



Photo courtesy of Dave West

# Corporation of the Township of Clearview

## 2023 Corporate Budget Package



CLEARVIEW

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## Message from His Worship Mayor Doug Measures



I am pleased to present the 2023 Municipal Operating & Capital Budget for the Township of Clearview. Your Council formally adopted this budget on February 27, 2023.

The continuing signs of growth in our community are encouraging. The agricultural nature of our community is leading the way once again as more farm operations are investing in their structures and lands that continue to drive our local economy. Small commercial operators are opening their doors contributing to the commerce of the community. Tourism activation has also returned after the long pandemic period. Clearview Township is in good shape for the future.

Our municipal budget includes several capital works that will see us complete lengthy projects that have been ongoing over several budget years. The 10th Line road rehabilitation is included in the 2023 budget for Public Works along with the completion of the new works building Fire Hall in New Lowell. Many new or renewed sidewalks will be installed this year. There are increases in road safety projects with more line painting and radar speed signs.

The Budget has been established to move forward with the long planned Small Halls renovations. Sunnidale and Avening halls are under construction contracts this year. Council will be looking at decisions about future Hall renovations with public input and cost projections into 2024. The council chambers will also have an AODA renovation and redesign to suit the smaller council table. We are also initiating a complete review and renew of the Clearview Strategic Plan. The future depends on the input from the community as we build a new strategic plan together. Remember to submit your comments or attend a public meeting to share your vision of the future of Clearview.

It is reassuring to know that our municipal finances are in good shape with long term plans to provide stability. We will continue to bring Clearview Township together, strengthen our economy, invest in our community and keep our residents & taxpayers safe.

I would like to acknowledge the team that worked to put this budget together. The entire Treasury staff worked on this budget with the inputs from all municipal departments. Council worked through 5 meetings with staff and heard from the public at a special meeting to seek input. It is always great to hear from the residents and learn of their wishes and improvements for our community. Public input is always welcome. It was very important to Council that we approved a fair and balanced budget to protect service 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.

Council and I look forward to seeing you at one of our many community events this year. We live in a great place, let's enjoy it together.

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 km<sup>2</sup> 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

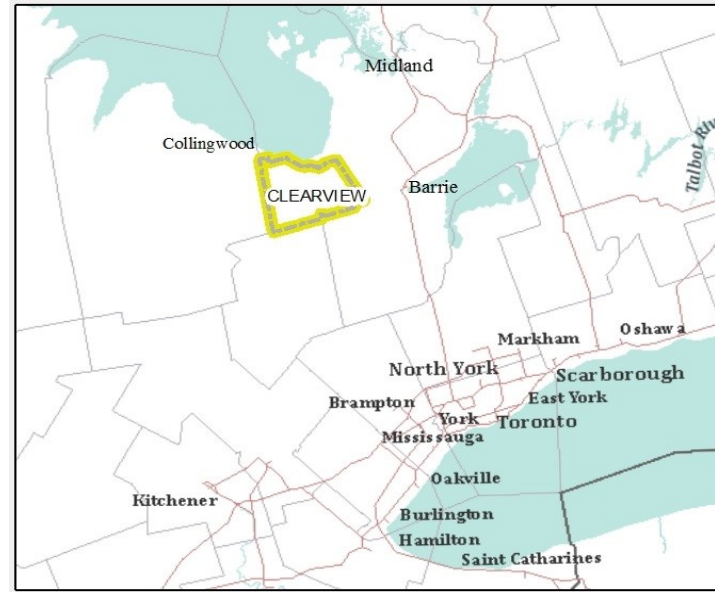
Year	Clearview	Simcoe County
2021	14,814	479,650
2016	14,151	479,650
2011	13,734	446,063
2006	14,008	422,204

21% (3,155) of the population is 19 years of age or younger and 20% (2,935) are 65 years of age or older. The median age is 44.8.

There are 4 public elementary schools in Clearview; 1 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 Township. 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 Creemore and New Lowell and the award winning branch in Stayner

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

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

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

# Clearview Council



## Clearview Council – contact information



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**John Broderick**

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**WARD 4 COUNCILLOR**  
**Robert Walker**

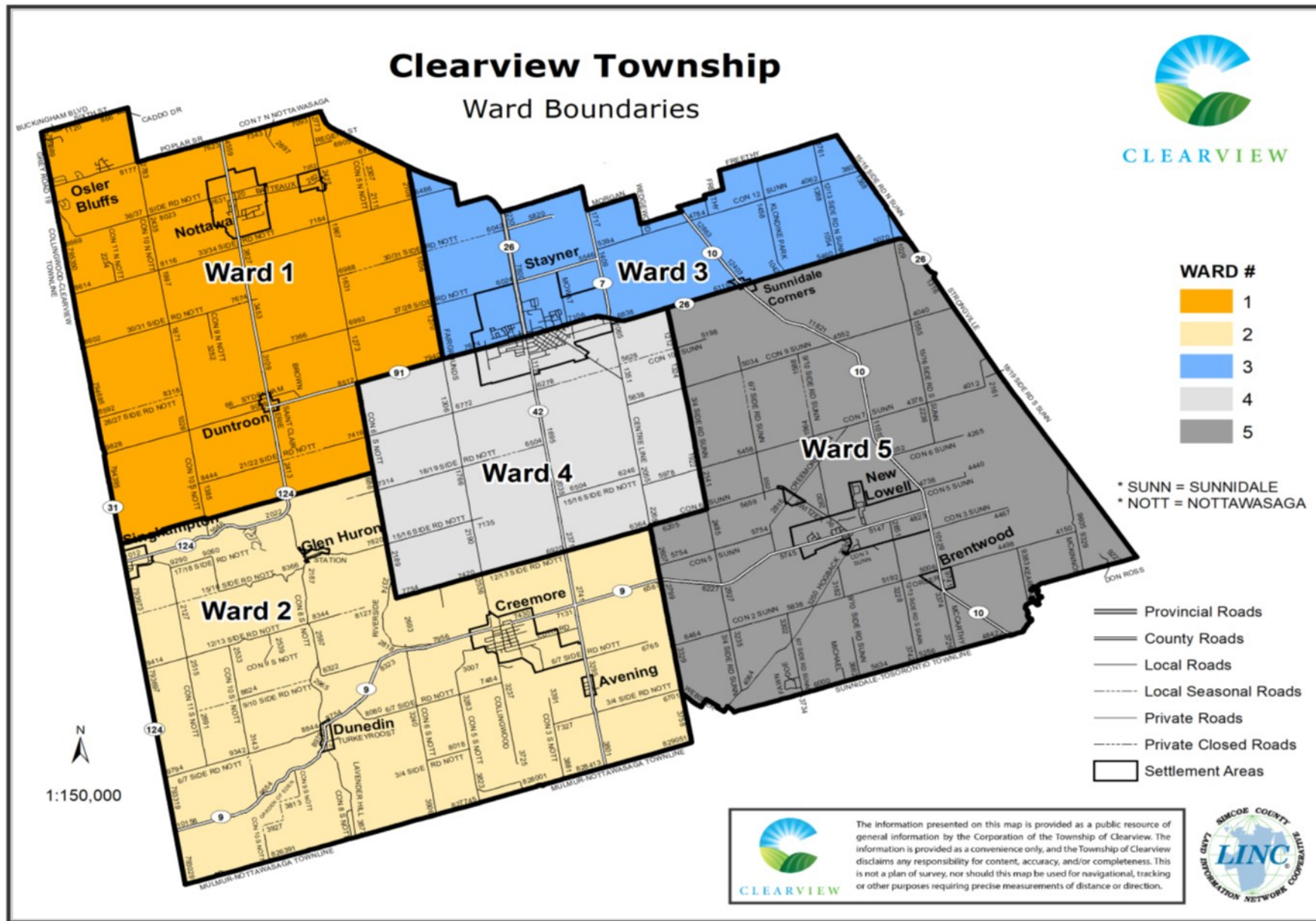
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**WARD 5 COUNCILLOR**  
**Marty Beelen**

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# Municipal Ward Boundaries





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

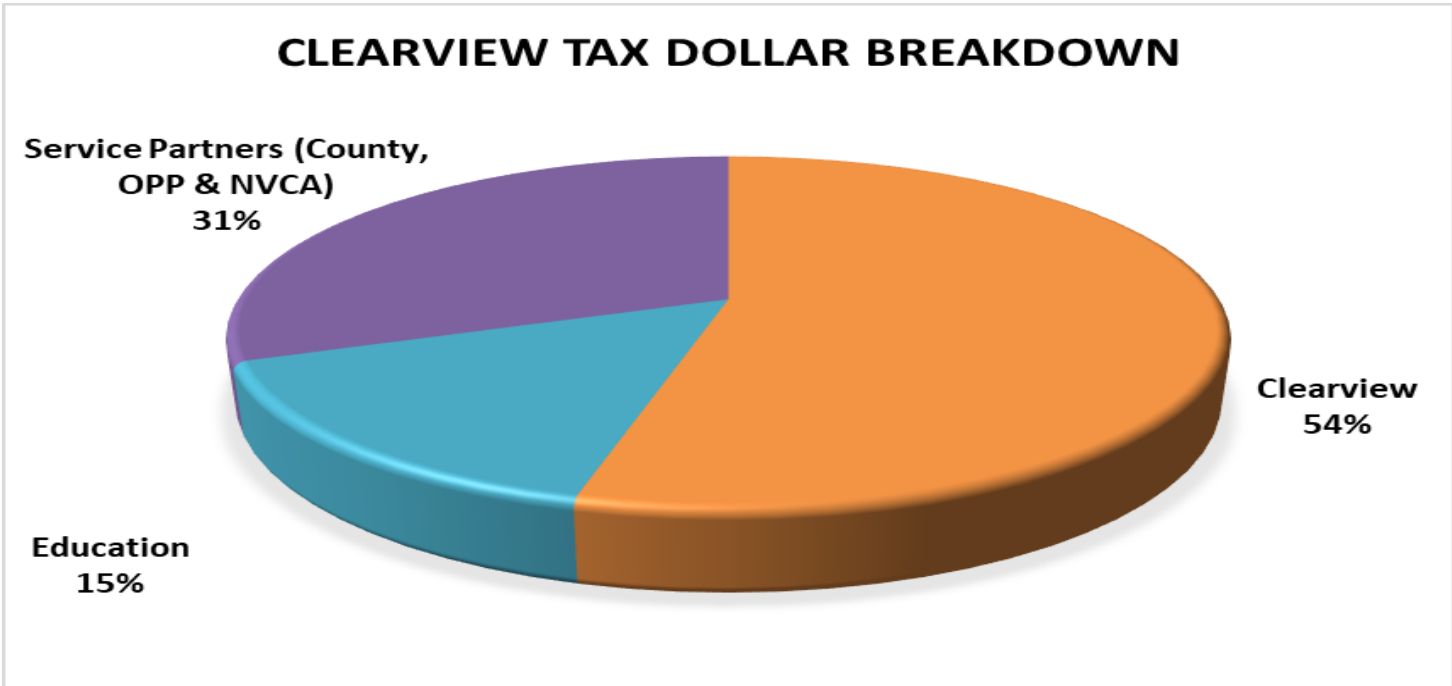
- Learn about each of the municipal Departments and their budgets. This information is available at Clearview Public Libraries, online at [www.clearview.ca/home/budget](http://www.clearview.ca/home/budget) or in our Administration Centre in Stayner.
- Meet with your member of Council to discuss your concerns or suggestions. Their contact information is 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](http://www.clearview.ca)
  - Information on Public Display at the Clearview Administration Centre
  - Clearview's Clerk or Treasurer – available using the staff directory at [www.clearview.ca](http://www.clearview.ca)



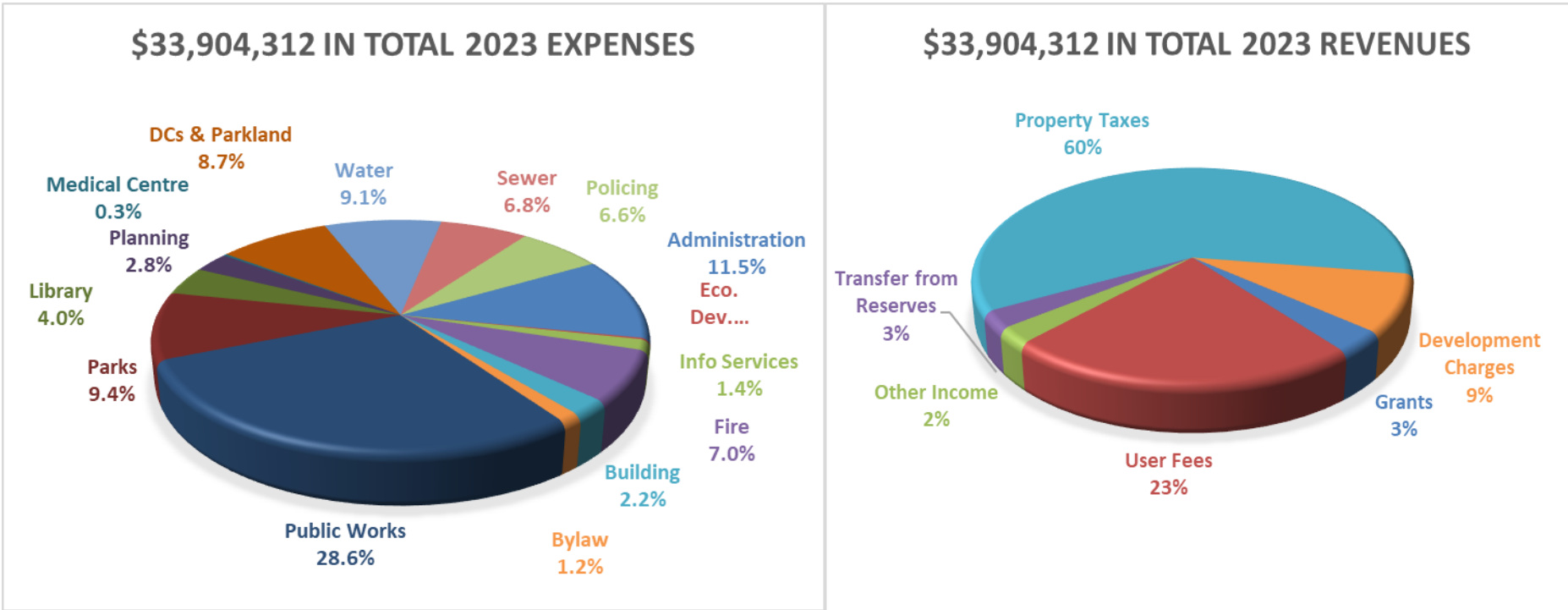
## 2023 Budget Summary

The 2023 Corporate Budget includes an estimated net residential tax increase of 4.8%, which would be an approximate \$55 increase to taxes for each \$100,000 of assessed value. Of each tax dollar collected, Clearview retains \$0.54 with \$0.15 going to the education boards and the remaining \$.030 going to our service partners.

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.



In total, Clearview will manage \$33.9 million in revenues in 2023. Property tax is the primary source of revenue to deliver municipal services including roads maintenance and repair, library services, parks and recreation services, legislative services, planning and zoning and bylaw enforcement, among others. In 2023, property taxes will amount to \$20.4 million. Of this, \$2.3 million will be used for Capital with the remaining \$18.1 million used in the Operating budget. These figures exclude the amounts collected for the County and the School Boards. 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.



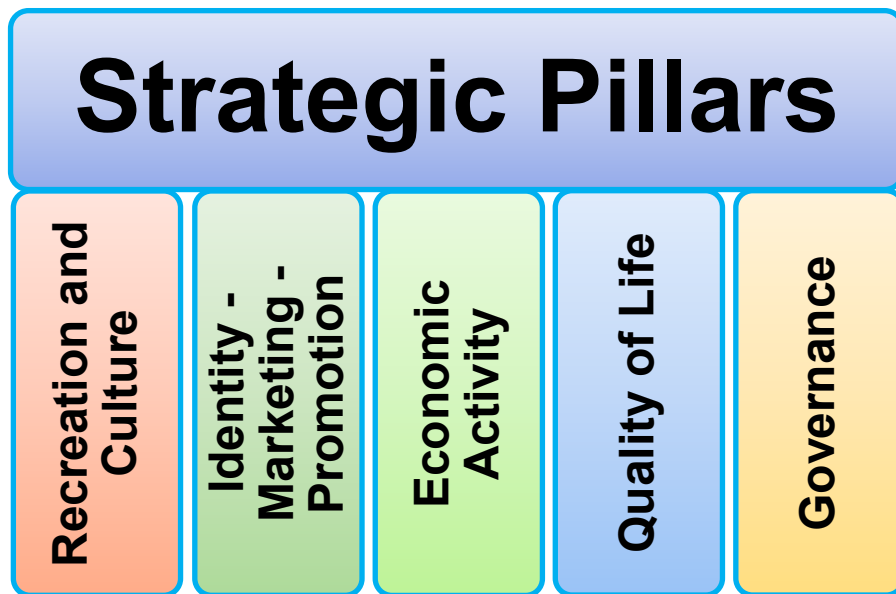
## Strategic Plan 2017 - 2023

The Strategic Plan is being updated in 2023. Have your say at one of the many public information sessions.

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. The current Strategic Plan will be updated in 2023 with further input from all stakeholders through several public information sessions.

### 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. Recreation and Culture

- 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. Identity-Marketing-Promotion

- 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.

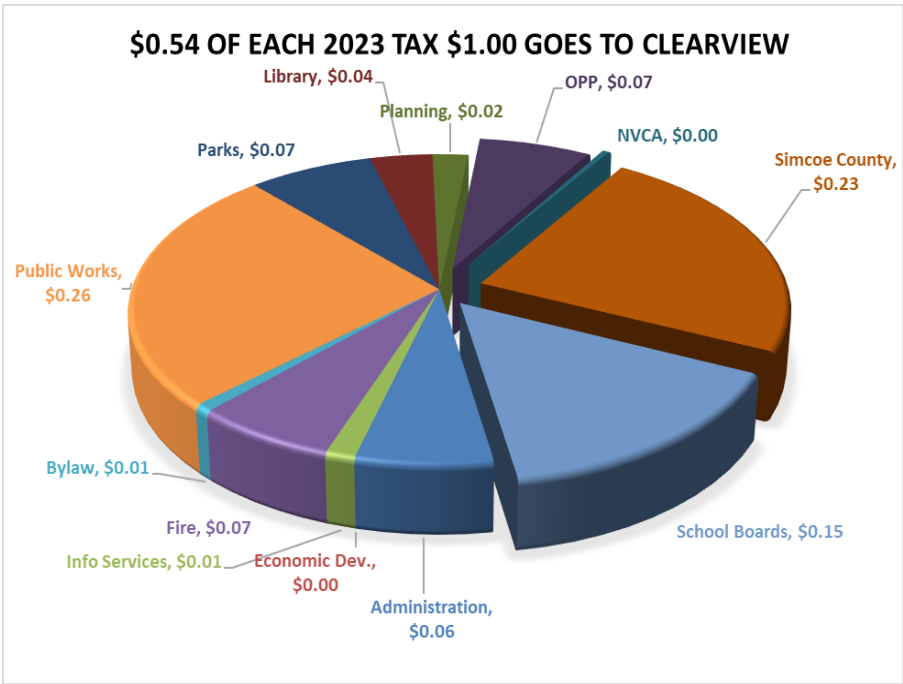
## 5. Governance

- 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.

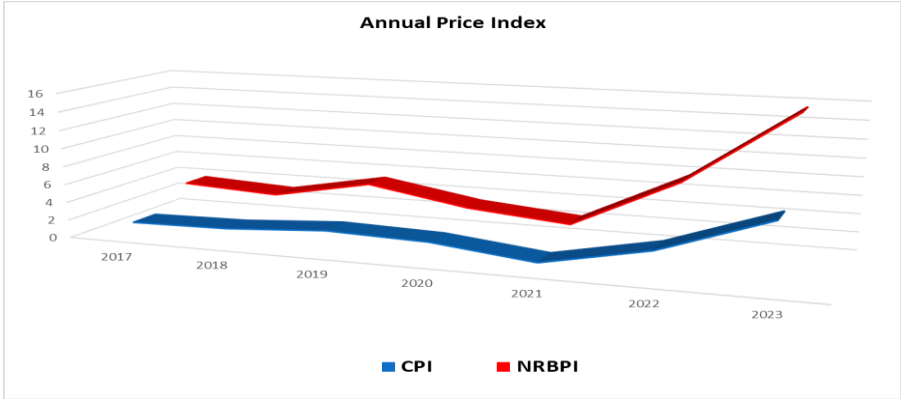
### Where your Total Tax Dollars are Spent

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

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 2022 to 2023 are the changes in Public Works Capital Budget. Public Works increases are due to ongoing need for capital infrastructure repairs and replacements. The continued rise in the Non Residential Building Price index is putting great pressures on the Municipal Capital Budget.

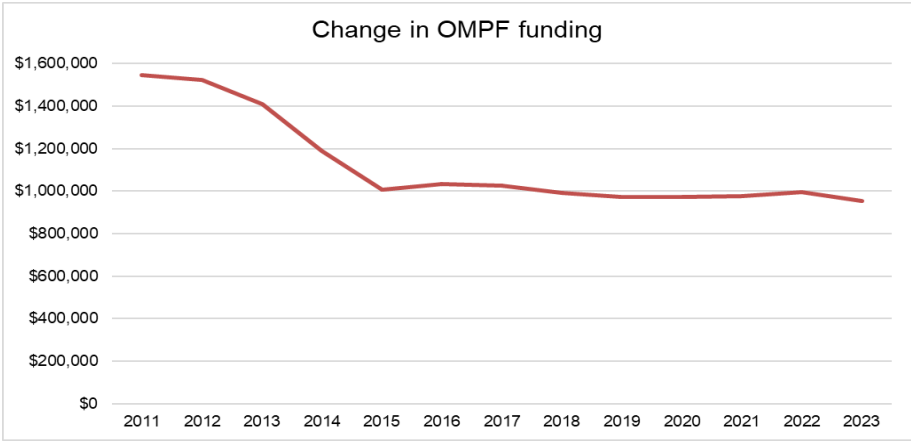


### Revenue Trends

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 somewhat constant while expenses continue to rise with inflation and other factors. To maintain service levels the general municipal taxation has had to increase.



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. Until solutions are found for the servicing this growth, however, substantial development is on hold.

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 2023 budget is \$149 million 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

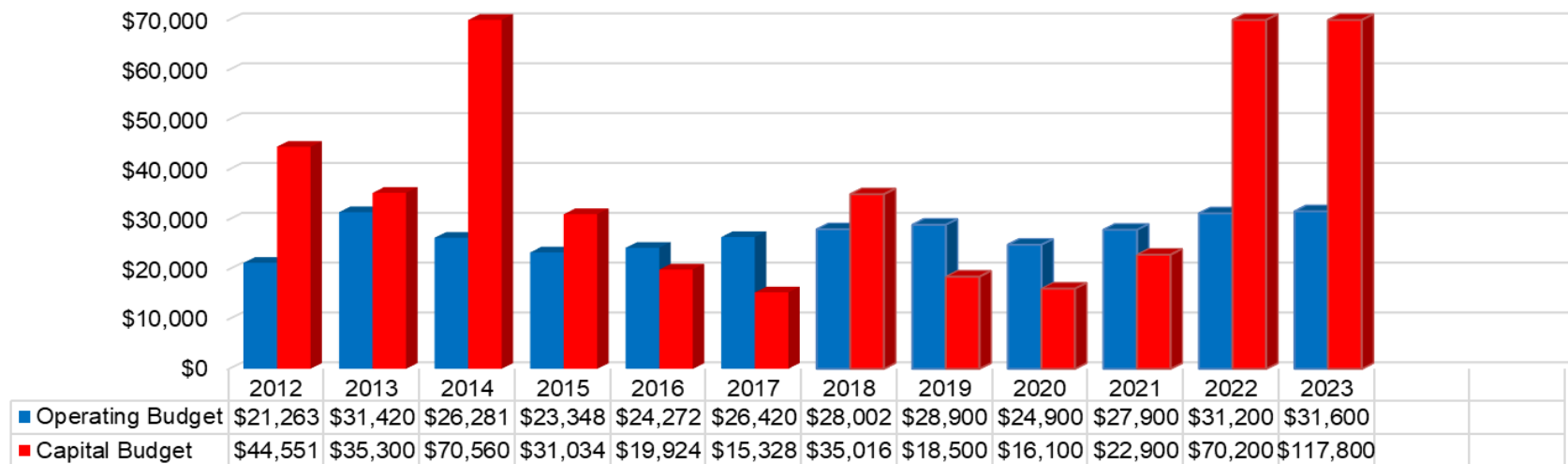
The operating budget is a proposed plan of revenue and expenditures for a given year. The operating budget funds Clearview’s day-to-day expenses, including salaries and benefits of Clearview employees, rent and utilities, materials and supplies, and equipment needed to provide public safety, recreation, water, sewer, roads, and other services to Clearview residents. The operating budget is \$31.6 million which represents 21% 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 \$117 million which represents 79% 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.

The large jump in capital for 2023 is primarily growth related and funded from development charges and developer contributions. If the growth doesn’t occur, the projects will not go forward.

**Clearview Budget History (in '000s)**



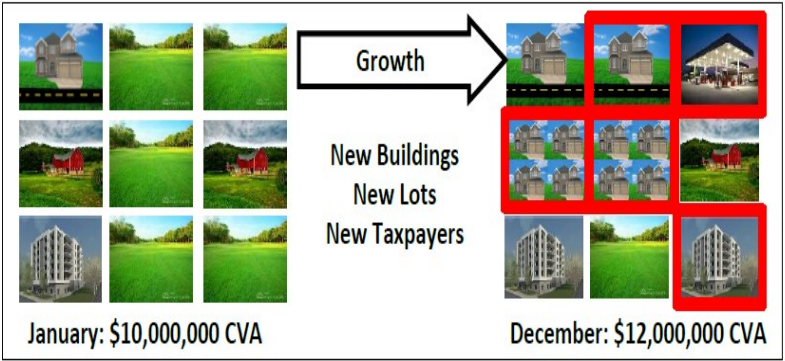


The following illustrations can be helpful in considering the difference between additional assessment that comes from growth and the restatement of values for existing assessable property within the context of a reassessment or the annual phase-in of those changes.

### Clearview Tax Rates

The vast majority of Clearview tax revenue is from the Residential property tax class with the Commercial property tax class a distant 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.

Clearview Tax Rates					
Property Tax Class	2022 Clearview Tax Rate	2023 Clearview Tax Rate	2022 Clearview Tax Revenue	2023 Clearview Tax Revenue	\$ Change
Residential	0.00707654	0.00752836	\$16,163,062	\$17,554,750	\$1,391,688
Farmland I	0.00537410	0.00188209	\$0	\$0	\$0
Farmland II R1	0.00530741	0.00564627	\$38,016	\$40,444	\$2,428
Landfill	0.00707654	0.00752836	\$6,911	\$7,352	\$441
Multi Residential	0.00707654	0.00752836	\$79,068	\$84,117	\$5,049
New Multi Residential	0.00707654	0.00752836	\$0	\$0	\$0
Commercial Occupied	0.00832039	0.00920191	\$1,119,257	\$1,161,327	\$42,070
Commercial Excess Vacant	0.00832039	0.00920191	\$59,487	\$63,294	\$3,807
New Constr Comm O	0.00832039	0.00920191	\$0	\$0	\$0
New Constr Comm E V	0.00832039	0.00920191	\$0	\$0	\$0
Industrial Occupied	0.00811754	0.00897757	\$77,937	\$139,070	\$61,133
Industrial Excess Vacant	0.00811754	0.00897757	\$26,395	\$27,796	\$1,401
Farm Based Small Business	0.00210969	0.00224439	\$105	\$224	\$119
New Constr Ind O	0.00843877	0.00897757	\$50,644	\$0	-\$50,644
New Constr Ind E V	0.00843877	0.00897757	\$0	\$0	\$0
Pipeline	0.00917544	0.00976127	\$49,401	\$52,691	\$3,290
Farmland	0.00176914	0.00188208	\$918,343	\$984,277	\$65,934
Managed Forest	0.00176914	0.00188208	\$41,852	\$45,922	\$4,070
			<b>\$18,630,478</b>	<b>\$20,161,264</b>	<b>\$1,530,786</b>



**Tax Installments**

<b>Billing</b>	<b>Mailed</b>	<b>Instalment</b>	<b>Due Date</b>
Interim Tax Bill	February 2023	1	March 30, 2023
Interim Tax Bill	February 2023	2	May 25, 2023
Final Tax Bill	June 2023	3	July 27, 2023
Final Tax Bill	June 2023	4	September 28, 2023

Interim tax bills are calculated at 50% of the total prior years 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.

## 2023 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 five Councilors representing the five 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 nine 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.

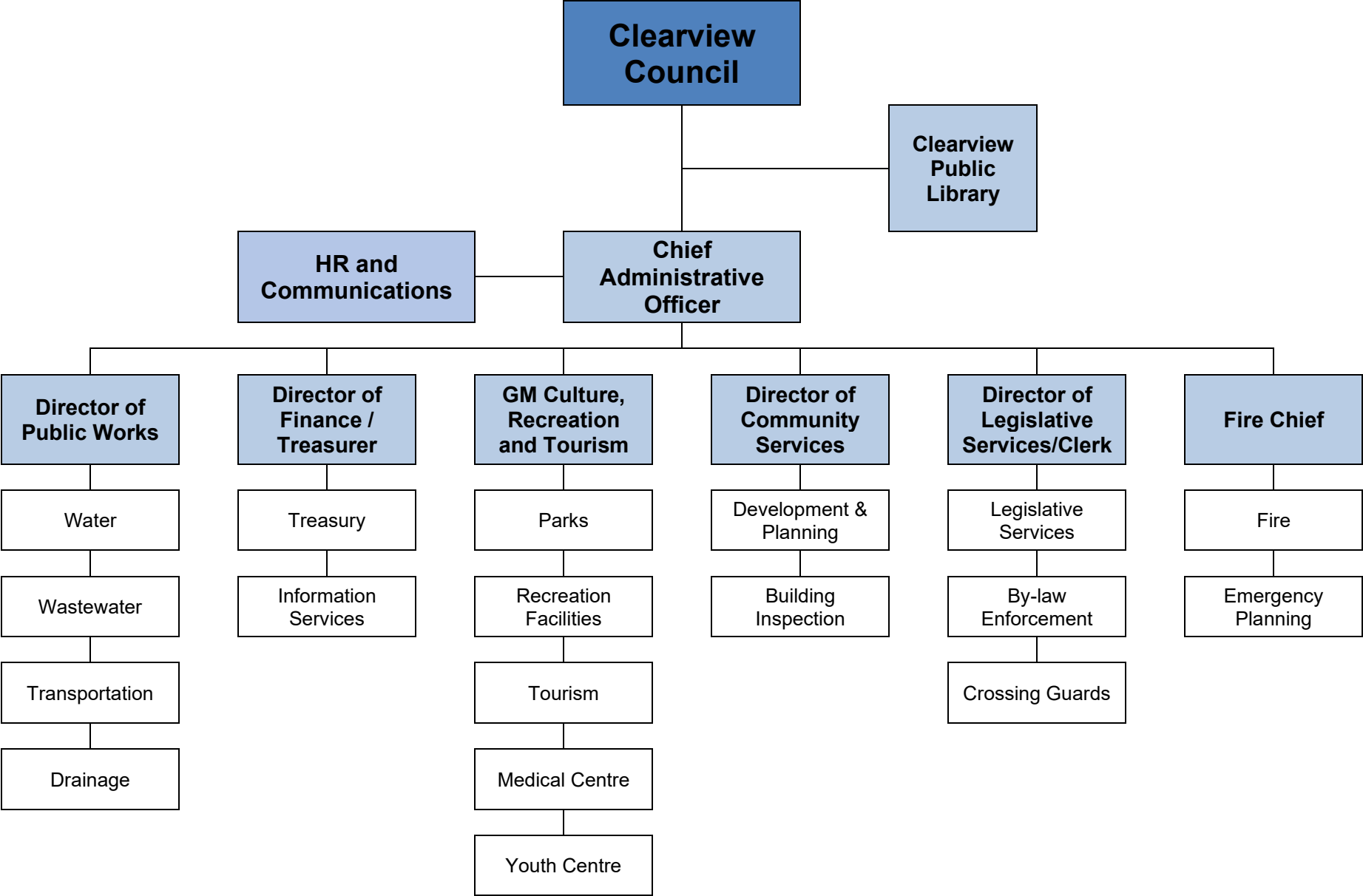
### Summary of Operating and Capital Projects

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.



2023 Consolidated Operating Report

TOWNSHIP OF CLEARVIEW  
 CONSOLIDATED OPERATING FINANCIAL REPORT



For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2022 - 2023	2022 - 2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,178,570.00	-1,459,552.83	-1,210,888.00	-1,544,402.77	-1,165,040.00	45,848.00	-3.79
USER FEES	-7,303,500.00	-6,807,977.46	-7,695,915.00	-8,355,989.35	-7,718,680.00	-22,765.00	0.30
OTHER INCOME	-1,066,100.00	-863,660.71	-1,025,200.00	-1,225,934.24	-795,900.00	229,300.00	-22.37
TRANSFER FROM RESERVES	-1,183,490.00	-988,953.01	-1,151,790.00	-106,041.93	-1,305,805.00	-154,015.00	13.37
OWN PURPOSE TAX	-17,669,485.00	-18,474,341.46	-18,875,187.00	-19,009,506.39	-20,401,887.00	-1,526,700.00	8.09
DEVELOPMENT CHARGES	-2,956,000.00	-3,146,780.87	-2,956,000.00	-6,970,565.97	-2,956,000.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-31,357,145.00</b>	<b>-31,741,266.34</b>	<b>-32,914,980.00</b>	<b>-37,212,440.65</b>	<b>-34,343,312.00</b>	<b>-1,428,332.00</b>	<b>4.34</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	6,819,595.00	6,737,457.88	7,378,970.00	7,267,110.48	7,695,579.00	316,609.00	4.29
ADMINISTRATION	4,296,600.00	3,555,659.23	4,300,990.00	3,547,662.96	4,231,831.00	-69,159.00	-1.61
CONTRACTED SERVICES	3,762,900.00	3,700,983.17	4,040,227.00	4,039,456.75	4,725,542.00	685,315.00	16.96
FACILITY UTILITIES	913,350.00	916,120.83	932,800.00	943,269.81	1,002,250.00	69,450.00	7.45
FACILITY MAINTENANCE	561,500.00	580,993.76	589,500.00	1,407,307.98	795,170.00	205,670.00	34.89
INSURANCE	355,000.00	391,213.22	363,700.00	1,053,377.74	450,550.00	86,850.00	23.88
VEHICLES & EQUIPMENT	541,300.00	649,741.21	645,520.00	864,109.49	795,360.00	149,840.00	23.21
AMORTIZATION	0.00	2,339,667.54	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	6,033,850.00	8,849,150.83	5,912,460.00	8,866,402.38	4,843,705.00	-1,068,755.00	-18.08
TRANSFER TO CAPITAL	411,420.00	431,829.32	393,000.00	0.00	379,250.00	-13,750.00	-3.50
<b>Total EXPENSE</b>	<b>23,695,515.00</b>	<b>28,152,816.99</b>	<b>24,557,167.00</b>	<b>27,988,697.59</b>	<b>24,919,237.00</b>	<b>362,070.00</b>	<b>1.47</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,677,700.00	1,919,362.30	1,850,250.00	1,981,966.93	1,958,035.00	107,785.00	5.83
ADMINISTRATION	1,374,100.00	1,446,636.70	1,449,100.00	1,666,646.50	1,600,640.00	151,540.00	10.46
CONTRACTED SERVICES	1,340,200.00	1,868,346.12	1,469,000.00	2,191,809.82	1,663,500.00	194,500.00	13.24
FACILITY UTILITIES	60,000.00	30,943.75	61,000.00	37,701.07	62,000.00	1,000.00	1.64
FACILITY MAINTENANCE	103,000.00	142,636.01	105,000.00	132,115.75	110,000.00	5,000.00	4.76
INSURANCE	137,000.00	139,221.69	139,050.00	172,370.10	190,000.00	50,950.00	36.64
VEHICLES & EQUIPMENT	858,000.00	953,857.71	785,000.00	1,170,247.28	761,900.00	-23,100.00	-2.94
AMORTIZATION	0.00	1,866,543.25	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,128,000.00	1,128,000.00	1,228,000.00	938,000.00	1,178,000.00	-50,000.00	-4.07
TRANSFER TO CAPITAL	983,630.00	325,242.75	1,271,413.00	0.00	1,900,000.00	628,587.00	49.44
<b>Total WORKS EXPENSE</b>	<b>7,661,630.00</b>	<b>9,820,790.28</b>	<b>8,357,813.00</b>	<b>8,290,857.45</b>	<b>9,424,075.00</b>	<b>1,066,262.00</b>	<b>12.76</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>6,232,340.93</b>	<b>0.00</b>	<b>-932,885.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2023 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	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
<b>General Government</b>											
<b>Administration</b>											
	Council Chambers Renovations	\$ 175,000		140,000					35,000		\$ 175,000
	<b>General Administration Sub-total</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 175,000</b>
<b>Information Services</b>											
	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	\$ 10,000	\$ -					\$ 10,000			\$ 10,000
	Secondary Server	\$ 20,000	\$ -					\$ 20,000			\$ 20,000
	Virtual Server	\$ 40,000	\$ -					\$ 40,000			\$ 40,000
	<b>Information Services Sub-total</b>	<b>\$ 99,500</b>	<b>\$ 29,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ 99,500</b>
<b>Fire and Emergency Services</b>											
<b>Fire Protection Services</b>											
	Contribution to Station 3	\$ 1,787,500	-				947,400	236,100	604,000		\$ 1,787,500
	Bunker Gear Replacement	\$ 29,000	\$ 29,000								\$ 29,000
	Equipment	\$ 56,000	\$ 56,000								\$ 56,000
	1/2 Ton Response Pickup	\$ 80,000	\$ 80,000								\$ 80,000
	<b>Fire and Emergency Sub-total</b>	<b>\$ 1,952,500</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 947,400</b>	<b>\$ 236,100</b>	<b>\$ 604,000</b>	<b>\$ -</b>	<b>\$ 1,952,500</b>
<b>Public Works</b>											
<b>Admin, Bldg, and Equip</b>											
	Stayner Sand Dome completion	\$ 2,300,000					\$ 2,070,000		\$ 230,000		\$ 2,300,000
	New Lowell Public Works/Fire Building	\$ 1,787,500					\$ 947,400		\$ 840,100		\$ 1,787,500
	TR11-48 - 2010 Freightliner	\$ 400,000							\$ 400,000		\$ 400,000
	TR03-02 - 2003 Sterling	\$ 400,000							\$ 400,000		\$ 400,000
	TR08-42 - 2007 International	\$ 400,000							\$ 400,000		\$ 400,000
	TR12-49 - 2011 Freightliner	\$ 400,000							\$ 400,000		\$ 400,000
	B3030 - 2009 Kabota Tractor	\$ 100,000							\$ 100,000		\$ 100,000
	GR7 - 2014 Deere 870GP	\$ 550,000							\$ 550,000		\$ 550,000
	Public Parking Lot - 15 Elizabeth Street	\$ 50,000	\$ 50,000								\$ 50,000
	Public Parking Lot - 187 Mill Street	\$ 50,000	\$ 50,000								\$ 50,000
	Traffic Control Equipment	\$ 30,000	\$ 30,000								\$ 30,000
<b>Bridges</b>											
	639-65 Brock Street Stayner - Replacement	\$ 445,500							\$ 445,500		\$ 445,500
	161B-71 - Collingwood Street Design	\$ 144,000							\$ 144,000		\$ 144,000
	Concession 2 Bridge Engineering	\$ 70,000							\$ 70,000		\$ 70,000
<b>Road Construction</b>											
	Mary Street Urbanization - Design	\$ 160,000					\$ 160,000				\$ 160,000
	10th Concession - Phase 2	\$ 4,100,000	\$ 1,520,000	\$ 1,057,316				\$ 1,522,684			\$ 4,100,000
	Highway 26/North Street - Pedestrian Crossing	\$ 250,000		\$ 250,000							\$ 250,000
	East Creemore Drain - Detailed Design	\$ 200,000			\$ 200,000						\$ 200,000
	Mowat Street - Highway 26 north Urbanization	\$ 2,000,000		\$ 175,000			\$ 1,400,000		\$ 425,000		\$ 2,000,000
	Mowat St/Highway 26/Superior St Intersection	\$ 1,000,000					\$ 619,337		\$ 380,663		\$ 1,000,000
	Margaret Street - County Road 42 to Clarence St	\$ 901,700					\$ 811,530		\$ 90,170		\$ 901,700
	Margaret Street - Clarence St to Warrington Rd.	\$ 1,315,800					\$ 1,184,220		\$ 131,580		\$ 1,315,800
	Sunnidale Street - Philip St to Centreline Road	\$ 2,867,000					\$ 2,581,000		\$ 286,000		\$ 2,867,000
	26/27 Sideroad - 10th Concession 10 to Cnty Rd. 1	TBD									TBD

2023 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	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
<b>Sidewalks</b>											
	Sidewalk Construction	\$ 250,000		\$ 250,000							\$ 250,000
	Urbanization	\$ 250,000	\$ 250,000								\$ 250,000
<b>Street Lights</b>											
	Street Lights	\$ -	\$ -								\$ -
	<b>Public Works Sub-total</b>	<b>\$ 20,421,500</b>	<b>\$ 1,900,000</b>	<b>\$ 1,732,316</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 9,773,487</b>	<b>\$ 1,522,684</b>	<b>\$ 5,293,013</b>	<b>\$ -</b>	<b>\$ 20,421,500</b>
<b>Parks and Recreation</b>											
	Zero Turn Lawn Mower	\$ 17,000						\$ 17,000			\$ 17,000
	Replace Playground Equipment	\$ 50,000						\$ 50,000			\$ 50,000
	Enclosed Trailer Tourism	\$ 15,000						\$ 15,000			\$ 15,000
<b>Stayner Arena</b>											
	Repurpose Hall Flooring	\$ 75,000						\$ 75,000			\$ 75,000
	Replace Kitchen Hood , Stove, Fridges	\$ 30,000						\$ 30,000			\$ 30,000
	Replace Arena Defogger Dehumidifiers	\$ 85,000						\$ 85,000			\$ 85,000
	Stayner Arena Digital Sign	\$ 100,000						\$ 100,000			\$ 100,000
<b>Stayner Pool</b>											
<b>Creemore Arena</b>											
	Repurpose the Community Hall	\$ 100,000						\$ 100,000			\$ 100,000
	Dressing Room Hallway Flooring	\$ 10,000						\$ 10,000			\$ 10,000
	Roof Repairs Office Arena	\$ 100,000						\$ 100,000			\$ 100,000
		\$ -									\$ -
<b>Stayner Parks</b>											
	Tear Down former FS Building	\$ 25,000	\$ 25,000								\$ 25,000
	Repurpose Baseball Diamonds infields with Clay	\$ 20,000						\$ 20,000			\$ 20,000
<b>Creemore Parks</b>											
<b>New Lowell Parks</b>											
	Add a roof to the existing outdoor rink/event area v	\$ 140,000	\$ 35,000					\$ 105,000			\$ 140,000
<b>Other Parks</b>											
	Replace skateboard Park Amenities in Stayner	\$ 100,000						\$ 100,000			\$ 100,000
	Add new fully Accessible playground to playground	\$ 120,000						\$ 120,000			\$ 120,000
	Eco Park Community Garden Gazebo (Offset with	\$ 10,000						\$ 10,000			\$ 10,000
	Eco Park Dock/Viewing Platform at the Pond	\$ 50,000						\$ 50,000			\$ 50,000
	Eco Park Swallow Habitat	\$ 10,000						\$ 10,000			\$ 10,000
	McKean Park Cement Pad	\$ 100,000						\$ 100,000			\$ 100,000
	Nottawa Ball Park Portable Washroom	\$ 75,000						\$ 75,000			\$ 75,000
<b>Trails</b>											
	Trails Construction	\$ 30,000	\$ 30,000								\$ -
											\$ 30,000
<b>Community Hall Boards and Local Boards</b>											
	Hall AODA Renovations (carried forward)	\$ 4,000,000	-					1,500,000		2,500,000	\$ 4,000,000
	<b>Parks and Recreation Sub-total</b>	<b>\$ 5,262,000</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 1,172,000</b>	<b>\$ 2,500,000</b>	<b>\$ 5,262,000</b>
<b>Clearview Public Library</b>											
	Computers	\$ 6,000	\$ 4,725	\$ 1,275							\$ 6,000
	Materials	\$ 90,025	\$ 90,025								\$ 90,025
	<b>Library Services Sub-total</b>	<b>\$ 96,025</b>	<b>\$ 94,750</b>	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,025</b>
	<b>General Capital Projects Total</b>	<b>\$ 28,006,525</b>	<b>\$ 2,279,250</b>	<b>\$ 1,873,591</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 10,720,887</b>	<b>\$ 3,258,784</b>	<b>\$ 7,174,013</b>	<b>\$ 2,500,000</b>	<b>\$ 28,006,525</b>

**2023 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	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
<b>Municipal Waterworks Services</b>											
<b>Admin, Bldg, and Equip</b>											
	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500								\$ 14,500
	Water Strategic Master Plan Update	\$ 7,500	\$ 4,350				\$ 3,150				\$ 7,500
	PW SCADA Server Upgrade	\$ 30,000	\$ 30,000								\$ 30,000
	Water Servicing Master Plan Update	\$ 80,000					\$ 80,000				\$ 80,000
	Staff Computers (BM, Water Operator)	\$ 10,000	\$ 10,000								\$ 10,000
<b>Stayner Waterworks</b>											
	Main Street Water Service Replacment	\$ 60,000	\$ 60,000								\$ 60,000
	KPR Finalize Well Development	\$ 779,840					\$ 779,840				\$ 779,840
	KPR Well Site	\$ 13,250,000					\$ 13,250,000				\$ 13,250,000
	KPR Watermain	\$ 16,800,000					\$ 16,800,000				\$ 16,800,000
	KPR Project Management	\$ 350,000					\$ 350,000				\$ 350,000
	KPR Debt Charges	\$ 440,764					\$ 440,764				\$ 440,764
	Phillips Water	\$ 1,532,479				\$ 505,718	\$ 1,026,761				\$ 1,532,479
	Sunnidale St. Water	\$ 1,659,991				\$ 755,296	\$ 904,695				\$ 1,659,991
	Margaret Street Water	\$ 2,967,000	\$ 297,000			\$ 890,100	\$ 1,779,900				\$ 2,967,000
	Stayner Well 1&3 Lane Improvement	\$ 20,000	\$ 20,000								\$ 20,000
	Highway 26 EMS Bldg. - Phillip St. Water	\$ 225,000	\$ 225,000								\$ 225,000
<b>Creemore Waterworks</b>											
	Water Servicing Master Plan Update	\$ 125,000					\$ 125,000				\$ 125,000
	EA & SWP Plan	\$ 162,000					\$ 162,000				\$ 162,000
	Well Supply Investigation	\$ 152,000					\$ 152,000				\$ 152,000
	200 mm Mary St. George St. to WWTP Watermain	\$ 225,000	\$ 225,000								\$ 225,000
	150 mm Mary St. Caroline to Elizabeth 130m	\$ 225,000					\$ 225,000				\$ 225,000
	150 mm Mary St. Elizabeth to Edward 100m	\$ 225,000	\$ 112,500				\$ 112,500				\$ 225,000
	150 mm Mary St. Edward to George St. 120m	\$ 225,000	\$ 112,500				\$ 112,500				\$ 225,000
	Water Reservoir Expansion	\$ 3,500,000					\$ 3,500,000				\$ 3,500,000
	Well Water Supply	\$ 1,800,000					\$ 1,800,000				\$ 1,800,000
	Well Pump House	\$ 4,500,000					\$ 4,500,000				\$ 4,500,000
<b>New Lowell Waterworks</b>											
	TNT chlorine pumps 1 and 2	\$ 9,628	\$ 9,628								\$ 9,628
	Pressure Transducers (x2)	\$ 3,404	\$ 3,404								\$ 3,404
	Cell # 4 level transducer	\$ 3,405	\$ 3,405								\$ 3,405
	Reservoir PLC Upgrade	\$ 55,000	\$ 55,000								\$ 55,000
<b>Nottawa Waterworks</b>											
	Sequestering Pump	\$ 5,107	\$ 5,107								\$ 5,107
<b>Colling-Woodlands Waterworks</b>											
	Sequestering Pump	\$ 5,107	\$ 5,107								\$ 5,107
	Well pumps 1-4	\$ 12,250	\$ 12,250								\$ 12,250
	Reservoir PLC Upgrade	\$ 50,000	\$ 50,000								\$ 50,000
	HLP VFD	\$ 6,000	\$ 6,000								\$ 6,000
<b>Buckingham Woods</b>											
	Sequestering Pump	\$ 5,107	\$ 5,107								\$ 5,107
<b>Municipal Waterworks Subtotal</b>											
		\$ 49,521,082	\$ 1,265,858	\$ -	\$ -	\$ 2,151,114	\$ 46,104,110	\$ -	\$ -	\$ -	\$ 49,521,082



2023 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	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
<b>Municipal Wastewater Services</b>											
<b>Admin, Building &amp; Equipment</b>											
<b>Stayner Wastewater</b>											
	Stayner Blower Upgrades (Design & Permitting)	\$ 150,000	\$ 150,000								\$ 150,000
	Stayner Blower Upgrades (Build)	\$ 2,000,000	\$ 2,000,000								\$ 2,000,000
	PLC Replacement - ST Sewage Treatment Plant	\$ 80,000	\$ 80,000								\$ 80,000
	Phillips Sanitary	\$ 1,618,329	\$ 534,049				\$ 1,084,281				\$ 1,618,329
	SE Stayner SPS and FM (Build)	\$ 3,947,000	\$ 1,223,570				\$ 2,723,430				\$ 3,947,000
	Sunnidale St. Sanitary	\$ 2,049,208	\$ 1,086,080				\$ 963,128				\$ 2,049,208
	Margaret Street Sanitary	\$ 3,548,000					\$ 3,548,000				\$ 3,548,000
	Aeration Automatic Valves	\$ 20,000	\$ 20,000								\$ 20,000
<b>Creemore Wastewater</b>											
	RAS PUMP	\$ 10,000	\$ 10,000								\$ 10,000
	CHEMICAL PUMP # 1	\$ 4,000	\$ 4,000								\$ 4,000
	CHEMICAL PUMP # 2	\$ 4,000	\$ 4,000								\$ 4,000
	MILLTRONIC MULTI RANGER - LEVEL MONITOR	\$ 4,000	\$ 4,000								\$ 4,000
	MILLTRONIC MULTI RANGER - LEVEL MONITOR	\$ 6,000	\$ 6,000								\$ 6,000
	FLOW METER	\$ 3,000	\$ 3,000								\$ 3,000
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATED B-VALVE	\$ 1,100	\$ 1,100								\$ 1,100
	PNEUMATIC ACTUATED B-VALVE	\$ 1,100	\$ 1,100								\$ 1,100
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	Citirc Diaphragm Pump # 2	\$ 4,000	\$ 4,000								\$ 4,000
	Citirc Diaphragm Pump # 3	\$ 4,000	\$ 4,000								\$ 4,000
	BLOWER	\$ 40,000	\$ 40,000								\$ 40,000
	DO Controller & Probe	\$ 5,000	\$ 5,000								\$ 5,000
	Facility Lighting	\$ 10,000	\$ 10,000								\$ 10,000
	MLSS DO CONTROL BOX	\$ 1,500	\$ 1,500								\$ 1,500
	MLSS TSS CONTROL BOX	\$ 1,500	\$ 1,500								\$ 1,500
	Creemore WWTP Upgrades to 1400 (Design)	\$ 750,000					\$ 750,000				\$ 750,000
	RAS Piping Modifications (Design)	\$ 50,000					\$ 50,000				\$ 50,000
	RAS Piping Modifications (Construciton & CA/C)	\$ 200,000					\$ 200,000				\$ 200,000
	CR WWTP Screen Upgrades (Design & Permitting)	\$ 150,000					\$ 150,000				\$ 150,000
	Eq. Tank PS/Controls (Design & Permitting)	\$ 150,000	\$ 150,000								\$ 150,000
	Additional / Replacement Membrane Cassettes	\$ 385,000	\$ 385,000								\$ 385,000
	Sewage Pump Station	\$ 5,400,000					\$ 5,400,000.00				\$ 5,400,000
	Sewage Forcemain associated with SPS	\$ 430,000			\$ 430,000						\$ 430,000
	Brewerrey Sewage Pre-Treatment & Forcemain	\$ 4,000,000			\$ 4,000,000						\$ 4,000,000
	WWTP Land Purchase	\$ 200,000			\$ 200,000						\$ 200,000
	Sewer Treatment Plant Upgrade	\$ 15,000,000					\$ 15,000,000				\$ 15,000,000
<b>New Lowell Wastewater</b>											
	Waiting on developer contributions	\$ -									\$ -
<b>Nottawa Wastewater</b>											
	Waiting on developer contributions	\$ -									\$ -
<b>Municipal Wastewaterworks Subtotal</b>		<b>\$ 40,271,738</b>	<b>\$ 5,772,899</b>	<b>\$ -</b>	<b>\$ 4,630,000</b>	<b>\$ -</b>	<b>\$ 29,868,839</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,271,738</b>
<b>Township Total Capital Budget</b>		<b>\$ 117,799,345</b>	<b>\$ 9,318,007</b>	<b>\$ 1,873,591</b>	<b>\$ 4,830,000</b>	<b>\$ 2,151,114</b>	<b>\$ 86,693,836</b>	<b>\$ 3,258,784</b>	<b>\$ 7,174,013</b>	<b>\$ 2,500,000</b>	<b>\$ 117,799,345</b>

## 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

TOWNSHIP OF CLEARVIEW  
**GENERAL ADMINISTRATION FINANCIAL REPORT**



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 Date : May 15, 2023 Time : 10:42 am

For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,024,000.00	-1,209,807.65	-1,017,700.00	-1,756,989.00	-971,300.00	46,400.00	-4.56
USER FEES	-44,000.00	-97,955.20	-44,000.00	-86,335.40	-44,000.00	0.00	0.00
OTHER INCOME	-564,500.00	-548,106.98	-524,500.00	-501,023.32	-524,500.00	0.00	0.00
TRANSFER FROM RESERVES	-232,600.00	-116,961.78	-199,600.00	0.00	-180,600.00	19,000.00	-9.52
OWN PURPOSE TAX	-17,669,485.00	-18,474,341.46	-18,875,187.00	-18,989,806.97	-20,411,784.00	-1,536,597.00	8.14
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-19,534,585.00</b>	<b>-20,447,173.07</b>	<b>-20,660,987.00</b>	<b>-21,334,154.69</b>	<b>-22,132,184.00</b>	<b>-1,471,197.00</b>	<b>7.12</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	2,087,850.00	1,946,592.04	2,215,050.00	1,652,694.74	2,409,055.00	194,005.00	8.76
ADMINISTRATION	1,035,400.00	780,910.62	1,089,050.00	563,543.63	942,800.00	-146,250.00	-13.43
CONTRACTED SERVICES	2,747,000.00	2,582,228.31	2,727,427.00	1,583,404.63	2,713,042.00	-14,385.00	-0.53
FACILITY UTILITIES	52,000.00	32,688.87	54,500.00	32,599.25	56,000.00	1,500.00	2.75
FACILITY MAINTENANCE	60,000.00	46,748.96	60,700.00	43,346.11	61,500.00	800.00	1.32
INSURANCE	77,000.00	37,185.22	78,000.00	82,218.70	94,500.00	16,500.00	21.15
VEHICLES & EQUIPMENT	16,000.00	28,090.82	25,120.00	16,305.17	33,700.00	8,580.00	34.16
AMORTIZATION	0.00	123,170.12	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	562,000.00	603,649.00	562,000.00	546,000.00	462,000.00	-100,000.00	-17.79
TRANSFER TO CAPITAL	29,500.00	29,500.00	29,500.00	0.00	29,500.00	0.00	0.00
<b>Total EXPENSE</b>	<b>6,666,750.00</b>	<b>6,210,763.96</b>	<b>6,841,347.00</b>	<b>4,520,112.23</b>	<b>6,802,097.00</b>	<b>-39,250.00</b>	<b>-0.57</b>
<b>Total OPERATING</b>	<b>-12,867,835.00</b>	<b>-14,236,409.11</b>	<b>-13,819,640.00</b>	<b>-16,814,042.46</b>	<b>-15,330,087.00</b>	<b>-1,510,447.00</b>	<b>10.93</b>

## 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 three 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](http://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 \$63,000 for 2023. 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 in efforts to stabilize many groups ability to fundraise.

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 2022, the reserve balance was at \$750,000 with an additional \$300,000 transfer budgeted for 2023.

### Clearview Community Assistance Grants for 2023

Applicant	2023 Committee Recommendation
Brentwood Horticultural Society	700.00
Clearview Minor Hockey Association	1,000.00
Creemore Horticultural Society	1,000.00
Girl Guides (New Lowell)	1,000.00
Magic of Children in the Arts	1,000.00
Resources for Area Youth Success (RAYS)	1,000.00
SilverShoe Historical Society	750.00
South Simcoe 4-H	500.00
Stayner Heritage Society	500.00
Stayner Garden Club	1,000.00
Stayner Lawn Bowling Club	1,000.00
Creemore Farmers & Craft Market	500.00
Friends of Stayner Union Cemetery	300.00
Senior Wish Association	500.00
Breaking Down Barriers	2,500.00
Clearview Community Church	2,500.00
Clearview Community Theatre	2,000.00
Creemore Cats	1,000.00
Home Horizon Transitional Program	2,000.00
Hospice Georgian Triangle Foundation	2,500.00
My Friends House - Collingwood Crisis Centre	2,000.00
Royal Canadian Legion - Branch 397 Creemore	1,000.00
The Living Wish Foundation	1,000.00
Creemore Firefighters Association	2,500.00
Stayner Hitman Lacrosse	1,000.00
1944 EME RCACC Army Cadet Corp of Creemore	500.00
Royal Canadian Legion - Stayner Branch	1,000.00
Clearview Stayner Foodbank	2,000.00
	<u>34,250.00</u>

# 2023 Administration Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
<b>Grants</b>	<b>1,024,000</b>	<b>1,209,808</b>	<b>1,017,700</b>	<b>1,012,200</b>	<b>971,300</b>	<b>-46,400</b>	<b>-0.25%</b>
OMPF Decrease					-41,900	-41,900	-0.23%
Change in funding from the Modernization Grant					-4,500	-4,500	-0.02%
<b>User Fees</b>	<b>44,000</b>	<b>97,955</b>	<b>44,000</b>	<b>86,335</b>	<b>44,000</b> <span style="color: green;">▲</span>	<b>0</b> <span style="color: green;">▲</span>	<b>0.00%</b>
<b>Other Income</b>	<b>564,500</b>	<b>535,822</b>	<b>524,500</b>	<b>345,949</b>	<b>524,500</b> <span style="color: green;">▲</span>	<b>0</b> <span style="color: green;">▲</span>	<b>0.00%</b>
<b>Transfer from Reserves</b>	<b>82,000</b>	<b>73,202</b>	<b>184,000</b>	<b>0</b>	<b>97,000</b> <span style="color: green;">▲</span>	<b>-87,000</b> <span style="color: green;">▲</span>	<b>-0.47%</b>
EDC (CIP & Downtown Beautification) transfer from Reserves removed					-110,000	-110,000	-0.60%
Election funding from reserve removed					-64,000	-64,000	-0.35%
DC Funding for Strategic Plan					12,000	12,000	0.07%
Tax Stabilization Reserve					75,000	75,000	
<b>TOTAL REVENUE</b>	<b>1,714,500</b>	<b>1,916,786</b>	<b>1,770,200</b>	<b>1,444,484</b>	<b>1,636,800</b>	<b>-133,400</b>	<b>-0.72%</b>
<b>EXPENSE</b>							
<b>Salaries, Wages &amp; Benefits</b>	<b>1,897,850</b>	<b>1,754,378</b>	<b>2,021,550</b>	<b>1,503,654</b>	<b>2,185,025</b>	<b>163,475</b>	<b>0.89%</b>
Tax Assistant to full time					27,000	27,000	0.15%
<b>Administration</b>	<b>715,400</b>	<b>653,526</b>	<b>769,050</b>	<b>374,868</b>	<b>722,800</b> <span style="color: green;">▲</span>	<b>-46,250</b> <span style="color: green;">▲</span>	<b>-0.25%</b>
Election expense removed					-76,500	-76,500	-0.41%
Additional Training					17,500	17,500	0.09%
Memberships					4,100	4,100	0.02%
<b>Contracted Services</b>	<b>408,000</b>	<b>280,649</b>	<b>319,650</b>	<b>-220,038</b>	<b>336,000</b> <span style="color: green;">▲</span>	<b>16,350</b> <span style="color: green;">▲</span>	<b>0.09%</b>
EDC Action plan removed					-50,000	-50,000	-0.27%
Strategic Plan Update					30,000	30,000	0.16%
Website Upgrade					19,000	19,000	0.10%
Cleaning Contract					10,500	10,500	0.06%
Financial Software Ebilling					5,850	5,850	0.03%
<b>Facility Utilities</b>	<b>52,000</b>	<b>5,429</b>	<b>54,500</b>	<b>32,599</b>	<b>56,000</b>	<b>1,500</b>	<b>0.01%</b>
<b>Facility Maintenance</b>	<b>60,000</b>	<b>46,749</b>	<b>60,700</b>	<b>43,346</b>	<b>61,500</b> <span style="color: green;">▲</span>	<b>800</b> <span style="color: green;">▲</span>	<b>0.00%</b>
<b>Insurance</b>	<b>77,000</b>	<b>37,185</b>	<b>78,000</b>	<b>82,219</b>	<b>94,500</b>	<b>16,500</b>	<b>0.09%</b>
Premium Increase - Township wide 11%						16,500	0.09%
<b>Vehicles &amp; Equipment</b>	<b>12,000</b>	<b>23,477</b>	<b>21,120</b>	<b>12,290</b>	<b>29,700</b>	<b>8,580</b>	<b>0.05%</b>
<b>Amortization</b>	<b>0</b>	<b>95,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Transfer to Reserves</b>	<b>511,000</b>	<b>552,649</b>	<b>511,000</b>	<b>495,000</b>	<b>411,000</b>	<b>-100,000</b>	<b>-0.54%</b>
Affordable Senior Housing Reserve Transfer removed by Council					-150,000	-150,000	-0.81%
Hospital Construction Reserve increase					50,000	50,000	0.27%
<b>TOTAL EXPENSE</b>	<b>3,733,250</b>	<b>3,449,952</b>	<b>3,835,570</b>	<b>2,323,938</b>	<b>3,896,525</b>	<b>60,955</b>	<b>0.33%</b>
<b>TOTAL OPERATING</b>	<b>-2,018,750</b>	<b>-1,533,166</b>	<b>-2,065,370</b>	<b>-879,454</b>	<b>-2,259,725</b>	<b>194,355</b>	<b>1.05%</b>
<b>Transfer to Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL ADMINISTRATION</b>	<b>-2,018,750</b>	<b>-1,533,166</b>	<b>-2,065,370</b>	<b>-879,454</b>	<b>-2,259,725</b>	<b>194,355</b>	<b>1.05%</b>

## 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

2023 Information Services Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	290	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
Own Purpose Taxes	0	0	0	0	0	0	0.00%
Development Charges	0	0	0	0	0	0	0.00%
Surplus/Deficit	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>0</b>	<b>290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	190,000	192,214	193,500	149,041	224,030	30,530	0.17%
Administration	18,000	9,938	18,000	1,682	18,000	0	0.00%
Contracted Services	103,000	94,181	119,000	74,966	151,600	32,600	0.18%
Password Manager					7,000	7,000	0.04%
MFA Security					7,500	7,500	0.04%
Server Support & Office 365 price increase					18,000	18,000	0.10%
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	4,000	4,613	4,000	3,946	4,000	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	51,000	51,000	51,000	51,000	51,000	0	0.00%
<b>TOTAL EXPENSE</b>	<b>366,000</b>	<b>351,946</b>	<b>385,500</b>	<b>280,634</b>	<b>448,630</b>	<b>63,130</b>	<b>0.34%</b>
<b>TOTAL OPERATING</b>	<b>-366,000</b>	<b>-351,657</b>	<b>-385,500</b>	<b>-280,634</b>	<b>-448,630</b>	<b>63,130</b>	<b>0.34%</b>
Transfer to Capital	29,500	34,150	29,500	0	29,500	0	0.00%
<b>TOTAL CAPITAL</b>	<b>29,500</b>	<b>34,150</b>	<b>29,500</b>	<b>0</b>	<b>29,500</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL INFO SERVICES</b>	<b>-395,500</b>	<b>-385,807</b>	<b>-415,000</b>	<b>-280,634</b>	<b>-478,130</b>	<b>63,130</b>	<b>0.34%</b>



## 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 2023 Billing Statement marks the ninth year of the new OPP Municipal Policing Cost-Recovery Formula.

## OPP 2023 Annual Billing Statement

### Clearview Tp

Estimated costs for the period January 1 to December 31, 2023

Please refer to [www.opp.ca](http://www.opp.ca) for 2023 Municipal Policing Billing General Information summary for further details.

			Cost per Property \$	Total Cost \$
<b>Base Service</b>	<b>Property Counts</b>			
	Household	6,478		
	Commercial and Industrial	333		
	Total Properties	<u>6,811</u>	165.66	1,128,324
<b>Calls for Service</b>	(see summaries)			
	Total all municipalities	178,576,909		
	Municipal portion	0.5274%	138.27	941,789
<b>Overtime</b>	(see notes)		13.45	91,599
<b>Prisoner Transportation</b>	(per property cost)		1.17	7,969
<b>Accommodation/Cleaning Services</b>	(per property cost)		4.87	33,170
<b>Total 2023 Estimated Cost</b>			<u>323.43</u>	<u>2,202,850</u>
<b>2021 Year-End Adjustment</b>	(see summary)			13,592
<b>Grand Total Billing for 2023</b>				<u>2,216,442</u>
<b>2023 Monthly Billing Amount</b>				<b>184,704</b>

2023 Police Services (OPP)

TOWNSHIP OF CLEARVIEW  
POLICE (OPP)



For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
TRANSFER FROM RESERVES	-15,600.00	-15,600.00	-15,600.00	0.00	-15,600.00	0.00	0.00
<b>Total REVENUE</b>	<b>-15,600.00</b>	<b>-15,600.00</b>	<b>-15,600.00</b>	<b>0.00</b>	<b>-15,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE</b>							
ADMINISTRATION	18,000.00	17,529.00	18,000.00	18,748.07	18,000.00	0.00	0.00
CONTRACTED SERVICES	2,236,000.00	2,207,398.08	2,288,777.00	2,272,555.20	2,225,442.00	-63,335.00	-2.77
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	0.00	140.00	0.00	63.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>2,254,000.00</b>	<b>2,225,067.08</b>	<b>2,306,777.00</b>	<b>2,291,366.27</b>	<b>2,243,442.00</b>	<b>-63,335.00</b>	<b>-2.75</b>
<b>Total OPERATING</b>	<b>2,238,400.00</b>	<b>2,209,467.08</b>	<b>2,291,177.00</b>	<b>2,291,366.27</b>	<b>2,227,842.00</b>	<b>-63,335.00</b>	<b>-2.76</b>

2023 Policing (OPP) Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0	0.00%
Transfer from Reserves	15,600	16,500	15,600	0	15,600	0	0.00%
Own Purpose Taxes	0	0	0	0	0	0	0.00%
Development Charges	0	0	0	0	0	0	0.00%
Surplus/Deficit	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>15,600</b>	<b>16,500</b>	<b>15,600</b>	<b>0</b>	<b>15,600</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	18,000	17,529	18,000	9,933	18,000	0	0.00%
Contracted Services	2,236,000	2,207,398	2,288,777	1,702,612	2,225,442	-63,335	-0.34%
2023 OPP budget					-63,335	-63,335	-0.34%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	0	0	0	0	0	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
<b>TOTAL EXPENSE</b>	<b>2,254,000</b>	<b>2,224,927</b>	<b>2,306,777</b>	<b>1,712,545</b>	<b>2,243,442</b>	<b>-63,335</b>	<b>-0.34%</b>
<b>TOTAL OPERATING</b>	<b>-2,238,400</b>	<b>-2,208,427</b>	<b>-2,291,177</b>	<b>-1,712,545</b>	<b>-2,227,842</b>	<b>-63,335</b>	<b>-0.34%</b>
Transfer to Capital	0	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL POLICING (OPP)</b>	<b>-2,238,400</b>	<b>-2,208,427</b>	<b>-2,291,177</b>	<b>-1,712,545</b>	<b>-2,227,842</b>	<b>-63,335</b>	<b>-0.34%</b>

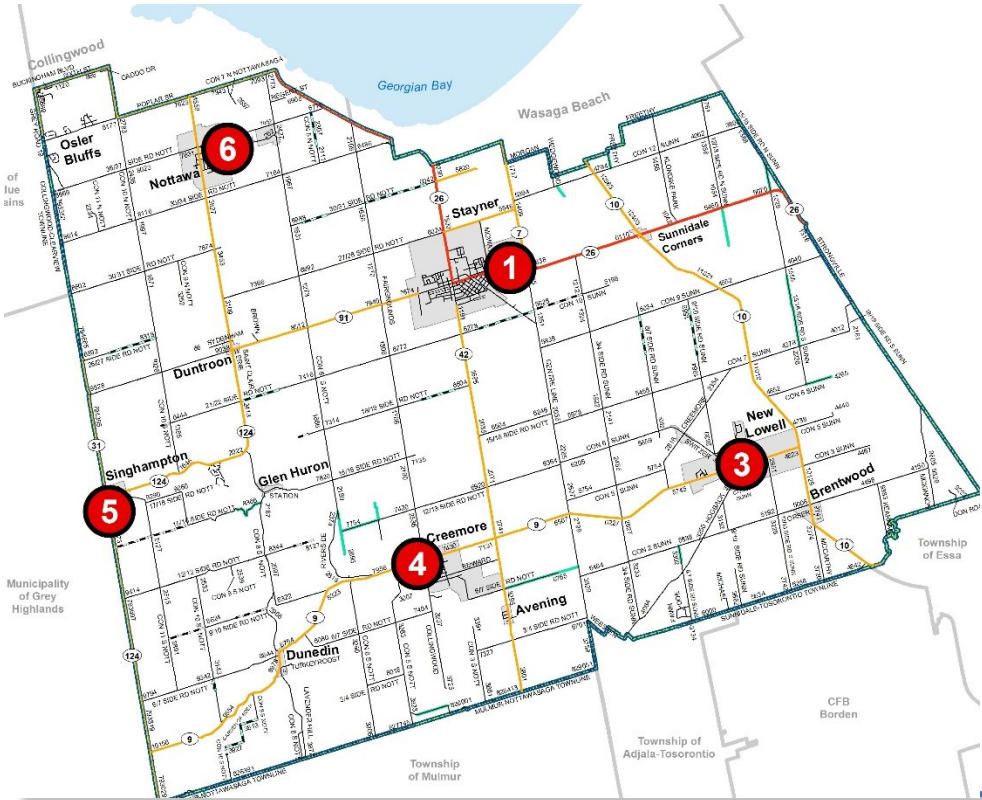


### 2023 Fire and Emergency Services

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](mailto:tgill@clearview.ca) for more details.**

Follow the Clearview Fire department on Twitter!



**@ClearviewFire**

2023 Fire and Emergency Services

TOWNSHIP OF CLEARVIEW  
 FIRE & EMERGENCY PLANNING FIN REPORT



GL5410 Page : 1  
 Date : May 05, 2023 Time : 2:40 pm

For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	-8,000.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-88,000.00	-93,198.07	-88,000.00	-134,477.97	-88,000.00	0.00	0.00
OTHER INCOME	-2,100.00	-86.55	-2,200.00	-1,230.97	-2,400.00	-200.00	9.09
TRANSFER FROM RESERVES	-74,000.00	-84,000.00	-74,000.00	0.00	-74,000.00	0.00	0.00
<b>Total REVENUE</b>	<b>-164,100.00</b>	<b>-185,284.62</b>	<b>-164,200.00</b>	<b>-135,708.94</b>	<b>-164,400.00</b>	<b>-200.00</b>	<b>0.12</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	851,800.00	970,457.72	922,500.00	975,386.27	958,550.00	36,050.00	3.91
ADMINISTRATION	379,400.00	353,492.20	382,200.00	340,850.43	365,536.00	-16,664.00	-4.36
CONTRACTED SERVICES	11,000.00	32,147.56	11,000.00	34,851.20	20,000.00	9,000.00	81.82
FACILITY UTILITIES	80,000.00	71,619.97	81,000.00	72,186.20	81,500.00	500.00	0.62
FACILITY MAINTENANCE	91,200.00	55,284.17	96,200.00	96,834.46	89,700.00	-6,500.00	-6.76
INSURANCE	63,500.00	88,422.57	63,600.00	85,761.31	59,300.00	-4,300.00	-6.76
VEHICLES & EQUIPMENT	152,000.00	204,724.62	182,500.00	226,844.40	191,000.00	8,500.00	4.66
AMORTIZATION	0.00	504,271.45	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	155,000.00	137,999.03	155,000.00	0.00	165,000.00	10,000.00	6.45
<b>Total EXPENSE</b>	<b>2,233,900.00</b>	<b>2,868,419.29</b>	<b>2,344,000.00</b>	<b>2,282,714.27</b>	<b>2,380,586.00</b>	<b>36,586.00</b>	<b>1.56</b>
<b>Total OPERATING</b>	<b>2,069,800.00</b>	<b>2,683,134.67</b>	<b>2,179,800.00</b>	<b>2,147,005.33</b>	<b>2,216,186.00</b>	<b>36,386.00</b>	<b>1.67</b>

2023 Fire Department Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	0	8,000	0	0	0	0	0.00%
User Fees	88,100	93,198	88,000	85,711	88,000	0	0.00%
Other Income	2,100	87	2,200	1,231	2,400 <span style="color: green;">▲</span>	200 <span style="color: green;">▲</span>	0.00%
Transfer from Reserves	74,000	84,000	74,000	0	74,000 <span style="color: green;">▲</span>	0 <span style="color: green;">▲</span>	0.00%
<b>TOTAL REVENUE</b>	<b>164,200</b>	<b>185,285</b>	<b>164,200</b>	<b>86,942</b>	<b>164,400</b>	<b>200</b>	<b>0.00%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	851,800	970,458	922,500	912,754	958,550	36,050	0.20%
<b>Administration</b>	<b>379,400</b>	<b>353,492</b>	<b>382,200</b>	<b>211,601</b>	<b>365,536 <span style="color: green;">▲</span></b>	<b>-16,664 <span style="color: green;">▲</span></b>	<b>-0.09%</b>
Decrease to Community Risk Assessment					-10,000	-10,000	-0.05%
Remove Transfer Admin Fee - now in Contracted Services					-8,000	-8,000	-0.04%
<b>Contracted Services</b>	<b>11,000</b>	<b>32,148</b>	<b>11,000</b>	<b>10,923</b>	<b>20,000</b>	<b>9,000</b>	<b>0.05%</b>
Previously carried out by BD staff - now contracted out					8,000	8,000	0.04%
Facility Utilities	80,000	71,620	81,000	55,565	81,500 <span style="color: green;">▲</span>	500 <span style="color: green;">▲</span>	0.00%
Facility Maintenance	91,200	55,284	96,200	81,800	89,700	-6,500 <span style="color: green;">▲</span>	-0.04%
Insurance	63,500	88,423	63,600	85,761	59,300 <span style="color: green;">▲</span>	-4,300 <span style="color: green;">▲</span>	-0.02%
Vehicles & Equipment	152,000	204,725	182,500	154,777	191,000	8,500	0.05%
Amortization	0	504,271	0	0	0	0	0.00%
Transfer to Reserves	450,000	450,000	450,000	450,000	450,000	0	0.00%
<b>TOTAL EXPENSE</b>	<b>2,078,900</b>	<b>2,730,420</b>	<b>2,189,000</b>	<b>1,963,182</b>	<b>2,215,586</b>	<b>26,586</b>	<b>0.14%</b>
<b>TOTAL OPERATING</b>	<b>-1,914,700</b>	<b>-2,545,136</b>	<b>-2,024,800</b>	<b>-1,876,240</b>	<b>-2,051,186</b>	<b>26,386</b>	<b>0.14%</b>
Transfer to Capital	155,000	137,999	155,000	0	165,000	10,000	0.05%
<b>TOTAL CAPITAL</b>	<b>155,000</b>	<b>137,999</b>	<b>155,000</b>	<b>0</b>	<b>165,000</b>	<b>10,000</b>	<b>0.05%</b>
<b>TOTAL FIRE</b>	<b>-2,069,700</b>	<b>-2,683,135</b>	<b>-2,179,800</b>	<b>-1,876,240</b>	<b>-2,216,186</b>	<b>36,386</b>	<b>0.20%</b>

## Building Inspection

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

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



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

### Energy Conservation and Demand

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

### Source Water Protection

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

### Building Maintenance Support.

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

Non-department related services, Energy Conservation and Demand, Source Water Protection and Building Maintenance Support expenses are transferred to relevant departments in order to ensure that building inspection services is isolated and cost-centered for accounting, reporting and building inspection fee review purposes.

### Accumulated Building Surplus/Deficit

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

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

At the end of 2022 there was a final accumulated surplus of \$1,290,416. 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.



**TOWNSHIP OF CLEARVIEW**  
**BUILDING INSPECTION FINANCIAL REPORT**



CLEARVIEW

GL5410

Page : 1

Date : May 09, 2022

Time : 2:03 pm

For Period Ending 30-Sep-2021

	2020	2020	2021	2021	PROPOSED 2022	2022-2021	2022-2021
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-542,000.00	-563,123.06	-557,400.00	-660,344.54	-671,800.00	-114,400.00	20.52
OTHER INCOME	-45,000.00	-125,204.50	-45,000.00	-25,834.95	-45,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	-3,097.28	-41,600.00	0.00	0.00	41,600.00	-100.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-587,000.00</b>	<b>-691,424.84</b>	<b>-644,000.00</b>	<b>-686,179.49</b>	<b>-716,800.00</b>	<b>-72,800.00</b>	<b>11.30</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	418,700.00	408,390.50	464,100.00	345,539.22	505,700.00	41,600.00	8.96
ADMINISTRATION	107,700.00	261,490.92	144,500.00	174,818.05	114,200.00	-30,300.00	-20.97
CONTRACTED SERVICES	28,000.00	11,455.11	19,400.00	13,155.76	2,500.00	-16,900.00	-87.11
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	7,000.00	6,282.63	7,000.00	0.00	7,000.00	0.00	0.00
VEHICLES & EQUIPMENT	8,000.00	3,805.68	9,000.00	3,758.04	35,000.00	26,000.00	288.89
AMORTIZATION	0.00	4,062.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	17,600.00	0.00	0.00	0.00	52,400.00	52,400.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>587,000.00</b>	<b>695,486.84</b>	<b>644,000.00</b>	<b>537,271.07</b>	<b>716,800.00</b>	<b>72,800.00</b>	<b>11.30</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>4,062.00</b>	<b>0.00</b>	<b>-148,908.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2023 Building Department Operating Budget Analysis

Category or SubCategory	2020 Budgeted	2020 Actual	2021 Budgeted	2021 Actual as at Sept 30 2021	2022 Budgeted	Annual Difference	% with \$175,000 = 1%
<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	542,000	563,123	557,400	660,345	671,800	114,400	0.65%
Increase in building permit revenue							
Other Income	45,000	125,205	45,000	25,835	45,000	0	0.00%
Transfer from Reserves	0	0	41,600	0	0	-41,600	-0.24%
<b>TOTAL REVENUE</b>	<b>587,000</b>	<b>688,328</b>	<b>644,000</b>	<b>686,179</b>	<b>716,800</b>	<b>72,800</b>	<b>0.42%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	418,700	408,391	464,100	345,539	505,700	41,600	0.24%
Contract Inspector					41,600	41,600	0.24%
Administration	107,700	261,491	144,500	173,953	114,200	-30,300	-0.17%
Contracted Services	28,000	11,455	19,400	13,156	2,500	-16,900	-0.10%
Facility Utilities						0	0.00%
Facility Maintenance						0	0.00%
Insurance	7,000	6,283	7,000	0	7,000	0	0.00%
Vehicles & Equipment	8,000	3,806	9,000	3,758	35,000	26,000	0.15%
Amortization	0	4,062	0	0	0	0	0.00%
Transfer to Reserves	17,600	0	0	0	52,400	52,400	0.30%
<b>TOTAL EXPENSE</b>	<b>587,000</b>	<b>695,487</b>	<b>644,000</b>	<b>536,406</b>	<b>716,800</b>	<b>72,800</b>	<b>0.42%</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-7,159</b>	<b>0</b>	<b>149,773</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer to Capital		0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL BUILDING DEPARTMENT</b>	<b>0</b>	<b>-7,159</b>	<b>0</b>	<b>149,773</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## 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 dogs at large issues, signs, noise infractions and parking problems including; impeding a sidewalk, parking in a handicapped space and parking in school zones. Council has also tasked the department with taking a proactive approach to enforcing property standards By-laws.

2022 started the year off introducing the new online DocuPet portal for dog tag renewal. The system is an easy way to renew your dog tag, get a personalized dog tag and report lost or stolen dogs. To learn more, register or renew a dog license visit; [www.clearview.ca/animal-licensing](http://www.clearview.ca/animal-licensing)

Along with the additional complaints, the department was strained with less revenues as the Provincial Offence revenues dropped drastically in 2020 and have remained low in subsequent years.

Clearview provides Crossing Guard service for school children at 5 locations across the municipality.

### Crossing Guard Locations (September to June)

- Stayner  
Locke Avenue at Stayner Collegiate Institute  
Highway 26 at North Street
- Creemore  
Collingwood Street at Nottawasaga Creemore Public School (moved in 2013)  
County Rd #9 at Jardine Crescent (added in 2013)
- New Lowell  
County Rd #9 at Lamers Road (added in 2013)

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



CLEARVIEW

GL5410

Page : 1

Date : May 09, 2022

Time : 2:06 pm

For Period Ending 30-Sep-2021

	2020	2020	2021	2021	PROPOSED 2022	2022-2021	2022-2021
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-21,000.00	-3,155.10	-34,000.00	-970.80	-22,000.00	12,000.00	-35.29
USER FEES	-119,000.00	-31,172.69	-121,000.00	-18,724.75	-124,000.00	-3,000.00	2.48
OTHER INCOME	-1,000.00	-16,386.32	-1,000.00	-700.00	-1,000.00	0.00	0.00
<b>Total REVENUE</b>	<b>-141,000.00</b>	<b>-50,714.11</b>	<b>-156,000.00</b>	<b>-20,395.55</b>	<b>-147,000.00</b>	<b>9,000.00</b>	<b>-5.77</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	231,000.00	218,802.15	255,831.00	164,535.80	252,200.00	-3,631.00	-1.42
ADMINISTRATION	65,500.00	17,729.79	66,700.00	18,539.88	65,600.00	-1,100.00	-1.65
CONTRACTED SERVICES	23,500.00	32,074.36	23,500.00	7,790.12	23,500.00	0.00	0.00
INSURANCE	12,000.00	5,821.63	12,000.00	0.00	12,000.00	0.00	0.00
VEHICLES & EQUIPMENT	26,200.00	12,635.76	27,000.00	5,253.39	27,000.00	0.00	0.00
AMORTIZATION	0.00	5,846.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	15,000.00	15,000.00	15,000.00	0.00	0.00	-15,000.00	-100.00
<b>Total EXPENSE</b>	<b>373,200.00</b>	<b>307,909.69</b>	<b>400,031.00</b>	<b>196,119.19</b>	<b>380,300.00</b>	<b>-19,731.00</b>	<b>-4.93</b>
<b>Total OPERATING</b>	<b>232,200.00</b>	<b>257,195.58</b>	<b>244,031.00</b>	<b>175,723.64</b>	<b>233,300.00</b>	<b>-10,731.00</b>	<b>-4.40</b>

2023 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2020 Budgeted	2020 Actual	2021 Budgeted	2021 Actual as at Sept 30 2021	2022 Budgeted	Annual Difference	% with \$175,000 = 1%
<b>REVENUE</b>							
<b>Grants</b>	21,000	3,155	34,000	0	22,000	-12,000	-0.07%
2021 Modernization grant for docupet					-13,000	-13,000	-0.07%
<b>User Fees</b>	119,000	31,173	121,000	18,725	124,000	3,000	0.02%
<b>Other Income</b>	1,000	16,386	1,000	700	1,000	0	0.00%
<b>Transfer from Reserves</b>	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	141,000	50,714	156,000	19,425	147,000	-9,000	-0.05%
<b>EXPENSE</b>							
<b>Salaries, Wages &amp; Benefits</b>	231,000	218,802	255,831	164,536	252,200	-3,631	-0.02%
<b>Administration</b>	65,500	17,730	66,700	18,472	65,600	-1,100	-0.01%
2021 Docupet set up					-13,000	-13,000	-0.07%
2022 Cityview					10,000	10,000	0.06%
<b>Contracted Services</b>	23,500	32,074	23,500	7,790	23,500	0	0.00%
<b>Insurance</b>	12,000	5,822	12,000	0	12,000	0	0.00%
<b>Vehicles &amp; Equipment</b>	26,200	12,636	27,000	5,133	27,000	0	0.00%
<b>Amortization</b>	0	5,846	0	0	0	0	0.00%
<b>Transfer to Reserves</b>	15,000	15,000	15,000	0	0	-15,000	-0.09%
Leased vehicles - reserve no longer needed					-15,000	-15,000	-0.09%
<b>TOTAL EXPENSE</b>	373,200	307,910	400,031	195,931	380,300	-19,731	-0.11%
<b>TOTAL OPERATING</b>	-232,200	-257,196	-244,031	-176,507	-233,300	-10,731	-0.06%
<b>Transfer to Capital</b>	0	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	0	0	0	0	0	0	0.00%
<b>TOTAL BYLAW &amp; CROSSING</b>	-232,200	-257,196	-244,031	-176,507	-233,300	-10,731	-0.06%

## 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
- Pavement Markings

**TOWNSHIP OF CLEARVIEW  
PUBLIC WORKS FINANCIAL REPORT**



For Period Ending 30-Sep-2021

	2020	2020	2021	2021	PROPOSED 2022	2022-2021	2022-2021
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-129,000.00	-188,193.76	-70,000.00	-145,832.98	-70,000.00	0.00	0.00
USER FEES	-1,062,700.00	-945,980.66	-1,072,300.00	-910,123.59	-1,073,200.00	-900.00	0.08
OTHER INCOME	-123,000.00	-179,593.94	-123,000.00	-166,894.48	-123,000.00	0.00	0.00
TRANSFER FROM RESERVES	-55,000.00	-45,000.00	-75,000.00	-50,000.00	-90,000.00	-15,000.00	20.00
<b>Total REVENUE</b>	<b>-1,369,700.00</b>	<b>-1,358,768.36</b>	<b>-1,340,300.00</b>	<b>-1,272,851.05</b>	<b>-1,356,200.00</b>	<b>-15,900.00</b>	<b>1.19</b>
<b>EXPENSE</b>							
ADMINISTRATION	79,000.00	115,091.43	85,600.00	62,817.15	86,400.00	800.00	0.93
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	151,000.00	195,608.46	154,000.00	239,167.73	157,100.00	3,100.00	2.01
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	26,760.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>230,000.00</b>	<b>337,459.89</b>	<b>239,600.00</b>	<b>301,984.88</b>	<b>243,500.00</b>	<b>3,900.00</b>	<b>1.63</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,645,300.00	1,968,533.83	1,677,700.00	1,880,399.13	1,850,250.00	172,550.00	10.28
ADMINISTRATION	1,293,000.00	1,167,747.98	1,374,100.00	1,408,070.32	1,449,100.00	75,000.00	5.46
CONTRACTED SERVICES	1,413,000.00	1,470,546.30	1,340,200.00	1,850,361.40	1,469,000.00	128,800.00	9.61
FACILITY UTILITIES	58,000.00	33,738.64	60,000.00	30,943.75	61,000.00	1,000.00	1.67
FACILITY MAINTENANCE	100,000.00	141,266.07	103,000.00	144,225.66	105,000.00	2,000.00	1.94
INSURANCE	116,000.00	124,544.26	137,000.00	139,221.69	139,050.00	2,050.00	1.50
VEHICLES & EQUIPMENT	829,000.00	889,045.89	858,000.00	939,973.90	785,000.00	-73,000.00	-8.51
AMORTIZATION	0.00	1,734,892.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,078,000.00	1,191,971.00	1,128,000.00	1,129,391.98	1,228,000.00	100,000.00	8.87
TRANSFER TO CAPITAL	807,800.00	832,207.88	983,630.00	0.00	1,271,413.00	287,783.00	29.26
<b>Total WORKS EXPENSE</b>	<b>7,340,100.00</b>	<b>9,554,493.85</b>	<b>7,661,630.00</b>	<b>7,522,587.83</b>	<b>8,357,813.00</b>	<b>696,183.00</b>	<b>9.09</b>
<b>Total OPERATING</b>	<b>6,200,400.00</b>	<b>8,533,185.38</b>	<b>6,560,930.00</b>	<b>6,551,721.66</b>	<b>7,245,113.00</b>	<b>684,183.00</b>	<b>10.43</b>

2023 Public Works Department Operating Budget Analysis

Category or SubCategory	2020 Budgeted	2020 Actual	2021 Budgeted	2021 Actual as at Sept 30 2021	2022 Budgeted	Annual Difference	% with \$175,000 = 1%
<b>REVENUE</b>							
Grants	129,000	188,194	70,000	145,031	70,000	0	0.00%
User Fees	1,062,700	945,981	1,072,300	727,348	1,073,200	900	0.01%
Other Income	123,000	179,594	123,000	123,987	123,000	0	0.00%
Transfer from Reserves	55,000	45,000	75,000	0	90,000	15,000	0.09%
Remove Tree study transfer from reserves					-25,000	-25,000	-0.14%
Fund gravel increase from reserve					40,000	40,000	0.23%
Own Purpose Taxes	0	0	0	0	0	0	0.00%
Development Charges	0	0	0	0	0	0	0.00%
Surplus/Deficit	0	0	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>1,369,700</b>	<b>1,358,768</b>	<b>1,340,300</b>	<b>996,366</b>	<b>1,356,200</b>	<b>15,900</b>	<b>0.09%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	79,000	138,784	85,600	37,782	86,400	800	0.00%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	151,000	195,608	154,000	155,792	157,100	3,100	0.02%
Amortization	0	26,760	0	0	0	0	0.00%
<b>TOTAL EXPENSE</b>	<b>230,000</b>	<b>361,152</b>	<b>239,600</b>	<b>193,574</b>	<b>243,500</b>	<b>3,900</b>	<b>0.02%</b>
<b>WORKS EXPENSE</b>							
Salaries, Wages & Benefits	1,645,300	1,968,534	1,677,700	1,468,666	1,850,250	172,550	0.99%
Administration	1,293,000	1,167,748	1,374,100	1,116,198	1,449,100	75,000	0.43%
Increase in equipment rentals					75,000	75,000	0.43%
Contracted Services	1,413,000	1,470,546	1,340,200	1,388,939	1,469,000	128,800	0.74%
Increase in Gravel contracts					90,000	90,000	0.51%
2021 Tree study removed					-25,000	-25,000	-0.14%
Increased transit costs					57,000	57,000	0.33%
Facility Utilities	58,000	33,739	60,000	24,486	61,000	1,000	0.01%
Facility Maintenance	100,000	141,266	103,000	80,653	105,000	2,000	0.01%
Insurance	116,000	124,544	137,000	554	139,050	2,050	0.01%
Vehicles & Equipment	829,000	889,046	858,000	608,647	785,000	-73,000	-0.42%
Reduced Maintenance - light duty leases					-73,000	-73,000	-0.42%
Amortization	0	1,734,892	0	0	0	0	0.00%
Transfer to Reserves	1,078,000	1,191,971	1,128,000	0	1,228,000	100,000	0.57%
Heavy equipment reserve transfer increase					100,000	100,000	0.57%
<b>TOTAL WORKS EXPENSE</b>	<b>6,532,300</b>	<b>8,722,286</b>	<b>6,678,000</b>	<b>4,688,143</b>	<b>7,086,400</b>	<b>408,400</b>	<b>2.33%</b>
<b>TOTAL OPERATING</b>	<b>-5,392,600</b>	<b>-7,724,670</b>	<b>-5,577,300</b>	<b>-3,885,350</b>	<b>-5,973,700</b>	<b>396,400</b>	<b>2.27%</b>
Transfer to Capital	807,800	808,516	983,630	0	1,271,413	287,783	1.64%
<b>TOTAL Capital</b>	<b>807,800</b>	<b>808,516</b>	<b>983,630</b>	<b>0</b>	<b>1,271,413</b>	<b>287,783</b>	<b>1.64%</b>
<b>TOTAL PUBLIC WORKS</b>	<b>-6,200,400</b>	<b>-8,533,185</b>	<b>-6,560,930</b>	<b>-3,885,350</b>	<b>-7,245,113</b>	<b>684,183</b>	<b>3.91%</b>



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



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

While these events were put on hold for 2020 and 2021, the department worked hard to make 2022 a roaring comeback year for community events. 2023 is shaping up to be the best year ever.

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.



The AODA renovations have begun at both the Sunnidale and Avening Community Hall, to be completed in 2023. Stay tuned for their great new looks.

**TOWNSHIP OF CLEARVIEW**  
**PARKS & RECREATION FINANCIAL REPORT**



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 Date: May 15, 2023 Time: 3:24 pm

For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2023-2022 \$	2023-2022 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-18,000.00	-31,541.00	-18,000.00	-238,786.37	-18,000.00	0.00	0.00
USER FEES	-584,100.00	-161,445.41	-588,400.00	-385,567.78	-590,700.00	-2,300.00	0.39
OTHER INCOME	-66,000.00	-42,669.98	-70,000.00	-94,568.26	-76,000.00	-6,000.00	8.57
TRANSFER FROM RESERVES	-37,000.00	-49,738.02	-32,000.00	-2,500.00	-32,000.00	0.00	0.00
<b>Total REVENUE</b>	<b>-705,100.00</b>	<b>-285,394.41</b>	<b>-708,400.00</b>	<b>-721,422.41</b>	<b>-716,700.00</b>	<b>-8,300.00</b>	<b>1.17</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,268,834.00	1,285,614.86	1,415,000.00	1,399,847.28	1,451,716.00	36,716.00	2.59
ADMINISTRATION	553,800.00	300,227.20	553,300.00	336,718.89	557,100.00	3,800.00	0.69
CONTRACTED SERVICES	50,000.00	47,132.45	51,000.00	97,975.25	35,000.00	-16,000.00	-31.37
FACILITY UTILITIES	204,000.00	135,317.15	206,000.00	187,100.07	176,500.00	-29,500.00	-14.32
FACILITY MAINTENANCE	184,000.00	265,231.45	181,000.00	366,285.70	212,025.00	31,025.00	17.14
INSURANCE	75,600.00	96,009.76	78,200.00	106,710.70	111,750.00	33,550.00	42.90
VEHICLES & EQUIPMENT	100,000.00	124,593.26	103,000.00	220,755.98	118,000.00	15,000.00	14.56
AMORTIZATION	0.00	294,550.37	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	405,000.00	437,725.00	405,000.00	405,000.00	430,000.00	25,000.00	6.17
TRANSFER TO CAPITAL	135,000.00	198,698.85	116,500.00	0.00	90,000.00	-26,500.00	-22.75
<b>Total EXPENSE</b>	<b>2,976,234.00</b>	<b>3,185,100.35</b>	<b>3,109,000.00</b>	<b>3,120,393.87</b>	<b>3,182,091.00</b>	<b>73,091.00</b>	<b>2.35</b>
<b>Total OPERATING</b>	<b>2,271,134.00</b>	<b>2,899,705.94</b>	<b>2,400,600.00</b>	<b>2,398,971.46</b>	<b>2,465,391.00</b>	<b>64,791.00</b>	<b>2.70</b>

2023 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	18,000	27,460	18,000	33,920	18,000	0	0.00%
User Fees	584,100	161,445	588,400	277,908	590,700	2,300	0.01%
Other Income	66,000	36,901	70,000	65,090	76,000	6,000	0.03%
Transfer from Reserves	37,000	49,738	32,000	2,500	32,000	0	0.00%
<b>TOTAL REVENUE</b>	<b>705,100</b>	<b>275,545</b>	<b>708,400</b>	<b>379,418</b>	<b>716,700</b>	<b>8,300</b>	<b>0.04%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	1,268,834	1,285,615	1,415,000	1,176,784	1,451,716	36,716	0.20%
Administration	553,800	300,227	553,300	216,902	557,100	3,800	0.02%
Contracted Services Remove Park Inventory Plan	50,000	47,132	51,000	65,655	35,000 -20,000	-16,000 -20,000	-0.09% -0.11%
Facility Utilities Reduce CRC utilities	204,000	135,317	206,000	153,166	176,500 -29,500	-29,500 -29,500	-0.16% -0.16%
Facility Maintenance Tree Maintenance	184,000	265,231	176,000	288,930	212,025 5,000	36,025 5,000	0.20% 0.03%
Increased Hall Maintenance					17,400	17,400	0.09%
Increased Arena Maintenance					4,000	4,000	0.02%
Eco Park Maintenance					5,000	5,000	0.03%
Insurance Based on actual 2023 renewal	75,600	96,010	78,200	106,711	111,750 33,550	33,550 33,550	0.18% 0.18%
Vehicles & Equipment Additional maintenance above lease	100,000 0	124,593	103,000	137,578	118,000 15,000	15,000 15,000	0.08% 0.08%
Amortization	0	294,550	0	0	0	0	0.00%
Transfer to Reserves	405,000	437,725	405,000	405,000	430,000	25,000	0.14%
<b>TOTAL EXPENSE</b>	<b>2,841,234</b>	<b>2,986,402</b>	<b>2,987,500</b>	<b>2,550,727</b>	<b>3,092,091</b>	<b>104,591</b>	<b>0.57%</b>
<b>TOTAL OPERATING</b>	<b>-2,136,134</b>	<b>-2,710,857</b>	<b>-2,279,100</b>	<b>-2,171,309</b>	<b>-2,375,391</b>	<b>96,291</b>	<b>0.52%</b>
Transfer to Capital	135,000	198,699	116,500	0	90,000	-26,500	-0.14%
<b>TOTAL CAPITAL</b>	<b>135,000</b>	<b>198,699</b>	<b>116,500</b>	<b>0</b>	<b>90,000</b>	<b>-26,500</b>	<b>-0.14%</b>
<b>TOTAL PARKS</b>	<b>-2,271,134</b>	<b>-2,909,556</b>	<b>-2,395,600</b>	<b>-2,171,309</b>	<b>-2,465,391</b>	<b>69,791</b>	<b>0.38%</b>

## 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 long awaited Official grand reopening of the new Stayner branch was launched in May of 2022. The branch has won many awards for its architecture design.

If you can't get there in person, a virtual tour is available on our website our CEO Jennifer LaChapelle leads a 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 \$96,000 budgeted in 2023 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.

Follow the library on Facebook and on Twitter



**TOWNSHIP OF CLEARVIEW  
PUBLIC LIBRARY FINANCIAL REPORT**



For Period Ending 30-Sep-2021

	2020	2020	2021	2021	PROPOSED 2022	2022-2021	2022-2021
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-37,900.00	-25,929.00	-32,570.00	-19,536.00	-33,188.00	-618.00	1.90
USER FEES	-3,200.00	-3,780.00	-3,240.00	-3,555.00	-3,555.00	-315.00	9.72
OTHER INCOME	-22,000.00	-41,223.33	-7,000.00	-656.09	-2,000.00	5,000.00	-71.43
TRANSFER FROM RESERVES	-89,200.00	-17,200.00	-17,200.00	0.00	-77,190.00	-59,990.00	348.78
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-152,300.00</b>	<b>-88,132.33</b>	<b>-60,010.00</b>	<b>-23,747.09</b>	<b>-115,933.00</b>	<b>-55,923.00</b>	<b>93.19</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	610,000.00	624,510.95	651,780.00	476,536.59	682,620.00	30,840.00	4.73
ADMINISTRATION	278,500.00	82,293.05	267,600.00	68,120.19	301,490.00	33,890.00	12.66
CONTRACTED SERVICES	30,800.00	18,871.84	30,800.00	17,095.68	31,800.00	1,000.00	3.25
FACILITY UTILITIES	43,000.00	25,021.40	51,350.00	8,595.99	52,200.00	850.00	1.66
FACILITY MAINTENANCE	137,800.00	37,381.77	43,300.00	5,793.42	46,600.00	3,300.00	7.62
INSURANCE	26,700.00	28,077.26	27,400.00	0.00	29,600.00	2,200.00	8.03
VEHICLES & EQUIPMENT	6,200.00	2,272.42	4,300.00	2,312.10	4,400.00	100.00	2.33
AMORTIZATION	0.00	173,218.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	175,000.00	0.00	0.00	25,000.00	25,000.00	0.00
TRANSFER TO CAPITAL	90,700.00	68,505.51	91,920.00	0.00	92,000.00	80.00	0.09
<b>Total EXPENSE</b>	<b>1,223,700.00</b>	<b>1,235,152.20</b>	<b>1,168,450.00</b>	<b>578,453.97</b>	<b>1,265,710.00</b>	<b>97,260.00</b>	<b>8.32</b>
<b>Total OPERATING</b>	<b>1,071,400.00</b>	<b>1,147,019.87</b>	<b>1,108,440.00</b>	<b>554,706.88</b>	<b>1,149,777.00</b>	<b>41,337.00</b>	<b>3.73</b>

2023 Library Department Operating Budget Analysis

Category or SubCategory	2020 Budgeted	2020 Actual	2021 Budgeted	2021 Actual as at Sept 30 2021	2022 Budgeted	Annual Difference	% with \$175,000 = 1%
<b>REVENUE</b>							
Grants	37,900	25,929	32,570	6,936	33,188	618	0.00%
User Fees	3,200	3,780	3,240	3,555	3,555	315	0.00%
Other Income	22,000	10,093	7,000	982	2,000	-5,000	-0.03%
Eliminate late fees					-5,000	-5,000	-0.03%
Transfer from Reserves	89,200	17,200	17,200	0	77,190	59,990	0.34%
Stayner branch loan payments from DC's					59,990	59,990	0.34%
<b>TOTAL REVENUE</b>	<b>152,300</b>	<b>57,002</b>	<b>60,010</b>	<b>11,473</b>	<b>115,933</b>	<b>55,923</b>	<b>0.32%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	610,000	624,511	651,780	569,629	682,620	30,840	0.18%
Administration	278,500	82,293	267,600	71,331	301,490	33,890	0.19%
Stayner branch loan payments					32,490	32,490	0.19%
Contracted Services	30,800	18,872	30,800	22,851	31,800	1,000	0.01%
Facility Utilities	43,000	25,021	51,350	11,060	52,200	850	0.00%
Facility Maintenance	137,800	37,382	43,300	11,127	46,600	3,300	0.02%
Insurance	26,700	28,077	27,400	0	29,600	2,200	0.01%
Vehicles & Equipment	6,200	2,272	4,300	2,312	4,400	100	0.00%
Amortization	0	91,248	0	0	0	0	0.00%
Transfer to Reserves	175,000	175,000	0	0	25,000	25,000	0.14%
Building replacement reserve					25,000	25,000	0.14%
<b>TOTAL EXPENSE</b>	<b>1,308,000</b>	<b>1,084,677</b>	<b>1,076,530</b>	<b>688,310</b>	<b>1,173,710</b>	<b>97,180</b>	<b>0.56%</b>
<b>TOTAL OPERATING</b>	<b>-1,155,700</b>	<b>-1,027,674</b>	<b>-1,016,520</b>	<b>-676,837</b>	<b>-1,057,777</b>	<b>41,257</b>	<b>0.24%</b>
Transfer to Capital			91,920	0	92,000	80	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>91,920</b>	<b>0</b>	<b>92,000</b>	<b>80</b>	<b>0.00%</b>
<b>TOTAL LIBRARY</b>	<b>-1,155,700</b>	<b>-1,027,674</b>	<b>-1,108,440</b>	<b>-676,837</b>	<b>-1,149,777</b>	<b>41,337</b>	<b>0.24%</b>

## Land Use Planning and Development Services

The land use planning process aims to balance the interests of individual property owners with the wider needs and objectives of the community.

Our municipal planners deal with issues ranging from severances to subdivisions, cultural to natural heritage, and commercial to industrial developments. Good planning contributes greatly to the long term, orderly growth and efficient use of land and services.

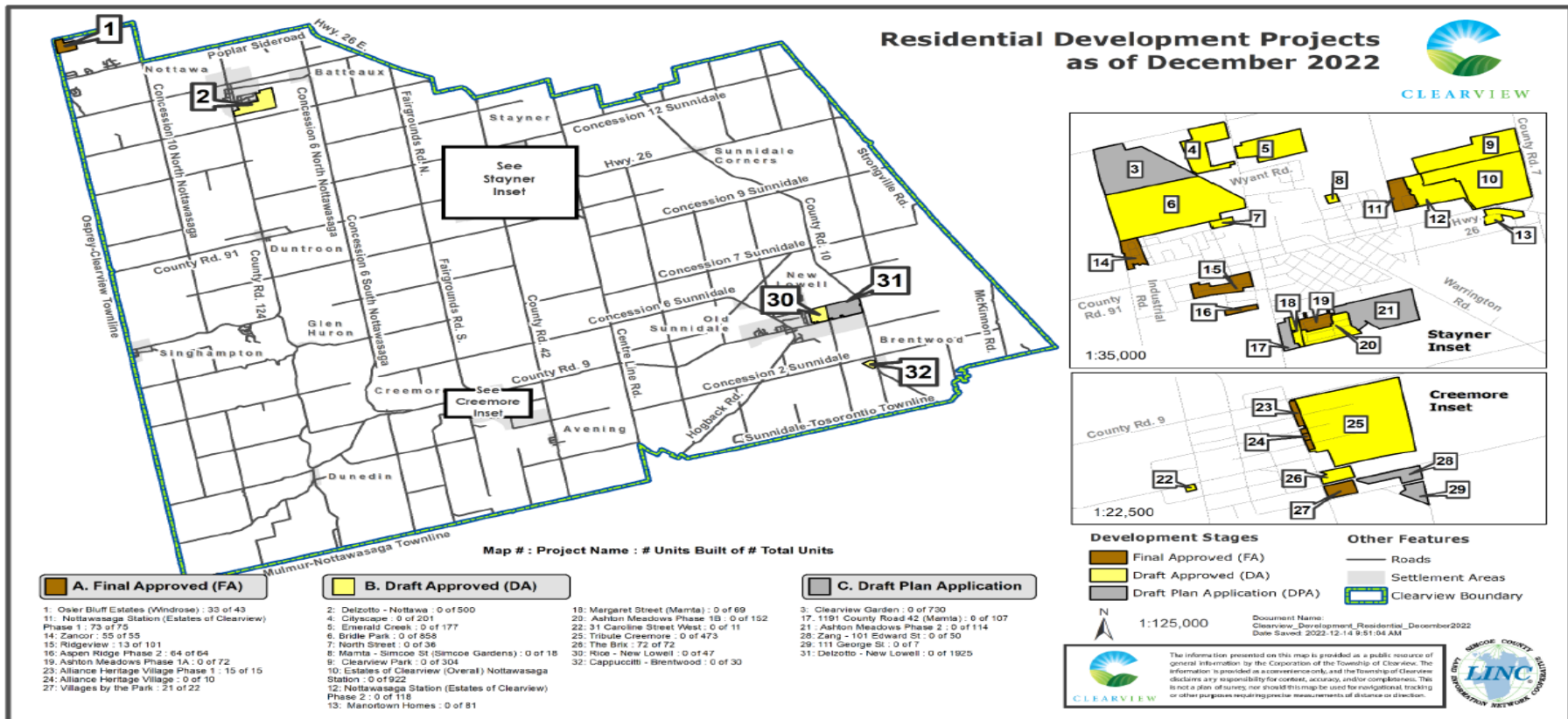
Property owners interested in developing their property are encouraged to contact the Planning Department at the beginning of the development process.

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

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

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.



**TOWNSHIP OF CLEARVIEW**  
**LAND USE PLANNING & ZONING FIN REPORT**



For Period Ending 31-Dec-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	-2,991.00	0.00	-1,575.00	0.00	0.00	0.00
USER FEES	-124,000.00	-222,932.50	-124,000.00	-307,584.50	-124,000.00	0.00	0.00
OTHER INCOME	-23,000.00	-50,596.00	-23,000.00	-101,596.00	-23,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	-108,500.00	-108,500.00	0.00
<b>Total REVENUE</b>	<b>-147,000.00</b>	<b>-276,519.50</b>	<b>-147,000.00</b>	<b>-410,755.50</b>	<b>-255,500.00</b>	<b>-108,500.00</b>	<b>73.81</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	487,500.00	475,611.09	495,300.00	506,168.61	505,454.00	10,154.00	2.05
ADMINISTRATION	103,000.00	38,955.31	104,750.00	53,456.46	111,500.00	6,750.00	6.44
CONTRACTED SERVICES	138,000.00	29,489.39	176,000.00	67,296.02	299,500.00	123,500.00	70.17
INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VEHICLES & EQUIPMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00
AMORTIZATION	0.00	280.36	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
<b>Total EXPENSE</b>	<b>760,500.00</b>	<b>574,336.15</b>	<b>808,050.00</b>	<b>656,921.09</b>	<b>948,454.00</b>	<b>140,404.00</b>	<b>17.38</b>
<b>Total OPERATING</b>	<b>613,500.00</b>	<b>297,816.65</b>	<b>661,050.00</b>	<b>246,165.59</b>	<b>692,954.00</b>	<b>31,904.00</b>	<b>4.83</b>



2023 Planning & Zoning Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	0	2,991	0	0	0	0	0.00%
User Fees	124,000	222,933	124,000	262,145	124,000	0	0.00%
Other Income	23,000	50,596	23,000	73,798	23,000	0	0.00%
Transfer from Reserves	0	0	0	0	108,500	108,500	0.59%
Fund the official plan & zoning By-law from reserve					108,500	108,500	0.59%
<b>TOTAL REVENUE</b>	<b>147,000</b>	<b>276,520</b>	<b>147,000</b>	<b>335,943</b>	<b>255,500</b>	<b>108,500</b>	<b>0.59%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	487,500	475,611	495,300	378,817	505,454	10,154	0.06%
Administration	103,000	38,955	104,750	24,352	111,500	6,750	0.04%
Contracted Services	138,000	29,489	176,000	49,062	299,500	123,500	0.67%
Official Plan & Zoning By-law					108,500	108,500	0.59%
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	2,000	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	30,000	30,000	0	0.00%
<b>TOTAL EXPENSE</b>	<b>760,500</b>	<b>574,336</b>	<b>808,050</b>	<b>482,232</b>	<b>948,454</b>	<b>140,404</b>	<b>0.76%</b>
<b>TOTAL OPERATING</b>	<b>-613,500</b>	<b>-297,817</b>	<b>-661,050</b>	<b>-146,289</b>	<b>-692,954</b>	<b>31,904</b>	<b>0.17%</b>
Transfer to Capital	0	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL PLANNING</b>	<b>-613,500</b>	<b>-297,817</b>	<b>-661,050</b>	<b>-146,289</b>	<b>-692,954</b>	<b>31,904</b>	<b>0.17%</b>

## 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.



2023 Creemore Medical Centre Budget

TOWNSHIP OF CLEARVIEW

CREEMORE MEDICAL CENTRE FIN REPORT

GL5410

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Date : May 15, 2023

Time : 10:53 am



For Period Ending 31-Dec-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-70,460.00	-70,530.15	-78,660.00	-66,338.04	-82,425.00	-3,765.00	4.79
OTHER INCOME	-4,000.00	-4,343.01	-4,000.00	-3,556.40	-4,000.00	0.00	0.00
TRANSFER FROM RESERVES	-2,740.00	-12,918.38	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-77,200.00</b>	<b>-87,791.54</b>	<b>-82,660.00</b>	<b>-69,894.44</b>	<b>-86,425.00</b>	<b>-3,765.00</b>	<b>4.55</b>
<b>EXPENSE</b>							
ADMINISTRATION	40,200.00	36,146.43	40,500.00	24,353.56	40,300.00	-200.00	-0.49
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	18,000.00	15,120.53	19,000.00	17,593.48	20,000.00	1,000.00	5.26
FACILITY MAINTENANCE	16,000.00	33,289.58	16,000.00	17,778.08	20,000.00	4,000.00	25.00
INSURANCE	3,000.00	3,235.00	3,300.00	3,111.92	3,500.00	200.00	6.06
AMORTIZATION	0.00	32,832.61	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	3,860.00	0.00	2,625.00	-1,235.00	-31.99
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>77,200.00</b>	<b>120,624.15</b>	<b>82,660.00</b>	<b>62,837.04</b>	<b>86,425.00</b>	<b>3,765.00</b>	<b>4.55</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>32,832.61</b>	<b>0.00</b>	<b>-7,057.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 2023 Creemore Medical Centre Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference	% with \$184,514 = 1%
<b>REVENUE</b>							
Grants	0	0	0	0	0	0	0.00%
User Fees	70,460	70,530	78,660	52,634	82,425	3,765	0.02%
Leases							
Other Income	4,000	4,343	4,000	1,391	4,000	0	0.00%
Transfer from Reserves	2,740	12,918	0	0	0	0	0.00%
<b>TOTAL REVENUE</b>	<b>77,200</b>	<b>87,792</b>	<b>82,660</b>	<b>54,025</b>	<b>86,425</b>	<b>3,765</b>	<b>0.02%</b>
<b>EXPENSE</b>							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	40,200	36,146	40,500	12,238	40,300	-200	0.00%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	18,000	15,121	19,000	14,844	20,000	1,000	0.01%
Facility Maintenance	16,000	33,290	16,000	12,932	20,000	4,000	0.02%
Insurance	3,000	3,235	3,300	3,112	3,500	200	0.00%
Vehicles & Equipment	0	0	0	0	0	0	0.00%
Amortization	0	32,833	0	0	0	0	0.00%
Transfer to Reserves	0	0	3,860	0	2,625	-1,235	-0.01%
Based on actual revenue less expense per year							
<b>TOTAL EXPENSE</b>	<b>77,200</b>	<b>120,624</b>	<b>82,660</b>	<b>43,125</b>	<b>86,425</b>	<b>3,765</b>	<b>0.02%</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-32,833</b>	<b>0</b>	<b>10,900</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer to Capital	0	0	0	0	0	0	0.00%
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL MEDICAL CENTRE</b>	<b>0</b>	<b>-32,833</b>	<b>0</b>	<b>10,900</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

## 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.

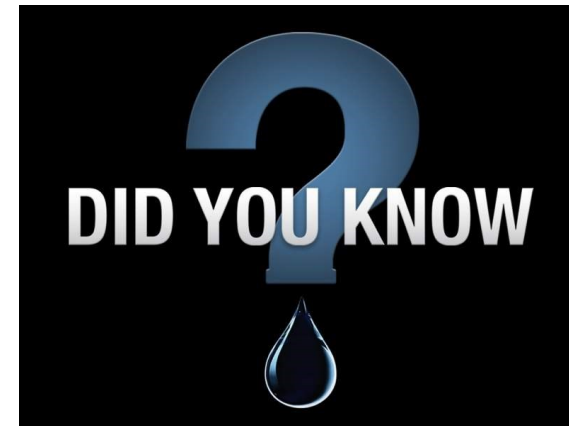
User fees are scheduled to increase annually from 2020 to 2025 to offset increasing provincial regulations and to provide funding for the water capital reserve. Some of the water mains are approaching 100 years of age and will need to be replaced soon. There is currently no money in the water capital 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. Clearview's 6 year Water Financial Plan was updated in 2019. The plan provides recommendations regarding user fees, capital replacement schedules and how to fund their replacement.

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 it's 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 7-year Water Financial Plan (2019-2025) 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 <sup>3</sup> )	\$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.

**TOWNSHIP OF CLEARVIEW**  
**WATER SYSTEMS FINANCIAL REPORT**



GL5410

Page : 1

Date : May 15, 2023

Time : 2:56 pm

For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2022-2023	2022-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	-2,994.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-2,908,000.00	-2,915,221.67	-3,066,300.00	-2,165,532.95	-3,085,500.00	-19,200.00	0.63
OTHER INCOME	-1,000.00	-2,192.88	-1,000.00	-375.00	-1,000.00	0.00	0.00
TRANSFER FROM RESERVES	-499,000.00	-499,000.00	-499,000.00	0.00	-439,000.00	60,000.00	-12.02
<b>Total REVENUE</b>	<b>-3,408,000.00</b>	<b>-3,419,408.55</b>	<b>-3,566,300.00</b>	<b>-2,165,907.95</b>	<b>-3,525,500.00</b>	<b>40,800.00</b>	<b>-1.14</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	601,600.00	646,838.94	702,500.00	541,962.43	688,600.00	-13,900.00	-1.98
ADMINISTRATION	1,173,300.00	1,116,293.10	1,168,900.00	741,206.22	1,162,560.00	-6,340.00	-0.54
CONTRACTED SERVICES	208,000.00	341,951.23	206,500.00	150,332.96	689,000.00	482,500.00	233.66
FACILITY UTILITIES	100,000.00	81,614.47	103,000.00	58,922.71	106,000.00	3,000.00	2.91
FACILITY MAINTENANCE	67,000.00	68,458.91	60,000.00	16,034.45	58,000.00	-2,000.00	-3.33
INSURANCE	40,000.00	51,441.92	41,000.00	43,427.51	55,500.00	14,500.00	35.37
VEHICLES & EQUIPMENT	165,000.00	197,005.24	198,000.00	180,065.77	304,200.00	106,200.00	53.64
AMORTIZATION	0.00	499,578.46	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,053,100.00	915,994.89	1,086,400.00	0.00	461,640.00	-624,760.00	-57.51
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>3,408,000.00</b>	<b>3,919,177.16</b>	<b>3,566,300.00</b>	<b>1,731,952.05</b>	<b>3,525,500.00</b>	<b>-40,800.00</b>	<b>-1.14</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>499,768.61</b>	<b>0.00</b>	<b>-433,955.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



2023 Water Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	2,994	0	0	0	0
User Fees	2,908,000	2,915,222	3,066,300	2,165,533	3,085,500 <span style="color: green;">▲</span>	19,200
Other Income	1,000	2,193	1,000	375	1,000	0
Transfer from Reserves	499,000	499,000	499,000	0	439,000	-60,000
<b>TOTAL REVENUE</b>	<b>3,408,000</b>	<b>3,419,409</b>	<b>3,566,300</b>	<b>2,165,908</b>	<b>3,525,500</b>	<b>-40,800</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	601,600	646,839	702,500	565,359	688,600	-13,900
Administration	1,173,300	1,116,293	1,168,900	589,816	1,162,560 <span style="color: green;">▲</span>	-6,340
Contracted Services Infrastructure Planning	208,000	341,951	206,500	150,333	689,000 <span style="color: green;">▲</span>	482,500
Facility Utilities	100,000	81,614	103,000	58,923	106,000	3,000
Facility Maintenance	67,000	68,459	60,000	15,284	58,000 <span style="color: green;">▲</span>	-2,000
Insurance	40,000	51,442	41,000	43,428	55,500	14,500
Vehicles & Equipment Increased Fuel & Maintenance costs	165,000	197,005	198,000	174,368	304,200	106,200 106,000
Amortization	0	499,578	0	0	0	0
Transfer to Reserves This is based on actual revenue less actual expenses and will change once the Year End is complete	1,053,100	915,995	1,086,400	568,397	461,640	-624,760
<b>TOTAL EXPENSE</b>	<b>3,408,000</b>	<b>3,919,177</b>	<b>3,566,300</b>	<b>2,165,908</b>	<b>3,525,500</b>	<b>-40,800</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-499,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Capital	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER</b>	<b>0</b>	<b>-499,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

**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 2023 the average household can expect an annual amount of \$754 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 <sup>3</sup> )	\$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.

TOWNSHIP OF CLEARVIEW  
SEWER SYSTEMS FINANCIAL REPORT



For Period Ending 30-Sep-2022

	2021	2021	2022	2022	2023	2023-2022	2023-2022
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-1,730,000.00	-1,626,148.32	-1,833,000.00	-1,755,879.31	-1,974,200.00	-141,200.00	7.70
OTHER INCOME	-230,500.00	0.00	-230,500.00	6,313.14	0.00	230,500.00	-100.00
TRANSFER FROM RESERVES	-204,350.00	-159,134.83	-180,000.00	0.00	-339,515.00	-159,515.00	88.62
<b>Total REVENUE</b>	<b>-2,164,850.00</b>	<b>-1,785,283.15</b>	<b>-2,243,500.00</b>	<b>-1,749,566.17</b>	<b>-2,313,715.00</b>	<b>-70,215.00</b>	<b>3.13</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	150,300.00	115,174.54	188,100.00	159,403.78	143,970.00	-44,130.00	-23.46
ADMINISTRATION	447,100.00	495,326.06	389,600.00	292,691.10	458,870.00	69,270.00	17.78
CONTRACTED SERVICES	535,200.00	609,325.38	810,500.00	835,489.60	907,000.00	96,500.00	11.91
FACILITY UTILITIES	254,000.00	327,417.23	260,000.00	324,324.79	348,000.00	88,000.00	33.85
FACILITY MAINTENANCE	100,000.00	99,221.50	134,000.00	831,284.48	304,875.00	170,875.00	127.52
INSURANCE	49,500.00	64,710.92	51,000.00	34,278.76	70,000.00	19,000.00	37.25
VEHICLES & EQUIPMENT	66,000.00	74,129.05	68,500.00	79,307.08	81,000.00	12,500.00	18.25
AMORTIZATION	0.00	664,748.92	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	562,750.00	0.00	341,800.00	0.00	0.00	-341,800.00	-100.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>2,164,850.00</b>	<b>2,450,053.60</b>	<b>2,243,500.00</b>	<b>2,556,779.59</b>	<b>2,313,715.00</b>	<b>70,215.00</b>	<b>3.13</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>664,770.45</b>	<b>0.00</b>	<b>807,213.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2023 Sewer Operating Budget Analysis

Category or SubCategory	2021 Budgeted	2021 Actual	2022 Budgeted	2022 Actual as at Sept 30	2023 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	1,730,000	1,626,148	1,833,000	1,477,548	1,974,200	141,200
Other Income	230,500	0	230,500	6,313	0	-230,500
Creemore Sewer Debenture finished					-227,000	-227,000
Transfer from Reserves	204,350	159,135	180,000	0	339,515	159,515
This is based on actual revenue less actual expenses and will change once the Year End is complete						
<b>TOTAL REVENUE</b>	<b>2,164,850</b>	<b>1,785,283</b>	<b>2,243,500</b>	<b>1,483,860</b>	<b>2,313,715</b>	<b>70,215</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	150,300	115,175	188,100	106,283	143,970	-44,130
Administration	447,100	495,326	389,600	160,609	458,870	69,270
PIL adjusted to actual					65,000	65,000
Contracted Services	535,200	609,325	810,500	608,267	907,000	96,500
Town of Collingwood increase					9,500	9,500
Infrastructure Planning					15,000	15,000
Sludge Haulage					57,000	57,000
Facility Utilities	254,000	327,417	260,000	268,338	348,000	88,000
Based on actual increases - WWTPs					88,000	88,000
Facility Maintenance	100,000	99,222	134,000	710,397	304,875	170,875
Blower Rental					224,875	224,875
Sludge Haulage moved to contracted services					-57,000	-57,000
Insurance	49,500	64,711	51,000	34,279	70,000	19,000
Vehicles & Equipment	66,000	74,129	68,500	66,481	81,000	12,500
Amortization	0	664,749	0	0	0	0
Transfer to Reserves	562,750	0	341,800	0	0	-341,800
						0
<b>TOTAL EXPENSE</b>	<b>2,164,850</b>	<b>2,450,054</b>	<b>2,243,500</b>	<b>1,954,654</b>	<b>2,313,715</b>	<b>70,215</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-664,770</b>	<b>0</b>	<b>-470,794</b>	<b>0</b>	<b>0</b>
Transfer to Capital	0	0	0	0	0	0
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER</b>	<b>0</b>	<b>-664,770</b>	<b>0</b>	<b>-470,794</b>	<b>0</b>	<b>0</b>

## Budget Process & 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.

### 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 2022. 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 January 12th and January 19<sup>th</sup>, 2023.

Council made changes to the Staff Proposed budget to finalize the Draft Proposed Budget to be presented at a Public Meeting on February 2, 2023.

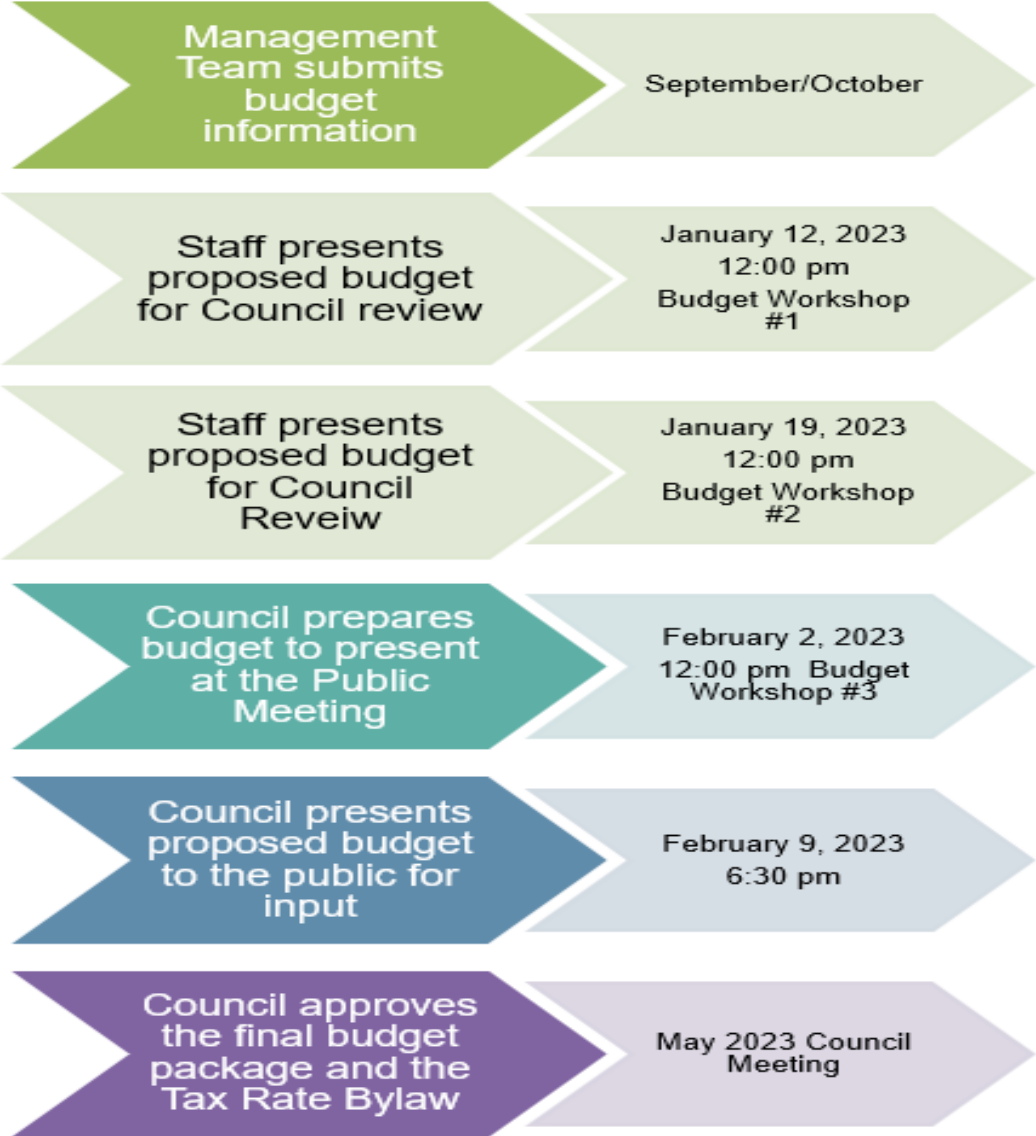
### 3) **Council presents Draft Proposed Budget at Public Meeting**

Council presented their Draft Proposed Operating and Capital budget to the Public for their input, comments and suggestions at a Public Meeting on February 9, 2023.

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

Council met again on February 27, 2023 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.

# 2023 Budget Timeline Clearview Township



## 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.

For 2023, the blended net tax increase is 4.82%

### 2023 Tax Impact on Median/Typical Property

Description	Prop Code	Prop Count	2022 CVA	2023 CVA	% CVA Change	2022 Total CVA Taxes	2023 Total CVA Taxes	\$ Tax Change	% Tax Change
Single Family Home	301	4,551	314,000	314,000	0.00%	3,578.62	3,751.16	172.54	4.82%
Seasonal Recreational Dwelling	395	101	400,000	400,000	0.00%	4,558.76	4,778.54	219.78	4.82%
Residential Condominium Unit	370	148	412,000	412,000	0.00%	4,695.51	4,921.90	226.39	4.82%
Farm House	211	377	161,300	161,300	0.00%	1,838.32	1,926.94	88.62	4.82%
Farmland	211	320	643,500	643,500	0.00%	1,833.48	1,921.87	88.39	4.82%
Managed Forest	244	115	134,000	134,000	0.00%	381.80	400.21	18.41	4.82%
Apartment Building	340	5	950,000	950,000	0.00%	10,827.03	11,349.04	522.01	4.82%
Small Office Building	400	4	320,000	320,000	0.00%	6,675.29	6,890.21	214.92	3.22%
Small Retail Commercial Property	410	30	321,000	321,000	0.00%	6,696.15	6,911.74	215.59	3.22%
Standard Industrial Property	520	3	414,800	414,800	0.00%	8,530.88	8,802.69	271.81	3.19%



# Clearview Property Taxation Review

## Increase in Clearview Property Taxation Revenue from new Growth

MTE Client Report

Clearview will receive approximately \$320,799 in 2023 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 1.72% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$338,126. That increase is deflated with a decrease of \$27,620 in the Commercial tax bases, and minor increases and decreases in the other tax base categories.

2022 Taxation As Returned shows the prior year’s estimated property taxes as calculated at the beginning of the year. 2022 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 2022 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  
2022 Local Revenue Growth  
(Annualized)

Clearview Tp Realty Tax Class	2022 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<b>Taxable</b>				
Residential	\$16,178,414	\$16,516,540	\$338,126	2.09%
Farm	\$918,343	\$925,213	\$6,870	0.75%
Managed Forest	\$41,852	\$43,166	\$1,315	3.14%
Multi-Residential	\$79,068	\$79,068	\$0	0.00%
Commercial	\$1,064,770	\$1,037,151	-\$27,620	-2.59%
Industrial	\$148,953	\$150,492	\$1,539	1.03%
Pipeline	\$49,401	\$49,529	\$128	0.26%
<b>Sub-Total: Taxable</b>	<b>\$18,480,801</b>	<b>\$18,801,159</b>	<b>\$320,358</b>	<b>1.73%</b>
<b>Payment In Lieu</b>				
Residential	\$22,664	\$22,664	\$0	0.00%
Commercial	\$113,973	\$113,973	\$0	0.00%
Industrial	\$6,128	\$6,569	\$441	7.20%
Landfill	\$6,911	\$6,911	\$0	0.00%
<b>Sub-Total: Payment In Lieu</b>	<b>\$149,676</b>	<b>\$150,117</b>	<b>\$441</b>	<b>0.29%</b>
<b>Total (Taxable + PIL)</b>	<b>\$18,630,477</b>	<b>\$18,951,276</b>	<b>\$320,799</b>	<b>1.72%</b>

## 2023 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 1<sup>st</sup> to September 30<sup>th</sup>) of the total estimated revenues as set out in the budget or up to 25% (October 1<sup>st</sup> to December 1<sup>st</sup>) 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.

No new debt is proposed for 2023.

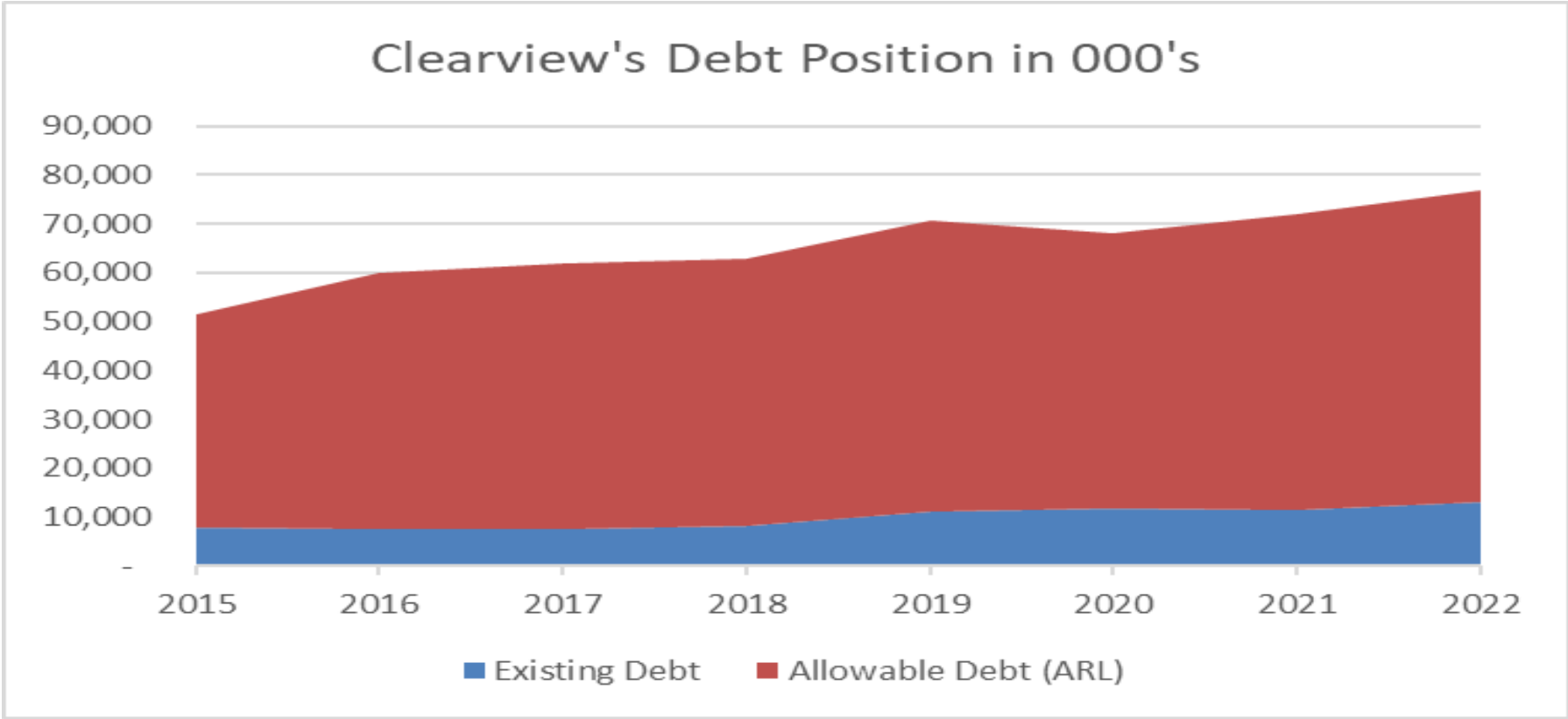
## Total Outstanding Loans and Proposed Loans

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 2023 a total of \$17,345,433 in debt will be outstanding. Additional loans totalling \$57,075,000 are proposed for 2024 but are partially reliant on growth.

Owing Jan. 2023 or proposed	Project	Year Borr	Year Paid Off	# of yrs	Rate	Notes
\$1,120,439	Stayner Water Reservoir	2006	2026	20	4.74%	Built two 2,050 M <sup>3</sup> water reservoirs on Airport Road.
\$441,513	Mill Street Water Upgrade	2009	2029	20	5.24%	Replace/upgrade of 90 yr. old Creemore water mains.
\$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	2021	2050	20	2.50%	Replace 100 year old branch
\$3,575,000	Joint PW/Fire New Lowell	2024	2044	20	5.00%	Replace existing facilities
\$1,500,000	Community Halls AODA upgrade	2024	2044	20	5.00%	Upgrade 6 Community halls to meet modified FADS
\$35,000,000	Stayner Water Solution	2024	2054	30	5.00%	Growth driven Water supply solution
\$10,000,000	Creemore Sewer Plant	2024	2041	20	5.00%	Plant Efficiency
\$7,000,000	Misc. Watermains	2024	2042	20	5.00%	Replace miscellaneous watermains
<b>\$74,420,433</b>	<b>Total</b>					

Current Debt Position



## How Current and Proposed loan payments are to be funded

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 10.6% of loan payments, including the projected new debt, will come from property taxes. 28.6% will come from water or sewer user fees, 49.8% from Development Charges paid by developers constructing new buildings, 6% 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% of debt payments come from property owners who opted to pay for installing services to their properties over a 20 year period rather than up front. Some proposed debt is shown with a 5% estimated interest rate. Actual amounts borrowed and actual interest rates may result in lower payments for the projected new debt.

Project	Source of Loan Payments						Total	%
	General Taxation	Water User Fees	Sewer User Fees	Dev. Charges (DCs)	Other Revenue	Local Improvt. Fees		
Creemore Sewer Upgrade				76,428		162,410	\$238,838	4.5%
Mill Street Water Upgrade		65,033					\$65,033	1.2%
Stayner Water Reservoir		105,216		128,598			\$233,814	4.4%
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	3.1%
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	1.7%
Industrial Servicing - Stayner						99,802	\$99,802	1.9%
Energy Efficiency Project					115,205		\$115,205	2.2%
Water Well #2 & #4		15,696		62,785			\$78,481	1.5%
Airport Rd. Watermain		45,447		144,853			\$190,300	3.6%
Stayner Library	145,243			62,246			\$207,489	3.9%
Joint PW/Fire New Lowell	143,434			143,434			\$286,868	5.4%
Community Halls AODA upgrade	120,364						\$120,364	2.3%
Stayner Water Solution				1,903,000			\$1,903,000	36.0%
Creemore Sewer Plant		703,611					\$703,611	13.3%
Misc. Watermains		561,698					\$561,698	10.6%
<b>Total</b>	<b>557,790</b>	<b>1,496,701</b>	<b>17,556</b>	<b>2,628,206</b>	<b>315,381</b>	<b>265,737</b>	<b>5,281,371</b>	<b>100.0%</b>
<b>% of total payments</b>	<b>10.6%</b>	<b>28.3%</b>	<b>0.3%</b>	<b>49.8%</b>	<b>6.0%</b>	<b>5.0%</b>	<b>100.0%</b>	

## Reserve and Reserve Funds

Obligatory Reserve Fund balances are estimated to have a net decrease of \$15.9 million 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; 121 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.

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.

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 2023 Obligatory Reserves

Reserve Name	2022 Year End Balance	2023 Development Charges	2023 Gas Tax	2023 Proposed Transfers to Reserve	2023 Proposed Transfers to Capital & Operating	2023 Projected Year End Balance
<b>Obligatory Reserve Funds</b>						
Dev Charges Administration Services	\$ (36,809.57)	\$ 50,410.94				\$ 13,601.37
Dev Charges Fire Protection Services	\$ (151,089.77)	\$ 63,737.08			\$ (74,000.00)	\$ (161,352.69)
Dev Charges Police Services	\$ (54,309.14)	\$ 15,396.46			\$ (15,600.00)	\$ (54,512.68)
Dev Charges Stayner Municipal Waterworks	\$ 7,986,176.38	\$ 1,147,861.12			\$ (499,000.00)	\$ 8,635,037.50
Dev Charges Stayner Municipal Wastewater	\$ (1,735,863.13)	\$ 283,524.61				\$ (1,452,338.52)
Dev Charges Creemore Municipal Waterworks	\$ 172,815.33	\$ 52,200.00				\$ 225,015.33
Dev Charges Creemore Municipal Wastewater	\$ 338,608.31	\$ 37,998.00				\$ 376,606.31
Dev Charges Nottawa Municipal Waterworks	\$ (2,287.03)	\$ -				\$ (2,287.03)
Dev Charges Nottawa Municipal Wastewater	\$ (9,446.40)	\$ -				\$ (9,446.40)
Dev Charges New Lowell Municipal Waterworks	\$ 60,633.64	\$ -				\$ 60,633.64
Dev Charges New Lowell Municipal Wastewater	\$ (9,446.40)	\$ -				\$ (9,446.40)
Dev Charges Municipal Parking	\$ 60,877.64	\$ 8,387.79				\$ 69,265.43
Dev Charges Roads and Related Services	\$ 380,123.47	\$ 500,626.55				\$ 880,750.02
Dev Charges Recreation Services	\$ 750,349.93	\$ 114,251.47				\$ 864,601.40
Dev Charges Library Services	\$ 747,635.84	\$ 123,109.40			\$ (74,652.00)	\$ 796,093.24
	\$ 1,290,416.47					\$ 1,290,416.47
Parkland Dedications and Contributions	\$ 581,094.45				\$ (32,000.00)	\$ 549,094.45
Parking Contributions	\$ 11,990.27					\$ 11,990.27
Creemore Sewer Project Loan	\$ -					\$ -
Carruthers Memorial Park	\$ 150,809.53					\$ 150,809.53
Federal Gas Tax	\$ 2,282,683.75		\$ 448,801.00		\$ (1,522,684.00)	\$ 1,208,800.75
Provincial Gas Tax	\$ 533,641.64					\$ 533,641.64
<b>sub total</b>	<b>\$ 13,348,605.20</b>	<b>\$ 2,397,503.42</b>	<b>\$ 448,801.00</b>	<b>\$ -</b>	<b>\$ (2,217,936.00)</b>	<b>\$ 13,976,973.62</b>

## Projected 2023 Discretionary Reserves

Reserve Name	2022 Year End Balance	2023 Development Charges	2023 Gas Tax	2023 Proposed Transfers to Reserve	2023 Proposed Transfers to Capital & Operating	2023 Projected Year End Balance
<b>Discretionary Reserves</b>						
Consolidated Recreation Boards	\$ 1,560,323.25			\$ 250,000.00	\$ (2,378,370.00)	\$ (568,046.75)
Working Fund	\$ 1,353,012.33			\$ 25,000.00		\$ 25,000.00
Legal Fees/Assessment Contingency	\$ 412,341.36			\$ 40,000.00		\$ 452,341.36
Tax Stabilization Reserve	\$ 511,216.77				\$ (180,000.00)	\$ 331,216.77
Land Sales	\$ 231,706.51					\$ 231,706.51
Roads Equipment Replacement	\$ (352,607.41)			\$ 290,000.00	\$ (2,250,000.00)	\$ (2,312,607.41)
Roads Building	\$ 627,000.00			\$ 100,000.00	\$ (1,070,100.00)	\$ (343,100.00)
Fire Equipment Replacement	\$ 1,125,609.24			\$ 350,000.00		\$ 1,475,609.24
Fire Building	\$ 627,000.00			\$ 100,000.00	\$ (604,000.00)	\$ 123,000.00
Water Equipment Replacement	\$ (2,404,278.15)					\$ (2,404,278.15)
Water Operations Reserve	\$ 5,102,379.44					\$ 5,102,379.44
Sewer Equipment Replacement	\$ (2,005,762.25)					\$ (2,005,762.25)
Sewer Operations Reserve	\$ 651,315.95					\$ 651,315.95
Parks Equipment	\$ 104,336.82			\$ 25,000.00	\$ (357,000.00)	\$ (227,663.18)
Stayner Arena Equipment Replacement	\$ 410,252.13			\$ 65,000.00	\$ (115,000.00)	\$ 360,252.13
Creemore Arena Equipment Replacement	\$ 649,594.47			\$ 65,000.00	\$ (200,000.00)	\$ 514,594.47
New Lowell Playground Equipment	\$ -					\$ -
Swimming Pool	\$ -					\$ -
Grants (Modernization)	\$ 344,899.37				\$ (88,000.00)	\$ 256,899.37
Tree Reserve	\$ 0					\$ -
Building Department	\$ -					\$ -
Municipal By-law Enforcement	\$ 58,382.76					\$ 58,382.76
Library	\$ 135,093.45			\$ 25,000.00		\$ 160,093.45
Library Theatre	\$ -					\$ -
Library Donations	\$ 26,649.08					\$ 26,649.08
Library Building	\$ (858,612.38)					\$ (858,612.38)
Creemore Medical Centre	\$ (46,117.58)					\$ (46,117.58)
Capital Grants	\$ -					\$ -
Budgeted Items	\$ -					\$ -
Stayner Kinsmen Park	\$ 30,000.00					\$ 30,000.00
Station Park	\$ 35,000.00					\$ 35,000.00
Landfill Payout	\$ 2,010,684.00					\$ 2,010,684.00
PW & Parks Unused Capital Funds	\$ -					\$ -
Projects carried forward to next year	\$ -				\$ (138,741.16)	\$ (138,741.16)
Municipal Election	\$ 7,913.45					\$ 7,913.45
Community Economic Development	\$ 834,640.10					\$ 834,640.10
Non-Growth Share (Fire Master Plan)	\$ -					\$ -
Roads Construction	\$ 187,840.76					\$ 187,840.76
Bridges Construction	\$ 2,221,783.94			\$ 788,000.00	\$ (589,500.00)	\$ 2,420,283.94
Snow Event	\$ 100,000.00					\$ 100,000.00
Cemetery Maintenance	\$ 25,000.00			\$ 5,000.00		\$ 30,000.00
Accessibility Capital Projects	\$ 124,943.97			\$ 25,000.00	\$ (155,000.00)	\$ (5,056.03)
IT Equipment Replacement	\$ 138,781.63			\$ 51,000.00	\$ (70,000.00)	\$ 119,781.63
Admin Building Replacement	\$ 274,461.05			\$ 50,000.00		\$ 324,461.05
Stayner Granite Club Renovations	\$ 25,771.00					\$ 25,771.00
CGMH Reserve transfer	\$ 750,000.00			\$ 300,000.00		\$ 1,050,000.00
OP/Zoning	\$ 120,000.00			\$ 30,000.00	\$ (108,500.00)	\$ 41,500.00
Energy Efficiency Grant	\$ 21,108.81					\$ 21,108.81
Affordable Senior Housing	\$ 450,000.00					\$ 450,000.00
Mad River Park Upgrades (CS Donation)	\$ 10,000.00					\$ 10,000.00
	<b>\$ 15,631,663.87</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 8,548,440.38</b>
<b>sub total</b>	<b>\$ 28,980,269.07</b>					
<b>TOTAL RESERVES and RESERVE FUNDS</b>		<b>\$ 2,397,503.42</b>	<b>\$ 448,801.00</b>			<b>\$ 22,525,414.00</b>



## 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 (2017-2037)
  - Sewer
  - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 2) Stayner Industrial Servicing Project (2017-2037)
  - Roads and related, Water, and Sewer
  - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 3) Locke Avenue Servicing (2023-2043)
  - • 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 \$250.00, 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 2023 on behalf of the Creemore BIA is \$25,000.

## 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

2023 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 at least 2024. Municipalities use the phased-in assessed value in setting the 2023 municipal tax rates which are in turn used to calculate 2023 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 2023 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 2023 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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