



Corporation of the Township of Clearview

2021 Corporate Budget Package



CLEARVIEW

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Message from His Worship Mayor Doug Measures



I am pleased to present the 2021 Municipal Operating & Capital Budget for the Township of Clearview. Your Council formally adopted this budget on January 13, 2021.

We stand at a moment of recovery and restoration. We see some positive signs of a subsiding pandemic and the beginning of an economic recovery. We need to bring Clearview Township together, to strengthen our economy, invest in our communities and get back on track. This budget seeks to do just that.

This was really a TEAM effort of our Council, our CAO & Senior Management, Finance Department staff, and the public. I wish to thank our former CAO, Steve Sage and our Treasurer, Kelly McDonald, and her team for their consideration of the difficult economic environment our community and residents have endured during the pandemic. Staff presented Council with a modest budget that maintained services and enhanced service programs to keep our municipality moving forward. Council considered this draft budget in several workshops to make amendments and enhance programs where possible.

This year, our budget included inputs from the Provincial Government and Federal Government in support of COVID-19 relief grants with an additional \$244,460 in 2021 Safe Restart Funding. It was very important to Council that we approved a fair and balanced budget to protect services levels, investments in road safety and future growth. It represents our shared priorities of neighbourhood revitalization and fiscal responsibility with an eye toward investing in our future through initiatives found in the Clearview Strategic Plan.

The continuing signs of growth in our community are encouraging. While we safely plan the reopening of our recreation facilities and welcome back activities and events, residents can be assured we are following the Health Unit guidelines and want to have a safe environment to gather as neighbors once again.

Some highlights of the 2021 Budget are:

- \$3.9 million for upgrades and repairs to roads and sidewalks
- \$200,000 in additional reserve funding for gravel resurfacing
- \$132,000 in funding for streetlights and traffic signals
- \$50,000 in funding for an Urban Canopy reserve
- 100,000 to replace the flooring at the Stayner Arena lobby
- \$20,000 to design a pavilion at the Nottawa Ball park
- \$20,000 in upgrades at the Mad River Park

I am optimistic that we will emerge from COVID-19 this year and we will quickly regain the momentum that was propelling our Township forward as a rural community that is home to generous, caring people. Now more than ever, Local Matters!

A handwritten signature in blue ink, appearing to read "Doug Measures".

Doug Measures
Mayor

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

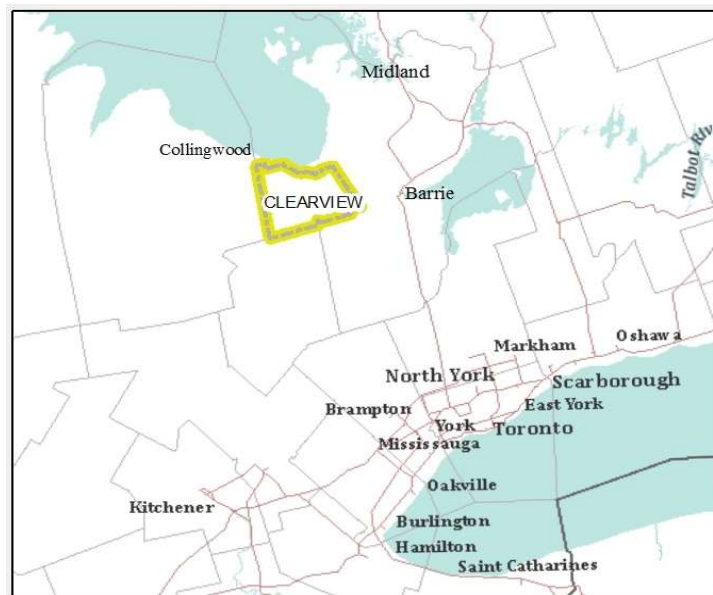
Source: Statistics Canada

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 or 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

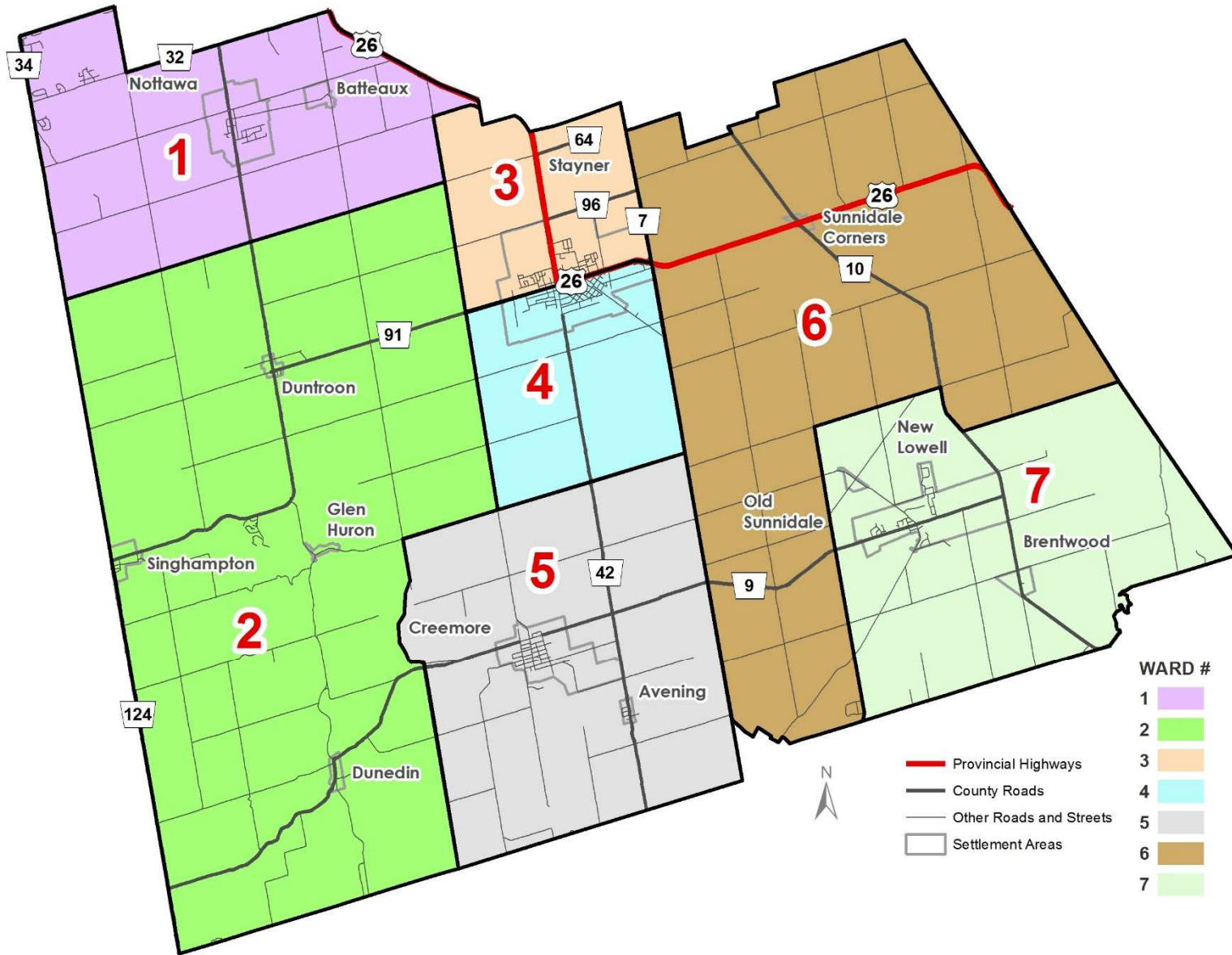
Year	Median Age	Mean Household Income	Total Private Dwellings
2016	42.6	N/A	6,040
2011	43.7	N/A	5,852
2006	41.2	\$61,518	5,814
2001	38.4	\$56,964	5,546

Source: Statistics Canada

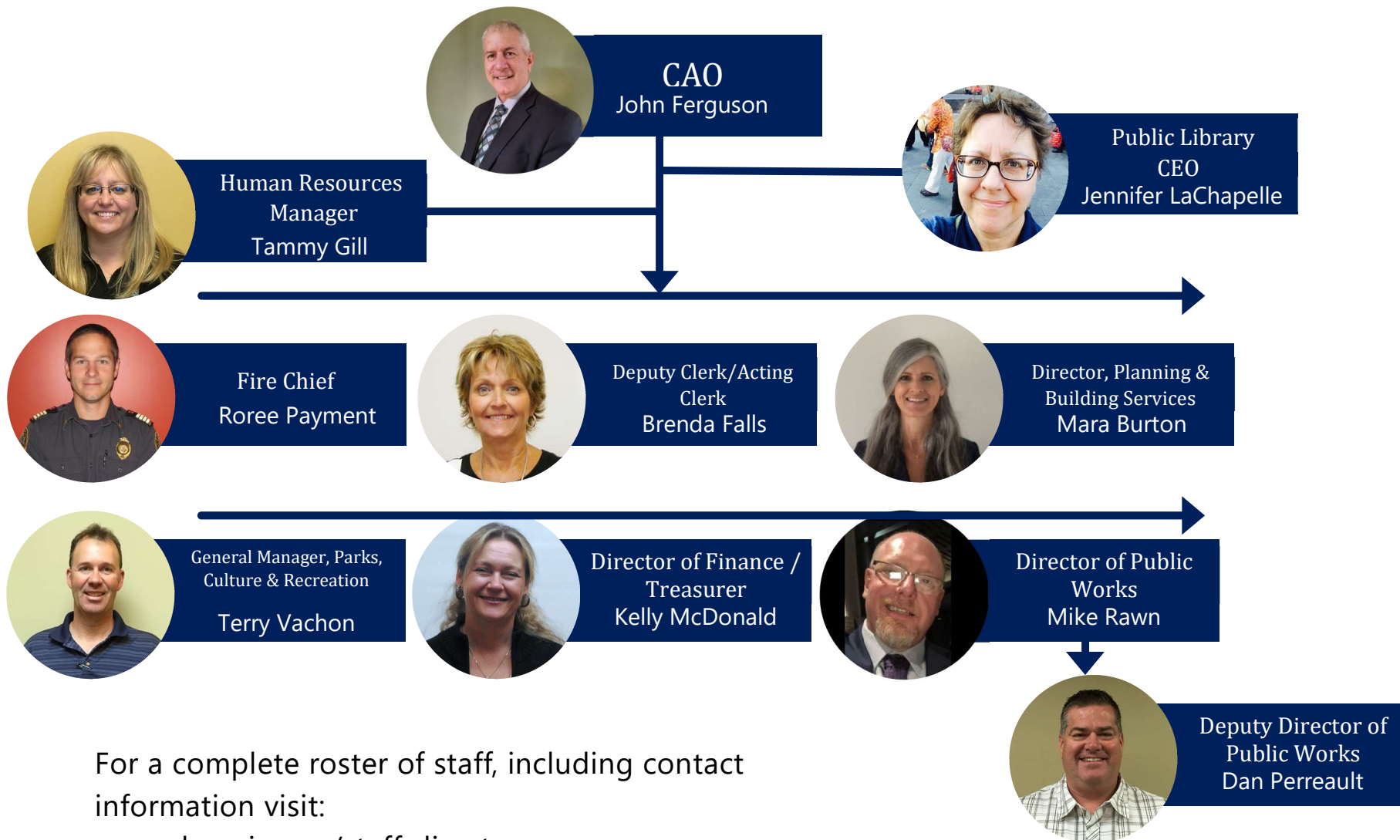
Clearview Council



Municipal Ward Boundaries



Clearview Senior Management Team



For a complete roster of staff, including contact information visit:
www.clearview.ca/staff-directory

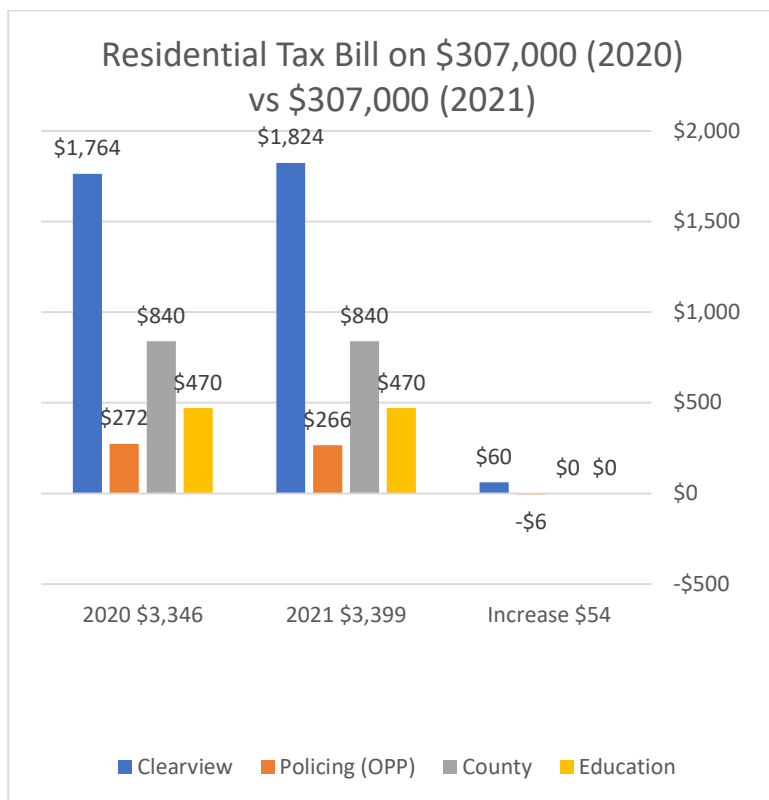
How Can I Get More Involved in The Budget Process?

- 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 Department Head 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 August 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.



2021 Budget Summary

The 2021 Corporate Budget includes an estimated net residential tax increase of 1.56%, which would be an approximate \$54 increase to taxes for the average home.

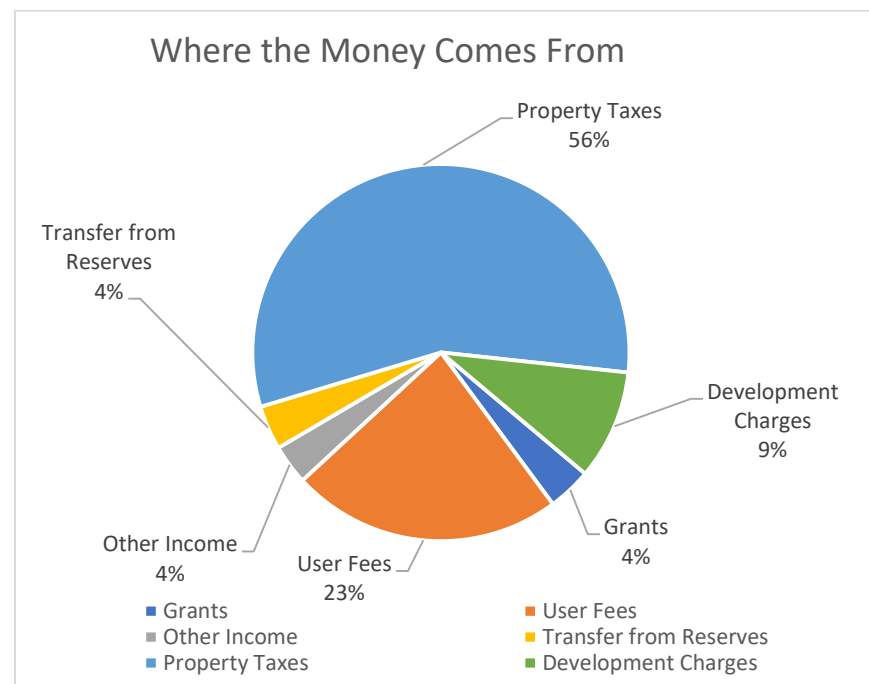


2020 was scheduled to be a reassessment year. In a reassessment year, MPAC does a province wide valuation of what your home could be sold for and sets a four year time frame to reach that assessment. The global pandemic put that on hold, so property owners will see the same assessment this year as they did last year. The value of your property is set at the value you would have been able to sell it on the open market as of January 1, 2016.

The total Clearview Budget is \$50.91 million which is composed of \$27.99 million in the Operating Budget plus \$22.92 million in the Capital Budget. These funds are sourced from several different revenue streams.

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. In 2021, this will amount to \$17.4 million. 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.

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.



Strategic Plan 2017 - 2022

In 2017, Clearview Township completed a strategic planning process that will assist in guiding the municipality from 2017 - 2022. The Strategic Plan combined consultation from residents, businesses, stakeholders, Council members and municipal staff into a master guiding document for Clearview Township.

Strategic Pillars

The Strategic Plan focuses on five key pillars that will guide the direction of the municipality for many years to come. Within each pillar, there are a series of tactics that aim to support the overall goals/objectives of the municipality.



- 1.1 Develop and implement a new Recreation Master Plan that serves the recreational needs of the community.
- 1.2 Hire a Recreation and Culture staff position with the responsibility of managing the Recreation Master Plan.
- 1.3 Develop recreational programming that is tailored to the needs and desires of the community with the goal of increasing usage and participation.
- 1.4 Identify, explore and implement tourism programming opportunities within the Township.
- 1.5 Actively promote the Small Halls within the community.
- 1.6 Install standardize signage and wayfinding across the Township.
- 1.7 Identify heritage assets and create policies on Heritage Designations.
- 1.8 Explore and implement Downtown Beautification opportunities.

- 2.1 Actively promote the historically significant, culturally distinct and unique assets in Clearview Township on a broad and regional scale.
- 2.2 Promote community theatre and music events through cultural investment.
- 2.3 Hire a Marketing/Promotions staff position with the responsibility of internal and outbound marketing and promotion of the Township.
- 2.4 Create and enforce funding policies tied to the Township brand standards for local organizations and groups.

3. Economic Activity

- 3.1 Identify, support, promote and position Clearview Township as a progressive community within agribusiness cultivation.
- 3.2 Develop and implement policies that focus on small business attraction, development and support.
- 3.3 Focus on infrastructure improvement projects and initiatives across the Township.

4. Quality of Life

- 4.1 Attract residential developers with a strong emphasis on creating a mixed housing stock, with the focus of attainable housing.
- 4.2 Identify expansion opportunities for the Clearview Public Transit system.
- 4.3 Work towards ensuring that all residents have access to highspeed internet.
- 4.4 Develop and implement policies to support the creation of housing and accommodation options for seniors.

5. Governance

- 5.1 Define Council roles on Representational Boards, Commissions and Committees.
- 5.2 Enhance Council engagement through a review of engagement practices and techniques.
- 5.3 Strengthen advocacy role with respect to Provincial and Federal decisions that impact Clearview Township.

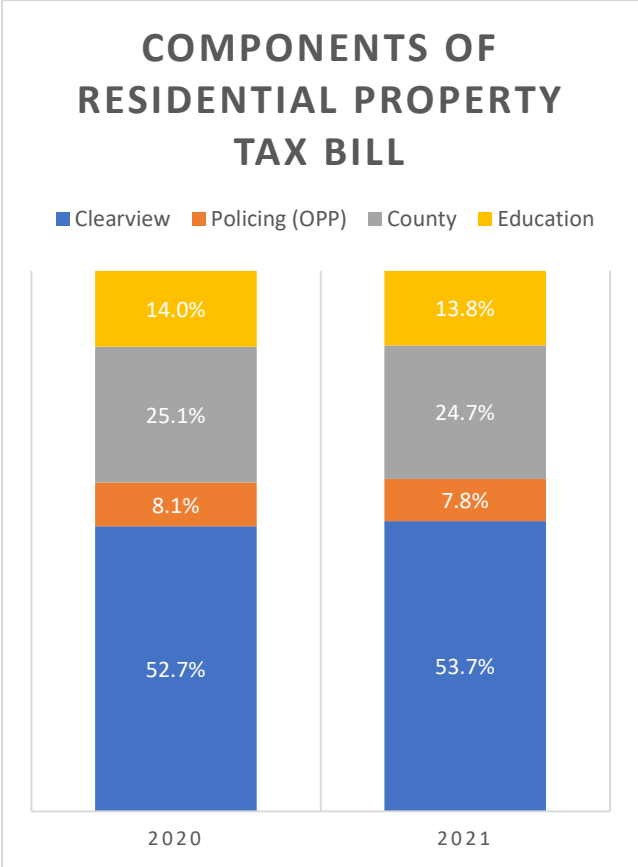
2021 Simcoe County Tax Levy

The Simcoe County levy had a 0% budget increase 2021. When calculated for the average residential property in Clearview there was an effective 0.4% decrease in actual County related property taxes in 2021. 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.

2021 School Board Tax Levy

The four school boards that service Clearview are; Simcoe County District School Board, Simcoe Muskoka Catholic District School Board, Conseil scolaire Viamonde, and Conseil scolaire de district catholique du nouvel-Ontario.

The School Boards tax rate for residential properties in Ontario is 0.153% for the average property. As mentioned above, property assessment value increases or decreases particular to each individual property would modify this number, however, with re-assessments on hold this will not occur for 2021.



Where your Total Tax Dollars are Spent

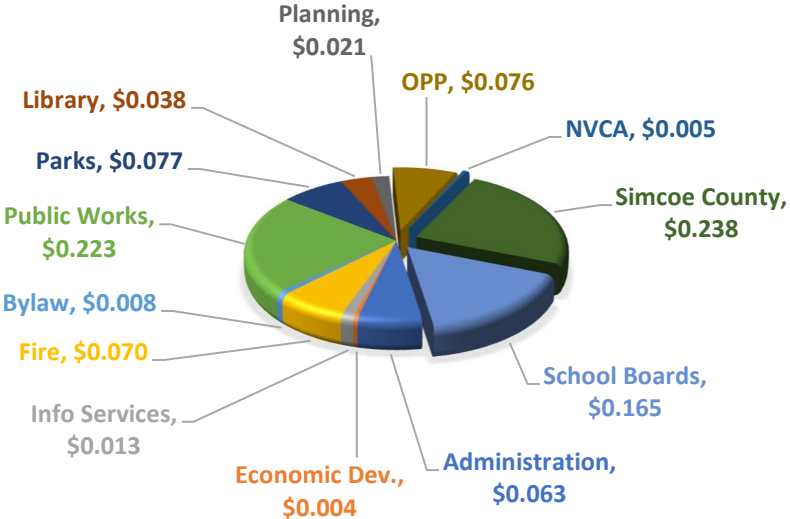
Clearview issues property tax bills and collects money on behalf of Simcoe County and the School Boards. This saves the taxpayer money by saving administrative costs at the County and the School Boards. Clearview remits almost half of the money collected through property taxation to outside organizations 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.

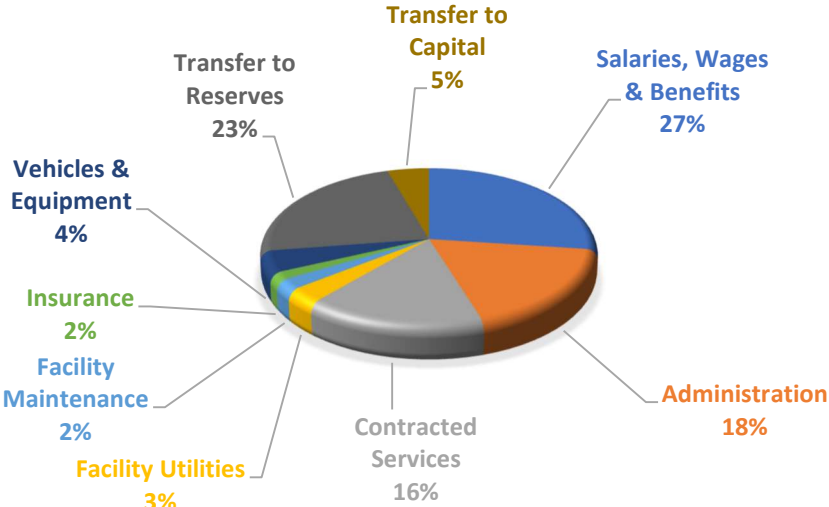
The charts below show how the Operating Budget expenses were allocated by Department with the NVCA requisition broken out of the General Administration Department.

The main changes from 2020 to 2021 are the changes in Public Works and Administration budgets. Administration increases reflect increased transfers to reserves and the Cemetery software. Public Works increases are due to the establishment of an urban Canopy reserve as well as additional funding for gravel maintenance.

\$0.51 OF EACH 2021 \$1.00 GOES TO CLEARVIEW



WHERE THE MONEY IS SPENT - BY EXPENSE CATEGORY

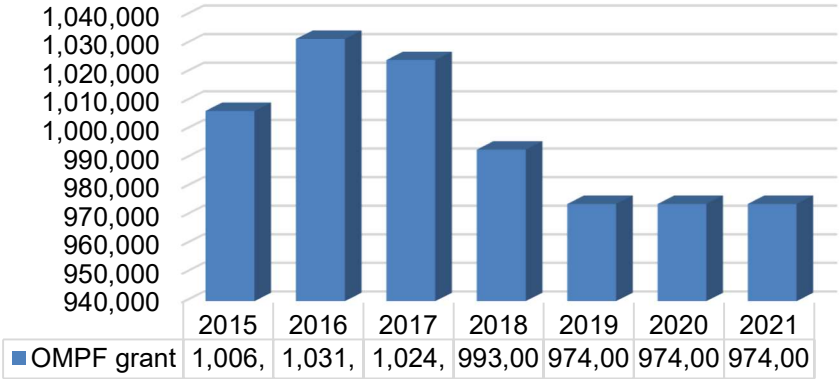


Revenue Trends

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 as OMPF funding has remained constant while expenses continue to rise with inflation and other factors. To maintain service levels the general municipal taxation has had to increase. The OMPF grant has steadily declined as a percentage of net operating revenues from 8.5% (2012) to 3.2% (2021).

Changes in OMPF Funding



Development Charge 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 \$5 million in Stayner Water Development Charges. Continued discussions with the development community are expected to result in the completion of the Stayner water source solution.

Water and Sewer user fees are scheduled to increase at a steady rate based on the approval of the 6-year Water Financial Plan. 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.

Operating and Capital Budget Forecast

The operating budget is expected to continue to steadily increase due to inflation and expansion of services. The capital budget for the current year is generally larger than future capital budgets due to projects that are carried forward or multi-year projects budgeted in full in the current year. Sometimes projects are carried forward due to delays in gaining approvals or the projects are expected to take multiple years to complete. Some reasons for new multi-year projects being budgeted in full in the current year are; uncertainty as to expenditure timeline as the project has not been tendered yet, grant application guidelines require the entire project to be included in the current year budget, ensuring the full capital cost of a project is known as typically only the first year of the multi-year budget is given consideration, anticipated transfer of developer assets cannot be confirmed to a specific date at the time the budget is set.

What is the Operating Budget and the Capital Budget?

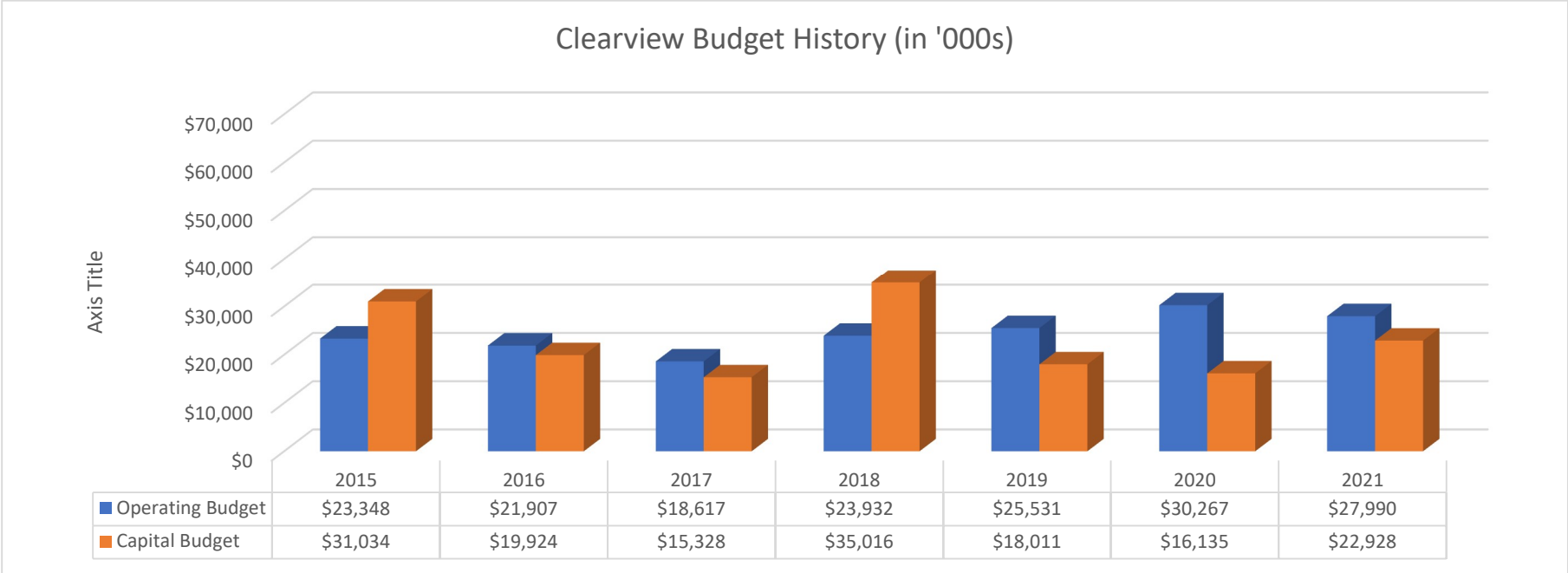
Clearview budgets using a modified accrual basis and does not budget for amortization although amortization is calculated and included in the year-end financial statements. Clearview’s total Fiscal 2021 budget is \$50,918,000 including anticipated DC revenue. The Municipal Act (2001) requires a balanced budget. The budget is divided into two major categories: Operating and Capital.

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 \$27,990,000 which represents 55% of the total municipal budget.

Capital Budget

Capital projects are individual physical assets that cost more than \$5,000 or \$20,000 as a pool of like assets and are recorded as Tangible Capital Assets. The capital budget is \$22,928,000 which represents 45% 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.



Clearview Tax Rates

Property Tax Class	2020 Clearview Tax Rate	2021 Clearview Tax Rate	2020 Clearview Tax Revenue	2021 Clearview Tax Revenue	change
Residential	0.00663258	0.00680716	\$14,548,278	\$15,094,876	\$546,598
Farmland I	0.00497444	0.00510537	\$35,631	\$36,569	\$938
Farmland II	0.00663258	0.00680716	\$0	\$0	\$0
Landfill	0.00663258	0.00680716	\$6,477	\$6,648	\$170
Multi Residential	0.00663258	0.00680716	\$65,921	\$75,808	\$9,887
New Multi Residential	0.00663258	0.00680716	\$0	\$0	\$0
Commercial Occupied	0.00830465	0.00832039	\$1,000,419	\$1,035,399	\$34,980
Commercial Excess Vacant	0.00581326	0.00832039	\$24,269	\$41,789	\$17,520
New Constr Comm O	0.00830465	0.00832039	\$0	\$0	\$0
New Constr Comm E V	0.00581326	0.00832039	\$0	\$0	\$0
Industrial Occupied	0.00830465	0.00811754	\$81,829	\$83,065	\$1,236
Industrial Excess Vacant	0.00581326	0.00811754	\$13,123	\$21,320	\$8,197
Industrial 7	0.00207616	0.00202939	\$104	\$101	-\$2
New Constr Ind O	0.00830465	0.00811754	\$48,859	\$40,063	-\$8,795
New Constr Ind E V	0.00581326	0.00811754	\$0	\$0	\$0
Pipeline	0.00859980	0.00882616	\$44,857	\$46,532	\$1,675
Farmland	0.00165815	0.00170179	\$873,416	\$900,545	\$27,129
Managed Forest	0.00165815	0.00170179	\$34,864	\$38,078	\$3,214
			\$16,778,046	\$17,420,793	\$642,746

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 2021	1	March 25, 2021
Interim Tax Bill	February 2021	2	June 24, 2021
Final Tax Bill	June 2021	1	August 26, 2021
Final Tax Bill	June 2021	2	October 28, 2021

Interim tax bills are calculated at 50% of the total prior year's tax bill. 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.

Summary and Analysis of the 2021 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.

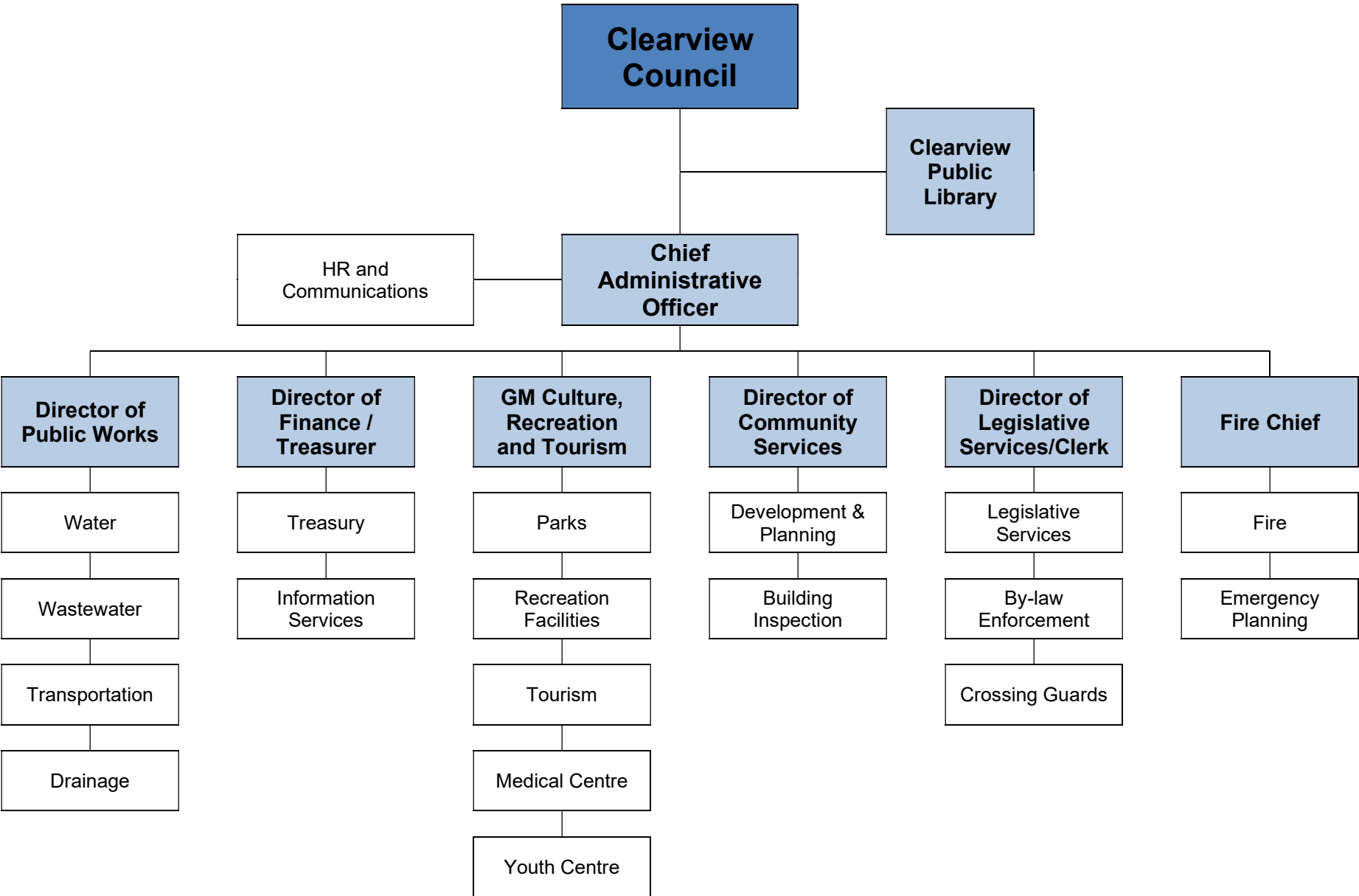
Summary of Operating and Capital Projects

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. 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.



2021 Consolidated Operating Report

TOWNSHIP OF CLEARVIEW
 CONSOLIDATED OPERATING FINANCIAL REPORT



For Period Ending 31-Dec-2020

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,179,700.00	-2,456,349.58	-1,259,400.00	-2,188,624.08	-1,178,570.00	80,830.00	-6.42
USER FEES	-6,606,900.00	-7,173,867.23	-7,018,800.00	-6,130,416.76	-7,303,500.00	-284,700.00	4.06
OTHER INCOME	-1,040,220.00	-7,119,367.91	-1,061,326.00	-2,048,091.79	-1,066,100.00	-4,774.00	0.45
TRANSFER FROM RESERVES	-874,830.00	-407,430.73	-1,122,100.00	-17,200.00	-1,183,490.00	-61,390.00	5.47
OWN PURPOSE TAX	-16,324,766.00	-16,314,089.88	-16,998,274.00	-17,012,597.33	-17,669,485.00	-671,211.00	3.95
DEVELOPMENT CHARGES	-2,955,600.00	-2,450,153.64	-2,956,000.00	-6,413,587.83	-2,956,000.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-28,982,016.00	-35,921,258.97	-30,415,900.00	-33,810,517.79	-31,357,145.00	-941,245.00	3.09
EXPENSE							
SALARIES, WAGES & BENEFITS	6,294,338.00	6,160,254.34	6,674,200.00	6,485,383.67	6,819,595.00	145,395.00	2.18
ADMINISTRATION	3,737,389.00	4,057,608.32	4,267,200.00	3,923,034.59	4,296,600.00	29,400.00	0.69
CONTRACTED SERVICES	4,018,500.00	3,642,085.36	3,958,200.00	3,769,625.04	3,762,900.00	-195,300.00	-4.93
FACILITY UTILITIES	911,300.00	1,010,778.94	927,000.00	884,239.52	913,350.00	-13,650.00	-1.47
FACILITY MAINTENANCE	453,100.00	480,753.67	617,800.00	489,917.06	561,500.00	-56,300.00	-9.11
INSURANCE	302,996.00	310,422.44	324,700.00	349,927.92	355,000.00	30,300.00	9.33
VEHICLES & EQUIPMENT	487,500.00	501,368.19	528,700.00	552,802.65	541,300.00	12,600.00	2.38
AMORTIZATION	0.00	2,005,625.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	5,360,563.00	11,297,490.46	5,372,800.00	8,186,023.91	6,033,850.00	661,050.00	12.30
TRANSFER TO CAPITAL	495,200.00	697,764.26	405,200.00	0.00	411,420.00	6,220.00	1.54
Total EXPENSE	22,060,886.00	30,164,150.98	23,075,800.00	24,640,954.36	23,695,515.00	619,715.00	2.69
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,579,530.00	1,687,084.13	1,645,300.00	1,846,568.48	1,677,700.00	32,400.00	1.97
ADMINISTRATION	1,284,200.00	1,408,550.94	1,293,000.00	1,168,168.53	1,374,100.00	81,100.00	6.27
CONTRACTED SERVICES	1,197,400.00	1,220,711.82	1,413,000.00	1,464,090.21	1,340,200.00	-72,800.00	-5.15
FACILITY UTILITIES	57,200.00	28,964.61	58,000.00	33,738.64	60,000.00	2,000.00	3.45
FACILITY MAINTENANCE	97,400.00	128,037.64	100,000.00	141,266.07	103,000.00	3,000.00	3.00
INSURANCE	115,900.00	117,275.59	116,000.00	124,544.26	137,000.00	21,000.00	18.10
VEHICLES & EQUIPMENT	818,300.00	835,290.16	829,000.00	889,045.89	858,000.00	29,000.00	3.50
AMORTIZATION	0.00	1,698,823.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,078,100.00	1,213,863.00	1,078,000.00	888,000.00	1,128,000.00	50,000.00	4.64
TRANSFER TO CAPITAL	693,100.00	488,036.39	807,800.00	0.00	983,630.00	175,830.00	21.77
Total WORKS EXPENSE	6,921,130.00	8,826,637.28	7,340,100.00	6,555,422.08	7,661,630.00	321,530.00	4.38
Total OPERATING	0.00	3,069,529.29	0.00	-2,614,141.35	0.00	0.00	0.00

2021 Consolidated Capital Report

TOWNSHIP OF CLEARVIEW

CONSOLIDATED CAPITAL FINANCIAL REPORT



CLEARVIEW

GL5410

Date : May 19, 2021

Page : 1

Time : 9:55 am

For Period Ending 31-Dec-2020

	2019	2019	2020	2020	PROPOSED 2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
CAPITAL FUND							
REVENUE							
REVENUE							
GRANTS	-3,404,703.00	-180,027.25	-529,998.00	-71,181.00	-213,900.00	316,098.00	-59.64
OTHER	-1,852,900.00	0.00	-4,802,500.00	-5,142.00	-2,127,900.00	2,674,600.00	-55.69
RESERVES	-8,365,684.00	-9,939,775.79	-9,589,677.00	0.00	-16,948,741.00	-7,359,064.00	76.74
OWN PURPOSE TAX	-1,188,245.00	-940,204.31	-1,212,945.00	0.00	-1,395,050.00	-182,105.00	15.01
DEBENTURES	-3,200,000.00	0.00	0.00	0.00	-2,250,000.00	-2,250,000.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-18,011,532.00	-11,060,007.35	-16,135,120.00	-76,323.00	-22,935,591.00	-6,800,471.00	42.15
Total REVENUE	-18,011,532.00	-11,060,007.35	-16,135,120.00	-76,323.00	-22,935,591.00	-6,800,471.00	42.15
EXPENSE							
EXPENSE							
GENERAL ADMINISTRATION	154,500.00	1,085,756.25	138,500.00	101,335.36	184,500.00	46,000.00	33.21
FIRE & EMERGENCY PLANNING	476,000.00	158,945.96	291,000.00	917,551.80	1,505,000.00	1,214,000.00	417.18
BUILDING INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BY-LAW & CROSSING GUARDS	0.00	0.00	45,000.00	45,077.68	0.00	-45,000.00	-100.00
MUNICIPAL WATERWORKS	9,541,637.00	5,392,665.82	4,764,400.00	637,714.40	7,321,032.00	2,556,632.00	53.66
MUNICIPAL SANITARY SEWAGE WORKS	168,475.00	59,938.45	1,613,300.00	325,846.96	1,657,239.00	43,939.00	2.72
PUBLIC WORKS	2,470,000.00	1,214,056.60	8,244,000.00	3,740,577.32	7,599,000.00	-645,000.00	-7.82
PARKS & RECREATION	1,289,000.00	608,232.90	947,000.00	459,489.92	4,570,000.00	3,623,000.00	382.58
PUBLIC LIBRARY	3,911,920.00	2,517,908.86	91,920.00	785,528.92	98,820.00	6,900.00	7.51
LAND USE PLANNING & ZONING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CREEMORE MEDICAL CENTRE	0.00	22,502.51	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	18,011,532.00	11,060,007.35	16,135,120.00	7,013,122.36	22,935,591.00	6,800,471.00	42.15
Total EXPENSE	18,011,532.00	11,060,007.35	16,135,120.00	7,013,122.36	22,935,591.00	6,800,471.00	42.15
Total CAPITAL FUND	0.00	0.00	0.00	6,936,799.36	0.00	0.00	0.00

2021 Proposed General, Water, and Sewer Capital Projects

Capital Expenditures Investment in Infrastructure			Sources of Financing									
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
General Government												
Administration												
	Office Equipment Replacment	\$ 30,000								\$ 30,000		\$ 30,000
	Council Chambers Renovation	\$ 75,000								\$ 75,000		\$ 75,000
	General Administration Sub-total	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -
Information Services												
	Computer Replacement	\$ 25,000	\$ 25,000									\$ 25,000
	Printer Replacement	\$ 1,000	\$ 1,000									\$ 1,000
	Other Computer Equipment	\$ 3,500	\$ 3,500									\$ 3,500
	Networking Equipment * 3	\$ 30,000	\$ -						\$ 30,000			\$ 30,000
	Replace EOC Server	\$ 20,000	\$ -						\$ 20,000			\$ 20,000
	Information Services Sub-total	\$ 79,500	\$ 29,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000	\$ -	\$ -
Fire and Emergency Services												
Fire Protection Services												
	New Lowell Fire Hall	\$ 1,350,000								\$ 350,000	\$ 1,000,000	\$ 1,350,000
	Station 4 Renovation	\$ 45,000	\$ 45,000									\$ 45,000
	Bunker Gear	\$ 40,000	\$ 40,000									\$ 40,000
	Fire Hose	\$ 10,000	\$ 10,000									\$ 10,000
	Equipment	\$ 60,000	\$ 60,000									\$ 60,000
	Fire and Emergency Sub-total	\$ 1,505,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ -
Public Works												
Admin, Bldg, and Equip												
	TR 8 - 2004 Ford F450	\$ 80,000							\$ 80,000			\$ 80,000
	TR 42 - 2008 International	\$ 290,000							\$ 290,000			\$ 290,000
	TR 46 - 2010 Ford	\$ 40,000							\$ 40,000			\$ 40,000
	TR 47 - 2010 Ford	\$ 40,000							\$ 40,000			\$ 40,000
	TR 55 - 2001 International	\$ 120,000							\$ 120,000			\$ 120,000
	BH 5 - 2005 Backhoe	\$ 180,000							\$ 180,000			\$ 180,000
	New Lowell PW Building	\$ 1,350,000							\$ 350,000	\$ 1,000,000		\$ 1,350,000
Bridges												
	220a-60 - Blue Mountain/Clearview Townline	\$ 76,000							\$ 76,000			\$ 76,000
	309b-72 - Mulmur-Nottawasaga Townline	\$ 450,000							\$ 450,000			\$ 450,000
	146-23 - Centre Line Road - Replacement	\$ 880,000							\$ 880,000			\$ 880,000
	324-01 - Concession 2 Sunnidale	\$ 10,000							\$ 10,000			\$ 10,000

2021 Proposed General, Water, and Sewer Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing									
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
Road Construction												
	Mary St- Francis to Nelson	\$ 157,000		\$ 15,700	\$ 141,300							\$ 157,000
	Centreline Road - CR 9 to South 1000 metres	\$ 980,000	\$ 760,630							\$ 219,370		\$ 980,000
	Hogback Road - Adj-Tos Townline to 6/7 SR	\$ 475,000								\$ 475,000		\$ 475,000
	Locke Ave - Highway 26 to Jonathan Court	\$ 648,000	\$ 191,000		\$ 457,000							\$ 648,000
	30/31 SR Nottawasaga - CR 124 to 10th Con	\$ 380,000								\$ 380,000		\$ 380,000
	Sutherland Street - Quebec to Warden	\$ 262,000		\$ 26,200	\$ 235,800							\$ 262,000
	Sutherland Street - Warden to Centre St	\$ 159,000		\$ 15,900	\$ 143,100							\$ 159,000
	Riverside Drive - Engineering & Design	\$ 120,000								\$ 120,000		\$ 120,000
	Concession 10 - County Road 91 north	\$ 500,000								\$ 500,000		\$ 500,000
	Centreline Road - CR 9 to Concession 7	\$ 70,000								\$ 70,000		\$ 70,000
												\$ -
Sidewalks												
	Sidewalk Construction	\$ 200,000								\$ 200,000		\$ 200,000
												\$ -
Street Lights												
	Street Lights (Audible)	\$ 100,000	\$ -	\$ 100,000						\$ -		\$ 100,000
	Hogback Road Signal Light	\$ 20,000	\$ 20,000									\$ 20,000
	Traffic Control Signs	\$ 12,000	\$ 12,000									\$ 12,000
	Public Works Sub-total	\$ 7,599,000	\$ 983,630	\$ 157,800	\$ 977,200	\$ -	\$ -	\$ -	\$ -	\$ 4,480,370	\$ 1,000,000	
Parks and Recreation												
	Zero Turn Mower	\$ 15,000						\$ 15,000				\$ 15,000
Stayner Arena												
	Office Roof Repairs	\$ 25,000	\$ 25,000									\$ 25,000
	Lobby Flooring	\$ 100,000	\$ 100,000									\$ 100,000
	Landscaping	\$ 100,000								\$ 100,000		\$ 100,000
Creemore Arena												
Stayner Pool												
Creemore Arena												
		\$ -										
Stayner Parks												
	Station Park Redevelopment Stage 1	\$ 250,000								\$ 250,000		\$ 250,000
Creemore Parks												
	Mad River Park Upgrade	\$ 20,000		\$ 10,000					\$ 10,000			\$ 20,000

2021 Proposed General, Water, and Sewer Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing									
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
Other Parks												
	Small Hall AODA Renovations	\$ 4,000,000					\$ 2,750,000				\$ 1,250,000	\$ 4,000,000
	Duntroon Hall Furnace	\$ 10,000								\$ 10,000		\$ 10,000
	Nottawa Ball Park Pavillion design	\$ 20,000								\$ 20,000		\$ 20,000
Other Parks												
Trails												
	Trails Construction	\$ 30,000	\$ 10,000							\$ 20,000		\$ 30,000
	Parks and Recreation Sub-total	\$ 4,570,000	\$ 135,000	\$ 10,000	\$ -	\$ -	\$ 2,750,000	\$ 15,000	\$ 10,000	\$ 400,000	\$ 1,250,000	
Library Services												
	New Lowell Library Roof	\$ 6,900								\$ 6,900		
	Computers	\$ 6,000	\$ 6,000									\$ 6,000
	Materials	\$ 85,920	\$ 85,920									\$ 85,920
	Library Services Sub-total	\$ 98,820	\$ 91,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,900	\$ -	
	General Capital Projects Total	\$ 13,957,320	\$ 1,395,050	\$ 167,800	\$ 977,200	\$ -	\$ 2,750,000	\$ 15,000	\$ 10,000	\$ 5,602,270	\$ 3,250,000	

2021 Proposed General, Water, and Sewer Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing									Total
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	
Municipal Waterworks												
Admin, Bldg, Equipment												
	Laptop Replacement (2)	\$ 8,000	\$ 8,000									\$ 8,000
	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500									\$ 14,500
Stayner Waterworks												
	Observation well level loggers (x2)	\$ 3,210	\$ 3,210									\$ 3,210
	KPR Well site and reservoir: studies and permits	\$ 1,072,642			\$ 1,072,642							\$ 1,072,642
	KPR transmission main: engineering studies and p	\$ 29,500			\$ 29,500							\$ 29,500
	KPR Well Site and reservoir: Design	\$ 450,000			\$ 450,000							\$ 450,000
	KPR transmission main: Design	\$ 330,000			\$ 330,000							\$ 330,000
	KPR well site and reservoir: Construction											
	KPR transmission main: Construction											
	Main Street Water Service Replacment	\$ 60,000	\$ 60,000									\$ 60,000
Creemore Waterworks												
	1500 m3/day Well water Supply	\$ 1,338,800						\$ 1,338,800				\$ 1,338,800
	1500 m3/day Well Pumphouse	\$ 3,315,000						\$ 3,315,000				\$ 3,315,000
	Well Supply Investigation	\$ 140,000						\$ 140,000				\$ 140,000
	200 mm Mary St. George St. to WWTP Waterma	\$ 240,000	\$ 240,000									\$ 240,000
	150 mm Mary St. Caroline to Elizabeth 130m	\$ 73,400			\$ 73,400							\$ 73,400
	150 mm Mary St. Elizabeth to Edward 100m	\$ 56,100		\$ 56,100								\$ 56,100
	150 mm Mary St. Edward to George St. 120m	\$ 67,300			\$ 67,300							\$ 67,300
New Lowell Waterworks												
	Pressure tanks 7,8,9,10	\$ 6,420	\$ 6,420									\$ 6,420
	Cell 1 level transducer	\$ 4,000	\$ 4,000									\$ 4,000
Nottawa Waterworks												
	Chlorine pumps x 2	\$ 9,628	\$ 9,628									\$ 9,628
	Pressure tanks 1,2	\$ 3,210	\$ 3,210									\$ 3,210
	Observation well level logger	\$ 1,605	\$ 1,605									\$ 1,605
Colling-Woodlands Waterworks												
	Chlorine pumps x 2	\$ 9,628	\$ 9,628									\$ 9,628
Buckingham Woods Waterworks												
	Chlorine pumps x 2	\$ 9,628	\$ 9,628									\$ 9,628
	Pressure tanks 1,2	\$ 3,209	\$ 3,209									\$ 3,209
	PLC SCADA/HMI Integration	\$ 40,000	\$ 40,000									\$ 40,000
	HLP # 2 VFD	\$ 5,000	\$ 5,000									\$ 5,000
	Replace Well #1 (pending test)	\$ 30,252	\$ 30,252									\$ 30,252
Municipal Waterworks Sub-Total		\$ 7,321,032	\$ 448,290	\$ 56,100	\$ 2,022,842	\$ -	\$ -	\$ 4,793,800	\$ -	\$ -	\$ -	\$ 7,321,032

2021 Proposed General, Water, and Sewer Capital Projects (cont.)

Capital Expenditures Investment in Infrastructure			Sources of Financing									
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
Municipal Wastewater Services												
Admin, Building & Equipment												
Stayner Wastewater												
	COD Reactor	\$ 2,060	\$ 2,060									\$ 2,060
	DO Air Compressor	\$ 500	\$ 500									\$ 500
	Sludge Depth Recorder	\$ 309	\$ 309									\$ 309
	Influent Splitter Box Engineering Design	\$ 20,000	\$ 20,000									\$ 20,000
	Blower #1 or #2	\$ 50,000	\$ 50,000									\$ 50,000
	SPS # 1 Grinder Pump	\$ 20,000	\$ 20,000									\$ 20,000
	Telescopic Valve x 2	\$ 18,970	\$ 18,970									\$ 18,970
	Slide Gate Valves x 4	\$ 25,000	\$ 25,000									\$ 25,000
	Lamont Creek Milltronics Bridge	\$ 5,000	\$ 5,000									\$ 5,000
	Mowat to Sunnidale Sewermain design	\$ 155,000			\$ 155,000							\$ 155,000
	Locke 26 to Jonathan Sewermain	\$ 210,000				\$ 210,000						\$ 210,000
	Sunnidale Street Sewer (Design)	\$ 165,000			\$ 165,000							\$ 165,000
Creemore Wastewater												
	COMPUTER #1	\$ 5,000	\$ 5,000									\$ 5,000
	PLC UPGRADES	\$ 40,000	\$ 40,000									\$ 40,000
	WAS PUMP	\$ 5,000	\$ 5,000									\$ 5,000
	VACUUM PUMP	\$ 3,500	\$ 3,500									\$ 3,500
	RAS PUMP	\$ 10,000	\$ 10,000									\$ 10,000
	MICROSCOPE	\$ 5,000	\$ 5,000									\$ 5,000
	PRESSURE TRANSMITTER 1 - 11	\$ 5,500	\$ 5,500									\$ 5,500
	CYCLIC AIR VALVE (2)	\$ 12,000	\$ 12,000									\$ 12,000
	THICKENER PERMEATER	\$ 4,000	\$ 4,000									\$ 4,000
	THICKENER BACKFLOW	\$ 5,000	\$ 5,000									\$ 5,000
	AIR COMPRESSOR # 1	\$ 2,400	\$ 2,400									\$ 2,400
	pH GUAGE	\$ 2,000	\$ 2,000									\$ 2,000
	CHOPPER PUMP	\$ 40,000	\$ 40,000									\$ 40,000
	BLOWER	\$ 40,000	\$ 40,000									\$ 40,000
	UPGRADED SCREEN	\$ 460,000	\$ 460,000									\$ 460,000
	MEMBRANE CASSETTES X 4	\$ 286,000	\$ 286,000									\$ 286,000
	ADDITIONAL MONIOTORING EQUIPMENT	\$ 60,000	\$ 60,000									\$ 60,000
	Municipal Waterworks Sub-Total	\$ 1,657,239	\$ 1,127,239	\$ -	\$ 320,000	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657,239
	Municipal Water & Wastewater Total	\$ 8,978,271	\$ 1,575,529	\$ 56,100	\$ 2,342,842	\$ 210,000	\$ -	\$ 4,793,800	\$ -	\$ -	\$ -	\$ -
	Total Capital Budget	\$ 22,935,591	\$ 2,970,579	\$ 223,900	\$ 3,320,042	\$ 210,000	\$ 2,750,000	\$ 4,808,800	\$ 10,000	\$ 5,602,270	\$ 3,250,000	\$ -

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, Legislative Services 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.

Legislative Services plays an important liaison role between Council, staff and the public, and provides a variety of services including marriage license and burial services, municipal election administration, all legislative support for Council including meeting minutes and agendas, and manages the corporation's records. It also manages the municipality's by-law and crossing guard functions.

Financial Services is comprised of a team of experts that coordinate and analyze all financial transactions to enable our residents and partners to provide effective financial services. The primary role of the department is to ensure effective financial management and stewardship of Township resources.

Human Resources supports the achievement of the Township's goals by providing strategic solutions. HR ensures the Township is able to attract the best talent at an effective cost. HR also oversees Health and Safety, Accessibility, and manages employment related risk management and compliance. HR regularly completes the recruitment of upwards of 50 hires each year.



GENERAL ADMINISTRATION FINANCIAL REPORT

For Period Ending 31-Dec-2021



	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,024,000.00	-2,120,461.00	-1,024,000.00	-1,944,692.41	-1,024,000.00	0.00	0.00
USER FEES	-43,000.00	-59,626.68	-44,000.00	-62,664.60	-44,000.00	0.00	0.00
OTHER INCOME	-563,720.00	-880,215.29	-569,726.00	-924,426.60	-564,500.00	5,226.00	-0.92
TRANSFER FROM RESERVES	-238,100.00	-40,774.00	-52,600.00	0.00	-232,600.00	-180,000.00	342.21
OWN PURPOSE TAX	-16,324,766.00	-16,314,089.88	-16,998,274.00	-17,012,597.33	-17,669,485.00	-671,211.00	3.95
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-18,193,586.00	-19,415,166.85	-18,688,600.00	-19,944,380.94	-19,534,585.00	-845,985.00	4.53
EXPENSE							
SALARIES, WAGES & BENEFITS	1,917,191.00	1,881,087.68	2,030,500.00	2,070,984.76	2,087,850.00	57,350.00	2.82
ADMINISTRATION	1,144,309.00	1,471,725.21	1,026,700.00	1,132,981.79	1,035,400.00	8,700.00	0.85
CONTRACTED SERVICES	2,746,700.00	2,675,347.92	2,608,000.00	2,770,465.38	2,747,000.00	139,000.00	5.33
FACILITY UTILITIES	49,200.00	42,958.52	49,000.00	36,139.36	52,000.00	3,000.00	6.12
FACILITY MAINTENANCE	58,700.00	26,694.90	59,000.00	57,880.59	60,000.00	1,000.00	1.69
INSURANCE	63,300.00	65,363.49	65,000.00	66,810.47	77,000.00	12,000.00	18.46
VEHICLES & EQUIPMENT	15,700.00	12,551.29	15,000.00	17,546.16	16,000.00	1,000.00	6.67
AMORTIZATION	0.00	119,983.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	486,005.00	1,007,785.00	512,000.00	526,806.00	562,000.00	50,000.00	9.77
TRANSFER TO CAPITAL	29,500.00	244,177.39	49,500.00	0.00	29,500.00	-20,000.00	-40.40
Total EXPENSE	6,510,605.00	7,547,674.40	6,414,700.00	6,679,614.51	6,666,750.00	252,050.00	3.93
Total OPERATING	-11,682,981.00	-11,867,492.45	-12,273,900.00	-13,264,766.43	-12,867,835.00	-593,935.00	4.84

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 licensing and wildlife damage claims, among others.

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

Visit the www.clearview.ca where you can search By-laws, find out about Council meetings, find where your ancestors are buried and more.

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 Public Library Board
- CPAC (Policing)
- Creemore BIA (Business Improvement Area)
- Creemore Log Cabin Service Board
- Dunedin Community Centre Service Board
- Lavender Cemetery Board
- Nottawa Memorial Hall Service Board
- Nottawasaga Community Hall Service Board
- Station on the Green Management Board
- Sunnidale Community Hall Service Board

Clearview Grants

Council has maintained the budgeted amount of funding for grants to eligible community organizations at \$60,000 for 2021. 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. This has become more important than ever with COVID-19 affecting many groups ability to fundraise. During budget deliberations, council put aside \$20,000 specifically for COVID relief programs.

Clearview Community Assistance Grants for 2021

Applicant	2021 Committee Recommendation
COVID 19 Assistance fund	\$ 20,000
Breaking Down Barriers	\$ 1,000
Brentwood Horticultural Society	\$ 700
Clearview Community Theatre	\$ 2,000
Clearview Minor Hockey Association	\$ 1,000
Creemore Cats	\$ 1,000
Creemore Horticultural Society	\$ 1,000
DARE - Huronia West	\$ 2,500
Duntroon Stayner Road Race	\$ 1,000
Georgian Triangle Humane Society (Clearview Cats)	\$ 1,000
Home Horizon Transitional Program	\$ 2,000
Hospice Georgian Triangle Foundation	\$ 2,500
Magic of Childrens in the Arts	\$ 1,000
Purple Hills Arts & Heritage Festival	\$ 1,000
Resources for Area Youth Success (RAYS)	\$ 1,000
Royal Canadian Legion - Branch 397 Creemore	\$ 1,000
SilverShoe Historical Society	\$ 1,000
South Simcoe 4-H	\$ 250
Stayner Heritage Society	\$ 300
Stayner Horticultural Society/Stayner Garden Club	\$ 1,000
Stayner Lawn Bowling Club	\$ 1,000
The Living Wish Foundation	\$ 1,000
	\$ 44,250.00

In 2016 Council approved a new funding formula for the Collingwood General & Marine Hospital (CGMH) of \$25,000, starting in 2017, which would increase by \$50,000 each year until it reached a \$300,000 per year reserve transfer, resulting in a total accumulated 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. At the end of 2020, the reserve balance was at \$300,000 with an additional \$200,000 transfer budgeted for 2021.

In the 2020 budget deliberations, council created an Affordable Seniors Housing reserve with the intention of partnering with Simcoe County to create a housing plan. \$150,000 was transferred in 2020 with an additional \$150,000 budgeted for 2021. The reserve transfer is currently budgeted to increase by \$100,000 per year until it reaches a total accumulated reserve of \$750,000.

2021 Administration Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	1,024,000	2,070,216	974,000	1,894,227	1,024,000	50,000	0.29%
Cemetery Software from Modernization Grant					50,000	50,000	0.29%
User Fees	43,000	59,626	44,000	62,665	44,000	0	0.00%
Other Income	563,720	879,715	569,726	924,427	564,500	-5,226	-0.03%
Transfer from Reserves	122,500	25,174	37,000	0	82,000	45,000	0.26%
CAO Recruitment from reserve					25,000	25,000	0.15%
DC Study Amendment from reserve					20,000	20,000	0.12%
TOTAL REVENUE	1,753,220	3,034,731	1,624,726	2,881,319	1,714,500	89,774	0.53%
EXPENSE							
Salaries, Wages & Benefits	1,737,073	1,652,342	1,845,300	1,870,462	1,897,850	52,550	0.31%
Administration	726,569	1,508,526	706,700	885,373	715,400	8,700	0.05%
Contracted Services	348,900	360,573	246,000	211,359	333,000	87,000	0.51%
Cemetery Software					50,000	50,000	0.29%
CAO Recruitment					25,000	25,000	0.15%
Actuarial Valuation (mandated every 5 years)					5,000	5,000	0.03%
Facility Utilities	49,200	42,958	49,000	36,139	52,000	3,000	0.02%
Facility Maintenance	58,700	26,694	59,000	57,881	60,000	1,000	0.01%
Insurance	63,200	65,264	65,000	66,703	77,000	12,000	0.07%
Higher premiums expected township wide			0	0	12,000	12,000	0.07%
Vehicles & Equipment	11,400	11,753	11,000	16,981	12,000	1,000	0.01%
Amortization	0	69,483	0	0	0	0	0.00%
Transfer to Reserves	380,005	956,785	461,000	475,806	511,000	50,000	0.29%
CGMH Reserve Increase					50,000	50,000	0.29%
TOTAL EXPENSE	3,375,047	4,694,378	3,443,000	3,620,706	3,658,250	215,250	1.27%
TOTAL OPERATING	-1,621,827	-1,659,647	-1,818,274	-739,387	-1,943,750	125,476	0.74%
Transfer to Capital	29,500	244,177	49,500	0	29,500	-20,000	-0.12%
TOTAL CAPITAL	29,500	244,177	49,500	0	29,500	-20,000	-0.12%
TOTAL ADMINISTRATION	-1,651,327	-1,903,824	-1,867,774	-739,387	-1,973,250	105,476	0.62%

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. The 2021 budget includes the development of a formal economic development committee to include volunteers from the community as well as council members.

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
- To assist with economic recovery in the wake of the pandemic

Community Improvement Plan

In 2018, Clearview established a Community Improvement Plan (CIP) to improve Clearview’s downtown areas. The proposed CIP consists of a Facade Improvement Program grant that provides 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 are 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,

Additional details regarding the maximum grant amounts, qualifying expenses and eligibility are available online or through the Planning Department.



Downtown Stayner



Downtown Creemore

2021 Economic Development Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	0	50,000	0	50,000	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	500	50,000	0	0	-50,000	-0.29%
Simcoe County Grant not confirmed yet					-50,000	-50,000	-0.29%
Transfer from Reserves	100,000	0	0	0	135,000	135,000	0.79%
ED plan from reserves					50,000	50,000	0.29%
Joint Physician Recruitment from reserve					25,000	25,000	0.15%
CIP & Beautification from Reserve					60,000	60,000	0.35%
TOTAL REVENUE	100,000	50,500	50,000	50,000	135,000	85,000	0.50%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	267,500	124,898	168,000	115,889	168,000	0	0.00%
Contracted Services	55,000	35,075	5,000	19,825	75,000	70,000	0.41%
Consulting service for ED plan					50,000	50,000	0.29%
Joint Physician Recruitment					25,000	25,000	0.15%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	0	0	0	0	0	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	55,000	105,000	0	0	0	0	0.00%
TOTAL EXPENSE	377,500	264,973	173,000	135,714	243,000	70,000	0.41%
TOTAL OPERATING	-277,500	-214,473	-123,000	-85,714	-108,000	-15,000	-0.09%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL ECONOMIC DEV	-277,500	-214,473	-123,000	-85,714	-108,000	-15,000	-0.09%

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. Online security training is an ongoing, vital component of the IT department. GIS services will also work with Public Works and Finance to improve digital mapping and capital asset management of municipal infrastructure

Computer Capital Reserves				
Year	Opening Balance	Transfer to Reserve	Spent from reserve	Closing Balance
2018	106,000	48,000	-51,000	103,000
2019	103,000	48,000	-9,500	141,500
2020	141,500	51,000	-51,700	140,800
2021	140,800	51,000	-55,000	141,800
2022	141,800	51,000	-97,000	95,800
2023	95,800	56,000	-61,000	90,800
2024	90,800	56,000	-30,000	116,800
2025	116,800	56,000	-62,000	110,800
2026	110,800	58,500	-59,000	110,300
2027	110,300	58,500	-117,000	51,800
2028	51,800	58,500	-30,000	80,300
2029	80,300	58,500	-69,000	69,800
2030	69,800	58,500	-67,000	61,300
2031	61,300	58,500	-69,000	50,800

2021 Information Services

TOWNSHIP OF CLEARVIEW
INFORMATION SERVICES



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For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
OTHER INCOME	0.00	-245.00	0.00	-465.00	0.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	0.00	-245.00	0.00	-465.00	0.00	0.00	0.00
EXPENSE							
SALARIES, WAGES & BENEFITS	180,118.00	178,744.83	185,200.00	200,523.58	190,000.00	4,800.00	2.59
ADMINISTRATION	16,400.00	14,806.63	18,000.00	8,727.50	18,000.00	0.00	0.00
CONTRACTED SERVICES	82,800.00	84,916.23	97,000.00	91,029.91	103,000.00	6,000.00	6.19
VEHICLES & EQUIPMENT	4,300.00	798.94	4,000.00	564.86	4,000.00	0.00	0.00
AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	51,000.00	51,000.00	51,000.00	51,000.00	51,000.00	0.00	0.00
TRANSFER TO CAPITAL	29,500.00	34,150.14	29,500.00	0.00	29,500.00	0.00	0.00
Total EXPENSE	364,118.00	364,416.77	384,700.00	351,845.85	395,500.00	10,800.00	2.81
Total OPERATING	364,118.00	364,171.77	384,700.00	351,380.85	395,500.00	10,800.00	2.81

2021 Information Services Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	0	245	0	465	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	245	0	465	0	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	180,118	178,745	185,200	200,522	190,000	4,800	0.03%
Administration	16,400	14,807	18,000	8,728	18,000	0	0.00%
Contracted Services	82,800	84,916	97,000	91,030	103,000	6,000	0.04%
Adobe Sign					6,000	6,000	0.04%
Vehicles & Equipment	4,300	798	4,000	565	4,000	0	0.00%
Transfer to Reserves	51,000	51,000	51,000	51,000	51,000	0	0.00%
TOTAL EXPENSE	334,618	330,266	355,200	351,845	366,000	10,800	0.06%
TOTAL OPERATING	-334,618	-330,021	-355,200	-351,380	-366,000	10,800	0.06%
Transfer to Capital	29,500	34,150	29,500	0	29,500	0	0.00%
TOTAL CAPITAL	29,500	34,150	29,500	0	29,500	0	0.00%
TOTAL INFO SERVICES	-364,118	-364,171	-384,700	-351,380	-395,500	10,800	0.06%

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 323 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 55% 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 2021 Billing Statement marks the seventh year of the new OPP Municipal Policing Cost-Recovery Formula.

OPP 2021 Annual Billing Statement

Clearview Tp

Estimated costs for the period January 1 to December 31, 2021

Please refer to www.opp.ca for 2021 Municipal Policing Billing General Information summary for further details.

			Cost per Property \$	Total Cost \$
Base Service	Property Counts			
	Household	6,328		
	Commercial and Industrial	328		
	Total Properties	<u>6,656</u>	177.48	1,181,280
Calls for Service	(see summaries)			
	Total all municipalities	168,336,779		
	Municipal portion	0.5414%	136.92	911,372
Overtime	(see notes)		12.10	80,542
Prisoner Transportation	(per property cost)		2.11	14,044
Accommodation/Cleaning Services	(per property cost)		4.68	31,150
Total 2021 Estimated Cost			<u>333.29</u>	<u>2,218,388</u>
2019 Year-End Adjustment	(see summary)			8,567
Grand Total Billing for 2021				<u>2,226,955</u>

2021 Police Services (OPP)

TOWNSHIP OF CLEARVIEW
POLICE (OPP)



For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
TRANSFER FROM RESERVES	-15,600.00	-15,600.00	-15,600.00	0.00	-15,600.00	0.00	0.00
Total REVENUE	-15,600.00	-15,600.00	-15,600.00	0.00	-15,600.00	0.00	0.00
EXPENSE							
ADMINISTRATION	18,100.00	17,561.70	18,000.00	18,590.51	18,000.00	0.00	0.00
CONTRACTED SERVICES	2,260,000.00	2,229,358.59	2,260,000.00	2,448,251.65	2,236,000.00	-24,000.00	-1.06
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	100.00	99.00	0.00	107.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,278,200.00	2,247,019.29	2,278,000.00	2,466,949.16	2,254,000.00	-24,000.00	-1.05
Total OPERATING	2,262,600.00	2,231,419.29	2,262,400.00	2,466,949.16	2,238,400.00	-24,000.00	-1.06

2021 Policing (OPP) Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 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	15,600	15,600	15,600	0	15,600	0	0.00%
TOTAL REVENUE	15,600	15,600	15,600	0	15,600	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	18,100	17,562	18,000	18,591	18,000	0	0.00%
Contracted Services	2,260,000	2,229,358	2,260,000	2,448,252	2,236,000	-24,000	-0.14%
2021 OPP budget					-24,000	-24,000	-0.14%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	100	99	0	107	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	2,278,200	2,247,019	2,278,000	2,466,949	2,254,000	-24,000	-0.14%
TOTAL OPERATING	-2,262,600	-2,231,419	-2,262,400	-2,466,949	-2,238,400	-24,000	-0.14%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL POLICING (OPP)	-2,262,600	-2,231,419	-2,262,400	-2,466,949	-2,238,400	-24,000	-0.14%

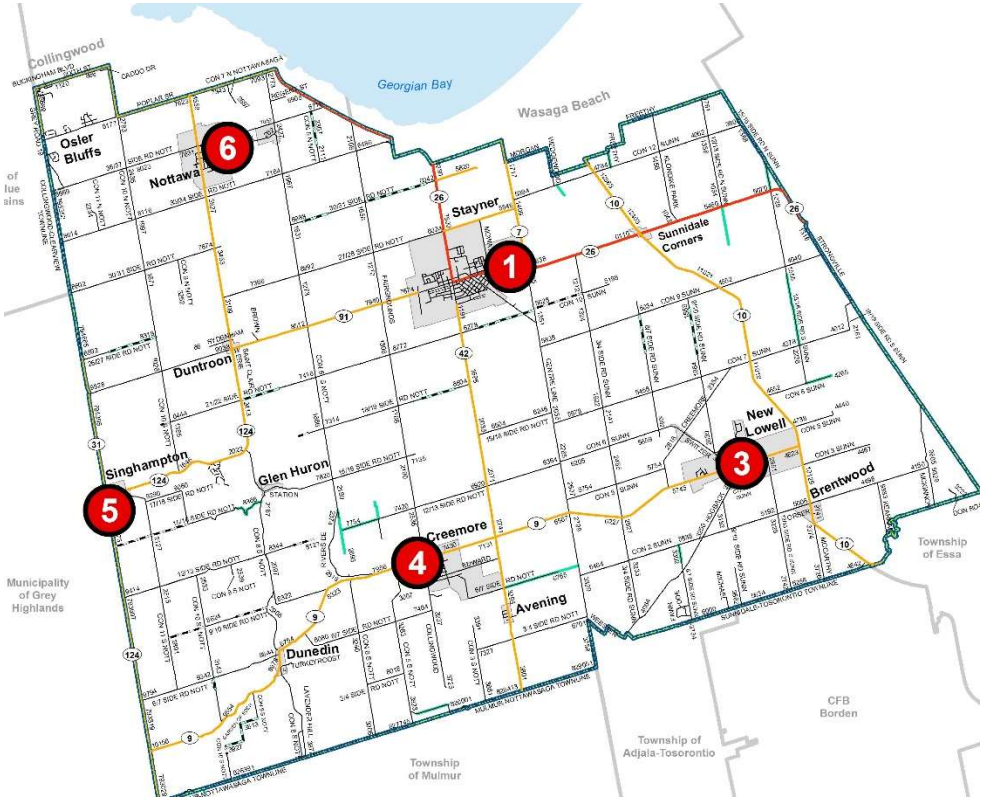


Fire and Emergency Services

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 up to 100 volunteer fire fighters, 12 heavy fire apparatus, 4 half tons and an ATV.



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

2021 Fire & Emergency Services

TOWNSHIP OF CLEARVIEW
 FIRE & EMERGENCY PLANNING FIN REPORT



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For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	0.00	0.00	-19,950.00	0.00	0.00	0.00
USER FEES	-88,100.00	-112,894.22	-88,000.00	-103,387.78	-88,000.00	0.00	0.00
OTHER INCOME	-700.00	-8,420.01	-2,100.00	-41,126.42	-2,100.00	0.00	0.00
TRANSFER FROM RESERVES	-114,100.00	-74,100.00	-114,000.00	0.00	-74,000.00	40,000.00	-35.09
Total REVENUE	-202,900.00	-195,414.23	-204,100.00	-164,464.20	-164,100.00	40,000.00	-19.60
EXPENSE							
SALARIES, WAGES & BENEFITS	805,007.00	812,807.71	890,000.00	878,499.07	851,800.00	-38,200.00	-4.29
ADMINISTRATION	350,100.00	316,334.60	369,300.00	287,282.47	379,400.00	10,100.00	2.73
CONTRACTED SERVICES	60,000.00	11,420.57	60,000.00	9,124.18	11,000.00	-49,000.00	-81.67
FACILITY UTILITIES	75,900.00	64,590.45	76,000.00	52,809.66	80,000.00	4,000.00	5.26
FACILITY MAINTENANCE	75,900.00	88,317.50	89,000.00	74,809.40	91,200.00	2,200.00	2.47
INSURANCE	44,796.00	49,291.62	54,500.00	75,679.59	63,500.00	9,000.00	16.51
VEHICLES & EQUIPMENT	132,900.00	232,179.79	146,300.00	198,104.39	152,000.00	5,700.00	3.90
AMORTIZATION	0.00	409,698.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	0.00	0.00
TRANSFER TO CAPITAL	131,000.00	114,353.68	131,000.00	0.00	155,000.00	24,000.00	18.32
Total EXPENSE	2,125,603.00	2,548,993.92	2,266,100.00	2,026,308.76	2,233,900.00	-32,200.00	-1.42
Total OPERATING	1,922,703.00	2,353,579.69	2,062,000.00	1,861,844.56	2,069,800.00	7,800.00	0.38

2021 Fire Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	0	0	0	19,950	0	0	0.00%
User Fees	88,100	112,894	88,000	103,388	88,000	0	0.00%
Other Income	700	8,420	2,100	41,126	2,100	0	0.00%
Transfer from Reserves	114,100	74,100	114,000		74,000	-40,000	-0.24%
2020 Master plan from DC's removed					-40,000	-40,000	-0.24%
TOTAL REVENUE	202,900	195,414	204,100	164,464	164,100	-40,000	-0.24%
EXPENSE							
Salaries, Wages & Benefits	805,007	812,808	890,000	878,499	851,800	-38,200	-0.22%
Administration	350,100	268,497	369,300	287,282	379,400	10,100	0.06%
Contracted Services	60,000	11,421	60,000	9,124	11,000	-49,000	-0.29%
2020 Master Plan removed					-50,000	-50,000	-0.29%
Facility Utilities	75,900	64,590	76,000	52,810	80,000	4,000	0.02%
Facility Maintenance	75,900	88,317	89,000	74,809	91,200	2,200	0.01%
Insurance	44,796	49,291	54,500	75,680	63,500	9,000	0.05%
Vehicles & Equipment	132,900	232,179	146,300	198,104	152,000	5,700	0.03%
Amortization	0	409,698	0	0	0	0	0.00%
Transfer to Reserves	450,000	450,000	450,000	450,000	450,000	0	0.00%
TOTAL EXPENSE	1,994,603	2,386,801	2,135,100	2,026,309	2,078,900	-56,200	-0.33%
TOTAL OPERATING	-1,791,703	-2,191,387	-1,931,000	-1,861,845	-1,914,800	-16,200	-0.10%
Transfer to Capital	131,000	114,353	131,000	0	155,000	24,000	0.14%
TOTAL CAPITAL	131,000	114,353	131,000	0	155,000		0.14%
TOTAL FIRE	-1,922,703	-2,305,740	-2,062,000	-1,861,845	-2,069,800	-16,200	0.05%

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.

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.

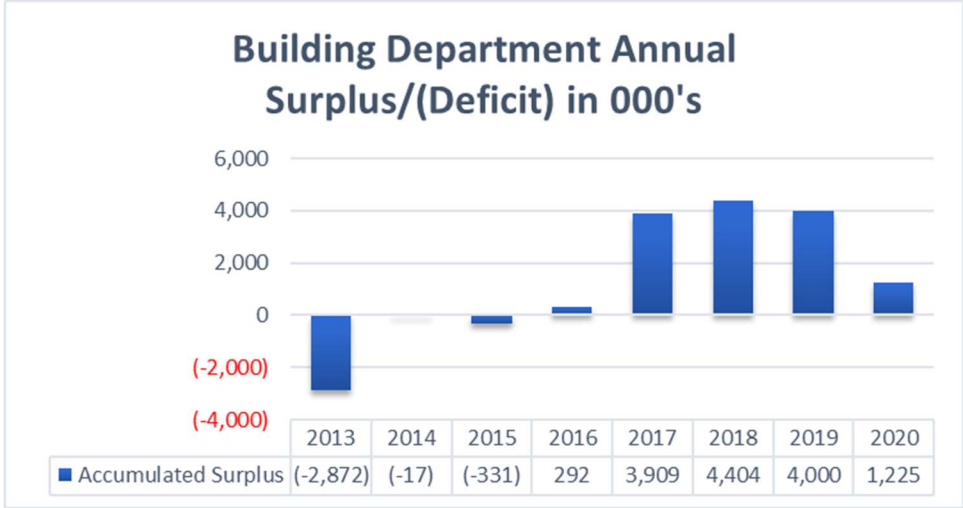
Accumulated Building Surplus/Deficit

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 2018 budget year had a surplus of \$436,525 with a final accumulated surplus of \$537,616. Regular surpluses are anticipated for the coming years due to higher anticipated new housing starts.

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



2021 Building Inspection

TOWNSHIP OF CLEARVIEW
 BUILDING INSPECTION FINANCIAL REPORT



GL5410 Page : 1
 Date : May 12, 2021 Time : 8:42 am

For Period Ending 31-Dec-2021

zbd	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
USER FEES	-458,500.00	-827,000.75	-542,000.00	-563,123.06	-557,400.00	-15,400.00	2.84
OTHER INCOME	-45,000.00	351,690.05	-45,000.00	-210,547.68	-45,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	-41,600.00	-41,600.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-503,500.00	-475,310.70	-587,000.00	-773,670.74	-644,000.00	-57,000.00	9.71
EXPENSE							
SALARIES, WAGES & BENEFITS	345,596.00	362,163.68	418,700.00	408,390.50	464,100.00	45,400.00	10.84
ADMINISTRATION	105,300.00	91,554.39	107,700.00	256,471.43	144,500.00	36,800.00	34.17
CONTRACTED SERVICES	9,200.00	10,720.22	28,000.00	11,455.11	19,400.00	-8,600.00	-30.71
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	6,300.00	6,209.91	7,000.00	6,282.63	7,000.00	0.00	0.00
VEHICLES & EQUIPMENT	8,200.00	4,662.42	8,000.00	3,805.68	9,000.00	1,000.00	12.50
AMORTIZATION	0.00	4,062.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	28,904.00	0.08	17,600.00	0.00	0.00	-17,600.00	-100.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	503,500.00	479,372.70	587,000.00	686,405.35	644,000.00	57,000.00	9.71
Total OPERATING	0.00	4,062.00	0.00	-87,265.39	0.00	0.00	0.00

2021 Building Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	458,500	827,001	542,000	563,123	557,400	15,400	0.09%
Other Income	45,000	34,396	45,000	210,548	45,000	0	0.00%
Transfer from Reserves	0	0	0	0	41,600	41,600	0.24%
TOTAL REVENUE	503,500	861,397	587,000	773,671	644,000	57,000	0.34%
EXPENSE							
Salaries, Wages & Benefits	345,596	362,164	418,700	408,391	464,100	45,400	0.27%
Administration	105,300	91,554	107,700	256,471	144,500	36,800	0.22%
Contracted Services	9,200	10,720	28,000	11,455	19,400	-8,600	-0.05%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	6,300	6,210	7,000	6,283	7,000	0	0.00%
Vehicles & Equipment	8,200	4,662	8,000	3,806	9,000	1,000	0.01%
Amortization	0	4,062	0	0	0	0	0.00%
Transfer to Reserves	28,904	386,086	17,600	0	0	-17,600	-0.10%
TOTAL EXPENSE	503,500	865,458	587,000	686,405	644,000	57,000	0.34%
TOTAL OPERATING	0	-4,061	0	87,265	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 BUILDING	0	-4,061	0	87,265	0	0	0.00%



School Crossing Guard Locations

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 licenses
- Parking enforcement
- Public education

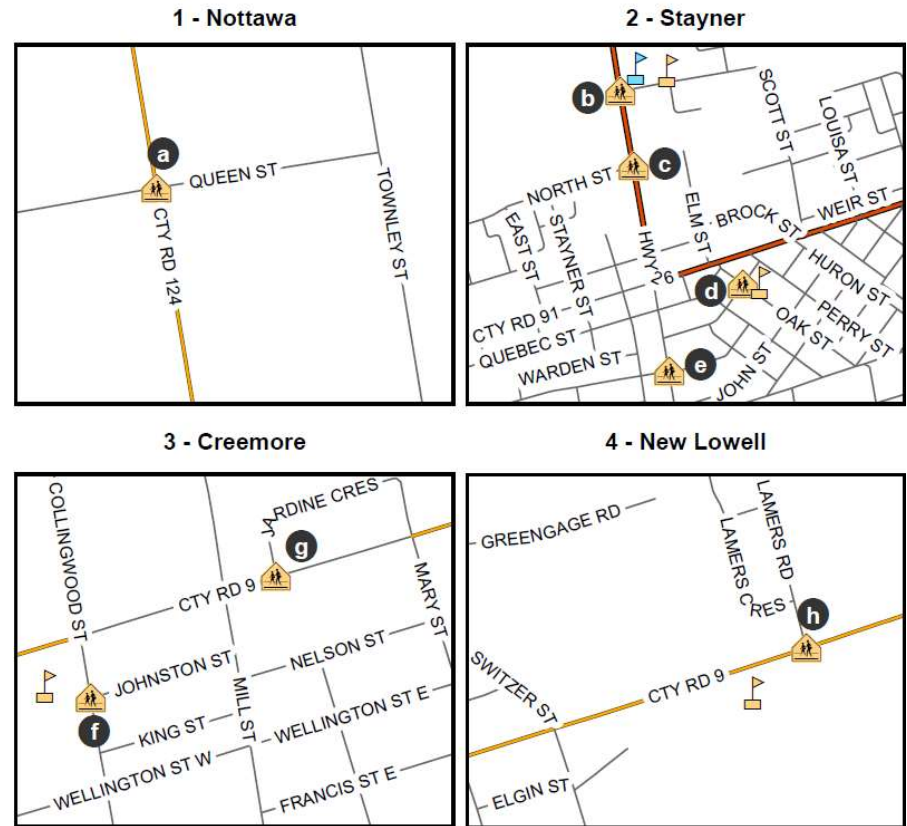
Some of the most common problems the department deals with are dog issues, signs, noise infractions and parking problems including; impeding a sidewalk, parking in a handicapped space and parking in school zones. In 2020 and 2021 officers were also tasked with assisting the OPP with COVID-19 related complaints.

Along with the additional complaints, the department was strained with less revenues as the Provincial Offence revenues dropped drastically

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)



2021 Municipal By-law

TOWNSHIP OF CLEARVIEW
MUNI BY-LAW & CROSSING GUARD FIN REPORT



For Period Ending 31-Dec-2021

zbl	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-20,400.00	-4,756.08	-21,000.00	-3,155.10	-34,000.00	-13,000.00	61.90
USER FEES	-116,200.00	-116,772.67	-119,000.00	-46,426.49	-121,000.00	-2,000.00	1.68
OTHER INCOME	0.00	-2,998.00	-1,000.00	-17,990.00	-1,000.00	0.00	0.00
Total REVENUE	-136,600.00	-124,526.75	-141,000.00	-67,571.59	-156,000.00	-15,000.00	10.64
EXPENSE							
SALARIES, WAGES & BENEFITS	181,593.00	197,503.31	231,000.00	218,802.15	255,831.00	24,831.00	10.75
ADMINISTRATION	43,700.00	20,915.60	65,500.00	15,426.17	66,700.00	1,200.00	1.83
CONTRACTED SERVICES	14,900.00	11,979.85	23,500.00	33,678.04	23,500.00	0.00	0.00
INSURANCE	5,700.00	5,727.91	12,000.00	5,821.63	12,000.00	0.00	0.00
VEHICLES & EQUIPMENT	10,000.00	7,201.26	26,200.00	12,635.76	27,000.00	800.00	3.05
AMORTIZATION	0.00	2,466.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	6,500.00	7,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00
Total EXPENSE	262,393.00	252,793.93	373,200.00	301,363.75	400,031.00	26,831.00	7.19
Total OPERATING	125,793.00	-128,267.18	232,200.00	233,792.16	244,031.00	11,831.00	5.10

2021 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	20,400	4,756	21,000	3,155	34,000	13,000	0.08%
User Fees	116,200	116,773	119,000	46,426	121,000	2,000	0.01%
Other Income	0	2,998	1,000	17,990	1,000	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
TOTAL REVENUE	136,600	124,527	141,000	67,572	156,000	15,000	0.09%
EXPENSE							
Salaries, Wages & Benefits	181,593	197,503	231,000	218,802	255,831	24,831	0.15%
Administration	43,700	20,915	65,500	15,426	66,700	1,200	0.01%
Contracted Services	14,900	11,979	23,500	33,678	23,500	0	0.00%
Insurance	5,700	5,728	12,000	5,822	12,000	0	0.00%
Vehicles & Equipment	10,000	7,201	26,200	12,636	27,000	800	0.00%
Amortization	0	2,466	0	0	0	0	0.00%
Transfer to Reserves	6,500	7,000	15,000	15,000	15,000	0	0.00%
TOTAL EXPENSE	262,393	252,792	373,200	301,364	400,031	26,831	0.16%
TOTAL OPERATING	-125,793	-128,265	-232,200	-233,792	-244,031	11,831	0.07%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL BYLAW & CROSSING	-125,793	-128,265	-232,200	-233,792	-244,031	11,831	0.07%

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



2021 Public Works

TOWNSHIP OF CLEARVIEW
PUBLIC WORKS FINANCIAL REPORT



For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-70,000.00	-144,371.12	-129,000.00	-172,513.76	-70,000.00	59,000.00	-45.74
USER FEES	-971,100.00	-1,152,182.14	-1,062,700.00	-945,980.66	-1,072,300.00	-9,600.00	0.90
OTHER INCOME	-122,500.00	-184,735.08	-123,000.00	-180,282.54	-123,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	-55,000.00	0.00	-75,000.00	-20,000.00	36.36
Total REVENUE	-1,163,600.00	-1,481,288.34	-1,369,700.00	-1,298,776.96	-1,340,300.00	29,400.00	-2.15
EXPENSE							
ADMINISTRATION	79,100.00	75,188.55	79,000.00	96,422.70	85,600.00	6,600.00	8.35
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	147,900.00	196,319.19	151,000.00	195,608.46	154,000.00	3,000.00	1.99
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	227,000.00	271,507.74	230,000.00	292,031.16	239,600.00	9,600.00	4.17
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,579,530.00	1,687,084.13	1,645,300.00	1,846,568.48	1,677,700.00	32,400.00	1.97
ADMINISTRATION	1,284,200.00	1,408,550.94	1,293,000.00	1,167,677.79	1,374,100.00	81,100.00	6.27
CONTRACTED SERVICES	1,197,400.00	1,220,711.82	1,413,000.00	1,464,090.21	1,340,200.00	-72,800.00	-5.15
FACILITY UTILITIES	57,200.00	28,964.61	58,000.00	33,738.64	60,000.00	2,000.00	3.45
FACILITY MAINTENANCE	97,400.00	128,037.64	100,000.00	141,266.07	103,000.00	3,000.00	3.00
INSURANCE	115,900.00	117,275.59	116,000.00	124,544.26	137,000.00	21,000.00	18.10
VEHICLES & EQUIPMENT	818,300.00	835,290.16	829,000.00	889,045.89	858,000.00	29,000.00	3.50
AMORTIZATION	0.00	1,698,823.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,078,100.00	1,213,863.00	1,078,000.00	888,000.00	1,128,000.00	50,000.00	4.64
TRANSFER TO CAPITAL	693,100.00	488,036.39	807,800.00	0.00	983,630.00	175,830.00	21.77
Total WORKS EXPENSE	6,921,130.00	8,826,637.28	7,340,100.00	6,554,931.34	7,661,630.00	321,530.00	4.38
Total OPERATING	5,984,530.00	7,616,856.68	6,200,400.00	5,548,185.54	6,560,930.00	360,530.00	5.81

2021 Public Works Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	70,000	144,371	129,000	172,514	70,000	-59,000	-0.35%
2020 Modernization Grant removed					-59,000	-59,000	-0.35%
User Fees	971,100	1,152,182	1,062,700	945,981	1,072,300	9,600	0.06%
Other Income	122,500	184,735	123,000	180,283	123,000	0	0.00%
Transfer from Reserves Remove	0	0	55,000	0	75,000	20,000	0.12%
2020 Gas Tax for Traffic Data					-35,000	-35,000	-0.21%
2020 Gas Tax Snowmobile Bridge study					-10,000	-10,000	-0.06%
2020 Tax Stabilization Sidewalk Study					-10,000	-10,000	-0.06%
Additional Gravel budget from tax stabilization reserve					50,000	50,000	0.29%
Tree Study from Urban Canopy Reserve					25,000	25,000	0.15%
TOTAL REVENUE	1,163,600	1,481,288	1,369,700	1,298,777	1,340,300	-29,400	-0.17%
EXPENSE							
Salaries, Wages & Benefits Administration	79,100	43,417	79,000	96,423	85,600	6,600	0.04%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	147,900	196,319	151,000	195,608	154,000	3,000	0.02%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	0	0	0	0	0	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	227,000	239,736	230,000	292,031	239,600	9,600	0.06%
WORKS EXPENSE							
Salaries, Wages & Benefits Administration	1,579,530	1,687,084	1,645,300	1,846,568	1,677,700	32,400	0.19%
Additional Gravel	1,284,200	1,408,130	1,293,000	1,167,678	1,374,100	81,100	0.48%
CR91 Speed Sign					50,000	50,000	0.29%
Contracted Services					2,000	2,000	0.01%
Remove Creemore Transit Route					-120,000	-120,000	-0.71%
Tree Study					25,000	25,000	0.15%
Rural Intersection Line Painting					10,000	10,000	0.06%
Facility Utilities	57,200	28,964	58,000	33,739	60,000	2,000	0.01%
Facility Maintenance	97,400	128,037	100,000	141,266	103,000	3,000	0.02%
Insurance	115,900	117,275	116,000	124,544	137,000	21,000	0.12%
Vehicles & Equipment	818,300	835,290	829,000	889,046	858,000	29,000	0.17%
Amortization	0	1,698,823	0	0	0	0	0.00%
Transfer to Reserves	1,078,100	1,213,863	1,078,000	888,000	1,128,000	50,000	0.29%
Urban Canopy Reserve					50,000	50,000	0.29%
TOTAL WORKS EXPENSE	6,228,030	8,338,177	6,532,300	6,554,931	6,678,000	145,700	0.86%
TOTAL OPERATING	-5,291,430	-7,096,625	-5,392,600	-5,548,186	-5,577,300	184,700	1.09%
Transfer to Capital	693,100	488,036	807,800	0	983,630	175,830	1.03%
TOTAL Capital	693,100	488,036	807,800	0	983,630	175,830	1.03%
TOTAL PUBLIC WORKS	-5,984,530	-7,584,661	-6,200,400	-5,548,186	-6,560,930	360,530	2.12%

Parks and Recreation

The Parks and Recreation department manages 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,



Station Park in Stayner – Home of Music, Market and Park it events

Health and Leisure Showcase and work with community groups to augment community festivals including the Children's Festival, Copper Kettle Festival, and others.

While these events were put on hold for 2020, the department is working hard to ensure safe and enjoyable events are lined up for 2021. Many of the staff normally involved in these community projects were redeployed to assist with businesses and community partners staying safe while reopening.

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.



2021 Parks and Recreation

TOWNSHIP OF CLEARVIEW
 PARKS & RECREATION FINANCIAL REPORT



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 Date : May 12, 2021 Time : 8:54 am

For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020 \$	2021-2020 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-30,800.00	-133,669.19	-8,000.00	-4,838.81	-18,000.00	-10,000.00	125.00
USER FEES	-558,100.00	-767,380.83	-579,900.00	-156,315.76	-584,100.00	-4,200.00	0.72
OTHER INCOME	-46,500.00	-103,064.75	-41,000.00	-191,099.39	-66,000.00	-25,000.00	60.98
TRANSFER FROM RESERVES	-31,980.00	-24,600.00	-37,000.00	0.00	-37,000.00	0.00	0.00
Total REVENUE	-667,380.00	-1,028,714.77	-665,900.00	-352,253.96	-705,100.00	-39,200.00	5.89
EXPENSE							
SALARIES, WAGES & BENEFITS	995,758.00	1,010,486.18	1,149,300.00	987,568.27	1,268,834.00	119,534.00	10.40
ADMINISTRATION	519,680.00	661,009.71	498,100.00	213,967.80	553,800.00	55,700.00	11.18
CONTRACTED SERVICES	28,000.00	61,440.23	50,000.00	58,003.00	50,000.00	0.00	0.00
FACILITY UTILITIES	196,200.00	231,646.00	201,000.00	171,560.00	204,000.00	3,000.00	1.49
FACILITY MAINTENANCE	172,300.00	262,413.26	193,000.00	183,020.11	184,000.00	-9,000.00	-4.66
INSURANCE	70,600.00	70,878.46	71,000.00	75,201.81	75,600.00	4,600.00	6.48
VEHICLES & EQUIPMENT	107,200.00	96,464.22	109,000.00	84,667.01	100,000.00	-9,000.00	-8.26
AMORTIZATION	0.00	257,650.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	404,727.00	455,519.19	405,000.00	405,520.00	405,000.00	0.00	0.00
TRANSFER TO CAPITAL	244,000.00	255,634.44	134,000.00	0.00	135,000.00	1,000.00	0.75
Total EXPENSE	2,738,465.00	3,363,141.69	2,810,400.00	2,179,508.00	2,976,234.00	165,834.00	5.90
Total OPERATING	2,071,085.00	2,334,426.92	2,144,500.00	1,827,254.04	2,271,134.00	126,634.00	5.91

2021 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	30,800	133,669	8,000	4,838	18,000	10,000	0.06%
United Way Grant					10,000	10,000	0.06%
User Fees	558,100	767,380	579,900	156,316	584,100	4,200	0.02%
Other Income	46,500	73,064	41,000	191,099	66,000	25,000	0.15%
3 on 3 hockey revenue					25,000	25,000	0.15%
Transfer from Reserves	31,980	24,600	37,000	0	37,000	0	0.00%
TOTAL REVENUE	667,380	998,713	665,900	352,253	705,100	39,200	0.23%
EXPENSE							
Salaries, Wages & Benefits	995,758	1,010,486	1,149,300	987,568	1,268,834	119,534	0.70%
Administration	519,680	629,367	498,100	213,968	553,800	55,700	0.33%
3 on 3 hockey tournament					20,000	20,000	0.12%
Gideon St Loan Payments (funded from Reserve)					32,000	32,000	0.19%
Contracted Services	28,000	61,440	50,000	58,003	50,000	0	0.00%
Facility Utilities	196,200	231,646	201,000	171,560	204,000	3,000	0.02%
Facility Maintenance	172,300	262,413	193,000	183,020	184,000	-9,000	-0.05%
Insurance	70,600	70,878	71,000	75,202	75,600	4,600	0.03%
Vehicles & Equipment	107,200	96,464	109,000	84,667	100,000	-9,000	-0.05%
Amortization	0	257,650	0	0	0	0	0.00%
Transfer to Reserves	404,727	455,519	405,000	405,520	405,000	0	0.00%
TOTAL EXPENSE	2,494,465	3,075,863	2,676,400	2,179,508	2,841,234	164,834	0.97%
TOTAL OPERATING	-1,827,085	-2,077,150	-2,010,500	-1,827,255	-2,136,134	125,634	0.74%
Transfer to Capital	244,000	255,634	134,000	0	135,000	1,000	0.01%
TOTAL CAPITAL	244,000	255,634	134,000	0	135,000	1,000	0.01%
TOTAL PARKS	-2,071,085	-2,332,784	-2,144,500	-1,827,255	-2,271,134	126,634	0.74%

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 Collingwood (discounted membership), 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 grand reopening of the new Stayner branch was launched virtually this year as they were unable to be open to the public.

CEO Jennifer LaChapelle led the video tour which can be seen at <https://www.clearview.ca/municipal-services/public-library>. If you haven't seen the new branch yet, take a peek.

The library has \$91,920 budgeted for new collection materials and new computers.

A regional library program was 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 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. A new curbside pick up model was launched in 2020 so residents could still access materials even through out multiple closures.

Follow the library on Facebook and on Twitter



2021 Clearview Public Library

TOWNSHIP OF CLEARVIEW
PUBLIC LIBRARY FINANCIAL REPORT



For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-33,000.00	-32,523.00	-37,900.00	-25,929.00	-32,570.00	5,330.00	-14.06
USER FEES	-4,000.00	-3,240.00	-3,200.00	-3,780.00	-3,240.00	-40.00	1.25
OTHER INCOME	-25,000.00	-28,689.04	-22,000.00	-10,093.40	-7,000.00	15,000.00	-68.18
TRANSFER FROM RESERVES	-51,000.00	-17,160.00	-89,200.00	-17,200.00	-17,200.00	72,000.00	-80.72
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-113,000.00	-81,612.04	-152,300.00	-57,002.40	-60,010.00	92,290.00	-60.60
EXPENSE							
SALARIES, WAGES & BENEFITS	575,997.00	613,503.26	610,000.00	624,510.95	651,780.00	41,780.00	6.85
ADMINISTRATION	83,200.00	75,945.28	278,500.00	113,944.56	267,600.00	-10,900.00	-3.91
CONTRACTED SERVICES	30,800.00	22,868.16	30,800.00	18,871.84	30,800.00	0.00	0.00
FACILITY UTILITIES	43,000.00	23,718.19	43,000.00	25,021.40	51,350.00	8,350.00	19.42
FACILITY MAINTENANCE	35,800.00	18,711.15	137,800.00	37,381.77	43,300.00	-94,500.00	-68.58
INSURANCE	26,200.00	26,534.82	26,700.00	28,077.26	27,400.00	700.00	2.62
VEHICLES & EQUIPMENT	1,700.00	809.86	6,200.00	2,272.42	4,300.00	-1,900.00	-30.65
AMORTIZATION	0.00	92,199.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	175,000.00	187,172.00	0.00	175,000.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	90,700.00	83,598.75	90,700.00	0.00	91,920.00	1,220.00	1.35
Total EXPENSE	1,062,397.00	1,145,060.47	1,223,700.00	1,025,080.20	1,168,450.00	-55,250.00	-4.51
Total OPERATING	949,397.00	1,063,448.43	1,071,400.00	968,077.80	1,108,440.00	37,040.00	3.46

2021 Library Department Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	33,000	32,523	37,900	25,929	32,570	-5,330	-0.03%
2020 Pop up Library Grant removed					-5,000	-5,000	-0.03%
User Fees	4,000	3,240	3,200	3,780	3,240	40	0.00%
Other Income	25,000	28,689	22,000	10,093	7,000	-15,000	-0.09%
Reduced to what is actually being realized					-15,000	-15,000	-0.09%
Transfer from Reserves	51,000	17,160	89,200	17,200	17,200	-72,000	-0.42%
Stayner Branch DC's for loan reduced					-72,000	-72,000	-0.42%
TOTAL REVENUE	113,000	81,612	152,300	57,002	60,010	-92,290	-0.54%
EXPENSE							
Salaries, Wages & Benefits	575,997	613,503	610,000	624,511	651,780	41,780	0.25%
Administration	83,200	75,879	278,500	113,945	267,600	-10,900	-0.06%
Contracted Services	30,800	22,868	30,800	18,872	30,800	0	0.00%
Facility Utilities	43,000	23,718	43,000	25,021	51,350	8,350	0.05%
Facility Maintenance	35,800	18,711	137,800	37,382	43,300	-94,500	-0.56%
2020 old Stayner Branch move & shelves					-60,000	-60,000	-0.35%
Insurance	26,200	26,534	26,700	28,077	27,400	700	0.00%
Vehicles & Equipment	1,700	809	6,200	2,272	4,300	-1,900	-0.01%
Amortization	0	92,199	0	0	0	0	0.00%
Transfer to Reserves	175,000	187,172	0	175,000	0	0	0.00%
TOTAL EXPENSE	971,697	1,061,393	1,133,000	1,025,080	1,076,530	-56,470	-0.33%
TOTAL OPERATING	-858,697	-979,781	-980,700	-968,078	-1,016,520	35,820	0.21%
Transfer to Capital	90,700	83,599	90,700	0	91,920	1,220	0.01%
TOTAL CAPITAL	90,700	83,599	90,700	0	91,920	1,220	0.01%
TOTAL LIBRARY	-949,397	-1,063,380	-1,071,400	-968,078	-1,108,440	37,040	0.22%

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.

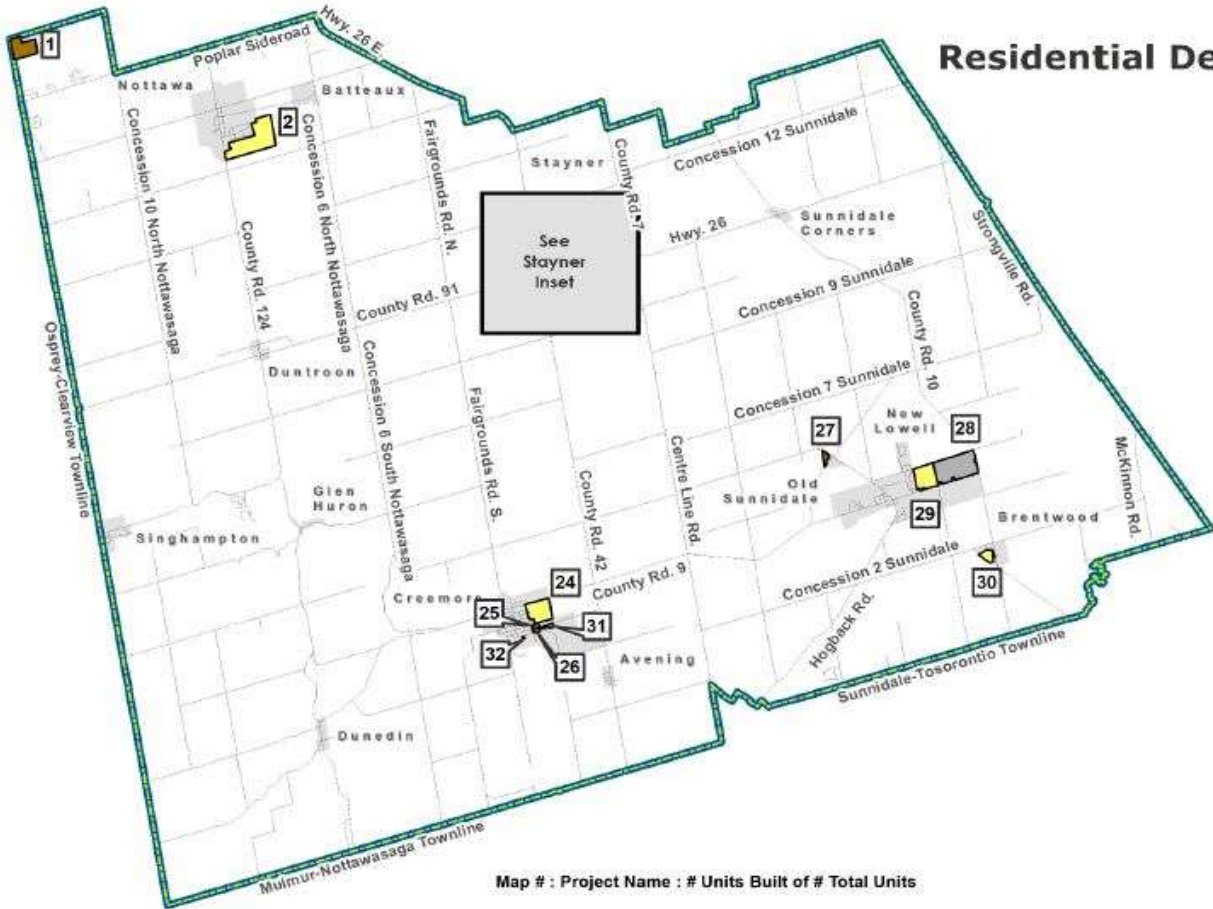
Property owners interested in developing their property are encouraged to contact the Planning Department at the beginning of the development process.

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.

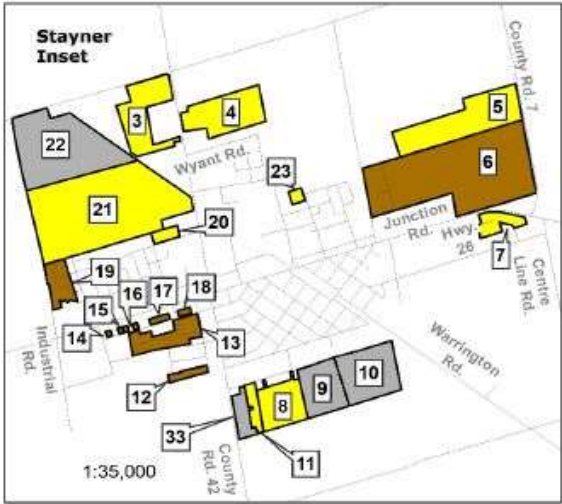
Visit at <https://www.clearview.ca/building-planning>

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

The Clearview website has information on planning topics of particular interest in Clearview.



Residential Development Projects as of March 2020



Development Stages	Other Features
 Final Approved (FA)	 Roads
 Draft Approved (DA)	 Settlement Areas
 Draft Plan Application (DPA)	 Clearview Boundary

Map # : Project Name : # Units Built of # Total Units

2021 Planning and Development

TOWNSHIP OF CLEARVIEW
 LAND USE PLANNING & ZONING FIN REPORT



GL5410

Page : 1

Date : May 12, 2021

Time : 8:53 am

For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,500.00	0.00	-27,000.00	0.00	0.00	27,000.00	-100.00
USER FEES	-122,500.00	-246,650.00	-124,000.00	-155,732.90	-124,000.00	0.00	0.00
OTHER INCOME	-22,700.00	-51,496.00	-23,000.00	-61,596.00	-23,000.00	0.00	0.00
TRANSFER FROM RESERVES	-62,250.00	0.00	-90,000.00	0.00	0.00	90,000.00	-100.00
Total REVENUE	-208,950.00	-298,146.00	-264,000.00	-217,328.90	-147,000.00	117,000.00	-44.32
EXPENSE							
SALARIES, WAGES & BENEFITS	565,623.00	468,314.09	484,400.00	499,222.44	487,500.00	3,100.00	0.64
ADMINISTRATION	87,500.00	40,630.63	93,000.00	18,932.13	103,000.00	10,000.00	10.75
CONTRACTED SERVICES	153,400.00	69,072.39	218,000.00	43,832.78	138,000.00	-80,000.00	-36.70
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VEHICLES & EQUIPMENT	1,900.00	0.00	2,000.00	114.49	2,000.00	0.00	0.00
AMORTIZATION	0.00	280.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	838,423.00	608,297.11	827,400.00	592,101.84	760,500.00	-66,900.00	-8.09
Total OPERATING	629,473.00	310,151.11	563,400.00	374,772.94	613,500.00	50,100.00	8.89

2021 Planning & Zoning Operating Budget Analysis

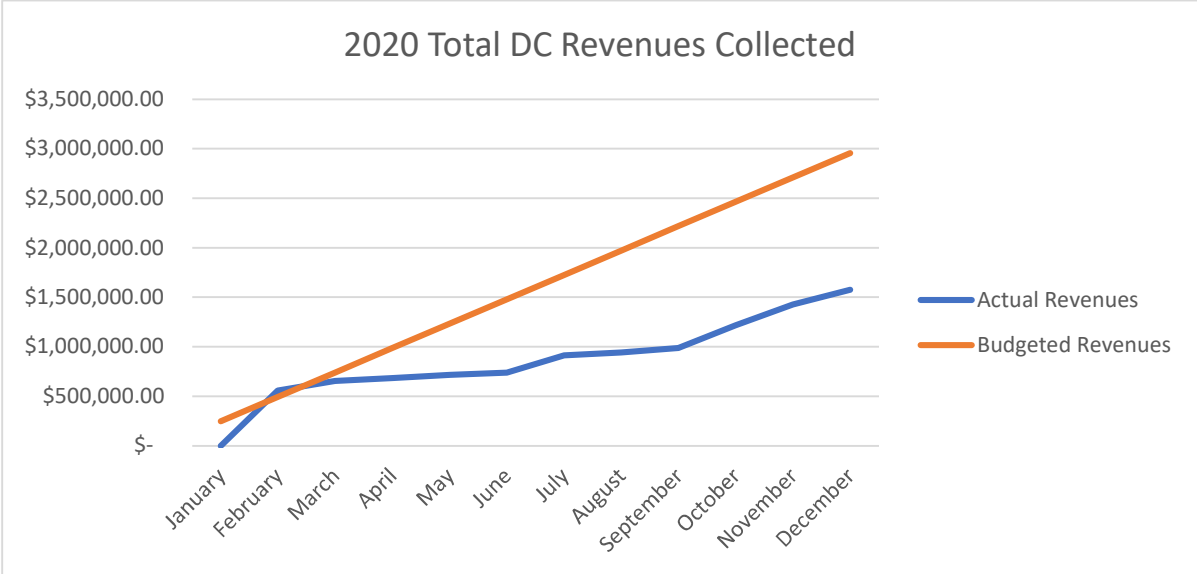
Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Sept 30	2021 Budgeted	Annual Difference	% with \$146,994 = 1%
REVENUE							
Grants	1,500	0	27,000	0	0	-27,000	-0.18%
Remove 2020 grant					-27,000	-27,000	-0.18%
User Fees	122,500	246,650	124,000	99,662	124,000	0	0.00%
Other Income	22,700	51,496	23,000	36,564	23,000	0	0.00%
Transfer from Reserves	62,250	0	90,000	0	0	-90,000	-0.61%
Remove 2020 OP/zoning from reserve					-90,000	-90,000	-0.61%
TOTAL REVENUE	208,950	298,146	264,000	136,226	147,000	-117,000	-0.80%
EXPENSE							
Salaries, Wages & Benefits	565,623	468,314	484,400	334,996	487,500	3,100	0.02%
Administration	87,500	40,631	93,000	6,483	103,000	10,000	0.07%
Contracted Services	153,400	69,072	218,000	42,310	138,000	-80,000	-0.54%
2020 Official Plan					-90,000	-90,000	-0.61%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	1,900	0	2,000	0	2,000	0	0.00%
Amortization	0	280	0	0	0	0	0.00%
Transfer to Reserves	30,000	30,000	30,000	0	30,000	0	0.00%
TOTAL EXPENSE	838,423	608,297	827,400	383,789	760,500	-66,900	-0.46%
TOTAL OPERATING	-629,473	-310,151	-563,400	-247,563	-613,500	50,100	0.34%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL PLANNING	-629,473	-310,151	-563,400	-247,563	-613,500	50,100	0.34%

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. Development charges are a deferred revenue and are not taken into operations until the projects they are funding begin.

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.



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 family physicians, dentists, a chiropractor and a massage therapist.



Creemore Medical Centre pre-expansion



Renovated and expanded Creemore Medical Centre

2021 Creemore Medical Centre Budget

TOWNSHIP OF CLEARVIEW
 CREEMORE MEDICAL CENTRE FIN REPORT



For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
USER FEES	-63,200.00	-66,143.02	-66,000.00	-58,482.67	-70,460.00	-4,460.00	6.76
OTHER INCOME	-4,200.00	-7,578.66	-4,000.00	-6,396.28	-4,000.00	0.00	0.00
TRANSFER FROM RESERVES	-6,300.00	-14,516.73	-5,300.00	0.00	-2,740.00	2,560.00	-48.30
Total REVENUE	-73,700.00	-88,238.41	-75,300.00	-64,878.95	-77,200.00	-1,900.00	2.52
EXPENSE							
ADMINISTRATION	38,500.00	35,195.47	39,300.00	29,968.32	40,200.00	900.00	2.29
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	16,500.00	14,072.44	17,000.00	12,883.88	18,000.00	1,000.00	5.88
FACILITY MAINTENANCE	15,900.00	37,498.32	16,000.00	21,008.23	16,000.00	0.00	0.00
INSURANCE	2,700.00	2,314.00	3,000.00	2,504.00	3,000.00	0.00	0.00
AMORTIZATION	0.00	32,458.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	100.00	0.00	0.00	16,060.00	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	73,700.00	121,538.23	75,300.00	82,424.43	77,200.00	1,900.00	2.52
Total OPERATING	0.00	33,299.82	0.00	17,545.48	0.00	0.00	0.00

2021 Creemore Medical Centre Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Dec 31	2021 Budgeted	Annual Difference	% with \$169,982 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	63,200	66,143	66,000	58,483	70,460	4,460	0.03%
Other Income	4,200	7,578	4,000	6,396	4,000	0	0.00%
Transfer from Reserves	6,300	14,516	5,300	0	2,740	-2,560	-0.02%
					0	0	0.00%
TOTAL REVENUE	73,700	88,237	75,300	64,879	77,200	1,900	0.01%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	38,500	34,353	39,300	29,968	40,200	900	0.01%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	16,500	14,072	17,000	12,884	18,000	1,000	0.01%
Facility Maintenance	15,900	37,498	16,000	21,008	16,000	0	0.00%
Insurance	2,700	2,314	3,000	2,504	3,000	0	0.00%
Amortization	0	32,458	0	0	0	0	0.00%
Transfer to Reserves	100	0	0	16,060	0	0	0.00%
TOTAL EXPENSE	73,700	120,695	75,300	82,424	77,200	1,900	0.01%
TOTAL OPERATING	0	-32,458	0	-17,545	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	-17,545	0	0	0.00%

Municipal Water Systems

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.

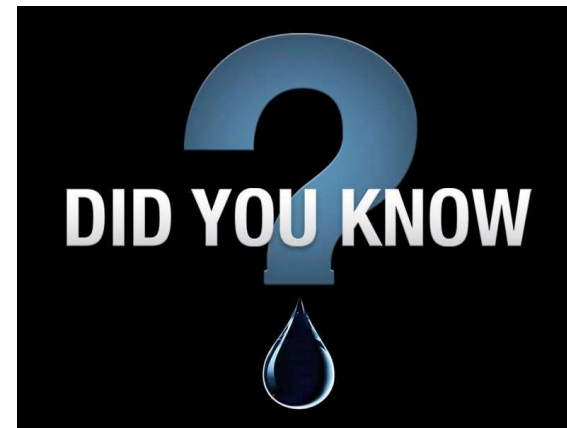
User fees are scheduled to increase annually from 2020 to 2025 to offset increasing provincial regulations and to provide funding for the water capital reserve. Some of the water mains are approaching 100 years of age and will need to be replaced soon. There is

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.



The large projects for Stayner and Creemore are related to new development and are budgeted as being constructed by developers and contributed to Clearview upon completion.

Departments within Public Works tie projects together so that if a capital road replacement project is budgeted, the needed water and wastewater capital projects are done at the same time.



Clearview is an accredited operating authority.

Clearview's 6 water systems received its most recent 5-year Ministry of the Environment, Conservation and Parks Municipal Drinking Water License and Drinking Water Works Permit approvals in June 2020.

Many of the requirements for renewal including a Water Rate Study and a 2019-2025 7-year Water Financial Plan were completed and approved by Council in 2019.

Water User Rates 2020 – 2025

Annual water costs for the average family using 300 cubic meters of water per year.

For the period commencing on January 1, 2020 and beyond as outlined below for all Clearview Water and Sewer Systems;

Water & Sewer User Rates – Schedule “D” of By-Law #19-100

Effective January 1	2020	2021*	2022*	2023*	2024*	2025*
Fixed Water Rate/Meter/Year	\$178	\$178	\$178	\$177	\$177	\$177
Volumetric Rate per cubic meter (M ³)	\$2.40	\$2.64	\$2.70	\$2.77	\$2.81	\$2.86
Hydrant Service Only Rate/Year	\$178	\$178	\$178	\$177	\$177	\$177
Sewer Service Only	\$408	\$410	\$412	\$414	\$416	\$418
Sewer Surcharge as % of Water Bill	77.7%	76.1%	79.0%	82.1%	86.2%	90.77%

*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.

2021 Water Systems

TOWNSHIP OF CLEARVIEW
 WATER SYSTEMS FINANCIAL REPORT



GL5410 Page : 1
 Date : May 12, 2021 Time : 8:59 am

For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	-7,050.00	-12,500.00	0.00	0.00	12,500.00	-100.00
USER FEES	-2,624,500.00	-2,329,277.39	-2,757,000.00	-2,480,408.82	-2,908,000.00	-151,000.00	5.48
OTHER INCOME	-700.00	-6,006,234.96	-1,000.00	-9,309.24	-1,000.00	0.00	0.00
TRANSFER FROM RESERVES	-191,400.00	-192,000.00	-499,000.00	0.00	-499,000.00	0.00	0.00
Total REVENUE	-2,816,600.00	-8,534,562.35	-3,269,500.00	-2,489,718.06	-3,408,000.00	-138,500.00	4.24
EXPENSE							
SALARIES, WAGES & BENEFITS	787,180.00	692,418.27	742,000.00	669,278.96	601,600.00	-140,400.00	-18.92
ADMINISTRATION	695,500.00	682,032.91	1,130,100.00	1,146,531.35	1,173,300.00	43,200.00	3.82
CONTRACTED SERVICES	374,400.00	263,532.34	348,900.00	305,725.63	208,000.00	-140,900.00	-40.38
FACILITY UTILITIES	138,400.00	86,776.18	141,000.00	74,193.61	100,000.00	-41,000.00	-29.08
FACILITY MAINTENANCE	23,100.00	25,789.83	51,000.00	64,036.65	67,000.00	16,000.00	31.37
INSURANCE	36,700.00	36,990.82	37,500.00	39,383.27	40,000.00	2,500.00	6.67
VEHICLES & EQUIPMENT	168,200.00	108,411.60	173,000.00	161,647.98	165,000.00	-8,000.00	-4.62
AMORTIZATION	0.00	431,814.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	593,120.00	6,628,472.00	646,000.00	0.00	1,053,100.00	407,100.00	63.02
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,816,600.00	8,956,237.95	3,269,500.00	2,460,797.45	3,408,000.00	138,500.00	4.24
Total OPERATING	0.00	421,675.60	0.00	-28,920.61	0.00	0.00	0.00

2021 Water Operating Budget Analysis

Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Sept 30	2021 Budgeted	Annual Difference
REVENUE						
Grants	0	0	0	0	0	0
User Fees	2,471,003	2,184,788	2,624,500	1,648,634	2,908,000 ▲	283,500
Increase in user fee revenue					283,500	283,500
Other Income	700	4,268	700	2,139	1,000	300
Transfer from Reserves	267,917	213,475	191,400	0	499,000	307,600
CR42 Watermain loan					370,000	370,000
TOTAL REVENUE	2,739,620	2,402,531	2,816,600	1,650,773	3,408,000	591,400
EXPENSE						
Salaries, Wages & Benefits	771,300	700,101	787,180	504,532	601,600	-185,580
Redistribution of Director of PW salary						
Administration	694,216	682,429	695,500	326,794	1,173,300 ▲	477,800
CR42 Loan Payments					300,000	300,000
Contracted Services	480,409	339,277	374,400	116,138	208,000 ▲	-166,400
Facility Utilities	135,712	85,320	138,400	56,719	100,000	-38,400
Facility Maintenance	28,500	30,792	23,100	45,171	67,000 ▲	43,900
Insurance	36,231	36,382	36,700	36,991	40,000	3,300
Vehicles & Equipment	152,160	176,841	168,200	79,907	165,000	-3,200
Amortization	0	451,538	0	0	0	0
Transfer to Reserves	441,092	366,968	593,120	484,521	1,053,100	459,980
TOTAL EXPENSE	2,739,620	2,869,649	2,816,600	1,650,772	3,408,000	591,400
TOTAL OPERATING	0	-467,117	0	0	0	0
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL WATER	0	-467,117	0	0	0	0

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 2020 – 2025

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 based on the chart below. In 2021 the average household can expect an annual amount of \$602 in sewer charges.

For the period commencing on January 1, 2020 and beyond as outlined below for all Clearview Water and Sewer Systems;

Water & Sewer User Rates – Schedule “D” of By-Law #19-100

Effective January 1	2020	2021*	2022*	2023*	2024*	2025*
Fixed Water Rate/Meter/Year	\$178	\$178	\$178	\$177	\$177	\$177
Volumetric Rate per cubic meter (M ³)	\$2.40	\$2.64	\$2.70	\$2.77	\$2.81	\$2.86
Hydrant Service Only Rate/Year	\$178	\$178	\$178	\$177	\$177	\$177
Sewer Service Only	\$408	\$410	\$412	\$414	\$416	\$418
Sewer Surcharge as % of Water Bill	77.7%	76.1%	79.0%	82.1%	86.2%	90.77%

*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 note.

2021 Wastewater Services

TOWNSHIP OF CLEARVIEW
SEWER SYSTEMS FINANCIAL REPORT



For Period Ending 31-Dec-2021

	2019	2019	2020	2020	2021	2021-2020	2021-2020
	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	-1,557,700.00	-1,473,921.07	-1,632,000.00	-1,522,996.82	-1,730,000.00	-98,000.00	6.00
OTHER INCOME	-209,200.00	-216,404.63	-230,500.00	-244,398.90	-230,500.00	0.00	0.00
TRANSFER FROM RESERVES	-179,700.00	-44,280.00	-180,000.00	0.00	-204,350.00	-24,350.00	13.53
Total REVENUE	-1,946,600.00	-1,734,605.70	-2,042,500.00	-1,767,395.72	-2,164,850.00	-122,350.00	5.99
EXPENSE							
SALARIES, WAGES & BENEFITS	120,393.00	121,970.16	118,300.00	128,126.57	150,300.00	32,000.00	27.05
ADMINISTRATION	590,500.00	587,075.97	580,000.00	517,580.43	447,100.00	-132,900.00	-22.91
CONTRACTED SERVICES	601,100.00	508,654.46	591,000.00	518,469.08	535,200.00	-55,800.00	-9.44
FACILITY UTILITIES	244,200.00	350,697.97	249,000.00	316,023.15	254,000.00	5,000.00	2.01
FACILITY MAINTENANCE	71,400.00	21,328.71	72,000.00	51,780.31	100,000.00	28,000.00	38.89
INSURANCE	46,700.00	47,111.41	48,000.00	50,167.26	49,500.00	1,500.00	3.13
VEHICLES & EQUIPMENT	41,700.00	39,087.75	43,000.00	72,008.76	66,000.00	23,000.00	53.49
AMORTIZATION	0.00	654,467.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	230,607.00	81,388.77	341,200.00	150,528.22	562,750.00	221,550.00	64.93
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	1,946,600.00	2,411,782.20	2,042,500.00	1,804,683.78	2,164,850.00	122,350.00	5.99
Total OPERATING	0.00	677,176.50	0.00	37,288.06	0.00	0.00	0.00

2021 Sewer Operating Budget Analysis

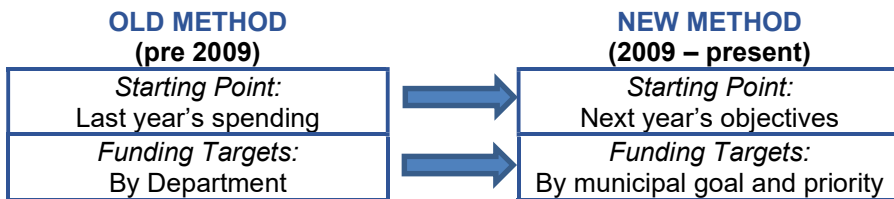
Category or SubCategory	2019 Budgeted	2019 Actual	2020 Budgeted	2020 Actual as at Sept 30	2021 Budgeted	Annual Difference
REVENUE						
Grants	0	0	0	0	0	0
User Fees	1,447,282	1,231,227	1,557,700	952,173	1,730,000	172,300
Other Income	209,178	220,919	209,200	226,926	230,500	21,300
Transfer from Reserves	126,428	76,428	179,700	0	204,350	24,650
TOTAL REVENUE	1,782,888	1,528,575	1,946,600	1,179,100	2,164,850	218,250
EXPENSE						
Salaries, Wages & Benefits	142,300	112,421	120,393	72,479	150,300	29,907
Administration	479,515	557,382	590,500	257,021	447,100	-143,400
Contracted Services	534,366	394,434	601,100	100,184	535,200	-65,900
Facility Utilities	239,440	264,097	239,440	107,210	254,000	14,560
Facility Maintenance	70,019	44,849	71,400	17,545	100,000	28,600
Insurance	46,326	46,452	46,700	46,956	49,500	2,800
Vehicles & Equipment	40,899	30,171	41,700	25,158	66,000	24,300
Amortization	0	654,080	0	0	0	0
Transfer to Reserves	230,023	39,549	230,607	552,546	562,750	332,143
TOTAL EXPENSE	1,782,888	2,143,435	1,941,840	1,179,100	2,164,850	223,010
TOTAL OPERATING	0	-614,860	4,760	0	0	4,760
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL SEWER	0	-614,860	4,760	0	0	4,760

Budget Process and Clearview Strategic Goals

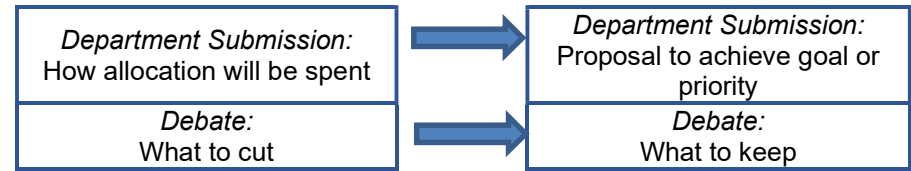
The basis of accounting is the accrual method and the same basis is used for budgeting. Clearview’s fiscal year is January 1 to December 31 of each calendar year. This change is reflected in how the budget is presented. Prior to 2009, the primary budgeting methodology was departments and their programs. 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.

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.



Budget Process and Clearview Strategic Goals



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:



Clearview Budget Process

1) **Gathering of Information**

The Senior Management Team began gathering information for the Operating and Capital budget in early fall 2020. 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 November 16th and November 30th, 2020.

Council made changes to the Staff Proposed budget to finalize the Draft Proposed Budget to be presented at a Public Meeting on December 7, 2020.

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

Council presented their Draft Proposed Operating and Capital budget to the Public for their input, comments and suggestions at a Public Meeting on December 7, 2020.

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

Council met again on January 13, 2021 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.

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.

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.

2021 Tax Impact on Median/Typical Property

Description	Prop Count	2020 CVA	2021 CVA	2020 Total CVA Taxes	2021 Total CVA Taxes	\$ Tax Change	% Tax Change
Single Family Home	4,451	295,000	295,000	3,214.99	3,266.31	51.32	1.60%
Seasonal Recreational Dwelling	99	357,000	357,000	3,890.69	3,952.80	62.11	1.60%
Residential Condominium Unit	148	400,000	400,000	4,359.31	4,428.90	69.59	1.60%
Farm House	390	153,200	153,200	1,669.62	1,696.28	26.66	1.60%
Farmland	331	594,200	594,200	1,618.94	1,644.78	25.84	1.60%
Managed Forest	115	123,700	123,700	337.03	342.41	5.38	1.60%
Apartment Building	5	950,000	950,000	10,353.37	10,518.65	165.28	1.60%
Small Office Building	4	276,000	276,000	5,942.28	5,647.93	-294.35	-4.95%
Small Retail Commercial Property	30	308,000	308,000	6,631.25	6,302.76	-328.49	-4.95%
Standard Industrial Property	2	414,800	414,800	10,050.62	8,370.32	-1,680.30	-16.72%

Overall Levy Change: 1.563781%

Clearview Property Taxation Review and Proposed Increase

Increase in Clearview Property Taxation Revenue from new Growth

Clearview will receive approximately \$209,538 in 2021 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 1.25% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$147,562. That increase is augmented by an increase of \$19,897 in the Commercial and Industrial tax bases, and minor increases and decreases in the other tax base categories.

2020 Taxation As Returned shows the prior year's estimated property taxes as calculated at the beginning of the year. 2020 Taxation As Revised shows the prior year's estimated property taxes as calculated at the end of the year including any additions, deletions or amendments to the tax rolls throughout the 2020 tax year which is January 1 to December 31. The change column shows the increase or decrease from initially reported to actual for the prior year and represents the growth/decline in taxes for each Realty Tax Class or property class.

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

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

With increasing activity expected in Residential (especially Stayner settlement area), Commercial and Industrial this growth is expected to continue at this pace and gradually increase in coming years.

Local Results Table
2020 Local Revenue Growth
(Annualized To Date)

Clearview Tp Realty Tax Class	2020 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$14,551,492	\$14,722,133	\$170,641	1.17%
Farm	\$873,416	\$877,452	\$4,035	0.46%
Managed Forest	\$34,864	\$37,101	\$2,238	6.42%
Multi-Residential	\$65,921	\$73,864	\$7,943	12.05%
Commercial	\$936,070	\$949,972	\$13,901	1.49%
Industrial	\$137,602	\$135,026	-\$2,576	-1.87%
Pipeline	\$44,857	\$45,338	\$482	1.07%
Sub-Total: Taxable	\$16,644,222	\$16,840,886	\$196,664	1.18%
Payment In Lieu				
Residential	\$32,417	\$21,243	-\$11,174	-34.47%
Commercial	\$88,617	\$112,665	\$24,048	27.14%
Industrial	\$5,840	\$5,840	\$0	0.00%
Landfill	\$6,477	\$6,477	\$0	0.00%
Sub-Total: Payment In Lieu	\$133,351	\$146,225	\$12,874	9.65%
Total (Taxable + PIL)	\$16,777,573	\$16,987,111	\$209,538	1.25%

2021 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

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.

\$3,250,000 in new loans are proposed in the 2021 Capital Budget;

- The joint Public Works/Fire facility in New Lowell is in the beginning investigative stage. It's unlikely this project will be completed in 2021 but is included in the capital budget should grants become available.
- The Community Halls AODA renovation is still under discussion. This project will not move forward without final Council approval and is included in the capital budget should grants become available.

Total Outstanding Loans and Proposed Loans

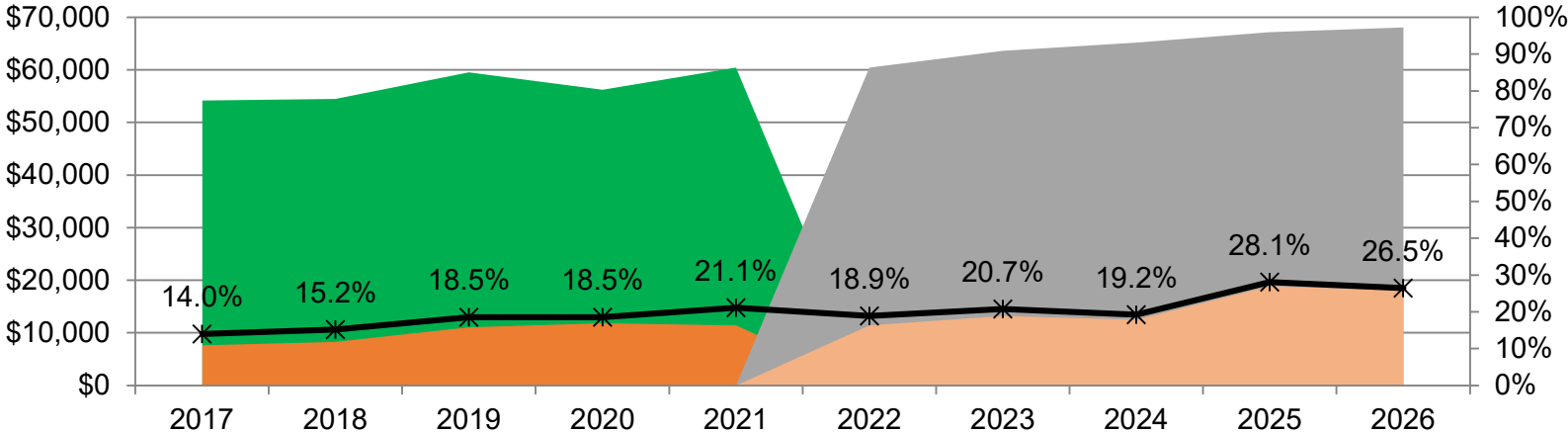
Owing Jan. 2021 or proposed	Project	Year Borr.	Year Paid Off	# of yrs	Rate	Notes
\$79,308	Creemore Sewer Upgrade	2001	2021	20	3.65%	Built Sewage Plant and installed sewer lines.
\$441,513	Mill Street Water Upgrade	2009	2029	20	5.24%	Replace/upgrade of 90 yr. old Creemore water mains.
\$1,120,439	Stayner Water Reservoir	2006	2026	20	4.74%	Built two 2,050 M ³ water reservoirs on Airport Road.
\$73,493	New Lowell Library Replacement	2008	2023	15	3.16%	Renovation and addition of new building.
\$31,549	Station on the Green Solar	2011	2030	20	3.10%	Install solar panels to generate income.
\$2,991,831	Joint Emergency Facility	2012	2051	40	3.79%	Construction costs.
\$186,842	Creemore Aeration Upgrade	2015	2024	10	2.15%	Improve Creemore Sewer.
\$386,499	Creemore Medical Centre	2016	2046	30	3.18%	Renovation and addition to medical centre.
\$390,097	Perry/Gideon Land	2016	2036	20	3.14%	Land purchase for library and other.
\$234,058	Solar Power Generation	2016	2036	20	3.14%	Install solar panels to generate income.
\$44,222	Mowat Servicing	2016	2036	20	2.88%	Servicing of properties on Mowat St.
\$1,265,419	Industrial Servicing - Stayner	2017	2037	20	5.00%	Buy Industrial land and improve for resale.
\$1,448,585	Energy Efficiency Project	2017	2037	20	5.00%	Servicing of properties in southwest Stayner.
\$1,024,819	Water Well #2 & #4	2017	2037	20	3.24%	Replace infrastructure to save energy costs.
\$5,700,000	Airport Rd. Watermain	2019	2039	20	2.60%	Replace and upsize old watermain
\$3,200,000	Stayner Library	2020	2050	30	3.50%	Replace 100 year old branch
\$2,000,000	Joint PW/Fire New Lowell	2021	2041	20	3.50%	Replace existing facilities
\$1,500,000	Community Halls AODA upgrade	2021	2041	20	3.50%	Upgrade 6 Community halls to meet modified FADS
\$35,000,000	Stayner Water Solution	2022	2052	30	3.50%	Growth driven Water supply solution
\$10,000,000	Creemore Sewer Plant	2022	2041	20	3.50%	Plant Efficiency
\$7,000,000	Misc. Watermains	2022	2042	20	5.00%	Replace miscellaneous watermains
\$74,118,672	Total					

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

As of January 2021 a total of \$18,618,672 in debt will be outstanding. Two loans totaling \$3,500,000 are proposed for 2021. Three additional loans totaling \$52,000,000 are proposed for 2022. The majority of payments on the 2022 loans will not come from property taxes as they are funded from development charges or water/sewer rates.

Current Debt Position

Clearview's Debt Position in '000s 2017 - 2026 (2022 to 2026 est.)



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
■ Total Debt Permitted	54,178	54,500	59,510	56,229	60,435	0	0	0	0	0
■ Current Debt (per ARL)	7,593	8,285	11,028	11,866	11,415	0	0	0	0	0
■ Projected Debt Permitted	0	0	0	0	0	60,435	63,648	65,177	67,152	68,095
■ Projected Debt (per ARL)	0	0	0	0	0	11,415	13,198	12,498	18,867	18,023
—* % debt utilized	14.0%	15.2%	18.5%	18.5%	21.1%	18.9%	20.7%	19.2%	28.1%	26.5%

How Current and Proposed loan payments are to be funded

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				76,428		162,410	\$238,838	4.7%
Mill Street Water Upgrade		65,033					\$65,033	1.3%
Stayner Water Reservoir		105,216		128,598			\$233,814	4.6%
New Lowell Library Replacement	8,576			17,154			\$25,730	0.5%
Station on the Green Solar					3,559		\$3,559	0.1%
Joint Emergency Facility	72,454			89,708			\$162,162	3.2%
Eco Park	35,999		4,000				\$39,999	0.8%
Station Park	31,720						\$31,720	0.6%
Creemore Aeration Upgrade			13,556		31,632		\$45,188	0.9%
Creemore Medical Centre					22,096		\$22,096	0.4%
Perry/Gideon Land					31,980		\$31,980	0.6%
Solar Power Generation					19,188		\$19,188	0.4%
Mowat Servicing						3,525	\$3,525	0.1%
Industrial Land - Poplar St.					91,721		\$91,721	1.8%
Industrial Servicing - Stayner						99,802	\$99,802	2.0%
Energy Efficiency Project					115,205		\$115,205	2.3%
Water Well #2 & #4		15,696		62,785			\$78,481	1.5%
Airport Rd. Watermain		45,447		144,853			\$190,300	3.7%
Stayner Library	175,000						\$175,000	3.4%
Joint PW/Fire New Lowell	140,722						\$140,722	2.8%
Community Halls AODA upgrade	105,541						\$105,541	2.1%
Stayner Water Solution				1,903,000			\$1,903,000	37.4%
Creemore Sewer Plant		703,611					\$703,611	13.8%
Misc. Watermains		561,698					\$561,698	11.0%
Total	570,012	1,496,701	17,556	2,422,526	315,381	265,737	\$5,087,913	100.0%
%	11.2%	29.4%	0.3%	47.6%	6.2%	5.2%		

The source of the repayments for Clearview's current and projected new debt for (highlighted in yellow) are shown in the chart. The loan payment amounts shown for the projected new debt are conservative estimates using higher than current interest rates.

Only 11.2% of loan payments, including the projected new debt, will come from property taxes. 29.4% will come from water or sewer user fees, 47.6% from Development Charges paid by developers constructing new buildings, 6.2% 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, or from Parkland Reserve money collected from developers for the Perry/Gideon parkland. Both projects will generate more revenue or save more money than the loan payments. The final 5.2% 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.

Reserve and Reserve Funds

Obligatory Reserve Fund balances are estimated to have a net decrease of \$1,049,309 in part due to current and proposed capital projects funded by reserves. 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 146 SDUs as follows; 141 SDUs in Stayner and 25 SDUs in Creemore and 0 SDUs in rural areas. Non-residential growth is also projected but not included due to high variability. 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 2020.

The annual contribution to Bridges Construction reserve will remain constant at \$788,00. 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 contributions to the Fire Equipment (Vehicle) reserves remain stable at \$350,000 per year. An additional transfer to the building replacement reserve began in 2016 and continues at \$100,000 per year for future replacement of the halls.

Arena replacement reserve for the two arenas will remain stable at \$130,000 with an additional \$25,000 put aside for the replacement of aging parks equipment.

The transfer to the Hall Boards reserve will remain at a \$250,000. The AODA upgrades are estimated at around \$4,000,000 and the Township is in talks with the Hall Boards and the public to meet Provincial AODA requirements by 2024. After the upgrades are completed the reserve allocation will continue to fund future building replacement.

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

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.

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 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.

Projected Reserve Fund Balances

Township of Clearview								
2021 Projected Reserves and Reserve Funds Year End								
Reserve Name	2020 Year End Balance	2021 Interest Revenue	2021 Development Charges	2020 Gas Tax	2021 Transfer to Reserves	2021 Transfer from Reserves to Revenue	2021 Transfer from Reserves to Capital	2021 Year End Balance
Obligatory Reserve Funds								
Dev Charges Administration Services	\$ (148,636.83)	\$ (2,286.66)	\$ 15,550.95			\$ -	\$ -	\$ (135,372.54)
Dev Charges Fire Protection Services	\$ (392,591.10)	\$ (6,564.13)	\$ 23,631.96			\$ (74,000.00)	\$ -	\$ (449,523.27)
Dev Charges Police Services	\$ (69,045.61)	\$ (1,176.23)	\$ 3,558.31			\$ (15,600.00)	\$ -	\$ (82,263.53)
Dev Charges Stayner Municipal Waterworks	\$ (282,997.00)	\$ (2,499.14)	\$ 452,346.30			\$ (499,000.00)	\$ -	\$ (332,149.84)
Dev Charges Stayner Municipal Wastewater	\$ (2,548,693.49)	\$ (40,756.88)	\$ 108,265.98			\$ -	\$ -	\$ (2,481,184.39)
Dev Charges Creemore Municipal Waterworks	\$ 225,520.67	\$ 3,697.54	\$ -			\$ -	\$ -	\$ 229,218.21
Dev Charges Creemore Municipal Wastewater	\$ (165,826.32)	\$ (3,152.32)	\$ -			\$ (76,000.00)	\$ -	\$ (244,978.64)
Dev Charges Nottawa Municipal Waterworks	\$ (2,220.54)	\$ (36.41)	\$ -			\$ -	\$ -	\$ (2,256.95)
Dev Charges Nottawa Municipal Wastewater	\$ (9,170.48)	\$ (150.36)	\$ -			\$ -	\$ -	\$ (9,320.84)
Dev Charges New Lowell Municipal Waterworks	\$ 33,954.73	\$ 581.57	\$ -			\$ -	\$ -	\$ 34,536.30
Dev Charges New Lowell Municipal Wastewater	\$ (9,170.48)	\$ (150.36)	\$ -			\$ -	\$ -	\$ (9,320.84)
Dev Charges Municipal Parking	\$ 36,521.81	\$ 619.04	\$ 1,388.40			\$ -	\$ -	\$ 38,529.25
Dev Charges Roads and Related Services	\$ 1,426,058.19	\$ 25,095.78	\$ 138,159.75			\$ -	\$ -	\$ 1,589,313.72
Dev Charges Recreation Services	\$ 383,876.82	\$ 6,606.90	\$ 21,469.92			\$ -	\$ -	\$ 411,953.64
Dev Charges Library Services	\$ 204,265.02	\$ 4,289.78	\$ 34,733.52			\$ (17,200.00)	\$ -	\$ 226,088.32
	\$ -							\$ -
Parkland Dedications and Contributions	\$ 463,119.09	\$ 6,487.99				\$ (18,700.00)	\$ -	\$ 450,907.08
Parking Contributions	\$ 11,666.05	\$ 164.64				\$ -	\$ -	\$ 11,830.69
Creemore Sewer Project Loan	\$ (0.92)	\$ (0.01)				\$ -	\$ -	\$ (0.93)
Carruthers Memorial Park	\$ 148,802.39	\$ 2,100.07				\$ -	\$ -	\$ 150,902.46
Federal Gas Tax	\$ 2,784,176.88	\$ 21,778.94		\$ 448,801.00		\$ -	\$ (1,875,000.00)	\$ 1,379,756.82
Provincial Gas Tax	\$ 399,895.21	\$ 3,992.78		\$ 126,907.00		\$ -	\$ -	\$ 530,794.99
sub total	\$ 2,489,504.09	\$ 18,642.53	\$ 799,105.09	\$ 575,708.00	\$ -	\$ (700,500.00)	\$ (1,875,000.00)	\$ 1,307,459.71

Township of Clearview

2021 Projected Reserves and Reserve Funds Year End

Reserve Name	2020 Year End Balance	2021 Interest Revenue	2021 Development Charges	2020 Gas Tax	2021 Transfer to Reserves	2021 Transfer from Reserves to Revenue	2021 Transfer from Reserves to Capital	2021 Year End Balance
Discretionary Reserves								
Consolidated Recreation Boards	\$ 1,266,061.39				\$ 250,000.00		\$ (1,516,061.39)	\$ -
Consolidated Creemore BIA	\$ 8,694.00							\$ 8,694.00
Working Fund	\$ 1,358,012.33				\$ 25,000.00			\$ 1,383,012.33
Legal Fees/Assessment Contingency	\$ 307,341.36							\$ 307,341.36
Tax Stabilization Reserve	\$ 534,935.62						\$ (10,000.00)	\$ 524,935.62
Land Sales	\$ (3,677.26)							\$ (3,677.26)
Roads Equipment Replacement	\$ 5,894.83				\$ 300,000.00		\$ (762,000.00)	\$ (456,105.17)
Roads Building	\$ 500,000.00				\$ 100,000.00			\$ 600,000.00
Fire Equipment Replacement	\$ 449,327.22				\$ 350,000.00			\$ 799,327.22
Fire Building	\$ 500,000.00				\$ 100,000.00			\$ 600,000.00
Water Equipment Replacement	\$ (908,816.29)						\$ (448,290.00)	\$ (1,357,106.29)
Water Operations Reserve	\$ 2,888,026.10							\$ 2,888,026.10
Sewer Equipment Replacement	\$ (1,055,106.16)						\$ (1,127,239.00)	\$ (2,182,345.16)
Sewer Operations Reserve	\$ 371,304.09							\$ 371,304.09
Parks Equipment	\$ 132,340.79				\$ 25,000.00		\$ (20,000.00)	\$ 137,340.79
Stayner Arena Equipment Replacement	\$ 578,760.00				\$ 65,000.00			\$ 643,760.00
Creemore Arena Equipment Replacement	\$ 519,594.47				\$ 65,000.00			\$ 584,594.47
New Lowell Playground Equipment	\$ -							\$ -
Swimming Pool	\$ 13,749.35							\$ 13,749.35
Grants	\$ -					\$ (673,635.00)		\$ (673,635.00)
Tree Reserve	\$ -							\$ -
Building Department	\$ 386,086.08							\$ 386,086.08
Municipal By-law Enforcement	\$ 35,382.76				\$ 15,000.00			\$ 50,382.76
Library	\$ 110,093.45							\$ 110,093.45
Library Theatre	\$ -							\$ -
Library Donations	\$ 26,649.08							\$ 26,649.08
Library Building	\$ (3,884,744.76)				\$ 175,000.00			\$ (3,709,744.76)
Creemore Medical Centre	\$ (18,592.23)							\$ (18,592.23)
Capital Grants	\$ 480,997.58							\$ 480,997.58
Budgeted Items	\$ (93,078.25)							\$ (93,078.25)
Stayner Kinsmen Park	\$ 32,000.00							\$ 32,000.00
Station Park	\$ 15,000.00							\$ 15,000.00
Landfill Payout	\$ 2,010,684.00							\$ 2,010,684.00
PW & Parks Unused Capital Funds	\$ 76,670.79							\$ 76,670.79
Projects carried forward to next year	\$ 297,763.60							\$ 297,763.60
Municipal Election	\$ 55,913.45				\$ 16,000.00			\$ 71,913.45
Community Economic Development	\$ 654,781.73				\$ 55,000.00			\$ 709,781.73
Non-Growth Share (Fire Master Plan)	\$ 10,000.00							\$ 10,000.00
Roads Construction	\$ 313,447.35				\$ 150,000.00			\$ 463,447.35
Bridges Construction	\$ 3,196,158.21				\$ 788,000.00		\$ (1,416,000.00)	\$ 2,568,158.21
Snow Event	\$ 100,000.00							\$ 100,000.00
Cemetery Maintenance	\$ 10,000.00				\$ 5,000.00			\$ 15,000.00
Accessibility Capital Projects	\$ 113,747.50				\$ 25,000.00			\$ 138,747.50
Council Laptops	\$ 4,660.71				\$ 4,000.00			\$ 8,660.71
Server Replacement	\$ 83,419.98				\$ 42,000.00		\$ (50,000.00)	\$ 75,419.98
Digital Signs	\$ 35,000.00				\$ 5,000.00			\$ 40,000.00
Admin Building Replacement	\$ 149,461.05				\$ 50,000.00			\$ 199,461.05
Troy Scott Donations	\$ -							\$ -
CGMH Reserve transfer	\$ 250,000.00				\$ 150,000.00			\$ 400,000.00
OP/Zoning	\$ 30,000.00							\$ 30,000.00
Energy Efficiency Grant	\$ 50,398.01							\$ 50,398.01
Affordable Senior Housing	\$ 150,000.00				\$ 150,000.00			\$ 300,000.00
sub total	\$ 12,148,341.93	\$ -	\$ -	\$ -	\$ 2,910,000.00	\$ (673,635.00)	\$ (5,349,590.39)	\$ 9,035,116.54
TOTAL RESERVES and RESERVE FUNDS	\$ 14,637,846.02	\$ 18,642.53	\$ 799,105.09	\$ 575,708.00	\$ 2,910,000.00	\$ (1,374,135.00)	\$ (7,224,590.39)	\$ 10,342,576.25

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) Mowat Industrial Servicing Project (2017-2027)
 - Sewer
 - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 2) Stayner Industrial Servicing Project (2017-2027)
 - Roads and related, Water, and Sewer
 - Payments are fixed for the 20 years for property owners who did not pay at completion.

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 2021 on behalf of the Creemore BIA is \$20,000.

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

Donations and Tax Receipts



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

noted above for more details.

In 2011 the Creemore Log Cabin was reconstructed by donations.

In 2012 donations funded the majority of the cost of the new playground equipment in New Lowell. In 2013 more than 504 tax receipts were issued for over \$329,000 in donations.

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

Thank you for contributing to your community!



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

Notes, References and Glossary

2021 Property Assessment Notices show the assessed value of properties based on a January 1, 2016. Assessment increases are normally phased-in over a four year period by the Province, however, the pandemic has put the reassessment on hold until 2022. Municipalities use the phased-in assessed value in setting the 2021 municipal tax rates which are in turn used to calculate 2021 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 2021 property taxes.

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' amounts noted in this budget package are subject to change until the final year-end adjustments are made and the audit is complete.

The 2021 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.

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.

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. Financial policies are reviewed on an annual basis to ensure they continue to meet the needs of the corporation.

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.

Municipal Asset Management Planning: Policy #2017-004

This policy sets out asset management planning as a council priority and sets out the framework for the process and established a committee to carry out the tasks.

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 Policy #2015-007

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 Policy #2015-006

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 Policy #2015-009

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 Policy #2015-005

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 Policy #2015-002

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 Policy #2015-004

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 Policy #2012-019

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.

Developer Contributions

Capital works and infrastructure paid for and constructed by Developers often consisting of sidewalks, roads, water infrastructure, sewer infrastructure and storm drainage infrastructure.

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.

Huronia West OPP

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

Insurance

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

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.

Capital Revenue Category	Revenues
Grants	Grants received from Federal, Provincial, County or other sources.
User Fees	Fees charged only to users of a particular service, primarily municipal water and/or municipal sewer services.
Other Income	Revenue from sources not categorized above including sale of land, donations, and developer contributions.
Transfer from Reserves	Funds from reserves including allocated amounts, surplus amounts and funds contributed by others destined for the reserves.
Taxes	Funds that come from property taxes.
DCs	Charges received from developers of new or expanded properties.

Acronyms

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

Beautiful Landscapes, Friendly People



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CLEARVIEW