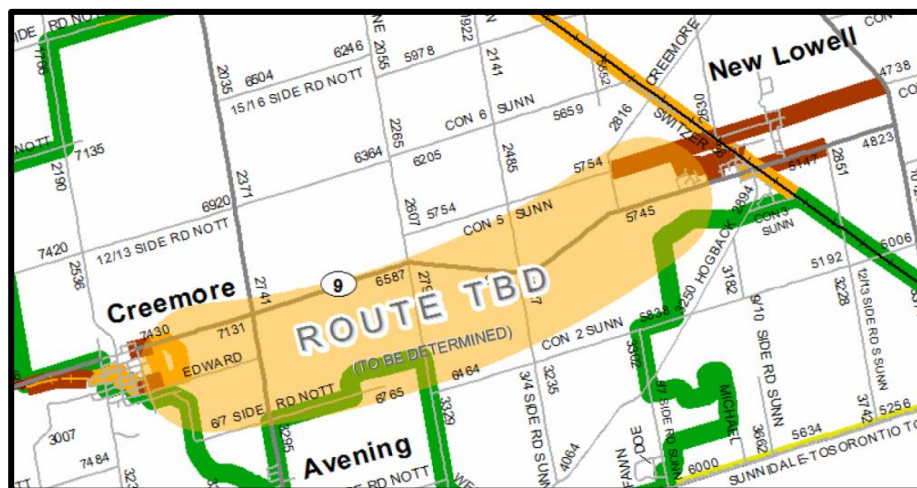
Another function of the department is to provide community culture and recreation events for the community including the Stayner Farmer's Market, Small Halls Festival, Health and Leisure Showcase and work with community groups to augment community festivals including the Children's Festival, Copper Kettle Festival, and others.



Station Park in Stayner – Home of Music in the Park

Expansion plans for trails to connect the main settlement areas of Clearview are in progress with grants being applied for at the County and Provincial levels.





Proposed Creemore to New Lowell Trail (in progress)

Follow the Clearview Health and Leisure Showcase on Twitter!



@ClviewShowcase

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 came from the newly established Consolidated Hall Boards reserve which funded this initiative over a two year period. Repairs were underway in 2013 and were completed in 2014.



Brentwood Community Hall



Main Hall at Avening Community Centre

Further upgrades of approximately \$1,000,000 are required to make the Halls accessible and meet Provincial Accessibility for Ontarians with Disabilities Act guidelines.

2017 Parks and Recreation Projects

Operating Project Expenditures			Sources of Financing									
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
Parks and Recreation												
	Citizen's Award	\$ 5,000	\$ -								\$ 5,000	
Stayner Arena												
	Paint Ceiling Beams	\$ 20,000	\$ -								\$ 20,000	
	Parks and Recreation Sub-total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Parks and Recreation												
	Event Infrastructure	\$ 10,000	\$ 10,000									
Stayner Arena												
	Replace Boards	\$ 100,000	\$ 50,000								\$ 50,000	
	Arena Upgrades	\$ 300,000	\$ -							\$ 300,000		
Creemore Arena												
	Washroom Upgrade	\$ 17,000	\$ 17,000									
	Dehumidifier	\$ 40,000	\$ 40,000									
Stayner Parks												
	Dog Park	\$ 20,000	\$ -							\$ 20,000		
	Kinsmen Pavilion	\$ 30,000	\$ 30,000									
Creemore Parks												
	Gowan Park Pavilion	\$ 150,000	\$ 10,000								\$ 140,000	
	Bike Park	\$ 10,000								\$ 10,000		
New Lowell Parks												
	Resurface New Lowell Tennis Court and Upgrade	\$ 25,000	\$ 20,000								\$ 5,000	
	Replace New Lowell Bleachers	\$ 10,000	\$ -								\$ 10,000	
Other Parks												
	Dunedin Park Playground Equipment	\$ 20,000	\$ -								\$ 20,000	
Trails												
	Trails Construction	\$ 20,000	\$ 20,000									
	Parks and Recreation Sub-total	\$ 752,000	\$ 197,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ 225,000	\$ -

2018 Parks and Recreation Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Parks and Recreation												
	TBD	\$ 120,000	\$ 120,000									
	Energy Saving Lights	\$ 30,000	\$ 30,000									
Trails												
	Trails Construction	\$ 20,000	\$ 20,000									
	Parks and Recreation Sub-total	\$ 170,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	75,850	161,166	76,000	86,405	51,000	-25,000	-0.18%
Reduction in grants (end of PARC grant)			75,000		50,000	-25,000	-0.18%
User Fees	591,275	277,203	591,700	720,909	538,450	-53,250	-0.39%
Reduction in Stayner ice rental revenue			170,000		140,000	-30,000	-0.22%
Reduction in Stayner summer revenue			3,500		1,500	-2,000	-0.01%
Reduction in Stayner vending machine revenue			3,500		1,500	-2,000	-0.01%
Reduction in Creemore ice rental revenue			170,000		160,000	-10,000	-0.07%
Reduction in Creemore vending machine revenue			6,500		5,000	-1,500	-0.01%
Reduction in swim lessons revenue			18,500		14,000	-4,500	-0.03%
Reduction in New Lowell Ball diamond fees			4,500		3,000	-1,500	-0.01%
Other Income	13,003	59,948	11,165	49,468	34,865	23,700	0.17%
Increase in small halls promotion/sponsorship			0		25,000	25,000	0.18%
Transfer from Reserves	0	0	20,000	67,216	0	-20,000	-0.15%
Reduce one-time transfer from reserves - paint Stayner Arena beams			20,000		0	-20,000	-0.15%
TOTAL REVENUE	680,128	498,317	698,865	923,998	624,315	-74,550	-0.55%
EXPENSE							
Salaries, Wages & Benefits	720,323	647,447	742,525	771,900	784,425	41,900	0.31%
Administration	203,503	228,418	286,063	704,829	336,893	50,830	0.37%
Reduce meeting expense			5,000		0	-5,000	-0.04%
Add Blue Mtn Apple Pie sponsorship (\$3,000) to budget			3,000		5,000	2,000	0.01%
New loan for Energy Efficiency/Stayner Ice Plant upgrade			0		51,367	51,367	0.38%
Increase printing (programming)			0		2,000	2,000	0.01%
Reduce meeting expense (programming)			2,900		1,000	-1,900	-0.01%
Contracted Services	12,400	-818	10,400	16,329	25,400	15,000	0.11%
Add Georgian Triangle Tourism membership			0		15,000	15,000	0.11%
Facility Utilities	160,700	123,253	162,700	194,561	187,100	24,400	0.18%
Reduction in utilities from energy efficiency project							
Facility Maintenance	142,800	135,281	161,500	151,037	172,900	11,400	0.08%
Remove one-time Stayner Arena beam painting			20,000		0	-20,000	-0.15%
Reduce Stayner Arena maintenance			39,000		29,000	-10,000	-0.07%

Summary and Analysis by Departments

Increase trails maintenance			10,000		26,000	16,000	0.12%
Increase Tourism building maintenance			3,600		5,000	1,400	0.01%
Increase New Lowell parks maintenance			13,000		15,000	2,000	0.01%
Insurance	77,950	77,835	80,600	82,300	85,260	4,660	0.03%
Vehicles & Equipment	75,900	62,029	76,900	62,094	82,500	5,600	0.04%
Amortization	0	0	0	215,331	0	0	0.00%
Transfer to Reserves	300,000	300,000	330,737	503,326	315,727	-15,010	-0.11%
Reduce one-time transfer to reserve in 2016			20,000		0	-20,000	-0.15%
Increase Arena replacement reserve (2017 unallocated increase)			75,000		80,000	5,000	0.04%
Reduce Community Halls Reserve transfer			125,737		125,727	-10	0.00%
TOTAL EXPENSE	1,693,576	1,573,446	1,851,425	2,701,706	1,990,205	138,780	1.02%
TOTAL OPERATING	-1,013,448	-1,075,129	-1,152,560	-1,777,709	-1,365,890	213,330	1.57%
Transfer to Capital	152,000	57,715	150,000	3,806	222,000	72,000	0.53%
TOTAL CAPITAL	152,000	57,715	150,000	3,806	222,000	72,000	0.53%
TOTAL PARKS	-1,165,448	-1,132,844	-1,302,560	-1,781,515	-1,587,890	285,330	2.09%

2018 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	76,000	86,405	51,000	51,000	0	0.00%
User Fees	591,700	720,909	538,450	538,450	0	0.00%
Other Income	11,165	49,468	34,865	34,865	0	0.00%
Transfer from Reserves	20,000	67,216	0	0	0	0.00%
TOTAL REVENUE	698,865	923,998	624,315	624,315	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	742,525	771,900	784,425	816,675	32,250	0.24%
Administration	286,063	704,829	336,893	334,457	-2,436	-0.02%
Contracted Services	10,400	16,329	25,400	25,610	210	0.00%
Facility Utilities	162,700	194,561	187,100	153,370	-33,730	-0.25%
Facility Maintenance	161,500	151,037	172,900	155,330	-17,570	-0.13%
Insurance	80,600	82,300	85,260	86,980	1,720	0.01%
Vehicles & Equipment	76,900	62,094	82,500	84,050	1,550	0.01%
Amortization	0	215,331	0	0	0	0.00%
Transfer to Reserves	330,737	503,326	315,727	315,727	0	0.00%
TOTAL EXPENSE	1,851,425	2,701,706	1,990,205	1,972,199	-18,006	-0.13%
TOTAL OPERATING	-1,152,560	-1,777,709	-1,365,890	-1,347,884	-18,006	-0.13%
Transfer to Capital	150,000	3,806	222,000	150,000	-72,000	-0.51%
TOTAL CAPITAL	150,000	3,806	222,000	150,000	-72,000	-0.51%

TOTAL PARKS	-1,302,560	-1,781,515	-1,587,890	-1,497,884	-90,006	-0.64%
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Summary and Analysis by Departments

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zpr	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018 - 2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	-76,000.00	-86,405.00	-26,000.00	-51,000.00	-25,000.00	96.15
USER FEES	-591,700.00	-720,908.55	-538,450.00	-538,450.00	0.00	0.00
OTHER INCOME	-11,165.00	-49,467.63	-34,865.00	-34,865.00	0.00	0.00
TRANSFER FROM RESERVES	-20,000.00	-67,216.46	-25,000.00	0.00	25,000.00	-100.00
Total REVENUE	-698,865.00	-923,997.64	-624,315.00	-624,315.00	0.00	0.00
EXPENSE						
SALARIES, WAGES & BENEFITS	742,525.00	771,899.60	784,425.00	816,675.00	32,250.00	4.11
ADMINISTRATION	286,063.00	704,829.12	336,893.00	334,457.00	-2,436.00	-0.72
CONTRACTED SERVICES	10,400.00	16,328.99	25,400.00	25,610.00	210.00	0.83
FACILITY UTILITIES	162,700.00	194,560.65	187,100.00	153,370.00	-33,730.00	-18.03
FACILITY MAINTENANCE	161,500.00	151,036.79	172,900.00	155,330.00	-17,570.00	-10.16
INSURANCE	80,600.00	82,299.74	85,260.00	86,980.00	1,720.00	2.02
VEHICLES & EQUIPMENT	76,900.00	62,094.47	82,500.00	84,050.00	1,550.00	1.88
AMORTIZATION	0.00	215,331.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	330,737.00	503,326.60	315,727.00	315,727.00	0.00	0.00
TRANSFER TO CAPITAL	150,000.00	3,806.40	222,000.00	150,000.00	-72,000.00	-32.43
Total EXPENSE	2,001,425.00	2,705,513.36	2,212,205.00	2,122,199.00	-90,006.00	-4.07
Total OPERATING	1,302,560.00	1,781,515.72	1,587,890.00	1,497,884.00	-90,006.00	-5.67

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bpr	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-75,850.00	-243,493.49	-76,000.00	-86,405.00	-26,000.00	50,000.00	-65.79
USER FEES	-591,275.00	-696,909.58	-591,700.00	-720,908.55	-538,450.00	53,250.00	-9.00
OTHER INCOME	-13,003.00	-55,305.13	-11,165.00	-49,467.63	-34,865.00	-23,700.00	212.27
TRANSFER FROM RESERVES	0.00	-3,000.00	-20,000.00	-67,216.46	-25,000.00	-5,000.00	25.00
Total REVENUE	-680,128.00	-998,708.20	-698,865.00	-923,997.64	-624,315.00	74,550.00	-10.67
EXPENSE							
SALARIES, WAGES & BENEFITS	720,323.00	739,564.77	742,525.00	771,899.60	784,425.00	41,900.00	5.64
ADMINISTRATION	203,503.00	615,861.00	286,063.00	704,829.12	336,893.00	50,830.00	17.77
CONTRACTED SERVICES	12,400.00	-818.15	10,400.00	16,328.99	25,400.00	15,000.00	144.23
FACILITY UTILITIES	160,700.00	177,576.51	162,700.00	194,560.65	187,100.00	24,400.00	15.00
FACILITY MAINTENANCE	142,800.00	158,972.48	161,500.00	151,036.79	172,900.00	11,400.00	7.06
INSURANCE	77,950.00	77,835.48	80,600.00	82,299.74	85,260.00	4,660.00	5.78
VEHICLES & EQUIPMENT	75,900.00	70,269.56	76,900.00	62,094.47	82,500.00	5,600.00	7.28
AMORTIZATION	0.00	203,700.00	0.00	215,331.00	0.00	0.00	0.00
TRANSFER TO RESERVES	300,000.00	300,000.00	330,737.00	503,326.60	315,727.00	-15,010.00	-4.54
TRANSFER TO CAPITAL	152,000.00	71,583.09	150,000.00	3,806.40	222,000.00	72,000.00	48.00
Total EXPENSE	1,845,576.00	2,414,544.74	2,001,425.00	2,705,513.36	2,212,205.00	210,780.00	10.53
Total OPERATING	1,165,448.00	1,415,836.54	1,302,560.00	1,781,515.72	1,587,890.00	285,330.00	21.91

Library Services

The Clearview Public Library has branches in Stayner, New Lowell and Creemore. It 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 \$87,195 budgeted for new collection materials.

The primary capital item budgeted for 2017 is the replacement of the Stayner branch.

A regional library program will also be launched in 2017 so that more residents will have access to the library closest to them.

Clearview Public Library runs many programs throughout the year. Programs for 2017 include Baby Time, Story Hour at the Stayner Branch and the Nottawa Public School, Tweens' Club, Kids' Craft Club, Therapy Tails Reading Improvement Program (Reading with Canines), Summer Reading Programs for Kids and Teens, Adult Book Club, Employment Workshops, free internet access, beginner and intermediate computer and internet training, among others.



2017 Library Services Projects

Operating Project Expenditures			Sources of Financing									
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
Library Services												
	Regional Library Service	\$ 10,000	\$ 10,000									
	Library Services Sub-total	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Library Services												
	Replace Stayner branch	\$ 3,815,000	\$ -					\$ 250,000		\$ 365,000		\$ 3,200,000
	Special Projects Comp Equip Ind Can	\$ 6,000	\$ 4,725	\$ 1,275								
	Books Collection Materials	\$ 87,195	\$ 87,195									
	Library Services Sub-total	\$ 3,908,195	\$ 91,920	\$ 1,275	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 365,000	\$ -	\$ 3,200,000

2018 Library Services Projects

Operating Project Expenditures			Sources of Financing									
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
Library Services												
	Regional Library Service	\$ 10,000	\$ 10,000									
	Sub-total	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Library Services												
	Special Projects Comp Equip Ind Can	\$ 6,000	\$ 4,725	\$ 1,275								
	Books Collection Materials	\$ 87,385	\$ 87,385									
	Library Services Sub-total	\$ 93,385	\$ 92,110	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Library Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	40,029	45,231	47,589	45,677	31,775	-15,814	-0.12%
Reduction in Canada grants			17,280		5,472	-11,808	-0.09%
Reduction in Ontario grants			29,809		25,803	-4,006	-0.03%
User Fees	5,120	5,320	5,320	4,640	4,640	-680	0.00%
Decrease in municipal contracts revenue			5,320		4,640	-680	0.00%
Other Income	25,000	32,352	25,000	29,516	25,000	0	0.00%
Transfer from Reserves	51,248	17,160	67,636	41,438	45,924	-21,712	-0.16%
Decrease in DC funding for loans - finalized loan in 2016			48,636		45,924	-2,712	-0.02%
Remove reserve transfers for one-time 2016 projects			19,000		0	-19,000	-0.14%
TOTAL REVENUE	121,397	100,062	145,545	121,271	107,339	-38,206	-0.28%
EXPENSE							
Salaries, Wages & Benefits	497,040	547,402	527,749	563,562	557,000	29,251	0.21%
Administration	113,575	75,541	122,550	101,889	124,089	1,539	0.01%
Remove 2016 Library branding project			7,000		0	-7,000	-0.05%
Add fundraising project			0		10,000	10,000	0.07%
Adjust Perry/Gideon loan - finalized loan- 90% Library DC			33,406		31,980	-1,426	-0.01%
Reduce facility rent			2,400		400	-2,000	-0.01%
Increase in supplies			18,811		20,000	1,189	0.01%
Contracted Services	25,658	22,132	26,427	22,494	27,238	811	0.01%
Facility Utilities	27,274	27,597	28,200	29,434	29,050	850	0.01%
Facility Maintenance	27,500	20,052	28,950	15,700	25,761	-3,189	-0.02%
Reduce one-time Creemore window replacement			4,000		0	-4,000	-0.03%
Insurance	19,500	19,674	20,100	20,872	21,500	1,400	0.01%
Vehicles & Equipment	9,750	1,071	13,350	6,192	2,450	-10,900	-0.08%
Remove circulation desk - 2016 project			5,000		0	-5,000	-0.04%
Remove drop boxes - 2016 projects			4,500		0	-4,500	-0.03%
Remove small libraries - 2016 projects			1,250		0	-1,250	-0.01%
Amortization	0	88,405	0	85,698	0	0	0.00%

Summary and Analysis by Departments

Transfer to Reserves	100,000	115,196	125,000	125,000	150,000	25,000	0.18%
Allocate Increase to reserve - to level required for loan payments			125,000		150,000	25,000	0.18%
TOTAL EXPENSE	820,297	917,070	892,326	970,840	937,088	44,762	0.33%
TOTAL OPERATING	-698,900	-817,007	-746,781	-849,569	-829,749	82,968	0.61%
Transfer to Capital	88,502	72,731	89,380	62,909	91,920	2,540	0.02%
TOTAL CAPITAL	88,502	72,731	89,380	62,909	91,920	2,540	0.02%
TOTAL LIBRARY	-787,402	-889,738	-836,161	-912,478	-921,669	85,508	0.63%

2018 Library Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	47,589	45,677	31,775	31,775	0	0.00%
User Fees	5,320	4,640	4,640	4,640	0	0.00%
Other Income	25,000	29,516	25,000	25,000	0	0.00%
Transfer from Reserves	67,636	41,438	45,924	45,924	0	0.00%
TOTAL REVENUE	145,545	121,271	107,339	107,339	0	0.00%
EXPENSE						
Salaries, Wages & Benefits	527,749	563,562	557,000	575,000	18,000	0.13%
Administration	122,550	101,889	124,089	125,012	923	0.01%
Contracted Services	26,427	22,494	27,238	28,018	780	0.01%
Facility Utilities	28,200	29,434	29,050	29,348	298	0.00%
Facility Maintenance	28,950	15,700	25,761	26,350	589	0.00%
Insurance	20,100	20,872	21,500	22,145	645	0.00%
Vehicles & Equipment	13,350	6,192	2,450	0	-2,450	-0.02%
Remove one time drop boxes and small libraries			1,250	0	-1,250	-0.01%
Amortization	0	85,698	0	0	0	0.00%
Transfer to Reserves	125,000	125,000	150,000	175,000	25,000	0.18%
Increase transfer to reserve			125,000	150,000	25,000	0.18%
TOTAL EXPENSE	892,326	970,840	937,088	980,873	43,785	0.31%
TOTAL OPERATING	-746,781	-849,569	-829,749	-873,534	43,785	0.32%
Transfer to Capital	89,380	62,909	91,920	92,110	190	0.00%
TOTAL CAPITAL	89,380	62,909	91,920	92,110	190	0.00%
TOTAL LIBRARY	-836,161	-912,478	-921,669	-965,644	43,975	0.32%

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zlb	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VAIRANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-40,029.00	-45,230.52	-47,589.00	-45,676.95	-31,775.00	15,814.00	-33.23
USER FEES	-5,120.00	-5,320.00	-5,320.00	-4,640.00	-4,640.00	680.00	-12.78
OTHER INCOME	-25,000.00	-32,351.96	-25,000.00	-29,516.10	-25,000.00	0.00	0.00
TRANSFER FROM RESERVES	-51,248.00	-17,160.00	-67,636.00	-41,437.93	-64,775.00	2,861.00	-4.23
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-121,397.00	-100,062.48	-145,545.00	-121,270.98	-126,190.00	19,355.00	-13.30
EXPENSE							
SALARIES, WAGES & BENEFITS	497,040.00	547,402.05	527,749.00	563,561.99	557,000.00	29,251.00	5.54
ADMINISTRATION	113,575.00	75,540.86	122,550.00	101,888.91	142,940.00	20,390.00	16.64
CONTRACTED SERVICES	25,658.00	22,131.85	26,427.00	22,494.46	27,238.00	811.00	3.07
FACILITY UTILITIES	27,274.00	27,596.78	28,200.00	29,433.53	29,050.00	850.00	3.01
FACILITY MAINTENANCE	27,500.00	20,051.85	28,950.00	15,699.80	25,761.00	-3,189.00	-11.02
INSURANCE	19,500.00	19,674.16	20,100.00	20,871.58	21,500.00	1,400.00	6.97
VEHICLES & EQUIPMENT	9,750.00	1,070.82	13,350.00	6,191.97	2,450.00	-10,900.00	-81.65
AMORTIZATION	0.00	88,405.00	0.00	85,698.00	0.00	0.00	0.00
TRANSFER TO RESERVES	100,000.00	115,196.27	125,000.00	125,000.00	150,000.00	25,000.00	20.00
TRANSFER TO CAPITAL	88,502.00	72,730.74	89,380.00	62,908.90	91,920.00	2,540.00	2.84
Total EXPENSE	908,799.00	989,800.38	981,706.00	1,033,749.14	1,047,859.00	66,153.00	6.74
Total OPERATING	787,402.00	889,737.90	836,161.00	912,478.16	921,669.00	85,508.00	10.23

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blb	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VAIRANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-40,029.00	-45,230.52	-47,589.00	-45,676.95	-31,775.00	15,814.00	-33.23
USER FEES	-5,120.00	-5,320.00	-5,320.00	-4,640.00	-4,640.00	680.00	-12.78
OTHER INCOME	-25,000.00	-32,351.96	-25,000.00	-29,516.10	-25,000.00	0.00	0.00
TRANSFER FROM RESERVES	-51,248.00	-17,160.00	-67,636.00	-41,437.93	-64,775.00	2,861.00	-4.23
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-121,397.00	-100,062.48	-145,545.00	-121,270.98	-126,190.00	19,355.00	-13.30
EXPENSE							
SALARIES, WAGES & BENEFITS	497,040.00	547,402.05	527,749.00	563,561.99	557,000.00	29,251.00	5.54
ADMINISTRATION	113,575.00	75,540.86	122,550.00	101,888.91	142,940.00	20,390.00	16.64
CONTRACTED SERVICES	25,658.00	22,131.85	26,427.00	22,494.46	27,238.00	811.00	3.07
FACILITY UTILITIES	27,274.00	27,596.78	28,200.00	29,433.53	29,050.00	850.00	3.01
FACILITY MAINTENANCE	27,500.00	20,051.85	28,950.00	15,699.80	25,761.00	-3,189.00	-11.02
INSURANCE	19,500.00	19,674.16	20,100.00	20,871.58	21,500.00	1,400.00	6.97
VEHICLES & EQUIPMENT	9,750.00	1,070.82	13,350.00	6,191.97	2,450.00	-10,900.00	-81.65
AMORTIZATION	0.00	88,405.00	0.00	85,698.00	0.00	0.00	0.00
TRANSFER TO RESERVES	100,000.00	115,196.27	125,000.00	125,000.00	150,000.00	25,000.00	20.00
TRANSFER TO CAPITAL	88,502.00	72,730.74	89,380.00	62,908.90	91,920.00	2,540.00	2.84
Total EXPENSE	908,799.00	989,800.38	981,706.00	1,033,749.14	1,047,859.00	66,153.00	6.74
Total OPERATING	787,402.00	889,737.90	836,161.00	912,478.16	921,669.00	85,508.00	10.23

Land Use Planning and Development Services

The land use planning process aims to balance the interests of individual property owners with the wider needs and objectives of the community. Our municipal planners deal with issues ranging from severances to subdivisions, cultural to natural heritage, and commercial to industrial developments. Good planning contributes greatly to the long term, orderly growth and efficient use of land and services. Property owners interested in developing their property are encouraged to contact the Planning Department at the beginning of the development process.

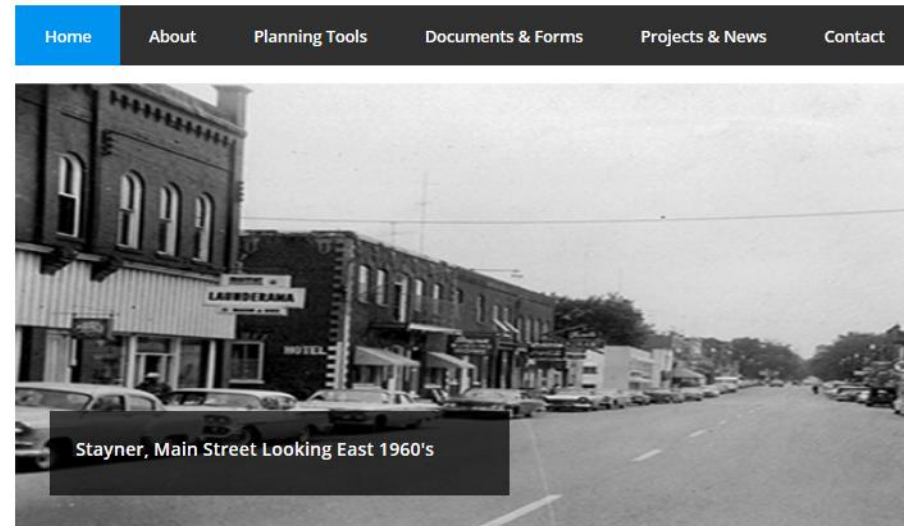
The Clearview Planning website <http://clearviewplanning.ca/> has information on planning topics of particular interest in Clearview.

On this site you can inquire about your property including the Zoning and Official Plan designation, what you can build, previous building permits and approvals and more.

The site includes a calendar of planning-related items and a wealth of other information and contacts.



Planning Department



Planning Calendar

For information on Planning-related items on the latest Council agenda, this month's Committee of Adjustment hearing, and the latest Public Notices:

[Visit the Planning Calendar](#)

Property Inquiries

For information about the zoning on a specific property or to request other information from the Planning Department:

[Property Inquiry Request Form](#)

2017 Land Use Planning and Development Services Projects

Operating Project Expenditures			Sources of Financing									
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
Planning												
	Station Park Design Phase 1	\$ 25,000		\$ 25,000								
	Official Plan Update	\$ 46,153							\$ 31,153		\$ 15,000	
	Planning Sub-total	\$ 71,153	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2018 Land Use Planning and Development Services Projects

Operating Project Expenditures			Sources of Financing									
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
Planning												
	Zoning Update	\$ 46,153	\$ 15,000						\$ 31,153			
	Planning Sub Total	\$ 46,153	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,153	\$ -	\$ -	\$ -

2017 Planning Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	26,500	17,500	1,500	0	26,500	25,000	0.18%
Station Park Design grant			0		25,000	25,000	0.18%
User Fees	201,461	124,733	117,400	253,405	122,400	5,000	0.04%
Increase in Zoning Amendment fees			20,000		25,000	5,000	0.04%
Other Income	38,580	45,042	22,700	29,211	22,700	0	0.00%
Transfer from Reserves	25,000	0	31,153	0	46,153	15,000	0.11%
Carried forward \$15,000 OP consulting from prior year			0		15,000	15,000	0.11%
TOTAL REVENUE	291,541	187,275	172,753	282,616	217,753	45,000	0.33%
EXPENSE							
Salaries, Wages & Benefits	548,900	551,263	529,400	527,844	532,000	2,600	0.02%
Reduce summer student salaries			12,000		10,000	-2,000	-0.01%
Administration	76,100	36,022	71,400	38,841	81,400	10,000	0.07%
Increase training/memberships (planning)			15,000		20,000	5,000	0.04%
Increase Comm. Adjustment allowances (more members)			2,500		4,500	2,000	0.01%
Increase Comm. Adjustment expenses (more members)			6,700		9,700	3,000	0.02%
Contracted Services	68,000	32,173	86,153	21,197	111,153	25,000	0.18%
Station Park Design			0		25,000	25,000	0.18%
Vehicles & Equipment	1,700	0	1,800	0	1,800	0	0.00%
Amortization	0	0	0	280	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	694,700	619,458	688,753	588,162	726,353	37,600	0.28%
TOTAL OPERATING	-403,159	-432,184	-516,000	-305,546	-508,600	-7,400	-0.05%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL PLANNING	-403,159	-432,184	-516,000	-305,546	-508,600	-7,400	-0.05%

2018 Planning Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	1,500	0	26,500	1,500	-25,000	-0.18%
User Fees	117,400	253,405	122,400	144,000	21,600	0.15%
Other Income	22,700	29,211	22,700	1,100	-21,600	-0.15%
Transfer from Reserves	31,153	0	46,153	31,153	-15,000	-0.11%
Removed one-time project carry-forward in 2017			15,000	0	-15,000	-0.11%
TOTAL REVENUE	172,753	282,616	217,753	177,753	-40,000	-0.28%
EXPENSE						
Salaries, Wages & Benefits	529,400	527,844	532,000	566,000	34,000	0.24%
Administration	71,400	38,841	81,400	84,520	3,120	0.02%
Contracted Services	86,153	21,197	111,153	71,153	-40,000	-0.28%
Transfer to Reserves	0	0	0	0	0	0.00%
TOTAL EXPENSE	688,753	588,162	726,353	721,673	-4,680	-0.03%
TOTAL OPERATING	-516,000	-305,546	-508,600	-543,920	35,320	0.26%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL PLANNING	-516,000	-305,546	-508,600	-543,920	35,320	0.26%

TOWNSHIP OF CLEARVIEW

LAND USE PLANNING & ZONING FIN REPORT

For Period Ending 31-Dec-2016



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zpl	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018- 2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	-1,500.00	0.00	-26,500.00	-1,500.00	25,000.00	-94.34
USER FEES	-117,400.00	-253,404.74	-122,400.00	-122,400.00	0.00	0.00
OTHER INCOME	-22,700.00	-29,211.44	-22,700.00	-22,700.00	0.00	0.00
TRANSFER FROM RESERVES	-31,153.00	0.00	-46,153.00	-31,153.00	15,000.00	-32.50
Total REVENUE	-172,753.00	-282,616.18	-217,753.00	-177,753.00	40,000.00	-18.37
EXPENSE						
SALARIES, WAGES & BENEFITS	529,400.00	527,844.47	532,000.00	551,000.00	19,000.00	3.57
ADMINISTRATION	71,400.00	38,841.28	81,400.00	82,680.00	1,280.00	1.57
CONTRACTED SERVICES	86,153.00	21,196.59	111,153.00	86,153.00	-25,000.00	-22.49
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
VEHICLES & EQUIPMENT	1,800.00	0.00	1,800.00	1,840.00	40.00	2.22
AMORTIZATION	0.00	280.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	688,753.00	588,162.34	726,353.00	721,673.00	-4,680.00	-0.64
Total OPERATING	516,000.00	305,546.16	508,600.00	543,920.00	35,320.00	6.94

TOWNSHIP OF CLEARVIEW

LAND USE PLANNING & ZONING FIN REPORT

For Period Ending 31-Dec-2016



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bpl	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017- 016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-26,500.00	-23,750.00	-1,500.00	0.00	-26,500.00	-25,000.00	1,666.67
USER FEES	-201,461.00	-165,642.82	-117,400.00	-253,404.74	-122,400.00	-5,000.00	4.26
OTHER INCOME	-38,580.00	-48,164.75	-22,700.00	-29,211.44	-22,700.00	0.00	0.00
TRANSFER FROM RESERVES	-25,000.00	0.00	-31,153.00	0.00	-46,153.00	-15,000.00	48.15
Total REVENUE	-291,541.00	-237,557.57	-172,753.00	-282,616.18	-217,753.00	-45,000.00	26.05
EXPENSE							
SALARIES, WAGES & BENEFITS	548,900.00	606,650.54	529,400.00	527,844.47	532,000.00	2,600.00	0.49
ADMINISTRATION	76,100.00	43,537.19	71,400.00	38,841.28	81,400.00	10,000.00	14.01
CONTRACTED SERVICES	68,000.00	35,884.99	86,153.00	21,196.59	111,153.00	25,000.00	29.02
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VEHICLES & EQUIPMENT	1,700.00	0.00	1,800.00	0.00	1,800.00	0.00	0.00
AMORTIZATION	0.00	280.00	0.00	280.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	694,700.00	686,352.72	688,753.00	588,162.34	726,353.00	37,600.00	5.46
Total OPERATING	403,159.00	448,795.15	516,000.00	305,546.16	508,600.00	-7,400.00	-1.43

Development Charges and Parkland Dedication

The *Development Charges Act, 1997* (the “Act”) authorizes municipalities to pass by-laws to impose development charges against land to pay for the increased capital costs required because of increased needs for services arising from the development, including redevelopment, of land within the municipalities.

List of Services to Which Development Charges Relate

The following are services to which the Development Charges By-law relates:

- Administration (Growth-Related Studies)
- Fire Protection
- Police
- Roads and Related
- Municipal Parking
- Recreation
- Library
- Water Facilities and Distribution Systems
- Wastewater Facilities and Collection Systems

Lands subject to Development Charges

The development of all lands within Clearview are subject to the terms of the By-law. Development Charges are levied according to the service area in which the development is located. The Clearview-wide uniform Charges are applied to all development in the municipality. Additional Charges by service area are applicable for lands receiving or intended to receive municipal water and wastewater (sanitary sewer) services.

Residential Development Charges

Development Charges are levied on a per unit basis for residential dwelling units. There are different amounts for different types of residential dwelling units.

Clearview-wide uniform Charges, by component, per single detached dwelling unit (SDU):

Administration	\$ 394.54
Fire Protection	\$ 319.90
Police	\$ 119.43
Roads and Related	\$ 3,463.45
Municipal Parking	\$ 73.58
Recreation	\$ 945.85
Library	\$ 763.49
Sub-total Other Services	\$ 6,080.24

Totals by Service Area

Area	Total
Stayner	\$22,306.66
Stayner pre-paid	\$19,747.45
Creemore	\$17,015.51
New Lowell	\$15,564.22
All Other Areas	\$ 6,080.24

Charges, by service area, including Clearview-wide uniform Charges from above (Other Services), per single detached dwelling unit:

Area	Other Services	Water	Sanitary Sewer
Stayner	\$6,080.24	\$10,852.09	\$5,374.33
Stayner pre-paid	\$6,080.24	\$10,852.09	\$2,815.12
Creemore	\$6,080.24	\$ 5,873.37	\$5,061.90
New Lowell	\$6,080.24	\$ 9,483.98	n/a
All Other Areas	\$6,080.24	n/a	n/a

“Stayner pre-paid” represents developments included in Stayner Sewer DC prepayment agreements.

Residential Development Charges

Charges, by service area, by type of residential dwelling, per unit:

<u>Stayner</u>	<u>Amount</u>
Apartments bachelor or 1 bedroom	\$ 9,850.80
Apartments two bedroom or more	\$13,507.27
Multiple or other res. dwelling	\$18,393.21
Single detached or semi-detached	\$22,306.66
 <u>Stayner pre-paid</u>	
Apartments bachelor or 1 bedroom	\$ 8,710.90
Apartments two bedroom or more	\$11,905.63
Multiple or other res. dwelling	\$16,217.89
Single detached or semi-detached	\$19,747.45
 <u>Creemore</u>	
Apartments bachelor or 1 bedroom	\$ 7,468.60
Apartments two bedroom or more	\$10,164.30
Multiple or other res. dwelling	\$13,982.85
Single detached or semi-detached	\$17,015.51

New Lowell

Apartments bachelor or 1 bedroom	\$ 6,830.94
Apartments two bedroom or more	\$ 9,297.38
Multiple or other res. dwelling	\$12,790.69
Single detached or semi-detached	\$15,564.22

All Other Areas

Apartments bachelor or 1 bedroom	\$ 2,667.97
Apartments two bedroom or more	\$ 3,631.94
Multiple or other res. dwelling	\$ 4,996.84
Single detached or semi-detached	\$ 6,080.24

“Stayner pre-paid” represents developments included in Stayner Sewer DC prepayment agreements.

Non-Residential Development Charges

Non-Residential Development Charges are levied per square foot (ft.²) of gross floor area (GFA) for non-residential development.

Clearview-wide uniform Charges, by component, per square foot (ft.²) of non-residential GFA:

Administration	\$0.18
Fire Protection	\$0.18
Police	\$0.04
Roads and Related	\$1.44
Municipal Parking	\$0.00
Recreation	\$0.00
Library	\$0.00
Sub-total Other Services	\$1.84

Charges, by service area, including Clearview-wide uniform Charges from above (Other Services), per ft.² of GFA:

Area	Other Services	Water	Sanitary Sewer	Total
Stayner	\$1.84	\$4.33	\$2.67	\$8.84
Stayner pre-paid	\$1.84	\$4.33	\$1.36	\$7.53
Creemore	\$1.84	\$2.34	\$2.02	\$6.20
New Lowell	\$1.84	\$3.93	n/a	\$5.77
All Other Areas	\$1.84	n/a	n/a	\$1.84

Indexing of Development Charges

As permitted under the Act and Regulations, the Development Charges shall be indexed annually based on the Statistics Canada Construction Price Indexes (Toronto CMA, number 62-007) on January 1st of each year, commencing January 1st, 2015.

Non-Statutory Exemptions

There are a number of non-statutory exemptions that may apply and reduce the total DCs payable. Full details are available in the Bylaw. Please consult with Clearview staff for additional information.

The Development Charges are subject to change. Consult the most up to date pamphlet or contact Clearview to confirm the correct DC rates.

Parkland Dedication

Developers must convey 5% of the land for residential development (2% for commercial or industrial development) or the cash-in-lieu as according to the value of the subdivision the day prior to draft approval. These lands are then used for municipal parkland or the cash is used for the acquisition of land building or equipment for park purposes. This is set out in Section 51.1 of the Planning Act, 1990.

Growth Assumptions

These are discussed in the Growth section of this document.

TOWNSHIP OF CLEARVIEW
DEVELOPMENT CHARGES & PARKLAND



CLEARVIEW

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zres	2015	2015	2016	2016	2017 PROPOSED	2017 - 2016 \$	2017 - 2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING							
REVENUE							
DEVELOPMENT CHARGES	-1,888,496.00	-306,825.54	-1,926,266.00	-417,895.09	-2,955,615.00	-1,029,349.00	53.44
Total REVENUE	-1,888,496.00	-306,825.54	-1,926,266.00	-417,895.09	-2,955,615.00	-1,029,349.00	53.44
EXPENSE							
TRANSFER TO RESERVES	1,888,496.00	306,825.54	1,926,266.00	417,895.08	2,955,615.00	1,029,349.00	53.44
Total EXPENSE	1,888,496.00	306,825.54	1,926,266.00	417,895.08	2,955,615.00	1,029,349.00	53.44
Total OPERATING	0.00	0.00	0.00	-0.01	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
DEVELOPMENT CHARGES & PARKLAND

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Item	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	2018 - 2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING						
REVENUE						
DEVELOPMENT CHARGES	-1,926,266.00	-417,895.09	-2,955,615.00	-2,955,615.00	0.00	0.00
Total REVENUE	-1,926,266.00	-417,895.09	-2,955,615.00	-2,955,615.00	0.00	0.00
EXPENSE						
TRANSFER TO RESERVES	1,926,266.00	417,895.08	2,955,615.00	2,955,615.00	0.00	0.00
Total EXPENSE	1,926,266.00	417,895.08	2,955,615.00	2,955,615.00	0.00	0.00
Total OPERATING	0.00	-0.01	0.00	0.00	0.00	0.00

Creemore Medical Centre

The Creemore Medical Centre provides office space for medical professionals in Creemore and is operated on a full cost-recovery basis. There is no cost to tax payers to operate the facility as the costs for operating and maintaining the medical centre is paid from the rent collected from the tenants.

The medical professionals offering services include three family physicians, a dentist and a chiropractor.

With the completion of the 2013-2015 renovations and expansion there is currently room for two more medical professionals plus a Nurse Practitioner or other medical-oriented service providers. The Medical Centre is managed by a Council appointed volunteer committee.



Renovated and expanded Creemore Medical Centre



Creemore Medical Centre pre-expansion

2017 Creemore Medical Centre Projects

None.

2018 Creemore Medical Centre Projects

None.

2017 Creemore Medical Centre Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference	% with \$136,234 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	67,857	59,454	52,639	41,919	54,624	1,985	0.01%
Increase in rent revenue - two vacancies			52,639		54,624	1,985	0.01%
Other Income	2,590	4,961	4,177	14,182	4,200	23	0.00%
Transfer from Reserves	0	0	8,394	1,440	13,113	4,719	0.03%
Increase in transfer to offset deficit			8,394		13,113	4,719	0.03%
TOTAL REVENUE	70,447	64,416	65,210	57,541	71,937	6,727	0.05%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	37,475	16,144	31,610	24,453	38,087	6,477	0.05%
Increase property taxes - increased assessment anticipated			9,800		13,400	3,600	0.03%
Add advertising for doctor recruitment			0		500	500	0.00%
Revise loan payment costs - shorter amortization add solar loan			21,810		24,187	2,377	0.02%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	14,400	14,440	15,000	16,381	15,900	900	0.01%
Increase in utilities			15,000		15,900	900	0.01%
Facility Maintenance	14,400	20,011	15,000	14,222	15,450	450	0.00%
Increase in facility maintenance			15,000		15,450	450	0.00%
Insurance	3,450	2,414	3,600	2,485	2,500	-1,100	-0.01%
To reduce value building insured for			3,600		2,500	-1,100	-0.01%
Amortization	0	32,458	0	32,458	0	0	0.00%
Transfer to Reserves	722	11,406	0	0	0	0	0.00%
TOTAL EXPENSE	70,447	96,874	65,210	89,999	71,937	6,727	0.05%
TOTAL OPERATING	0	-32,458	0	-32,458	0	0	0.00%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL MEDICAL CENTRE	0	-32,458	0	-32,458	0	0	0.00%

2018 Creemore Medical Centre Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference	% with \$141,683 = 1%
REVENUE						
Grants	0	0	0	0	0	0.00%
User Fees	52,639	41,919	54,624	56,263	1,639	0.01%
Other Income	4,177	14,182	4,200	4,200	0	0.00%
Transfer from Reserves	8,394	1,440	13,113	13,292	179	0.00%
TOTAL REVENUE	65,210	57,541	71,937	73,755	1,818	0.01%
EXPENSE						
Salaries, Wages & Benefits	0	0	0	0	0	0.00%
Administration	31,610	24,453	38,087	38,387	300	0.00%
Contracted Services	0	0	0	0	0	0.00%
Facility Utilities	15,000	16,381	15,900	16,854	954	0.01%
Facility Maintenance	15,000	14,222	15,450	15,914	464	0.00%
Insurance	3,600	2,485	2,500	2,600	100	0.00%
Amortization	0	32,458	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0.00%
TOTAL EXPENSE	65,210	89,999	71,937	73,755	1,818	0.01%
TOTAL OPERATING	0	-32,458	0	0	0	0.00%
Transfer to Capital	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0.00%
TOTAL MEDICAL CENTRE	0	-32,458	0	0	0	0.00%

TOWNSHIP OF CLEARVIEW

CREEMORE MEDICAL CENTRE FIN REPORT

For Period Ending 31-Dec-2016



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zcmc	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
USER FEES	-67,857.00	-59,454.32	-52,639.00	-41,919.23	-54,624.00	-1,985.00	3.77
OTHER INCOME	-2,590.00	-4,961.31	-4,177.00	-14,181.93	-4,200.00	-23.00	0.55
TRANSFER FROM RESERVES	0.00	0.00	-8,394.00	-1,440.12	-13,113.00	-4,719.00	56.22
Total REVENUE	-70,447.00	-64,415.63	-65,210.00	-57,541.28	-71,937.00	-6,727.00	10.32
EXPENSE							
ADMINISTRATION	37,475.00	16,143.63	31,610.00	24,452.69	38,087.00	6,477.00	20.49
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	14,400.00	14,440.12	15,000.00	16,381.31	15,900.00	900.00	6.00
FACILITY MAINTENANCE	14,400.00	20,011.40	15,000.00	14,222.28	15,450.00	450.00	3.00
INSURANCE	3,450.00	2,414.00	3,600.00	2,485.00	2,500.00	-1,100.00	-30.56
AMORTIZATION	0.00	32,458.00	0.00	32,458.00	0.00	0.00	0.00
TRANSFER TO RESERVES	722.00	11,406.48	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	70,447.00	96,873.63	65,210.00	89,999.28	71,937.00	6,727.00	10.32
Total OPERATING	0.00	32,458.00	0.00	32,458.00	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
CREEMORE MEDICAL CENTRE FIN REPORT

For Period Ending 31-Dec-2016



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bcmc	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
USER FEES	-52,639.00	-41,919.23	-54,624.00	-56,263.00	-1,639.00	3.00
OTHER INCOME	-4,177.00	-14,181.93	-4,200.00	-4,200.00	0.00	0.00
TRANSFER FROM RESERVES	-8,394.00	-1,440.12	-13,113.00	-13,292.00	-179.00	1.37
Total REVENUE	-65,210.00	-57,541.28	-71,937.00	-73,755.00	-1,818.00	2.53
EXPENSE						
ADMINISTRATION	31,610.00	24,452.69	38,087.00	38,387.00	300.00	0.79
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	15,000.00	16,381.31	15,900.00	16,854.00	954.00	6.00
FACILITY MAINTENANCE	15,000.00	14,222.28	15,450.00	15,914.00	464.00	3.00
INSURANCE	3,600.00	2,485.00	2,500.00	2,600.00	100.00	4.00
AMORTIZATION	0.00	32,458.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	65,210.00	89,999.28	71,937.00	73,755.00	1,818.00	2.53
Total OPERATING	0.00	32,458.00	0.00	0.00	0.00	0.00

Water Utilities

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. Some properties in Stayner and Creemore settlement areas are not yet connected to the water service and are not charged for usage but may have a base fee charged for fire hydrant service. Rural properties not connected to or not serviced by the water systems are not charged for usage.

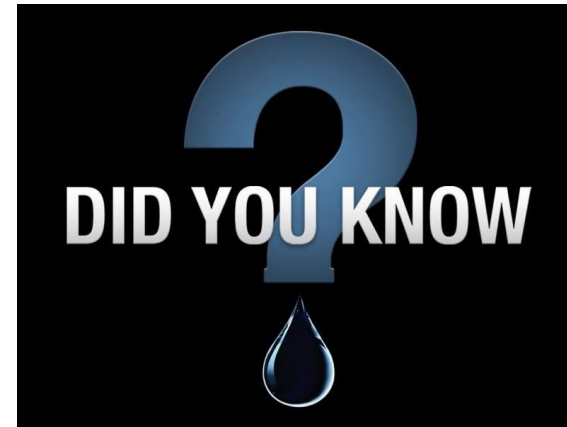
User fees are scheduled to increase annually from 2015 to 2020 to offset increasing provincial regulations and to provide funding for the water capital reserve. Some of the water mains are approaching 100 years of age and will need to be replaced soon. There is currently no money in the water capital 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 was updated in 2014. The plan provides



recommendations regarding user fees, capital replacement schedules and how to fund their replacement.

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.



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.

The Drinking Water Licence is up for renewal in 2015. Many of the requirements for renewal including a Water Rate Study and a 2015-2020 6-year Water Financial Plan were completed and approved by Council in 2014.

Water User Rates 2015 – 2020

Annual water costs for the average family using 300 cubic meters of water per year are expected to increase \$13 or 1.7% from \$745 to \$758 in 2015 and \$24 or 3.2% to \$745 in 2016.

For the period commencing on January 1, 2015 and beyond as outlined below for all Clearview Water and Sewer Systems;

Effective January 1	2015	2016*	2017*	2018*	2019*	2020*
Fixed Water Rate/Meter/Year	\$163	\$164	\$165	\$167	\$168	\$169
Volumetric Rate per cubic meter (M ³)	\$1.99	\$2.06	\$2.08	\$2.17	\$2.23	\$2.27
Hydrant Service Only Rate/Year	\$163	\$164	\$165	\$167	\$168	\$169
Sewer Surcharge as % of Water Bill	89.1%	87.5%	85.5%	81.3%	79.5%	78.6%

*Subject to annual review

Notes:

Hydrant Service Only Rate applies in municipal serviced area to properties with structure(s) but without a service connection.

Rates shall be effective January 1 of the year noted.

2017 Water Operating and Capital Projects

Operating Project Expenditures			Sources of Financing									
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
Water Services												
	Test Well 15/16 Nott. At Airport Rd.	\$ 130,000	\$ 130,000									
	Water Operating Projects Total	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Municipal Waterworks Services												
Admin, Bldg, and Equip												
	Comms Upgrade into PW building	\$ 13,000	\$ 13,000									
	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500									
	Lap-top replacement x3	\$ 4,500	\$ 4,500									
Stayner Waterworks												
	300mm Margaret St - CR42 to Lawrence (870m)	\$ 870,000	\$ 87,000			\$ 522,000			\$ 261,000			
	150mm Scott St: Hwy #26 to Saunders	\$ 578,240	\$ 528,240								\$ 50,000	
	150mm Scott St: Campground to Locke	\$ 160,000	\$ 110,000								\$ 50,000	
	600mm Transmission main Reservoir to Margal	\$ 5,675,485	\$ 357,449	\$ 2,101,000					\$ 3,217,036			
	Cedar St - William to John	\$ 235,000	\$ 205,000								\$ 30,000	
	Locke St main - Scott to Jonathon (design)	\$ 59,920	\$ 39,920								\$ 20,000	
Buckingham Woods												
	Pumphouse Water meters	\$ 1,050	\$ 1,050									
	Municipal Waterworks Subtotal	\$ 7,611,695	\$ 1,360,659	\$ 2,101,000	\$ -	\$ 522,000	\$ -	\$ -	\$ 3,478,036	\$ -	\$ 150,000	\$ -

2018 Water Operating and Capital Projects

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
Municipal Waterworks Services												
Admin, Bldg, and Equip												
	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500									
	PW scada server upgrade	\$ 7,000	\$ 7,000									
Stayner Waterworks												
	Stayner Reservoir Chlorine Analyzer	\$ 5,140	\$ 5,140									
	300mm Lawrence/Superior-Margaret to Hwy26 (124)	\$ 1,240,000	\$ 310,000			\$ 744,000			\$ 186,000			
	Locke ST. main - Scott to Jonathon	\$ 360,000	\$ -				\$ 160,000				\$ 200,000	
Creemore Waterworks												
	150 mm Mary St. - County 9 to Wellington (design)	\$ 45,000	\$ 4,500						\$ 40,500			
	150mm Mary St. - Caroline to WWTP entrance (design)	\$ 90,000	\$ 9,000						\$ 81,000			
New Lowell Waterworks												
	Cl2 pump 1 & 2	\$ 7,636	\$ 7,636									
Nottawa Waterworks												
	Sequestering Pump	\$ 3,818	\$ 3,818									
Buckingham Woods Waterworks												
Collingwoodlands Waterworks												
	Water Meters	\$ 2,500	\$ 2,500									
	Municipal Waterworks Subtotal	\$ 1,775,594	\$ 364,094	\$ -	\$ -	\$ 744,000	\$ 160,000	\$ -	\$ 307,500	\$ -	\$ 200,000	\$ -

2017 Water Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference
REVENUE						
Grants	0	15,000	0	17,822	0	0
User Fees	2,074,597	2,061,110	2,215,644	2,104,371	2,337,613	121,969
Increase in user fee revenue			2,190,000		2,310,849	120,849
Other Income	100	14,708	700	6,536	700	0
Transfer from Reserves	128,598	128,598	128,598	128,598	167,917	39,319
Add DC transfers for new Well #2&4 loan			0		39,319	39,319
TOTAL REVENUE	2,203,295	2,219,416	2,344,942	2,257,327	2,506,230	161,288
EXPENSE						
Salaries, Wages & Benefits	631,117	616,291	748,045	612,851	758,600	10,555
Administration	625,627	579,481	715,867	528,256	669,026	-46,841
Increase in water line maintenance			63,698		65,009	1,311
Increased cost for Chemicals			25,000		26,000	1,000
Add Well #2/4 loan			0		47,307	47,307
Decrease transfer Admin fee			178,223		79,160	-99,063
Contracted Services	293,308	124,477	187,111	170,988	325,159	138,048
Increase consulting			24,000		35,000	11,000
15/16 Nott & Airport Rd test well			0		130,000	130,000
Decrease audit fees			8,003		4,299	-3,704
Decrease in lab testing costs			35,723		30,885	-4,838
Increase water pipeline usage cost			76,929		80,500	3,571
Facility Utilities	112,215	103,374	122,436	114,496	135,712	13,276
Facility Maintenance	24,842	31,442	34,500	35,155	18,500	-16,000
Reduce maintenance			29,500		13,000	-16,500
Insurance	33,500	33,811	34,505	35,235	35,540	1,035
Vehicles & Equipment	118,157	96,689	137,732	102,056	152,160	14,428
Increase in equipment maintenance			46,800		58,500	11,700
Increase in vehicle expense			79,911		82,308	2,397
Amortization	1	354,964	1	368,952	0	-1
Transfer to Reserves	364,528	633,851	364,745	538,021	411,533	46,788
Increase in operating surplus to fund capital			364,745		411,533	46,788
TOTAL EXPENSE	2,203,295	2,574,380	2,344,942	2,506,011	2,506,230	161,288

TOTAL OPERATING	0	-354,964	0	-248,683	0	0
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL WATER	0	-354,964	0	-248,683	0	0

2018 Water Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference
REVENUE					
Grants	0	17,822	0	0	0
User Fees	2,215,644	2,104,371	2,337,613	2,384,365	46,752
Increase in billing revenue			2,310,849	2,357,066	46,217
Other Income	700	6,536	700	714	14
Transfer from Reserves	128,598	128,598	167,917	167,918	1
TOTAL REVENUE	2,344,942	2,257,327	2,506,230	2,552,997	46,767
EXPENSE					
Salaries, Wages & Benefits	748,045	612,851	758,600	773,480	14,880
Administration	715,867	528,256	669,026	702,769	33,743
Increase loan payment			346,154	376,154	30,000
Contracted Services	187,111	170,988	325,159	199,063	-126,096
Increase consulting			35,000	35,700	700
Increase in lab testing costs			30,885	31,503	618
Increase TNT water pipeline usage cost			80,500	82,110	1,610
Facility Utilities	122,436	114,496	135,712	164,946	29,234
Increase in utilities - additional well			135,712	164,946	29,234
Facility Maintenance	34,500	35,155	18,500	18,870	370
Increase in water line maintenance			65,009	66,309	1,300
Increase in chemicals			26,000	27,000	1,000
Insurance	34,505	35,235	35,540	36,250	710
Vehicles & Equipment	137,732	102,056	152,160	155,203	3,043
Increase in equipment maintenance			59,414	60,602	1,188
Increase in vehicle expense			92,746	94,601	1,855
Amortization	1	368,952	0	0	0
Transfer to Reserves	364,745	538,021	411,533	502,416	90,883
Decrease transfer to operating reserve			541,533	502,415	-39,118
TOTAL EXPENSE	2,344,942	2,506,011	2,506,230	2,552,997	46,767

TOTAL OPERATING	0	-248,683	0	0	0
Transfer to Capital	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL WATER	0	-248,683	0	0	0

TOWNSHIP OF CLEARVIEW
WATER SYSTEMS FINANCIAL REPORT



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zwt	2015	2015	2016	2016	PROPOSED 2017	2017 - 2016 \$	(2017-2016)/2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	-15,000.00	0.00	-17,822.28	0.00	0.00	0.00
USER FEES	-2,074,597.00	-2,061,109.61	-2,215,644.00	-2,104,371.38	-2,337,613.00	-121,969.00	5.50
OTHER INCOME	-100.00	-14,708.28	-700.00	-6,535.64	-700.00	0.00	0.00
TRANSFER FROM RESERVES	-128,598.00	-128,598.00	-128,598.00	-128,598.00	-167,917.00	-39,319.00	30.58
Total REVENUE	-2,203,295.00	-2,219,415.89	-2,344,942.00	-2,257,327.30	-2,506,230.00	-161,288.00	6.88
EXPENSE							
SALARIES, WAGES & BENEFITS	631,117.00	616,291.30	748,045.00	612,850.99	758,600.00	10,555.00	1.41
ADMINISTRATION	625,627.00	579,480.59	715,867.00	528,256.18	669,026.00	-46,841.00	-6.54
CONTRACTED SERVICES	293,308.00	124,477.18	187,111.00	170,987.83	325,159.00	138,048.00	73.78
FACILITY UTILITIES	112,215.00	103,374.21	122,436.00	114,496.23	135,712.00	13,276.00	10.84
FACILITY MAINTENANCE	24,842.00	31,441.96	34,500.00	35,155.19	18,500.00	-16,000.00	-46.38
INSURANCE	33,500.00	33,811.16	34,505.00	35,234.58	35,540.00	1,035.00	3.00
VEHICLES & EQUIPMENT	118,157.00	96,688.87	137,732.00	102,056.48	152,160.00	14,428.00	10.48
AMORTIZATION	1.00	354,964.00	1.00	368,952.00	0.00	-1.00	-100.00
TRANSFER TO RESERVES	364,528.00	633,850.62	364,745.00	538,021.14	411,533.00	46,788.00	12.83
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,203,295.00	2,574,379.89	2,344,942.00	2,506,010.62	2,506,230.00	161,288.00	6.88
Total OPERATING	0.00	354,964.00	0.00	248,683.32	0.00	0.00	0.00

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WATER SYSTEMS FINANCIAL REPORT

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bwt	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	(2018-2017)/2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	VARIANCE	VARIANCE
OPERATING						
REVENUE						
GRANTS	0.00	-17,822.28	0.00	0.00	0.00	0.00
USER FEES	-2,215,644.00	-2,104,371.38	-2,337,613.00	-2,384,365.00	-46,752.00	2.00
OTHER INCOME	-700.00	-6,535.64	-700.00	-714.00	-14.00	2.00
TRANSFER FROM RESERVES	-128,598.00	-128,598.00	-167,917.00	-167,918.00	-1.00	0.00
Total REVENUE	-2,344,942.00	-2,257,327.30	-2,506,230.00	-2,552,997.00	-46,767.00	1.87
EXPENSE						
SALARIES, WAGES & BENEFITS	748,045.00	612,850.99	758,600.00	773,480.00	14,880.00	1.96
ADMINISTRATION	715,867.00	528,256.18	669,026.00	702,769.00	33,743.00	5.04
CONTRACTED SERVICES	187,111.00	170,987.83	325,159.00	199,063.00	-126,096.00	-38.78
FACILITY UTILITIES	122,436.00	114,496.23	135,712.00	164,946.00	29,234.00	21.54
FACILITY MAINTENANCE	34,500.00	35,155.19	18,500.00	18,870.00	370.00	2.00
INSURANCE	34,505.00	35,234.58	35,540.00	36,250.00	710.00	2.00
VEHICLES & EQUIPMENT	137,732.00	102,056.48	152,160.00	155,203.00	3,043.00	2.00
AMORTIZATION	1.00	368,952.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	364,745.00	538,021.14	411,533.00	502,416.00	90,883.00	22.08
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,344,942.00	2,506,010.62	2,506,230.00	2,552,997.00	46,767.00	1.87
Total OPERATING	0.00	248,683.32	0.00	0.00	0.00	0.00

Sewer Utilities

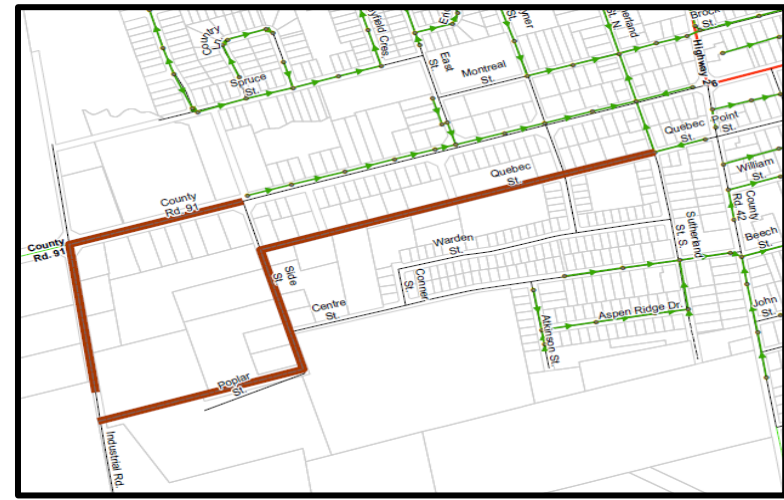
Clearview operates 2 separate sewer systems in Stayner and Creemore. The sewer systems are self-funding and do not receive funding from standard property taxation. Rural properties not connected to or not serviced by the sewer systems are not charged for usage.

The sewer surcharge (sewer user rates) is based on a percentage (%) of the water user rates. The Stayner and Creemore sewer surcharges will decrease from 87.5% (2016) to 85.5% (2017). The Stayner sewer surcharge will now be the same as the surcharge charged in Creemore.

Sewer User Rates – Schedule A of By-Law #14-70

Effective Date	Jan. 1, 2014	Jan. 1, 2015	Jan. 1, 2016	Jan. 1, 2017
Stayner Sewer Surcharge as % of Water Bill	87.1%	89.1%	87.5%	85.5%
Creemore Sewer Surcharge as % of Water Bill	87.1%	89.1%	87.5%	85.5%

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 was 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.



Map of the Industrial Servicing project

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.

Sewer User Rates 2015 – 2020

Sewer charges are a surcharge based on water usage as measured by the water meter. Annual sewer costs for the average family using 300 cubic meters of water per year are expected to increase \$28 or 4.3% from \$638 to \$656 in 2015 and \$24 or 3.2% to \$652 in 2016.

For the period commencing on January 1, 2015 and beyond as outlined below for all Clearview Water and Sewer Systems;

Effective January 1	2015	2016*	2017*	2018*	2019*	2020*
Fixed Water Rate/Meter/Year	\$163	\$164	\$165	\$167	\$168	\$169
Volumetric Rate per cubic meter (M ³)	\$1.99	\$2.06	\$2.08	\$2.17	\$2.23	\$2.27
Hydrant Service Only Rate/Year	\$163	\$164	\$165	\$167	\$168	\$169
Sewer Surcharge as % of Water Bill	89.1%	87.5%	85.5%	81.3%	79.5%	78.6%

*Subject to annual review

Notes:

Large consumption, industrial users will have their Sewer Surcharge adjusted to consider actual flows and will also be subject to Extra Strength Agreement Charges.

Rates shall be effective January 1 of the year noted.

2017 Sewer Operating and Capital Projects

Operating Project Expenditures			Sources of Financing									
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
Sewer Services												
	Sludge Haulage	\$ 73,000	\$ 73,000									
	Sewer Operating Projects Total	\$ 73,000	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures Investment in Infrastructure												
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
Municipal Wastewater Services												
Admin, Building & Equipment												
	Communications upgrade in PW Building	\$ 13,000	\$ 13,000									
	Router	\$ 1,000	\$ 1,000									
Stayner Wastewater												
	Lagoon Discharge Valve	\$ 2,400	\$ 2,400									
	Aeration Tank DO Probes	\$ 1,500	\$ 1,500									
	Pump Station 1 Overflow BFP	\$ 1,500	\$ 1,500									
	Air Conditioner Unit	\$ 900	\$ 900									
Creemore Wastewater												
	Chemical Pumps 5 & 6	\$ 7,000	\$ 7,000								\$ 50,000	
	3 Cassettes	\$ 150,000	\$ 150,000									
	Digester Diffusers	\$ 57,000	\$ 7,000									
	Wasting Pump #3	\$ 5,000	\$ 5,000									
	Centralized UPS Backup Power System	\$ 9,800	\$ 9,800									
	Municipal Wastewaterworks Subtotal	\$ 249,100	\$ 199,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -

2018 Sewer Operating and Capital Projects

Operating Project Expenditures			Sources of Financing									
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
Sewer Services												
	Sludge Haulage	\$ 74,460	\$ 74,460									
	Sewer Operating Projects Total	\$ 74,460	\$ 74,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures Investment in Infrastructure			Sources of Financing									
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
Municipal Wastewater Services												
Admin, Building & Equipment												
	SCADA Equipment Upgrade	\$ 6,000	\$ 6,000									
Stayner Wastewater												
	Fence at WWTP	\$ 10,000	\$ 10,000									
	SPS#2 Paving	\$ 35,000	\$ 35,000									
Creemore Wastewater												
	Flow Meters for Return Pumps	\$ 7,000	\$ 7,000									
	Monarch Pump #2	\$ 300	\$ 300									
	Return Pump #2	\$ 7,000	\$ 7,000									
	Municipal Wastewaterworks Subtotal	\$ 65,300	\$ 65,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Sewer Department Operating Budget Analysis

Category or SubCategory	2015 Budgeted	2015 Actual	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	Annual Difference
REVENUE						
Grants	0	57,494	0	0	0	0
User Fees	1,311,969	1,295,825	1,342,226	1,362,283	1,373,936	31,710
Increase in user fees			1,342,226		1,373,936	31,710
Other Income	181,880	413,561	187,880	195,990	201,389	13,509
Creemore Sewer Debenture charge increase			187,880		197,864	9,984
Stayner Sewer Debenture charge increase			0		3,525	3,525
Transfer from Reserves	69,431	81,064	0	44,280	76,428	76,428
TOTAL REVENUE	1,563,280	1,847,943	1,530,106	1,602,554	1,651,753	121,647
EXPENSE						
Salaries, Wages & Benefits	119,964	78,522	158,908	102,943	89,518	-69,390
Moved CET from split water/sewer to water only						
Administration	578,494	449,901	529,216	411,115	495,923	-33,293
Change in estimated loan payments			383,317		340,924	-42,393
Increase in Sewer line maintenance			52,968		54,557	1,589
Increase in transfer admin fee			57,395		64,160	6,765
Contracted Services	387,969	480,197	399,206	543,282	410,148	10,942
Increase Town of Collingwood operations contract costs			322,404		332,076	9,672
Increase sludge haulage expense			72,000		73,000	1,000
Facility Utilities	225,695	287,696	232,467	312,748	190,067	-42,400
Reduction in utilities - offset by loan			232,467		190,067	-42,400
Facility Maintenance	68,168	19,537	67,620	38,417	70,019	2,399
Increase in maintenance			67,620		70,019	2,399
Insurance	37,832	39,529	38,780	45,496	39,950	1,170
Vehicles & Equipment	38,552	27,038	39,708	40,041	40,899	1,191
Amortization	1	415,130	1	567,245	0	-1
Transfer to Reserves	106,605	465,524	64,200	108,512	315,229	251,029
Reduce operating surplus transfer to reserve			64,200		315,229	251,029
TOTAL EXPENSE	1,563,280	2,263,073	1,530,106	2,169,799	1,651,753	121,647
TOTAL OPERATING	0	-415,130	0	-567,245	0	0
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL SEWER	0	-415,130	0	-567,245	0	0

2018 Sewer Department Operating Budget Analysis

Category or SubCategory	2016 Budgeted	2016 Actual as at Dec. 31	2017 Budgeted	2018 Budgeted	Annual Difference
REVENUE					
Grants	0	0	0	0	0
User Fees	1,342,226	1,362,283	1,373,936	1,401,415	27,479
Increase in billing revenue			1,365,936	1,393,255	27,319
Other Income	187,880	195,990	201,389	201,821	432
Increase in sewer debenture charge - Creemore local improvement			197,864	201,821	3,957
Transfer from Reserves	0	44,280	76,428	79,953	3,525
TOTAL REVENUE	1,530,106	1,602,554	1,651,753	1,683,189	31,436
EXPENSE					
Salaries, Wages & Benefits	158,908	102,943	89,518	91,308	1,790
Administration	529,216	411,115	495,923	497,740	1,817
Increase in Sewer line maintenance			54,557	55,648	1,091
Contracted Services	399,206	543,282	410,148	418,351	8,203
Increase Town of Collingwood operations contract costs			332,076	338,718	6,642
Increase sludge haulage expense			73,000	74,460	1,460
Facility Utilities	232,467	312,748	190,067	194,856	4,789
Facility Maintenance	67,620	38,417	70,019	71,419	1,400
Increase maintenance			70,019	71,419	1,400
Insurance	38,780	45,496	39,950	40,749	799
Vehicles & Equipment	39,708	40,041	40,899	41,717	818
Amortization	1	567,245	0	0	0
Transfer to Reserves	64,200	108,512	315,229	327,049	11,820
Increase transfer to operating reserve			315,229	327,049	11,820
TOTAL EXPENSE	1,530,106	2,169,799	1,651,753	1,683,189	31,436
TOTAL OPERATING	0	-567,245	0	0	0
Transfer to Capital	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0
TOTAL SEWER	0	-567,245	0	0	0

TOWNSHIP OF CLEARVIEW
SEWER SYSTEMS FINANCIAL REPORT

For Period Ending 31-Dec-2016



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ZSW	2015	2015	2016	2016	2017 PROPOSED	2017 - 2016 \$	2017 - 2016 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	-57,494.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-1,311,969.00	-1,295,824.83	-1,342,226.00	-1,362,283.31	-1,373,936.00	-31,710.00	2.36
OTHER INCOME	-181,880.00	-413,560.63	-187,880.00	-195,990.21	-201,389.00	-13,509.00	7.19
TRANSFER FROM RESERVES	-69,431.00	-81,064.00	0.00	-44,280.00	-76,428.00	-76,428.00	0.00
Total REVENUE	-1,563,280.00	-1,847,943.46	-1,530,106.00	-1,602,553.52	-1,651,753.00	-121,647.00	7.95
EXPENSE							
SALARIES, WAGES & BENEFITS	119,964.00	78,521.51	158,908.00	102,943.04	89,518.00	-69,390.00	-43.67
ADMINISTRATION	578,494.00	449,900.79	529,216.00	411,115.28	471,781.00	-57,435.00	-10.85
CONTRACTED SERVICES	387,969.00	480,196.84	399,206.00	543,282.40	410,148.00	10,942.00	2.74
FACILITY UTILITIES	225,695.00	287,695.89	232,467.00	312,747.73	239,440.00	6,973.00	3.00
FACILITY MAINTENANCE	68,168.00	19,537.16	67,620.00	38,416.86	70,019.00	2,399.00	3.55
INSURANCE	37,832.00	39,529.32	38,780.00	45,495.58	39,950.00	1,170.00	3.02
VEHICLES & EQUIPMENT	38,552.00	27,038.24	39,708.00	40,040.52	40,899.00	1,191.00	3.00
AMORTIZATION	1.00	415,130.00	1.00	567,245.00	0.00	-1.00	-100.00
TRANSFER TO RESERVES	106,605.00	465,523.71	64,200.00	108,512.11	289,998.00	225,798.00	351.71
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	1,563,280.00	2,263,073.46	1,530,106.00	2,169,798.52	1,651,753.00	121,647.00	7.95
Total OPERATING	0.00	415,130.00	0.00	567,245.00	0.00	0.00	0.00

TOWNSHIP OF CLEARVIEW
SEWER SYSTEMS FINANCIAL REPORT

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bsew	2016	2016	PROPOSED 2017	PROPOSED 2018	2018 - 2017 \$	2018 - 2017 %
	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET VARIANCE	BUDGET VARIANCE
OPERATING						
REVENUE						
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-1,342,226.00	-1,362,283.31	-1,373,936.00	-1,401,415.00	-27,479.00	2.00
OTHER INCOME	-187,880.00	-195,990.21	-201,389.00	-205,346.00	-3,957.00	1.96
TRANSFER FROM RESERVES	0.00	-44,280.00	-76,428.00	-76,428.00	0.00	0.00
Total REVENUE	-1,530,106.00	-1,602,553.52	-1,651,753.00	-1,683,189.00	-31,436.00	1.90
EXPENSE						
SALARIES, WAGES & BENEFITS	158,908.00	102,943.04	89,518.00	91,308.00	1,790.00	2.00
ADMINISTRATION	529,216.00	411,115.28	471,781.00	497,740.00	25,959.00	5.50
CONTRACTED SERVICES	399,206.00	543,282.40	410,148.00	418,351.00	8,203.00	2.00
FACILITY UTILITIES	232,467.00	312,747.73	239,440.00	194,856.00	-44,584.00	-18.62
FACILITY MAINTENANCE	67,620.00	38,416.86	70,019.00	71,419.00	1,400.00	2.00
INSURANCE	38,780.00	45,495.58	39,950.00	40,749.00	799.00	2.00
VEHICLES & EQUIPMENT	39,708.00	40,040.52	40,899.00	41,717.00	818.00	2.00
AMORTIZATION	1.00	567,245.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	64,200.00	108,512.11	289,998.00	327,049.00	37,051.00	12.78
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	1,530,106.00	2,169,798.52	1,651,753.00	1,683,189.00	31,436.00	1.90
Total OPERATING	0.00	567,245.00	0.00	0.00	0.00	0.00

2017 Budget Process and Clearview Strategic Goals

The basis of accounting is the accrual method and the same basis is used for budgeting. Clearview's fiscal year is January 1 to December 31 of each calendar year. Fiscal 2016 is the eighth year since implementing Clearview's current method 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. 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.

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 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.

OLD METHOD (pre 2009)		NEW METHOD (2009 – present)
<i>Starting Point:</i> Last year's spending	→	<i>Starting Point:</i> Next year's objectives
<i>Funding Targets:</i> By Department	→	<i>Funding Targets:</i> By municipal goal and priority
<i>Department Submission:</i> How allocation will be spent	→	<i>Department Submission:</i> Proposal to achieve goal or priority
<i>Debate:</i> What to cut	→	<i>Debate:</i> What to keep

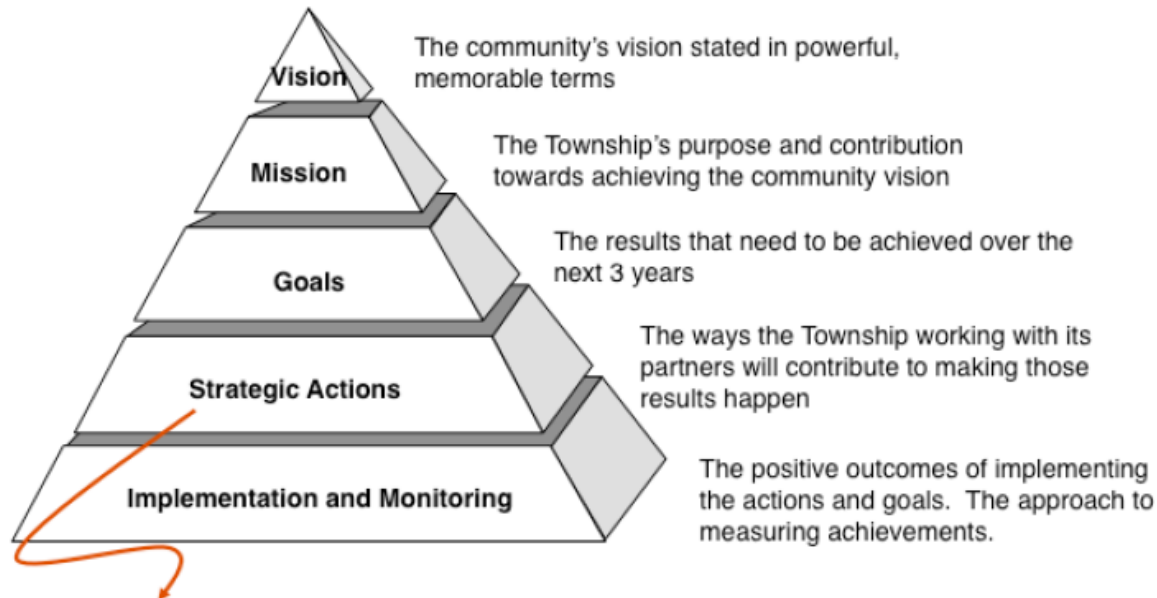
How does Strategic Goal Budgeting work?

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:





The business plans developed by Township Departments will contain activities to further describe how the strategic actions will be implemented.

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

- o Encouraging employment opportunities and investment in Clearview Township.

Growth and Development

- o Managing growth that recognizes and supports the character of the community.

Municipal Services

- o Developing and managing Clearview Township's service plans to meet current and future needs.

Community Heritage

- o Preserving and sustaining Clearview Township's natural, cultural and built heritage.

Service Excellence

- o Providing cost-effective services that benefit from community participation and partnerships.

Priority Strategic Actions:

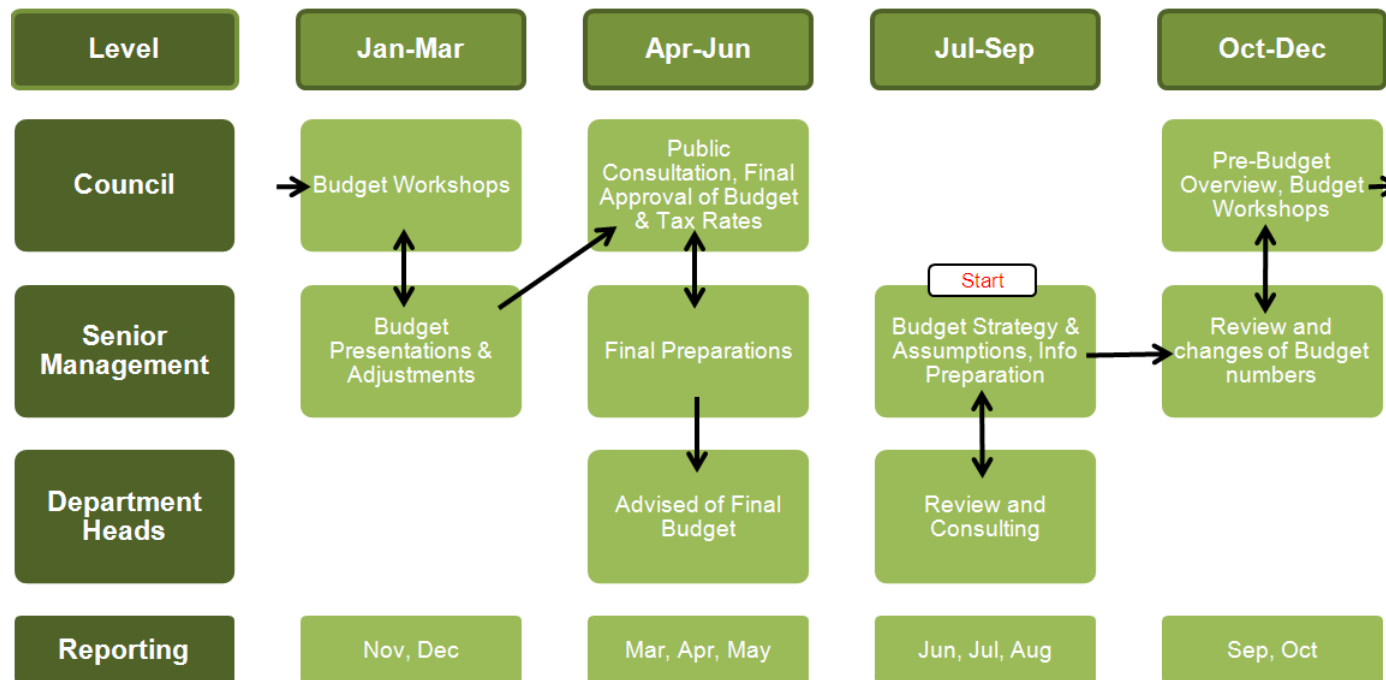
1. Work with neighbouring municipalities to identify service gaps, joint priorities and projects.
2. Develop a growth plan for Clearview Township.
3. Work with partners to protect and enhance environmental & agricultural resources (e.g. NEC, NVCA, OFA).
4. Identify mechanisms to service employment lands.
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 2016. Actual expenditures are compared to the budgeted expenditures and modifications are made based on best estimates for the following budget year.

2) **Staff presents the Staff Proposed Budget to Council**

The Senior Management Team presented the Staff Proposed Operating and Capital budget to Council on October 24, 2016.

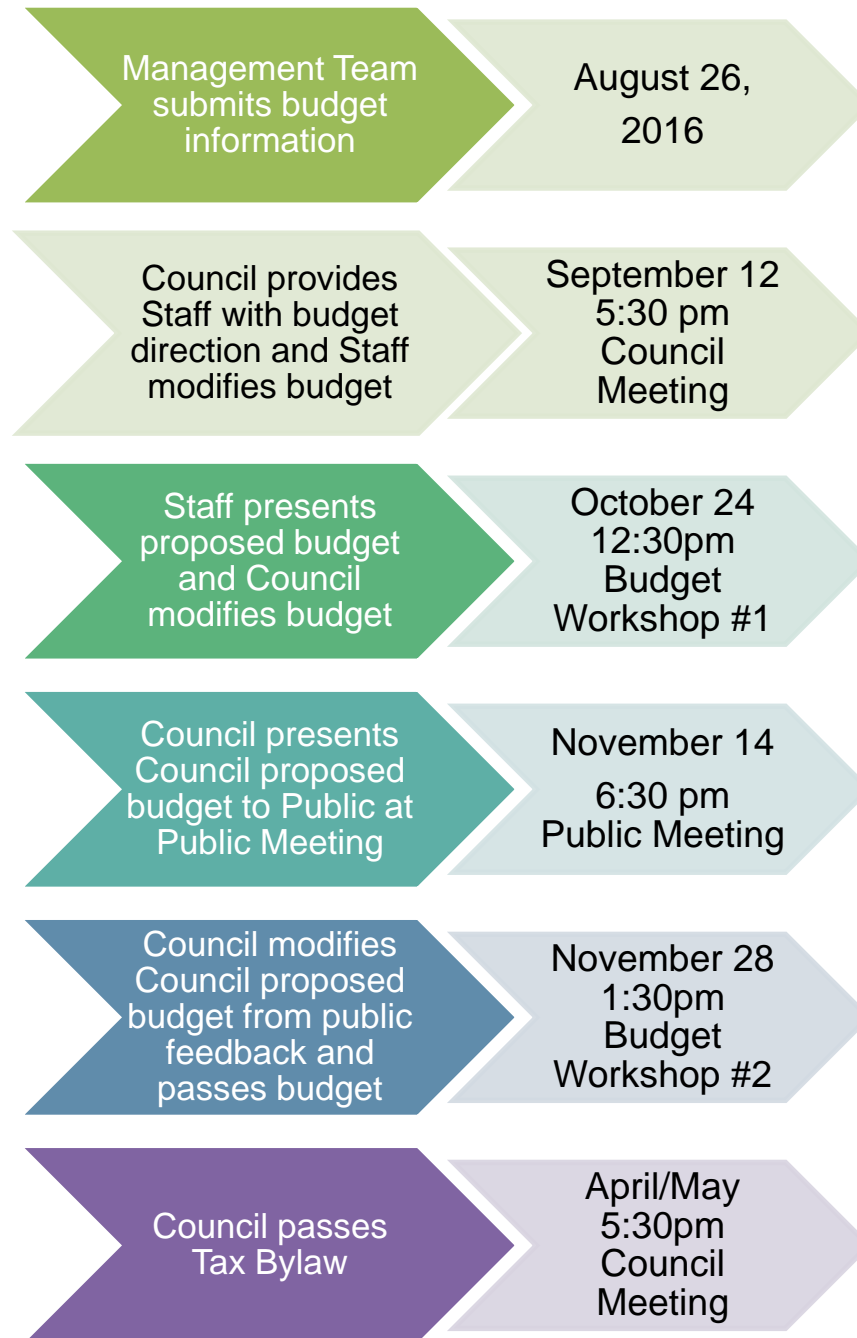
Council made changes to the Staff Proposed budget to finalize the Draft Proposed Budget to be presented at a Public Meeting on November 14, 2016.

3) **Council presents Draft Proposed Budget at Public Meeting**

Council presented their Draft Proposed 2017-2018 Operating and Capital budget to the Public for their input, comments and suggestions at a Public Meeting on November 14, 2016 at 6:30 p.m.

4) **Council modifies the Draft Proposed Budget and approves the tax rates**

Council met again on November 28, 2016 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 approved the budget in principal. Council again met on June 5, 2017 to approve the final budget package and the property tax rates. An amendment to increase allocations to reserves was made to the final budget package and to the property tax rates.

2017 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 continuing of the implementation of the new Clearview Transit service and the construction of a replacement for the Clearview Library branch in Stayner.

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 and in previous budgets. Other factors that are not in the control of Clearview, such as the roads work related to 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.

Policing costs have begun their annual increases again and the reconciliations have been pushed out to two fiscal years after each year-end.

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

- Clearview received a grant of \$150,000 for the renovation of the Avening Community Centre and the recent construction tender turned out to be multitudes higher than anticipated and the project has been delayed.
 - It is anticipated that the grant funds will be applied to renovations at one of the other 5 community halls.
- Annually declining OMPF funding for general operations has declined by \$665,100 (44%) since 2012 and then recently stabilized.
 - It is not yet known what the 2017 or 2018 grant amounts will be or if the downward trend will return.
 - This grant represents 4% of total operating revenues.
- Review of Clearview Transit as to actual revenues and expenses and usage and whether it should continue.
- Provincial and County initiative to reduce Greenhouse Gas emissions and to reduce the energy footprint of Clearview.
 - This has been addressed with the Energy Efficiency project currently underway and slated for completion by December

2016. The project will be funded by debentures for which the payments will be funded from a portion of the energy savings.

- A review of the results of the energy efficiency and whether it pays for itself will commence in 2017.

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 and continuing to future years.
 - Clearview has little direct influence on the costs.
- Replacement of existing infrastructure.
 - A core asset management plan was completed in early 2015 and a full asset management plan for December 2015.
 - Clearview has increased taxes by an average of 1.6% each year to fund the infrastructure deficit.
 - A formal long-term strategy for funding the future replacement of assets is required.
- Expanding and enhancing facilities.
 - Sometimes new services are typically subsidized by taxpayers who do not necessarily use the services. Restricting new services to full-cost recovery from users would reduce or eliminate the need for tax increases.
- Renovations and upgrades to all municipal facilities to meet provincially mandated Accessibility requirements.
 - This increases the costs of asset replacement as replacement infrastructure must be built to a higher standard. This requires setting aside even more funds.
- Growth expectations, focusing primarily on Stayner, could double the population in 15-20 years.
 - Some new infrastructure required to service the new growth is only funded to 90% by Development Charges with the remaining to come from taxation.
 - Some infrastructure to service the new growth must be built before the growth occurs with the challenge in funding pre-growth expenses.
- Source Water Protection legislation including septic re-inspection with enforcement techniques and recovery of costs still to be determined.
 - Higher levels of regulation increase costs and demand for staff time.
- Will the annual Ontario Community Infrastructure Grants continue for the long-term or will taxes have to increase to replace them?

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 (AMP). In 2012 the Province 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 an AMP that meets their criteria. Future grant funding could be tied to the requirement to have an AMP. The Ontario Community Infrastructure Fund which is a grant spread out over 3 years requires an AMP to be completed to qualify.

An AMP 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 but not approved during the 2011 budget deliberations. A 5 year Operating and Capital Financial Plan was presented and discussed but not approved 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 AMP began in 2013 and continued in 2014 using information from other 2014 studies including the DC Study update and the update to the 6 year Water Financial Plan. A consulting firm was engaged to prepare the base AMP by December 31, 2014 in conjunction with Clearview's asset forecasting software. The base AMP included the minimum 'core' assets required to be included; roads, bridges, water and wastewater systems. The 'core' AMP was presented to and approved by Council at the January 16, 2015 Council Meeting.

Funds to complete a full AMP were included in the 2015 budget. Additional assets to add to the AMP include but are not limited to; recreational facilities, buildings, vehicles, equipment, and library collection materials. The full AMP was completed in November 2016.

Amending the Budget

A budget is a living document which means that it is continually edited and updated as required. 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.

One of the main functions of the budget is to use it to calculate the amount of funds required to be raised through property taxation. Property taxation is the main source of recurring revenue that Clearview receives. There may be some years that non-property tax revenue is higher however these are typically intermittent and the spending of the funds are tied to specific projects. The property tax rates cannot be changed after May as they will have already been entered into the Ontario Property Tax Analysis (OPTA) website and used to calculate the property taxes that each property owner must pay. Clearview is permitted to send out two property tax bills each year; the Interim Tax Bill and the Final Tax Bill. Property taxes cannot be changed retroactively once they have been finalized with OPTA.

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. Once the Clearview tax rate is entered into OPTA's website they are used to calculate the final tax bills for properties and OPTA sends a CD to Clearview for use in printing up the property tax bills.

After this period all amendments to the budget must be made in such a way as that they do not impact on the funds to be raised by property taxes. In summary, all subsequent amendments must involve funding from grants, spending decreases, increased spending accompanied by equal spending decreases or funding from reserves or other non-tax funding.

Clearview Property Taxation Review and Proposed Increase

Increase in Clearview Property Taxation Revenue from new Growth

That increase is augmented by an increase of \$18,529 in the Industrial tax base, an increase of \$15,159 in the Commercial tax base and a reduction of \$3,487 increase in the Farm tax base. There were minimal changes in the other tax base categories.

2016 Taxation As Returned shows the prior year's estimated property taxes as calculated at the beginning of the year. 2016 Taxation As Revised

Realty Tax Class	2016 Taxation As Returned	2016 Taxation As Revised	Change \$	%
Taxable				
Residential	\$11,794,221	\$11,869,245	\$75,024	0.64%
Farm	\$503,895	\$500,409	-\$3,487	-0.69%
Managed Forest	\$18,020	\$19,392	\$1,371	7.61%
Pipeline	\$40,543	\$40,301	-\$242	-0.60%
Subtotal	\$12,356,680	\$12,429,346	\$72,666	0.59%
Multi-Residential	\$69,663	\$69,663	\$0	0.00%
Commercial	\$821,514	\$836,673	\$15,159	1.85%
Industrial	\$157,873	\$176,402	\$18,529	11.74%
Subtotal Protected	\$1,049,050	\$1,082,738	\$33,688	3.21%
Subtotal Taxable	\$13,405,730	\$13,512,084	\$106,354	0.79%
Payments in Lieu				
Residential	\$30,288	\$30,288	\$0	0.00%
Commercial	\$77,098	\$72,380	-\$4,718	-6.12%
Industrial	\$4,237	\$4,237	\$0	0.00%
Landfill	\$0	\$4,452	\$4,452	100.00%
Subtotal PIL	\$111,622	\$111,357	-\$265	-0.24%
Total	\$13,517,352	\$13,623,441	\$106,089	0.78%

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 2016 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

Clearview will receive approximately \$106,089 in 2017 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 0.78% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$39,053.

years. This forecast is based upon growth estimates presented to Council on May 12, 2014 which was used in the 2014 Development Charge Update.

2016 Assessment Growth/Loss – Changes in Full CVA

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 0.52%. 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.

2016 Assessment Growth/Loss - Changes in Full CVA (Roll Edition)

Realty Tax Class	----- 2016 -----		----- 2017 -----		Change	
	Total Full CVA	% of Total	Total Full CVA	% of Total	\$	%
Taxable						
Residential	1,830,866,345	79.66%	1,842,512,612	79.81%	11,646,267	0.64%
Farm	312,891,063	13.61%	310,726,023	13.46%	(2,165,040)	-0.69%
Managed Forest	11,189,600	0.49%	12,041,100	0.52%	851,500	7.61%
Pipeline	4,854,000	0.21%	4,825,000	0.21%	(29,000)	-0.60%
Subtotal	2,159,801,008	93.97%	2,170,104,735	94.00%	10,303,727	0.48%
Multi-Residential	7,029,000	0.31%	7,029,000	0.30%	-	0.00%
Commercial	102,837,562	4.47%	104,729,500	4.54%	1,891,938	1.84%
Industrial	14,082,342	0.61%	12,026,100	0.52%	(2,056,242)	-14.60%
Subtotal Protected	123,948,904	5.39%	123,784,600	5.36%	(164,304)	-0.13%
Subtotal Taxable	2,283,749,912	99.36%	2,293,889,335	99.36%	10,139,423	0.44%
Payments in Lieu						
Residential	4,701,700	0.20%	4,701,700	0.20%	-	0.00%
Commercial	9,558,500	0.42%	8,973,612	0.39%	(584,888)	-6.12%
Industrial	445,700	0.02%	445,700	0.02%	-	0.00%
Landfill	-	0.00%	552,000	0.02%	552,000	100.00%
Subtotal PIL	14,705,900	0.64%	14,673,012	0.61%	(32,888)	-0.22%
Total	2,298,455,812	100.00%	2,308,562,347	99.98%	10,106,535	0.44%

2017 represents the first 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 13.46% followed by the Commercial tax class at 4.54%. Clearview has one

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 increase in Commercial is due to new construction.

There increase in industrial is due to new construction.

There is no change in the Payments in Lieu Residential property tax class.

The 'Increase in Clearview Property Taxation Revenue from new Growth' chart on the previous page shows a 0.68% increase while the '2016 Assessment Growth/Loss – Changes in Full CVA' chart above shows a 0.44% 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.

2016 Assessed Values and Weighted Assessment Value after Tax Ratio adjustment

Realty Tax Class	----- 2017 -----			Change (ratios est.)	
	Total Full Current Value Assessment	Weighted Assessment	% of Total	\$ Weighted Assessment	% change
Taxable					
Residential	1,842,512,612	1,842,512,612	87.51%	11,646,267	0.64%
Farm	310,726,023	77,681,506	3.69%	(541,260)	-0.69%
Managed Forest	12,041,100	3,010,275	0.14%	212,875	7.61%
Pipeline	4,825,000	6,256,095	0.30%	(37,601)	-0.60%
Subtotal	2,170,104,735	1,929,460,488	91.64%	11,280,281	0.59%
Multi-Residential	7,029,000	9,867,837	0.47%	-	0.00%
Commercial	104,729,500	131,131,807	6.23%	2,368,896	1.84%
Industrial	12,026,100	18,502,155	0.88%	(3,163,528)	-14.60%
Subtotal Protected	123,784,600	159,501,799	7.58%	(794,633)	-0.49%
Subtotal Taxable	2,293,889,335	2,088,962,287	99.21%	10,485,648	0.50%
Payments in Lieu					
Residential	4,701,700	4,701,700	0.22%	-	0.00%
Commercial	8,973,612	11,235,860	0.53%	(732,338)	-6.12%
Industrial	445,700	685,709	0.03%	-	0.00%
Subtotal PIL	14,121,012	16,623,269	0.79%	(732,338)	-4.22%
Total	2,308,010,347	2,105,585,556	100.00%	9,753,310	0.47%

While Residential property classes represent 79.81% of the taxable value of Clearview's property tax base they pay 87.51% 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 4.54% of the total property tax base while paying 6.23% of the total Clearview taxes levied. Industrial is increased by 154% and while representing 0.52% of the tax base pays 0.88% of the taxes.

Property Tax Ratios and Tax Rate Reductions

Tax ratios distribute tax burden between classes relative to the residential class tax ratio, which is equal to "one".

In 1998, the Fair Municipal Finance Act (Bill 79) provided municipalities with a limited authority to establish tax ratios for each property class. For example, a property with a tax ratio of 2 would pay twice the amount of municipal tax as a similarly valued residential property. The Province established the prescribed tax ratios for all municipalities for the taxation years 1998, 1999 and 2000. Council has since approved the use of this tool and adopted revenue neutral ratios for the Multi-residential, Commercial and Pipeline property classes.

The [Continued Protection for Property Taxpayers Act, 2000 \(Bill 140\)](#) permitted County Council to adopt the established tax ratios or to move the tax ratios closer or within the provincially prescribed ranges of fairness. The ranges of fairness prescribed for each class are shown in the table below.

Tax Ratios to be used by all Municipalities within Simcoe County

Property Class	2017
Residential/Farm	1.000000
Farmland Awaiting Development I	0.750000
Farmland Awaiting Development II	1.000000
Multi-Residential	1.403875
Commercial	1.252100
Industrial	1.538500
Pipelines	1.296600
Farmlands / Managed Forests	0.250000

Tax rate reductions:

Additional tax rate reductions may apply for vacant land for commercial or industrial properties and farmland awaiting development.

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. Property tax rate reductions must be applied for each tax year. Applications can be found on the Clearview website.

Residential and Commercial tax ratios in Simcoe County

Year	Residential	Multi-Residential	Commercial
2017	1.0	1.403875	1.2521
2016	1.0	1.538500	1.2521
2015	1.0	1.538500	1.2521
2014	1.0	1.538500	1.2521
2013	1.0	1.538500	1.2521
2012	1.0	1.538500	1.2521
Provincial Ranges of Fairness	1.0	1 - 1.1	0.6 - 1.1

Industrial and Other tax ratios in Simcoe County

Year	Industrial	Pipeline	Farm / Managed Forest
2017	1.538500	1.2966	0.25
2016	1.538500	1.2966	0.25
2015	1.538500	1.2966	0.25
2014	1.538500	1.2966	0.25
2013	1.538500	1.2966	0.25
2012	1.538500	1.2966	0.25
Provincial Ranges of Fairness	0.6 - 1.1	0.6 - 1.1	0.25

As the dominant property tax class in Clearview is Residential, any changes to the non-residential tax ratios will have an effect on Residential property taxation.

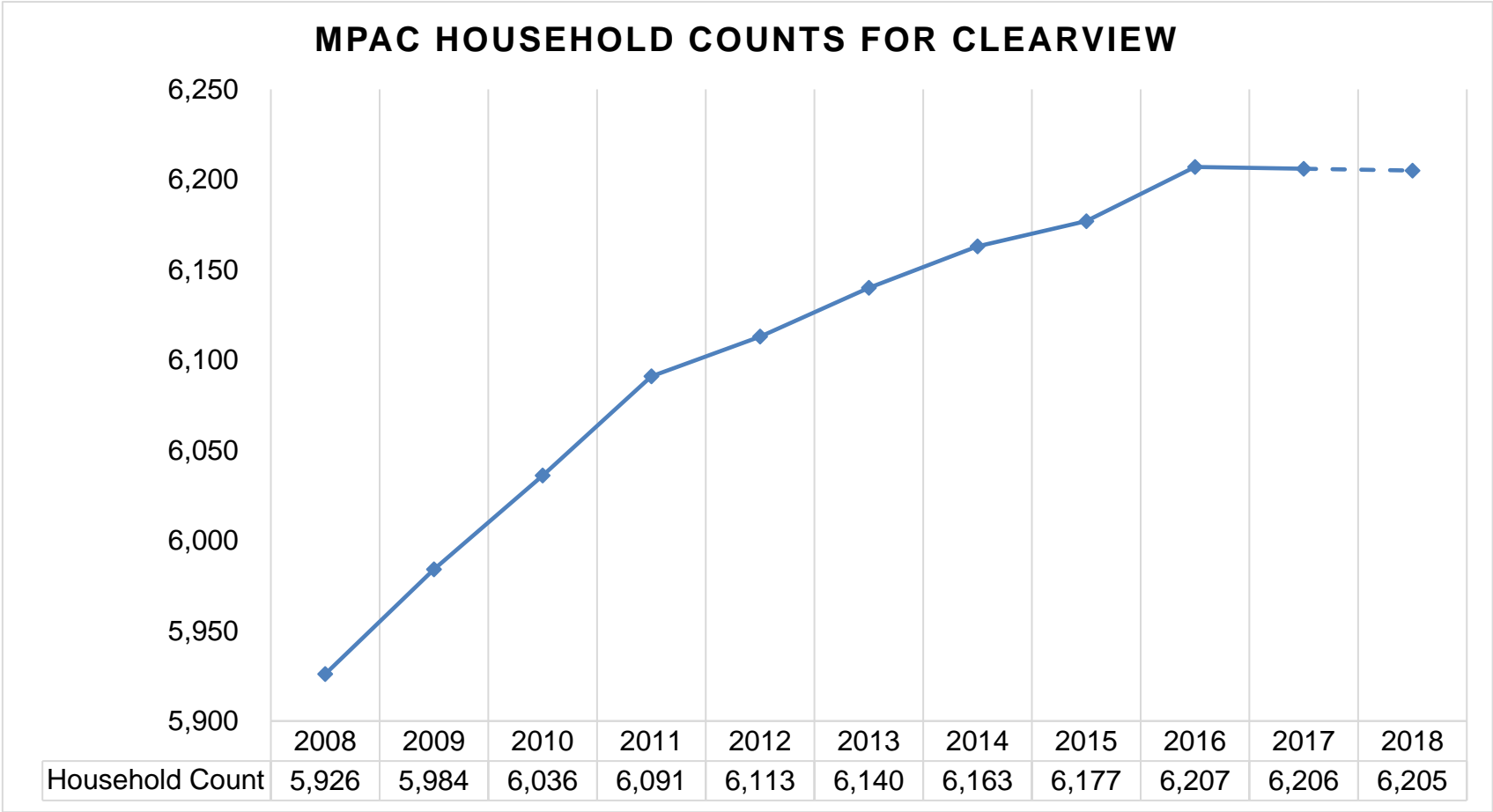
An increase in the Farm and Managed Forest tax ratios or in the Commercial or Industrial tax ratios would decrease the overall tax burden to Residential and thus lower residential property taxes. A decrease in the Farm and Managed Forest tax ratios or in the Commercial or Industrial tax ratios would increase the overall tax burden to Residential resulting in a higher Residential property tax rate and thus higher residential property taxes.

Commercial and Industrial tax ratios affect Commercial and Industrial property taxation and may influence decisions to locate in one area versus another that may have a lower tax ratio and potentially lower taxes.

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. From 2011-2016 the grant to the Collingwood General and Marine Hospital Foundation was based upon the number of households in Clearview.

Clearview’s household count decreased by 1 over the prior year from 6,207 (2016) to 6,206 (2017). Current trends suggest a decrease to 6,205 for 2018.



Clearview's Growth Expectations for Development Charge Purposes

These calculations are for new growth that results in Development Charges (DCs). This typically represents new construction although some types of new construction are exempted from DCs in full or in part. These numbers do not represent growth to the tax base. These assumptions were used as the base for the 2014 DC Study calculations.

Total Estimated Residential Growth 2014-2033							
Year	Stayner	Creemore	New Lowell	Nottawa	Schell Farm	Rural	Total
2014	20	5	0	0	0	5	30
2015	80	15	0	0	0	5	100
2016	100	50	0	0	0	5	155
2017	150	75	0	0	20	5	250
2018	150	100	0	0	20	5	275
2019 - 2023	750	255	60	50	100	25	1,240
2024 - 2028	1,000	250	250	150	100	25	1,775
2029 - 2033	1,250	250	250	300	90	25	2,165
Total	3,500	1,000	560	500	330	100	5,990

DCs collected - Residential							
Year	Stayner	Creemore	New Lowell	Nottawa	Schell Farm	Rural	Total
2015	\$1,530,734	\$244,142	\$0	\$0	\$0	\$29,080	\$1,803,957
2016	\$1,951,686	\$830,083	\$0	\$0	\$0	\$29,662	\$2,811,431
2017	\$1,990,720	\$846,685	\$0	\$0	\$0	\$30,255	\$2,867,660

DCs collected - Non-Residential					
Year	Stayner	Creemore	New Lowell	Nottawa	Total
2015	\$84,540	\$0	\$0	\$0	\$84,540
2016	\$86,230	\$0	\$0	\$0	\$86,230
2017	\$87,955	\$0	\$0	\$0	\$87,955

Total Estimated Non-residential Growth 2014-2033					
Year	Stayner	Creemore	New Lowell	Nottawa	Total
2014	1,000	0	0	0	1,000
2015	1,000	0	0	0	1,000
2016	1,000	0	0	0	1,000
2017	1,000	0	0	0	1,000
2018	1,000	0	300	0	1,300
2019 - 2023	5,000	1,000	300	0	6,300
2024 - 2028	7,500	1,500	800	250	10,050
2029 - 2033	10,000	1,500	1,000	500	13,000
Total	27,500	4,000	2,400	750	34,650

Totals for Budgeting Purposes							
Year	Stayner	Creemore	New Lowell	Nottawa	Schell Farm	Rural	Total
2015	\$1,615,274	\$244,142	\$0	\$0	\$0	\$29,080	\$1,888,496
2016	\$2,037,917	\$830,083	\$0	\$0	\$0	\$29,662	\$2,897,662
2017	\$2,078,675	\$846,685	\$0	\$0	\$0	\$30,255	\$2,955,615

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 14th out of 16 communities in Simcoe County for cumulative growth from 2009 to 2015 and 8th for 2015 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 the neighbouring municipalities.

Ranking by Cumulative 2010-2016 growth

	2010	2011	2012	2013	2014	2015	2016	Cumulative 2010-2016	Ranking 2010-2016
Bradford-West Gwillimbury	6.27%	6.28%	6.78%	4.99%	4.59%	2.80%	4.01%	41.60%	1
New Tecumseth	2.98%	1.23%	2.69%	2.77%	2.88%	3.58%	4.92%	23.00%	2
Collingwood	4.29%	3.66%	1.88%	2.87%	1.00%	1.66%	2.17%	18.86%	3
Innisfil	1.66%	1.74%	2.12%	2.30%	2.28%	4.02%	2.85%	18.23%	4
Wasaga	2.41%	2.39%	3.39%	2.73%	2.37%	1.06%	1.60%	17.06%	5
Essa	2.74%	2.08%	1.66%	2.26%	2.01%	1.26%	1.66%	14.49%	6
Springwater	2.68%	1.87%	1.20%	1.92%	1.21%	1.70%	1.99%	13.26%	7
Severn	1.97%	1.20%	1.71%	1.76%	1.30%	1.11%	1.37%	10.89%	8
Tay	3.35%	1.19%	1.62%	0.71%	0.53%	1.11%	1.55%	10.48%	9
Oro-Medonte	1.19%	0.67%	1.07%	1.13%	1.99%	1.64%	1.85%	9.93%	10
Penatanquishene	2.49%	0.77%	1.08%	0.31%	3.67%	-0.34%	0.44%	8.67%	11
Tiny	0.94%	1.94%	1.79%	0.67%	0.46%	0.61%	0.74%	7.36%	12
Clearview	1.39%	0.79%	1.06%	0.80%	0.81%	1.20%	0.61%	6.85%	13
Midland	3.48%	0.46%	1.11%	0.23%	0.47%	-0.26%	0.27%	5.86%	14
Adjala-Tosorontio	0.93%	0.84%	1.04%	1.10%	0.43%	0.75%	0.60%	5.83%	15
Ramara	1.37%	0.68%	0.56%	-0.01%	0.34%	0.95%	0.25%	4.21%	16

Ranking by 2016 growth

	2010	2011	2012	2013	2014	2015	2016	Cumulative 2010-2016	Ranking 2015
New Tecumseth	2.98%	1.23%	2.69%	2.77%	2.88%	3.58%	4.92%	23.00%	1
Bradford-West Gwillimbury	6.27%	6.28%	6.78%	4.99%	4.59%	2.80%	4.01%	41.60%	2
Innisfil	1.66%	1.74%	2.12%	2.30%	2.28%	4.02%	2.85%	18.23%	3
Collingwood	4.29%	3.66%	1.88%	2.87%	1.00%	1.66%	2.17%	18.86%	4
Springwater	2.68%	1.87%	1.20%	1.92%	1.21%	1.70%	1.99%	13.26%	5
Oro-Medonte	1.19%	0.67%	1.07%	1.13%	1.99%	1.64%	1.85%	9.93%	6
Essa	2.74%	2.08%	1.66%	2.26%	2.01%	1.26%	1.66%	14.49%	7
Wasaga	2.41%	2.39%	3.39%	2.73%	2.37%	1.06%	1.60%	17.06%	8
Tay	3.35%	1.19%	1.62%	0.71%	0.53%	1.11%	1.55%	10.48%	9
Severn	1.97%	1.20%	1.71%	1.76%	1.30%	1.11%	1.37%	10.89%	9
Tiny	0.94%	1.94%	1.79%	0.67%	0.46%	0.61%	0.74%	7.36%	11
Clearview	1.39%	0.79%	1.06%	0.80%	0.81%	1.20%	0.61%	6.85%	12
Adjala-Tosorontio	0.93%	0.84%	1.04%	1.10%	0.43%	0.75%	0.60%	5.83%	13
Penatanquishene	2.49%	0.77%	1.08%	0.31%	3.67%	-0.34%	0.44%	8.67%	14
Midland	3.48%	0.46%	1.11%	0.23%	0.47%	-0.26%	0.27%	5.86%	15
Ramara	1.37%	0.68%	0.56%	-0.01%	0.34%	0.95%	0.25%	4.21%	16

The charts on this page show Clearview's growth compared to two sets of comparators.

Clearview's tax base has grown 7.65% since 2009. All of Clearview's comparators have seen their property tax base grow faster than Clearview's since 2009. Tiny Township's grew 8.07%, Tay Township's grew 11.15%, Springwater Township's grew 14.13%, and Oro-Medonte Township grew 10.57%.

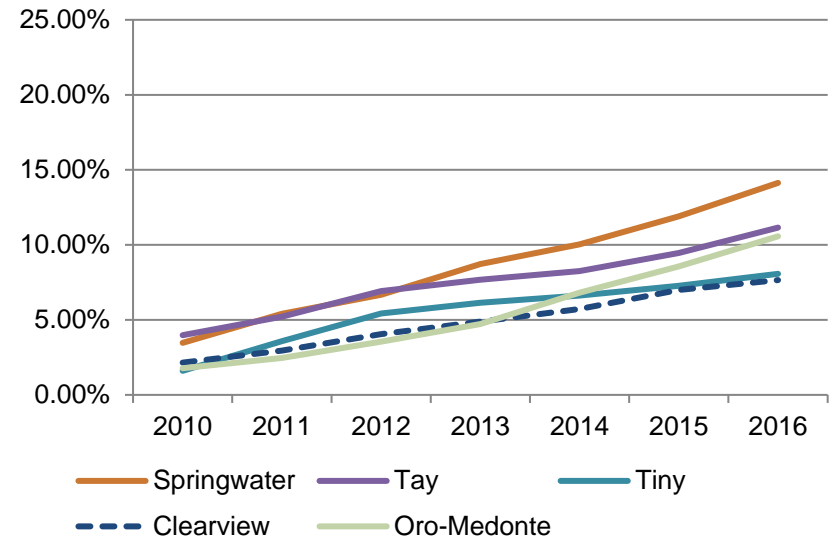
Clearview's closest neighbours have grown much faster than Clearview since 2009. Springwater Township's property tax base grew 14.13%, Town of Wasaga Beach 19.70% and Town of Collingwood 21.81%. Clearview's tax base growth of 7.65% in the 8 year period from 2009 to 2016 was less than the inflation rate of 12.82%.

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.

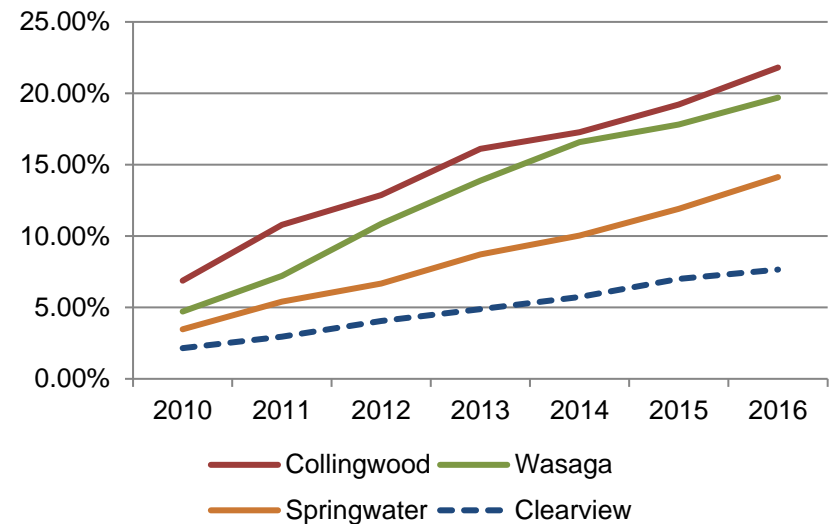
For 2017, it is estimated that a \$136,234 increase in spending represents a 1% increase in Clearview's own overall tax rate. An estimated \$234,078 increase in spending represents a 1% increase in the Net combined tax rate which includes Clearview, Policing Services, County of Simcoe, and the four School 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, assuming 2.5 persons per household, would almost triple the current population of Stayner.

**Cumulative Growth 2010-2016
Clearview and Comparators**



**Cumulative Growth 2010-2016
Clearview and Simcoe Neighbours**



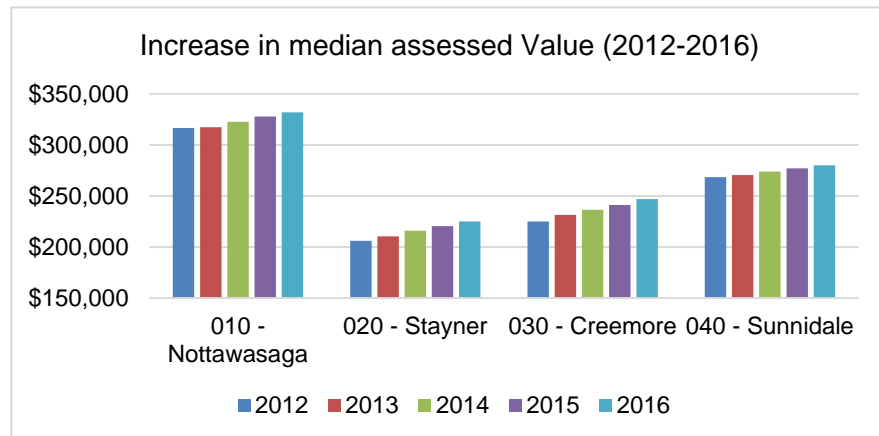
Tax Base Shifts for Clearview Property Taxpayers

Residential properties represent 80% of the property tax base in Clearview. With 13% for farms and non-residential at 7% changes in the Residential property tax base affects Clearview's total tax base the most, by far.

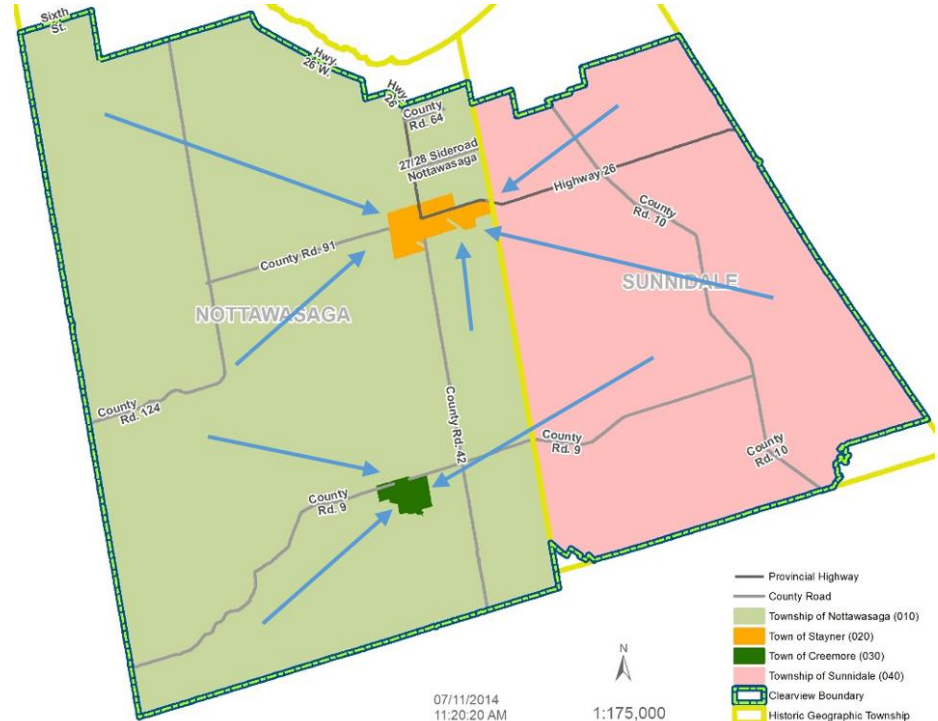
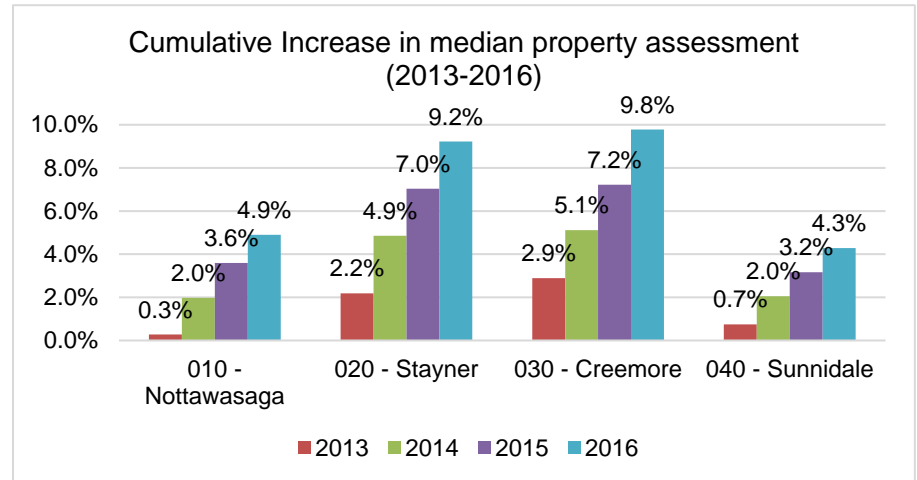
While residential properties in Nottawasaga (\$327,875) have the highest median values in 2015 with Sunnidale (\$277,000) the second highest, the residential property tax base is shifting towards Stayner and Creemore. This is occurring due to properties in Stayner and Creemore increasing in value at twice the rate of Nottawasaga and Sunnidale.

Weighting of Res. Property Tax Base	2012	2013	2014	2015	2016
010 - Nottawasaga	46.1%	45.8%	45.8%	45.8%	45.7%
020 - Stayner	22.7%	23.0%	23.1%	23.1%	23.2%
030 - Creemore	8.4%	8.5%	8.5%	8.6%	8.7%
040 - Sunnidale	22.8%	22.7%	22.6%	22.5%	22.4%
Total Property Tax Base	100.0%	100.0%	100.0%	100.0%	100.0%

Measure	Nottawasaga	Stayner	Creemore	Sunnidale
2015 Median	\$327,875	\$220,500	\$241,250	\$277,000
2015 Avg.	\$370,617	\$228,200	\$256,177	\$292,847
2015 High	\$1,634,000	\$635,000	\$634,750	\$823,750
2015 Low	\$92,000	\$58,125	\$105,750	\$68,250



Property Taxation Review and Proposed Increase



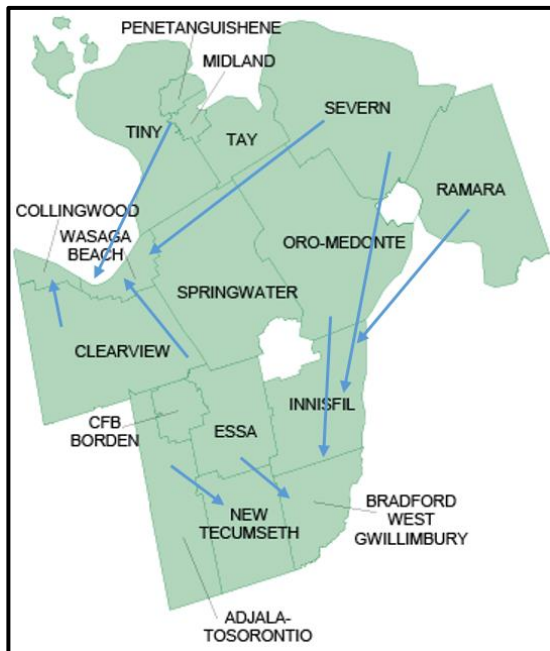
Clearview Taxes shifting towards Stayner and Creemore

Of note, residential properties on farms are generally assessed at 1/3rd to 1/4th what they would be if they were severed from the farm.

COUNTY PROPERTY TAX SHIFTING

The County taxes have been shifting from the low and lower growth municipalities towards the higher and high growth municipalities as shown Share of County Budget by Municipality table in the preceding pages. The County of Simcoe issues a single tax rate for each property tax class to use across the entire County. As a result, there can be shifting of the total County tax burden depending upon which areas have a higher proportion of the total property tax base across the County.

The total share of the County property tax revenues collected from properties in Clearview has declined from 4.75% (2007) to 4.29% (2016). A higher amount of new growth and a higher increase in assessed values is occurring in the 3 main Simcoe County growth areas of Bradford-West Gwillimbury, Innisfil, New Tecumseth and Collingwood as they were the only 4 municipalities, out of 16, that experienced a growth in funding of the County tax base. It is further illustrated in the charts and tables in the Clearview's Growth Compared to other Simcoe County Municipalities section which shows the municipalities with the highest growth from 2007 to 2014. As an example, Bradford's average property increased 2.6% from \$351,200 (2014) to \$360,220 (2015).

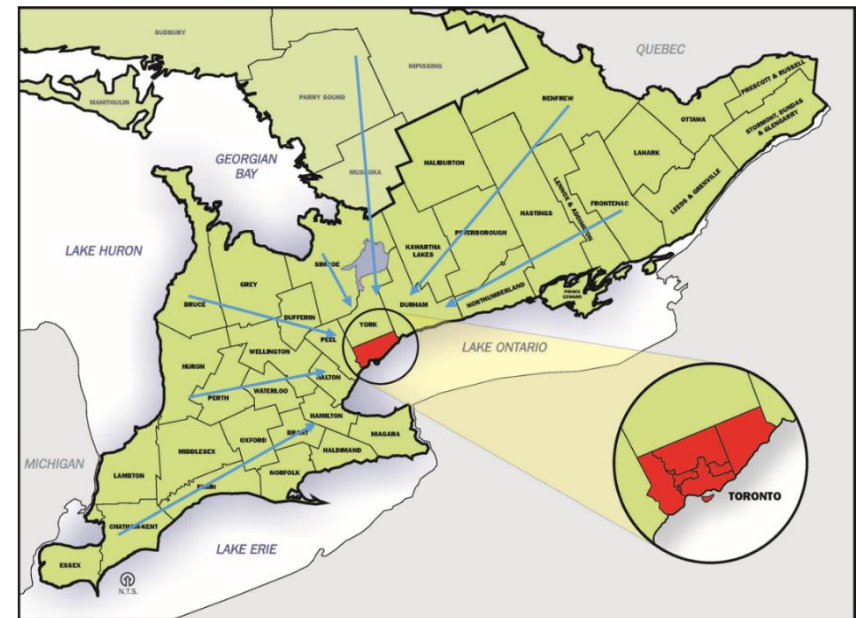


County Taxes shifting to Bradford, Collingwood and Wasaga Beach

EDUCATION PROPERTY TAX SHIFTING

The Education taxes have been shifting from the low and lower growth areas of the province towards the higher and high growth municipalities in Ontario. The Province of Ontario issues a single residential education tax rate for all residential properties across the province. The non-residential tax rates vary by single-tier or upper-tier (County or Region) municipal government. Clearview is a lower-tier municipality to the upper-tier Simcoe County.

The three fastest growing municipalities are Milton, Brampton and Vaughan, all of which are in the Greater Toronto and Hamilton Area (GTHA). The city of Toronto is also growing at a fast rate with more high rises recently under construction than the other major cities in North America combined. Additionally, single detached homes in Toronto have been increasing in value almost 10% per year over the past few years with average house prices in downtown Toronto well over \$1,000,000. The result is that homes in downtown Toronto are paying on average 4 times as much education tax as homes in Clearview and thus shifting the total education tax base towards the GTHA. The high growth in new homes and assessed values has moved out to the Toronto suburbs including Vaughan and Milton but also from Hamilton to Oshawa and north to York Region.



Education Taxes shifting to Greater Toronto Hamilton Area (GTHA)

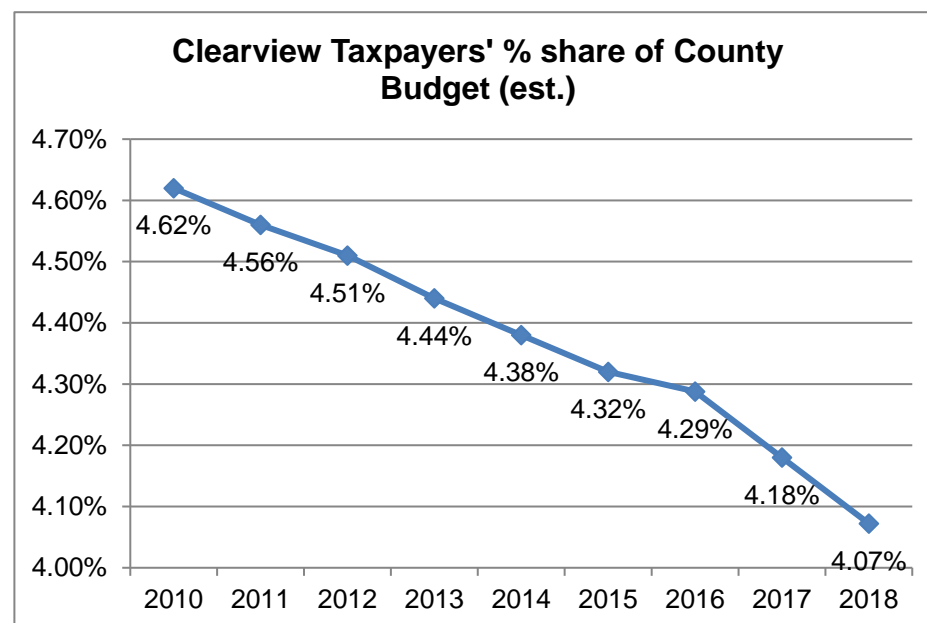
Clearview's % share of Simcoe County Budget

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 2017 this had decreased to 4.18%. At current trends it may decrease to 4.07% in 2018.

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.

Of note, residential properties on farms are generally assessed at 1/3rd to 1/4th what they would be if they were severed from the farm.



Share of County Budget by Municipality									
Municipality	2009	2010	2011	2012	2013	2014	2015	2016	2017
Innisfil	11.68%	11.54%	11.47%	11.47%	11.46%	11.49%	11.53%	11.78%	11.97%
New Tecumseth	9.86%	9.87%	9.86%	9.75%	9.83%	9.89%	9.97%	10.13%	10.58%
Bradford-West Gwillimbury	8.09%	8.26%	8.52%	8.84%	9.29%	9.58%	9.85%	9.96%	10.67%
Oro-Medonte	8.54%	8.45%	8.32%	8.20%	8.15%	8.09%	8.11%	8.11%	8.06%
Collingwood	7.72%	7.75%	7.83%	7.90%	7.88%	7.95%	7.88%	7.87%	7.75%
Wasaga Beach	7.59%	7.73%	7.79%	7.88%	7.83%	7.91%	7.98%	7.95%	7.70%
Tiny	7.59%	7.59%	7.52%	7.57%	7.48%	7.37%	7.26%	7.16%	6.96%
Springwater	5.87%	5.84%	5.85%	5.85%	5.83%	5.83%	5.80%	5.80%	5.83%
Essa	5.19%	5.23%	5.21%	5.19%	5.21%	5.22%	5.24%	5.22%	5.24%
Severn	5.29%	5.28%	5.29%	5.28%	5.25%	5.24%	5.22%	5.18%	5.06%
Ramara	4.68%	4.68%	4.65%	4.63%	4.58%	4.50%	4.44%	4.41%	4.20%
Clearview	4.65%	4.62%	4.56%	4.51%	4.44%	4.38%	4.32%	4.29%	4.18%
Midland	4.59%	4.58%	4.60%	4.51%	4.41%	4.30%	4.21%	4.09%	3.88%
Adjala-Tosorontio	3.91%	3.86%	3.79%	3.74%	3.71%	3.68%	3.63%	3.58%	3.60%
Tay	2.53%	2.52%	2.56%	2.56%	2.55%	2.52%	2.49%	2.47%	2.39%
Penetanguishene	2.22%	2.20%	2.18%	2.15%	2.11%	2.05%	2.07%	2.01%	1.94%
	100.00%	100.00%	100.00%	100.03%	100.01%	100.00%	100.00%	100.00%	100.01%

Impact of Capital Projects on Operating Budget

Department	Description or Scope	Impact on General Operating Budget (Tax funded)	Financial Impact on Operating Budget
General Government	N/A	No increase in operating costs anticipated.	0.00%
Fire and Emergency Services	N/A	No increase in operating costs anticipated.	0.00%
Building Inspection	N/A	No change in operating costs.	0.00%
Public Works	Transit bus purchase for transit system. Communications upgrade.	Transit service increase to full year. Higher monthly fee for faster communications speed.	0.70%
Parks and Recreation	New bike park consists of adding earthen mounds, bumps and swales and is considered one-time expenses. Community hall accessibility renovations, once approved, will add minor costs for licensing and electricity.	None or minimal change in operating costs.	0.00%
Library	Replacement of branch with larger facility and higher operating costs will be offset by reduction in transfer to reserve. Ongoing replacement of library materials and equipment.	No change in operating costs for 2017 – completion in 2018/2019..	0.00%

2017-2018 Debt Requirements

OPERATING DEBT

Bank Account Overdraft Facility

Clearview does not have any debt related to the Operating Budget. Each year Clearview passes a Temporary Borrowing By-law. This By-law permits Clearview to utilize an overdraft facility of up to 50% (January 1st to September 30th) of the total estimated revenues as set out in the budget or up to 25% (October 1st to December 1st) of the total estimated revenues as set out in the budget.

The overdraft facility is on the main bank account only. All other related bank accounts including those utilized by boards, committees or others are not permitted to go into overdraft.

Clearview has not used the overdraft facility since a one month period from December 20, 2004 to January 31, 2005.

Clearview utilizes purchasing cards, specifically credit cards, for purchasing or reserving various goods and services. The credit facilities are arranged through the primary municipal bank and the balances are automatically paid from the main bank account on a monthly basis. Usage of the credit cards is governed by the Procurement By-law and internal policies. Credit cards are only issued to select members of the Senior Management Team or persons approved by the Senior Management Team.

Tile Drain Loans

Clearview borrows funds from the Province on behalf of agricultural property owners for Tile Drain loans. These loans have 10-year terms and landowners are eligible for a loan of up to 75% of the value of the tile drainage work. Municipalities may further restrict the maximum percentage – Clearview currently does not. The fixed rate loans are approved by the Province. Clearview collects the loan payments from the owner and remits them to the Province. Defaulted payments are rare and are treated in the same manner as unpaid taxes. Clearview must pass a borrowing by-law for each Tile Drain loan.

The payments for Tile Drain loans are deducted from Clearview's debt payments when calculating Clearview's debt capacity and so it does not impact on the ARL debt capacity calculations.

CAPITAL DEBT

All of Clearview's debt, other than Tile Drain Loans, all of the debt that Clearview currently has or is proposing is related to capital projects. The sole exception is the Energy Efficiency Project which contains projects which may have small components that will not be accounted for as capital, such as weather sealing some buildings.

\$4,555,505 in new loans are proposed for 2017. The majority of the loans being added do not impact taxation as 100.0% of proposed new loan payments are proposed to come from sources other than property taxation.

- The Water Well #2 & #4 loan will not impact property taxation as the loan payments will be from the water utility user fees or Water DCs.
- The Industrial Servicing loan will be funded by property owners who have had their properties improved with servicing.
- The Energy Efficiency Project will primarily not impact property taxation as the savings from the improvements is guaranteed by Honeywell to exceed the loan payments except for the improvements made at the Stayner Arena of which a portion will come from taxation.

No new loans are proposed for 2018.

In summary, the majority of the loan payments will not have an impact on property taxation or on user fees. Additional information is available in the following pages.

The loan requirements for 2017 and 2018 capital projects consist of:

Project	Year	Amount
Industrial Servicing - Stayner	2017	\$1,468,928
Energy Efficiency Project	2017	\$1,686,577
Water Well #2 & #4	2017	\$1,400,000
		\$4,555,505

Total Outstanding Loans and Proposed Loans

The rows highlighted in yellow are the loans proposed for 2017 or 2018 that have not yet been finalized as of the date of this document.

As of January 2017 a total of \$8,878,195 in debt will be outstanding. Four loans totaling \$4,555,505 are proposed for 2017 and no loans are proposed for 2018. The majority of payments on the loans will not come from property taxes and is discussed in more detail in the following pages. Some loans will be paid for by revenues or savings that exceed the cost of the loan payments. The \$2,000,000 Energy Efficiency Project loan is was finalized at \$1,686,577 as only some expenses were included for the \$200,000 contingency portion and due to change orders.

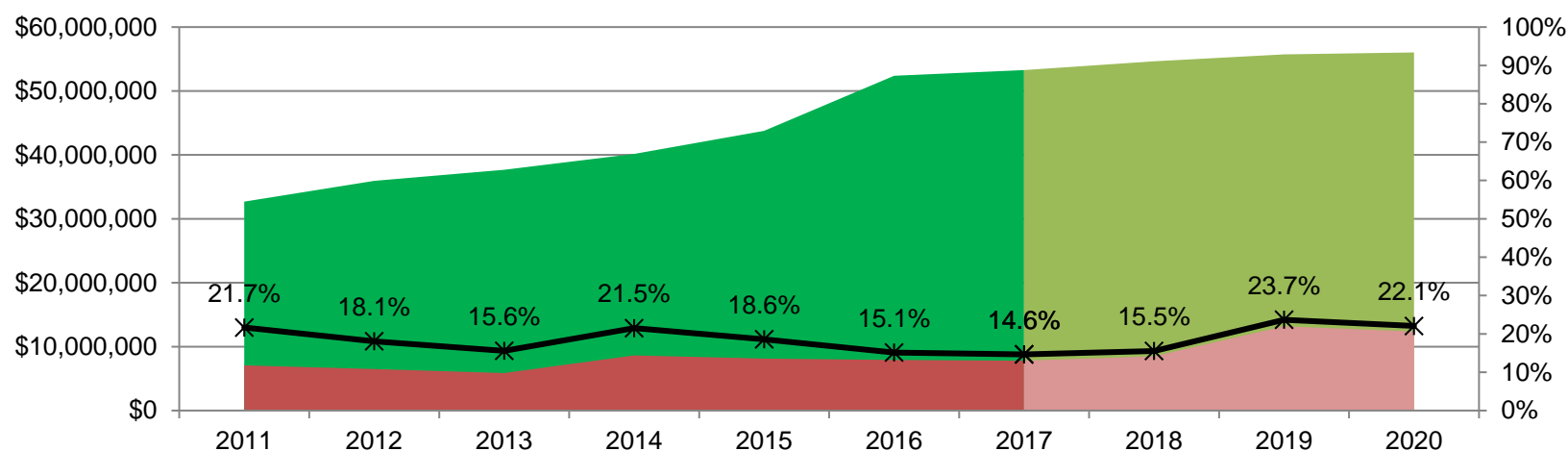
The Industrial Servicing project in Stayner will be paid by the benefitting property owners. The method of financing has not yet been finalized and some property owners may pay in full in advance.

Owing Jan. 2017 or proposed	Project	Year Borr.	Year Paid Off	# of yrs	Rate	Notes
\$956,177	Creemore Sewer Upgrade	2001	2021	20	3.65%	Built Sewage Plant and installed sewer lines.
\$590,953	Mill Street Water Upgrade	2009	2029	20	5.24%	Replace/upgrade of 90 yr. old Creemore water mains.
\$1,771,886	Stayner Water Reservoir	2006	2026	20	4.74%	Built two 2,050 M ³ water reservoirs on Airport Road.
\$161,440	New Lowell Library Replacement	2008	2023	15	3.16%	Renovation and addition of new building.
\$41,874	Station on the Green Solar	2011	2030	20	2.65%	Install solar panels to generate income.
\$3,171,279	Joint Emergency Facility	2012	2051	40	3.79%	Construction costs.
\$100,044	Eco Park	2014	2019	5	2.45%	Land purchase for park and sewer pumping station.
\$85,772	Station Park	2014	2019	5	2.83%	Station Park expansion and building renovation.
\$344,528	Creemore Aeration Upgrade	2015	2024	10	2.15%	Improve Creemore Sewer.
\$423,282	Creemore Medical Centre	2016	2046	30	3.18%	Renovation and addition to medical centre.
\$463,725	Perry/Gideon Land	2016	2036	20	3.14%	Land purchase for library and other.
\$278,235	Solar Power Generation	2016	2036	20	3.14%	Install solar panels to generate income.
\$52,720	Mowat Servicing	2016	2036	20	2.88%	Servicing of properties on Mowat St.
\$436,280	Industrial Land - Poplar St.	2016	2021	5	1.98%	Buy Industrial land and improve for resale.
\$1,468,928	Industrial Servicing - Stayner	2017	2037	20	3.23%	Servicing of properties in southwest Stayner.
\$1,686,577	Energy Efficiency Project	2017	2037	20	3.29%	Replace infrastructure to save energy costs.
\$1,400,000	Water Well #2 & #4	2017	2037	20	5.00%	Develop new water supply in Stayner.

\$13,433,700 Total

Current debt in Blue, proposed new debt in Yellow.

Clearview's Debt Position 2011 - 2016 (2017 and 2018 est.)



	2011	2012	2013	2014	2015	2016	2017	2017	2018	2019	2020
Total Debt Permitted	32,692,000	35,950,000	37,663,000	40,142,000	43,752,000	52,373,000	53,272,000	0	0	0	0
Current Debt (per ARL)	7,078,584	6,493,116	5,865,472	8,630,193	8,134,209	7,928,700	7,802,414	0	0	0	0
Projected Debt Permitted	0	0	0	0	0	0	0	53,272,000	54,646,000	55,716,000	56,029,000
Projected Debt (per ARL)	0	0	0	0	0	0	0	7,802,414	8,494,925	13,189,485	12,362,292
% debt utilized	21.7%	18.1%	15.6%	21.5%	18.6%	15.1%	14.6%	14.6%	15.5%	23.7%	22.1%

Clearview has the capacity to take on an additional \$45,470,000 (2017) or \$46,152,000 (2018) of debt in addition to the proposed new debt. This is measured by subtracting "Current Debt per ARL" for the year from "Total Debt Permitted." As of 2016 Clearview is using 15.1% of its debt capacity and it is expected to fall to 14.6% in 2017 and then rise to 15.5% in 2018.

This is with the assumption that all new debt is amortized over 20 years and that the interest rate for all new debt is a conservative 7%. This amount increases to \$53,490,000 (2017) or \$54,290,000 (2018) at 5% interest and 20 year amortization. Additionally, if the amortization of the new debt is longer than 20 years or the interest rate is less than 5% then the capacity is even higher. Current 20 year debt borrowed through the Province is a much lower 2.74% as at September 2, 2016. This means that even the 5% interest rate is a conservative rate.

The projected numbers are based on future Net Debt Revenue (which borrowing capacity is based upon) increasing at a conservative 2.0% when

the running 5 year average from 2011 to 2016 has actually ranged at a higher 4.1% to 8.6%.

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 2017's projected debt will be reflected in the 2019 ARL. As such, the projected impact on the 2019 ARL based on debt budgeted for 2017 is reflected here. 2020 is also added to provide context for 2018 projected debt. The lighter coloured areas and the hashed line are future projections based on proposed 2017-2018 borrowings.

How Current and Proposed loan payments are to be funded

The source of the repayments for Clearview's current and projected new debt for 2017 and 2018 (highlighted in yellow) are 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 2017.

The Energy Efficiency Project will involve progress draws. Most other projects will only have one draw.

Only 12.0% of loan payments, including the projected new debt, will come from property taxes. 19.1% will come from water or sewer user fees, 22.1% from

Development Charges paid by developers constructing new buildings, 19.1% 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 27.6% of debt payments come from property owners who opted to pay for installing services to their properties over a 20 year period rather than up front. Some 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.

Project	Source of Loan Payments						Total	%
	General Taxation	Water User Fees	Sewer User Fees	Dev. Charges (DCs)	Other Revenue	Local Improvt. Fees		
Creemore Sewer Upgrade						238,838	\$238,838	17.4%
Mill Street Water Upgrade		65,033					\$65,033	4.7%
Stayner Water Reservoir		105,216		128,598			\$233,814	17.1%
New Lowell Library Replacement	8,576			17,154			\$25,730	1.9%
Station on the Green Solar					3,559		\$3,559	0.3%
Joint Emergency Facility	72,454			89,708			\$162,162	11.8%
Eco Park	34,400		5,600				\$40,000	2.9%
Station Park	31,720						\$31,720	2.3%
Creemore Aeration Upgrade			13,556		31,632		\$45,188	3.3%
Creemore Medical Centre					22,096		\$22,096	1.6%
Perry/Gideon Land	3,198			28,782			\$31,980	2.3%
Solar Power Generation					19,188		\$19,188	1.4%
Mowat Servicing						3,525	\$3,525	0.3%
Industrial Land - Poplar St.					91,721		\$91,721	6.8%
Industrial Servicing - Stayner						99,802	\$99,802	7.4%
Energy Efficiency Project					115,205		\$115,205	8.6%
Water Well #2 & #4		73,020		39,320			\$112,340	8.4%
Total	151,947	243,269	17,556	379,990	283,401	265,737	\$1,341,900	100.0%
%	11.3%	18.1%	1.3%	28.3%	21.1%	19.8%		

Current debt in Blue, proposed new debt in Yellow.

Breakdown of Loan Payments

Breakdown of Taxation Column for Loans

Loan	Admin.	Fire	Police	PW	Parks	Library	Total
New Lowell Library Replacement						8,576	8,576
Joint Emergency Facility		70,508	1,946				72,454
ECO Park				34,400			34,400
Station Park Expansion	31,720						31,720
Perry/Gideon						3,198	3,198
Total	31,720	70,508	1,946	34,400	0	11,774	150,348

Breakdown of DC Column for Loans

Loan	Admin.	Fire	Police	Sewer	Water	Library	Total
Stayner Water Reservoir				128,598			128,598
New Lowell Library Replacement						17,154	17,154
Joint Emergency Facility		74,124	15,584				89,708
Perry/Gideon						28,782	28,782
Water Well # 2 and 4				39,320			39,320
Total	0	74,124	15,584	167,918	0	45,936	303,562

Breakdown of Energy Efficiency Loan

Loan	Principal	Interest	Total
Administration	343	567	910
Fire	269	445	714
Streetlighting	21,360	35,314	56,674
Public Works	337	557	894
Library	208	344	552
Stayner Arena	11,561	19,113	30,674
Creemore Arena	7,799	12,894	20,693
Stayner Sewer	10,165	16,806	26,971
Creemore Sewer	8,443	13,959	22,402
Total	60,485	99,999	160,484

Station on the Green

The net annual revenue generated by the solar panels is an average 288% higher than the annual loan payments resulting in an average net annual income of \$6,677 for the Station on the Green. The total return on investment may be lower due to the expectation of higher interest rates in the future however additional revenues will continue after the loan is paid off as the expected lifespan of the solar panels exceeds the period of the loan.

Breakdown of Solar Power Generation

Location	Revenue (est.)	Loan (est.)	Net Income	Return on Investment
Avening Community Centre	\$4,275	\$2,199	\$2,076	48.56%
Creemore Medical Centre	\$4,177	\$2,142	\$2,035	48.72%
Duntroon Hall	\$3,611	\$2,199	\$1,412	39.10%
Nottawa Hall	\$4,271	\$2,199	\$2,072	48.51%
Stayner Arena	\$4,442	\$2,563	\$1,879	42.30%
Station Park Admin Building	\$4,417	\$2,313	\$2,104	47.63%
Administration Centre	\$4,240	\$2,505	\$1,735	40.92%
Public Works Building	\$4,228	\$3,002	\$1,226	29.00%
Total	\$33,661	\$19,122	\$14,539	43.19%

The solar power generation loans are shown as break-even for budget purposes. The chart above shows a conservative estimate of the potential revenue which depends upon a number of weather factors. The actual net incomes from the solar power generations will be transferred to the respective department reserve or hall board accounts at the end of each fiscal year-end.

The net annual revenue and returns on investment are expected to be lower than the Station on the Green due to the reduction in the payment per kW produced and sold by Ontario Power Generation.

Reserve and Reserve Funds

Reserves and Reserve Funds' balances are estimated to have a net increase of \$2,047,108 from \$6,897,617 (2016 year-end) to \$8,944,725 (2017 year-end) in part due to current and proposed capital projects funded by reserves. Estimated Reserve Funds' revenues, based on growth, include collection of \$2,552,024 in DCs and \$537,557 in Federal Gas Tax grants. It is important to note that some projects, especially those that involve DCs may not proceed without advance funding by Developers.

DC contributions are based on new growth projections of 100 SDUs as follows; 80 SDUs in Stayner and 15 SDUs in Creemore and 5 SDUs in rural areas. Non-residential growth is also projected. Commercial and Industrial growth numbers are not budgeted separately and form part of the estimated DCs. Pre-paid DCs, of which almost \$5,000,000 were received in 2014, are also not budgeted separately and form part of the estimated DCs. No additional pre-paid DCs are currently anticipated although it may be required for certain future projects to move forward.

The annual contribution to Bridges Construction reserve will increase \$25,000 in 2017 from \$376,000 (2016) to \$401,000 (2017) and \$401,000 (2018). This builds on the annual allotment to the reserve for which regular annual contributions was established at \$250,000 in 2011. Recommendations have been made by the municipality's engineers to eventually increase this annual allotment to \$750,000 per year (2012 dollars). Clearview has 78 bridges and culverts 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. The replacement costs recommended by the Engineers are higher than the PSAB calculated replacement costs due to many do not meet current standards of standard width and sightlines, and also due to increased regulatory control and costs as many were built before the NEC (1973) and/or the NVCA (1946) existed.

The Snow Events reserve created in 2011 had its final \$20,000 annual allocation in 2015 and is now at \$100,000 where it will float up and down and will be used for mitigating annual variances in snow plowing and removal.

The Library expansion reserve will increase \$25,000 annually to \$150,000 (2017) and then \$175,000 (2018). These funds will be cancelled in 2018 and used for the Stayner branch replacement loan. Funds were removed from the reserve in 2014 and 2015 to pay for repairs to the Stayner branch. Library Resources reserve allocation continues to increase by 3.0% (2016) and 6.8% (2017).

The contributions to the Fire Equipment (Vehicle) reserves remain stable. ase from \$330,000 (2014) to \$350,000 (2015) to reflect the increasing costs of vehicles. Funds will be removed in 2017 to fund purchases of non-vehicle capital items.

The Roads Equipment reserve will increase. This will be achieved by increasing the hourly charge out of the Public Works fleet to Public Works, Parks, Water and Sewer and others. The Roads and related reserve allocation will finally return to 2010 levels with the increase in 2017 after a 10.6% reduction made in 2010 that carried on for years. This reduced the funding available for repairing and repaving roads each year since 2010. The reduced funding over that period amounted to \$233,300 not counting annual inflation of costs.

Sidewalks allocation will increase \$85,000 in 2017 from \$100,000 to \$185,000 then decrease back to \$100,000 in 2018 as grants are used to fund the projects.

Arena replacement reserve for the two arenas will increase \$5,000 from \$75,000 (2017) to \$80,000 (2018) and remain stable after that. \$50,000 will be transferred each year from 2015-2018 to reimburse the \$200,000 borrowed from the Working Fund in 2013 for the Energy Efficiency project.

Hall Boards reserve will continue at \$160,727 (2017 and 2018). A 2012 study determined that over \$1,000,000 was required to make the Halls accessible. This increase in funding will permit Clearview to meet Provincial AODA requirements by 2024 when accounting for inflation in costs. After the upgrades are completed the reserve allocation will continue to fund future building replacement. This commitment will have to be reviewed with the higher than budgeted for tender for construction at the Avening Community Centre.

A Landfill reserve was created in 2014 with the \$2,000,000 payout from the County for future tipping fees.

Department capital funds for Fire, Public Works and Parks and Recreation were also created in 2014 funded by unused Funding for Capital allocations from the Operating Budget. The Fire Department had overspent their budgeted Funding for Capital and so no funds were transferred into the newly created reserve.

The Accessibility Capital Projects reserve was created to create a set of funds available to be able to apply for Federal or Provincial Accessibility grants yet to be announced that require municipal funding in order to qualify. By setting aside funds it permits the municipality the flexibility of

applying for these grants without the need of finding funds and reallocating them from already committed projects.

\$363,727 was set aside for allocation to reserves to be determined when the AMP is completed in 2015. This funding has been fully allocated for 2015, and partly allocated in 2016 and fully allocated by 2017 as shown in the following chart.

Year	2015	2016	2017
Youth	\$100,000		
Council Laptops	\$ 3,000	\$ 3,000	\$ 3,000
Server Replacement		\$ 15,000	\$ 15,000
Fire Buildings Reserve		\$ 50,000	\$ 50,000
Admin. Building Reserve		\$ 50,000	\$ 50,000
PW Buildings/Depots Reserve		\$ 50,000	\$ 50,000
Bridges Reserve		\$ 25,000	\$ 50,000
Arenas Reserve			\$ 5,000
Community Halls Reserve		\$ 65,727	\$ 65,727
Libraries Reserve		\$ 25,000	\$ 50,000
Fire Digital Project	\$107,000		
Fire Sign	\$ 45,000		
Library Branding	\$ 7,000		
Records Management	\$ 35,000		
Hoist Rehabilitation	\$ 66,727	\$ 13,273	
Accessibility Capital Projects		\$ 25,000	\$ 25,000
To be allocated		\$ 41,727	\$ 0
Total	\$363,727	\$363,727	\$363,727

Council members and Staff have argued at professional organization events and with Provincial staff that this grant approval methodology perversely rewards municipalities that do not acknowledge and take action to reduce their municipal infrastructure deficit and instead punishes those that are making the right decisions and have increased taxes.

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.

A major challenge with increasing allocations to reserves and becoming more financially sustainable is the punitive methodology used by the Federal and Provincial governments in terms of grant approvals. Clearview has received several notifications advising that Clearview was either turned down or removed from contention for grants due to its superior financial position due to the years of increasing transfers to reserves. Clearview

Expansion of Capital Funding and Capital Reserves

Capital Item/Grouping	2010	2011	2012	2013	2014	2015	2016	2017
Bridges	\$0	\$250,000	\$250,000	\$300,000	\$300,000	\$325,000	\$376,000	\$401,000
Admin. Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Council Computers	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
Server Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$15,000
Digital Signage	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Fire Equipment (Vehicles)	\$250,000	\$250,000	\$250,000	\$330,000	\$330,000	\$350,000	\$350,000	\$350,000
Fire Capital	\$154,180	\$95,200	\$161,359	\$85,500	\$52,400	\$134,000	\$126,000	\$126,000
Fire Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Bylaw	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
PW Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
Roads Equip.	\$150,600	\$116,000	\$122,400	\$161,300	\$161,000	\$187,700	\$188,900	\$397,000
Roads & Related	\$1,152,860	\$1,031,000	\$1,128,000	\$1,117,000	\$1,125,000	\$1,070,000	\$1,101,900	\$941,900
Sidewalks	\$65,000	\$100,000	\$100,000	\$110,000	\$110,000	\$110,000	\$70,000	\$185,000
Snow Events	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
Swimming Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Parks Equipment	\$40,000	\$60,000	\$60,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Arena Equip. Stayner	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Arena Equip. Creemore	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Arena	\$0	\$0	\$0	\$50,000	\$50,000	\$70,000	\$75,000	\$80,000
Community Halls	\$0	\$0	\$0	\$50,000	\$60,000	\$95,000	\$160,727	\$160,727
Library	\$0	\$0	\$0	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
Library Resources	\$75,380	\$72,642	\$70,000	\$76,400	\$78,692	\$79,294	\$81,673	\$87,195
Hospital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
To Be Determined						\$260,727	\$41,727	\$0
Total	\$1,892,020	\$1,998,842	\$2,165,759	\$2,429,200	\$2,446,092	\$2,888,721	\$3,073,927	\$3,280,822

Increase from prior year	\$106,822	\$166,917	\$263,441	\$16,892	\$442,629	\$185,206	\$208,895
% Tax increase equivalent	1.2%	1.7%	2.5%	0.1%	3.7%	1.4%	1.5%
Cumulative Increase since 2010	\$106,822	\$273,739	\$537,180	\$554,072	\$996,701	\$1,181,907	\$1,390,802
Cum. % increase since 2010	1.2%	2.8%	5.3%	5.5%	9.1%	10.6%	12.1%
Avg. % increase since 2010	1.2%	1.4%	1.8%	1.4%	1.8%	1.8%	1.7%
\$new = 1% tax increase	\$87,820	\$91,980	\$99,424	\$106,240	\$114,507	\$120,377	\$136,234

Managing the Municipal Infrastructure Deficit

In 2010 Clearview had a large looming municipal infrastructure deficit and low reserve levels to fund the replacement of infrastructure. Some reserves did not exist such as bridges which resulted in 1 bridge being replaced every 5 years or every 3 years with grant funding assistance when over the long term 1 bridge needs to be replaced yearly. Many buildings, including the Community Halls, were not in a state of good repair or had fire safety or building code issues that were resolved with the assistance of the creation of reserve funding in 2013. Some assets including the libraries did not have any funding allocated towards replacing them even though the Stayner branch had been identified for replacement since 2006.

The steady increase of reserve allocations, through the increasing of taxation by an average of 1.6% per year since 2010 (cumulative 9.7% from 2010 to 2016) has moved Clearview towards being more sustainable. Additional increases to reserves are needed and are proposed in this budget. Many municipalities have not yet taken this step towards funding the municipal infrastructure deficit and Clearview is ahead of the curve in this aspect – however more still needs to be done and will be identified in the full Asset Management Plan.

Also of note is the low level of infrastructure replacement reserves currently for Water and Sewer. Capital replacement reserves were created in 2012 however funds are required to be put in place. A number of pending costly replacements in the millions will need to be financed as reserve funds are not currently available.

Federal Gas Tax Grant Funds

The Government of Canada makes up to \$2 billion per year available for allocation for the purpose of municipal, regional and First Nations infrastructure. The Association of Municipalities Ontario administers the funds for Ontario municipalities. The allocation for Clearview for the 2014-2018 period is:

Year	Payment #1	Payment #2
2014	\$198,836.83	\$198,836.82
2015	\$198,836.83	\$198,836.82
2016	\$208,778.67	\$208,778.67
2017	\$208,778.67	\$208,778.67
2018	\$218,720.51	\$218,720.51

The following charts show the balance in the gas tax reserve, the projected expenditures of the funds, and future anticipated contributions.

Proposed Gas Tax Funded Projects

Budget Year	Department	Project	Amount from Gas Tax
2017	Public Works	Comm. Upgrade	\$ 13,000
2017	Public Works	Transit Bus Purchase	\$ 30,000
2017	Parks & Rec.	Bike & Dog Park	\$ 30,000
2017	Library	Replace Stayner branch	\$ 300,000
2017	Water	Scott St. Pipes	\$ 100,000
2017	Water	Cedar St. Pipes	\$ 30,000
2017	Water	Locke St. Pipes	\$ 20,000
2017	Sewer	Chemical Pumps 5 & 6	\$ 50,000
2018	Water	Locke St. Main	\$ 200,000

Cashflow	Amount
Balance as at Dec. 31, 2016 (est.)	\$ 1,759,157
Plus 2017 Contributions	\$ 417,557
Less 2017 Expenditures	\$ 573,000
Balance as at Dec. 31, 2017 (est.)	\$ 1,603,714
Plus 2018 Contributions	\$ 437,441
Less 2018 Expenditures	\$ 200,000
Balance as at Dec. 31, 2018 (est)	\$ 1,841,155

2016 Forecast of Reserves and Reserve Funds

	Reserve Name	Starting Balance	Transfer to Reserves	Transfer to Revenue	Transfer to Capital	Ending Balance
	Obligatory Reserve Funds					
3-2-401-420	Dev Charges Administration Services	9,799	38,306	-31,153		16,952
3-2-401-417	Dev Charges Fire Protection Services	-249,172	31,059	-74,124		-292,237
3-2-401-422	Dev Charges Police Services	-47,658	11,595	-15,584		-51,647
3-2-401-418	Dev Charges Stayner Municipal Waterworks	-1,136,301	842,900	-167,917		-461,318
3-2-401-419	Dev Charges Stayner Municipal Wastewater	-2,929,245	417,433			-2,511,812
3-2-401-423	Dev Charges Creemore Municipal Waterworks	87,985	78,269			166,254
3-2-401-424	Dev Charges Creemore Municipal Wastewater	-10,559	85,536	-76,428		-1,451
3-2-401-425	Dev Charges Nottawa Municipal Waterworks	-2,074	0			-2,074
3-2-401-426	Dev Charges Nottawa Municipal Wastewater	-8,566	0			-8,566
3-2-401-427	Dev Charges New Lowell Municipal Waterworks	16,600	0			16,600
3-2-401-428	Dev Charges New Lowell Municipal Wastewater	-8,566	0			-8,566
3-2-401-414	Dev Charges Municipal Parking	13,896	7,144			21,040
3-2-401-421	Dev Charges Roads and Related Services	378,320	336,265			714,586
3-2-401-415	Dev Charges Recreation Services	143,379	91,832			235,211
3-2-401-416	Dev Charges Library Services	-20,544	74,127	-45,924		7,659
3-2-401-411	Parkland Dedications and Contributions	200,347				200,347
3-2-401-412	Parking Contributions	10,922				10,922
3-2-401-430	Creemore Sewer Project Loan	-1				-1
3-2-401-431	Carruthers Memorial Park	139,307				139,307
3-2-401-440	Federal Gas Tax	1,861,119	537,557		-848,000	1,550,676
	sub total	-1,551,011	2,552,024	-411,130	-848,000	-258,117
	Discretionary Reserves					
3-2-405-025	Consolidated Recreation Boards	355,607	160,727			516,334
3-2-405-027	Consolidated Creemore BIA	8,694	0			8,694
3-2-405-500	Working Fund	1,258,012	25,000			1,283,012
3-2-405-501	Legal Fees/Assessment Contingency	242,341	0			242,341
3-2-405-502	Tax Stabilization Reserve	716,177	0			716,177
3-2-405-503	Land Sales	199,992	0		-10,000	189,992
3-2-405-505	Roads Equipment Replacement	493,218	190,100		-277,000	406,318
3-2-405-565	Roads Building	100,000	100,000			200,000
3-2-405-510	Fire Equipment Replacement	323,160	350,000		-330,000	343,160

Reserves and Reserve Funds

3-2-405-510	Fire Building	100,000	100,000		-175,000	25,000
3-2-405-515	Water Equipment Replacement	-2,211,914	0			-2,211,914
3-2-405-516	Water Operations Reserve	1,771,959	0			1,771,959
3-2-405-520	Sewer Equipment Replacement	-874,499	0			-874,499
3-2-405-521	Sewer Operations Reserve	409,780	0			409,780
3-2-405-524	Parks Equipment	268,752	25,000			293,752
3-2-405-524	Stayner Arena & Equipment Replacement	293,760	65,000		-50,000	308,760
3-2-405-524	Creemore Arena & Equipment Replacement	259,595	65,000			324,595
3-2-405-524	New Lowell Playground Equipment	0	0			0
3-2-405-525	Swimming Pool	13,749	0			13,749
3-2-405-536	New Lowell Community Hall	0	0			0
3-2-405-541	Municipal By-law Enforcement	8,383	6,500			14,883
3-2-405-545	Library	110,093	0			110,093
3-2-405-546	Library Theatre	0	0			0
3-2-405-547	Library Donations	26,649	0			26,649
3-2-405-548	Library Building	216,176	150,000			366,176
3-2-405-555	Creemore Medical Centre	35,835	0	-13,113		22,722
3-2-405-560	Capital Grants	480,998	0			480,998
3-2-405-565	Budgeted Items	349,247	0	-45,000	-140,000	164,247
3-2-405-565	Stayner Kinsmen	2,000	0			2,000
3-2-405-565	Station Park	15,000	0			15,000
3-2-405-565	Landfill Payout	2,010,684	0			2,010,684
3-2-405-565	PW & Parks Unused Capital Funds	244,011	0			244,011
3-2-405-565	Projects carried forward to 2015	295,373	0			295,373
3-2-405-565	Municipal Election	42,500	15,000			57,500
3-2-405-565	Community Economic Development	66,007	30,000			96,007
3-2-405-565	Non-Growth Share (Fire Master Plan)	10,000	0			10,000
3-2-405-565	Roads Construction	492,750	0		-25,000	467,750
3-2-405-565	Bridges Construction	811,480	401,000			1,212,480
3-2-405-565	Snow Event	100,000	0			100,000
3-2-405-565	Youth Services	43,481	0			43,481
3-2-405-565	Accessibility Capital Projects	25,000	0		-25,000	0
3-2-405-565	Council Laptops	3,000	3,000			6,000
3-2-405-565	Server Replacement	15,000	15,000		-30,000	0
3-2-405-565	Digital Signs	5,000	5,000		-5,000	5,000
3-2-405-565	Admin Building Replacement	50,000	75,000			125,000
3-2-405-565	Transit	40,000	0	-40,000		0
3-2-405-565	Troy Scott Donations	11,355	0		-11,355	0
	Total Reserves & Reserve Funds	7,687,393	4,333,351	-509,243	-1,926,355	9,585,147

Additional Budget Information

Local Improvement Charges

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

Current Local Improvement Charges

- 1) Creemore 2001-2020
 - Sewer Treatment Plant and sewer mains
 - Payments were fixed for the first 10 years and then increase 5% per year for the final 10 years
- 2) Mowat Industrial Servicing Project
 - Sewer
 - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 3) Stayner Industrial Servicing Project
 - Roads and related, Water, and Sewer
 - Payments are fixed for the 20 years for property owners who did not pay at completion.

Proposed or Future Local Improvement Charges

- 1) None

Previous Local Improvement Charges

- 1) "Schell Farm" 2012-2014
 - Bridge and road improvements
- 2) Stayner 1994-2013
 - Sewer Treatment Plant upgrades

Municipal Act Section 391 Capital Improvements

Section 391 of the Municipal Act authorizes a municipality to impose a fee or charge for capital costs related to services or activities provided by the Municipality on persons who derive or will derive a benefit from certain improvements.

The Mowat Street Sewer Project includes a component of funding to be collected from certain property owners who live on Mowat Street and who will derive a benefit from the servicing improvements to their property. A 20 year loan has been obtained for the payment of the improvements and will be collected over 20 years from the benefitting property owners.

The Industrial Servicing Project includes a component of funding to be collected from certain property owners who will derive a benefit from the servicing improvements to their property. A 20 year loan has been obtained for the payment of the improvements and will be collected over 20 years from the benefitting property owners.

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 2017 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".

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 reductions in OMPF funding in 2013, 2014, and 2015. There was a slight increase in 2016 due to a change in the Provincial formula used to calculate the municipal allotments. The amount for 2017 has not yet been announced. Regular decreases are anticipated to continue in coming years although the exact amount of the decreases have not been stated. The OMPF allocation for Clearview has decreased by \$489,900 over the past 4 years from \$1,521,600 (2012) to \$1,031,700 (2016). To maintain service levels the general municipal taxation has had to increase 4.33% for those 4 years. This has reduced the municipality's ability to raise funds for service increases or allocations to reserves.

Federal Gas Tax infrastructure funding was capped at an annual amount and had not been adjusted for inflation for years. The amount increase in 2016 with the new funding agreement and will increase again in 2018. Funding after 2018 is not certain.

Development Charges revenues are highly variable and depend upon eligible building permits being approved. Thousands of new units have received approval for construction over the past few years. The developers involved with those projects have pre-paid over \$6 million in Stayner Sewer Development Charges since 2012. It is expected that these developments will proceed in the coming years as the Stayner-Wasaga Beach sewer project was completed in 2015.

Water and Sewer user fees are scheduled to increase at a steady rate for a 6 year period based on the approval of the 6-year Water Financial Plan in September of 2014. 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. 2017 is forecasted to be more similar to 2015 and 2014 than 2013 in terms of revenue sources due to the single-item change from 2013.

Capital and Operating Budget Forecast

The 2017 and future operating budgets are expected to stabilize in an inflated 2012 amount with the completion of the KRESI works portion of the Stayner-Wasaga Beach sewer connection project and the completion of the County Road #91 and Concession 10 road works.

The 2017 and future capital budgets are expected to remain variable depending upon the rate of developer contributed assets from newly constructed subdivisions.

Service Level Changes for 2017

This table outlines ongoing changes to service levels to the Public in Clearview. Individual projects with a one or two year duration are not noted here as they are not ongoing increases to service levels. They can be found in the project pages within each departmental section.

Some service level changes may only involve a one-time cost rather than an ongoing cost. These types of service level changes do not show a cost or percentage increase.

Department or Sub-Department	Service Level Change (Major)	Cost	% inc.
General Administration	Increased allocations for Energy Management and Maintenance	\$30,800	0.24%
Council and Clerk	None		0.00%
Economic Development	Increase publicity and promotions by \$2,500, increase special events by \$6,500, set aside \$50,000 for a Clearview Beautification Program and start Community Improvement Plan – Façade grant program for \$50,000 per year.	\$109,000	0.84%
Information Services	Increase in software costs for new software including records management.	\$9,800	0.08%
Policing Services	None		0.00%
Fire & Emergency Services	Increase staffing level from 3 days/week to 4 days/week.	\$11,440	0.09%
Building Inspection	None		0.00%
By-Law and Crossing Guards	Change 10 year vehicle replacement cycle to 6 years and increase property standards enforcement.	\$7,000	0.06%
Public Works	Increase funding of Clearview Transit from ½ year to full year. Increase spread over 2016/2017	\$70,125	0.54%
Parks and Recreation	Increase trails maintenance.	\$16,000	0.15%
Library Services	None		0.00%
Planning and Development Services	Increase number of Committee of Adjustment members and related expenses.	\$5,000	0.04%
Creemore Medical Centre	Start advertising initiative for doctor recruitment.	\$500	0.00%
Water Utilities	None		0.00%
Sewer Utilities	None		0.00%
TOTAL INCREASE TO TAXATION DUE TO INCREASED SERVICE LEVELS		\$239,039	2.04%

Donations and Tax Receipts

Thank you for contributing to your community!



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.

More than \$190,000 was donated in 2014 by 228 donors with the majority of the funds targeted to fund the expansion of the Creemore Medical Centre.

Non-cash donations of artwork can also be made. Many community initiatives have been made possible through the power of donations.



Creemore Log Cabin on Library Street



Unveiling of Ernest Herzig's 'Harmony' at Station on the Green in Creemore



Kick-off of Clearview Library's New Lowell branch fundraising



Mary Barrie's statue unveiling at Clearview Library's Creemore branch

How Can I Get More Involved In The Budget Process?

- Learn about each of the municipal Departments and their budgets. This information is available at Clearview Public Libraries, online at 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 in the front of this booklet.
- 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
 - Information on Public Display at the Clearview Administration Centre
 - Clearview's Clerk or Treasurer – contact information is in the front of this booklet.



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 km² rural municipality of approximately 14,000 full time residents and thousands of seasonal residents 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 about 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.

Population profile

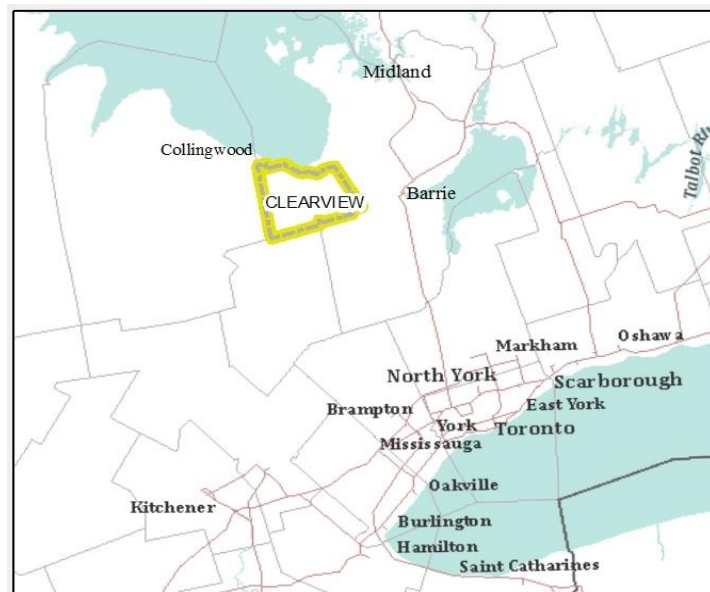
Source: Statistics Canada

Year	Clearview	Simcoe County
2016	14,151	479,650
2011	13,734	446,063
2006	14,008	422,204
2001	13,796	377,050

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 5 public elementary schools in Clearview; 2 in Stayner, 1 in Creemore, 1 in Nottawa and 1 in New Lowell. There is 1 public high school in Clearview and it is located in Stayner.

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 Collingwood Airport offers customs clearance.



Major employers include; Reinhart Foods, Creemore Springs Brewery, Walker Aggregates, Simcoe County District School Board and Clearview. The major taxpayers are not mentioned due to privacy.

Amenities and Services in Clearview:

Recreation: 2 arenas, 2 curling clubs, 1 outdoor swimming pool, 10 baseball diamonds, 5 soccer pitches, 5 tennis courts, 3 skateboard parks, 1 lawn bowling facility, 10 community halls.

Libraries: Branches in Stayner, Creemore and New Lowell.

Fire Protection: 5 stations to cover the large geographic area with over 100 volunteer firefighters and 16 vehicles to handle the varied terrain.

Transportation: 549 kms of roads including 284 km of hardtop, 195 km of gravel and 70 km of earthen. 73 major bridges/culverts and 21 kms of sidewalks.

Water and Sewer: 3 large and 3 small water chlorine disinfection water systems with 79 km of waterlines and 10 pumping stations. 2 sewage treatment plants with 35 km of sewer lines

Other Statistics

Year	Median Age	Mean Household Income	Total Private Dwellings
2016	42.6	N/A	6,040
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

2016 Property Assessment Notices for 2017 show the assessed value of properties based on a November 2015 calculation date and represent the first year in the 4 year phased-in assessment cycle (2017-2020 Phase-In Assessments). Previous Property Assessment Notices for 2012 CVA (2013 – 2016 Phase-In Assessments) were based on a November 2011 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 2017 municipal tax rates which are in turn used to calculate 2017 property taxes. County tax rates which are set by the County of Simcoe and Education tax rates for School Board funding, which are set by the Province of Ontario, are also used to calculate 2017 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. Beginning in 2014 and for subsequent years there has been 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, 2016' amounts noted in this budget package are subject to change until the final year-end adjustments are made and the audit is complete.

The 2017 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 2015 Budgeted, 2015 Actual, 2016 Budgeted and 2016 Actual (YTD) to the 2017 Budgeted and 2018 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.

It is the budgeted amounts that are used for calculating the property tax rates each year and so the comparison used to show the increases or decreases each year is based on the budgeted numbers.

The summary sheets for each department show 2015 Budgeted, 2015 Actual (audited), 2016 Budgeted, 2016 Actual (YTD), and 2017 Budgeted along with a 2017-2016 Budgeted difference and the % variance for that Budgeted difference.

The showing of the difference between the 2017 Budgeted and 2016 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.

Capital Project Budgeting and Financing

This policy sets out the duties of the Treasurer and other Clearview staff with regards to including capital items in the budget and ensuring that the capital projects are funded in a clear manner and that the fund availability is confirmed.

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 financial reports to be made on a regular basis to an open Council meeting.

Capital Project Spending Reports

This policy sets out the requirements for reporting internally and to Council with regards to the reporting of capital project spending for capital items included in the budget.

AMO Gas Tax Compliance Management Plan Procedure

The policy sets out the duties of the Treasurer and other Clearview staff with regards to receiving, administering and spending of the AMO gas tax funds.

Financial Management of Tangible Capital Assets

This policy sets out the requirements for managing the maintenance and updating of the TCA asset tracking software and accounting records.

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.

Non-TD Bank Investments

This policy sets out the procedures required for making an investment outside of the TD bank account and specifically investing in the BMO Nesbitt Burns brokerage account.

Investment Policy

This policy sets out the guidelines for what investments are permitted to be purchased by the Treasurer on behalf of Clearview. The policy further restricts the permissible investments in addition to the restrictions set out by provincial legislation.

Discount Brokerage Account Policy

This policy sets out the procedure for utilizing the TD Discount Brokerage account which is to be used strictly for receiving donated securities and then immediately selling them to convert to cash.

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.

Asset Management Plan

A plan that determines how a municipality can become sustainable with regards to the replacement of their tangible capital assets by determining the current amount of funding and the deficit that is required to be funded in the future.

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 Expenditure (Project)

Expenditures to purchase or construct capital assets. Typically a capital expenditure 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.

Depreciation

Similar to amortization it is a method of allocating the cost of a tangible capital asset (TCA) over its useful life.

Development Charge (DC)

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.

Fund

A supply of money or pecuniary resources for some purpose.

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.

Huron West OPP

The police force that has responsibility for policing Clearview. The policing is governed under a Section 5.1 non-contract basis. Huron 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.

Living Document

A living document is a document that is continually edited and updated.

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.

Ontario Property Tax Analysis (OPTA)

The Online Property Tax Analysis System (OPTA) was created by Reamined Systems Inc. on behalf of the Government of Ontario. OPTA is a comprehensive, centralized budgetary planning tool and property tax accounting system for Ontario municipalities, the unincorporated territories

and Government Ministries. Reamined assists professionals in the property tax field by providing systems and applications that municipalities can use to enhance their property tax calculations and processes. Reamined maintains a secure online database management system that provides real-time dynamic reporting.

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.

Stayner Wasaga Beach Sanitary Servicing Project

This project was approved for a \$10 million grant funded jointly by the Federal and Provincial governments. The project consists of two main components with 6 main projects. The first component consists of the connection of the sanitary service in Stayner to the sanitary service in the neighbouring municipality of Wasaga Beach and is composed of the following projects; KRESI, Forcemain to KRESI, Emerald development servicing, Mowat St. servicing and the Stayner Pumping Station. The second component consists of the servicing and improvements of the Industrial area in south west Stayner.

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.

Composition of Revenue, Expense and Department Categories

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.

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.

Expense Category	Expenses
Salaries, Wages & Benefits	Salaries, wages, benefits, vacation pay accrual adjustments
Administration	NVCA requisition, Council allowances, Tile Drain loan, Creemore BIA, loan 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, 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.

Acronyms

AMO Association of Municipalities of Ontario

AMP Asset Management Plan

BIA Business Improvement Area

CAO Chief Administrative Officer

CICA Canadian Institute of Chartered Accountants

CVA Current Value Assessment

CNT Collingwood New Tecumseth Water Pipeline

DC Development Charge

EDC Economic Development Committee

FT Full Time

FTE Full Time Equivalent

GAAP Generally Accepted Accounting Principles

GASB Governmental Accounting Standards Board

GFOA Government Finance Officers Association

GIS Geographic Information System

GTHA Greater Toronto Hamilton Area

HR Human Resources

HRIS Human Resources Information System

HVAC Heating, Ventilation and Air Conditioning

KRESI Knox Road East Sewer Infrastructure

MPAC Municipal Property Assessment Corporation

NEC Niagara Escarpment Commission

NVCA Nottawasaga Valley Conservation Authority

OCIF Ontario Community Investment Fund

OMPF Ontario Municipal Protection Fund grant

OFA Ontario Federation of Agriculture

OP Official Plan

OPP Ontario Provincial Police

OPTA Ontario Property Tax Analysis

PIL Payments in Lieu

PS Pumping Station

PSAB Public Sector Accounting Board

PT Part Time

PW Public Works

SCADA Supervisory Control and Data Acquisition

SCBA Self-Contained Breathing Apparatus

SDU Single Dwelling Unit

STP Sewage Treatment Plant

TCA Tangible Capital Asset

TNT Vehicle Extrication Tools

UPS Uninterruptible Power Supply

WHMIS Workplace Hazardous Materials Information System

WB Town of Wasaga Beach

Beautiful Landscapes, Friendly People



Corporation of the Township of Clearview

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