



Photo courtesy of Dave West

Corporation of the Township of Clearview

2024 Corporate Budget Package



CLEARVIEW

Table of Contents

Message from His Worship Mayor Doug Measures	5
Community Profile – Clearview at a Glance	6
Clearview Council	7
Clearview Council – contact information	8
Municipal Ward Boundaries.....	9
How Can I Get More Involved in The Budget Process?.....	10
2024 Budget Summary	11
Strategic Plan 2024 - 2034	13
Where your Total Tax Dollars are Spent	17
What is the Operating Budget and the Capital Budget?	20
Clearview Tax Rates	22
Tax Installments	24
2024 Budget by Departments	25
Summary of Operating and Capital Projects	25
Segmentation of Departments for Financial Reporting	26
2024 Consolidated Operating Report	28
General Administration including Council.....	33
General Administration Financial Report.....	34
Council and Clerk’s Department.....	35
Clearview Grants	36
Information Services	38
2024 Information Services Operating Budget Analysis	39
Policing Services	40
2024 Police Services (OPP).....	42
2024 Policing (OPP) Operating Budget Analysis	43
2024 Fire and Emergency Services	44
2024 Fire and Emergency Services Financial Report.....	45
2024 Fire Department Operating Budget Analysis.....	46
Building Inspection	47

2024 Building Department Financial Report.....	48
2024 Building Department Operating Budget Analysis	49
Municipal By-law Enforcement and Crossing Guards	50
2024 Municipal By-law Enforcement and Crossing Guards.....	51
2024 Bylaw & Crossing Guard Department Operating Budget Analysis	52
Public Works.....	53
2024 Public Works.....	54
2024 Public Works Department Operating Budget Analysis.....	55
Parks and Recreation	56
2024 Parks and Recreation	57
2024 Parks & Recreation Department Operating Budget Analysis.....	58
Library Services.....	59
2024 Library Services.....	60
2024 Library Department Operating Budget Analysis	61
Land Use Planning and Development Services	62
2024 Land Use Planning and Development Services	63
2024 Planning & Zoning Operating Budget Analysis	64
Development Charges and Parkland Dedication	65
2024 Creemore Medical Centre	66
2024 Creemore Medical Centre Budget.....	67
2024 Creemore Medical Centre Operating Budget Analysis	68
Municipal Water Systems	69
Municipal Water Systems	71
2024 Water Operating Budget Analysis	72
Sewer Utilities	73
Sewer Utilities	74
Budget Process and Clearview Strategic Goals.....	76
Clearview Budget Process	77
Amending the Budget.....	78
Clearview Property Taxation Review.....	79
2024 Debt Requirements.....	80
OPERATING DEBT.....	80

CAPITAL DEBT	80
Total Outstanding Loans and Proposed Loans	81
Funding for Loans.....	82
Reserve and Reserve Funds.....	83
Additional Budget Information	84
Local Improvement Charges	84
Other Targeted Tax Levies.....	84
Donations and Tax Receipts	85
Notes, References and Glossary	86
Key Budgetary and Financial Policies and Procedures	87
Glossary of Terms	90
Composition of Revenue, Expense and Department Categories.....	95
Acronyms.....	97

Message from His Worship Mayor Doug Measures

I am pleased to present the 2024 Municipal Operating & Capital Budget for the Township of Clearview. Your Council formally adopted this budget at the Monday May 27, 2024 council meeting.

Our municipal budget includes addressing the stormwater management ponds that have been overgrown creating ineffective drainage. This year we are investing in a capital works fund that will see stormwater management and rural road ditching become a regular part of summer road works. Along with the establishment of the Climate Action Advisory Committee, our public works staff are better positioning the municipality to deal with the effects of climate change on our public lands. Another area of investment from our budget will be the creation of the Economic Development Officer position. Funded from the EDC reserve for two years, the new position will open the municipality to economic growth in the small business sectors while supporting the agricultural economy of our township.



The 2024 Budget also includes wrapping up the renovations at the Sunnidale Hall and the Avening Hall. Supporting the Small Halls remains a priority for this council and with the residents' help, we will find a way to see that all our community halls are AODA compliant for all our residents and visitors. The Council chambers have already been renovated this year to accommodate accessibility standards and set our community ahead of many others as the council dais is now ready for anyone in our community to be a member of Council.

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

I would like to acknowledge the team that worked to put this budget together. The entire Treasury staff worked on this budget with the inputs from all municipal departments. Council worked through 5 meetings with staff and heard from the public at a special meeting to seek input. It is always great to hear from the residents and learn of their wishes and improvements for our community. Public input is always welcome. It was very important to Council that we approved a fair and balanced budget to protect service levels, investments in road safety and future growth. It represents our shared priorities of neighbourhood revitalization and fiscal responsibility with an eye toward investing in our future through initiatives found in the Clearview Strategic Plan.

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

A handwritten signature in blue ink, appearing to read 'Doug Measures', written in a cursive style.

Doug Measures
Mayor

Community Profile – Clearview at a Glance

One of the southernmost municipalities in the Georgian Triangle, Clearview was established on January 1, 1994 by the amalgamation of the four municipalities of the Town of Stayner (1872), the Village of Creemore (1889), and the Townships of Nottawasaga (1851) and Sunnidale (1858).

Clearview is a 560 km² rural municipality of approximately 14,000 full time residents and thousands of seasonal residents with 4 main settlement areas consisting of Stayner, Creemore, Nottawa and New Lowell. Located 30 minutes west of Barrie, Clearview borders on Collingwood and Wasaga Beach to the north and Springwater and Angus to the east.

Clearview is about one hour from Toronto and the Pearson International Airport. Visitors will enjoy the quaint and quiet charm of rural Clearview and experience some of the most appealing scenery and natural beauty in the Georgian Triangle. Residents enjoy clean safe communities, quality homes, beautiful surroundings, great business opportunities, interesting shops, good schools; everything that a family needs.

Population profile

Source: Statistics Canada

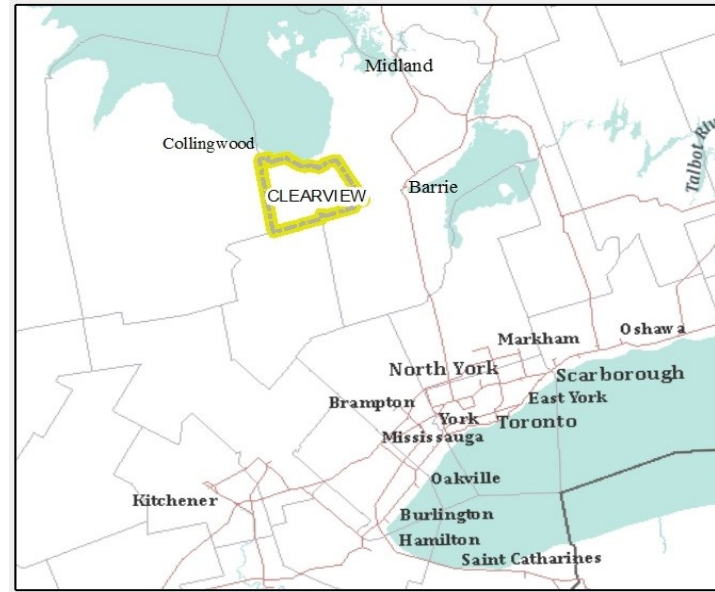
Year	Clearview	Simcoe County
2021	14,814	479,650
2016	14,151	479,650
2011	13,734	446,063
2006	14,008	422,204

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



MAYOR

Doug Measures

(705) 428-6230 ext. 280

dmeasures@clearview.ca



DEPUTY MAYOR

Paul Van Staveren

(705) 428-6230 ext. 276

pvanstaveren@clearview.ca



WARD 2 COUNCILLOR

Robert McArthur

(705) 428-6230 ext. 278

rmcarthur@clearview.ca



WARD 4 COUNCILLOR

Robert Walker

(705) 428-6230 ext. 282

rwalker@clearview.ca



WARD 1 COUNCILLOR

Phyllis Dineen

(705) 428-6230 ext. 277

pdineen@clearview.ca



WARD 3 COUNCILLOR

John Broderick

(705) 428-6230 ext. 287

jbroderick@clearview.ca



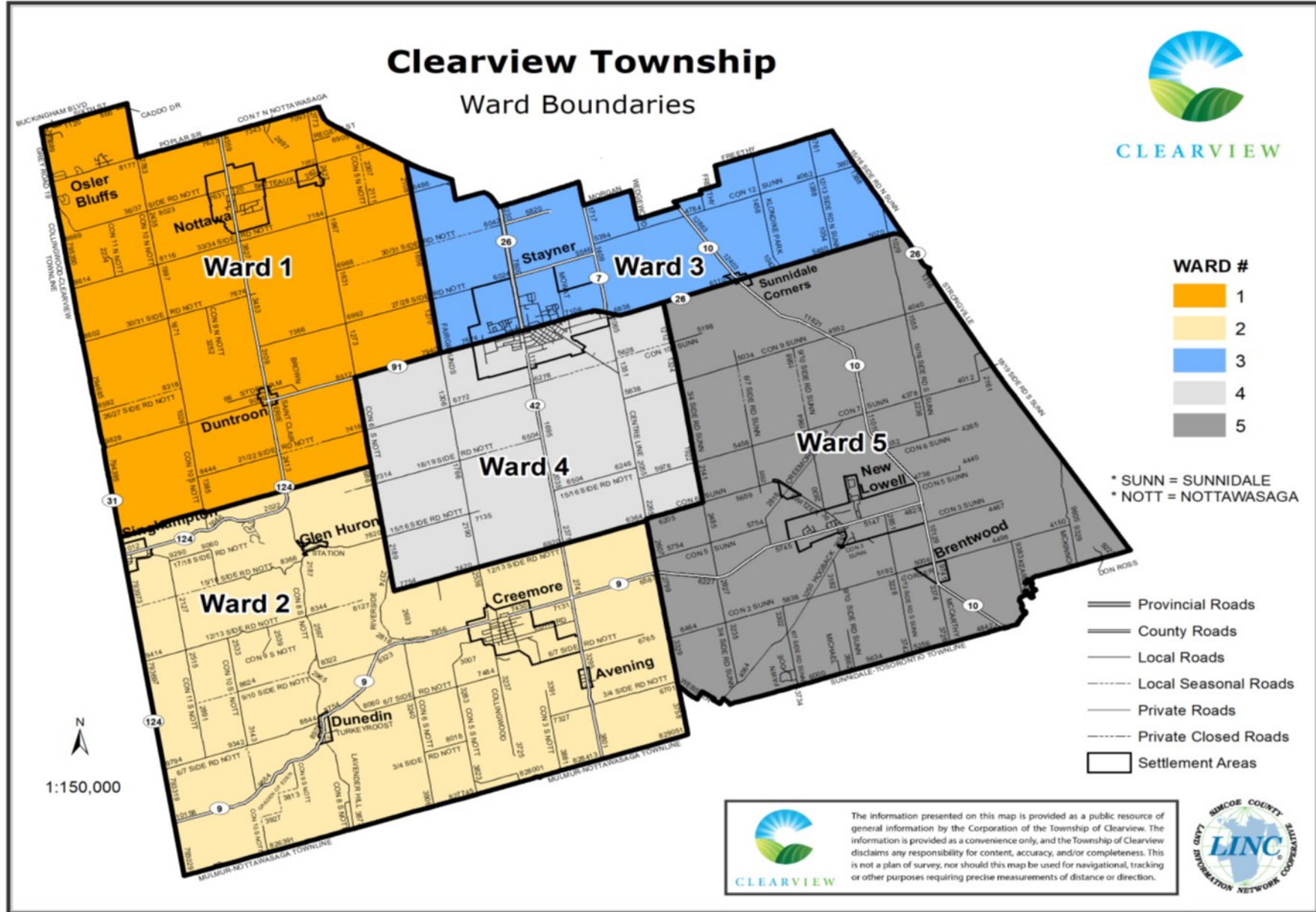
WARD 5 COUNCILLOR

Marty Beelen

(705) 428-6230 ext. 284

mbeelen@clearview.ca

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 or in our Administration Centre in Stayner.
- Meet with your member of Council to discuss your concerns or suggestions. Their contact information is in the front of this booklet.
- Send your ideas to the appropriate Department Head to explore the feasibility of your suggestions.
- Attend the Budget Workshops. Dates can be found online or by contacting the Clerk's office.
- Attend the Budget Public Meeting. The date can be found online or by contacting the Clerk's office.
- Attend the Council Meetings discussing the budget. Dates can be found online or by contacting the Clerk's office.
- Keep in mind that budget preparation for the next fiscal year, which begins January 1, generally starts in August of the prior year.
- Use these resources for more information:
 - Clearview website: www.clearview.ca
 - Information on Public Display at the Clearview Administration Centre
 - Clearview's Clerk or Treasurer – available using the staff directory at www.clearview.ca

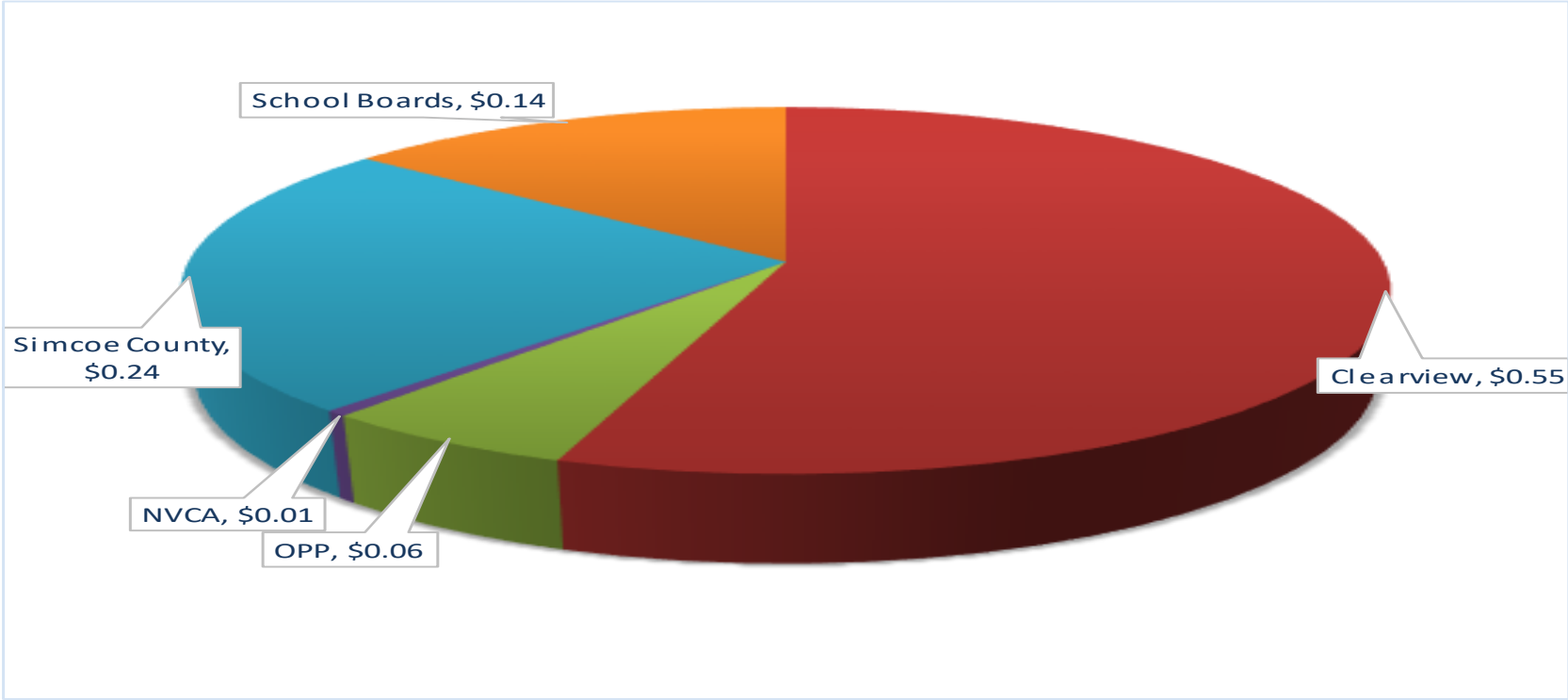


2024 Budget Summary

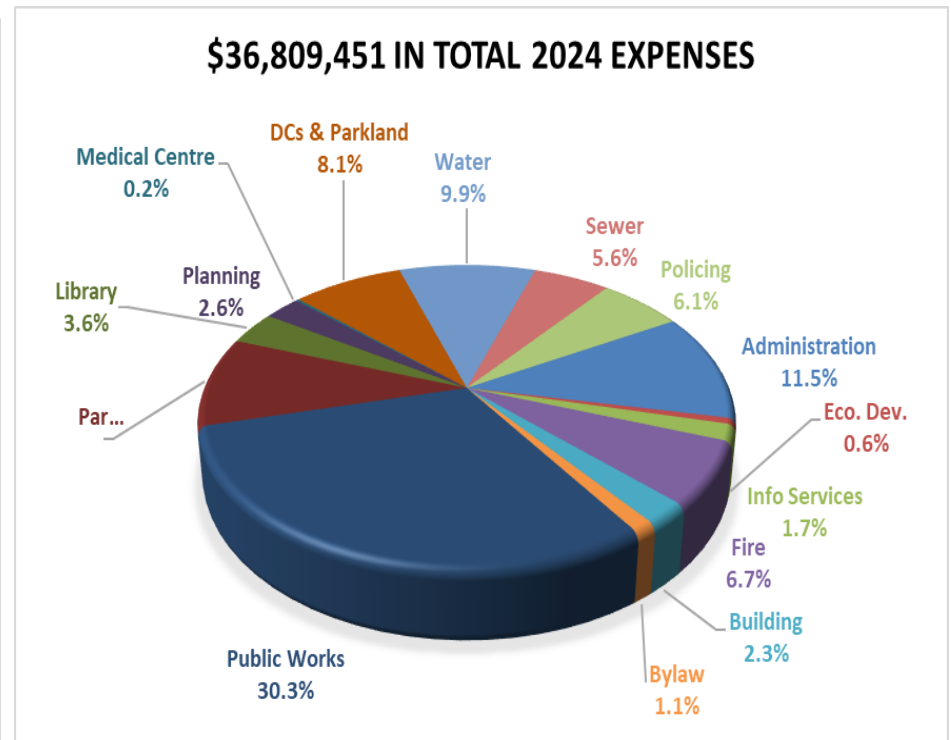
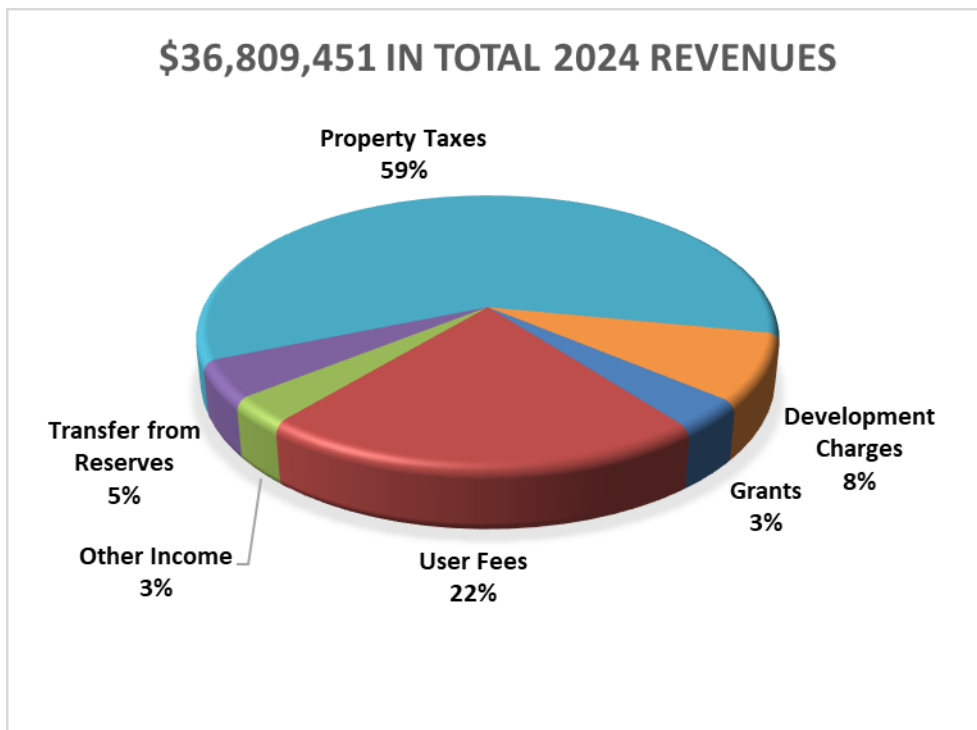
The 2024 Corporate Budget includes an estimated net residential tax increase of 3.68%, which would be an approximate \$44.00 increase to taxes for each \$100,000 of assessed value. Of each tax dollar collected, Clearview retains \$0.55 with \$0.14 going to the education boards and the remaining \$.031 going to our service partners.

2020 was scheduled to be a reassessment year. In a reassessment year, MPAC does a province an updated 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.

Tax Dollar Breakdown



In total, Clearview will manage \$36.8 million in revenues in 2024. 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 2024, property taxes will amount to \$21.8 million. Of this, \$2.3 million will be used for Capital with the remaining \$19.5 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)

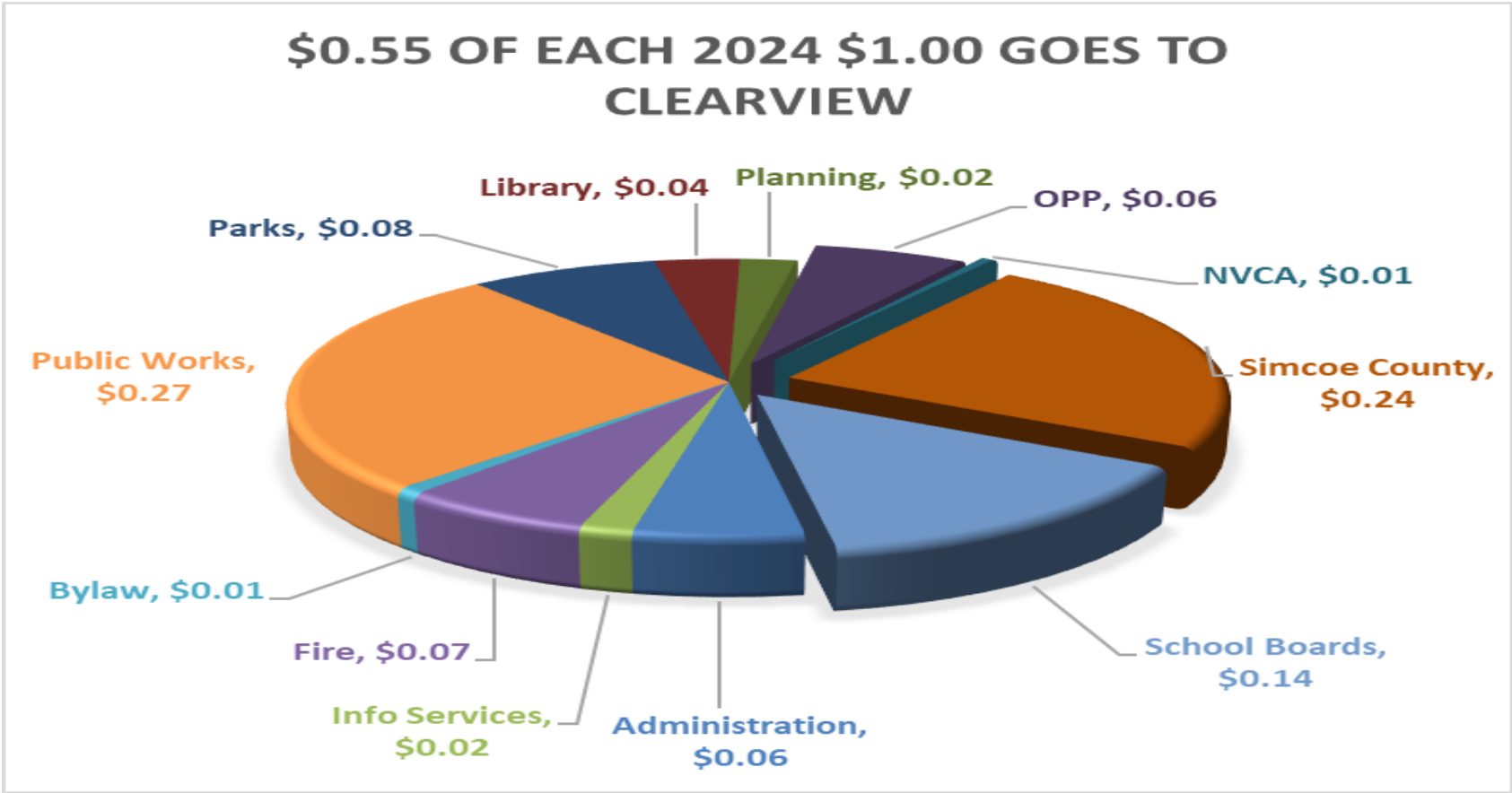
We are primarily an agricultural community, this is a way of life and it is the natural capital that forms the basis of our local food markets, which not only sell food products but create a social opportunity for citizens. Clearview Township is proud of our local producers. Our shared resources must 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.

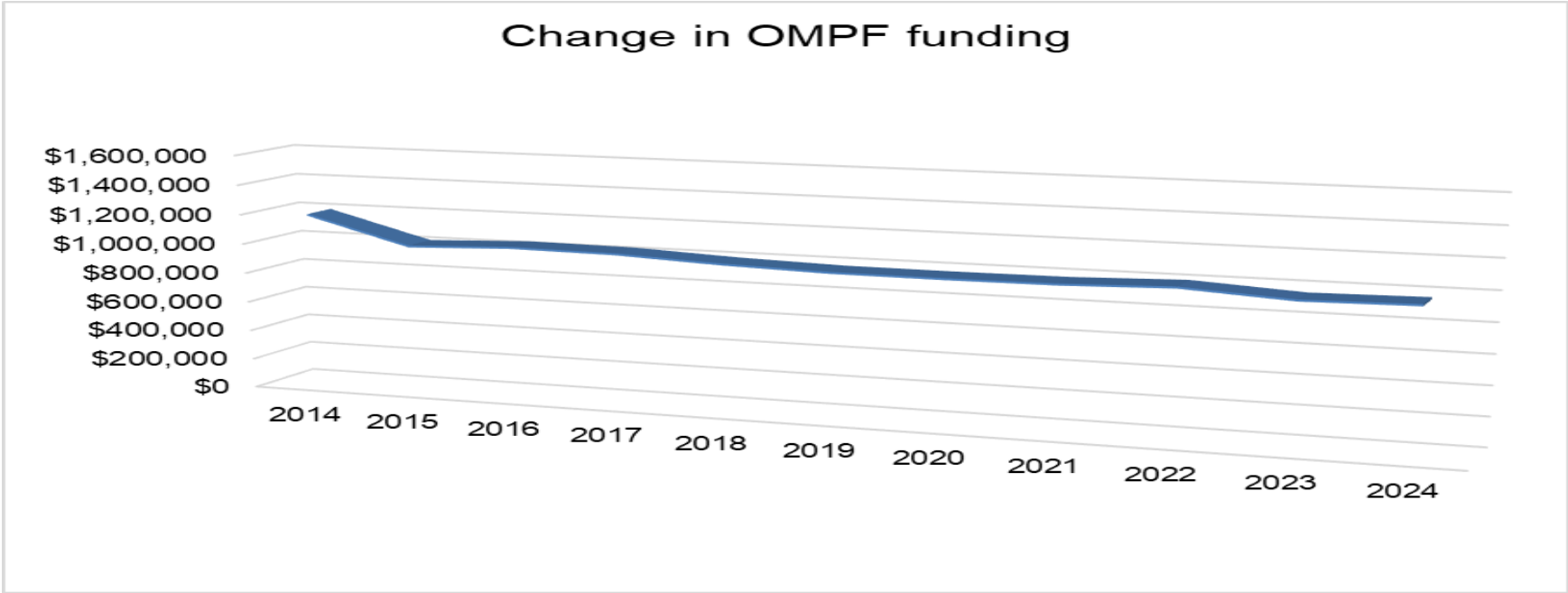


Revenue Trends

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

Property taxes based on MPAC calculated property assessment values have been and continue to rise at a steady pace to offset inflation, decreases in other revenues, increases beyond inflation in certain costs including policing, and reductions in annual operating grants.

Grants revenue is challenged on the operating side as OMPF funding has remained somewhat constant while expenses continue to rise with inflation and other factors. To maintain service levels the general municipal taxation has had to increase.



Development Charge revenues are highly variable and depend upon eligible building permits being approved. Thousands of new units have received approval for construction over the past few years. Until solutions are found for the servicing this growth, however, substantial development is on hold.

Water and Sewer user fees are scheduled to increase at a steady rate based on the approval of the 6-year Water Financial Plan. Other Income continues to remain constant for the standard portions while several Local Improvement initiatives may provide additional funds, although they are targeted to offset the related expenses.

Operating and Capital Budget Forecast

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

What is the Operating Budget and the Capital Budget?

Clearview budgets using a modified accrual basis and does not budget for amortization although amortization is calculated and included in the year-end financial statements. Clearview's total Fiscal 2023 budget is \$160 million including anticipated DC revenue. The Municipal Act (2001) requires a balanced budget. The budget is divided into two major categories: Operating and Capital.

Operating Budget

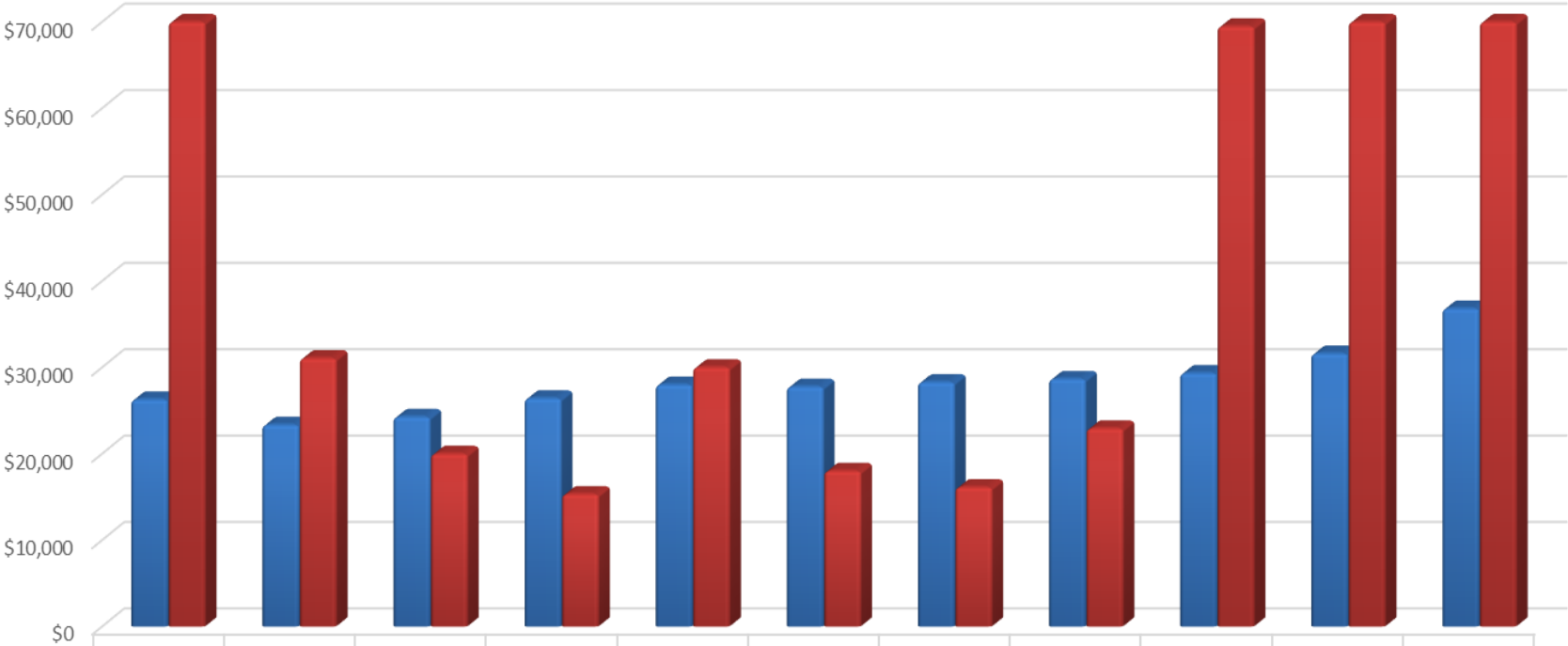
The operating budget is a proposed plan of revenue and expenditures for a given year. The operating budget funds Clearview's day-to-day expenses, including salaries and benefits of Clearview employees, rent and utilities, materials and supplies, and equipment needed to provide public safety, recreation, water, sewer, roads, and other services to Clearview residents. The operating budget is \$36.8 million which represents 23% 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 \$123 million which represents 77% of the total Clearview budget and is funded through a combination of taxation, user fees, borrowing, developer contributions and development charges, and other sources. Proposed projects that are contingent on grant funding are included as the municipality cannot apply for grants if the project, in its entirety, is not already included in the capital budget, even if the spending is anticipated to occur in a future budget year that has not yet been approved by Council. The municipality also includes anticipated developer contributions of new infrastructure in the capital budget.

The large jump in capital 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)



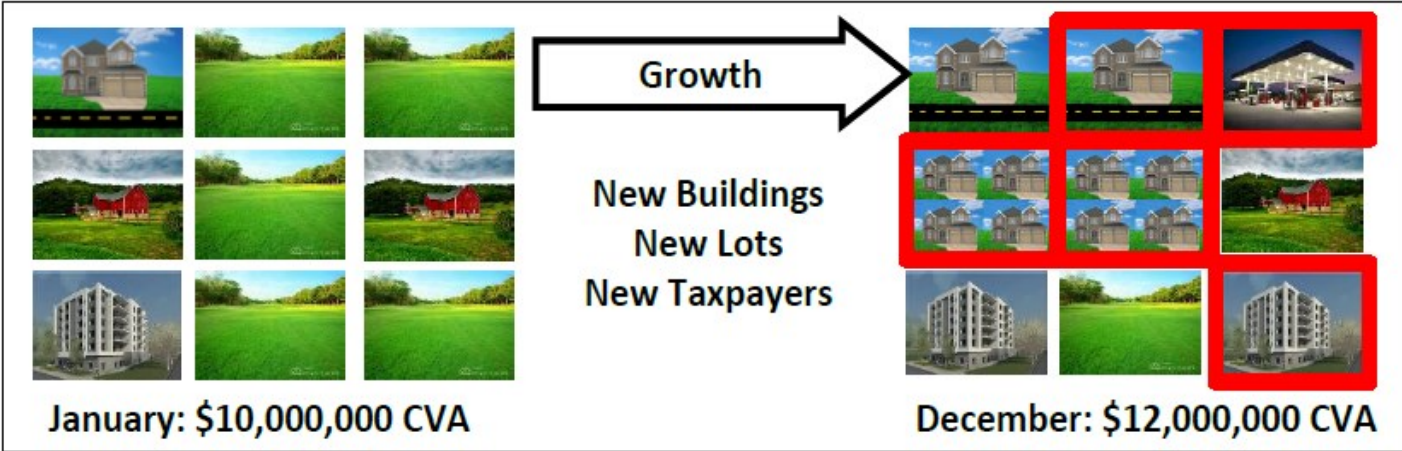
Operating Budget	\$26,281	\$23,348	\$24,272	\$26,420	\$28,002	\$27,767	\$28,291	\$28,662	\$29,340	\$31,600	\$36,809
Capital Budget	\$70,575	\$31,065	\$19,999	\$15,329	\$30,016	\$18,012	\$16,135	\$22,936	\$69,486	\$117,800	\$123,207

Clearview Tax Rates

Property Tax Class	2023 Clearview Tax Rate	2024 Clearview Tax Rate	2023 Clearview Tax Revenue	2024 Clearview Tax Revenue	\$ Change
Residential	0.00752836	0.00786136	\$17,554,750	\$18,839,255	\$1,284,505
Farmland I	0.00188209	0.00196534	\$0	\$0	\$0
Farmland II R1	0.00564627	0.00589602	\$40,444	\$42,233	\$1,789
Landfill	0.00752836	0.00786136	\$7,352	\$7,677	\$325
Multi Residential	0.00752836	0.00786136	\$84,117	\$87,837	\$3,720
New Multi Residential	0.00752836	0.00786136	\$0	\$0	\$0
Commercial Occupied	0.00920191	0.00960894	\$1,161,327	\$1,208,268	\$46,941
Commercial Excess Vacant	0.00920191	0.00960894	\$63,294	\$72,567	\$9,273
New Constr Comm O	0.00920191	0.00960894	\$0	\$0	\$0
New Constr Comm E V	0.00920191	0.00960894	\$0	\$0	\$0
Industrial Occupied	0.00897757	0.00937467	\$139,070	\$179,079	\$40,009
Industrial Excess Vacant	0.00897757	0.00937467	\$27,796	\$58,940	\$31,144
Farm Based Small Business	0.00224439	0.00234367	\$224	\$234	\$10
New Constr Ind O	0.00897757	0.00937467	\$0	\$0	\$0
New Constr Ind E V	0.00897757	0.00937467	\$0	\$0	\$0
Pipeline	0.00976127	0.01019304	\$52,691	\$56,011	\$3,320
Farmland	0.00188209	0.00196534	\$984,277	\$1,048,659	\$64,382
Managed Forest	0.00188209	0.00196534	\$45,922	\$49,809	\$3,887
			\$20,161,264	\$21,650,568	\$1,489,304

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

Billing	Mailed	Instalment	Due Date
Interim Tax Bill	February 2024	1	March 29, 2024
Interim Tax Bill	February 2024	2	May 31, 2024
Final Tax Bill	June 2024	3	July 26, 2024
Final Tax Bill	June 2024	4	September 27, 2024

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.

2024 Budget by Departments

The Corporation of the Township of Clearview is a municipal corporation headed by an elected Council consisting of a Mayor, Deputy Mayor, and five Councilors representing the five wards.

Reporting to the Council, the Chief Administrator Officer (CAO) directs and co-ordinates the general management of business affairs of Clearview, in accordance with the by-laws, policies, and plans established and approved by Council to ensure the delivery of high quality services and facilities which preserve or enhance the social, economic, and physical well-being of the communities at best value for the residents of Clearview.

Under the authority of the Council, the CAO delegates the responsibility of carrying out the day-to-day functions of the municipality to the Senior Management Team. The Senior Management Team consists of nine staff members, including the CAO, and are responsible for all departments with the exception of the Clearview Public Library which is managed by the Clearview Public Library Board which is appointed by Council.

Clearview's budgeting is divided into 2 main categories; departments funded by Property Taxation and departments that are not. The departments that are not subsidized by Property Taxes are generally referred to as self-funding. Self-funding means that the revenues collected by these departments are used to pay for the expenses of the department. Tax dollars are not used by self-funded departments.

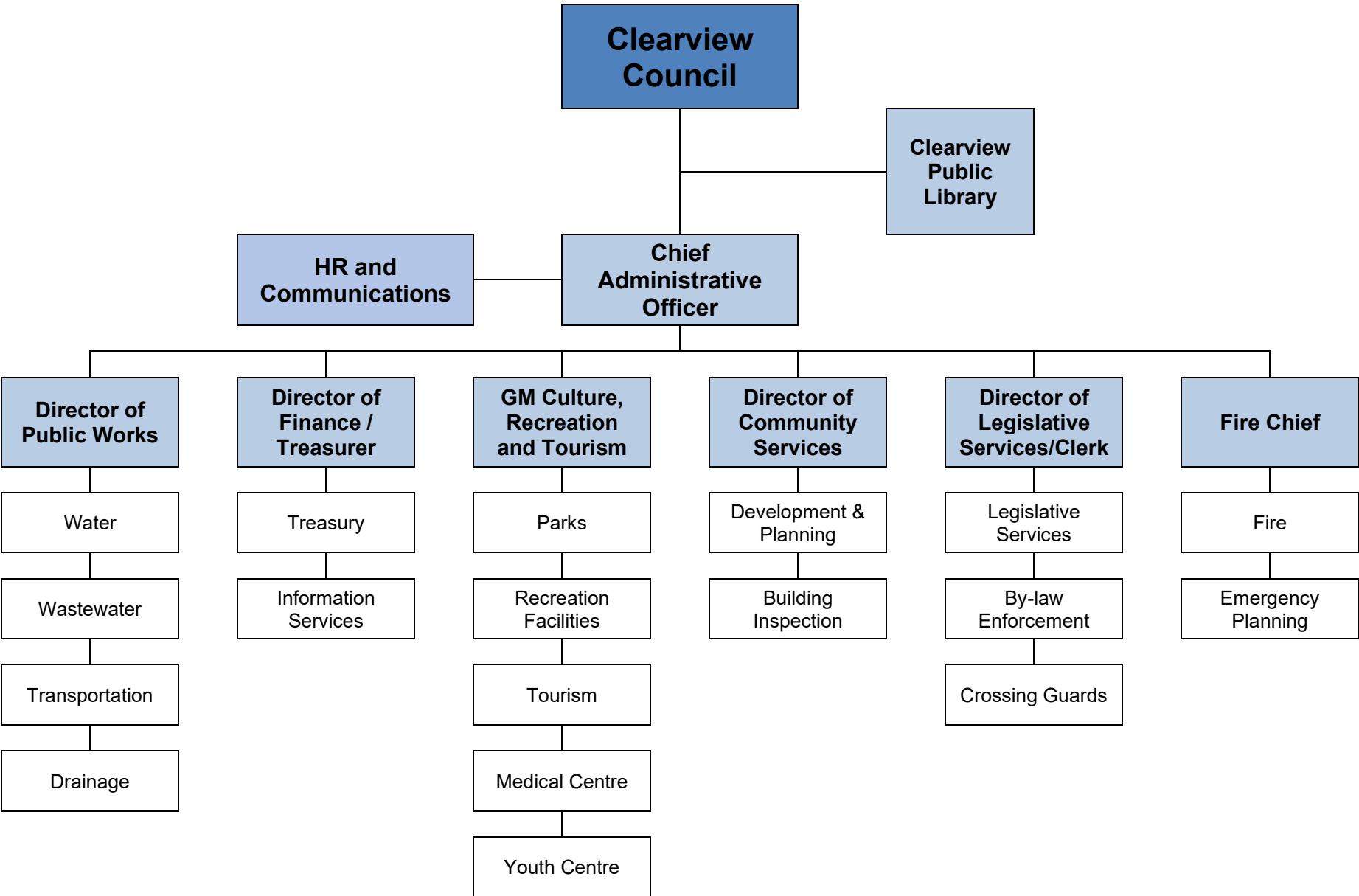
Summary of Operating and Capital Projects

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

Segmentation of Departments for Financial Reporting

The segmentation of the Departments is in line with provincial Financial Information Return (FIR) reporting requirements and as according to Finance Procedure 2010-004 “Financial Statement Segmentation” as required by PSAB regulations.

It is important to note that while Policing Services is included in the General Administration portion of the Clearview Budget it is broken out separately in the tax increase calculations. This is due to Policing Services being a large budgetary item in comparison with the rest of the Municipal budget and one in which Clearview has little to no control over to effect service level changes or expense reductions. The minimum policing standards are set by the Province and the salaries and wages, by far the largest component of the Huronia West OPP budget, are negotiated and set by the Province.



2024 Consolidated Operating Report

TOWNSHIP OF CLEARVIEW

CONSOLIDATED OPERATING FINANCIAL REPORT



GL5410

Date : May 07, 2024

Page : 1

Time : 1:38 pm

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2023 - 2024	2023 - 2024
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,210,888.00	-2,054,106.15	-1,165,040.00	-2,717,471.70	-1,281,420.00	-116,380.00	9.99
USER FEES	-7,695,915.00	-8,031,036.59	-7,718,680.00	-8,358,105.48	-7,918,010.00	-199,330.00	2.58
OTHER INCOME	-1,025,200.00	-1,898,350.51	-795,900.00	-2,952,814.13	-1,118,475.00	-322,575.00	40.53
TRANSFER FROM RESERVES	-1,151,790.00	-2,031,067.03	-1,305,805.00	0.00	-1,651,769.00	-345,964.00	26.49
OWN PURPOSE TAX	-18,875,187.00	-19,105,634.00	-20,401,887.00	-21,040,202.47	-21,901,098.00	-1,499,211.00	7.35
DEVELOPMENT CHARGES	-2,956,000.00	-6,964,930.95	-2,956,000.00	-2,949,422.16	-2,956,000.00	0.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-32,914,980.00	-40,085,125.23	-34,343,312.00	-38,018,015.94	-36,826,772.00	-2,483,460.00	7.23
EXPENSE							
SALARIES, WAGES & BENEFITS	7,378,970.00	7,498,399.46	7,695,579.00	7,813,939.07	8,477,946.00	782,367.00	10.17
ADMINISTRATION	4,300,990.00	4,201,165.67	4,231,831.00	3,700,944.12	4,303,816.00	71,985.00	1.70
CONTRACTED SERVICES	4,040,227.00	4,107,851.54	4,725,542.00	4,125,193.95	4,296,839.00	-428,703.00	-9.07
FACILITY UTILITIES	932,800.00	943,269.81	1,002,250.00	918,713.68	1,017,105.00	14,855.00	1.48
FACILITY MAINTENANCE	589,500.00	1,430,170.46	795,170.00	1,070,110.27	539,041.00	-256,129.00	-32.21
INSURANCE	363,700.00	403,140.84	450,550.00	537,925.13	460,213.00	9,663.00	2.14
VEHICLES & EQUIPMENT	645,520.00	873,068.53	795,360.00	1,154,037.71	762,327.00	-33,033.00	-4.15
AMORTIZATION	0.00	2,312,862.29	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	5,912,460.00	10,533,984.51	4,843,705.00	1,395,750.00	5,602,279.00	758,574.00	15.66
TRANSFER TO CAPITAL	393,000.00	275,340.07	379,250.00	0.00	502,100.00	122,850.00	32.39
Total EXPENSE	24,557,167.00	32,579,253.18	24,919,237.00	20,716,613.93	25,961,666.00	1,042,429.00	4.18
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,850,250.00	2,033,895.46	1,958,035.00	2,056,041.73	2,404,981.00	446,946.00	22.83
ADMINISTRATION	1,449,100.00	1,640,845.42	1,600,640.00	1,769,700.93	1,646,445.00	45,805.00	2.86
CONTRACTED SERVICES	1,469,000.00	2,185,595.33	1,663,500.00	2,313,181.22	2,312,802.00	649,302.00	39.03
FACILITY UTILITIES	61,000.00	37,701.07	62,000.00	53,873.91	63,000.00	1,000.00	1.61
FACILITY MAINTENANCE	105,000.00	132,115.75	110,000.00	140,847.61	111,000.00	1,000.00	0.91
INSURANCE	139,050.00	172,370.10	190,000.00	172,743.24	199,500.00	9,500.00	5.00
VEHICLES & EQUIPMENT	785,000.00	1,170,016.68	761,900.00	1,352,875.31	804,378.00	42,478.00	5.58
AMORTIZATION	0.00	1,910,644.84	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,228,000.00	938,000.00	1,178,000.00	888,000.00	1,478,000.00	300,000.00	25.47
TRANSFER TO CAPITAL	1,271,413.00	611,367.07	1,900,000.00	0.00	1,845,000.00	-55,000.00	-2.89
Total WORKS EXPENSE	8,357,813.00	10,832,551.72	9,424,075.00	8,747,263.95	10,865,106.00	1,441,031.00	15.29
Total OPERATING	0.00	3,326,679.67	0.00	-8,554,138.06	0.00	0.00	0.00

2024 Township of Clearview Proposed **CAPITAL** Projects

2024

Dept.	Project Description	Sources of Financing									Total
		Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debtentures	
General Government											
Administration											
	Council Chambers Renovation	\$ 284,109		\$ 249,109					\$ 35,000		\$ 284,109
	General Government Sub-total	\$ 284,109	\$ -	\$ 249,109	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 284,109
Information Services											
	Computer Replacement	\$ 25,000	\$ 25,000								\$ 25,000
	Printer Replacement	\$ 1,000	\$ 1,000								\$ 1,000
	Other Computer Equipment	\$ 3,500	\$ 3,500								\$ 3,500
	Networking Equipment	\$ 10,000							\$ 10,000		\$ 10,000
	Secondary Server	\$ 20,000							\$ 20,000		\$ 20,000
	Virtual Server	\$ 40,000							\$ 40,000		\$ 40,000
	Information Services Sub-total	\$ 99,500	\$ 29,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 99,500
Fire and Emergency Services											
Fire Protection Services											
	Auto Extrication Tools	\$ 45,000	\$ 45,000								\$ 45,000
	AED's	\$ 20,000	\$ 20,000								\$ 20,000
	PPE	\$ 30,000	\$ 30,000								\$ 30,000
	Equipment	\$ 30,000	\$ 30,000								\$ 30,000
	Radios	\$ 40,000	\$ 40,000								\$ 40,000
	Fire and Emergency Sub-total	\$ 165,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Public Works											
Admin, Bldg, and Equip											
	Stayner Sand Dome completion	\$ 2,300,000					\$ 2,070,000		\$ 230,000		\$ 2,300,000
	New Lowell Public Works/Fire Building	\$ 1,787,500					\$ 947,400		\$ 840,100		\$ 1,787,500
	TR11-48 - 2010 Freightliner	\$ 400,000							\$ 400,000		\$ 400,000
	TR03-02 - 2003 Sterling	\$ 400,000							\$ 400,000		\$ 400,000
	TR08-42 - 2007 International	\$ 400,000							\$ 400,000		\$ 400,000
	TR12-49 - 2011 Freightliner	\$ 400,000							\$ 400,000		\$ 400,000
	TR13-52 - 2011 Freightliner	\$ 400,000							\$ 400,000		\$ 400,000
	TR14-54 - 2013 Western Star	\$ 400,000							\$ 400,000		\$ 400,000
	Utility Tractor (Replace MV2)	\$ 200,000							\$ 200,000		\$ 200,000
	Disc Mower PTO Driven	\$ 18,000							\$ 18,000		\$ 18,000
	Sweeper PTO Driven	\$ 10,000							\$ 10,000		\$ 10,000
	Public Parking Lot - 15 Elizabeth Street	\$ 50,000							\$ 50,000		\$ 50,000
	Public Parking Lot - 187 Mill Street	\$ 50,000							\$ 50,000		\$ 50,000
	Traffic Control Equipment	\$ 30,000	\$ 30,000								\$ 30,000
	Transportation & Siderwalk Master Plan	\$ 200,000					\$ 200,000				\$ 200,000
	Stormwater & Drainage Master Plan	\$ 200,000					\$ 200,000				\$ 200,000
											\$ -
											\$ -
Bridges											
	639-65 Brock Street Stayner - Design	\$ 35,000							\$ 35,000		\$ 35,000
	161B-71 - Collingwood Street - Design	\$ 20,000							\$ 20,000		\$ 20,000
	161B-71 - Collingwood Street - Build	\$ 3,500,000							\$ 3,500,000		\$ 3,500,000
	Concession 2 Bridge Engineering	\$ 70,000							\$ 70,000		\$ 70,000
	Concession 2 Bridge Build	\$ 650,000							\$ 650,000		\$ 650,000
											\$ -

2024 Township of Clearview Proposed CAPITAL Projects

2024

Dept.	Project Description	Sources of Financing										Total
		Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures		
Road Construction											\$ -	
	Riverside Drive - CR9 to 15/16 SR	\$ 3,945,200	\$ 1,000,000	\$ 800,000				\$ 2,145,200			\$ 3,945,200	
	Centreline Road Engineering	\$ 215,000	\$ 215,000								\$ 215,000	
	East Creemore Drain - Detailed Design	\$ 240,000					\$ 240,000				\$ 240,000	
	Mary Street Urbanization	\$ 160,000					\$ 160,000				\$ 160,000	
	Mowat Street - Highway 26 north Urbanization	\$ 2,000,000		\$ 175,000			\$ 1,400,000		\$ 425,000		\$ 2,000,000	
	Mowat Street - Highway 26/Superior Intersection	\$ 1,000,000					\$ 619,337		\$ 380,663		\$ 1,000,000	
	Margaret Street - County Road 42 to Clarence St	\$ 901,700					\$ 811,530		\$ 90,170		\$ 901,700	
	Margaret Street - Clarence St to Warrington Rd.	\$ 1,315,800					\$ 1,184,220		\$ 131,580		\$ 1,315,800	
	Sunnidale Street - Philip St to Centreline Road	\$ 2,867,000					\$ 2,581,000		\$ 286,000		\$ 2,867,000	
	Quebec Street - Final	\$ 350,000	\$ 350,000								\$ 350,000	
Sidewalks											\$ -	
	Sidewalk Construction	\$ 275,000		\$ 275,000							\$ 275,000	
Urbanization											\$ -	
	Urbanization	\$ 250,000	\$ 250,000								\$ 250,000	
	Public Works Sub-total	\$25,040,200.00	\$ 1,845,000	\$ 1,250,000	\$ -	\$ -	\$ 10,413,487	\$ 2,145,200	\$ 9,386,513	\$ -	\$ 25,040,200	
Parks and Recreation											\$ -	
Recreation Administration											\$ -	
	Repair & replace existing playground equipment	\$ 50,000							\$ 50,000		\$ 50,000	
	Replace middle bridge at Cenetenial Park	\$ 90,000	\$ 90,000								\$ 90,000	
Stayner Arena											\$ -	
	Arena Lobby Viewing Area	\$ 10,000							\$ 10,000		\$ 10,000	
Stayner Parks											\$ -	
	Replace skateboard Park Ameneties in Stayner	\$ 100,000							\$ 100,000		\$ 100,000	
	Add new fully Accessible playground to playground a	\$ 120,000							\$ 120,000		\$ 120,000	
	Repurpose the Ball diamond infield	\$ 20,000	\$ 20,000								\$ 20,000	
	Self Contained Washroom Facility	\$ 90,000							\$ 90,000		\$ 90,000	
	Stayner Sports Pad	\$ 75,000							\$ 75,000		\$ 75,000	
New Lowell Parks											\$ -	
	Resurface New Lowell Concrete Pad	\$ 20,000	\$ 20,000								\$ 20,000	
Nottawa Parks											\$ -	
	Self Contained Washroom Facility	\$ 90,000							\$ 90,000		\$ 90,000	
Other Parks											\$ -	
	New Ceiling at the Creemore Curling Club	\$ 20,000	\$ 20,000								\$ 20,000	
Trails											\$ -	
	Trails	\$ 30,000	\$ 30,000								\$ 30,000	
Community Hall Boards and Local Boards											\$ -	
	Hall AODA Renovations (carried forward)	6,250,000.00								6,250,000	\$ 6,250,000	
	Parks and Recreation Sub-total	\$ 6,965,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 535,000	\$ 6,250,000	\$ 6,965,000	

2024 Township of Clearview Proposed CAPITAL Projects

2024

Dept.	Project Description	Capital Expenditures Investment in Infrastructure		Sources of Financing							Total
		Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	
Library Services											
	Computers	\$ 6,000	\$ 6,000								\$ 6,000
	New Lowell Branch Windows	\$ 30,000	\$ 30,000								\$ 30,000
	Materials	\$ 91,600	\$ 91,600								\$ 91,600
	Library Services Sub-total	\$ 127,600	\$ 127,600		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,600
General Capital Projects Total		\$ 32,681,409	\$ 2,347,100	\$ 1,250,000	\$ -	\$ -	\$ 10,413,487	\$ 2,145,200	\$ 9,991,513	\$ 6,250,000	\$ 32,681,409
Municipal Waterworks Services											
Admin, Bldg, and Equip											
	Hydrants Valves CR & ST combined	\$ 14,500	\$ 14,500								\$ 14,500
	Staff Computers (SS, DL)	\$ 10,000	\$ 10,000								\$ 10,000
	Growth EA Capital	\$ 23,200				\$ 23,200					\$ 23,200
Stayner Waterworks											
	Main Street Water Service Replacment	\$ 60,000	\$ 60,000								\$ 60,000
	KPR Finalize Well Development	\$ 779,840				\$ 779,840					\$ 779,840
	KPR Well Site	\$ 32,291,372				\$ 32,291,372					\$ 32,291,372
	KPR Watermain	\$ 29,276,786				\$ 29,276,786					\$ 29,276,786
	KPR Debt Charges	\$ 440,764				\$ 440,764					\$ 440,764
	Sunnidale St. Water	\$ 2,293,500			\$ 755,296	\$ 1,538,204					\$ 2,293,500
	Margaret Street Water	\$ 6,631,245	\$ 663,125		\$ 1,989,374	\$ 3,978,747					\$ 6,631,245
	Stayner Well 1&3 Lane Improvement	\$ 20,000	\$ 20,000								\$ 20,000
	ST RES SCADA PLC up-grade	\$ 99,000	\$ 99,000								\$ 99,000
Creemore Waterworks											
	Well Pump House	\$ 4,500,000				\$ 4,500,000					\$ 4,500,000
	Water Servicing Master Plan Update	\$ 125,000				\$ 125,000					\$ 125,000
	EA & SWP Plan	\$ 162,000				\$ 162,000					\$ 162,000
	Well Supply Investigation	\$ 152,000				\$ 152,000					\$ 152,000
	200 mm Mary St. George St. to WWTP Watermain (I	\$ 225,000	\$ 225,000								\$ 225,000
Colling-Woodlands Waterworks											
	Pressure Tanks (5)	\$ 7,500	\$ 7,500								\$ 7,500
	Municipal Waterworks Subtotal	\$ 77,111,707	\$ 1,099,125	\$ -	\$ -	\$ 2,744,669	\$ 73,267,913	\$ -	\$ -	\$ -	\$ 77,111,707
Municipal Wastewater Services											
Stayner Wastewater											
	Trunk Sewer Upgrade - Brock St. (Design)	\$ 174,040	\$ 57,433					\$ 116,607			\$ 174,040
	Stayner Blower Upgrades (Design)	\$ 150,000	\$ 150,000								\$ 150,000
	Stayner Blower Upgrades (Build)	\$ 2,300,000	\$ 2,300,000								\$ 2,300,000
	PLC Replacement - ST Sewage Treatment Plant	\$ 80,000	\$ 80,000								\$ 80,000
	Phillips Sanitary	\$ 1,618,329				\$ 534,049	\$ 1,084,281				\$ 1,618,329
	SE Stayner SPS and FM (Build)	\$ 5,096,400				\$ 1,579,884	\$ 3,516,516				\$ 5,096,400
	Sunnidale St. Sanitary	\$ 2,049,208	\$ 1,086,080				\$ 963,128				\$ 2,049,208
	Aeration Automatic Valves	\$ 20,000	\$ 20,000								\$ 20,000
	DO Probes (East & West Tanks)	\$ 10,773	\$ 10,773								\$ 10,773

2024 Township of Clearview Proposed **CAPITAL** Projects

2024

Capital Expenditures Investment in Infrastructure		Sources of Financing									Total
Dept.	Project Description	Budget	Taxation/ User Fees	Grants Subsidies	Developer Contribs	Other Revenues	DCs	Oth Res Fund Def Rev	Reserves	Debentures	
	Sludge P1 Pump	\$ 3,000	\$ 3,000								\$ 3,000
	Margaret St. Sanitary	TBD									\$ -
	Stayner WWTP Generator (Design)	\$ 50,000	\$ 50,000								\$ 50,000
	Stayner WWTP Generator (Build)	\$ 300,000	\$ 300,000								\$ 300,000
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
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATOR	\$ 2,500	\$ 2,500								\$ 2,500
	PNEUMATIC ACTUATED B-VALVE	\$ 1,100	\$ 1,100								\$ 1,100
	PNEUMATIC ACTUATED B-VALVE	\$ 1,100	\$ 1,100								\$ 1,100
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	VFD CONTROL PANEL	\$ 5,000	\$ 5,000								\$ 5,000
	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 860 (Design)	\$ 750,000					\$ 750,000				\$ 750,000
	RAS Piping Modifications (Design)	\$ 50,000					\$ 50,000				\$ 50,000
	RAS Piping Modifications (Construction & CA/CI)	\$ 200,000					\$ 200,000				\$ 200,000
	CR WWTP Screen Upgrades (Design & Permitting)	\$ 150,000					\$ 150,000				\$ 150,000
	Eq. Tank PS/Controls (Design & Permitting)	\$ 150,000	\$ 150,000								\$ 150,000
	Additional / Replacement Membrane Cassettes	\$ 385,000	\$ 385,000								\$ 385,000
	Sewage Pump Station & Forcemain (Design)	\$ 150,000						\$ 150,000			\$ 150,000
	Municipal Wastewaterworks Subtotal	\$ 13,640,411	\$ 4,719,987	\$ -	\$ -	\$ 2,113,933	\$ 6,863,925	\$ 116,607	\$ -	\$ -	\$ 13,640,411
	Total Municipal Capital Budget	\$ 123,433,527	\$ 8,166,211	\$ 1,250,000	\$ -	\$ 4,858,602	\$ 90,545,325	\$ 2,261,807	\$ 9,991,513	\$ 6,250,000	\$ 123,433,527

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



GL5410 Page :
 Date : May 07, 2024 Time :

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-1,067,700.00	-1,688,540.15	-1,021,300.00	-1,688,233.12	-1,086,400.00	-65,100.00	6.37
USER FEES	-44,000.00	-102,829.80	-44,000.00	-87,564.04	-44,000.00	0.00	0.00
OTHER INCOME	-524,500.00	-1,450,929.36	-524,500.00	-1,217,297.25	-844,500.00	-320,000.00	61.01
TRANSFER FROM RESERVES	-199,600.00	-124,321.10	-180,600.00	0.00	-318,054.00	-137,454.00	76.11
OWN PURPOSE TAX	-18,875,187.00	-19,105,634.00	-20,401,887.00	-20,587,017.56	-21,901,098.00	-1,499,211.00	7.35
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-20,710,987.00	-22,472,254.41	-22,172,287.00	-23,580,111.97	-24,194,052.00	-2,021,765.00	9.12
EXPENSE							
SALARIES, WAGES & BENEFITS	2,215,050.00	2,192,098.01	2,409,055.00	1,670,977.45	2,719,516.00	310,461.00	12.89
ADMINISTRATION	1,089,050.00	977,273.60	942,800.00	541,213.86	997,254.00	54,454.00	5.78
CONTRACTED SERVICES	2,727,427.00	2,786,593.54	2,713,042.00	1,668,540.99	2,835,735.00	122,693.00	4.52
FACILITY UTILITIES	54,500.00	43,711.87	56,000.00	18,327.18	58,000.00	2,000.00	3.57
FACILITY MAINTENANCE	60,700.00	45,990.83	61,500.00	47,190.44	64,075.00	2,575.00	4.19
INSURANCE	78,000.00	78,112.20	94,500.00	939.60	97,025.00	2,525.00	2.67
VEHICLES & EQUIPMENT	25,120.00	39,270.43	33,700.00	13,678.55	33,850.00	150.00	0.45
AMORTIZATION	0.00	114,603.40	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	562,000.00	1,641,526.56	462,000.00	462,000.00	612,000.00	150,000.00	32.47
TRANSFER TO CAPITAL	29,500.00	24,992.76	29,500.00	0.00	29,500.00	0.00	0.00
Total EXPENSE	6,841,347.00	7,944,173.20	6,802,097.00	4,422,868.07	7,446,955.00	644,858.00	9.48
Total OPERATING	-13,869,640.00	-14,528,081.21	-15,370,190.00	-19,157,243.90	-16,747,097.00	-1,376,907.00	8.96

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

Clearview Grants

Council has maintained the budgeted amount of funding for grants to eligible community organizations at \$64,000 for 2024. These organizations provide valuable cultural and social contributions to Clearview. With the grants from Clearview they will be able to continue their good works and help build the community of Clearview for all residents. This has become more important than ever with COVID-19 in efforts to stabilize many groups ability to fundraise.

In 2016 Council approved a new funding formula for the Collingwood General & Marine Hospital (CGMH) of \$25,000, starting in 2017, which would increase by \$50,000 each year until it reached a \$300,000 per year reserve transfer, resulting in a total accumulated reserve of \$3.6 million over 15 years. The funds will be held in a reserve at Clearview until a future date that Council determines to transfer the funds to the hospital. At the end of 2023, the reserve balance was at \$1,000,000 with an additional \$300,000 transfer budgeted for 2024.

Clearview Community Assistance Grants for 2023

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

2024 Administration Operating Budget Analysis

2024 Administration Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	1,067,700	1,012,200	1,021,300	2,023,771	1,086,400	65,100	0.36%
Modernization Grant for Open Book					25,000	25,000	0.14%
Modernization Grant for Icity online					16,500	16,500	0.09%
Website upgrade continues					19,000	19,000	0.11%
User Fees	44,000	102,830	44,000	115,454	44,000	0	0.00%
Other Income	524,500	1,263,922	524,500	1,747,999	874,500	350,000	1.94%
Return on Investment - adjusted to actual					350,000	350,000	1.94%
Transfer from Reserves	74,000	84,372	129,725	0	73,914	-55,811	-0.31%
Remove DC portion of Strat Plan					-12,000	-12,000	-0.07%
Remove Transfer from the Tax Stabilization reserve (1 time council resolution)					-75,000	-75,000	-0.42%
DC background study from reserves					50,000	50,000	0.28%
Fund Honeywell Invoices from Energy grant					13,914	13,914	0.08%
TOTAL REVENUE	1,710,200	2,463,324	1,719,525	3,887,224	2,078,814	359,289	1.99%
EXPENSE							
Salaries, Wages & Benefits	2,021,550	1,995,971	2,185,025	2,061,332	2,300,266	115,241	0.64%
2% COLA					43,700	43,700	0.24%
Council Health & Dental Benefits					44,385	44,385	0.25%
Finance Assistant - Property Taxes (FT)					27,156	27,156	0.15%
Administration	769,050	666,975	717,800	535,646	713,200	-4,600	-0.03%
Contracted Services	319,650	356,756	336,000	637,343	408,610	72,610	0.40%
DC Background study					50,000	50,000	0.28%
Facility Utilities	54,500	19,345	56,000	23,551	58,000	2,000	0.01%
Facility Maintenance	60,700	45,991	61,500	74,147	64,075	2,575	0.01%
Insurance	78,000	78,112	94,500	939	97,025	2,525	0.01%
Vehicles & Equipment	21,120	35,088	29,700	14,844	29,850	150	0.00%
Amortization	0	90,237	0	0	0	0	0.00%
Transfer to Reserves	511,000	914,186	411,000	477,300	561,000	150,000	0.83%
Hospital Construction Reserve increase					50,000	50,000	0.28%
Affordable Housing Reserve					100,000	100,000	0.55%
TOTAL EXPENSE	3,835,570	4,202,663	3,891,525	3,825,102	4,232,026	340,501	1.88%
TOTAL OPERATING	-2,125,370	-1,739,339	-2,172,000	62,122	-2,153,212	-18,788	-0.10%
Transfer to Capital	29,500	244,177	0	0	0	0	0.00%
TOTAL CAPITAL	29,500	244,177	0	0	0	0	0.00%
TOTAL ADMINISTRATION	-2,154,870	-1,983,516	-2,172,000	62,122	-2,153,212	-18,788	-0.10%

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 will be adding 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

2024 Information Services Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	470	0	0	0	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
TOTAL REVENUE	0	470	0	0	0	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	193,500	196,127	224,030	103,155	308,710	84,680	0.47%
IT Technician (1 FTE)					84,680	84,680	0.47%
Administration	18,000	6,534	18,000	4,538	19,000	1,000	0.01%
Contracted Services	119,000	157,282	151,600	47,889	209,290	57,690	0.32%
Annual Penetration testing					13,500	13,500	0.07%
Increased Microsoft licenses					33,000	33,000	0.18%
Server backup increase in costs					10,000	10,000	0.06%
Vehicles & Equipment	4,000	4,182	4,000	1,221	4,000	0	0.00%
Amortization	0	0	0	0	0	0	0.00%
Transfer to Reserves	51,000	51,000	51,000	0	51,000	0	0.00%
TOTAL EXPENSE	385,500	415,125	448,630	156,803	592,000	153,370	0.79%
TOTAL OPERATING	-385,500	-414,655	-448,630	-156,803	-592,000	143,370	0.79%
Transfer to Capital	29,500	34,150	29,500	0	29,500	0	0.00%
TOTAL CAPITAL	29,500	34,150	29,500	0	29,500	0	0.00%
TOTAL INFO SERVICES	-415,000	-448,805	-478,130	-156,803	-621,500	143,370	0.79%

Policing Services

The Ontario Provincial Police (OPP) is focused on public safety. They deliver proactive and innovative policing in partnership with a number of communities, providing municipal policing services to 323 municipalities throughout Ontario.

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

New Budgeting Model

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

The model includes two components: base policing costs such as crime prevention, proactive policing, officer training and administrative duties, and cost for reactive calls for service. Base policing accounts for approximately 55% of the bill, reactive calls accounts for approximately 40%.

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

The 2024 Billing Statement marks the tenth year of the new OPP Municipal Policing Cost-Recovery Formula.

OPP 2024 Annual Billing Statement

Clearview Tp

Estimated costs for the period January 1 to December 31, 2024

Please refer to www.opp.ca for 2024 Municipal Policing Billing General Information summary for further details.

			Cost per Property \$	Total Cost \$
Base Service	Property Counts			
	Household	6,550		
	Commercial and Industrial	329		
	Total Properties	<u>6,879</u>	165.59	1,139,069
Calls for Service	(see summaries)			
	Total all municipalities	183,003,471		
	Municipal portion	0.5220%	138.88	955,338
Overtime	(see notes)		12.79	87,955
Prisoner Transportation	(per property cost)		1.12	7,704
Accommodation/Cleaning Services	(per property cost)		4.90	33,707
Total 2024 Estimated Cost			<u>323.27</u>	<u>2,223,774</u>
2022 Year-End Adjustment	(see summary)			(14,939)
Grand Total Billing for 2024				<u>2,208,835</u>
2024 Monthly Billing Amount				184,070

2024 Police Services (OPP)

TOWNSHIP OF CLEARVIEW

POLICE (OPP)



CLEARVIEW

GL5410

Page : 1

Date : May 07, 2024

Time : 1:56 pm

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
TRANSFER FROM RESERVES	-15,600.00	-15,583.00	-15,600.00	0.00	-15,600.00	0.00	0.00
Total REVENUE	-15,600.00	-15,583.00	-15,600.00	0.00	-15,600.00	0.00	0.00
EXPENSE							
ADMINISTRATION	18,000.00	18,748.07	18,000.00	18,660.41	18,535.00	535.00	2.97
CONTRACTED SERVICES	2,288,777.00	2,272,555.20	2,225,442.00	2,206,490.79	2,217,835.00	-7,607.00	-0.34
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	63.00	0.00	2,217.00	0.00	0.00	0.00
TRANSFER TO RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,306,777.00	2,291,366.27	2,243,442.00	2,227,368.20	2,236,370.00	-7,072.00	-0.32
Total OPERATING	2,291,177.00	2,275,783.27	2,227,842.00	2,227,368.20	2,220,770.00	-7,072.00	-0.32

2024 Policing (OPP) Operating Budget Analysis

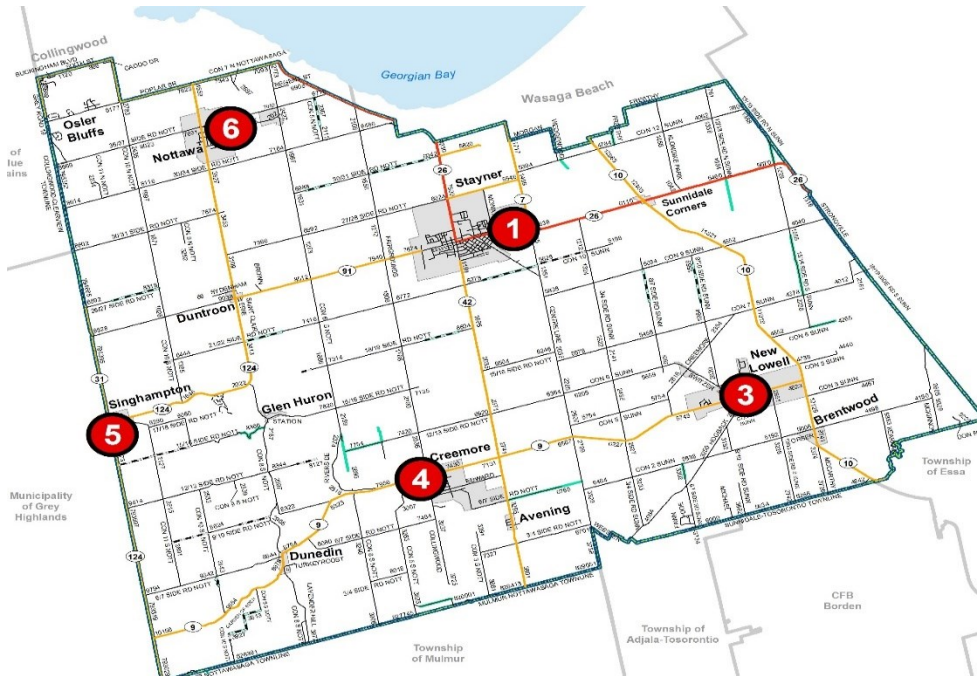
Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	0	0	0	0	0	0	0.00%
Other Income	0	0	0	0	0	0	0.00%
Transfer from Reserves	15,600	15,583	15,600	0	15,600	0	0.00%
TOTAL REVENUE	15,600	15,583	15,600	0	15,600	0	0.00%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	18,000	18,748	18,000	18,660	18,535	535	0.00%
Contracted Services	2,288,777	2,272,555	2,225,442	1,477,632	2,217,835	-7,607	-0.04%
2024 OPP budget					-7,607	-7,607	-0.04%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	2,306,777	2,291,303	2,243,442	1,496,292	2,236,370	-7,072	-0.04%
TOTAL OPERATING	-2,291,177	-2,275,720	-2,227,842	-1,496,292	-2,220,770	-7,072	-0.04%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL POLICING (OPP)	-2,291,177	-2,275,720	-2,227,842	-1,496,292	-2,220,770	-7,072	-0.04%

2024 Fire and Emergency Services

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

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

Clearview operates 5 fire stations strategically located throughout the large geographic area with up to 100 volunteer fire fighters, 12 heavy fire apparatus, 4 half tons and an ATV.



Become a Clearview Firefighter

The Clearview Fire Department is always looking for new firefighter recruits. Full training is provided for this exciting and valuable community service.

Make friendships that will last a lifetime.

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

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

Follow the Clearview Fire department on Twitter!



[@ClearviewFire](https://twitter.com/ClearviewFire)

2024 Fire and Emergency Services Financial Report

TOWNSHIP OF CLEARVIEW

FIRE & EMERGENCY PLANNING FIN REPORT



CLEARVIEW

GL5410

Date : May 07, 2024

Page

Time

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	204-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-88,000.00	-134,555.17	-88,000.00	-169,760.59	-105,500.00	-17,500.00	19.89
OTHER INCOME	-2,200.00	-1,230.97	-2,400.00	-860.00	-2,400.00	0.00	0.00
TRANSFER FROM RESERVES	-74,000.00	-74,125.00	-74,000.00	0.00	-74,000.00	0.00	0.00
Total REVENUE	-164,200.00	-209,911.14	-164,400.00	-170,620.59	-181,900.00	-17,500.00	10.64
EXPENSE							
SALARIES, WAGES & BENEFITS	922,500.00	1,080,085.46	958,550.00	1,110,681.48	1,044,515.00	85,965.00	8.97
ADMINISTRATION	382,200.00	341,138.67	365,536.00	399,309.73	375,875.00	10,339.00	2.83
CONTRACTED SERVICES	11,000.00	34,851.20	20,000.00	29,417.75	10,000.00	-10,000.00	-50.00
FACILITY UTILITIES	81,000.00	72,186.20	81,500.00	77,806.21	82,055.00	555.00	0.68
FACILITY MAINTENANCE	96,200.00	96,834.46	89,700.00	100,539.17	94,500.00	4,800.00	5.35
INSURANCE	63,600.00	85,761.31	59,300.00	89,851.06	60,790.00	1,490.00	2.51
VEHICLES & EQUIPMENT	182,500.00	226,844.40	191,000.00	310,104.67	189,549.00	-1,451.00	-0.76
AMORTIZATION	0.00	488,718.46	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	450,000.00	450,000.00	450,000.00	450,000.00	450,000.00	0.00	0.00
TRANSFER TO CAPITAL	155,000.00	122,394.72	165,000.00	0.00	165,000.00	0.00	0.00
Total EXPENSE	2,344,000.00	2,998,814.88	2,380,586.00	2,567,710.07	2,472,284.00	91,698.00	3.85
Total OPERATING	2,179,800.00	2,788,903.74	2,216,186.00	2,397,089.48	2,290,384.00	74,198.00	3.35

2024 Fire Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	88,100	134,555	88,000	133,705	105,500	17,500	0.10%
Hub rent reduced to actual					-17,500	-17,500	-0.10%
Other Income	2,100	1,231	2,400	860	2,400	0	0.00%
Triennial poppy donation removed							
Transfer from Reserves	74,000	74,125	74,000	0	74,000	0	0.00%
TOTAL REVENUE	164,200	209,911	164,400	134,565	181,900	17,500	0.10%
EXPENSE							
Salaries, Wages & Benefits	851,800	1,080,085	958,550	902,065	1,044,515	85,965	0.48%
Administration	379,400	341,139	365,536	300,379	375,875	10,339	0.06%
Contracted Services	11,000	34,851	20,000	26,276	10,000	-10,000	-0.06%
Remove 2023 CRA					-10,000	-10,000	-0.06%
Facility Utilities	80,000	72,186	81,500	62,617	82,055	555	0.00%
Facility Maintenance	91,200	96,834	89,700	79,108	94,500	4,800	0.03%
Insurance	63,500	85,761	59,300	32,984	60,790	1,490	0.01%
Vehicles & Equipment	152,000	226,844	191,000	211,315	189,549	-1,451	-0.01%
Amortization	0	488,718	0	0	0	0	0.00%
Transfer to Reserves	450,000	450,000	450,000	450,000	450,000	0	0.00%
TOTAL EXPENSE	2,078,900	2,876,420	2,215,586	2,064,744	2,307,284	91,698	0.51%
TOTAL OPERATING	-1,914,700	-2,666,509	-2,051,186	-1,930,179	-2,125,384	74,198	0.41%
Transfer to Capital	155,000	122,395	165,000	0	165,000	0	0.00%
TOTAL CAPITAL	155,000	122,395	165,000	0	165,000	0	0.00%
TOTAL FIRE	-2,069,700	-2,788,904	-2,216,186	-1,930,179	-2,290,384	74,198	0.41%

Building Inspection

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

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



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

Energy Conservation and Demand

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

Source Water Protection

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

Building Maintenance Support.

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

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

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

Accumulated Building Surplus/Deficit

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

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

At the end of 2023 there was a final accumulated surplus of approximately \$1,761,053. 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.

2024 Building Department Financial Report

TOWNSHIP OF CLEARVIEW
 BUILDING INSPECTION FINANCIAL REPORT



CLEARVIEW

GL5410 Page
 Date : May 07, 2024 Time

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
USER FEES	-671,800.00	-702,241.54	-689,300.00	-762,696.80	-767,208.00	-77,908.00	11.30
OTHER INCOME	-45,000.00	0.00	-45,000.00	0.00	-45,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00	-33,074.00	-33,074.00	0.00
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-716,800.00	-702,241.54	-734,300.00	-762,696.80	-845,282.00	-110,982.00	15.11
EXPENSE							
SALARIES, WAGES & BENEFITS	505,700.00	496,529.62	566,800.00	460,982.15	611,210.00	44,410.00	7.84
ADMINISTRATION	114,200.00	158,959.90	123,100.00	66,169.07	127,200.00	4,100.00	3.33
CONTRACTED SERVICES	2,500.00	0.00	0.00	46,178.81	51,279.00	51,279.00	0.00
FACILITY UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE	7,000.00	9,287.00	9,300.00	0.00	9,815.00	515.00	5.54
VEHICLES & EQUIPMENT	35,000.00	37,464.54	33,660.00	27,118.03	45,778.00	12,118.00	36.00
AMORTIZATION	0.00	4,062.39	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	52,400.00	0.00	1,440.00	0.00	0.00	-1,440.00	-100.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	716,800.00	706,303.45	734,300.00	600,448.06	845,282.00	110,982.00	15.11
Total OPERATING	0.00	4,061.91	0.00	-162,248.74	0.00	0.00	0.00

2024 Building Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0	0	0	0	0	0	0.00%
User Fees	671,800	702,252	689,300	770,691	767,208	77,908	0.43%
Increased Building permit activity					77,908	77,908	0.43%
Other Income	45,000	0	45,000	0	45,000	0	0.00%
Transfer from Reserves	0	0	0	0	33,074	33,074	0.18%
TOTAL REVENUE	716,800	702,252	734,300	770,691	845,282	110,982	0.61%
EXPENSE							
Salaries, Wages & Benefits	505,700	496,530	566,800	460,982	611,210	44,410	0.25%
Administration	114,200	158,960	123,100	57,182	127,200	4,100	0.02%
Contracted Services	2,500	0	0	0	51,279	51,279	0.28%
Cityview Online Building permits					51,279	51,279	0.28%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	7,000	9,287	9,300	0	9,815	515	0.00%
Vehicles & Equipment	35,000	37,465	33,660	18,413	45,778	12,118	0.07%
Amortization	0	4,062	0	0	0	0	0.00%
Transfer to Reserves	52,400	0	1,440	0	0	-1,440	-0.01%
TOTAL EXPENSE	716,800	706,303	734,300	536,577	845,282	110,982	0.61%
TOTAL OPERATING	0	-4,052	0	234,115	0	0	0.00%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL BUILDING	0	-4,052	0	234,115	0	0	0.00%

Municipal By-law Enforcement and Crossing Guards

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

- Investigating by-law complaints
- Enforcing by-law regulations and standards
- Achieving resolutions to by-law infractions through voluntary compliance or prosecution
- Dog 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. .

2024 continued with the new online DocuPet portal for dog tag renewal. The system is an easy way to renew your dog tag, get a personalized dog tag and report lost or stolen dogs. To learn more, register or renew a dog license visit; www.clearview.ca/animal-licensing

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)

2024 Municipal By-law Enforcement and Crossing Guards

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



GL5410 Page
 Date : May 07, 2024 Time

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-22,000.00	-8,150.72	-22,000.00	-8,479.04	-22,000.00	0.00	0.00
USER FEES	-124,000.00	-37,735.35	-126,000.00	-53,062.67	-127,000.00	-1,000.00	0.79
OTHER INCOME	-1,000.00	-4,481.47	-1,000.00	-4,825.00	-1,000.00	0.00	0.00
Total REVENUE	-147,000.00	-50,367.54	-149,000.00	-66,366.71	-150,000.00	-1,000.00	0.67
EXPENSE							
SALARIES, WAGES & BENEFITS	252,200.00	224,715.33	275,434.00	189,600.68	280,813.00	5,379.00	1.95
ADMINISTRATION	65,600.00	43,795.03	63,600.00	10,967.94	65,300.00	1,700.00	2.67
CONTRACTED SERVICES	23,500.00	13,109.03	24,800.00	22,116.07	33,500.00	8,700.00	35.08
INSURANCE	12,000.00	9,287.00	9,100.00	0.00	9,625.00	525.00	5.77
VEHICLES & EQUIPMENT	27,000.00	23,288.44	27,000.00	16,459.59	28,000.00	1,000.00	3.70
AMORTIZATION	0.00	6,973.38	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
Total EXPENSE	380,300.00	321,168.21	399,934.00	239,144.28	417,238.00	17,304.00	4.33
Total OPERATING	233,300.00	270,800.67	250,934.00	172,777.57	267,238.00	16,304.00	6.50

2024 Bylaw & Crossing Guard Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	22,000	8,151	22,000	0	22,000	0	0.00%
User Fees	124,000	37,735	126,000	49,706	127,000	1,000	0.01%
Other Income	1,000	4,481	1,000	4,825	1,000	0	0.00%
Transfer from Reserves	0	0	0	0	0	0	0.00%
TOTAL REVENUE	147,000	50,368	149,000	54,531	150,000	1,000	0.01%
EXPENSE							
Salaries, Wages & Benefits	252,200	224,715	275,434	189,601	280,813	5,379	0.03%
Administration	65,600	43,795	63,600	9,632	65,300	1,700	0.01%
Contracted Services	23,500	13,109	24,800	22,116	33,500	8,700	0.05%
Additional fees for roadside cleanup					10,000	10,000	0.06%
Insurance	12,000	9,287	9,100	0	9,625	525	0.00%
Vehicles & Equipment	27,000	23,288	27,000	11,476	28,000	1,000	0.01%
Amortization	0	6,973	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	380,300	321,168	399,934	232,824	417,238	17,304	0.10%
TOTAL OPERATING	-233,300	-270,801	-250,934	-178,294	-267,238	16,304	0.09%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL BYLAW & CROSSING	-233,300	-270,801	-250,934	-178,294	-267,238	16,304	0.09%

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



2024 Public Works

TOWNSHIP OF CLEARVIEW

PUBLIC WORKS FINANCIAL REPORT



GL5410

Date : May 07, 2024

Page

Time

For Period Ending 30-Sep-2023

	2022	2022	2023	2022	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-70,000.00	-247,060.68	-70,000.00	-214,822.22	-70,000.00	0.00	0.00
USER FEES	-1,073,200.00	-1,483,314.88	-910,000.00	-1,764,877.28	-910,000.00	0.00	0.00
OTHER INCOME	-123,000.00	-179,725.43	-123,000.00	-171,828.57	-123,000.00	0.00	0.00
TRANSFER FROM RESERVES	-90,000.00	-103,541.93	-57,500.00	0.00	-585,000.00	-527,500.00	917.39
Total REVENUE	-1,356,200.00	-2,013,642.92	-1,160,500.00	-2,151,528.07	-1,688,000.00	-527,500.00	45.45
EXPENSE							
ADMINISTRATION	86,400.00	87,570.71	88,000.00	34,039.34	91,400.00	3,400.00	3.86
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	157,100.00	199,558.44	160,200.00	194,918.27	163,400.00	3,200.00	2.00
VEHICLES & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMORTIZATION	0.00	473.84	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	243,500.00	287,602.99	248,200.00	228,957.61	254,800.00	6,600.00	2.66
WORKS EXPENSE							
SALARIES, WAGES & BENEFITS	1,850,250.00	2,033,895.46	1,958,035.00	2,056,041.73	2,404,981.00	446,946.00	22.83
ADMINISTRATION	1,449,100.00	1,640,845.42	1,600,640.00	1,769,700.93	1,646,445.00	45,805.00	2.86
CONTRACTED SERVICES	1,469,000.00	2,185,595.33	1,663,500.00	2,313,181.22	2,312,802.00	649,302.00	39.03
FACILITY UTILITIES	61,000.00	37,701.07	62,000.00	53,873.91	63,000.00	1,000.00	1.61
FACILITY MAINTENANCE	105,000.00	132,115.75	110,000.00	140,847.61	111,000.00	1,000.00	0.91
INSURANCE	139,050.00	172,370.10	190,000.00	172,743.24	199,500.00	9,500.00	5.00
VEHICLES & EQUIPMENT	785,000.00	1,170,016.68	761,900.00	1,352,875.31	804,378.00	42,478.00	5.58
AMORTIZATION	0.00	1,910,644.84	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,228,000.00	938,000.00	1,178,000.00	888,000.00	1,478,000.00	300,000.00	25.47
TRANSFER TO CAPITAL	1,271,413.00	611,367.07	1,900,000.00	0.00	1,845,000.00	-55,000.00	-2.89
Total WORKS EXPENSE	8,357,813.00	10,832,551.72	9,424,075.00	8,747,263.95	10,865,106.00	1,441,031.00	15.29
Total OPERATING	7,245,113.00	9,106,511.79	8,511,775.00	6,824,693.49	9,431,906.00	920,131.00	10.81

2024 Public Works Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	70,000	247,061	70,000	212,652	70,000	0	0.00%
Provincial Gas Tax Covering busing increase					135,000	135,000	0.75%
User Fees	1,073,200	1,041,325	910,000	1,627,583	910,000	0	0.00%
Other Income	123,000	179,725	123,000	132,135	123,000	0	0.00%
Transfer from Reserves	90,000	103,542	57,500	0	585,000	527,500	2.92%
Gravel Reserve depleted in 2023					-50,000	-50,000	-0.28%
Additional line painting from reserve removed					-7,500	-7,500	-0.04%
Sand & Salt from Snow event reserve					50,000	50,000	0.28%
DC's for Drainage & Transportation studies					400,000	400,000	
Bus Operations from Provincial Gas Tax					135,000	135,000	0.75%
TOTAL REVENUE	1,356,200	1,571,653	1,160,500	1,972,370	1,688,000	527,500	2.92%
EXPENSE							
Salaries, Wages & Benefits						0	0.00%
Administration	86,400	87,571	88,000	19,843	91,400	3,400	0.02%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	157,100	199,558	160,200	152,413	163,400	3,200	0.02%
Amortization	0	474	0	0	0	0	0.00%
Transfer to Reserves	0	0	0	0	0	0	0.00%
TOTAL EXPENSE	243,500	287,603	248,200	172,256	254,800	6,600	0.04%
WORKS EXPENSE							
Salaries, Wages & Benefits	1,850,250	2,033,895	1,958,035	1,654,172	2,404,981	446,946	2.47%
Operations Technologist (1 New FTE)					113,800	113,800	0.63%
Administration	1,449,100	1,640,845	1,600,640	1,286,431	1,646,445	45,805	0.25%
Sanding & Salting Materials costing increase					25,000	25,000	0.14%
Sanding & Salting equipment costing increase					3,200	3,200	0.02%
Plowing equipment costing increase					7,600	7,600	0.04%
Grass & weed equipment costing increase					5,000	5,000	0.03%
Contracted Services	1,469,000	2,185,595	1,663,500	1,837,255	2,293,000	629,500	3.48%
Increased line painting, patching & sprayingbudget					22,500	22,500	0.12%
Adjust transit costing to actual					135,000	135,000	0.75%
Gravel Resurfacing increases					50,000	50,000	0.28%
Drainage & Transportation Studies					400,000	400,000	2.21%
Facility Utilities	61,000	37,701	62,000	32,035	63,000	1,000	0.01%
Facility Maintenance	105,000	132,116	110,000	98,879	111,000	1,000	0.01%
Insurance	139,050	172,370	190,000	230	199,500	9,500	0.05%
Vehicles & Equipment	785,000	1,170,017	761,900	921,271	804,378	42,478	0.24%
Increased grader maintenance costs					15,000	15,000	0.08%
Increased Backhoe maintenance					10,000	10,000	0.06%
Amortization	0	1,910,645	0	0	0	0	0.00%
Transfer to Reserves	1,228,000	938,000	1,178,000	1,178,000	1,478,000	300,000	1.66%
Stormwater Pond Reserve					300,000	300,000	1.66%
TOTAL WORKS EXPENSE	7,086,400	10,221,185	7,524,075	7,008,273	9,000,304	1,476,229	8.17%
TOTAL OPERATING	-5,973,700	-8,937,134	-6,611,775	-5,208,158	-7,567,104	955,329	5.29%
Transfer to Capital	1,271,413	611,367	1,900,000	0	1,845,000	-55,000	-0.30%
TOTAL Capital	1,271,413	611,367	1,900,000	0	1,845,000	-55,000	-0.30%
TOTAL PUBLIC WORKS	-7,245,113	-9,548,501	-8,511,775	-5,208,158	-9,412,104	900,329	4.98%

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.



2024 Parks and Recreation

TOWNSHIP OF CLEARVIEW

PARKS & RECREATION FINANCIAL REPORT



CLEARVIEW

GL5410

Date : May 07, 2024

Page

Time

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023 \$	2024-2023 %
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
OPERATING							
REVENUE							
GRANTS	-18,000.00	-73,549.60	-18,000.00	-77,658.21	-73,000.00	-55,000.00	305.56
USER FEES	-588,400.00	-613,128.42	-590,700.00	-450,519.41	-604,100.00	-13,400.00	2.27
OTHER INCOME	-70,000.00	-95,737.66	-71,000.00	-95,907.22	-73,575.00	-2,575.00	3.63
TRANSFER FROM RESERVES	-32,000.00	-31,282.00	-32,000.00	0.00	-32,000.00	0.00	0.00
Total REVENUE	-708,400.00	-813,697.68	-711,700.00	-624,084.84	-782,675.00	-70,975.00	9.97
EXPENSE							
SALARIES, WAGES & BENEFITS	1,415,000.00	1,431,507.77	1,451,716.00	1,519,001.91	1,644,501.00	192,785.00	13.28
ADMINISTRATION	553,300.00	576,312.39	557,100.00	354,705.57	576,604.00	19,504.00	3.50
CONTRACTED SERVICES	51,000.00	97,975.25	35,000.00	28,280.37	39,000.00	4,000.00	11.43
FACILITY UTILITIES	206,000.00	187,100.07	176,500.00	170,568.70	178,150.00	1,650.00	0.93
FACILITY MAINTENANCE	181,000.00	383,041.36	212,025.00	339,338.89	223,366.00	11,341.00	5.35
INSURANCE	78,200.00	106,710.70	111,750.00	107,039.09	117,658.00	5,908.00	5.29
VEHICLES & EQUIPMENT	103,000.00	220,986.58	118,000.00	247,624.87	122,000.00	4,000.00	3.39
AMORTIZATION	0.00	299,704.42	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	405,000.00	413,520.00	430,000.00	413,350.00	430,000.00	0.00	0.00
TRANSFER TO CAPITAL	116,500.00	60,117.70	90,000.00	0.00	180,000.00	90,000.00	100.00
Total EXPENSE	3,109,000.00	3,776,976.24	3,182,091.00	3,179,909.40	3,511,279.00	329,188.00	10.35
Total OPERATING	2,400,600.00	2,963,278.56	2,470,391.00	2,555,824.56	2,728,604.00	258,213.00	10.45

2024 Parks & Recreation Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	18,000	73,550	18,000	49,448	73,000	55,000	0.30%
Community Programmer grant					55,000	55,000	0.30%
User Fees	588,400	610,292	590,700	269,283	604,100	13,400	0.07%
Sunnidale Winterama event fees					10,000	10,000	0.06%
Other Income	70,000	95,738	76,000	64,289	73,575	-2,425	-0.01%
Transfer from Reserves	32,000	31,282	32,000	0	32,000	0	0.00%
TOTAL REVENUE	708,400	810,861	716,700	383,020	782,675	65,975	0.37%
EXPENSE							
Salaries, Wages & Benefits	1,415,000	1,431,508	1,451,716	1,247,792	1,644,501	192,785	1.07%
Community Programmer (1 contract FTE from grant funding)					55,000	55,000	0.30%
Department reorganization					59,267	59,267	0.33%
Administration	553,300	576,312	557,100	245,786	576,604	19,504	0.11%
Sunnidale Winterama events					15,000	15,000	0.08%
Contracted Services	51,000	97,975	35,000	24,695	39,000	4,000	0.02%
Facility Utilities	206,000	187,100	176,500	132,058	178,150	1,650	0.01%
Facility Maintenance	181,000	383,041	212,025	240,202	223,366	11,341	0.06%
Insurance	78,200	106,711	111,750	0	117,658	5,908	0.03%
Vehicles & Equipment	103,000	220,987	118,000	155,038	122,000	4,000	0.02%
Amortization	0	299,704	0	0	0	0	0.00%
Transfer to Reserves	405,000	413,520	430,000	430,000	430,000	0	0.00%
TOTAL EXPENSE	2,992,500	3,716,859	3,092,091	2,475,571	3,331,279	239,188	1.32%
TOTAL OPERATING	-2,284,100	-2,905,997	-2,375,391	-2,092,552	-2,548,604	173,213	0.96%
Transfer to Capital	116,500	60,118	90,000	0	180,000	90,000	0.50%
TOTAL CAPITAL	116,500	60,118	90,000	0	180,000	90,000	0.50%
TOTAL PARKS	-2,400,600	-2,966,115	-2,465,391	-2,092,552	-2,728,604	263,213	1.46%

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.

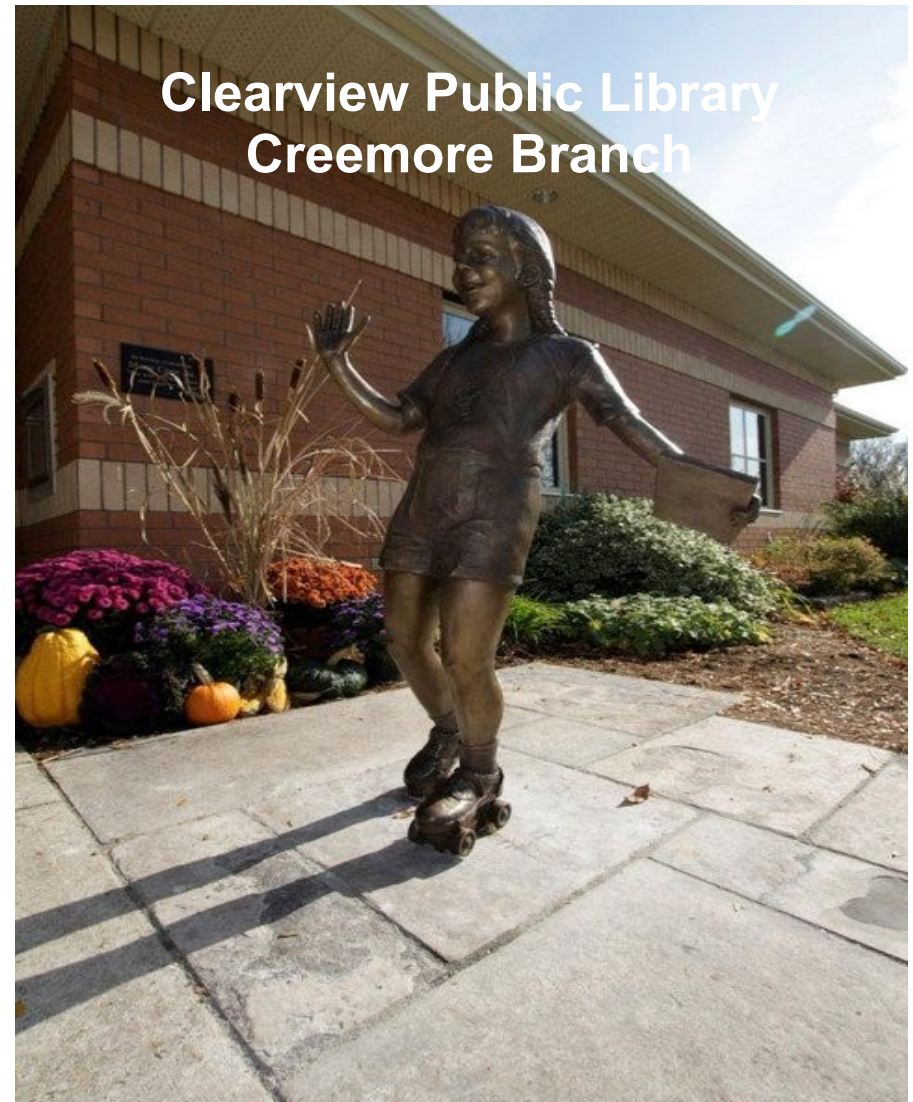
If you can't get there in person, a virtual tour is available on our website our CEO Jennifer LaChapelle leads a video tour which can be seen at

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

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

The library has \$91,600 budgeted in 2024 for new collection materials and new computers.

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



Follow the library on Facebook and on Twitter

2024 Library Services

TOWNSHIP OF CLEARVIEW

PUBLIC LIBRARY FINANCIAL REPORT



CLEARVIEW

GL5410

Page :

Date : May 08, 2024

Time :

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	-33,188.00	-33,655.00	-33,740.00	-8,444.00	-30,020.00	3,720.00	-11.03
USER FEES	-3,555.00	-2,835.00	-3,555.00	-6,543.96	-3,330.00	225.00	-6.33
OTHER INCOME	-2,000.00	-56,784.92	-2,000.00	-168,403.67	-2,000.00	0.00	0.00
TRANSFER FROM RESERVES	-77,190.00	-73,406.00	-74,690.00	0.00	-69,990.00	4,700.00	-6.29
SURPLUS/DEFICIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-115,933.00	-166,680.92	-113,985.00	-183,391.63	-105,340.00	8,645.00	-7.58
EXPENSE							
SALARIES, WAGES & BENEFITS	682,620.00	695,913.20	696,000.00	551,027.28	710,400.00	14,400.00	2.07
ADMINISTRATION	301,490.00	331,247.03	313,465.00	156,590.60	291,550.00	-21,915.00	-6.99
CONTRACTED SERVICES	31,800.00	35,673.04	37,200.00	21,314.68	36,725.00	-475.00	-1.28
FACILITY UTILITIES	52,200.00	13,945.02	54,050.00	10,457.44	26,500.00	-27,550.00	-50.97
FACILITY MAINTENANCE	46,600.00	27,107.06	54,070.00	15,746.10	36,700.00	-17,370.00	-32.13
INSURANCE	29,600.00	33,164.44	37,600.00	0.00	39,300.00	1,700.00	4.52
VEHICLES & EQUIPMENT	4,400.00	1,766.51	4,800.00	1,053.47	3,250.00	-1,550.00	-32.29
AMORTIZATION	0.00	179,739.70	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	25,000.00	25,000.00	50,000.00	25,000.00	50,000.00	0.00	0.00
TRANSFER TO CAPITAL	92,000.00	67,834.89	94,750.00	0.00	127,600.00	32,850.00	34.67
Total EXPENSE	1,265,710.00	1,411,390.89	1,341,935.00	781,189.57	1,322,025.00	-19,910.00	-1.48
Total OPERATING	1,149,777.00	1,244,709.97	1,227,950.00	597,797.94	1,216,685.00	-11,265.00	-0.92

2024 Library Department Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	33,188	33,655	33,740	4,444	30,020	-3,720	-0.02%
User Fees	3,555	2,835	3,555	6,544	3,330	-225	0.00%
Other Income	2,000	56,785	2,000	6,009	2,000	0	0.00%
Transfer from Reserves	77,190	73,406	74,690	0	69,990	-4,700	-0.03%
New Lowell Library loan finished in 2023					-4,700	-4,700	-0.03%
TOTAL REVENUE	115,933	166,681	113,985	16,997	105,340	-8,645	-0.05%
EXPENSE							
Salaries, Wages & Benefits	682,620	695,913	696,000	551,027	710,400	14,400	0.08%
Administration	301,490	331,247	313,465	174,062	291,550	-21,915	-0.12%
New Lowell loan ends					-25,700	-25,700	-0.14%
Contracted Services	31,800	35,673	37,200	21,315	36,725	-475	0.00%
Facility Utilities	52,200	13,945	54,050	10,457	26,500	-27,550	-0.15%
Stayner branch covered by arena					-27,750	-27,750	-0.15%
Facility Maintenance	46,600	27,107	54,070	15,746	36,700	-17,370	-0.10%
Stayner branch covered by arena					-22,410	-22,410	-0.12%
Increase to Sunnidale branch maintenance					4,240	4,240	0.02%
Insurance	29,600	33,164	37,600	0	39,300	1,700	0.01%
Vehicles & Equipment	4,400	1,767	4,800	1,053	3,250	-1,550	-0.01%
Reduced based on actuals					-1,600	-1,600	-0.01%
Amortization		179,740		0	0	0	0.00%
Transfer to Reserves	25,000	25,000	50,000	25,000	50,000	0	0.00%
TOTAL EXPENSE	1,173,710	1,343,556	1,247,185	798,661	1,194,425	-52,760	-0.29%
TOTAL OPERATING	-1,057,777	-1,176,875	-1,133,200	-781,663	-1,089,085	-44,115	-0.24%
Transfer to Capital	92,000	67,835	94,750	0	127,600	32,850	0.18%
TOTAL CAPITAL	92,000	67,835	94,750	0	127,600	32,850	0.18%
TOTAL LIBRARY	-1,149,777	-1,244,710	-1,227,950	-781,663	-1,216,685	-11,265	-0.06%

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.

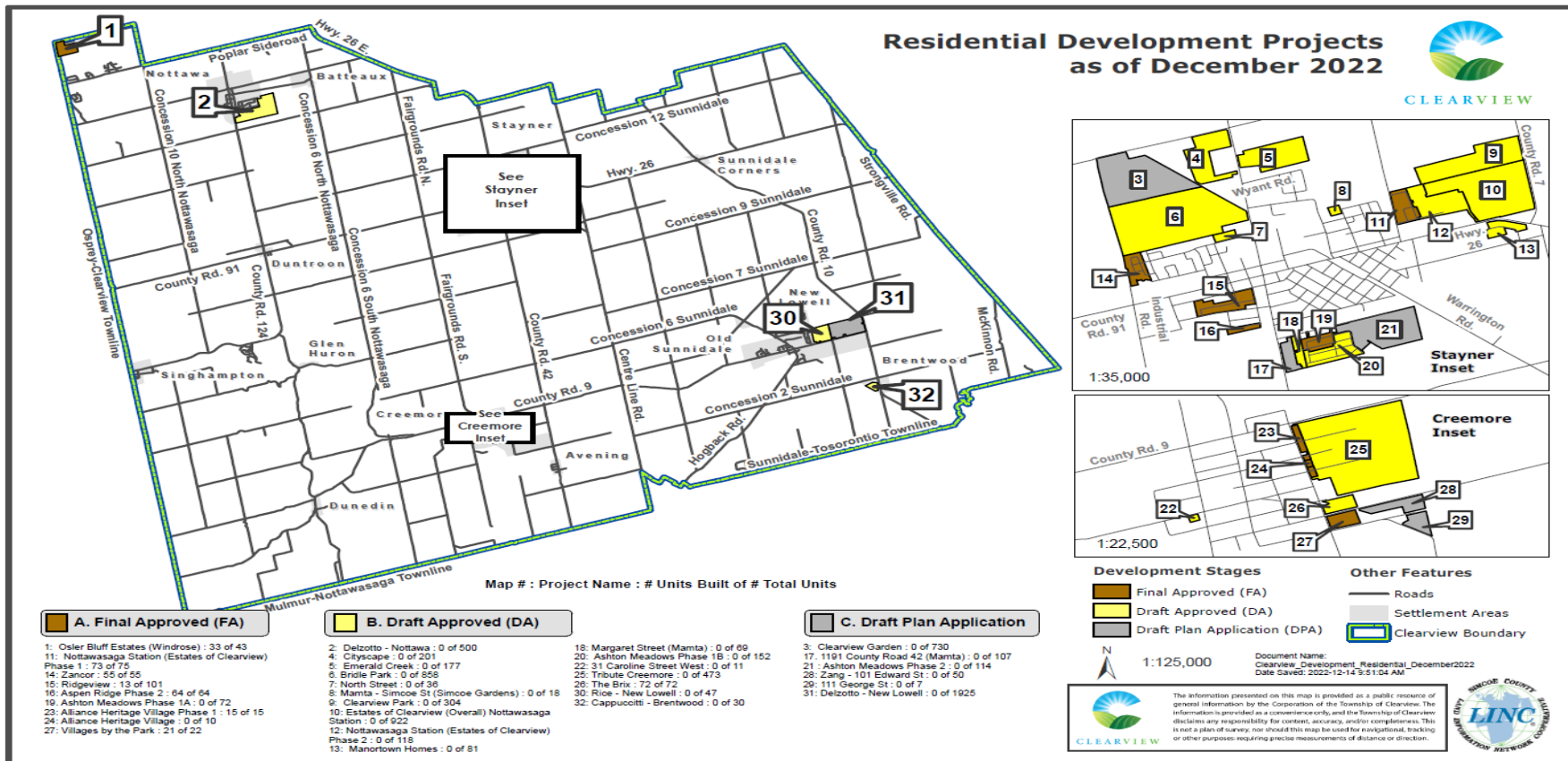
Our municipal planners deal with issues ranging from severances to subdivisions, cultural to natural heritage, and commercial to industrial developments. Good planning contributes greatly to the long term, orderly growth and efficient use of land and services. Property owners interested in developing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



2024 Land Use Planning and Development Services

TOWNSHIP OF CLEARVIEW
 LAND USE PLANNING & ZONING FIN REPORT



GL5410 Page :
 Date : May 07, 2024 Time :

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	-1,575.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-124,000.00	-307,584.50	-124,000.00	-192,790.00	-124,000.00	0.00	0.00
OTHER INCOME	-23,000.00	-107,231.02	-23,000.00	-51,072.00	-23,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	0.00	-108,500.00	0.00	0.00	108,500.00	-100.00
Total REVENUE	-147,000.00	-416,390.52	-255,500.00	-243,862.00	-147,000.00	108,500.00	-42.47
EXPENSE							
SALARIES, WAGES & BENEFITS	495,300.00	516,512.61	505,454.00	468,185.13	618,030.00	112,576.00	22.27
ADMINISTRATION	104,750.00	60,488.55	111,500.00	17,099.11	115,250.00	3,750.00	3.36
CONTRACTED SERVICES	176,000.00	67,296.02	299,500.00	39,548.70	194,000.00	-105,500.00	-35.23
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	4,485.19	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
Total EXPENSE	808,050.00	674,504.16	948,454.00	559,318.13	959,280.00	10,826.00	1.14
Total OPERATING	661,050.00	258,113.64	692,954.00	315,456.13	812,280.00	119,326.00	17.22

2024 Planning & Zoning Operating Budget Analysis

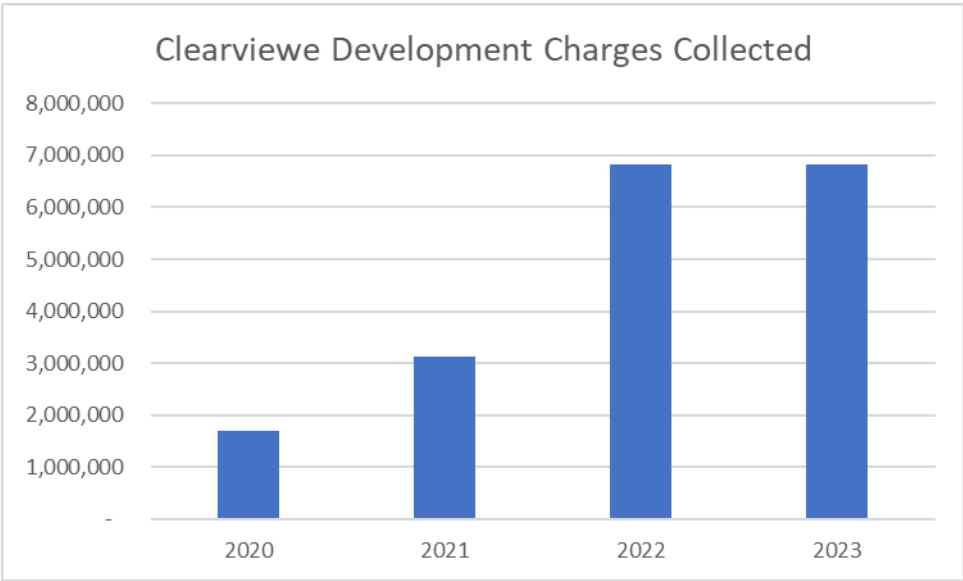
Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0	1,575	0	0	0	0	0.00%
Remove grant - not received							
User Fees	124,000	307,585	124,000	192,790	124,000	0	0.00%
Other Income	23,000	101,596	23,000	51,072	23,000	0	0.00%
Transfer from Reserves	0	0	108,500	0	0	-108,500	-0.60%
Remove 2023 OP/zoning from reserve					-108,500	-108,500	-0.60%
TOTAL REVENUE	147,000	410,756	255,500	243,862	147,000	-108,500	-0.60%
EXPENSE							
Salaries, Wages & Benefits	495,300	516,513	505,454	468,185	618,030	112,576	0.62%
Manager of Planning (1 new FTE)					112,576	112,576	0.62%
Administration	104,750	60,489	111,500	8,990	115,250	3,750	0.02%
Contracted Services	176,000	67,296	299,500	39,549	194,000	-105,500	-0.58%
Remove 2023 OP/Zoning By-law					-108,500	-108,500	-0.60%
Facility Utilities	0	0	0	0	0	0	0.00%
Facility Maintenance	0	0	0	0	0	0	0.00%
Insurance	0	0	0	0	0	0	0.00%
Vehicles & Equipment	2,000	0	2,000	4,485	2,000	0	0.00%
Amortization	0	207	0	0	0	0	0.00%
Transfer to Reserves	30,000	30,000	30,000	30,000	30,000	0	0.00%
TOTAL EXPENSE	808,050	674,504	948,454	551,209	959,280	10,826	0.06%
TOTAL OPERATING	-661,050	-263,749	-692,954	-307,347	-812,280	119,326	0.66%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL PLANNING	-661,050	-263,749	-692,954	-307,347	-812,280	119,326	0.66%

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.



2024 Creemore Medical Centre

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

The medical professionals offering services include family physicians, dentists, a chiropractor, and a massage therapist.



2024 Creemore Medical Centre Budget

TOWNSHIP OF CLEARVIEW
 CREEMORE MEDICAL CENTRE FIN REPORT



CLEARVIEW

GL5410 Page :
 Date : May 07, 2024 Time :

For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
USER FEES	-78,660.00	-65,987.13	-82,425.00	-73,014.48	-84,074.00	-1,649.00	2.00
OTHER INCOME	-4,000.00	-3,556.40	-4,000.00	-3,529.06	-4,000.00	0.00	0.00
TRANSFER FROM RESERVES	0.00	-9,134.00	0.00	0.00	0.00	0.00	0.00
Total REVENUE	-82,660.00	-78,677.53	-86,425.00	-76,543.54	-88,074.00	-1,649.00	1.91
EXPENSE							
ADMINISTRATION	40,500.00	36,400.37	40,300.00	34,845.23	40,350.00	50.00	0.12
CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FACILITY UTILITIES	19,000.00	17,593.48	20,000.00	17,041.27	21,000.00	1,000.00	5.00
FACILITY MAINTENANCE	16,000.00	21,572.08	20,000.00	33,844.42	20,400.00	400.00	2.00
INSURANCE	3,300.00	3,111.92	3,500.00	3,214.12	3,675.00	175.00	5.00
AMORTIZATION	0.00	32,832.61	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	3,860.00	0.00	2,625.00	0.00	2,649.00	24.00	0.91
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	82,660.00	111,510.46	86,425.00	88,945.04	88,074.00	1,649.00	1.91
Total OPERATING	0.00	32,832.93	0.00	12,401.50	0.00	0.00	0.00

2024 Creemore Medical Centre Operating Budget Analysis

2024 Creemore Medical Centre Department Operating Budget Analysis							
Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference	% with \$180,650 = 1%
REVENUE							
Grants	0		0		0	0	0.00%
User Fees	78,660	65,987	82,425	60,845	84,074	1,649	0.01%
Other Income	4,000	3,556	4,000	2,878	4,000	0	0.00%
Transfer from Reserves	0	9,134	0	0	0	0	0.00%
					0	0	0.00%
TOTAL REVENUE	82,660	78,678	86,425	63,724	88,074	1,649	0.01%
EXPENSE							
Salaries, Wages & Benefits	0	0	0	0	0	0	0.00%
Administration	40,500	36,400	40,300	30,096	40,350	50	0.00%
Contracted Services	0	0	0	0	0	0	0.00%
Facility Utilities	19,000	17,593	20,000	12,786	21,000	1,000	0.01%
Facility Maintenance	16,000	21,572	20,000	25,488	20,400	400	0.00%
Insurance	3,300	3,112	3,500	0	3,675	175	0.00%
Amortization	0	32,833	0	0	0	0	0.00%
Transfer to Reserves	3,860	0	2,625	0	2,649	24	0.00%
TOTAL EXPENSE	82,660	111,510	86,425	68,370	88,074	1,649	0.01%
TOTAL OPERATING	0	-32,833	0	-4,646	0	0	0.00%
Transfer to Capital	0	0	0	0	0	0	0.00%
TOTAL CAPITAL	0	0	0	0	0	0	0.00%
TOTAL MEDICAL CENTRE	0	-32,833	0	-4,646	0	0	0.00%

Municipal Water Systems

Clearview operates 6 separate water systems in;

- Stayner,
- Creemore,
- Nottawa (McKean subdivision only),
- New Lowell,
- Collingwoodlands and,
- Buckinghamwoods.

The water systems are self-funding and do not receive funding from standard property taxation. Some properties in Stayner and Creemore settlement areas are not yet connected to the water service and are not charged for usage but may have a base fee charged for fire hydrant service. Rural properties not connected to or not serviced by the water systems are not charged for usage.

User fees are scheduled to increase annually from 2020 to

2025 to offset increasing provincial regulations and to provide funding for the water capital reserve.

Some of the water mains are approaching 100 years of

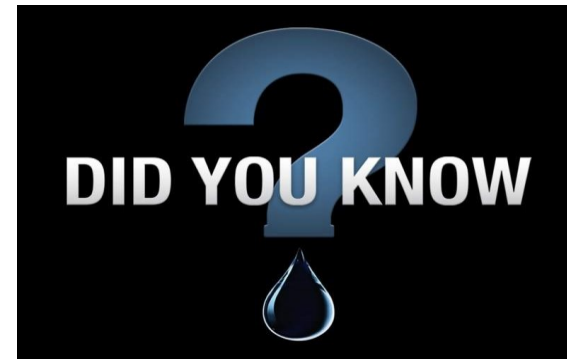
age and will need to be replaced soon. There is currently no money in the water capital reserve for water main or other water infrastructure replacement. Funding for capital replacement will likely come from borrowing with the scheduled user fee increases to provide the funds needed for



the loan payments. Clearview's 6 year Water Financial Plan was updated in 2019. The plan provides recommendations regarding user fees, capital replacement schedules and how to fund their replacement.

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

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



Clearview is an accredited operating authority.

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

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

Water User Rates 2020 – 2025

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

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

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

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

*Subject to annual review

Notes:

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

Rates shall be effective January 1 of the year noted.

Municipal Water Systems

TOWNSHIP OF CLEARVIEW

WATER SYSTEMS FINANCIAL REPORT

For Period Ending 30-Sep-2023



GL5410 Page :
Date : May 07, 2024 Time :

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	-1,575.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-3,066,300.00	-2,931,341.38	-3,085,500.00	-2,072,872.58	-3,136,350.00	-50,850.00	1.65
OTHER INCOME	-1,000.00	-3,154.75	-1,000.00	-23,745.40	-1,000.00	0.00	0.00
TRANSFER FROM RESERVES	-499,000.00	-585,984.00	-439,000.00	0.00	-509,900.00	-70,900.00	16.15
Total REVENUE	-3,566,300.00	-3,522,055.13	-3,525,500.00	-2,096,617.98	-3,647,250.00	-121,750.00	3.45
EXPENSE							
SALARIES, WAGES & BENEFITS	702,500.00	701,633.68	688,600.00	554,608.19	702,112.00	13,512.00	1.96
ADMINISTRATION	1,168,900.00	1,169,473.73	1,162,560.00	840,475.36	1,192,108.00	29,548.00	2.54
CONTRACTED SERVICES	206,500.00	239,194.86	689,000.00	92,375.20	250,100.00	-438,900.00	-63.70
FACILITY UTILITIES	103,000.00	84,849.94	106,000.00	62,706.18	109,000.00	3,000.00	2.83
FACILITY MAINTENANCE	60,000.00	30,328.27	58,000.00	27,452.60	17,000.00	-41,000.00	-70.69
INSURANCE	41,000.00	43,427.51	55,500.00	0.00	50,400.00	-5,100.00	-9.19
VEHICLES & EQUIPMENT	198,000.00	244,140.55	304,200.00	282,894.35	254,900.00	-49,300.00	-16.21
AMORTIZATION	0.00	511,011.29	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	1,086,400.00	1,009,007.00	461,640.00	0.00	1,071,630.00	609,990.00	132.14
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	3,566,300.00	4,033,066.83	3,525,500.00	1,860,511.88	3,647,250.00	121,750.00	3.45
Total OPERATING	0.00	511,011.70	0.00	-236,106.10	0.00	0.00	0.00

2024 Water Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference
REVENUE						
Grants	0	1,575	0	0	0	0
User Fees Increase in user fee revenue	3,066,300	2,931,341	3,085,500	2,072,873	3,136,350	50,850
Other Income	1,000	3,155	1,000	23,745	1,000	0
Transfer from Reserves CR42 Watermain loan	499,000	585,984	439,000	0	509,900	70,900
TOTAL REVENUE	3,566,300	3,522,055	3,525,500	2,096,618	3,647,250	121,750
EXPENSE						
Salaries, Wages & Benefits Redistribution of Director of PW salary	702,500	701,634	688,600	554,608	702,112	13,512
Administration CR42 Loan Payments	1,168,900	1,169,474	1,162,560	852,442	1,192,108	29,548
Contracted Services	206,500	239,195	689,000	92,375	250,100	-438,900
Facility Utilities	103,000	84,850	106,000	62,706	109,000	3,000
Facility Maintenance	60,000	30,328	58,000	27,453	17,000	-41,000
Insurance	41,000	43,428	55,500	0	50,400	-5,100
Vehicles & Equipment	198,000	244,141	304,200	259,710	254,900	-49,300
Amortization	0	51,011	0	0	0	0
Transfer to Reserves	1,086,400	1,009,007	461,640	247,324	1,071,630	609,990
TOTAL EXPENSE	3,566,300	3,573,067	3,525,500	2,096,618	3,647,250	121,750
TOTAL OPERATING	0	-51,012	0	0	0	0
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL WATER	0	-51,012	0	0	0	0

Sewer Utilities

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

The sewer surcharge (sewer user rates) is based on a percentage (%) of the water user rates.

Sewer User Rates 2020 – 2025

Sewer charges are a surcharge based on water usage as measured by the water meter. Annual sewer costs for the average family using 300 cubic meters of water per year are expected to increase based on the chart below. In 2024 the average household can expect an annual amount of \$727 in sewer charges.

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

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

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

*Subject to annual review

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

Rates shall be effective January 1 of the year note.

Sewer Utilities

TOWNSHIP OF CLEARVIEW
SEWER SYSTEMS FINANCIAL REPORT



For Period Ending 30-Sep-2023

	2022	2022	2023	2023	2024	2024-2023	2024-2023
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	\$ VARIANCE	% VARIANCE
OPERATING							
REVENUE							
GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
USER FEES	-1,833,000.00	-1,645,001.95	-1,974,200.00	-1,679,085.76	-2,011,448.00	-37,248.00	1.89
OTHER INCOME	-230,500.00	0.00	0.00	25,251.60	0.00	0.00	0.00
TRANSFER FROM RESERVES	-180,000.00	-1,029,273.00	-339,515.00	0.00	-29,751.00	309,764.00	-91.24
Total REVENUE	-2,243,500.00	-2,674,274.95	-2,313,715.00	-1,653,834.16	-2,041,199.00	272,516.00	-11.78
EXPENSE							
SALARIES, WAGES & BENEFITS	188,100.00	159,403.78	143,970.00	152,143.50	146,849.00	2,879.00	2.00
ADMINISTRATION	389,600.00	412,517.61	458,870.00	363,692.13	425,925.00	-32,945.00	-7.18
CONTRACTED SERVICES	810,500.00	833,158.60	907,000.00	802,941.02	846,500.00	-60,500.00	-6.67
FACILITY UTILITIES	260,000.00	324,324.79	348,000.00	321,337.48	379,000.00	31,000.00	8.91
FACILITY MAINTENANCE	134,000.00	831,284.48	304,875.00	467,886.28	88,000.00	-216,875.00	-71.14
INSURANCE	51,000.00	34,278.76	70,000.00	68,662.63	71,925.00	1,925.00	2.75
VEHICLES & EQUIPMENT	68,500.00	79,307.08	81,000.00	81,621.21	83,000.00	2,000.00	2.47
AMORTIZATION	0.00	672,463.51	0.00	0.00	0.00	0.00	0.00
TRANSFER TO RESERVES	341,800.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EXPENSE	2,243,500.00	3,346,738.61	2,313,715.00	2,258,284.25	2,041,199.00	-272,516.00	-11.78
Total OPERATING	0.00	672,463.66	0.00	604,450.09	0.00	0.00	0.00

2024 Sewer Operating Budget Analysis

Category or SubCategory	2022 Budgeted	2022 Actual	2023 Budgeted	2023 Actual as at Sept 30	2024 Budgeted	Annual Difference
REVENUE						
Grants	0	0	0	0	0	0
User Fees	1,833,000	1,645,002	1,974,200	1,398,348	2,011,448	37,248
Other Income	230,500	0	0	18,939	0	0
Transfer from Reserves	180,000	1,029,273	339,515	222,672	29,751	-309,764
TOTAL REVENUE	2,243,500	2,674,275	2,313,715	1,639,959	2,041,199	-272,516
EXPENSE						
Salaries, Wages & Benefits	188,100	159,404	143,970	121,466	146,849	2,879
Administration	389,600	412,518	458,870	302,252	425,925	-32,945
Contracted Services	810,500	833,159	907,000	553,514	846,500	-60,500
Facility Utilities	260,000	324,325	348,000	236,538	379,000	31,000
Facility Maintenance	134,000	831,284	304,875	362,346	88,000	-216,875
Insurance	51,000	34,279	70,000	0	71,925	1,925
Vehicles & Equipment	68,500	79,307	81,000	63,843	83,000	2,000
Amortization	0	672,464	0	0	0	0
Transfer to Reserves	341,800	0	0	0	0	0
TOTAL EXPENSE	2,243,500	3,346,739	2,313,715	1,639,959	2,041,199	-272,516
TOTAL OPERATING	0	-672,464	0	0	0	0
Transfer to Capital	0	0	0	0	0	0
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL SEWER	0	-672,464	0	0	0	0

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 2023. 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 8th and November 15th, 2023.



3) **Council makes changes to the Staff Proposed Budget**

Council reviewed and advised staff of changes they wanted made at the December 5, 2023, workshop. The final draft budget for Public Presentation was prepared.



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

Council presented their Draft Proposed Operating and Capital budget to the Public for their input, comments and suggestions at a Public Meeting on December 11, 2023.



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 2024, the blended net tax increase is 3.68%

Property Type	Township	County	Education	Total
Residential	0.00786136	0.00299499	0.00153000	0.01238635
Landfill	0.00786136	0.00299499	0.00980000	0.02065635
Multi-residential	0.00786136	0.00299499	0.00153000	0.01238635
New Multi-residential	0.00786136	0.00299499	0.00153000	0.01238635
Commercial - occupied	0.00960894	0.00366078	0.00880000	0.02206972
Commercial - excess vacant	0.00960894	0.00366078	0.00880000	0.02206972
Commercial - new const (occupied)	0.00960894	0.00366078	0.00880000	0.02206972
Industrial - occupied	0.00937467	0.00357153	0.00880000	0.02174620
Industrial - excess vacant	0.00937467	0.00357153	0.00880000	0.02174620
Small Scale on Farm (I7)	0.00234367	0.00091519	0.00220000	0.00545886
Industrial - new const (occupied)	0.00937467	0.00357153	0.00880000	0.02174620
Pipeline	0.01019304	0.00388330	0.00880000	0.02287634
Farmland	0.00196534	0.00074875	0.00038250	0.00309659
Managed Forest	0.00196534	0.00074875	0.00038250	0.00309659

Clearview Property Taxation Review

Increase in Clearview Property Taxation Revenue from new Growth

Clearview will receive approximately \$572,198 in 2024 from new taxation revenues due to growth in the property tax base. This represents growth in the overall property tax base of 2.84% (est.). The primary source of the increase is growth in the Residential tax base which will contribute \$486,491.

2023 Local General Levy As Returned shows the prior year’s estimated property taxes as calculated at the beginning of the year. 2023 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 2023 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.

MTE Tax Policy Study

Local Results Table
2023 Local Revenue Growth
(Annualized)

Clearview Tp Realty Tax Class	2023 Local General Levy		Annualized Growth	
	As Returned	As Revised	\$	%
Taxable				
Residential	\$17,571,082	\$18,057,573	\$486,491	2.77%
Farm	\$984,283	\$1,004,238	\$19,956	2.03%
Managed Forest	\$45,922	\$47,699	\$1,776	3.87%
Multi-Residential	\$84,117	\$84,117	\$0	0.00%
Commercial	\$1,103,371	\$1,105,329	\$1,958	0.18%
Industrial	\$160,101	\$221,172	\$61,070	38.14%
Pipeline	\$52,691	\$53,638	\$947	1.80%
Sub-Total: Taxable	\$20,001,567	\$20,573,766	\$572,198	2.86%
Payment In Lieu				
Residential	\$24,112	\$24,112	\$0	0.00%
Commercial	\$121,250	\$121,250	\$0	0.00%
Industrial	\$6,989	\$6,989	\$0	0.00%
Landfill	\$7,352	\$7,352	\$0	0.00%
Sub-Total: Payment In Lieu	\$159,703	\$159,703	\$0	0.00%
Total (Taxable + PIL)	\$20,161,270	\$20,733,469	\$572,198	2.84%

2024 Debt Requirements

OPERATING DEBT

Bank Account Overdraft Facility

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

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

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

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

Tile Drain Loans

Clearview borrows funds from the Province on behalf of agricultural property owners for Tile Drain loans. These loans have 10-year terms and landowners are eligible for a loan of up to 75% of the value of the tile drainage work. Municipalities may further restrict the maximum percentage – Clearview currently does not. The fixed rate loans are approved by the Province.

Clearview collects the loan payments from the owner and remits them to the Province. Defaulted payments are rare and are treated in the same manner as unpaid taxes. Clearview must pass a borrowing by-law for each Tile Drain loan.

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

CAPITAL DEBT

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

The only new debt proposed for 2024 is the New Lowell Joint Public Works and Firehall Building.

Funding for Loans

Project	Source of Annual Loan Payments						Total	%
	General Taxation	Water User Fees	Sewer User Fees	Dev. Charges (DCs)	Other Revenue	Local Improvt. Fees		
Mill Street Water Upgrade		65,043					\$65,043	1.0%
Stayner Water Reservoir		105,216		128,598			\$233,814	3.7%
Station on the Green Solar					3,305		\$3,305	0.1%
Joint Emergency Facility	72,454			89,708			\$162,162	2.6%
Creemore Aeration Upgrade			13,556		31,632		\$45,188	0.7%
Creemore Medical Centre					22,096		\$22,096	0.4%
Perry/Gideon Land	3,198			28,782			\$31,980	0.5%
Solar Power Generation					19,188		\$19,188	0.3%
Mowat Servicing						3,525	\$3,525	0.1%
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	1.2%
Airport Rd. Watermain		45,447		144,853			\$190,300	3.0%
Stayner Library	145,362			62,298			\$207,660	3.3%
Joint PW/Fire New Lowell	134,923			151,944			\$286,867	4.6%
Stayner Water Solution				3,450,431			\$3,450,431	54.9%
Creemore Sewer Plant		703,611					\$703,611	11.2%
Misc. Watermains		561,698					\$561,698	8.9%
Total	355,937	1,496,711	13,556	4,119,399	191,426	103,327	\$6,280,356	100.0%
%	5.7%	23.8%	0.2%	65.6%	3.0%	1.6%		

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

Only 5.7% of loan payments, including the projected new debt, will come from property taxes. 24% will come from water or sewer user fees, 65.6% from Development Charges paid by developers constructing new buildings, 3% 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 1.6% of debt payments come from property

owners who opted to pay for installing services to their properties over a 20 year period rather than up front.

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 decrease of \$9.9 million due to current and proposed capital projects funded by reserves. It is important to note that some projects, especially those that involve DCs may not proceed without advance funding by Developers. 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 tow halls have begun 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.

The Accessibility Capital Projects reserve was created to create a set of funds available to be able to apply for Federal or Provincial Accessibility grants yet to be announced that require municipal funding in order to qualify. By setting aside funds it permits the municipality the flexibility of applying for these grants without the need of finding funds and reallocating them from already committed projects.

Reserve Funds are invested separately to meet regulation guidelines. Reserve balances are also invested however only some of the interest is allocated directly to the specific reserve while others have the interest accrue to general operations revenue in the Administration portion of the budget.

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.

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 2024 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

2024 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 2025. Municipalities use the phased-in assessed value in setting the 2024 municipal tax rates which are in turn used to calculate 2024 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 2024 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 2024 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 require revenues received for special purpose to be segregated
- Discretionary – created whenever a municipal council wishes to designate revenues to finance a future project for which it has authority to spend money.

Salaries, Wages & Benefits

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

Segmentation

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

Single Dwelling Unit

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

Source Water Protection

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

Staff Proposed Budget

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

Stayner Wasaga Beach Sanitary Servicing Project

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

Surplus

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

Tangible Capital Assets (TCA)

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

Tax Levy

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

Tax Rate

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

Tax Ratio

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

Taxation

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

Transfer from Reserves

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

Transfer to Capital

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

Transfer to Reserves

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

Useful Life

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

User Fee

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

Vehicles and Equipment

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

Composition of Revenue, Expense and Department Categories

Revenue Name	Description
Property Taxes	Based on the municipal property tax rate multiplied by MPAC's taxable assessed value for the property. Also includes Tile Drain loan payments, Creemore BIA, tax write offs, PILT, and tax supplementals, among others.
User Fees	Fees charged only to users of a particular service, primarily municipal water and/or municipal sewer services.
Grants	Grants received from Federal, Provincial, County or other sources.
Development Charges	Charges received from developers of new or expanded properties.
Prior Year Surplus	Unused funds from the previous year – discontinued in 2012. Surpluses are now transferred to the Tax Stabilization Reserve and will be included in 'Transfer from Reserves'.
Transfer from Reserves	Funds from reserves including allocated amounts, surplus amounts and funds contributed by others destined for the reserves.
Other Income	Revenue from sources not categorized above including sale of land, penalties and interest, donations, fees charged to other municipalities for Fire and Library services, vending machines, funds collected for Local Improvements.

Department	Description
Administration	Council, Administration and Clerk's office, Human Resources, and Financial services.
Policing	Protection of lives and property of the inhabitants contracted out to Huronia West OPP.
NVCA	Nottawasaga Valley Conservation Authority is dedicated to preservation of a healthy environment.
Info. Services	Information services including GIS and information technology.
Fire & Emergency	Protection of lives and property of the inhabitants of Clearview.
Building Inspection	Building permit approval, inspections, enforcement and other related activities. Self-funding.
Bylaw & Crossing Guard	Enforcement of municipal bylaws and other Provincial Statutes and safe street crossings.
Water	Production and delivery of safe, potable water to selected areas. Self-funding from user fees.
Sewer	Collection and treatment of wastewater for Stayner and Creemore. Self-funding from user fees.
Public Works	Roadways, sidewalks, drainage, including summer and winter maintenance.
Parks & Recreation	Arenas, parks, curling rinks, sporting fields, and other recreation and cultural activities.
Library	Provision of library services for Clearview with branches located in Stayner, Creemore and New Lowell.
Planning	Preparing Official Plan, Comprehensive and Zoning bylaws and other development related activities.
Medical Centre	Management of medical services facility in Creemore. Self-funding.
Transfer to DC Reserves	Transfer of Development Charge funds collected for future use.

Expense Category	Expenses
Salaries, Wages & Benefits	Salaries, wages, benefits, vacation pay accrual adjustments
Administration	NVCA requisition, Council allowances, Tile Drain loan, Creemore BIA, loan principal and interest, net Community Hall expenses, equipment rentals, Public Works materials, blue boxes, vending machine supplies, mileage, telephone, photocopying, printing, office supplies, books, memberships, training, tax collection costs, allowance for doubtful accounts, public relations, grants, advertising, equipment maintenance, equipment leases, software, health & safety, internal transfers, loss/gain on disposal of assets, expenses not assigned to other categories.
Contracted Services	Water purchase from CNT pipeline, OPP contract, consulting services, 911 billing, legal fees, software support, other contractors including cleaning, auditors, road sweeping, ditching, patching/paving, water/sewer main construction owned by third parties, repair & maintenance contractors, etc.
Facility Utilities	Electricity, natural gas, other utilities.
Facility Maintenance	Building maintenance, public works shed maintenance, grounds keeping at community halls, cleaning supplies, clothing, chemicals, small tools, trails and tree maintenance.
Insurance	Property, vehicle, equipment, liability and other insurances.
Vehicles & Equipment	Fuel, repair, maintenance of vehicles and equipment.
Amortization	Amortization of TCA.
Transfers to Reserves	Transfers to reserves from DCs collected, other non-DCs collected, and funds allocated to reserves.
Transfers to Capital	Funding for capital projects from taxation.

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

Acronyms

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

Beautiful Landscapes, Friendly People



Corporation of the Township of Clearview

Administration Centre
PO Box 200
217 Gideon Street,
Stayner, ON, L0M 1S0

Tel: (705) 428-6230
Fax: (705) 428-0288



CLEARVIEW