



# Corporation of the Township of Clearview

## 2026 Corporate Budget Package



CLEARVIEW  
TOWNSHIP

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## Message from His Worship Mayor Doug Measures



I am pleased to present the 2026 Municipal Operating & Capital Budget for the Township of Clearview. Your Council formally deemed this budget adopted on February 7, 2026.

The capital expenditures presented in this budget represent nearly \$23million of investment to improve our roads, buildings and technical infrastructures. All of this to help sustain our community and meet public expectations of service delivery.

In our IT department, our staff have been upgrading servers, adding robust Cyber security software, replacing aged computers and installing more efficient phone systems.

Our Fire & Emergency services team are seeing upgraded personal protective equipment, fire suppression tools and equipment, and replacing aged radio systems. A new off-road rescue and recovery RTV unit is scheduled to be purchased to continue to allow our firefighters access to some of our more remote areas of the township.

The Public Works capital budget includes replacing a road grader, backhoe, tractor and plow truck to update the road maintenance fleet. Work projects this year include stormwater management pond restoration on Country Lane that has been overgrown for far too long. Road works will see crews repave Concession Road 10 north from County Road 124 to former Rd 91. There are others road works in the budget so please review the projects page on our website to see where our crews are working. Residents in Stayner may see the Mowat Street urbanization move forward this year if all clearances and permits are received in short order. I know how this has project has frustrated homeowners and residents in the area. We are very close to posting the road construction signs at the corner of Hwy 26 & Superior / Mowat Streets.

Recreation & Tourism will also see some needed capital works this year. The roof on the tourism/document storage building is scheduled to be replaced and has already been tendered to a bidder that was under the budgeted projection. Also in recreation, the sound system in the Creemore Community Centre area is scheduled to be replaced this year. A challenging decision for council this year was the work on the centennial swimming pool. Budget has been applied to permit a new pump system to be installed however, we understand there are other expensive works that need to be made to keep the pool in an efficient state. Council and staff will need to pay attention to this concern over the summer season and into the next budget discussions for 2027.

Finally, our Clearview Public Library Branch in Creemore is going to have a moderate addition to the building to add programming space and an accessible washroom. This project was strategically delayed tendering to the fall of 2026 to capture best pricing and qualified builders for a public building design. Work should be underway in spring of 2027 on this project as it also supports the lands around the branch having a new well water supply to increase capacity in the Creemore water system.

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 3 meetings with staff and heard from residents at a Public meeting. It is always great to hear from the residents to learn of their wishes and improvements for our community. Public input is always welcome.

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



**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

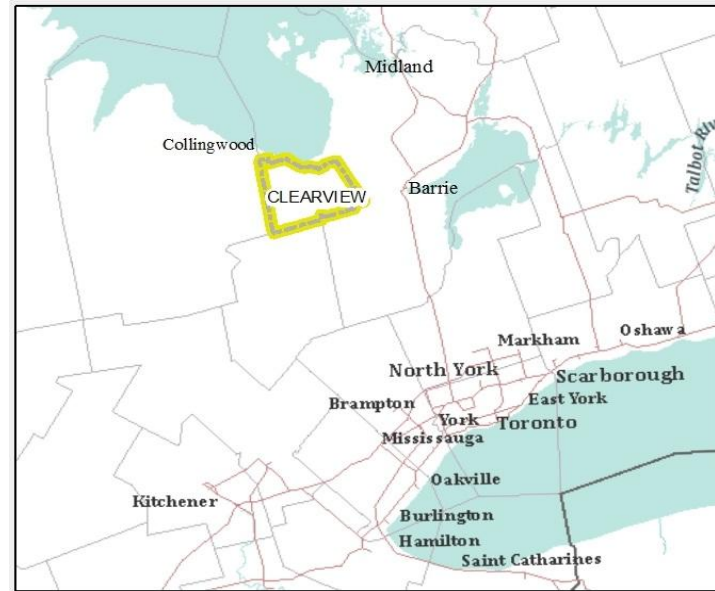
Source: Statistics Canada

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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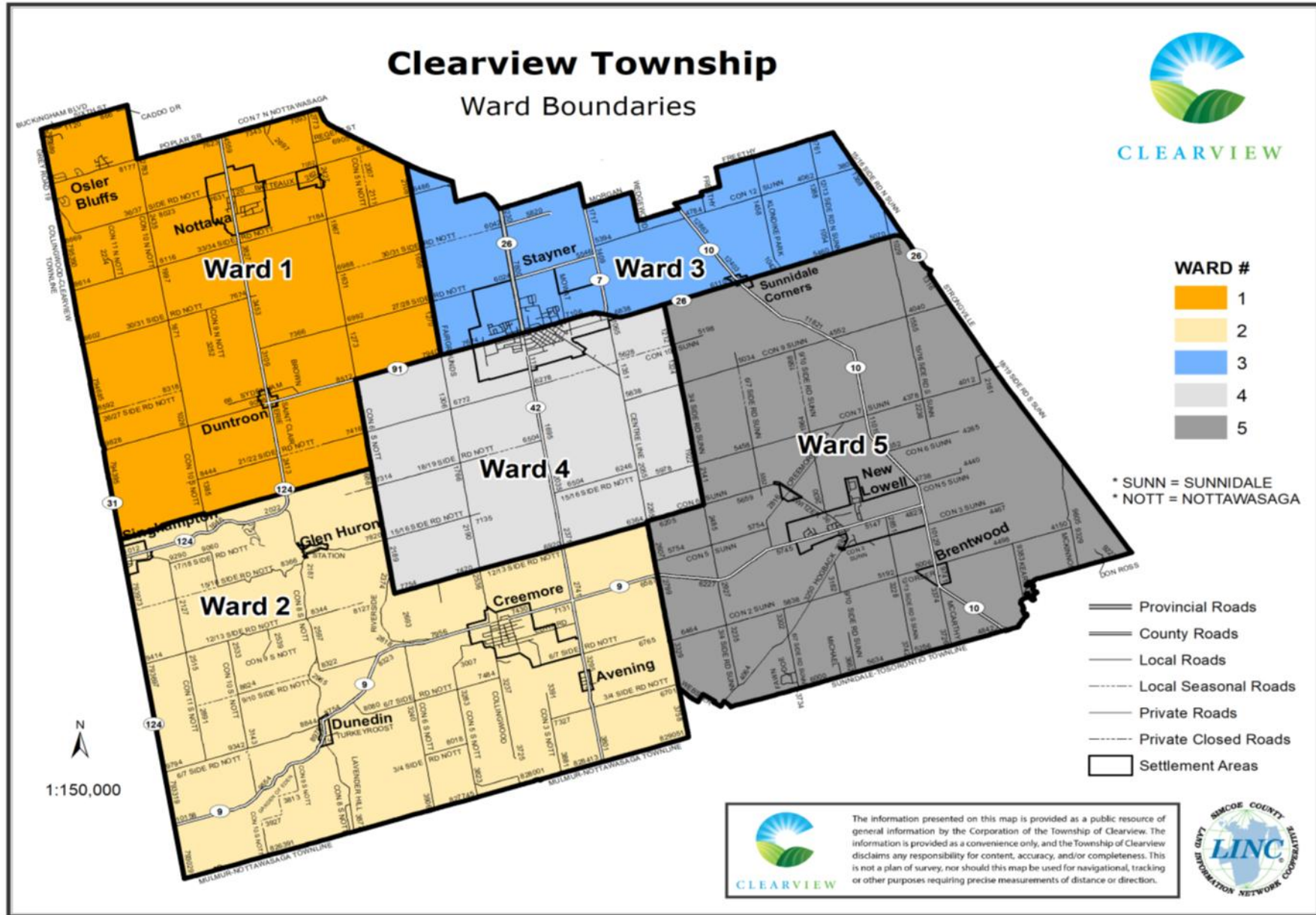
### **WARD 5 COUNCILLOR**

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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)

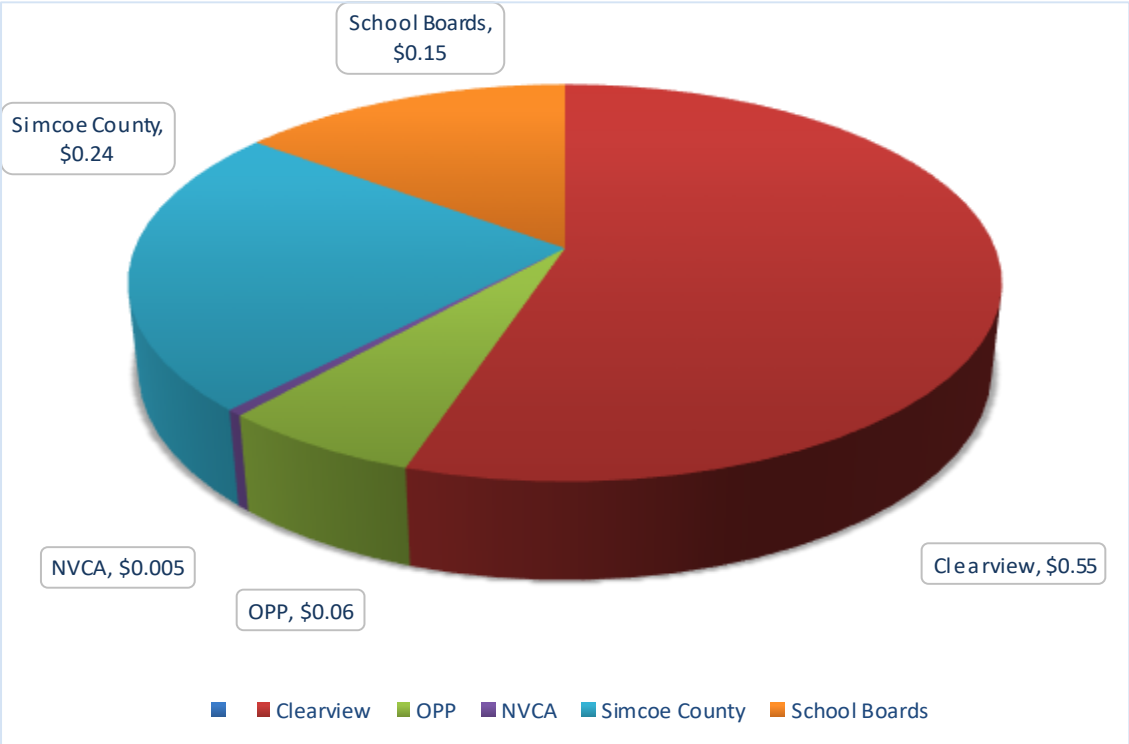


# 2026 Budget Summary

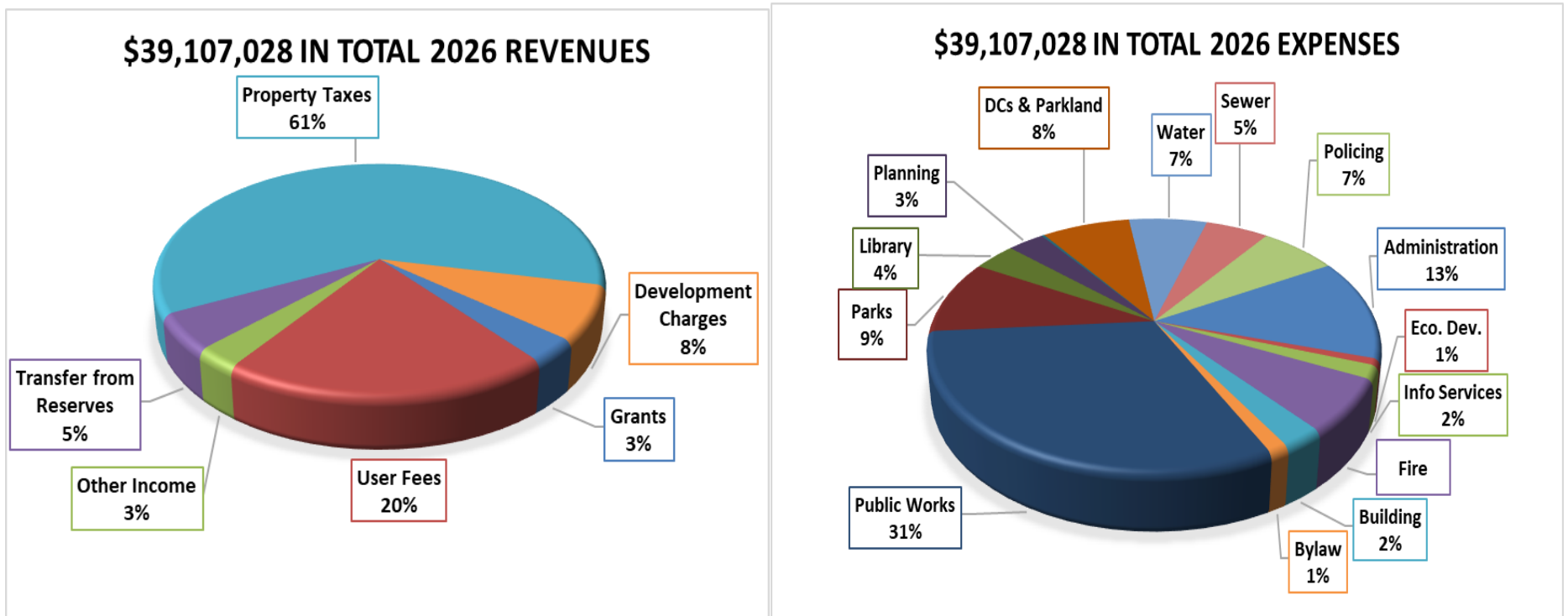
The 2026 Corporate Budget includes an estimated net residential tax increase of 2.09%, which would be an approximate \$31.76 increase to taxes for each \$100,000 of assessed value. Of each tax dollar collected, Clearview retains \$0.55 with \$0.15 going to the education boards and the remaining \$.030 going to our service partners.

2020 was scheduled to be a reassessment year. In a reassessment year, MPAC does a province wide update to the 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. There is still no word from the province updating when the next reassessment will occur.

## Tax Dollar Breakdown



In total, Clearview will manage \$39.1 million in revenues in 2026. 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 2026, property taxes will amount to \$23.8 million. Of this, \$2.39 million will be used for Capital with the remaining \$21.41 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 2024 - 2034

In 2024, Clearview Township completed a strategic planning process that will assist in guiding the municipality from 2024 - 2034. The Strategic Plan combined consultation from residents, businesses, stakeholders, Council members and municipal staff into a master guiding document for Clearview Township.

### Strategic Plan Priorities

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



## 1. Infrastructure

Infrastructure is needed for more housing. Housing development must have confirmed water sources and the infrastructure to transport water to homes and wastewater to treatment plants. Housing growth is primarily dependent on built infrastructure. Other strategic infrastructure includes road and bridge maintenance which is critical for the smooth transportation of goods and services, and also for safe shared uses. Some of the initiatives supporting this priority include;

- New water supply for Stayner
- Expand sewage capacity in Creemore
- New water supply for Creemore
- Road Needs Study
- Road Resurfacing Program
- Collingwood Street bridge 161b-71 reconstruction
- Concession 2 bridge reconstruction

## 2. Recreation & Culture

As Clearview Township grows the recreational & cultural needs of the community will evolve and grow. The ability of Clearview Township to respond to these growing trends will require more focus on community development and building on the existing interaction with local volunteer networks. The open space and facility needs will continue to increase with our community growth and we must stay aligned with the community and meet important socio-economic interests and population well-being. Some of the initiatives supporting this priority include;

- Develop a Tourism Marketing Plan
- Develop a Parks Master Plan
- Regulate and Permit Short-Term Accommodations
- Develop Programming for a Community Multi-Use facility
- Create Municipal Service Boards Management Agreements

### 3. Climate

Climate initiatives will focus on preparing and protecting Clearview Township in the face of the changing climate while supporting climate action efforts. Preparation to withstand sudden weather events for our community infrastructure, such as stormwater management ponds, and emergency services. The installation of climate-friendly infrastructure and alternatives, encouraging idea sharing, and working with other levels of government to share best practices. Some of the initiatives supporting this priority include;

- Develop a Climate Action Committee
- Install Electric Car Charging Stations
- Green Public Works fleet
- Upper Mad River (Creemore) Flood Hazard Analysis
- Natural Heritage Official Plan Mapping
- Affordable Green Building/Site Design Standard
- Climate Action Partnership
- Township-wide Floodplain Mapping

### 4. Communication

Communication is a critical service for municipalities. Actively focusing on communication creates a shared understanding of community issues and challenges. As communication opportunities change, we encourage support for local media as an important communication portal for local businesses, events and municipal business and decision-making. Two-way communication improves understanding and awareness of changing community needs while enabling the municipality to demonstrate work in progress and results. Some of the initiatives supporting this priority include;

- Increase public awareness of Municipal operations by Department
- Council Chambers accessibility renovation
- Develop a Volunteer Program for Board and Committees
- Board and Committee volunteer training
- Upgrade and move financial software to the cloud
- Public Works Week event
- Integrate Planning Services in CityView
- Adopt a Public Engagement Platform .

## 5. Core Business (Agriculture)

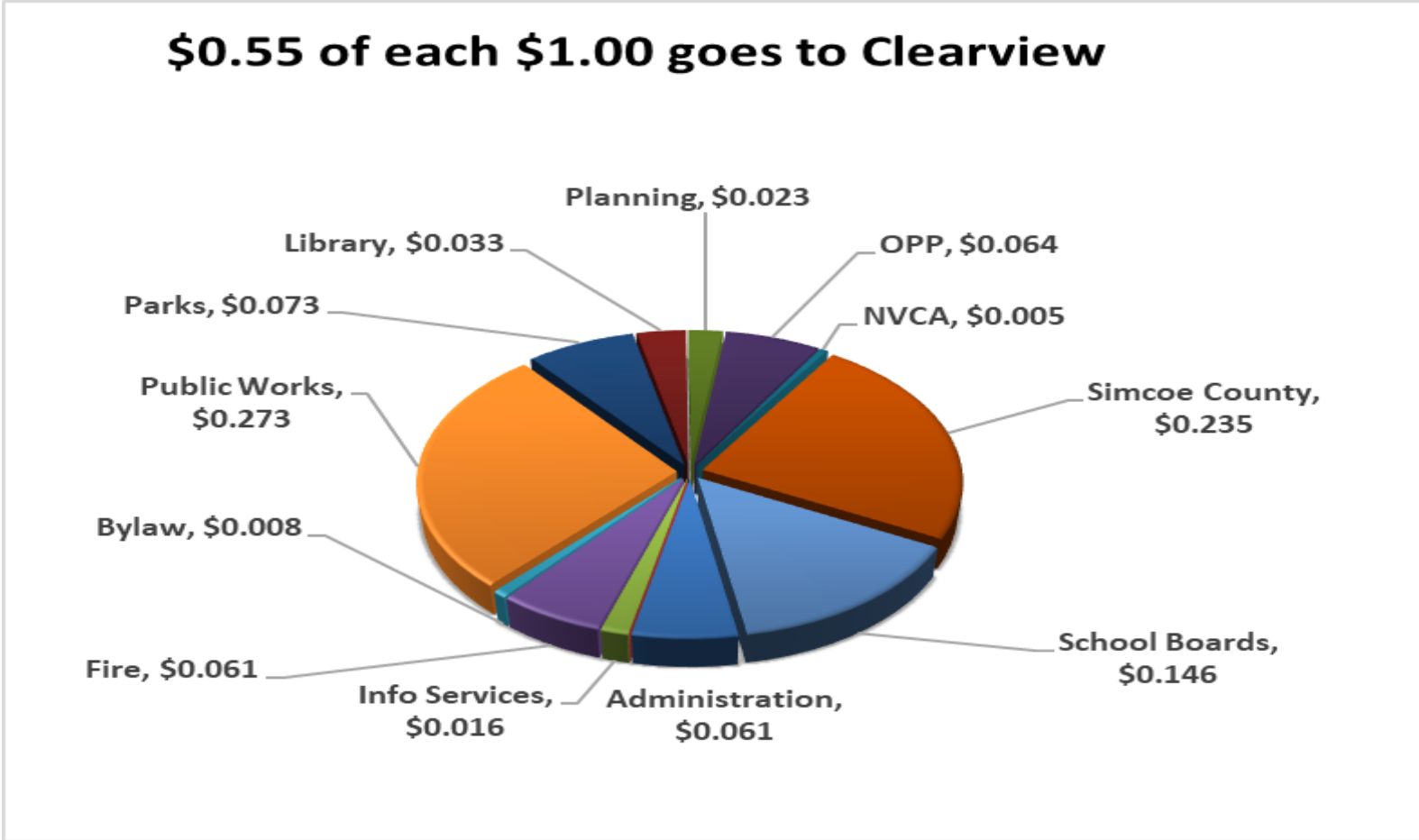
We are primarily an agricultural community, this is a way of life and it is the natural capital that forms the basis of our local food markets, which not only sell food products but create a social opportunity for citizens. Clearview Township is proud of our local producers. Our shared resources must be managed in a fiscally responsible manner. Some of the initiatives supporting this priority include;

- Official Plan Agricultural Policies
- Zoning permissions for On-farm Diversified Uses
- Agricultural Official Plan Mapping
- Create and hire for the position of Economic Development Officer
- Develop a Short Term Rental Licencing By-law to regulate short term accommodations in Clearview

### 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.

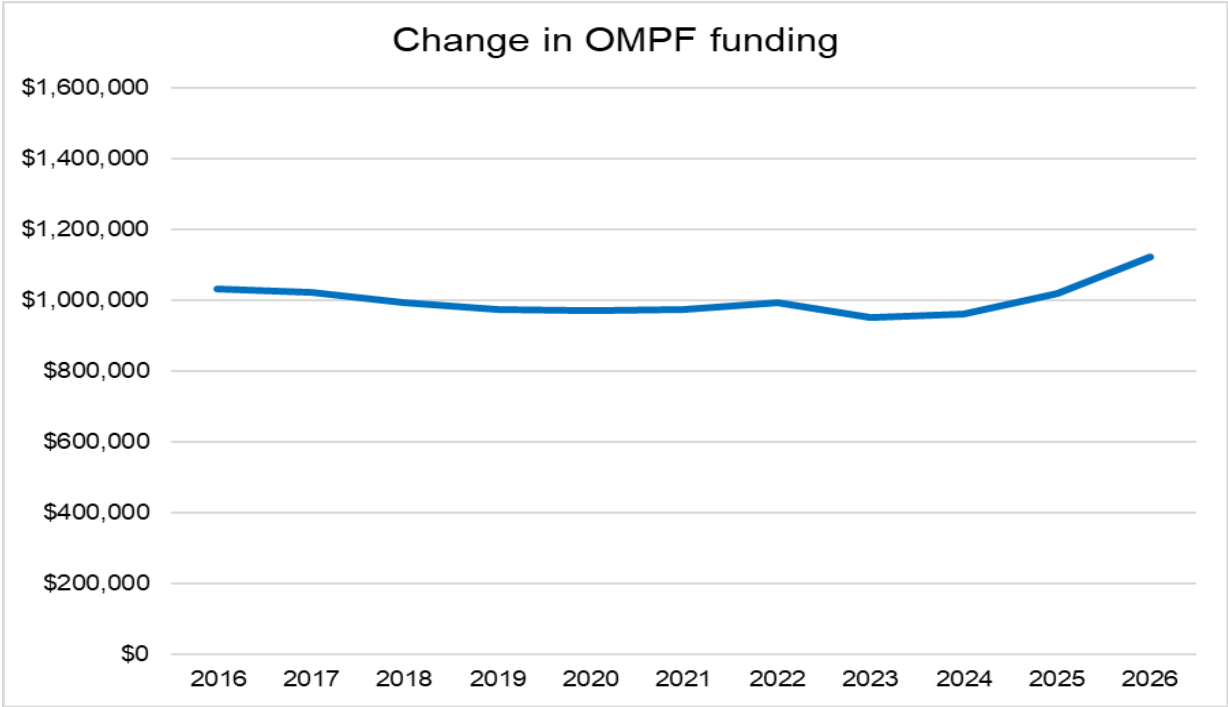


### Revenue Trends

Senior Managers review budgeted revenue against actual receipts for the prior year and adjust budgeted revenues, taking into consideration future trends.

Property taxes, which are based on MPAC-calculated property assessment values, have increased and continue to increase at a steady pace in order to address inflationary pressures, declines in other revenue sources, cost increases that exceed inflation—particularly in policing—and ongoing reductions in annual operating grants.

The Ontario Municipal Partnership Fund (OMPF) is the main assistance grant from the Province. It supports small, northern, and rural municipalities supporting areas with limited property assessment. Prior to 2024, the grant revenue was fairly stable while expenses continued to rise with inflation and other factors. To maintain service levels the general municipal taxation has had to increase. Starting in 2025, funding levels are beginning to increase.



## Development Charge Revenue

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. Clearview received a huge boost from the Provincial Government with the announcement of the \$35 million dollar Housing Enabling Water System Fund. This funding will go towards the Klondike Park Road water solution and within the next 1 to 2 years, should allow for significant growth to occur in Stayner.

## User Fees Revenue

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 prepares its budget using a modified accrual basis of accounting. While amortization is calculated and reported in the year-end financial statements, it is not included in the annual budget.

For Fiscal 2026, Clearview has a total budget of \$134 million, which includes anticipated Development Charges (DC) revenue. In accordance with the requirements of the Municipal Act, 2001, the budget must be balanced, with total revenues equaling total expenditures.

The budget is structured into two primary components: **Operating** and **Capital**.

### Operating Budget

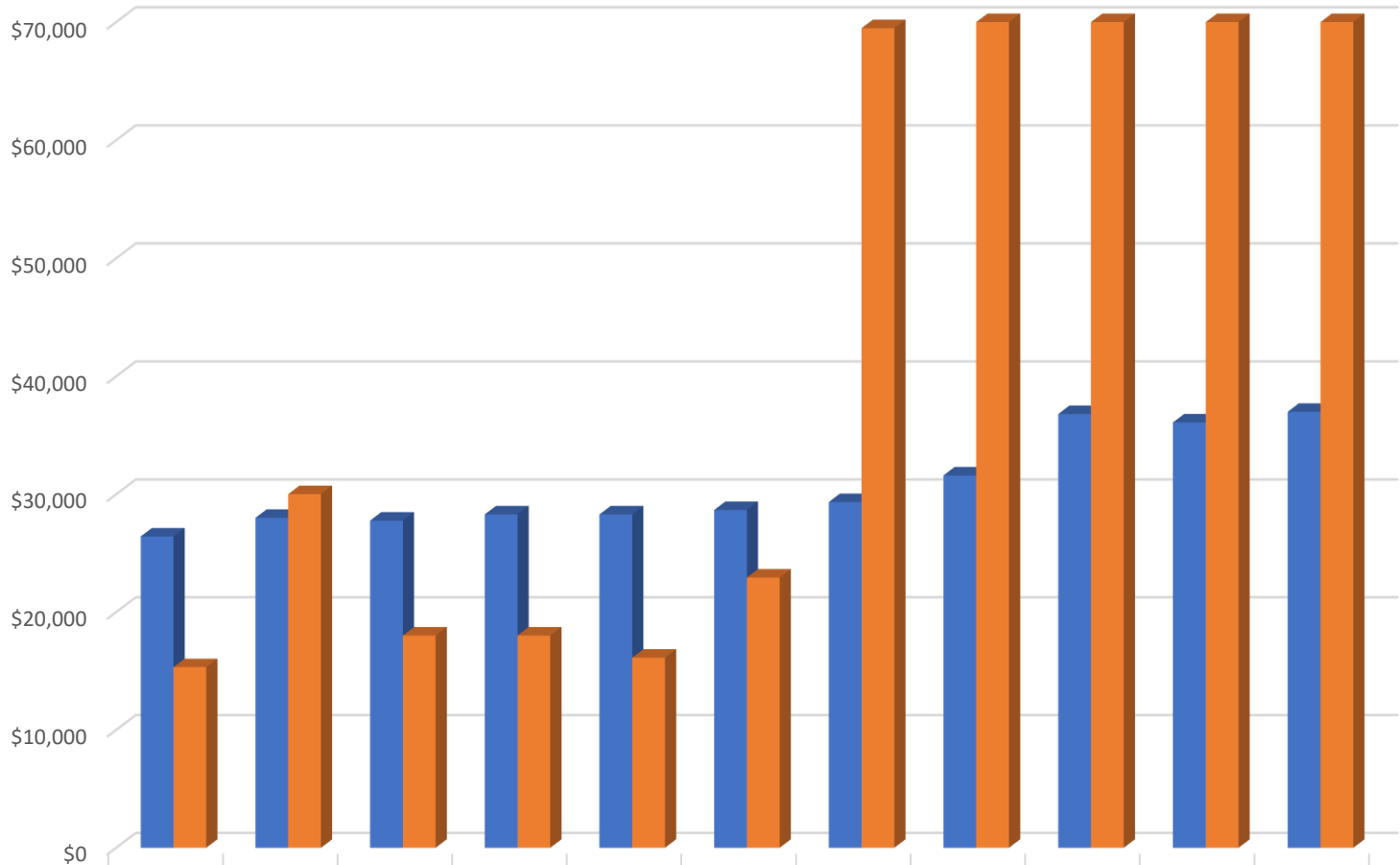
The operating budget is a proposed plan of revenue and expenditures for a given year. The operating budget funds Clearview's day-to-day expenses, including salaries and benefits of Clearview employees, rent and utilities, materials and supplies, and equipment needed to provide public safety, recreation, water, sewer, roads, and other services to Clearview residents. The operating budget is \$21.41 million which represents 16% 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 \$103.9 million which represents 84% of the total Clearview budget and is funded through a combination of taxation, user fees, borrowing, developer contributions and development charges, as well as other sources such as grants. 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 since 2022 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)



Series1	\$26,420	\$28,002	\$27,767	\$28,291	\$28,291	\$28,662	\$29,340	\$31,600	\$36,809	\$36,100	\$37,000
Series2	\$15,329	\$30,016	\$18,012	\$18,012	\$16,135	\$22,936	\$69,486	\$117,800	\$123,207	\$179,396	\$103,967

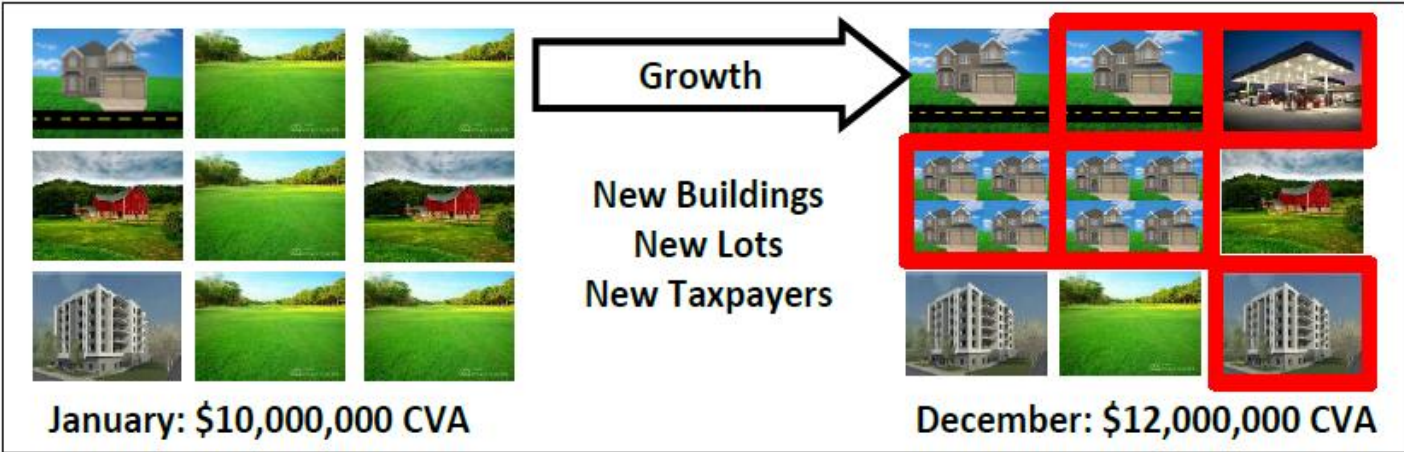
Clearview Tax Rates

Clearview Tax Rates

Property Tax Class	2025 Clearview Tax Rate	2026 Clearview Tax Rate	2025 Clearview Tax Revenue	2026 Clearview Tax Revenue	\$ Change
Residential	0.00821287	0.00842175	\$20,099,034	\$21,152,321	\$1,053,287
Farmland I	0.00205322	0.00210544	\$0	\$0	\$0
Farmland II R1	0.00615965	0.00631631	\$42,569	\$43,651	\$1,083
Landfill	0.00821287	0.00842175	\$8,021	\$8,225	\$204
Multi Residential	0.00821287	0.00842175	\$91,765	\$94,980	\$3,215
New Multi Residential	0.00821287	0.00842175	\$0	\$0	\$0
Commercial Occupied	0.01003859	0.01029391	\$1,297,086	\$1,562,362	\$265,276
Commercial Excess Vacant	0.01003859	0.01029391	\$71,533	\$93,913	\$22,379
New Constr Comm O	0.01003859	0.01029391	\$0	\$0	\$0
New Constr Comm E V	0.01003859	0.01029391	\$0	\$0	\$0
Industrial Occupied	0.00979385	0.01004294	\$96,874	\$430,415	\$333,541
Industrial Excess Vacant	0.00979385	0.01004294	\$58,309	\$50,838	-\$7,470
Aggregate Extraction	0.00903416	0.00926393	\$61,507	\$56,201	-\$5,307
Farm Based Small Business	0.00244846	0.00251074	\$245	\$251	\$6
New Constr Ind O	0.00979385	0.01004294	\$324,971	\$0	-\$324,971
New Constr Ind E V	0.00979385	0.01004294	\$0	\$0	\$0
Pipeline	0.01064881	0.01091964	\$61,710	\$63,924	\$2,214
Farmland	0.00205322	0.00210544	\$1,106,895	\$1,136,506	\$29,611
Managed Forest	0.00205322	0.00210544	\$54,710	\$57,270	\$2,560
			<b>\$23,375,228</b>	<b>\$24,750,856</b>	<b>\$1,375,627</b>

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.

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.



**Tax Installments**

<b>Billing</b>	<b>Mailed</b>	<b>Instalment</b>	<b>Due Date</b>
Interim Tax Bill	February 2026	1	March 31, 2026
Interim Tax Bill	February 2026	2	May 29, 2026
Final Tax Bill	June 2026	3	July 31, 2026
Final Tax Bill	June 2026	4	September 30, 2026

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.

## 2026 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, 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 self funded. 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.

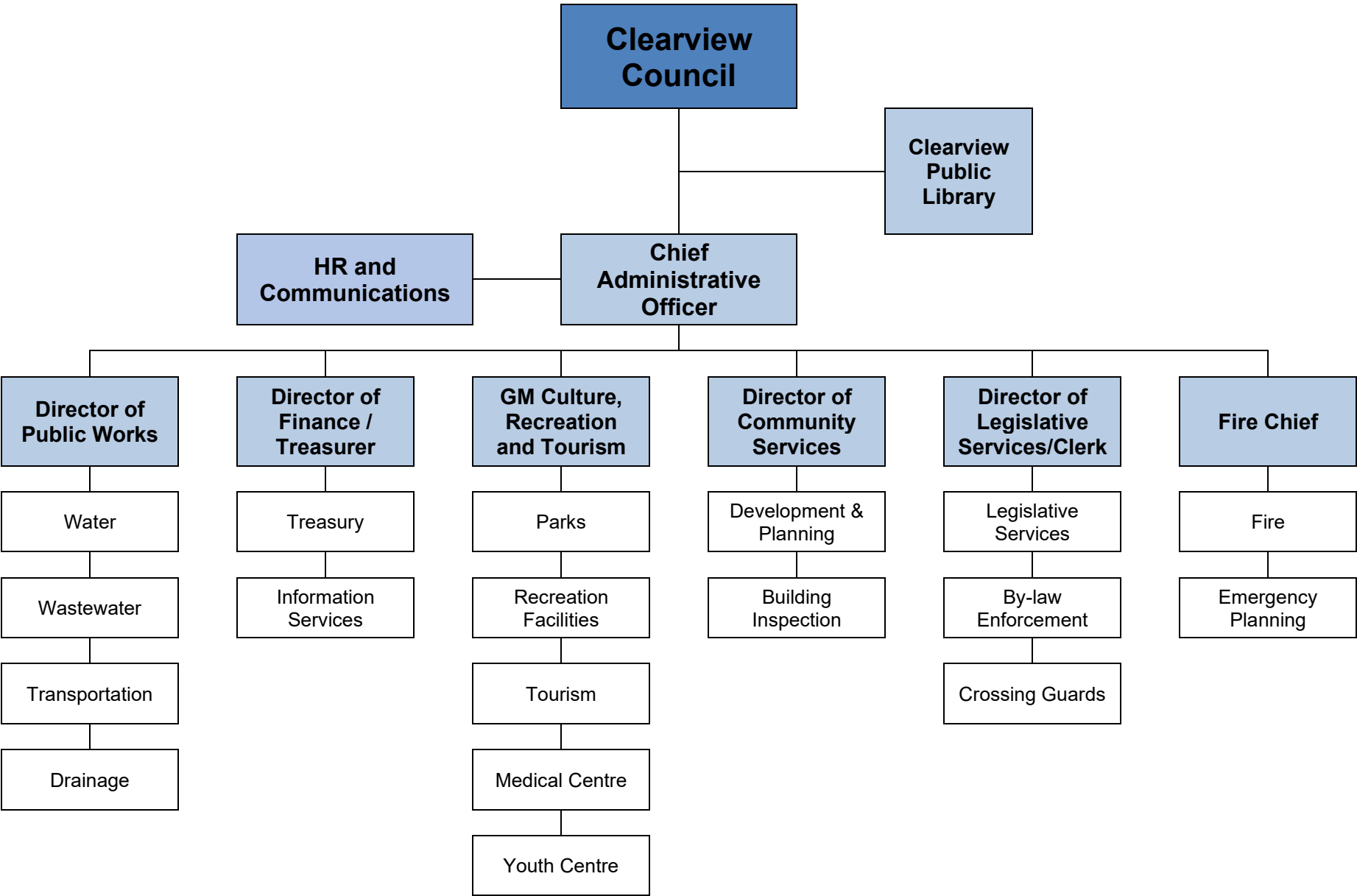
## Summary of Operating and Capital Projects

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.



2026 Consolidated Operating Report

TOWNSHIP OF CLEARVIEW

CONSOLIDATED OPERATING FINANCIAL REPORT



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Date : Apr 27, 2026

Time : 3:58 pm

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2025 - 2026	2025 - 2026
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,281,420.00	-1,290,130.76	-1,264,120.00	-11,300,522.71	-1,255,172.00	8,948.00	-0.71
USER FEES	-7,918,010.00	-7,736,009.76	-7,941,408.00	-8,978,363.36	-7,965,617.00	-24,209.00	0.30
OTHER INCOME	-1,118,475.00	-2,137,448.44	-1,128,425.00	-2,299,027.28	-1,097,000.00	31,425.00	-2.78
TRANSFER FROM RESERVES	-1,651,769.00	-1,551,223.63	-1,560,820.00	-745,430.00	-1,974,627.00	-413,807.00	26.51
OWN PURPOSE TAX	-21,901,098.00	-22,118,153.77	-23,625,780.00	-24,132,236.61	-23,625,780.00	0.00	0.00
DEVELOPMENT CHARGES	-2,956,000.00	-1,063,109.06	-2,956,000.00	-610,924.34	-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>-36,826,772.00</b>	<b>-35,896,075.42</b>	<b>-38,476,553.00</b>	<b>-48,066,504.30</b>	<b>-38,874,196.00</b>	<b>-397,643.00</b>	<b>1.03</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	8,477,946.00	8,383,680.68	9,077,820.00	9,266,337.69	9,623,888.00	546,068.00	6.02
ADMINISTRATION	4,303,816.00	4,381,479.57	4,342,734.00	3,634,916.61	4,730,549.00	387,815.00	8.93
CONTRACTED SERVICES	4,296,839.00	4,042,954.54	4,742,602.00	4,168,025.96	4,829,002.00	86,400.00	1.82
FACILITY UTILITIES	1,017,105.00	940,283.62	1,031,460.00	1,139,033.62	1,036,321.00	4,861.00	0.47
FACILITY MAINTENANCE	539,041.00	1,104,684.02	599,637.00	1,228,931.65	719,042.00	119,405.00	19.91
INSURANCE	460,213.00	655,210.91	486,141.00	483,035.95	445,486.00	-40,655.00	-8.36
VEHICLES & EQUIPMENT	762,327.00	1,042,342.57	824,222.00	1,128,207.31	926,908.00	102,686.00	12.46
AMORTIZATION	0.00	2,564,244.39	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	5,602,279.00	5,058,951.96	5,483,492.00	2,135,436.76	4,516,000.00	-967,492.00	-17.64
TRANSFER TO CAPITAL	502,100.00	365,990.18	426,980.00	444.00	437,105.00	10,125.00	2.37
<b>Total EXPENSE</b>	<b>25,961,666.00</b>	<b>28,539,822.44</b>	<b>27,015,088.00</b>	<b>23,184,369.55</b>	<b>27,264,301.00</b>	<b>249,213.00</b>	<b>0.92</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	2,404,981.00	2,344,867.79	2,516,099.00	2,633,687.06	2,588,434.00	72,335.00	2.87
ADMINISTRATION	1,646,445.00	1,539,497.95	1,707,755.00	1,938,344.63	1,848,650.00	140,895.00	8.25
CONTRACTED SERVICES	2,312,802.00	2,550,593.46	2,365,200.00	2,775,554.90	2,486,424.00	121,224.00	5.13
FACILITY UTILITIES	63,000.00	76,286.19	65,000.00	65,264.38	67,000.00	2,000.00	3.08
FACILITY MAINTENANCE	111,000.00	183,918.96	120,000.00	167,230.19	130,000.00	10,000.00	8.33
INSURANCE	199,500.00	46,577.00	209,475.00	165,055.37	214,712.00	5,237.00	2.50
VEHICLES & EQUIPMENT	804,378.00	1,082,551.71	699,936.00	1,023,453.34	579,507.00	-120,429.00	-17.21
AMORTIZATION	0.00	2,174,653.34	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,478,000.00	1,478,000.00	1,828,000.00	1,478,000.00	1,928,000.00	100,000.00	5.47
TRANSFER TO CAPITAL	1,845,000.00	1,581,077.13	1,950,000.00	0.00	1,950,000.00	0.00	0.00
<b>Total WORKS EXPENSE</b>	<b>10,865,106.00</b>	<b>13,058,023.53</b>	<b>11,461,465.00</b>	<b>10,246,589.87</b>	<b>11,792,727.00</b>	<b>331,262.00</b>	<b>2.89</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>5,701,770.55</b>	<b>0.00</b>	<b>-14,635,544.88</b>	<b>182,832.00</b>	<b>182,832.00</b>	<b>0.00</b>

2026 Township of Clearview Proposed CAPITAL Projects

2026

Capital Expenditures Investment in Infrastructure  
 Grant Funded - no affect on taxation or user fees  
 Growth Related projects - no affect on taxation or user fees

Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Municipal Act	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	Total
<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
	Server Migrations to Cloud	\$ 20,000						\$ 20,000			\$ 20,000
	Phone System Replacement	\$ 50,000						\$ 50,000			\$ 50,000
	<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>											
	2nd half Radio replacement	\$ 30,000	\$ 30,000								\$ 30,000
	Equipment	\$ 35,000	\$ 35,000								\$ 35,000
	RTV Replacement	\$ 50,000	\$ 50,000								\$ 50,000
	PPE	\$ 50,000	\$ 50,000								\$ 50,000
	<b>Fire and Emergency Sub-total</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>
<b>Public Works</b>											
<b>Admin, Bldg, and Equip</b>											
	GR-8 - 2018 Deere 870 Motor Grader	\$ 650,000	\$ 501,000					\$ 149,000			\$ 650,000
	BH-7 - 2018 JCB Backhoe	\$ 210,000						\$ 210,000			\$ 210,000
	M110 GX - 2014 Kubota Utility Tractor	\$ 150,000						\$ 150,000			\$ 150,000
	TR17-66 - 2017 Freightliner	\$ 400,000						\$ 400,000			\$ 400,000
	SWM Pond Reserve (Donald/Country Lane)	\$ 300,000						\$ 300,000			\$ 300,000
	Transit Bus	\$ 400,000						\$ 400,000			\$ 400,000
	Sidewalk Machine	\$ 257,500				\$ 257,500					\$ 257,500
	Laptop	\$ 5,000	\$ 5,000								\$ 5,000
	<b>Bridges</b>										\$ -
	368-46 - Station Street - Bridge Rehab	\$ 250,000						\$ 250,000			\$ 250,000
	118-15 - Klondike Park Road - Design	\$ 50,000						\$ 50,000			\$ 50,000
	175-35 - Conc 6 - Design	\$ 75,000						\$ 75,000			\$ 75,000
	<b>Road Construction</b>										\$ -
	Centreline Road - Phase 2	\$ 950,000							950000		\$ 950,000
	Conc 6 N Nott – CR91 to 33/34 SR - Repave.	\$ 1,225,500	\$ 413,500	\$ 327,000				\$ 485,000			\$ 1,225,500
	Conc 10 S Nott – CR124 to CR91 - Repave	\$ 780,500	\$ 780,500								\$ 780,500
	East Creemore Drain - Detailed Design	\$ 240,000				\$ 240,000					\$ 240,000
	Mary Street Urbanization	\$ 660,000				\$ 660,000					\$ 660,000
	Mowat Street - Highway 26 north Urbanization	\$ 2,000,000				\$ 2,000,000					\$ 2,000,000
	Mowat Street - Highway 26/Superior Intersection	\$ 3,092,000				\$ 3,092,000					\$ 3,092,000
	Margaret Street - County Road 42 to Clarence St	\$ 3,945,000				\$ 3,945,000					\$ 3,945,000
	Margaret Street - Clarence St to Warrington Rd.	\$ 1,350,000				\$ 1,350,000					\$ 1,350,000
	Quebec Street - Final	\$ 350,000						\$ 350,000			\$ 350,000
	William/Oak/Perry Urbanization Design	\$ 553,000				\$ 414,750		\$ 138,250			\$ 553,000
	<b>Sidewalks</b>										\$ -
	Sidewalk Construction	\$ 250,000		\$ 250,000							\$ 250,000
	<b>Urbanization</b>										\$ -
	Urbanization	\$ 250,000	\$ 250,000								\$ 250,000
	<b>Public Works Sub-total</b>	<b>\$18,393,500.00</b>	<b>\$ 1,950,000</b>	<b>\$ 577,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,959,250</b>	<b>\$ 885,000</b>	<b>\$ 3,022,250</b>	<b>\$ -</b>	<b>\$ 18,393,500</b>

Parks and Recreation

Recreation Administration																					
	Growth Related Maintenance Service Building	\$	2,060,000				\$	2,060,000		\$	2,060,000										
	Enclosed Trailer	\$	20,600				\$	20,600		\$	20,600										
2-4-120-825 PR2601	Repair Parking Lot Tourism Building	\$	17,000				\$	17,000		\$	17,000										
2-4-625-825 PR2602	Replace Hydro Panel Station Park	\$	12,000	\$	12,000					\$	12,000										
2-4-610-825 PR2401	Playground Improvments	\$	30,000				\$	30,000		\$	30,000										
Stayner Arena																					
2-4-611-840 PR2603	Replace chairs with carts in Community Hall	\$	23,000	\$	10,500		\$	12,500		\$	23,000										
2-4-611-825 PR2205	Replace dresign room flooring	\$	25,000				\$	25,000		\$	25,000										
Creemore Arena																					
1-4-612-320	Arena Painting beams and ceiling	\$	30,000				\$	30,000		\$	30,000										
2-4-612-840 PR2206	Ice Resurfacers (2027 delivery & paid)	\$	150,000				\$	150,000		\$	150,000										
2-4-612-840 PR2605	Dehumidifiers (2) Arena	\$	80,000				\$	80,000		\$	80,000										
2-4-612-840 PR2606	Replace Sound System	\$	25,000	\$	25,000					\$	25,000										
2-4-612-825 PR2405	Pickelball Court	\$	200,000				\$	200,000		\$	200,000										
Stayner Pool																					
2-4-613-840	Mechanical upgrades, replacement & Filtration System	\$	150,000	\$	32,500		\$	117,500		\$	150,000										
Stayner Parks																					
2-4-625-825 PR2403	Repurpose Baseball Diamonds	\$	40,000				\$	40,000		\$	40,000										
2-4-625-840 PR2607	Aluminum Bleachers	\$	10,000	\$	10,000					\$	10,000										
2-4-625-825 PR2405	Stayner Sports Pad	\$	100,000				\$	100,000		\$	100,000										
Creemore Parks																					
2-4-626-840 PR2607	Gowan Park Bleachers	\$	125,000	\$	10,000		\$	115,000		\$	125,000										
New Lowell Parks																					
2-4-627-825 PR2604	Frisbee Golf Course	\$	15,000	\$	15,000					\$	15,000										
Nottawa Parks																					
2-4-629-825 PR2405	McKean Park Development	\$	100,000				\$	100,000		\$	100,000										
Other Parks																					
2-4-629-840 PR1916	Eco Park Community Garden Gazebo	\$	17,000	\$	7,000		\$	10,000		\$	17,000										
Trails																					
2-4-721-825 PR1922	Trails Construction	\$	20,000	\$	20,000					\$	20,000										
<b>Parks and Recreation Sub-total</b>		\$	<b>3,249,600</b>	\$	<b>135,000</b>	\$	<b>7,000</b>	\$	<b>-</b>	\$	<b>115,000</b>	\$	<b>2,080,600</b>	\$	<b>-</b>	\$	<b>912,000</b>	\$	<b>-</b>	\$	<b>3,249,600</b>
Library Services																					
	Computers	\$	6,000	\$	6,000					\$	6,000										
	Materials	\$	101,605	\$	101,605					\$	101,605										
	Creemore Branch Expansion	\$	930,000				\$	930,000		\$	930,000										
<b>Library Services Sub-total</b>		\$	<b>1,037,605</b>	\$	<b>107,605</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>930,000</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>1,037,605</b>
<b>General Capital Projects Total</b>		\$	<b>22,945,205</b>	\$	<b>2,387,105</b>	\$	<b>584,000</b>	\$	<b>-</b>	\$	<b>115,000</b>	\$	<b>14,969,850</b>	\$	<b>885,000</b>	\$	<b>4,004,250</b>	\$	<b>-</b>	\$	<b>22,945,205</b>



Summary and Analysis by Departments

Municipal Wastewater Services											\$ -
Admin, Building & Equipment											\$ -
Stayner Wastewater											\$ -
Trunk Sewer Upgrade - Brock St. (Design)	▼	\$ 174,040	▼	\$ 57,433			\$ 116,607				\$ 174,040
PLC Replacement - ST Sewage Treatment Plant		\$ 80,000		\$ 80,000							\$ 80,000
Aeration Automatic Valves		\$ 20,000		\$ 20,000							\$ 20,000
DO Probes (East & West Tanks)		\$ 10,773		\$ 10,773							\$ 10,773
Sludge P1 Pump		\$ 3,000		\$ 3,000							\$ 3,000
Stayner WWTP Generator (Design)		\$ 50,000		\$ 50,000							\$ 50,000
Stayner WWTP Generator (Build)		\$ 300,000		\$ 300,000							▼ \$ 300,000
Stayner WWTP Clarifier # 1 Drive Replacement		\$ 200,000		\$ 200,000							▼ \$ 200,000
Creemore Wastewater											\$ -
WAS PUMP		\$ 5,000		\$ 5,000							\$ 5,000
VACUUM PUMP		\$ 3,500		\$ 3,500							\$ 3,500
RAS PUMP		\$ 10,000		\$ 10,000							\$ 10,000
SAMPLER		\$ 4,000		\$ 4,000							\$ 4,000
B-85-S CONTROL VALVE		\$ 3,000		\$ 3,000							\$ 3,000
B-85-S CONTROL VALVE		\$ 3,000		\$ 3,000							\$ 3,000
Electrode PH Meter		\$ 2,000		\$ 2,000							▼ \$ 2,000
Chemical Pump # 3 - P-54-1		\$ 5,500		\$ 5,500							▼ \$ 5,500
Chemical Pump # 4 - P-54-2		\$ 5,500		\$ 5,500							\$ 5,500
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
Citric Diaphragm Pump # 2		\$ 4,000		\$ 4,000							▼ \$ 4,000
Citric Diaphragm Pump # 3		\$ 4,000		\$ 4,000							▼ \$ 4,000
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/Permitting)	▼	\$ 1,862,883					\$ 1,862,883				▼ \$ 1,862,883
											\$ -
											\$ -
<b>Municipal Wastewaterworks Subtotal</b>		<b>\$ 2,781,196</b>	<b>\$ 801,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,862,883</b>	<b>\$ 116,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,781,196</b>
											\$ -
<b>Total Municipal Water &amp; Wastewater Capital Budget</b>		<b>\$ 81,021,873</b>	<b>\$ 5,368,166</b>	<b>\$ 35,000,000</b>	<b>\$ 6,469,647</b>	<b>\$ 5,047,993</b>	<b>\$ 29,019,460</b>	<b>\$ 116,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,021,873</b>
											\$ -
<b>Total Municipal Capital Budget</b>		<b>\$ 103,967,078</b>	<b>\$ 7,755,271</b>	<b>\$ 35,584,000</b>	<b>\$ 6,469,647</b>	<b>\$ 5,162,993</b>	<b>\$ 43,989,310</b>	<b>\$ 1,001,607</b>	<b>\$ 4,004,250</b>	<b>\$ -</b>	<b>\$ 103,967,078</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.

Clearview Administration Centre in Stayner



General Administration Financial Report



TOWNSHIP OF CLEARVIEW  
 GENERAL ADMINISTRATION FINANCIAL REPORT

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-1,086,400.00	-990,796.65	-1,020,100.00	-1,000,726.00	-1,122,900.00	-102,800.00	10.08
USER FEES	-44,000.00	-145,310.19	-48,000.00	-97,069.40	-48,000.00	0.00	0.00
OTHER INCOME	-844,500.00	-1,854,901.58	-844,000.00	-1,248,699.67	-816,500.00	27,500.00	-3.26
TRANSFER FROM RESERVES	-318,054.00	-159,480.51	-315,360.00	0.00	-768,100.00	-452,740.00	143.56
OWN PURPOSE TAX	-21,901,098.00	-22,118,153.77	-23,625,780.00	-23,440,429.98	-23,625,780.00	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>-24,194,052.00</b>	<b>-25,268,642.70</b>	<b>-25,853,240.00</b>	<b>-25,786,925.05</b>	<b>-26,381,280.00</b>	<b>-528,040.00</b>	<b>2.04</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	2,719,516.00	2,486,104.00	2,897,484.00	1,277,874.51	3,175,825.00	278,341.00	9.61
ADMINISTRATION	997,254.00	1,202,458.31	1,056,895.00	434,998.92	1,488,447.00	431,552.00	40.83
CONTRACTED SERVICES	2,835,735.00	2,755,766.41	2,887,635.00	875,333.84	3,238,681.00	351,046.00	12.16
FACILITY UTILITIES	58,000.00	24,099.98	59,500.00	76,710.40	53,000.00	-6,500.00	-10.92
FACILITY MAINTENANCE	64,075.00	69,480.20	66,764.00	15,588.82	69,572.00	2,808.00	4.21
INSURANCE	97,025.00	379,350.20	104,627.00	708,030.14	44,669.00	-59,958.00	-57.31
VEHICLES & EQUIPMENT	33,850.00	18,946.62	36,500.00	7,084.01	36,500.00	0.00	0.00
AMORTIZATION	0.00	141,306.56	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	612,000.00	2,060,504.87	612,000.00	634,500.00	650,000.00	38,000.00	6.21
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>7,446,955.00</b>	<b>9,167,517.15</b>	<b>7,750,905.00</b>	<b>4,030,120.64</b>	<b>8,786,194.00</b>	<b>1,035,289.00</b>	<b>13.36</b>
<b>Total OPERATING</b>	<b>-16,747,097.00</b>	<b>-16,101,125.55</b>	<b>-18,102,335.00</b>	<b>-21,756,804.41</b>	<b>-17,595,086.00</b>	<b>507,249.00</b>	<b>-2.80</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
- Climate Action Committee
- 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 \$65,000 for 2026. 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.

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 2025, the reserve balance was at \$1,600,000 with an additional \$300,000 transfer budgeted for 2026.

## Clearview Community Assistance Grants for 2025

Applicant	1st Intake Approved	2nd Intake Approved
1944 Creemore Army Cadets	\$ 1,000.00	\$ 1,000.00
Brad's Place Addiction Treatment of Southern Georgian Bay	\$ 1,000.00	
Breaking Down Barriers	\$ 2,500.00	
Brentwood Horticultural Society	\$ 700.00	\$ 500.00
Clearview Community Theatre	\$ -	\$ 2,000.00
Clearview Stayner Foodbank	\$ 3,000.00	\$ 4,000.00
Collingwood Agricultural Society	\$ 1,500.00	
Creemore Cats	\$ 1,000.00	
Creemore Community Choir	\$ -	\$ 500.00
Creemore Community Foundation	\$ 2,500.00	
Creemore Farmers & Craft Market	\$ 2,000.00	\$ 1,000.00
Creemore Firefighters Association	\$ 5,000.00	
Creemore Minor Baseball	\$ 1,000.00	
Friends of the Stayner Union Cemetery	\$ 500.00	\$ 1,000.00
Habitat for Humanity Huronia	\$ 2,000.00	\$ 2,000.00
Magic of Children in the Arts	\$ 1,000.00	
My Friend's House	\$ 2,500.00	
Purple Hills Arts & Heritage Society	\$ 1,000.00	
RAYS - Resources for Area Youth Success	\$ 1,300.00	\$ 1,000.00
Royal Canadian Legion - Branch 516 (New Lowell)	\$ 3,500.00	
Senior Wish Association - Clearview Chapter	\$ -	\$ 500.00
SilverShoe Historical Society	\$ 500.00	
Singhampton Community Centre & Park Inc	\$ 5,000.00	
South Simcoe 4-H	\$ 500.00	
St. Lukes Anglican Church/Community Food Bank	\$ -	\$ 4,000.00
Stayner Camp & Retreat Centre	\$ 1,500.00	
Stayner Heritage Society	\$ 500.00	\$ 500.00
Stayner Horticultural Society	\$ 3,000.00	
Stayner Lawn Bowling Club	\$ 1,000.00	
Sunnidale Firefighters Association	\$ 2,000.00	\$ 2,000.00
The Living Wish Foundation		1500
The Royal Canadian Legion - Branch 516 (New Lowell)	\$ -	\$ 3,000.00
<b>TOTAL</b>	<b>\$ 47,000.00</b>	<b>\$ 24,500.00</b>

## 2026 Administration Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
<b>Grants</b>	<b>1,086,400</b>	<b>990,797</b>	<b>1,020,100</b>	<b>0</b>	<b>1,122,900</b>	<b>102,800</b>
OMPF 2026 Actual					102,800	102,800
<b>User Fees</b>	<b>44,000</b>	<b>145,310</b>	<b>48,000</b>	<b>97,069</b>	<b>48,000</b>	<b>0</b>
<b>Other Income</b>	<b>844,500</b>	<b>1,852,415</b>	<b>844,000</b>	<b>928,063</b>	<b>816,500</b>	<b>-27,500</b>
Internal Transfer reduced					-27,500	-27,500
<b>Transfer from Reserves</b>	<b>73,914</b>	<b>49,345</b>	<b>25,500</b>	<b>0</b>	<b>432,500</b>	<b>407,000</b>
Election Transfer from reserve					77,500	77,500
Remove Community Assistance Grants carryforward					-25,500	-25,500
Fund AMP from reserves					70,000	70,000
Fund 7308 Hwy 26 from Affordable Housing Reserve					280,000	280,000
<b>TOTAL REVENUE</b>	<b>2,048,814</b>	<b>3,037,866</b>	<b>1,937,600</b>	<b>1,025,133</b>	<b>2,419,900</b>	<b>482,300</b>
<b>EXPENSE</b>						
<b>Salaries, Wages &amp; Benefit</b>	<b>2,300,266</b>	<b>2,312,700</b>	<b>2,476,266</b>	<b>1,171,858</b>	<b>2,728,350</b>	<b>252,084</b>
Pay Equity adjustment					210,000	210,000
COLA					74,500	74,500
<b>Administration</b>	<b>725,719</b>	<b>1,080,307</b>	<b>730,350</b>	<b>277,421</b>	<b>1,133,412</b>	<b>403,062</b>
Election Expenses					77,500	77,500
Stayner Care Centre & Brock St Loan					280,000	280,000
<b>Contracted Services</b>	<b>408,610</b>	<b>371,837</b>	<b>336,670</b>	<b>-988,083</b>	<b>422,283</b>	<b>85,613</b>
Asset Management Plan					70,000	70,000
HR Download & Spriggs Increase to actual					6,500	6,500
Audit Fee Increase					5,000	5,000
<b>Facility Utilities</b>	<b>58,000</b>	<b>-70,436</b>	<b>59,500</b>	<b>76,710</b>	<b>53,000</b>	<b>-6,500</b>
<b>Facility Maintenance</b>	<b>64,075</b>	<b>69,480</b>	<b>66,764</b>	<b>15,589</b>	<b>69,572</b>	<b>2,808</b>
<b>Insurance</b>	<b>97,025</b>	<b>379,350</b>	<b>104,627</b>	<b>708,030</b>	<b>44,669</b>	<b>-59,958</b>
<b>Vehicles &amp; Equipment</b>	<b>29,850</b>	<b>17,692</b>	<b>32,500</b>	<b>6,170</b>	<b>32,500</b>	<b>0</b>
<b>Amortization</b>	<b>0</b>	<b>45,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to Reserves</b>	<b>561,000</b>	<b>2,009,505</b>	<b>561,000</b>	<b>0</b>	<b>599,000</b>	<b>38,000</b>
Legal/Assessment Fees Reserve					25,000	25,000
Election Reserve increase					3,000	3,000
Tax Stabilization reserve					10,000	10,000
<b>TOTAL EXPENSE</b>	<b>4,244,545</b>	<b>6,215,676</b>	<b>4,367,677</b>	<b>1,267,696</b>	<b>5,082,786</b>	<b>715,109</b>
<b>TOTAL OPERATING</b>	<b>-2,195,731</b>	<b>-3,177,810</b>	<b>-2,430,077</b>	<b>-242,563</b>	<b>-2,662,886</b>	<b>232,809</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. In 2024, we added an IT assistant to the department in order to keep up with the various corporate technology needs.

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

2026 Information Services Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	0	0	0	0	0	0
Other Income	0	957	0	2,811	0	0
Transfer from Reserves	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>957</b>	<b>0</b>	<b>2,811</b>	<b>0</b>	<b>0</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	308,710	173,404	314,958	117,210	323,975	9,017
Administration	19,000	4,125	19,000	2,659	19,000	0
Contracted Services Additional Security Software	209,290	188,682	218,873	113,590	228,876 10,000	10,003 10,000
Vehicles & Equipment	4,000	1,255	4,000	914	4,000	0
Amortization	0	0	0	0	0	0
Transfer to Reserves	51,000	51,000	51,000	0	51,000	0
<b>TOTAL EXPENSE</b>	<b>592,000</b>	<b>418,466</b>	<b>607,831</b>	<b>234,372</b>	<b>626,851</b>	<b>19,020</b>
<b>TOTAL OPERATING</b>	<b>-592,000</b>	<b>-417,509</b>	<b>-607,831</b>	<b>-231,562</b>	<b>-626,851</b>	<b>19,020</b>
Transfer to Capital	29,500	34,150	29,500	29,500	29,500	0
<b>TOTAL CAPITAL</b>	<b>29,500</b>	<b>34,150</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>0</b>
<b>TOTAL INFO SERVICES</b>	<b>-621,500</b>	<b>-451,659</b>	<b>-637,331</b>	<b>-261,062</b>	<b>-656,351</b>	<b>19,020</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.

In 2019, the province announced that significant changes would be made to policing services with the passage of Bill 68, the Community Safety and Policing Act (CSPA). The Act came into force and effect on April 1, 2024, replacing the Police Services Act (PSA). The most substantial impact for Clearview Township with the new legislation was the requirement to establish a joint Police Detachment Board with the Township of Springwater and Town of Wasaga Beach for Huronia West. This is outlined under section 67 (1) of the CSPA.

## Mandate and Goals

The OPP Detachment Board is an independent Civilian Oversight Board. The Board will fulfill its provincial responsibilities, as outlined in the Community Safety and Policing Act. The Board will foster accountability by acting as the intermediary to the OPP and to the community by making evidence-based decisions and following best practices.

Their goals/responsibilities as outlined under the CSPA are:

- a) consult with the Commissioner regarding the selection of a detachment commander and otherwise participate, in accordance with the regulations made by the Minister, in the selection of the detachment commander;
- b) determine objectives and priorities for the detachment, not inconsistent with the strategic plan prepared by the Minister, after consultation with the detachment commander or his or her designate;
- c) advise the detachment commander with respect to policing provided by the detachment;
- d) monitor the performance of the detachment commander;
- e) review the reports from the detachment commander regarding policing provided by the detachment; and
- f) on or before June 30 in each year, provide an annual report to the municipalities and band councils regarding the policing provided by the detachment in their municipalities or First Nation reserves.

## OPP 2026 Annual Billing Statement

### Clearview Tp

Estimated costs for the period January 1 to December 31, 2026

Please refer to [www.opp.ca](http://www.opp.ca) for 2026 Municipal Policing Billing General Information summary for further details.

			Cost per Property \$	Total Cost \$
<b>Base Service</b>	<b>Property Counts</b>			
	Household	6,805		
	Commercial and Industrial	324		
	Total Properties	<u>7,129</u>	203.05	1,447,525
<b>Calls for Service</b>	(see summaries)			
	Total all municipalities	217,602,138		
	Municipal portion	0.5133%	156.68	1,117,000
<b>Overtime</b>	(see notes)		13.88	98,983
<b>Prisoner Transportation</b>	(per property cost)		2.08	14,828
<b>Accommodation/Cleaning Services</b>	(per property cost)		6.32	45,055
<b>Total 2026 Estimated Cost</b>			<u>382.02</u>	<u>2,723,391</u>
<b>2024 Year-End Adjustment</b>	(see summary)			<u>203,832</u>
<b>Calculated Billing for 2026</b>				<b>2,927,223</b>
<b>Capped Payable for 2026</b>				<b>2,577,521</b>
<b>Total Billing for 2026 (Lesser of Calculated Billing or Capped payable)</b>				<b>2,577,521</b>
<b>2026 Monthly Billing Amount</b>				<b>214,793</b>

### Notes

Cost increases for the Total 2026 Billing amount have been capped at 11% over the Total 2025 Billing amount.

2026 Police Services (OPP)

TOWNSHIP OF CLEARVIEW  
POLICE (OPP)

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Date : Apr 27, 2026 Time : 3:38 pm



For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	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	-15,584.00	-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>-15,584.00</b>	<b>-15,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE</b>							
ADMINISTRATION	18,535.00	18,421.64	18,545.00	18,265.88	18,535.00	-10.00	-0.05
CONTRACTED SERVICES	2,217,835.00	2,193,717.36	2,332,092.00	2,278,133.63	2,587,522.00	255,430.00	10.95
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	0.00	0.00	0.00	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>2,236,370.00</b>	<b>2,212,139.00</b>	<b>2,350,637.00</b>	<b>2,296,399.51</b>	<b>2,606,057.00</b>	<b>255,420.00</b>	<b>10.87</b>
<b>Total OPERATING</b>	<b>2,220,770.00</b>	<b>2,196,539.00</b>	<b>2,335,037.00</b>	<b>2,280,815.51</b>	<b>2,590,457.00</b>	<b>255,420.00</b>	<b>10.94</b>

2026 Policing (OPP) Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	0	0	0	0	0	0
Other Income	0	0	0	0	0	0
Transfer from Reserves	15,600	15,600	15,600	0	15,600	0
<b>TOTAL REVENUE</b>	<b>15,600</b>	<b>15,600</b>	<b>15,600</b>	<b>0</b>	<b>15,600</b>	<b>0</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	0	0	0	0	0	0
Administration	18,535	18,422	18,545	18,266	18,535	-10
Contracted Services	2,217,835	2,193,717	2,332,092	1,708,068	2,587,522	255,430
2025 OPP budget final increase - capped at 11%					255,430	255,430
Transfer to Reserves	0	0	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>2,236,370</b>	<b>2,212,139</b>	<b>2,350,637</b>	<b>1,726,334</b>	<b>2,606,057</b>	<b>255,420</b>
<b>TOTAL OPERATING</b>	<b>-2,220,770</b>	<b>-2,196,539</b>	<b>-2,335,037</b>	<b>-1,726,334</b>	<b>-2,590,457</b>	<b>255,420</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 POLICING (OPP)</b>	<b>-2,220,770</b>	<b>-2,196,539</b>	<b>-2,335,037</b>	<b>-1,726,334</b>	<b>-2,590,457</b>	<b>255,420</b>

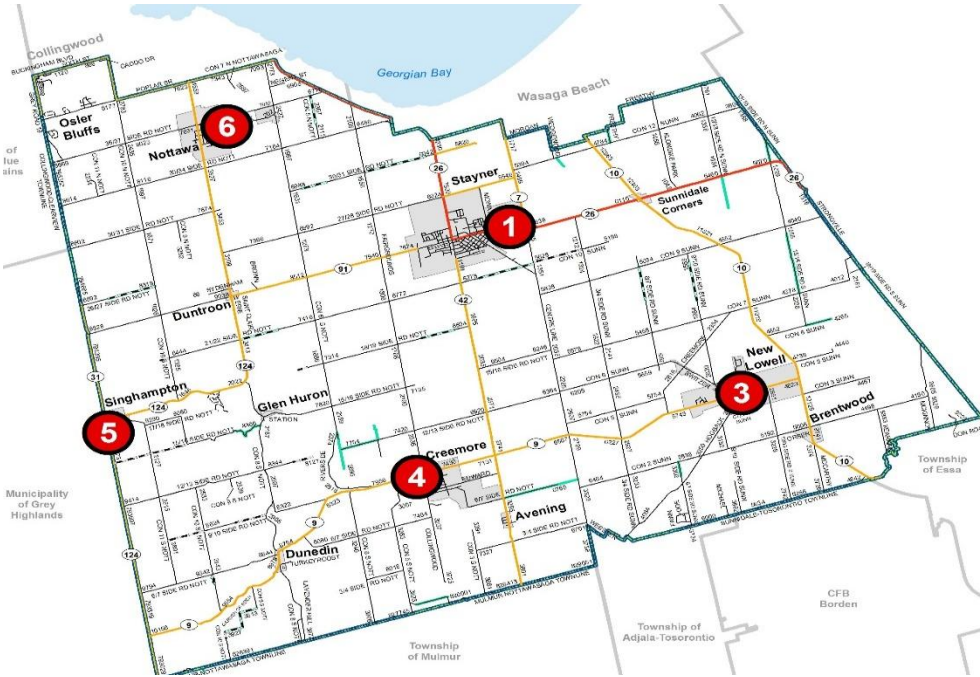


## 2026 Fire and Emergency Services

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 X

 **@ClearviewFire**

2026 Fire and Emergency Services Financial Report

TOWNSHIP OF CLEARVIEW

FIRE & EMERGENCY PLANNING FIN REPORT



CLEARVIEW  
TOWNSHIP

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For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	0.00	0.00	0.00	-361.73	0.00	0.00	0.00
USER FEES	-105,500.00	-158,750.22	-105,500.00	-168,208.30	-105,500.00	0.00	0.00
OTHER INCOME	-2,400.00	-3,532.42	-2,400.00	-75.00	-2,400.00	0.00	0.00
TRANSFER FROM RESERVES	-74,000.00	-74,000.00	-74,000.00	-74,124.00	-74,124.00	-124.00	0.17
<b>Total REVENUE</b>	<b>-181,900.00</b>	<b>-236,282.64</b>	<b>-181,900.00</b>	<b>-242,769.03</b>	<b>-182,024.00</b>	<b>-124.00</b>	<b>0.07</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,044,515.00	1,076,304.50	1,102,080.00	1,107,246.88	1,135,127.00	33,047.00	3.00
ADMINISTRATION	375,875.00	348,143.56	393,483.00	371,370.78	399,486.00	6,003.00	1.53
CONTRACTED SERVICES	10,000.00	16,349.93	10,000.00	23,829.44	10,000.00	0.00	0.00
FACILITY UTILITIES	82,055.00	68,988.28	83,627.00	64,573.12	85,216.00	1,589.00	1.90
FACILITY MAINTENANCE	94,500.00	121,248.49	110,000.00	207,186.19	111,000.00	1,000.00	0.91
INSURANCE	60,790.00	74,581.40	62,396.00	82,907.68	64,076.00	1,680.00	2.69
VEHICLES & EQUIPMENT	189,549.00	276,348.61	196,414.00	288,109.98	227,830.00	31,416.00	15.99
AMORTIZATION	0.00	551,883.64	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	165,000.00	165,000.00	165,000.00	0.00	165,000.00	0.00	0.00
<b>Total EXPENSE</b>	<b>2,472,284.00</b>	<b>3,148,848.41</b>	<b>2,573,000.00</b>	<b>2,595,224.07</b>	<b>2,647,735.00</b>	<b>74,735.00</b>	<b>2.90</b>
<b>Total OPERATING</b>	<b>2,290,384.00</b>	<b>2,912,565.77</b>	<b>2,391,100.00</b>	<b>2,352,455.04</b>	<b>2,465,711.00</b>	<b>74,611.00</b>	<b>3.12</b>

2026 Fire Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	105,500	158,750	105,500	115,389	105,500	0
Other Income	2,400	3,532	2,400	75	2,400	0
Transfer from Reserves	74,000	74,000	74,000	0	74,124	124
<b>TOTAL REVENUE</b>	<b>181,900</b>	<b>236,283</b>	<b>181,900</b>	<b>115,464</b>	<b>182,024</b>	<b>124</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	1,044,515	1,076,305	1,102,080	1,029,968	1,135,127	33,047
Administration	375,875	348,144	393,483	345,571	399,486	6,003
Contracted Services	10,000	16,350	10,000	22,669	10,000	0
Facility Utilities	82,055	68,988	83,627	51,713	85,216	1,589
Facility Maintenance	94,500	121,248	110,000	168,944	111,000	1,000
Insurance	60,790	74,581	62,396	80,351	64,076	1,680
Vehicles & Equipment	189,549	276,349	196,414	219,609	227,830	31,416
Amortization	0	551,884	0	0	0	0
Transfer to Reserves	450,000	450,000	450,000	450,000	450,000	0
<b>TOTAL EXPENSE</b>	<b>2,307,284</b>	<b>2,983,848</b>	<b>2,408,000</b>	<b>2,368,823</b>	<b>2,482,735</b>	<b>74,735</b>
<b>TOTAL OPERATING</b>	<b>-2,125,384</b>	<b>-2,747,566</b>	<b>-2,226,100</b>	<b>-2,253,359</b>	<b>-2,300,711</b>	<b>74,611</b>
Transfer to Capital	165,000	165,000	165,000	165,000	165,000	0
<b>TOTAL CAPITAL</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>	<b>0</b>
<b>TOTAL FIRE</b>	<b>-2,290,384</b>	<b>-2,912,566</b>	<b>-2,391,100</b>	<b>-2,418,359</b>	<b>-2,465,711</b>	<b>74,611</b>

## Building Inspection

The Building Inspection department is self-funding from building inspection fees and other building related revenues and does 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 2024 there was a final accumulated surplus of approximately \$1,756,638. Regular surpluses are anticipated to slow for the coming years due to lower anticipated new housing starts. These are dependent on the additional infrastructure needed for growth which has yet to be finalized.

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

2026 Building Department Financial Report

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 Date : Apr 27, 2026 Time : 4:04 pm

TOWNSHIP OF CLEARVIEW

BUILDING INSPECTION FINANCIAL REPORT

For Period Ending 30-Jun-2025



	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-767,208.00	-518,186.06	-682,365.00	-233,650.66	-600,412.00	81,953.00	-12.01
OTHER INCOME	-45,000.00	-569.33	-45,000.00	0.00	-45,000.00	0.00	0.00
TRANSFER FROM RESERVES	-33,074.00	-328,169.33	-239,661.00	0.00	-348,259.00	-108,598.00	45.31
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-845,282.00</b>	<b>-846,924.72</b>	<b>-967,026.00</b>	<b>-233,650.66</b>	<b>-993,671.00</b>	<b>-26,645.00</b>	<b>2.76</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	611,210.00	675,368.32	719,360.00	349,842.26	739,753.00	20,393.00	2.83
ADMINISTRATION	127,200.00	106,533.53	127,800.00	13,476.46	130,500.00	2,700.00	2.11
CONTRACTED SERVICES	51,279.00	52,107.41	62,817.00	6,322.82	64,401.00	1,584.00	2.52
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	9,815.00	3,069.31	10,356.00	0.00	10,924.00	568.00	5.48
VEHICLES & EQUIPMENT	45,778.00	39,353.32	46,693.00	21,972.01	48,093.00	1,400.00	3.00
AMORTIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>845,282.00</b>	<b>876,431.89</b>	<b>967,026.00</b>	<b>391,613.55</b>	<b>993,671.00</b>	<b>26,645.00</b>	<b>2.76</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>29,507.17</b>	<b>0.00</b>	<b>157,962.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2026 Building Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	767,208	518,186	682,365	233,651	600,412	-81,953
Other Income	45,000	569	45,000	0	45,000	0
Transfer from Reserves	33,074	357,677	239,661	0	348,259	108,598
<b>TOTAL REVENUE</b>	<b>845,282</b>	<b>876,432</b>	<b>967,026</b>	<b>233,651</b>	<b>993,671</b>	<b>26,645</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	611,210	675,368	719,360	352,765	739,753	20,393
Administration	127,200	106,534	127,800	12,958	130,500	2,700
Contracted Services	51,279	52,107	62,817	6,323	64,401	1,584
Insurance	9,815	3,069	10,356	0	10,924	568
Vehicles & Equipment	45,778	39,353	46,693	21,972	48,093	1,400
Amortization	0	0	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>845,282</b>	<b>876,432</b>	<b>967,026</b>	<b>394,018</b>	<b>993,671</b>	<b>26,645</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-160,367</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 BUILDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-160,367</b>	<b>0</b>	<b>0</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 dog issues, signs, noise infractions and parking problems including; impeding a sidewalk, parking in accessible spaces and parking in school zones. .

2026 continued with the 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)

2026 Municipal By-law Enforcement and Crossing Guards

TOWNSHIP OF CLEARVIEW

MUNI BY-LAW & CROSSING GUARD FIN REPORT

For Period Ending 30-Jun-2025



GL5410

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Date : Apr 27, 2026

Time : 4:08 pm

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-22,000.00	-10,274.58	-22,000.00	-3,152.48	-22,000.00	0.00	0.00
USER FEES	-127,000.00	-142,490.94	-127,000.00	-75,327.23	-127,000.00	0.00	0.00
OTHER INCOME	-1,000.00	-2,283.00	-1,000.00	-1,050.00	-1,000.00	0.00	0.00
<b>Total REVENUE</b>	<b>-150,000.00</b>	<b>-155,048.52</b>	<b>-150,000.00</b>	<b>-79,529.71</b>	<b>-150,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	280,813.00	261,559.00	287,989.00	136,881.17	338,234.00	50,245.00	17.45
ADMINISTRATION	65,300.00	16,126.70	49,350.00	9,173.87	50,100.00	750.00	1.52
CONTRACTED SERVICES	33,500.00	23,333.76	34,500.00	9,318.96	36,000.00	1,500.00	4.35
INSURANCE	9,625.00	1,090.00	10,176.00	0.00	10,755.00	579.00	5.69
VEHICLES & EQUIPMENT	28,000.00	24,623.53	29,500.00	25,871.44	36,500.00	7,000.00	23.73
AMORTIZATION	0.00	4,507.77	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>417,238.00</b>	<b>331,240.76</b>	<b>411,515.00</b>	<b>181,245.44</b>	<b>471,589.00</b>	<b>60,074.00</b>	<b>14.60</b>
<b>Total OPERATING</b>	<b>267,238.00</b>	<b>176,192.24</b>	<b>261,515.00</b>	<b>101,715.73</b>	<b>321,589.00</b>	<b>60,074.00</b>	<b>22.97</b>

2026 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	22,000	10,275	22,000	0	22,000	0
User Fees	127,000	142,491	127,000	75,327	127,000	0
Other Income	1,000	2,283	1,000	1,050	1,000	0
Transfer from Reserves	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>150,000</b>	<b>155,049</b>	<b>150,000</b>	<b>76,377</b>	<b>150,000</b>	<b>0</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	280,813	261,559	287,989	138,049	338,234	50,245
Additional Officer - 1/2 year					50,245	50,245
Administration	65,300	16,127	49,350	9,174	50,100	750
Contracted Services	33,500	23,334	34,500	9,319	36,000	1,500
Insurance	9,625	1,090	10,176	0	10,755	579
Vehicles & Equipment	28,000	24,624	29,500	4,237	36,500	7,000
Additional Vehicle					6,000	6,000
Amortization	0	4,508	0	0	0	0
Transfer to Reserves	0	0	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>417,238</b>	<b>331,241</b>	<b>411,515</b>	<b>160,779</b>	<b>471,589</b>	<b>60,074</b>
<b>TOTAL OPERATING</b>	<b>-267,238</b>	<b>-176,192</b>	<b>-261,515</b>	<b>-84,402</b>	<b>-321,589</b>	<b>60,074</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 BYLAW &amp; CROSSING</b>	<b>-267,238</b>	<b>-176,192</b>	<b>-261,515</b>	<b>-84,402</b>	<b>-321,589</b>	<b>60,074</b>

Public Works

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

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

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



**2026 Public Works**  
**TOWNSHIP OF CLEARVIEW**  
**PUBLIC WORKS FINANCIAL REPORT**



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For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-70,000.00	-172,871.53	-70,000.00	-141,147.42	-70,000.00	0.00	0.00
USER FEES	-910,000.00	-749,298.19	-910,000.00	-1,058,776.59	-910,000.00	0.00	0.00
OTHER INCOME	-123,000.00	-72,781.30	-123,000.00	-94,098.10	-123,000.00	0.00	0.00
TRANSFER FROM RESERVES	-585,000.00	-135,000.00	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>-1,688,000.00</b>	<b>-1,129,951.02</b>	<b>-1,103,000.00</b>	<b>-1,294,022.11</b>	<b>-1,103,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSE</b>							
ADMINISTRATION	91,400.00	114,222.17	93,405.00	21,077.35	94,625.00	1,220.00	1.31
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	163,400.00	181,479.35	180,000.00	193,099.04	185,000.00	5,000.00	2.78
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	27,233.66	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>254,800.00</b>	<b>322,935.18</b>	<b>273,405.00</b>	<b>214,176.39</b>	<b>279,625.00</b>	<b>6,220.00</b>	<b>2.28</b>
<b>WORKS EXPENSE</b>							
SALARIES, WAGES & BENEFITS	2,404,981.00	2,344,867.79	2,516,099.00	2,633,687.06	2,588,434.00	72,335.00	2.87
ADMINISTRATION	1,646,445.00	1,539,497.95	1,707,755.00	1,938,344.63	1,848,650.00	140,895.00	8.25
CONTRACTED SERVICES	2,312,802.00	2,550,593.46	2,365,200.00	2,775,554.90	2,486,424.00	121,224.00	5.13
FACILITY UTILITIES	63,000.00	76,286.19	65,000.00	65,264.38	67,000.00	2,000.00	3.08
FACILITY MAINTENANCE	111,000.00	183,918.96	120,000.00	167,230.19	130,000.00	10,000.00	8.33
INSURANCE	199,500.00	46,577.00	209,475.00	165,055.37	214,712.00	5,237.00	2.50
VEHICLES & EQUIPMENT	804,378.00	1,082,551.71	699,936.00	1,023,453.34	579,507.00	-120,429.00	-17.21
AMORTIZATION	0.00	2,174,653.34	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,478,000.00	1,478,000.00	1,828,000.00	1,478,000.00	1,928,000.00	100,000.00	5.47
TRANSFER TO CAPITAL	1,845,000.00	1,581,077.13	1,950,000.00	0.00	1,950,000.00	0.00	0.00
<b>Total WORKS EXPENSE</b>	<b>10,865,106.00</b>	<b>13,058,023.53</b>	<b>11,461,465.00</b>	<b>10,246,589.87</b>	<b>11,792,727.00</b>	<b>331,262.00</b>	<b>2.89</b>
<b>Total OPERATING</b>	<b>9,431,906.00</b>	<b>12,251,007.69</b>	<b>10,631,870.00</b>	<b>9,166,744.15</b>	<b>10,969,352.00</b>	<b>337,482.00</b>	<b>3.17</b>

2026 Public Works Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	70,000	172,872	70,000	141,147	70,000	0
User Fees	910,000	749,298	910,000	831,928	910,000	0
Other Income	123,000	72,791	123,000	40,695	123,000	0
Transfer from Reserves	585,000	135,000	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,688,000</b>	<b>1,129,961</b>	<b>1,103,000</b>	<b>1,013,770</b>	<b>1,103,000</b>	<b>0</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits						0
Administration	91,400	114,222	93,405	17,467	94,625	1,220
Facility Utilities	163,400	181,479	180,000	164,034	185,000	5,000
<b>TOTAL EXPENSE</b>	<b>254,800</b>	<b>295,702</b>	<b>273,405</b>	<b>181,501</b>	<b>279,625</b>	<b>6,220</b>
<b>WORKS EXPENSE</b>						
Salaries, Wages & Benefits	2,404,981	2,344,868	2,516,099	2,196,569	2,588,434	72,335
Administration	1,646,445	1,539,498	1,707,755	1,675,215	1,848,650	140,895
Sand & Salting Equipment Rental					70,000	70,000
Sand & Salting Materials					50,000	50,000
Washout Materials					5,000	5,000
Plowing Equipment Rentals					8,000	8,000
Contracted Services	2,312,802	2,550,593	2,365,200	2,221,079	2,486,424	121,224
Transit Increase					30,000	30,000
Pavement Marking Outside Services					20,000	20,000
Patching & Spraying Outside Services					10,000	10,000
General Consulting					10,000	10,000
Dust Control Outside Services					45,000	45,000
Sweeping & Flushing Outside Services					5,000	5,000
Facility Utilities	63,000	76,286	65,000	53,110	67,000	2,000
Facility Maintenance	111,000	183,919	120,000	115,343	130,000	10,000
Insurance	199,500	46,577	209,475	160,267	214,712	5,237
Vehicles & Equipment	804,378	1,082,552	699,936	744,269	579,507	-120,429
Amortization	0	2,201,887	0	0	0	0
Transfer to Reserves	1,478,000	1,478,000	1,828,000	0	1,928,000	100,000
Equipment Replacement reserve increase					100,000	100,000
<b>TOTAL WORKS EXPENSE</b>	<b>9,020,106</b>	<b>11,504,180</b>	<b>9,511,465</b>	<b>7,165,852</b>	<b>9,842,727</b>	<b>331,262</b>
<b>TOTAL OPERATING</b>	<b>-7,586,906</b>	<b>-10,669,921</b>	<b>-8,681,870</b>	<b>-6,333,583</b>	<b>-9,019,352</b>	<b>337,482</b>
Transfer to Capital	1,900,000	1,581,077	1,950,000	0	1,950,000	0
<b>TOTAL Capital</b>	<b>1,845,000</b>	<b>1,581,077</b>	<b>1,950,000</b>	<b>0</b>	<b>1,950,000</b>	<b>0</b>
<b>TOTAL PUBLIC WORKS</b>	<b>-9,431,906</b>	<b>-12,250,998</b>	<b>-10,631,870</b>	<b>-6,333,583</b>	<b>-10,969,352</b>	<b>337,482</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**

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.



2026 Parks and Recreation

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



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 Date : Apr 27, 2026 Time : 4:17 pm

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-73,000.00	-82,937.00	-122,000.00	-99,264.43	-10,000.00	112,000.00	-91.80
USER FEES	-604,100.00	-798,647.31	-617,700.00	-565,982.30	-629,700.00	-12,000.00	1.94
OTHER INCOME	-73,575.00	-137,164.27	-84,525.00	-98,106.68	-80,600.00	3,925.00	-4.64
TRANSFER FROM RESERVES	-32,000.00	-28,872.00	-47,750.00	-28,552.00	-32,000.00	15,750.00	-32.98
<b>Total REVENUE</b>	<b>-782,675.00</b>	<b>-1,047,620.58</b>	<b>-871,975.00</b>	<b>-791,905.41</b>	<b>-752,300.00</b>	<b>119,675.00</b>	<b>-13.72</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	1,644,501.00	1,596,163.97	1,628,218.00	2,012,819.28	1,723,282.00	95,064.00	5.84
ADMINISTRATION	576,604.00	801,147.57	577,119.00	507,760.36	577,815.00	696.00	0.12
CONTRACTED SERVICES	39,000.00	39,133.77	180,000.00	48,737.86	41,000.00	-139,000.00	-77.22
FACILITY UTILITIES	178,150.00	171,131.33	163,308.00	195,903.68	158,000.00	-5,308.00	-3.25
FACILITY MAINTENANCE	223,366.00	378,776.60	256,545.00	468,399.22	334,962.00	78,417.00	30.57
INSURANCE	117,658.00	78,272.00	123,860.00	140,510.36	130,374.00	6,514.00	5.26
VEHICLES & EQUIPMENT	122,000.00	263,266.07	123,000.00	259,170.84	192,000.00	69,000.00	56.10
AMORTIZATION	0.00	344,612.09	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	430,000.00	438,250.00	405,000.00	405,000.00	405,000.00	0.00	0.00
TRANSFER TO CAPITAL	180,000.00	75,487.26	130,000.00	0.00	135,000.00	5,000.00	3.85
<b>Total EXPENSE</b>	<b>3,511,279.00</b>	<b>4,186,240.66</b>	<b>3,587,050.00</b>	<b>4,038,301.60</b>	<b>3,697,433.00</b>	<b>110,383.00</b>	<b>3.08</b>
<b>Total OPERATING</b>	<b>2,728,604.00</b>	<b>3,138,620.08</b>	<b>2,715,075.00</b>	<b>3,246,396.19</b>	<b>2,945,133.00</b>	<b>230,058.00</b>	<b>8.47</b>

2026 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
<b>Grants</b>	73,000	82,937	122,000	18,614	10,000	-112,000
Community Programmer Grant done					-105,000	-105,000
<b>User Fees</b>	604,100	798,647	617,700	337,501	629,700	12,000
<b>Other Income</b>	73,575	137,164	84,525	49,389	80,600	-3,925
<b>Transfer from Reserves</b>	32,000	28,872	47,750	0	32,000	-15,750
<b>TOTAL REVENUE</b>	<b>782,675</b>	<b>1,047,621</b>	<b>871,975</b>	<b>405,504</b>	<b>752,300</b>	<b>-119,675</b>
<b>EXPENSE</b>						
<b>Salaries, Wages &amp; Benefits</b>	1,644,501	1,596,164	1,628,218	1,784,869	1,723,282	95,064
<b>Administration</b>	576,604	801,148	577,119	354,461	577,815	696
<b>Contracted Services</b>	39,000	39,134	180,000	35,743	41,000	-139,000
Community Programmer done					-105,000	-105,000
<b>Facility Utilities</b>	178,150	171,131	163,308	155,880	158,000	-5,308
<b>Facility Maintenance</b>	223,366	378,777	256,545	399,565	334,962	78,417
<b>Insurance</b>	117,658	78,272	123,860	140,510	130,374	6,514
<b>Vehicles &amp; Equipment</b>	122,000	263,266	123,000	166,171	192,000	69,000
Leases to Actual					65,000	65,000
<b>Amortization</b>	0	344,612	0	0	0	0
<b>Transfer to Reserves</b>	430,000	438,250	405,000	0	405,000	0
<b>TOTAL EXPENSE</b>	<b>3,331,279</b>	<b>4,110,753</b>	<b>3,457,050</b>	<b>3,037,200</b>	<b>3,562,433</b>	<b>105,383</b>
<b>TOTAL OPERATING</b>	<b>-2,548,604</b>	<b>-3,063,133</b>	<b>-2,585,075</b>	<b>-2,631,696</b>	<b>-2,810,133</b>	<b>225,058</b>
<b>Transfer to Capital</b>	180,000	75,487	130,000	0	135,000	5,000
<b>TOTAL CAPITAL</b>	<b>180,000</b>	<b>75,487</b>	<b>130,000</b>	<b>0</b>	<b>135,000</b>	<b>5,000</b>
<b>TOTAL PARKS</b>	<b>-2,728,604</b>	<b>-3,138,620</b>	<b>-2,715,075</b>	<b>-2,631,696</b>	<b>-2,945,133</b>	<b>230,058</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 this year. The branch has one many awards for its architecture design.

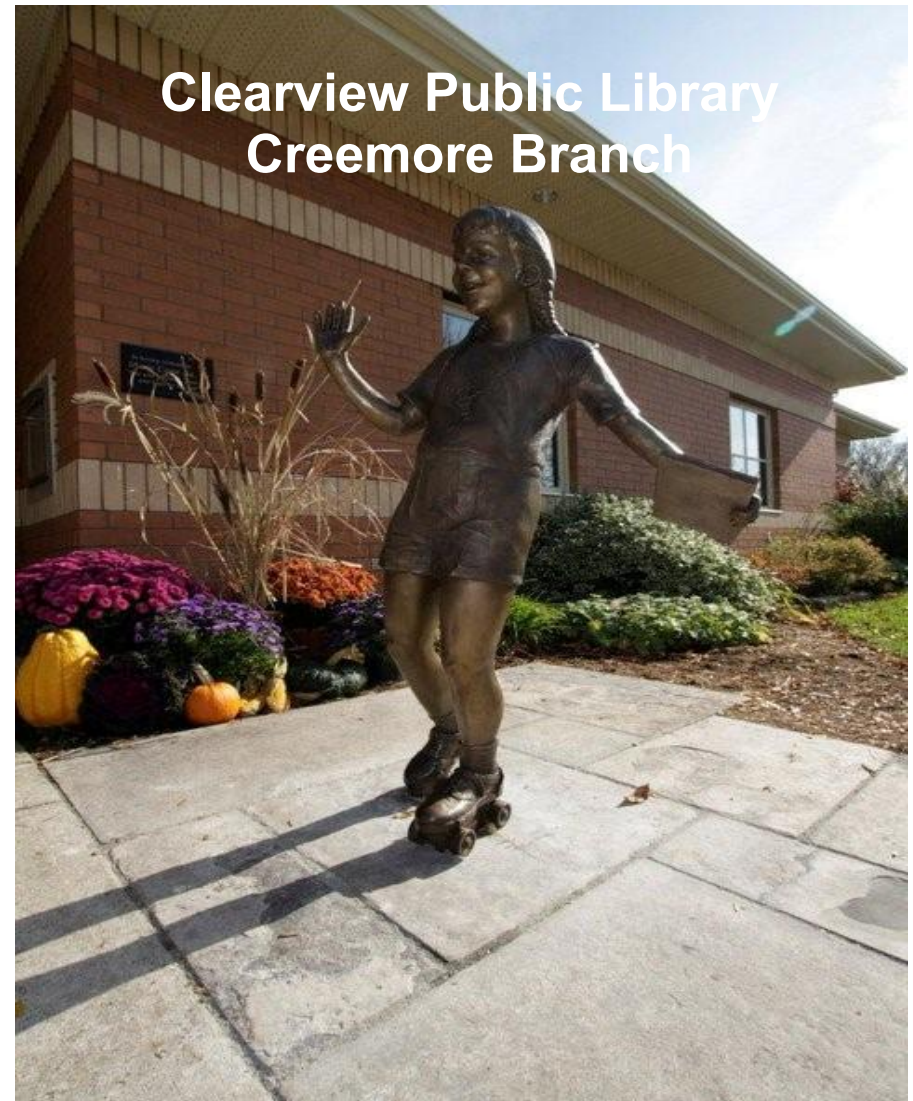
If you can't get there in person, a virtual tour is available on our website our CEO Jennifer LaChapelle leads a video tour which can be seen at

<https://www.clearview.ca/municipal-services/public-library>.

If you haven't seen the new branch yet, take a peek.

The library has \$101,605.00 budgeted in 2026 for new collection materials and new computers. The work will also begin on the Creemore branch expansion.

Clearview Public Library runs many programs throughout the year. Programs include Baby Time, Story Hour at the Stayner Branch and the Nottawa Public School, Tweens' Club, Kids' Craft Club, Therapy Tails Reading Improvement Program (Reading with Canines), Summer Reading Programs for Kids and Teens, Adult Book Club, Employment Workshops, free internet access, beginner and intermediate computer and internet training, among others. A new curbside pick up model was launched in 2020 so residents could still access materials even through out multiple closures.



Follow the library on Facebook and on X

2026 Library Services

TOWNSHIP OF CLEARVIEW  
PUBLIC LIBRARY FINANCIAL REPORT



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Date : Apr 27, 2026 Time : 4:13 pm

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
GRANTS	-30,020.00	-33,251.00	-30,020.00	-264.60	-30,272.00	-252.00	0.84
USER FEES	-3,330.00	-720.00	-3,330.00	-7,695.00	-4,140.00	-810.00	24.32
OTHER INCOME	-2,000.00	-14,842.14	-2,000.00	-4,392.90	-2,000.00	0.00	0.00
TRANSFER FROM RESERVES	-69,990.00	-62,298.00	-62,245.00	0.00	-62,245.00	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>-105,340.00</b>	<b>-111,111.14</b>	<b>-97,595.00</b>	<b>-12,352.50</b>	<b>-98,657.00</b>	<b>-1,062.00</b>	<b>1.09</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	710,400.00	714,923.58	753,745.00	370,656.72	776,400.00	22,655.00	3.01
ADMINISTRATION	291,550.00	271,606.65	282,292.00	144,458.75	320,019.00	37,727.00	13.36
CONTRACTED SERVICES	36,725.00	44,949.48	48,500.00	13,755.92	49,570.00	1,070.00	2.21
FACILITY UTILITIES	26,500.00	23,184.96	27,825.00	8,889.06	29,105.00	1,280.00	4.60
FACILITY MAINTENANCE	36,700.00	33,815.27	31,328.00	9,588.73	57,608.00	26,280.00	83.89
INSURANCE	39,300.00	21,041.00	44,000.00	0.00	49,000.00	5,000.00	11.36
VEHICLES & EQUIPMENT	3,250.00	917.04	3,415.00	259.18	3,585.00	170.00	4.98
AMORTIZATION	0.00	203,767.54	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	50,000.00	81,600.00	25,000.00	25,000.00	25,000.00	0.00	0.00
TRANSFER TO CAPITAL	127,600.00	96,002.92	102,480.00	0.00	107,605.00	5,125.00	5.00
<b>Total EXPENSE</b>	<b>1,322,025.00</b>	<b>1,491,808.44</b>	<b>1,318,585.00</b>	<b>572,608.36</b>	<b>1,417,892.00</b>	<b>99,307.00</b>	<b>7.53</b>
<b>Total OPERATING</b>	<b>1,216,685.00</b>	<b>1,380,697.30</b>	<b>1,220,990.00</b>	<b>560,255.86</b>	<b>1,319,235.00</b>	<b>98,245.00</b>	<b>8.05</b>

2026 Library Department Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	30,020	33,251	30,020	265	30,272	252
User Fees	3,330	720	3,330	7,695	4,140	810
Other Income	2,000	14,842	2,000	4,393	2,000	0
Transfer from Reserves	69,990	62,298	62,245	0	62,245	0
<b>TOTAL REVENUE</b>	<b>105,340</b>	<b>111,111</b>	<b>97,595</b>	<b>12,353</b>	<b>98,657</b>	<b>1,062</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	710,400	714,924	753,745	373,922	776,400	22,655
Administration Creemore Branch Loan	291,550	271,607	282,292	144,459	320,019 33,000	37,727 33,000
Contracted Services	36,725	44,949	48,500	13,756	49,570	1,070
Facility Utilities	26,500	23,185	27,825	8,889	29,105	1,280
Facility Maintenance Creemore Branch	36,700	33,815	31,328	9,589	57,608 25,233	26,280 25,233
Insurance	39,300	21,041	44,000	0	49,000	5,000
Vehicles & Equipment	3,250	917	3,415	259	3,585	170
Amortization		203,768		0	0	0
Transfer to Reserves	50,000	81,600	25,000	0	25,000	0
<b>TOTAL EXPENSE</b>	<b>1,194,425</b>	<b>1,395,806</b>	<b>1,216,105</b>	<b>550,873</b>	<b>1,310,287</b>	<b>94,182</b>
<b>TOTAL OPERATING</b>	<b>-1,089,085</b>	<b>-1,284,694</b>	<b>-1,118,510</b>	<b>-538,521</b>	<b>-1,211,630</b>	<b>93,120</b>
Transfer to Capital	127,600	96,003	102,480	102,480	107,605	5,125
<b>TOTAL CAPITAL</b>	<b>127,600</b>	<b>96,003</b>	<b>102,480</b>	<b>102,480</b>	<b>107,605</b>	<b>5,125</b>
<b>TOTAL LIBRARY</b>	<b>-1,216,685</b>	<b>-1,380,697</b>	<b>-1,220,990</b>	<b>-641,001</b>	<b>-1,319,235</b>	<b>98,245</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.

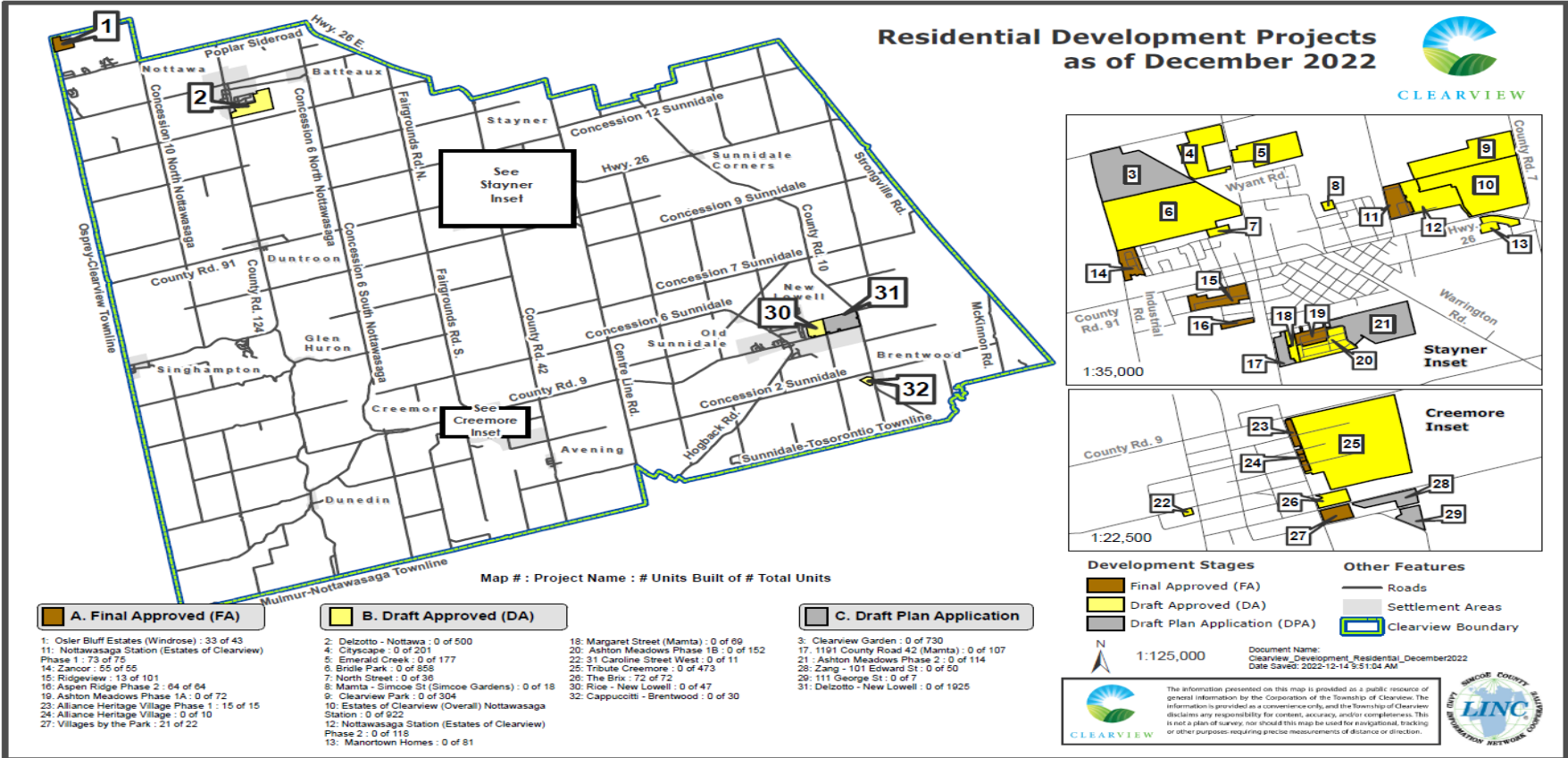
Our municipal planners deal with issues ranging from severances to subdivisions, cultural to natural heritage, and commercial to industrial developments. Good planning contributes greatly to the long term, orderly growth and efficient use of land and services. Property owners interested in developing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



2026 Land Use Planning and Development Services

TOWNSHIP OF CLEARVIEW

LAND USE PLANNING & ZONING FIN REPORT

For Period Ending 30-Jun-2025



GL5410

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Date : Apr 27, 2026

Time : 4:15 pm

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	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	-124,000.00	-126,329.00	-124,000.00	-85,753.00	-124,000.00	0.00	0.00
OTHER INCOME	-23,000.00	-44,500.00	-23,000.00	-16,000.00	-23,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	-230,500.00	0.00	-90,000.00	140,500.00	-60.95
<b>Total REVENUE</b>	<b>-147,000.00</b>	<b>-170,829.00</b>	<b>-377,500.00</b>	<b>-101,753.00</b>	<b>-237,000.00</b>	<b>140,500.00</b>	<b>-37.22</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	618,030.00	618,758.81	738,285.00	382,503.08	760,434.00	22,149.00	3.00
ADMINISTRATION	115,250.00	33,964.88	123,500.00	18,696.85	122,750.00	-750.00	-0.61
CONTRACTED SERVICES	194,000.00	69,596.30	365,500.00	61,596.62	261,000.00	-104,500.00	-28.59
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	206.98	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>959,280.00</b>	<b>752,526.97</b>	<b>1,259,285.00</b>	<b>492,796.55</b>	<b>1,176,184.00</b>	<b>-83,101.00</b>	<b>-6.60</b>
<b>Total OPERATING</b>	<b>812,280.00</b>	<b>581,697.97</b>	<b>881,785.00</b>	<b>391,043.55</b>	<b>939,184.00</b>	<b>57,399.00</b>	<b>6.51</b>

2026 Planning & Zoning Operating Budget Analysis

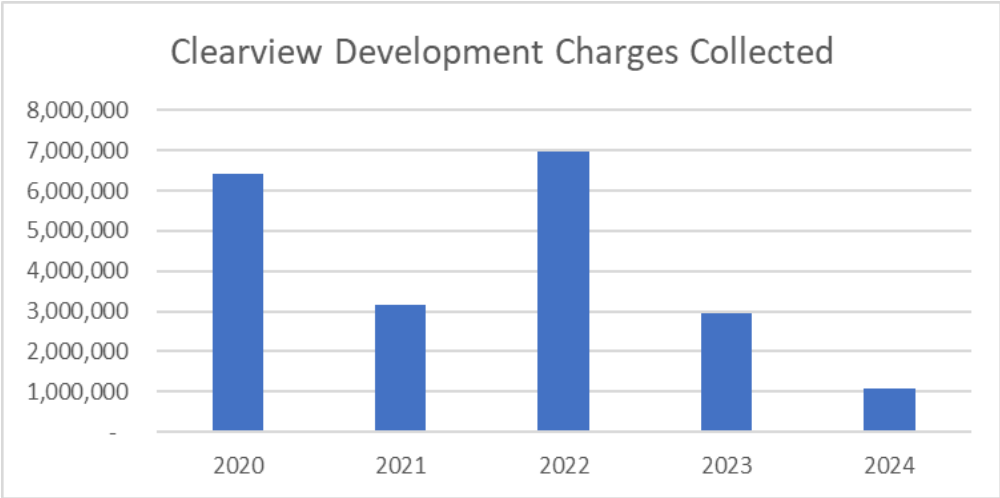
Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
User Fees	124,000	126,329	124,000	85,753	124,000	0
Other Income	23,000	44,500	23,000	16,000	23,000	0
Transfer from Reserves	0	0	230,500	0	90,000	-140,500
Remove Lamont Creek funded from DC's					-65,500	-65,500
Remove Zoning bylaw funding					-100,000	-100,000
Remove OP funding					-50,000	-50,000
Add CIP Reserve Funding					40,000	40,000
Remove 2025 Carryforward					-15,000	-15,000
Tax Stabilization Reserve for Heritage Study					50,000	50,000
<b>TOTAL REVENUE</b>	<b>147,000</b>	<b>170,829</b>	<b>377,500</b>	<b>101,753</b>	<b>237,000</b>	<b>-140,500</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	618,030	618,759	738,285	385,247	760,434	22,149
Administration	115,250	33,965	123,500	18,697	122,750	-750
Contracted Services	194,000	69,596	365,500	61,597	261,000	-104,500
Zoning Bylaw completed					-100,000	-100,000
OP Completed					-50,000	-50,000
Heritage Study					50,000	50,000
Facility Maintenance	0	0	0	0	0	0
Insurance	0	0	0	0	0	0
Vehicles & Equipment	2,000	0	2,000	0	2,000	0
Amortization	0	207	0	0	0	0
Transfer to Reserves	30,000	30,000	30,000	30,000	30,000	0
<b>TOTAL EXPENSE</b>	<b>959,280</b>	<b>752,527</b>	<b>1,259,285</b>	<b>495,540</b>	<b>1,176,184</b>	<b>-83,101</b>
<b>TOTAL OPERATING</b>	<b>-812,280</b>	<b>-581,698</b>	<b>-881,785</b>	<b>-393,787</b>	<b>-939,184</b>	<b>57,399</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 PLANNING</b>	<b>-812,280</b>	<b>-581,698</b>	<b>-881,785</b>	<b>-393,787</b>	<b>-939,184</b>	<b>57,399</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.



**2026 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, and a chiropractor.



2026 Creemore Medical Centre Budget

TOWNSHIP OF CLEARVIEW

CREEMORE MEDICAL CENTRE FIN REPORT

For Period Ending 30-Jun-2025



GL5410

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Date : Apr 27, 2026

Time : 4:09 pm

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
<b>OPERATING</b>							
<b>REVENUE</b>							
USER FEES	-84,074.00	-76,817.59	-79,855.00	-78,047.40	-81,453.00	-1,598.00	2.00
OTHER INCOME	-4,000.00	-2,543.50	-3,500.00	-3,444.05	-3,500.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	-18,710.34	-11,804.00	0.00	-11,399.00	405.00	-3.43
<b>Total REVENUE</b>	<b>-88,074.00</b>	<b>-98,071.43</b>	<b>-95,159.00</b>	<b>-81,491.45</b>	<b>-96,352.00</b>	<b>-1,193.00</b>	<b>1.25</b>
<b>EXPENSE</b>							
ADMINISTRATION	40,350.00	36,996.44	40,300.00	37,343.71	40,400.00	100.00	0.25
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	21,000.00	19,485.56	21,000.00	18,479.41	21,000.00	0.00	0.00
FACILITY MAINTENANCE	20,400.00	37,306.41	30,000.00	38,009.13	30,900.00	900.00	3.00
INSURANCE	3,675.00	3,084.00	3,859.00	3,649.12	4,052.00	193.00	5.00
AMORTIZATION	0.00	32,988.59	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	2,649.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>88,074.00</b>	<b>129,861.00</b>	<b>95,159.00</b>	<b>97,481.37</b>	<b>96,352.00</b>	<b>1,193.00</b>	<b>1.25</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>31,789.57</b>	<b>0.00</b>	<b>15,989.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 2026 Creemore Medical Centre Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Annual Difference
<b>REVENUE</b>						
Grants	0		0		0	0
User Fees	84,074	76,818	79,855	71,398	81,453	1,598
Other Income	4,000	2,544	3,500	0	3,500	0
Transfer from Reserves	0	17,511	11,804	0	11,399	-405
					0	0
<b>TOTAL REVENUE</b>	<b>88,074</b>	<b>96,872</b>	<b>95,159</b>	<b>71,398</b>	<b>96,352</b>	<b>1,193</b>
<b>EXPENSE</b>						
Administration	40,350	36,996	40,300	24,274	40,400	100
Contracted Services	0	0	0	0	0	0
Facility Utilities	21,000	19,486	21,000	15,931	21,000	0
Facility Maintenance	20,400	37,306	30,000	36,573	30,900	900
Insurance	3,675	3,084	3,859	3,649	4,052	193
Amortization	0	32,989	0	0	0	0
Transfer to Reserves	2,649	0	0	0	0	0
<b>TOTAL EXPENSE</b>	<b>88,074</b>	<b>129,861</b>	<b>95,159</b>	<b>80,426</b>	<b>96,352</b>	<b>1,193</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-32,989</b>	<b>0</b>	<b>-9,028</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 MEDICAL CENTRE</b>	<b>0</b>	<b>-32,989</b>	<b>0</b>	<b>-9,028</b>	<b>0</b>	<b>0</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 2024 to

2030 to offset increasing provincial regulations and to provide funding for the water capital reserve.

Some of the water mains are approaching 100 years of

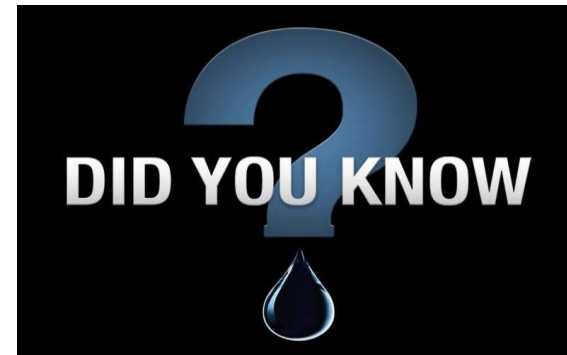
age and will need to be replaced soon. There is currently no money in the water capital reserve for water main or other water infrastructure replacement. Funding for capital replacement will likely come from borrowing with the scheduled user fee increases to provide the funds needed for



the loan payments. Clearview's 7 year Water Financial Plan was updated in 2024. 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.

Many of the requirements for renewal including a Water Rate Study and a 7-year Water Financial Plan (2024-2030) were completed and approved by Council in 2024.

For the period commencing on January 1, 2024 and beyond as outlined below for all Clearview Water and Sewer Systems;

**Water & Sewer User Rates – Schedule “D” of By-Law #25-01**

**Water User Rates 2024 – 2029**

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

Effective January 1	2024	2025	2026*	2027*	2028*	2029*
<b>Fixed Water Rate/Meter/Year</b>	\$177	\$186	\$196	\$207	\$219	\$230
<b>Volumetric Rate per cubic meter (M<sup>3</sup>)</b>	\$2.81	\$2.93	\$3.05	\$3.10	\$3.15	\$3.21
<b>Hydrant Service Only Rate/Year</b>	\$177	\$186	\$196	\$207	\$219	\$230
<b>Sewer Service Only</b>	\$416	\$498	\$543	4600	\$662	\$738
<b>Sewer Surcharge as % of Water Bill</b>	86.20%	90.10%	94.00%	100.90%	108.00%	117.00%

\*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.

2026 Municipal Water Systems

TOWNSHIP OF CLEARVIEW  
**WATER SYSTEMS FINANCIAL REPORT**



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 Date : Apr 27, 2026 Time : 4:21 pm

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	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	-3,136,350.00	-3,140,605.64	-3,188,217.00	-1,468,958.06	-3,241,122.00	-52,905.00	1.66
OTHER INCOME	-1,000.00	-11,613.90	-1,000.00	-5,047.89	-1,000.00	0.00	0.00
TRANSFER FROM RESERVES	-509,900.00	-509,466.00	-503,000.00	0.00	-496,000.00	7,000.00	-1.39
<b>Total REVENUE</b>	<b>-3,647,250.00</b>	<b>-3,661,685.54</b>	<b>-3,692,217.00</b>	<b>-1,474,005.95</b>	<b>-3,738,122.00</b>	<b>-45,905.00</b>	<b>1.24</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	702,112.00	860,499.67	780,489.00	441,996.99	799,557.00	19,068.00	2.44
ADMINISTRATION	1,192,108.00	1,113,670.28	1,202,758.00	497,802.40	1,089,494.00	-113,264.00	-9.42
CONTRACTED SERVICES	250,100.00	273,840.04	230,000.00	95,052.75	246,500.00	16,500.00	7.17
FACILITY UTILITIES	109,000.00	111,840.04	110,000.00	50,354.83	110,000.00	0.00	0.00
FACILITY MAINTENANCE	17,000.00	56,851.51	17,000.00	19,368.43	22,000.00	5,000.00	29.41
INSURANCE	50,400.00	42,963.00	52,920.00	0.00	55,566.00	2,646.00	5.00
VEHICLES & EQUIPMENT	254,900.00	309,275.04	312,700.00	126,157.18	305,400.00	-7,300.00	-2.33
AMORTIZATION	0.00	548,399.60	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,071,630.00	935,488.02	986,350.00	0.00	0.00	-986,350.00	-100.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>3,647,250.00</b>	<b>4,252,827.20</b>	<b>3,692,217.00</b>	<b>1,230,732.58</b>	<b>2,628,517.00</b>	<b>-1,063,700.00</b>	<b>-28.81</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>591,141.66</b>	<b>0.00</b>	<b>-243,273.37</b>	<b>-1,109,605.00</b>	<b>-1,109,605.00</b>	<b>0.00</b>

2026 Water Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted
<b>REVENUE</b>					
Grants	0	0	0	0	0
User Fees	3,136,350	3,140,606	3,188,217	1,468,958	3,241,122
Increase in user fee revenue					
Other Income	1,000	11,614	1,000	5,048	1,000
Transfer from Reserves	509,900	509,466	503,000	0	496,000
CR42 Watermain loan					
<b>TOTAL REVENUE</b>	<b>3,647,250</b>	<b>3,661,686</b>	<b>3,692,217</b>	<b>1,474,006</b>	<b>3,738,122</b>
<b>EXPENSE</b>					
Salaries, Wages & Benefits	702,112	860,500	780,489	445,765	799,557
Redistribution of Director of PW salary					
Administration	1,192,108	1,113,670	1,202,758	497,478	1,089,494
CR42 Loan Payments					
Contracted Services	250,100	273,840	230,000	95,053	246,500
Facility Utilities	109,000	111,840	110,000	50,355	110,000
Facility Maintenance	17,000	56,852	17,000	19,368	22,000
Insurance	50,400	42,963	52,920	0	55,566
Vehicles & Equipment	254,900	309,275	312,700	126,157	305,400
Amortization	0	548,400	0	0	0
Transfer to Reserves	1,071,630	935,488	986,350	0	0
<b>TOTAL EXPENSE</b>	<b>3,647,250</b>	<b>4,252,827</b>	<b>3,692,217</b>	<b>1,234,176</b>	<b>2,628,517</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-591,142</b>	<b>0</b>	<b>239,830</b>	<b>1,109,605</b>
Transfer to Capital	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>TOTAL WATER</b>	<b>0</b>	<b>-591,142</b>	<b>0</b>	<b>239,830</b>	<b>1,109,605</b>

**Municipal Sewer Systems**

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 2024 – 2029**

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 2024 the average household can expect an annual amount of \$727 in sewer charges.

For the period commencing on January 1, 2024 and beyond as outlined below for all Clearview Water and Sewer Systems;

**Water & Sewer User Rates – Schedule “D” of By-Law #24-016**

Effective January 1	2024	2025	2026*	2027*	2028*	2029*
Fixed Water Rate/Meter/Year	\$177	\$186	\$196	\$207	\$219	\$230
Volumetric Rate per cubic meter (M <sup>3</sup> )	\$2.81	\$2.93	\$3.05	\$3.10	\$3.15	\$3.21
Hydrant Service Only Rate/Year	\$177	\$186	\$196	\$207	\$219	\$230
Sewer Service Only	\$416	\$498	\$543	4600	\$662	\$738
Sewer Surcharge as % of Water Bill	86.20%	90.10%	94.00%	100.90%	108.00%	117.00%

\*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.

2026 Municipal Sewer Systems

TOWNSHIP OF CLEARVIEW  
SEWER SYSTEMS FINANCIAL REPORT



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Date : Apr 27, 2026 Time : 4:19 pm

For Period Ending 30-Jun-2025

	2024	2024	2025	2025	2026 PROPOSED	2026-2025	2026-2025
	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	-2,011,448.00	-1,871,571.62	-2,054,441.00	-2,664,219.36	-2,093,290.00	-38,849.00	1.89
OTHER INCOME	0.00	0.00	0.00	-4,277.53	0.00	0.00	0.00
TRANSFER FROM RESERVES	-29,751.00	-235,227.45	-76,500.00	0.00	-76,500.00	0.00	0.00
<b>Total REVENUE</b>	<b>-2,041,199.00</b>	<b>-2,106,799.07</b>	<b>-2,130,941.00</b>	<b>-2,668,496.89</b>	<b>-2,169,790.00</b>	<b>-38,849.00</b>	<b>1.82</b>
<b>EXPENSE</b>							
SALARIES, WAGES & BENEFITS	146,849.00	93,998.83	170,170.00	66,591.74	175,276.00	5,106.00	3.00
ADMINISTRATION	425,925.00	333,423.13	390,832.00	280,559.02	411,913.00	21,081.00	5.39
CONTRACTED SERVICES	846,500.00	767,877.44	923,650.00	587,306.65	881,850.00	-41,800.00	-4.53
FACILITY UTILITIES	379,000.00	340,074.12	386,200.00	433,279.73	395,000.00	8,800.00	2.28
FACILITY MAINTENANCE	88,000.00	410,391.89	93,000.00	408,817.93	98,000.00	5,000.00	5.38
INSURANCE	71,925.00	51,760.00	73,947.00	76,059.15	76,070.00	2,123.00	2.87
VEHICLES & EQUIPMENT	83,000.00	109,612.34	74,000.00	141,644.01	75,000.00	1,000.00	1.35
AMORTIZATION	0.00	707,570.23	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	19,142.00	0.00	0.00	-19,142.00	-100.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENSE</b>	<b>2,041,199.00</b>	<b>2,814,707.98</b>	<b>2,130,941.00</b>	<b>1,994,258.23</b>	<b>2,113,109.00</b>	<b>-17,832.00</b>	<b>-0.84</b>
<b>Total OPERATING</b>	<b>0.00</b>	<b>707,908.91</b>	<b>0.00</b>	<b>-674,238.66</b>	<b>-56,681.00</b>	<b>-56,681.00</b>	<b>0.00</b>

2026 Municipal Sewer Systems Operating Budget Analysis

Category or SubCategory	2024 Budgeted	2024 Actual	2025 Budgeted	2025 Actual As At June 30	2026 Budgeted	Difference
<b>REVENUE</b>						
Grants	0	0	0	0	0	0
User Fees	2,011,448	1,871,572	2,054,441	1,937,160	2,093,290	38,849
			0			
Other Income	0	0	0	0	0	0
Transfer from Reserves	29,751	235,227	76,500	0	76,500	0
					0	0
<b>TOTAL REVENUE</b>	<b>2,041,199</b>	<b>2,106,799</b>	<b>2,130,941</b>	<b>1,937,160</b>	<b>2,169,790</b>	<b>38,849</b>
<b>EXPENSE</b>						
Salaries, Wages & Benefits	146,849	93,999	170,170	63,564	175,276	5,106
Administration	425,925	333,423	390,832	130,151	411,913	21,081
Contracted Services	846,500	767,877	923,650	481,120	881,850	-41,800
Facility Utilities	379,000	340,074	386,200	325,354	395,000	8,800
Facility Maintenance	88,000	410,392	93,000	362,905	98,000	5,000
Insurance	71,925	51,760	73,947	76,059	76,070	2,123
Vehicles & Equipment	83,000	109,612	74,000	110,710	75,000	1,000
Amortization	0	707,570	0	0	0	0
Transfer to Reserves	0	0	19,142	0	0	-19,142
<b>TOTAL EXPENSE</b>	<b>2,041,199</b>	<b>2,814,708</b>	<b>2,130,941</b>	<b>1,549,862</b>	<b>2,113,109</b>	<b>-17,832</b>
<b>TOTAL OPERATING</b>	<b>0</b>	<b>-707,909</b>	<b>0</b>	<b>387,297</b>	<b>56,681</b>	<b>-56,681</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>-707,909</b>	<b>0</b>	<b>387,297</b>	<b>56,681</b>	<b>-56,681</b>

## Budget Process and Clearview Strategic Goals

The basis of accounting is the accrual method and the same basis is used for budgeting. Clearview’s fiscal year is January 1 to December 31 of each calendar year. This change is reflected in how the budget is presented. Prior to 2009, the primary budgeting methodology was departments and their programs. With the establishment of Clearview’s first Strategic Plan “Our Focus: Our Future” in 2008 the budget process was reorganized to focus on the Strategic Plan’s strategic goals and priority strategic actions. In January 2013 Council passed a resolution stated that Clearview is committed to the development of a comprehensive Asset Management plan that includes all of the information analysis described in Building Together: Guide for Municipal Asset Management Plan is a priority.

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

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

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

## How does Strategic Goal Budgeting work?

The basic steps in Strategic Goal Budgeting are:

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

Clearview’s process is summarized in the flowchart below:



Clearview Budget Process

1) **Gathering of Information**

The Senior Management Team began gathering information for the Operating and Capital budget in early fall 2025. Actual expenditures are compared to the budgeted expenditures and modifications are made based on best estimates for the following budget year.

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

The Senior Management Team presented the Staff Proposed Operating and Capital budget to Council on November 17th and November 18th, 2025

3) **Public Engagement**

The public are invited to come to Council with their priorities and suggestions to revise the 2026 budget.

4) **The Mayor presents the budget to Council**

The Mayor presented their proposed Operating and Capital budget to the Council for their input, comments and suggestions on January 8, 2026.

5) **The Budget is adopted**

After the 30 day resolution period, the budget is deemed to be adopted on February 7, 2026.



Township of Clearview  
2026 Budget Timeline



## 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 2026, the blended net tax increase is 2.09%

Property Type	Township	County	Education	Total
Residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
Landfill	0.00842175	0.00321233	0.00980000	<b>0.02143408</b>
Multi-residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
New Multi-residential	0.00842175	0.00321233	0.00153000	<b>0.01316408</b>
Commercial - occupied	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Commercial - excess vacant	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Commercial - new const (occupied)	0.01029391	0.00392643	0.00880000	<b>0.02302034</b>
Industrial - occupied	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Industrial - excess vacant	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Small Scale on Farm (I7)	0.00251074	0.00098161	0.00220000	<b>0.00569235</b>
Aggregate Extraction	0.00926393	0.00353356	0.00511000	<b>0.01790749</b>
Industrial - new const (occupied)	0.01004294	0.00383070	0.00880000	<b>0.02267364</b>
Pipeline	0.01091964	0.00416511	0.00880000	<b>0.02388475</b>
Farmland	0.00210544	0.00080308	0.00038250	<b>0.00329102</b>
Managed Forest	0.00210544	0.00080308	0.00038250	<b>0.00329102</b>

## Clearview Property Taxation Review

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

Clearview will receive approximately \$761,744 in 2026 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 3.26% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$528,658.

2025 Local General Levy “As Returned” shows the prior year’s estimated property taxes as calculated at the beginning of the year. 2025 Local General Levy “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 2025 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  
2025 Local Revenue Growth  
(Annualized)

<i>Clearview Tp</i> Realty Tax Class	2025 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
<b><i>Taxable</i></b>				
Residential	\$20,115,299	\$20,643,956	\$528,658	2.63%
Farm	\$1,106,895	\$1,108,318	\$1,423	0.13%
Managed Forest	\$54,710	\$55,849	\$1,139	2.08%
Multi-Residential	\$91,765	\$92,624	\$859	0.94%
Commercial	\$1,236,315	\$1,472,038	\$235,724	19.07%
Industrial	\$472,774	\$461,937	-\$10,836	-2.29%
Aggregate Extraction	\$61,507	\$54,807	-\$6,701	-10.89%
Pipeline	\$61,710	\$62,338	\$628	1.02%
<b>Sub-Total: Taxable</b>	<b>\$23,200,975</b>	<b>\$23,951,867</b>	<b>\$750,894</b>	<b>3.24%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$26,304	\$26,304	\$0	0.00%
Commercial	\$132,305	\$143,155	\$10,850	8.20%
Industrial	\$7,625	\$7,625	\$0	0.00%
Landfill	\$8,021	\$8,021	\$0	0.00%
<b>Sub-Total: Payment In Lieu</b>	<b>\$174,255</b>	<b>\$185,105</b>	<b>\$10,850</b>	<b>6.23%</b>
<b>Total (Taxable + PIL)</b>	<b>\$23,375,230</b>	<b>\$24,136,972</b>	<b>\$761,744</b>	<b>3.26%</b>

## 2026 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.

The new debt proposed for 2026 is funding the New Lowell Joint Public Works and Firehall Building. The majority of these loans are funded from sources outside of the property tax base (either Development charges, grants or User fees).

## Total Outstanding Loans and Proposed Loans

Owing Jan. 2026 or proposed	Project	Year Borr.	Year Paid Off	# of yrs	Rate	Notes
\$205,519	Mill Street Water Upgrade	2009	2029	20	5.24%	Replace/upgrade of 90 yr. old Creemore water mains.
\$114,201	Stayner Water Reservoir	2006	2026	20	4.74%	Built two 2,050 M <sup>3</sup> water reservoirs on Airport Road.
\$17,622	Station on the Green Solar	2011	2031	20	3.10%	Install solar panels to generate income.
\$2,726,093	Joint Emergency Facility	2012	2052	40	3.79%	Construction costs.
\$333,435	Creemore Medical Centre	2016	2046	30	3.18%	Renovation and addition to medical centre.
\$282,472	Perry/Gideon Land	2016	2036	20	3.14%	Land purchase for library and other.
\$171,280	Solar Power Generation	2016	2036	20	3.14%	Install solar panels to generate income.
\$32,127	Mowat Servicing	2016	2036	20	2.88%	Servicing of properties on Mowat St.
\$946,115	Industrial Servicing - Stayner	2017	2037	20	5.00%	Buy Industrial land and improve for resale.
\$1,082,027	Energy Efficiency Project	2017	2037	20	5.00%	Servicing of properties in southwest Stayner.
\$779,443	Water Well #2 & #4	2017	2037	20	3.24%	Replace infrastructure to save energy costs.
\$4,200,000	Airport Rd. Watermain	2019	2039	20	2.60%	Replace and upsize old watermain
\$2,722,390	Stayner Library	2020	2050	30	3.50%	Replace 100 year old branch
\$2,874,120	Public Works Sand Dome	2025	2045	20	4.08%	Construction costs.
\$3,610,659	7308 Highway 26	2025	2045	20	4.04%	Purchase Price
\$3,575,000	Joint PW/Fire New Lowell	2026	2046	20	5.00%	Replace existing facilities
\$35,000,000	Stayner Water Solution	2027	2057	30	5.00%	Growth driven Water supply solution
\$10,000,000	Creemore Sewer Plant	2027	2047	20	5.00%	Plant Efficiency
\$7,000,000	Misc. Watermains	2030	2050	20	5.00%	Replace miscellaneous watermains
<b>\$75,672,503</b>	<b>Total</b>					

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

Funding for Loans

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 (5%) using higher than current interest rates.

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	3.8%
Mill Street Water Upgrade		65,033					\$65,033	1.0%
Stayner Water Reservoir		105,216		128,598			\$233,814	3.7%
New Lowell Library Replacement	8,576			17,154			\$25,730	0.4%
Station on the Green Solar					3,559		\$3,559	0.1%
Joint Emergency Facility	72,454			89,708			\$162,162	2.6%
Creemore Medical Centre					22,096		\$22,096	0.4%
Perry/Gideon Land					31,980		\$31,980	0.5%
Solar Power Generation					19,188		\$19,188	0.3%
Mowat Servicing						3,525	\$3,525	0.1%
Industrial Land - Poplar St.					91,721		\$91,721	1.5%
Industrial Servicing - Stayner						99,802	\$99,802	1.6%
Energy Efficiency Project					115,205		\$115,205	1.8%
Water Well #2 & #4		15,696		62,785			\$78,481	1.3%
Airport Rd. Watermain		45,447		144,853			\$190,300	3.0%
Stayner Library	175,000						\$175,000	2.8%
Stayner PW Sand Dome	216,500						\$216,500	3.5%
7308 Highway 26	276,560						\$276,560	4.4%
Joint PW/Fire New Lowell	140,722						\$140,722	2.2%
Stayner Water Solution				2,808,491			\$2,808,491	44.8%
Creemore Sewer Plant		703,611					\$703,611	11.2%
Misc. Watermains		561,698					\$561,698	9.0%
<b>Total</b>	<b>889,812</b>	<b>1,496,701</b>	<b>0</b>	<b>3,328,017</b>	<b>283,749</b>	<b>265,737</b>	<b>\$6,264,016</b>	<b>100.0%</b>
<b>%</b>	<b>14.2%</b>	<b>23.9%</b>	<b>0.0%</b>	<b>53.1%</b>	<b>4.5%</b>	<b>4.2%</b>		

Only 14.2% of loan payments, including the projected new debt, will come from property taxes. 23.9% will come from water or sewer user fees, 53.1% from Development Charges paid by developers constructing new buildings, 4.5% 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 4.2% of debt payments come from property owners who opted to pay for installing services to their properties over a 20 year period rather than up front.

The 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.

## Reserve and Reserve Funds

Obligatory Reserve Fund balances are estimated to have a net increase of \$2.4 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. These projects have not been included in the reserve projection.

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 well over \$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 fire 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 first two halls have completed their AODA upgrades. The others will be reviewed in future budget years. The Township is in talks with the Hall Boards and the public to meet Provincial AODA requirements by 2024. After the upgrades are completed the reserve allocation will continue to fund future building replacement.

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

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.

2026 Projected Obligatory Reserves

Reserve Name	2025 Year End Balance	2026 Projected Interest Revenue	2026 Projected Development Charges	2026 Gas Tax	2026 Projected Transfer to Reserves	2026 Projected Transfer from Reserves to Revenue	2026 Projected Transfer from Reserves to Capital	2026 Year End Balance
Dev Charges Administration Services	\$ (143,610.41)	\$ (2,540.22)	\$ -					\$ (146,150.63)
Dev Charges Fire Protection Services	\$ (103,549.33)	\$ (4,901.97)	\$ 32,420.52		\$ 1,900,000.00	\$ (74,124.00)		\$ 1,749,845.23
Dev Charges Police Services	\$ (71,798.82)	\$ (1,153.78)	\$ 2,928.79			\$ (15,584.00)		\$ (85,607.81)
Dev Charges Stayner Municipal Waterworks	\$ 3,782,650.49	\$ 73,250.11	\$ 93,228.12			\$ (564,923.00)		\$ 3,384,205.73
Dev Charges Stayner Municipal Wastewater	\$ (4,213,570.81)	\$ (76,290.27)	\$ 20,017.17					\$ (4,269,843.91)
Dev Charges Creemore Municipal Waterworks	\$ 799,397.69	\$ 13,962.80	\$ 25,051.46					\$ 838,411.95
Dev Charges Creemore Municipal Wastewater	\$ 409,250.30	\$ (1,932.43)	\$ 85,360.41					\$ 492,678.28
Dev Charges Nottawa Municipal Waterworks	\$ (2,405.92)	\$ (43.27)	\$ -					\$ (2,449.19)
Dev Charges Nottawa Municipal Wastewater	\$ (9,937.37)	\$ (178.69)	\$ -					\$ (10,116.06)
Dev Charges New Lowell Municipal Waterwork	\$ 98,806.31	\$ 1,776.68	\$ -					\$ 100,582.99
Dev Charges New Lowell Municipal Wastewater	\$ (9,937.37)	\$ (178.69)	\$ -					\$ (10,116.06)
Dev Charges Municipal Parking	\$ 64,047.26	\$ 1,151.64	\$ -					\$ 65,198.90
Dev Charges Roads and Related Services	\$ (1,549,505.28)	\$ (31,812.51)	\$ 187,462.88		\$ 1,900,000.00			\$ 506,145.09
Dev Charges Recreation Services	\$ 991,027.71	\$ 17,481.37	\$ 66,741.08			\$ (28,552.00)		\$ 1,046,698.16
Dev Charges Library Services	\$ 973,014.92	\$ 7,962.84	\$ 20,250.47			\$ (62,247.00)		\$ 938,981.23
Building Department	\$ 1,708,960.85	\$ 30,233.89	\$ -					\$ 1,739,194.74
Parkland Dedications and Contributions	\$ 1,033,710.20	\$ 6,738.92						\$ 1,040,449.12
Parking Contributions	\$ 58,490.85	\$ 166.86	\$ -					\$ 58,657.71
Creemore Sewer Project Loan	\$ 0.91							\$ 0.91
Carruthers Memorial Park	\$ 146,731.57	\$ -						\$ 146,731.57
Federal Gas Tax	\$ 1,280,712.02	\$ 21,773.45		\$ 485,160.36			\$ (1,485,000.00)	\$ 302,645.83
Provincial Gas Tax	\$ 881,432.24	\$ 8,208.23		\$ 131,352.00			\$ (400,000.00)	\$ 620,992.47
<b>sub total</b>	<b>\$ 6,123,918.01</b>	<b>\$ 63,674.96</b>	<b>\$ 533,460.91</b>	<b>\$ 616,512.36</b>	<b>\$ 3,800,000.00</b>	<b>\$ (745,430.00)</b>	<b>\$ (1,885,000.00)</b>	<b>\$ 8,507,136.25</b>

## 2026 Projected Discretionary Reserves

Working funds . . . . .		1,453,012
Contingencies . . . . .		592,341
Tax rate stabilization . . . . .		1,519,619
<b>Per Service Purpose:</b>		
General government . . . . .		3,211,130
Protection services . . . . .		-575,378
Transportation services:		
Roadways . . . . .		-2,175,791
Winter Control . . . . .		100,000
Environmental services:		
Wastewater system . . . . .		-5,144,368
Storm water system . . . . .		300,000
Waterworks system . . . . .		1,065,775
Solid waste disposal . . . . .		2,010,684
Health services . . . . .		1,857,745
Recreation and cultural services:		
Parks . . . . .	146,732	156,157
Recreation facilities - All Other . . . . .		151,652
Libraries . . . . .		-533,570
Planning and development . . . . .		160,600
Other . . . . .	BIA	8,694

## Additional Budget Information

### Local Improvement Charges

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

#### Current Local Improvement Charges

- 1) Mowat Industrial Servicing Project (2017-2027)
  - Sewer
  - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 2) Stayner Industrial Servicing Project (2017-2027)
  - Roads and related, Water, and Sewer
  - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 3) Locke Avenue Servicing Project (2023-2053)
  - Roads and related Water and Sewer
  - Payments are fixed for the 20 years for property owners who did not pay at completion.
- 4) Sunnidale & Philips Street
  - Roads and related Water and Sewer
  - Not yet completed but expected to in 2026

## Other Targeted Tax Levies

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

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

The total amount to be levied in 2026 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 three active 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.



## Notes, References and Glossary

2026 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 2026. Municipalities use the phased-in assessed value in setting the 2024 municipal tax rates which are in turn used to calculate 2026 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 2026 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 2026 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 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 requires revenues received for special purpose to be segregated
- Discretionary – created whenever a municipal council wishes to designate revenues to finance a future project for which it has authority to spend money.

**Salaries, Wages & Benefits**

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

**Segmentation**

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

**Single Dwelling Unit**

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

**Source Water Protection**

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

**Staff Proposed Budget**

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

**Surplus**

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

**Tangible Capital Assets (TCA)**

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

**Tax Levy**

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

**Tax Rate**

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

**Tax Ratio**

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

**Taxation**

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

**Transfer from Reserves**

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

**Transfer to Capital**

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

**Transfer to Reserves**

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

**Useful Life**

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

**User Fee**

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

**Vehicles and Equipment**

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

## 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
AMP	Asset Management Plan
BIA	Business Improvement Area
CAO	Chief Administrative Officer
CICA	Canadian Institute of Chartered Accountants
CVA	Current Value Assessment
CNT	Collingwood New Tecumseth Water Pipeline
DC	Development Charge
EDC	Economic Development Committee
FT	Full Time
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GTHA	Greater Toronto Hamilton Area
HR	Human Resources
HRIS	Human Resources Information System
HVAC	Heating, Ventilation and Air Conditioning
KRESI	Knox Road East Sewer Infrastructure
MPAC	Municipal Property Assessment Corporation
NEC	Niagara Escarpment Commission

NVCA	Nottawasaga Valley Conservation Authority
OCIF	Ontario Community Investment Fund
OMPF	Ontario Municipal Protection Fund grant
OFA	Ontario Federation of Agriculture
OP	Official Plan
OPP	Ontario Provincial Police
OPTA	Ontario Property Tax Analysis
PIL	Payments in Lieu
PS	Pumping Station
PSAB	Public Sector Accounting Board
PT	Part Time
PW	Public Works
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SDU	Single Dwelling Unit
STP	Sewage Treatment Plant
TCA	Tangible Capital Asset
TNT	Vehicle Extrication Tools
UPS	Uninterruptible Power Supply
WHMIS	Workplace Hazardous Materials Information System
WB	Town of Wasaga Beach

# *Beautiful Landscapes, Friendly People*



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CLEARVIEW