CLEARVIEW

Staff Report

To:	**Mayor and Council**
From:	**Kelly McDonald, Director of Finance/Treasurer**
Date:	**August 10, 2026**
Subject:	**Report # FIN-012-2026 - 2023 & 2025 Development Charge Statement**

Recommendation

Be It Resolved that Council of the Township of Clearview hereby receive report # FIN-012-2026 (2023 & 2025 Development Charge Statement), dated August 10, 2026, for information.

Background

Section 43 of the “Development Charges Act, 1997”, as amended, requires the Treasurer of a municipality each year to give the council a financial statement relating to development charge bylaws and reserve funds established under Section 33, being the separate reserve funds for each service to which the development charge relates.

Comments and Analysis

The collection of development charges supports the funding of municipal infrastructure and capital projects.

Reserve funds are consolidated for banking purposes. Generally, development charges are not collected until after waterworks and sanitary sewage works capital costs have been incurred.

Clearview’s Strategic Plan

The above initiative supports the following strategic pillars:

- Infrastructure
- Recreation & Culture
- Communication

Financial Implications

Development charges fund a portion of growth-related capital costs.

The balances of the reserve funds and collections of development charges are taken into account in the preparation of the budget and long-term financial plan.

Report Appendices

Appendix A – Treasurer’s Statement, 2023

Appendix B – 2023 Reserve Details

Appendix C – 2023 Development Charge Usage

Appendix D – 2023 Credits Outstanding

Appendix E – Treasurer’s Statement 2025

Appendix F – 2025 Reserve Details

Appendix G – 2025 Development Charge Usage

Appendix H – 2025 Credits Outstanding

Approvals

Submitted by:	Kelly McDonald, Director of Finance/Treasurer
Reviewed by:	John Ferguson, CAO
Financial Implications Reviewed by:	Celine Anderson, Deputy Treasurer
Approved by:	John Ferguson, CAO

Appendix F **Township of Clearview**

Financial Statement relating to Development Charge By-laws and Reserve Funds (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)

Reserve Details

For the Year Ended December 31, 2025

		Revenues						**Expenditures**							
Reserve Fund Descriptions and Categories of Service	Opening Balances	DCs	Parkland Cash in Lieu	Other	Interest	Adjustments	Subtotal	Capital Fund	Revenue Fund	Other	Interest	Adjustments	Subtotal	**Closing Balances**	**Balance per 2025 Reserve Schedule**
Development Charges															
Non Discounted Services															
Fire	$ (56,944)	$ 34,353			$ (4,902)	$ -	$ 29,451	$ -	$ (74,124)	$ -	$ -	$ -	$ (74,124)	$ (101,617)	$ (101,617)
Police	$ (57,990)	$ 3,105			$ (1,026)	$ -	$ 2,078	$ -	$ (15,584)	$ -	$ -	$ -	$ (15,584)	$ (71,495)	$ (71,495)
Roads and Related	$ (1,705,156)	$ 198,770		$ 2,957,000	$ (28,773)	$ -	$ 3,126,997	$ (881,186)	$ -	$ -	$ -	$ -	$ (881,186)	$ 540,655	$ 540,655
Wastewater															
Stayner	$ (4,157,298)	$ 20,017			$ (69,109)	$ -	$ (49,092)	$ (1,258,608)	$ -	$ -	$ -	$ -	$ (1,258,608)	$ (5,464,998)	$ (5,464,998)
Creemore	$ 325,822	$ 85,360			$ (1,932)	$ -	$ 83,428	$ -	$ -	$ -	$ -	$ -	$ -	$ 409,250	$ 409,250
New Lowell	$ (9,759)	$ -			$ (160)	$ -	$ (160)	$ -	$ -	$ -	$ -	$ -	$ -	(9,918.68)	(9,918.68)
Nottawa	$ (9,759)	$ -			$ (160)	$ -	$ (160)	$ -	$ -	$ -	$ -	$ -	$ -	$ (9,919)	$ (9,919)
Water															
Stayner	$ 4,181,095	$ 93,228			$ 65,821	$ -	$ 159,049	$ -	$ (564,923)	$ -	$ -	$ -	$ (564,923)	$ 3,775,221	$ 3,775,221
Creemore	$ 760,383	$ 25,051			$ 12,496	$ -	$ 37,548	$ -	$ -	$ -	$ -	$ -	$ -	$ 797,931	$ 797,931
New Lowell	$ 97,030	$ (518)			$ 1,591	$ -	$ 1,073	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,103	$ 98,103
Nottawa	$ (2,363)	$ -			$ (39)	$ -	$ (39)	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,401)	$ (2,401)
Discounted Services															
Administration (Studies)	$ (141,070)	$ -			$ (2,237)	$ -	$ (2,237)	$ -	$ -	$ -	$ -	$ -	$ -	$ (143,307)	$ (143,307)
Municipal Parking Spaces	$ 62,896	$ -			$ 1,031	$ -	$ 1,031	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,927	$ 63,927
Recreation	$ 935,357	$ 70,815			$ 15,646	$ -	$ 86,461	$ (127,764)	$ (28,552)	$ -	$ -	$ -	$ (156,316)	$ 865,502	$ 865,502
Library	$ 1,023,753	$ 21,488			$ 7,963	$ -	$ 29,451	$ (16,704)	$ (62,247)	$ -	$ -	$ -	$ (78,951)	$ 974,253	$ 974,253
Subtotal DCs	**$ 1,245,999**	**$ 551,670**	**$ -**	**$ 2,957,000**	**$ (3,790)**	**$ -**	**$ 3,504,880**	**$ (2,284,263)**	**$ (745,430)**	**$ -**	**$ -**	**$ -**	**$ (3,029,693)**	**$ 1,721,186**	**$ 1,721,186**
Other Reserve Funds															
Recreational Land (Parkland)	$ 890,695		$ 29,476		$ 6,739		$ 36,215	$ -	$ -	$ -	$ -	$ -	$ -	$ 926,910	$ 926,910
Parking	$ 30,324			$ 28,000	$ 167		$ 28,167	$ -	$ -	$ -	$ -	$ -	$ -	$ 58,491	$ 58,491
Creemore Sewer Project	$ -			$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1)
Carruthers Memorial Park	$ 146,732			$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 146,732	$ 146,732
Federal Gas Tax	$ 773,778			$ 485,160	$ 7,055		$ 492,216	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,265,994	$ 1,265,994
Provincial Gas Tax	$ 802,928			$ 131,352	$ 6,774		$ 138,126	$ (61,056)	$ -				$ (61,056)	$ 879,998	$ 879,998
Building Department	$ 1,678,727			$ -	$ 22,948		$ 22,948		$ (328,039)				$ (328,039)	$ 1,373,636	$ 1,373,636
Total Reserve Funds	**$ 5,569,183**	**$ 551,670**	**$ 29,476**	**$ 3,601,512**	**$ 39,893**	**$ -**	**$ 4,222,551**	**$ (2,345,319)**	**$ (1,073,469)**	**$ -**	**$ -**	**$ -**	**$ (3,418,789)**	**$ 6,372,946**	**$ 6,372,945**

Appendix G

Township of Clearview

Projects Financed in whole or in part by Development Charges (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)

For the Year Ended December 31, 2025

Projects	**Development Charges**	Parkland	Other Reserve Funds	Reserves	Revenue Fund Taxation	Revenue Fund User Rates	Federal Grants	Provincial Grants	Other Grants	Developer Contributions	Other Contributions	Proceeds of Long-term Debt	**Total Project Amount**
Non-Discounted Services													
													$ -
ST Water: Reservoir Debt Repay	**$ 128,598**					$ 105,216							**$ 233,814**
ST Water: CR42 Watermain	**$ 373,540**					$ 41,504							**$ 415,044**
ST Water: Well 2&4	**$ 62,785**					$ 15,696							**$ 78,481**
ST Water: KPR Well Field													**$ -**
ST Sewer: Forcemain to KRESI													**$ -**
ST Sewer:Phillips/Sunnidale	**$ 1,258,608**												**$ 1,258,608**
ST Sewer: Emerald Extension													**$ -**
ST Sewer: Industrial Servicing													**$ -**
Fire: Joint Emerg. Fac. Debt	**$ 74,124**				$ 70,508								**$ 144,632**
Police: Joint Emerg. Fac. Debt	**$ 15,584**				$ 973								**$ 16,557**
Roads: Mowat Intersection Alignmen	**$ 107,495**												**$ 107,495**
Roads: PW Sand Dome													**$ -**
Roads: Phillips/Sunnidale	**$ 679,247**												**$ 679,247**
Roads: Oak/William/Perry	**$ 94,444**												**$ 94,444**
Provincial Gas Tax: Trainsit Services	**$ 61,056**												**$ 61,056**
													$ -
Discounted Services													**$ -**
													$ -
Library: Stayner Branch	**$ 62,247**				$ 74,611								**$ 136,858**
Library: Creemore Branch	**$ 16,704**												**$ 16,704**
Recreation: Enclosed Tractor & Traile	**$ 127,764**												**$ 127,764**
													$ -
Sub-total Financing	**$ 3,062,197**	**$ -**	**$ -**	**$ -**	**$ 146,092**	**$ 162,416**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,370,705**
													$ -
Perry/Gideon Land Purchase	**$ 28,552**				$ 1,794								**$ 30,346**
Parking													**$ -**
Creemore Sewer Project													**$ -**
Carruthers Memorial													**$ -**
Federal Gas Tax (see above)													**$ -**
Total Financing	**$ 3,090,749**	$ -	$ -	$ -	$ 147,886	$ 162,416	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,401,051**

Legend: ST - Stayner, CR - Creemore, NT - Nottawa, NL - New Lowell

Appendix H

Township of Clearview

Credits Outstanding under Section 38 of the Development Charges Act, 1997 (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)

For the Year Ended December 31, 2025

Reserve Fund Descriptions and Categories of Services	Opening Balances	Credits Granted			Credits Transferred	Credits Used	Closing Balances
Roads and Related	$ -						$ -
Wastewater							
Stayner	$ -						$ -
Creemore	$ -						$ -
New Lowell	$ -						$ -
Nottawa	$ -						$ -
Water							
Stayner	$ -						$ -
Creemore	$ -						$ -
New Lowell	$ -						$ -
Nottawa	$ -						$ -
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Individual Credit Holders

Supplementary Information

Prepayments Outstanding under Section 27 of the Development Charges Act, 1997 (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)

For the Year Ended December 31, 2025

Reserve Fund Descriptions and Categories of Services	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
Roads and Related	$ -						$ -
Wastewater							
Stayner - Collection and Capacity	$ 217,193.14	$ -	$ -	$ -	$ -	$ -	$ 217,193.14
Stayner - Collection only	$ 3,371,060.00	$ -	$ -	$ -		$ -	$ 3,371,060.00
Creemore	$ -						$ -
New Lowell	$ -						$ -
Nottawa	$ -						$ -
Water							
Stayner	$ 1,891,230.00						$ 1,891,230.00
Creemore	$ -						$ -
New Lowell	$ -						$ -
Nottawa	$ -						$ -
Total	**$ 5,479,483.14**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,479,483.14**

Appendix H

Township of Clearview

Credits Outstanding under Section 38 of the Development Charges Act, 1997 (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)

For the Year Ended December 31, 2025

Individual Prepayment Holders **Stayner Wastewater - Collection and Capacity** **In Dollars (1 SDE unit = $4,721.59)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
1063105 Ontario Limited	$ 217,193.14	$ -	$ -	$ -	$ -	$ -	$ 217,193.14
	$ 217,193.14	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 217,193.14**

Individual Prepayment Holders **Stayner Wastewater - Collection and Capacity** **In Units (1 SDE unit = $4,721.59)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
1063105 Ontario Limited	46.00	-	-	-	-	-	46.00
	46.00	**-**	**-**	**-**	**-**	**-**	**46.00**

Appendix H

Township of Clearview
Credits Outstanding under Section 38 of the Development Charges Act, 1997 (prepared pursuant to Section 43 of the Development Charges Act, 1997 and Ontario Regulation 82/98)
For the Year Ended December 31, 2025

Individual Prepayment Holders **Stayner Wastewater - Collection Only** **In Dollars (1 SDE unit = $2,189)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
CBJ Developments Inc	$ 2,070,794.00	$ -					$ 2,070,794.00
TSI Grandtag A2A CP Inc.	$ 656,700.00	$ -	$ -	$ -	$ -	$ -	$ 656,700.00
MacPherson Builders Stayner Ltd	$ 1,245,541.00	$ -	$ -	$ -	$ -	$ -	$ 1,245,541.00
863195 Ontario Ltd.	$ 1,112,012.00	$ -	$ -	$ -	$ -	.	$ 1,112,012.00
F.P.L.M.E.T. Group Incorporated	$ 350,240.00	$ -	$ -	$ -	$ -	$ -	$ 350,240.00
	$ 5,435,287.00	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,435,287.00**

Individual Prepayment Holders **Stayner Wastewater - Collection Only** **In Units (1 SDE unit = $2,189)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
CBJ Developments Inc	946.00	-					946.00
TSI Grandtag A2A CP Inc.	300.00	-	-	-	-	-	300.00
MacPherson Builders Stayner Ltd	569.00	-	-	-	-	-	569.00
863195 Ontario Ltd.	508.00	-	-	-	-	-	508.00
F.P.L.M.E.T. Group Incorporated	160.00	-	-	-	-	-	160.00
	2,483.00	**-**	**-**	**-**	**-**	**-**	**2,483.00**

Individual Prepayment Holders **Stayner Water - Supply Only** **In Dollars (1 SDE unit = $15,630)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
863195 Ontario Limited	$ 750,240.00					$ -	$ 750,240.00
Estates of Clearview	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Manortown	$ 1,140,990.00	$ -	$ -	$ -		$ -	$ 1,140,990.00
	$ 1,891,230.00	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,140,990.00**

Individual Prepayment Holders **Stayner Water - Supply Only** **In Units (1 SDE unit = $15,630)**	Opening Balances	Prepayments Purchased	Prepayment Converted	Prepayment Credits Issued	Prepayments Transferred	Prepayments Used	Closing Balances
863195 Ontario Limited	48.00					-	48.00
Estates of Clearview	-	-	-	-	-	-	-
Manortown	73.00	-	-	-		-	73.00
	121.00	**-**	**-**	**-**	**-**	**-**	**73.00**

Some numbers do not add to 1.00 due to rounding.