

# Budget 2015

## City of Corner Brook



**Front Row Left - Right:** Councillor Linda Chaisson, Mayor Charles Pender, Councillor Mary Ann Murphy

**Back Row Left - Right:** Councillor Josh Carey, Councillor Keith Cormier, Deputy Mayor Bernd Staeben, Councillor Tony Buckle

## Introduction

Mister Mayor, on behalf of council, I am pleased to present the 2015 Corner Brook Municipal Budget. 2014, the first full year of this Council's mandate, has been a year of significant change. After fifteen months into Council's term, this budget will provide direction to our residents and staff on the course we are trying to steer our wonderful city. We want to thank the general public, various community groups, representatives of our business community, Mayor and Council, and all of our staff for their input, ideas, suggestions and tremendous assistance in preparing this year's budget.

This has been a very challenging, yet rewarding year. Council has led a number of initiatives that will provide a positive impact for many years into the future. Earlier this year, Council engaged the services of KPMG to perform an organizational review of the City, with the intent to identify opportunities for the City to be run more effectively and efficiently. The final report contains in excess of 40 recommendations. Some of the recommendations are in the process of being implemented, and the remaining recommendations are being reviewed.

As of September 1, the City once again took over operation of the Civic Centre. This building is one of the centre pieces of activity in our region, and this Council

felt it was important for the City to assume direct responsibility for its day-to-day operations, and overall direction. We would like to thank Western Sports and Entertainment for their contribution to the operations in the past and for the smooth transition that has occurred. The City will continue to ensure the facility is a community facility and is used to its greatest potential. It was an exciting day in the City of Corner Brook on November 8 as we saw the return of the Corner Brook Royals to their proper home – Corner Brook. We encourage all residents and fans to continue to support the team as they continue in their quest for the Herder Trophy.

During 2014, the City performed an enormous amount of work on capital projects, and in particular on our city streets. In 2014 the City laid approximately 11,500 tonnes of asphalt on city roads and streets. This unprecedented amount of work could have only been completed with the support of the provincial and federal government support in Gas Tax Funding, Building Canada Funding, and Provincial Multi Year Capital Funding. We want thank the province and the federal government for their financial contributions towards this year's paving program.

Other capital projects included the ongoing development of Bartlett's Point Park, initial site work for our new Public Works depot, completion of the water

transmission main project, storm sewer improvements on Bliss Street, Fairview Avenue, & East Valley Road, and pressure reducing valve improvements on Georgetown Road.

Mister Mayor, the budget process every year is a very onerous and time consuming task. This year was no exception, and the City faced additional challenges due to the increased cost to provide core services. It is always Council's objective to ensure that every tax dollar is used as efficiently and effectively as possible. Tough decisions are required to be made in regards to the range and level of services that the City provides. The expectations from residents and businesses change from year to year, and the City must ensure that it continues to evolve in order to meet these expectations.

In preparing this budget, Council can not only focus on 2015, but we must look to the future and understand the changes that are expected to take place within our community and region. The decisions that are made by the Provincial Government, Federal Government and the business community have a significant impact on our current position, but also our future direction.

Mister Mayor we are pleased to have seen a number of new businesses and developments being established in the City in 2014. These businesses and developments are just the beginning, and we will continue to work with the

business community and our partners to promote an increased level of activity in this area in 2015 and into the future. We look forward to engaging the business community as we work to restructure our economic development capacity. In the meantime, Council and staff will continue to work with businesses and developers that are looking to make an investment in our city. While we value our local businesses and developers, it is also very encouraging to know there are large corporations and major developers from outside of our region that see the opportunities and benefits of acquiring existing assets and businesses in Corner Brook. As we stated last year; it is important for the public and the business community to know that the City of Corner Brook is indeed **“Open for Business”** and that we will continue to strive to improve in all areas that help foster growth and development in our city.

In order to ensure long-term financial stability, and be a viable and sustainable community, we must continue to grow our tax base with the development of institutional, residential and commercial expansion.

As a council, we believe that The Corner Brook Port Corporation has the opportunity to become a major economic driver for the City and the region. The Port is committed to pursuing projects which have the potential to generate economic activity for Western Newfoundland. To capitalize on these projects, the

City encourages the Provincial and Federal government to continue to work with the Port Corporation by providing the financial and non-financial support required to grow this industry.

The City of Corner Brook is excited to partner with community groups for the hosting of some significant national events over the next two years. In 2015, the Curling Club and the Civic Centre will host the nation's best male and female curlers for 10 days. The 2015 M&M Meat shops Canadian will be staged from January 24 to February 1. The national event will bring tremendous benefits to our local economy, and provide us an opportunity to share our warm hospitality to all participants, fans and indeed the rest of the country. In 2016, the City will be host for the Special Olympics Canada Winter Games. This is the first time the games will be held in Newfoundland and Labrador and we are extremely proud to host close to 1,000 participants, coaches, and mission staff in 7 different sports.

2016 is also the 60<sup>th</sup> anniversary of the amalgamation of Curling, Humber West, Corner Brook East, and Townsite to form the City of Corner Brook. The City is in the initial stages of planning a yearlong celebration, and is asking sport, community, tourism, cultural and professional groups to work with us to bring regional, provincial, Atlantic and national events to our City. In 2016, we want everyone to Come Home to Corner Brook.

## Garbage Collection and Disposal

One of the core services the city provides to its residents is waste collection and disposal. As many people are already aware, as part of the provincial waste management strategy, waste disposal will continue to see increased costs in 2015. Prior to 2014, the City operated the Wild Cove Waste facility, but in 2014, as mandated by the province, the operation of this facility was turned over to the Western Regional Service Board on January 1, 2014. The Western Regional Service Board is operating the facility as part of the Provincial Waste Management Strategy that is intended to reduce the number of landfill sites in the Province and reduce waste.

Beginning January 1, 2015, the Western Regional Service Board, which is a provincially appointed board, has advised that the tipping fee at Wild Cove will increase to \$59.00 per ton. This is a 21% increase over the 2014 rate, and is a 97% increase over the 2013 rate of \$30.00 per ton of residential waste. This level of increases is not sustainable, and the City calls upon the Province and the Western Regional Services Board to ensure that cost efficiency remain a priority in this process. For the City of Corner Brook, in 2015, tipping fees will increase by more than \$50,000 from the 2014 rate, for a total budget of \$295,000.

It is imperative that all residents, work together to reduce the amount of waste going into the landfill. It is not only important for the environment, it is important to our bottom line. The City will do its part by implementing further measures and education initiatives to encourage residents and businesses to reduce the weight and volume of garbage. Reduce, reuse, recycle; composting, and waste avoidance continue to be the key messages for all residents.

## **Water Treatment**

Mister Mayor, the water treatment plant is in the final stages of completion and will be operational by early 2015. The provision of safe and clean drinking water is one of, if not the most important service a community provides its residents.

The total capital costs of the new water treatment plant and distribution system is approximately \$50 Million, however once that system comes on-line, the City will also be facing a substantial increase in annual operating costs. The 2015 budget anticipates an operating cost of \$1.15 million with about half of that cost being directly related to the amount of chemicals we use to treat the water. This is a new and incremental cost to the City that has to be paid for each and every year.

The cost of operating the new, state of the art, water treatment plant is directly linked to the amount of water we use. For years Corner Brook's water consumption has been well above both the Canadian and provincial averages.



The City of Corner Brook implores all residents, businesses, industrial and institutional users to take measures to reduce the amount of water they use and to reduce waste where possible.

The increased cost of water treatment will also be passed along to the Towns of Massey Drive and Mount Moriah who use our water system to provide water to their residents and taxpayers. The City and Massey Drive have a current agreement in place for these costs, and the City and the Town of Mount Moriah are in the initial stages of developing a new agreement to replace the existing 40 year agreement that will expire on July 31, 2015.

The City of Corner Brook also believes that all consumers, be they residents, businesses, industries or institutions who use City water should also contribute to the cost of providing this essential commodity and that no single user should be exempt from paying for water regardless of any pre-existing legal status they may have.

As introduced in 2014, Council will continue to require the installation of a water meter in all new residential and commercial construction. The information gathered from these water meters will be analyzed to understand the water usage patterns and to educate residents and business owners on the importance of water conservation. According to the preliminary information we have

acquired, residents with water meters consume less water than the overall City residential average. It's quite simple really, the less water we all use; the less we all pay.

### **Expenditures**

When this Council came into office in the fall of 2013, one of Council's objectives was to ensure that all of the expenditures of the City were carried out as effectively and efficiently as possible. Significant cuts were made in 2014, and Council has spent significant time over the past year completing further analysis and reviewing our expenditures. The early versions of this budget showed a projected deficit of over \$1.7 million. As required by legislation, the annual budget must be a balanced budget and therefore Council had to find either savings or revenue growth of \$1.7 million.

In 2015 the City is experiencing new expenditures in a number of areas:

- the operation of a the new water treatment plant will cost in excess of \$1.15 million per year
- the operation of the 911 Public safety answering point centre will cost approximately \$800,000 (and is funded by the Provincial 911 Bureau)
- the operations of the Civic Centre will carry overall operating costs in excess of \$1.8 million (with estimated revenues of \$1.0 million)

If these expenditures were excluded, the 2015 budget would be \$29,300,000, or \$226,000 (or 0.78%) higher than the same budget items for 2014. This rate of increase is far below the rate of inflation, and is required in order to meet the service demands of our residents and businesses.

The City currently employs approximately 180 employees whose combined annual gross payroll is approximately \$10,000,000. Negotiated annual increases in the collective agreements of 2.0% per year would result in an increase of approximately \$200,000 per year. In addition to labour costs, the cost of goods and services to the City is also increasing at or above a rate of 2.0% per year.

As well, in late 2014 the City took possession of 6 new leased loaders for our snowclearing operations to replace the three leased loaders whose term had expired. The cost for these loaders is almost \$300,000 which is \$170,000 more than it cost the city in 2014. These loaders will be added to our fleet to supplement and replace other pieces of equipment, and will allow for greater capacity to meet our snowclearing needs. As many people will recall, the past winter was extremely challenging for snowclearing and with these new pieces of equipment, the City is better prepared to handle whatever Mother Nature throws our way for 2015.

Mister Mayor, these are just some of examples of the increased costs that the city has to absorb for 2015. The ability to hold the line on expenditure increases when the taxpayer is expecting a higher level of service, and other levels of government are reducing their support for municipalities is a very tough challenge, but I am pleased to say that It is a challenge that we have been able to meet in 2015.

**Provincial Fiscal Framework**

Mister Mayor, the Province, other municipalities, and Municipalities Newfoundland and Labrador have been discussing an improved fiscal framework for municipalities for over a decade. While there has been a lot of discussion, there has been very little positive action taken, in particular in regards to the level of support provided to the seven largest municipalities in this Province. Our Municipal Operating Grant (MOG) over the past decade have been:

<u>Year</u>	<u>Amount</u>		<u>Year</u>	<u>Amount</u>		<u>Year</u>	<u>Amount</u>
2004	\$1,005,000		2008	\$666,700		2012	\$733,300
2005	\$805,000		2009	\$754,300		2013	ZERO
2006	\$666,700		2010	\$666,700		2014	ZERO
2007	\$666,700		2011	\$733,300		2015	?

This has been a significant reduction in revenue to the City and one that has not been replaced by other revenues. This means that residents and taxpayers must pick up a greater share of the tax burden. It is time for the Province to make some firm commitments in regards to the municipal fiscal framework. Mister Mayor, the City implores the Premier and the Minister of Municipal and Intergovernmental Affairs to ensure a detailed and specific plan is laid out in time for the spring 2015 Provincial budget.

Mister Mayor, we are pleased that some work has begun on the water reservoir for the new hospital, and that the Premier has invited us to the table to ensure the City has a voice in how this project impacts development and infrastructure issues in the city. However, we will not be satisfied that the project is moving forward until we see construction of the actual building components - which we hope will begin in 2015.

Council also encourages the provincial government to continue with the development of Grenfell Campus and to fulfill the long standing commitment to bring the Western Regional School of Nursing under Memorial University at Grenfell Campus including the construction of a nursing building at Grenfell for this purpose.

While we realize there may be less money in the provincial budget due to falling oil prices, we believe that just as oil prices will rise again, there can be no further delay in these commitments.

We understand the fiscal challenges the province is facing, but we also want to underline to the province that we will vigorously oppose any further cuts to provincial programs or jobs in this city. The 2013 Provincial budget slashed up to 150 provincial government jobs in a number of provincial programs and departments in Corner Brook and we will not stand for any further deterioration in government services in our city.

We want to emphasize to the provincial government that we cannot take another hit like that to the local economy. Unlike in the capital region, when such job losses occur, in our area it usually means that entire families have to move away to find employment thus further damaging the local economy.

### **Taxes & Fees**

Mister Mayor, as I have previously outlined, the City will be incurring significantly more expenses in 2015 for the provision of water treatment and other services. These services come with a cost and while Council has worked hard to reduce expenditures, the full cost of this increase cannot be borne by our current

revenues. Council looked at various methods for raising these additional revenues, and it was felt that the fairest method was via an increase to the basic unit charge. Effective January 1, 2015 the unit charge rate will increase for residential and commercial properties. For residential properties, the rate will be \$555 and includes a \$100 sewer levy. For commercial properties, the rate will be \$635, which also includes a \$100 sewer levy. The water levy will now be rolled into the base unit charge rate and will no longer be identified separately.

This change amounts to a \$75 increase and consists of \$65 related to the provision of water, and a \$10 increase in the sewer levy. The \$65 increased fee for the provision of water from the new water treatment plant is far less than the approximately \$120 per unit expense to operate the plant. The City was able to reduce the amount of increase through cost reductions in other areas of the City. This increase equals \$5.42 per month, which equates to less than the cost of a cup of coffee per week.

The sewer levy will continue to be reserved for the City's expected future capital cost for waste water treatment that will be required by Federal legislation. Preliminary projections for the capital cost of the sewer treatment plant will be between \$50 and \$60 million, and is expected to be completed as early as 2020. The current sewer levy reserve balance is \$5.6 million and at \$100 per unit, is

expected to increase by \$1.0 million in 2015 to \$6.6 million. If there were no changes in the sewer levy rate and the number of units within the City, it is anticipated the City will have over \$11.5 million to contribute towards our share of the capital costs of constructing the facility. While this fund will not fully meet all our financing needs, it will go a long way to reducing any debt we are required to incur for this project and represents prudent fiscal planning for the future.

Mister Mayor, I am pleased to announce that there are no other increases in the mil rates or fees for either residential property, commercial property, or for business taxes.

As we announced in last year's budget, Council is very cognizant of the challenges faced by many of our seniors who live on a fixed income. Council will continue the program of a 15% discount for seniors who are eligible and qualify. I am also pleased to report that Council will initiate a new project in 2015 for qualifying seniors. Seniors in receipt of Guaranteed Income Supplement will be eligible for an interest free payment plan allowing them to pay their taxes in five equal monthly installments from February to June.

The discount date for all property taxes will be also moved to the 27th of February from the middle of February. This will allow property owners an extra



two weeks in order to take advantage of the 1% discount and to pay their taxes without incurring any interest charges.

## **Debt Servicing**

Mister Mayor, it is important for taxpayers and citizens to know and understand our debt position. Large capital projects require the use of debt financing in order to manage the cash flow of the City. The City strives to maintain a balance between providing the capital projects demanded by our residents, and the cost of leveraging future cash flows through borrowing. Budget 2015 assumes debt servicing costs of \$4.98 million, with \$300 thousand of this amount being paid directly by the Provincial Government. The \$4.69 million net debt payments (\$4.47 million in 2013 budget) represents 14.14% (14.30% in 2013 budget) of the total budget – well below the municipal threshold set by the Provincial government of 30%. Of this amount, over 37% or \$1.75 million is related to borrowing costs associated with the water treatment plant and distribution system.

## Conclusion

Mister Mayor, Council and staff have spent many hours debating, researching and discussing the 2015 budget. We have taken into account a wide range of challenges, issues and needs facing our community, and considered the input we received through our meetings and discussions with a wide variety of residents, community and business groups. As required by legislation and sound long term financial planning our budget today is a balanced budget. I would now like to make the following four motions:

- Be it RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the attached tax rates for the 2015 taxation year.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the attached Schedule of Rates & Fees, to take effect January 1, 2015.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve an annual rate of interest of 10.5% to be levied on all past due taxes and accounts receivable on a monthly basis.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the 2015 Budget with operating Revenues and Expenditures totalling \$33,090,500.

# CITY OF CORNER BROOK

## 2015 TAX RATES

1. **A REAL PROPERTY TAX** of not less than \$275 on every parcel of real property within the City, and every parcel of real property outside the City which is situated on, in or over, or under water and is accessible from land within the City; and the rate of tax shall be, subject to the minimum property tax:

**Fully Serviced (Water and Sewer) - Commercial** -12.5 mils plus \$635 per unit water and sewer which includes a \$100 sewer levy.

**Fully Serviced (Water and Sewer) - Residential** – 8.0 mils plus \$555 per unit water and sewer which includes a \$100 sewer levy.

**Partially serviced (Water Only) - Commercial** – 9.5 mils plus \$545 basic charge per unit.

**Partially serviced (Water Only) - Residential** – 5.0 mils plus \$465 basic charge per unit.

**Unserviced** – 5.0 mils only

**Unserviced – Watson Pond Industrial Park** – fire protected area - 8.0 mils only

**Metered** – 6.0 mils plus meter rates

**Non-Taxable** - Water and Sewer Rates only – 6.5 mils plus \$635 basic charge per unit which includes a \$100 sewer levy.

**Trailers** - A real property tax rate of 5.75 mils.

All taxes so imposed shall be based upon the value of the real property so taxed as set down in the last Assessment Roll of the City, prepared in accordance with the provision of the Assessment Act, 2006, (which real Property Tax shall be added to the Water and Sewer charges to constitute the Municipal Tax in accordance with established policy).

2. (i) **A BUSINESS TAX** shall be imposed on all individuals, partnerships, associations and corporations carrying on business in the City and the rate of Business Tax so imposed for each class of business (as attached) shall be fixed at:

10.0% (100.0 mils) Chartered Banks, Financial Institutions

5.0% (50.0 mils) Oil Companies Bulk Storage Facilities

4.0% (40.0 mils) Insurance Companies, Department Stores

3.0% (30.0 mils) Professional Businesses, Communications, Private Schools,  
Large Retail

1.7% (17.0 mils) General Commercial and Industrial – including:

Car Rentals, Car Sales, Commercial Garages/Automotive & Parts Sales & Repair Shops, Service Stations, Transportation Depots/Trucking Companies, Transportation Terminals, Convenience Stores/Gas Bars, Drug Stores, Dispensaries, Grocery Stores, Clothing Stores, Computer Sales, Electronic Repairs and Electronics Sales, Jewelry Stores, Music Stores, Shoe Stores, Sporting Goods/Equipment, Video Shops, Retail-Other, Hardware Stores, Building Supplies, Furniture/Carpet Stores, Wholesalers, Warehouses, Monument Sales, Construction Companies/Services, Daycare Services, Personal Services, Bakeries, Barber Shops/Beauty Salons, Taxi Businesses, Convenience Stores, Custom Workshops/Repairs, Retail-Residential, Restaurants, Taverns, Places of Amusement, Repairs/Commercial, Recycling, Hotels, Motels, Book Stores, Dry Goods/Fabric/Flower Shops, Photo Shops, Takeout Food Services, Fish Harvesting & Processing, Industrial, Bed & Breakfasts and Hospitality Homes and All Other

0.4% (4 mils) Nursing Homes

per annum of the assessed value of real property used by all individuals, partnerships, associations and corporations carrying on business, trade, or profession in respect of which a tax is imposed as determined by the Assessor, using the City assessment for real property assessed from time to time under the City of Corner Brook Act, 1990, and the Assessment Act, 2006.

- (ii) 2.5% of gross revenue - All businesses subject to taxation under the Taxation of Utilities & Cable Television Companies Act
- (iii) Where the real property tax is not applicable to a business because it has no fixed place of business, the business tax shall be set at the minimum rate of 2.5% of the gross revenue of the business as set forth in Section(s) 146 and 150 of the City of Corner Brook Act, RSNL 1990 Chapter C-15.
- (iv) Where the amount of tax calculated under (i) or (ii) above is less than \$270, the minimum business tax shall be set at \$270. For home based businesses, paying an additional unit charge for municipal tax, the minimum tax will be reduced to \$50.
- (v) Where the gross revenue of a business subject to tax under (ii) or (iii) above is less than \$10,000, the business tax shall be 1% of gross revenue, with a minimum charge of \$10.

The registration fee for new businesses will be \$25, to be set by regulation. Businesses are required to register for business tax prior to operating in the City. All business tax is due January 1<sup>st</sup>, or from the date the businesses commence.

3. **A POLL TAX** set at \$200 per annum.

4. **MONTHLY METERED WATER RATES** shall be \$4.00 for each 1,000 gallons (4,546 litres)
  
5. **DEFERRALS AND DISCOUNTS FOR SENIOR CITIZENS** shall be granted for domicile properties in accordance with the following formula:

Age 65 and over - Pay \$480 per unit, subject to taxable income not exceeding \$10,500 for single pensioner or \$11,500 for married pensioner and total income not exceeding \$20,000, and the balance of taxes can be deferred. For the purpose of computing income, prescription drugs to the value of \$700 for a single person or \$1,400 for a couple may be considered if supported by receipts.

All requests for deferrals must be supported by a copy of the Notice of Assessment from Canada Customs & Revenue Agency for the 2014 tax year. For the purposes of determining eligibility for the deferral, senior citizens 65 years and over may have one wage earner living in their dwelling, earning up to \$20,000 per year. Any other applicants would be subject to review of Council.

Senior citizens who will be 65 years of age or over during the 2015 fiscal year (1 January - 31 December 2015) will be entitled to a 15% discount off their Municipal Tax if they are in receipt of the Guaranteed Income Supplement (GIS) under the Old Age Security Act. Seniors citizens in receipt of the GIS are eligible for an interest free payment plan if all of the 2015 taxes are paid by June 30, 2015. To be eligible for the interest free payment plan, 20% of the outstanding taxes for 2015 are to be paid in February, March, April, May and June via post-dated cheques or pre-authorized payment.

The residential property must be their principal place of residence or the home must be permanently vacant. Discounts and deferrals will not be

granted on property which is rented. The applicant must be the assessed owner of the property. Discounts will not be applied to interest or arrears. At no time is the amount of the taxes deferred to exceed the assessed value of the property.

6. **WIDOWS'/WIDOWERS' DEFERRAL** shall be based on taxable income of \$10,500 or less plus \$1,350 for each dependent up to a maximum of three dependents, total income not to exceed \$20,000. The basic charge of \$480 per unit shall apply. Proof of income and conditions are required as for senior citizens' deferral. Any other applicants will be subject to review of Council. At no time is the amount of the taxes deferred to exceed the assessed value of the property.
7. **DISABLED PENSIONERS** shall receive the same deferral under the same conditions as widows, except they shall be allowed \$1,000 additional income for their spouse.
8. **EXEMPTION FROM POLL TAX** shall be in accordance with Section 152 of the City of Corner Brook Act, 1990.

All applications for exemption shall be made on forms provided and shall be verified by documentation as acceptable by Council.

Students are eligible to claim three times the monthly educational allowance amount currently accepted by the Canada Revenue Agency (CRA) for Full-time students. The current amount allowed by CRA is \$400 for Full-time students. Based on these amounts, the City will allow \$1,200 per month for full-time students.

9. **A DISCOUNT OF 1.0%** shall be allowed on any Municipal Tax (Property and Water and Sewer Tax) paid in full, by cash, cheque or debit card, on or before

February 27, 2015 and on any Business Tax paid in full, by cash, cheque or debit card on or before March 31, 2015.

10. **INTEREST ON ACCOUNTS:**

The interest rate will be 10.5% per annum. Interest will be applied monthly, to all accounts in arrears effective 1 January 2015. Such interest will be applicable to current year taxes effective February 28, 2015 for Municipal Tax, and March 31, 2015 for Business Tax. Interest will be calculated from date of tax billing. Any current year taxes paid prior to the discount date will not be charged interest. No discounts will be applied to interest charges.

11. **BUSINESS IMPROVEMENT AREA:**

A ten percent (10%) surcharge shall be imposed on the Business Tax levy, up to a maximum of \$1,000 per annum, in accordance with the Business Improvement Area Legislation.

12. The fee for tax certificates is \$100.



## COMMUNITY SERVICES DEPARTMENT FEES 2015 Fees

### Development and Inspection

#### Residential Construction:

Regular Rate ½ of 1% of construction value

#### New Home:

Main Floor Area	\$5.00/m <sup>2</sup>
Finished floor above main floor area	\$1.40/m <sup>2</sup>
Finished floor below main area	\$1.40/m <sup>2</sup>
Basement	\$1.40/m <sup>2</sup>
Attached Garage	\$1.40/m <sup>2</sup>
Basement Apartment	\$1.40/m <sup>2</sup>
Unfinished floor area	No Fee
Residential Landscaping Deposit	No Fee

#### Alterations / Extensions / Repairs:

Up to \$5,000	\$25.00
Over \$5,000	½ of 1% of construction value

#### Residential Permits

Patio / Deck / Pool	\$25.00
Retaining Wall / Driveway	\$25.00
Accessory Buildings up to \$5,000	\$25.00
Accessory Buildings over \$5,000	½ of 1% of construction value
Subsidiary Apartment	\$1.40/m <sup>2</sup>

#### Commercial / Industrial / Institutional Construction:

Commercial Regular Rate ¾ of 1% up to \$300,000 of construction value and ½ of 1% over \$300,000

#### New Commercial / Industrial / Institutional

Up to \$300,000.00 ¾ of 1% up to \$300,000 of construction value

Over \$300,000.00	¾ of 1% up to \$300,000 of construction value and ½ of 1% over \$300,000
Extensions	\$50.00 (minimum fee) or Commercial Regular Rate
Alterations, Repairs	\$25.00 minimum fee) or Commercial Regular Rate
Accessory Building	\$25.00 minimum fee) or Residential Regular Rate
Sign permit	
Up to \$5,000.00	\$25.00
Over \$5,000.00	½ of 1% of construction value
Commercial Landscaping Deposit	\$4.00/sq m of lot area to a maximum of \$5,000.00

**Development:**

Development Application Fee	\$50.00
Subdivision or Consolidation of Property	\$50.00 per lot
Change of Use or Use Approval	\$50.00
Medical, Professional and Personal Services uses	\$50.00
(Not applicable in Residential Zones where public notices are required)	
Compliance Letters	\$100.00
Temporary Use Permit	\$20.00
Commercial Demolition approval	\$50.00
Residential Demolition approval	\$30.00
Development Regulation Amendment	\$150.00
Municipal Plan Amendment/Rezoning	\$300.00
Appeals Fee	\$100.00 plus HST
Public Notice (Variances & Discretionary)	\$150.00

**Municipal Enforcement**

Taxi Driver License	\$25.00
Taxi Operator License	\$50.00
Delivery Service Permit	\$25.00
Bagging a Meter	\$6.00
Parking Meter Fees	\$1.00 per hour

**Parking Tickets**

Expired Meter	\$15.00
If paid 24 hours before the Court Date at City Hall	

If not paid 24 hours before the Court Date at City Hall  
it is \$25.00 to be paid at Provincial Court

Parking 1:00 AM to 8:00 AM	\$50.00
No Parking	\$20.00
Obstructing Traffic	\$45.00
Parking at a Bus Stop	\$45.00
Parking on a Sidewalk	\$45.00
Parking in Front of a Driveway or Loading Zone	\$45.00
Parking within Intersection, or within 6 metres of Intersection	\$45.00
Parking too close to a Fire Hydrant	\$45.00
Parking within Crosswalk	\$45.00
Parking within 6 metres of an Approach to a Crosswalk	\$45.00
Double Parked	\$45.00
No Stopping	\$20.00
Parking without Permit in Designated Space	\$45.00

**Animal Control**

Dog License – for the life of the dog \$10.00

**Animal Regulations Violation Notices – Fees**

Dog without a license / tag	\$50.00
Dog depositing excrement on street or property	\$25.00
Dog causing damage	\$25.00
Dog disturbing the peace by barking or howling	\$25.00
Impounding fee	\$5.00
Interference with Impounder	\$500.00
Dog biting, attacking or injuring	Appear in court when summoned
Dog/cat roaming at large:	

	Licensed	Unlicensed
1 <sup>st</sup> offence	\$50.00	\$75.00
2 <sup>nd</sup> offense	\$75.00	\$100.00
3 <sup>rd</sup> offense	\$100.00	\$125.00

**Mobile Vending / Transient Businesses**

Automobiles, Recreational Vehicles, Hot Tubs, Furriers:

Per day	\$200.00
Per week	\$1,000.00

Prepared Foods:

Per year	\$250
----------	-------

All other mobile vending / transient Businesses:

Per day	\$25
Per week	\$125
Per month	\$400
Per 3 months	\$800
Per calendar year	\$1,500

### **DEFINITIONS OF CLASSES OF BUSINESS - 2015**

**ALL OTHER** means businesses not identified under any other specific category or where the nature of the business is unknown.

**BAKERY** means a factory for producing, mixing, compounding or baking bread, biscuits or any other bakery product, but does not include a restaurant or other premises where any such product is made for consumption on the premises.

**BANK** means any chartered bank.

**BARBER SHOP /BEAUTY SALON** means a building or part of a building where haircutting, hairdressing, manicure, pedicure, skin care, and other grooming services are provided.

**BED & BREAKFAST/HOSPITALITY HOME** means rooms for rent in a private home which is licensed by Provincial Government as a tourist establishment.

**BOOK STORE** means an establishment retailing primarily, but not limited to, new or used books and magazines.

**BUILDING SUPPLIES** means an establishment including, but not limited to, the sale of hardware and tools, lumber, windows, siding, bricks, paint, cement, roofing shingles, tiles, bathroom supplies, electrical and plumbing supplies.

**CALL CENTRE** means an establishment providing services and seeking business through the telephone network.

**CAR SALES LOT** means a building or open area used for storage, display and sale purposes, of motor vehicles, and includes ancillary services associated with automobile sales, such as repair and servicing, and sales of automotive parts.

**CAR RENTALS** means a building or part of a building or open area where automobiles are stored for rental and the offices for conducting such business is maintained.

**CLOTHING STORE** means an establishment retailing men's, women's and/or children's clothing and outerwear.

**COMMERCIAL GARAGE** (including automotive & parts sales & repair shop) means a building or part of a building, other than a private garage, used for the sale, repair or maintenance of automobiles, equipment or other self-propelled vehicles, heavy equipment, trailers and parts thereof, or where such vehicles are kept for remuneration, hire or sale. It includes, but is not limited to, body shops, muffler shops, mobile welding, and automobile glass. This definition does not include businesses whose primary business is automobile sales.

**COMMUNICATIONS** means any establishment or facility in the field of communications, including publishing companies, printing businesses, radio stations, television stations, telephone and telegraph companies.

**COMPUTER SALES** means an establishment retailing computers and any related hardware or software.

**CONSTRUCTION COMPANY/SERVICES** means a construction company or business providing goods and services to the construction industry, including but not limited to, electricians, plumbers, roofers, companies providing siding, paving, excavation, rental of equipment and vehicles, heavy equipment and trucking.

**CONVENIENCE STORE** means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries.

**CONVENIENCE STORE/GAS BAR** means a retail store which is compatible with a residential area or uses not exceeding a floor area of 200 m and in which at least 80% of the retail floor space is devoted to the sale and display of groceries, and includes pumps for retailing gasoline.

**CUSTOM WORKSHOP/REPAIRS** means a shop used for repairing or servicing household goods or for the manufacture of handcrafted goods and may include a retail store associated with the use.

**DAYCARE SERVICES** means a building or part of a building in which services and activities are regularly provided to five (5) or more children of pre-school age during the full daytime period as defined under the Day Care and Homemaker Services Act of Newfoundland, but does not include a school as defined by the Schools Act.

**DEPARTMENT STORE** means a retail establishment which is not limited to the sale of any specific items, but carries a variety of goods including, but not limited to clothing, footwear, household items, large and small appliances, hardware, personal care, jewelry, gifts, and may include furniture, computers and related equipment.

**DISPENSARY** means an establishment for the purpose of dispensing prescriptions by a pharmacist.

**DRUG STORE** means a retail establishment which includes the services of a pharmacist for the purpose of dispensing prescriptions, and which includes, but is not limited to, items for personal, skin and hair care, cosmetics, perfumes, confectionery and may include a section for the sale of grocery items and produce, but does not include the sole operation of a dispensary.

**DRY GOODS/FABRIC/FLOWERS** means an establishment which primarily sells a limited number of product types which may include, but is not limited to, ceramics, art galleries, gifts and crafts, art, crafts and hobby supplies, costume rentals, yard goods, flowers and floral arrangements, lottery tickets, collectibles, pets and pet supplies, brewing and winemaking supplies, but does not include department and clothing stores, and other stores defined in specific categories.

**ELECTRONIC REPAIRS/SALES** means an establishment for the sale, repair and maintenance of electronic equipment.

**FISH HARVESTING AND PROCESSING** means any building or location used for

harvesting, processing, preparing, packing, freezing, storing, warehousing, shipping, sales or administration of any fish or seafood product.

FURNITURE/CARPET STORE means an establishment for the sale or rental of household furniture, appliances, carpets, rugs and flooring.

GROCERY STORE means an establishment for the purpose of retailing groceries, produce, fish, meat, baked goods, dairy products, and may include household and kitchen items, personal care products, magazines, and flowers.

HARDWARE STORE means an establishment including, but not limited to, the sale of hardware and tools, and may include paint, small appliances, household goods, lighting fixtures, automotive supplies, electrical and plumbing supplies.

HOTEL/MOTEL means a building with lodging accommodations for more than sixteen (16) persons, and may include individual cooking facilities.

INDUSTRIAL means the use of land or buildings for the purpose of manufacturing, fabricating, assembling, altering, repairing, packing, canning, storing, breaking up, demolishing, or treating any article, commodity or substance, and industry shall be construed accordingly.

INSURANCE COMPANY/AGENT means any person, broker or business engaged in the business of providing life, automobile, property, liability, commercial, marine insurances services and insurance claims and adjusting services

JEWELRY STORE means an establishment for the sale of jewelry, fine china, silver, crystal, clocks and watches.

LARGE RETAIL means any retail establishment besides those included in DEPARTMENT STORE operating from an area in excess of 45,000 square foot.

MONUMENT SALES means an establishment for the sale of granite, marble, bronze or other monuments, plaques or memorials.

MUSIC STORE means an establishment for the sale of musical instruments and equipment, tapes and disks.

NURSING HOME means a privately-owned and operated residence which provides accommodation and/or care for the elderly.

OIL COMPANY BULK STORAGE FACILITIES means a company who stores and supplies gasoline, oil and oil products to residential, commercial and industrial establishments.

OTHER FINANCIAL INSTITUTIONS includes trust companies, credit unions and finance companies, but does not include chartered banks.

PERSONAL SERVICES means a business providing services including, but not limited to, laundry and dry cleaning, fitness, shoe repair, tattoo parlours, dressmaking and sewing

repairs, travel agents, household moving and storage companies.

PHOTO SHOP means an establishment for the sale of photographic equipment and supplies, development and processing of film, and may include the taking of passport photos and portraits.

PLACE OF AMUSEMENT includes a motion picture or other theatre, public dance hall, music hall, bingo hall, arcade, billiard or pool room, bowling alley, ice or roller skating rink or similar use conducted within an enclosed building. This category would include businesses within the definition of tavern who offer amusement uses as defined in this category.

PRIVATE SCHOOL means any school licensed and operated under Sections 69-74 of the Schools Act, Revised Statutes of Newfoundland 1970, Chapter 346, as amended.

PROFESSIONAL BUSINESS means a business that offers specialized knowledge or services that are advisory in nature or may be provided by individuals who are licensed members of a self-regulating association. Such individuals would include, but is not limited to, doctors, dentists, lawyers, accountants, engineers, appraisers, financial/investment advisers, undertakers, real estate agents, architects, surveyors, and management or computer consultants. Where a retail component applies, the retail designation may apply at the decision of Council.

RECYCLING means a business which recovers useful material for recycling on the premises or for shipping to a recycling plant.

REPAIRS/COMMERCIAL means a business providing repair services to commercial establishments including, but not limited to, refrigeration.

RESTAURANT means a building or part thereof, designed or intended to be used or occupied for the purposes of serving the general public with meals or refreshments for immediate consumption at individual tables or booths; and may include the sale of spirits, wines or beers with meals but shall not include the exclusive sale of spirits, wines or beers for consumption on the premises, and does not include a tavern, boarding or lodging house.

RETAIL - RESIDENTIAL means a retail store within a dwelling unit, with the retail floor space not exceeding 50 m<sup>2</sup> or 50% of the floor area of the dwelling unit, whichever is less.

RETAIL - OTHER means a building or part of a building where goods or items are offered for sale at retail prices, and includes storage on or about the store premises of limited quantities of such goods or things sufficient only to service such store.

SERVICE STATION means any building used for the sale or installation of petroleum products, automotive parts and accessories and motor vehicle repair, and may include a convenience store or restaurant associated with the main use. This definition does not include a commercial garage, car sales lot or car washing establishment.

SHOE STORE means an establishment for the sale of family footwear.

SPORTING GOODS/EQUIPMENT means an establishment for the sale of sporting goods,



clothing, and equipment. This definition does not include a store which primarily sells sportswear and footwear without sports equipment.

TAKEOUT FOOD SERVICES means any retail establishment which sells prepared food not for consumption on the premises, or which does not offer self-maintained seating space.

TAVERN means a building which is primarily used or occupied for the purpose of selling or offering for sale, to the general public, of spirits, wines or beers for consumption on the premises and licensed or is licensable under the Liquor Control Act of Newfoundland, and any regulations made there under.

TAXI BUSINESS means a lot, with or without buildings, for the parking of taxicabs as defined in the City of Corner Brook Taxi By-Law.

TRANSPORTATION DEPOT/TRUCKING COMPANY means any station or lot used for the purpose of storing, servicing or refueling of vehicles connected with the transportation business, and any business involved in the transportation of goods by air, water or ground; but does not include a commercial garage.

TRANSPORTATION TERMINAL means any station for the use of transportation facilities available to the general public, including bus terminals.

VIDEO SHOP means an establishment for the rental of video equipment, movies and electronic games, and may include the sale of snacks and confectionery.

WAREHOUSE means a building or part of a building which is used for the housing, storage, display, adapting for sale, packaging or wholesale distribution of goods, wares, merchandise, foodstuffs, substances, articles or things.

WHOLESALER means an establishment which sells goods, usually in quantity, to retailers for resale.

\*\*\*\*\*

*Classifications for Business Tax will be reviewed annually by Council, and classification is subject to change at Council's discretion.*

*If a business falls into more than one category, Council reserves the right to assign the business to that category which it feels is most appropriate.*

*In case of a dispute as to the classification of a particular business, the business may appeal to the Corporate Services Policy Advisory Committee who will make a recommendation to Council.*

**THE CITY OF CORNER BROOK  
RESIDENTIAL PROPERTY  
RECOVERABLE WORK RATES**

1. The applicable rates to landowners for whom water and/or sewer service connections are installed within the City right-of-way or easement by the City of Corner Brook shall be as follows:
  - (a) The sum of **\$3,600.00** for installation of 100 mm diameter sanitary drain, a 100 mm diameter storm drain and a 19 mm diameter waterline service in a common trench. (811005)
  - (b) The sum of **\$3,300.00** for installation of a 100 mm diameter sanitary drain and a 19 mm diameter water service in a common trench, regardless of right-of-way size. (811005)
  - (c) The sum of **\$3,000.00** for installation of either a 100 mm diameter sanitary drain or a 19 mm diameter water service, regardless of right-of-way size. (811005)
  
2. The following rates in addition to item 1 (a), (b) and (c) above are applicable:
  - (a) The rate of **\$250.00** per linear meter of trench excavation in rock where use of a mechanical buster is required. (811005)
  - (b) The rate of **\$75.00** per square meter to cover the cost of asphalt removal and reinstatement. (811004)
  - (c) The rate of **\$375.00** per linear meter of sidewalk, curb and gutter removal and reinstatement. (811004)
  - (d) The rate of **\$260.00** per linear meter for sidewalk only. (811004)
  - (e) The rate of **\$175.00** per linear meter for curb only. (811004)
  
3. Turn off or turn on water rates are separated as per the following (per visit):
  - (a) The rate of **\$80.00** will be applied during normal working hours. (811005)
  - (b) The rate of **\$110.00** will be applied outside of normal working hours. (811005)
  
4. The rates for clearing of sewer service laterals are as follows:
  - (a) The rate of **\$140.00** is applicable where the sewer has to be rodded or taped during normal working hours. (811005)
  - (b) The rate of **\$175.00** is applicable where the sewer has to be rodded or taped outside of normal working hours. (811005)
  - (c) The sum of **\$250.00** is to be deposited where the sewer has to be excavated. (811005)

**Note:** Payments will be made in advance and, in the case of 4(c), if the cost of the work is less than the deposit, a refund will be made. Where the cost is greater than the deposit, a further charge will be made for the difference.
  
5. The rate of **\$130.00** per linear meter will be applied for installation of driveway culverts. The minimum charge is to be \$195.00 and sections are to be in the 1.5 meter variations. (811004)

**Note 1:** Requests for services larger than the sizes noted in 1(a) above will necessitate an increase in City rates.

**Note 2:** For commercial and industrial servicing, the owner shall pay a deposit prior to commencement of work based on an estimated cost.

City of Corner Brook								
Analysis of Budgeted Revenue and Expenditure from 2012 to 2015								
	2012 Budget	% of	2013 Budget	% of	2014 Budget	% of	2015 Budget	% of
		Total		Total		Total		Total
<b>REVENUE</b>								
GENERAL TAXATION	\$ 22,744,500	81.7%	\$ 25,199,000	82.0%	\$ 25,475,400	85.3%	\$ 26,746,500	81.56%
REVENUE FROM RESERVES	1,117,000	4.0%	752,000	2.4%	248,800	0.8%	171,100	0.52%
LICENSES, FEES AND PERMITS	365,500	1.2%	311,500	0.9%	286,400	1.0%	255,000	0.78%
911 PSAP	-	0.0%	-	0.0%	-	0.0%	800,000	2.44%
INTEREST AND PENALTIES	255,000	0.9%	275,000	0.9%	275,000	0.9%	275,000	0.84%
UTILITY GRANTS	1,070,000	3.8%	1,145,000	3.7%	1,220,000	4.1%	1,235,000	3.77%
CONTRIBUTIONS & GRANTS	1,871,300	6.7%	2,692,300	8.8%	2,005,500	6.7%	1,953,500	5.96%
RECREATION AND OTHER REVENUE	399,400	1.4%	367,000	1.2%	364,700	1.2%	1,357,100	4.14%
<b>TOTAL OPERATING REVENUE</b>	<b>27,822,700</b>	<b>100.0%</b>	<b>30,741,800</b>	<b>100.0%</b>	<b>29,875,800</b>	<b>100.0%</b>	<b>32,793,200</b>	<b>100.0%</b>
LONG TERM DEBT RECOVERY	809,800		448,000		406,000		297,300	
<b>TOTAL REVENUE</b>	<b>\$ 28,632,500</b>		<b>\$ 31,189,800</b>		<b>\$ 30,281,800</b>		<b>\$ 33,090,500</b>	
<b>EXPENDITURE</b>								
EXECUTIVE & LEGISLATIVE	\$ 321,200	1.6%	\$ 347,500	1.7%	\$ 301,700	1.4%	\$ 340,600	1.4%
ADMINISTRATIVE	459,900	2.2%	473,100	2.2%	435,500	2.0%	465,300	1.9%
BUSINESS RESOURCE CENTRE	250,400	1.2%	252,200	1.2%	260,900	1.2%	150,000	0.6%
CORPORATE SERVICES	2,359,800	11.4%	2,331,100	11.1%	2,315,500	10.8%	2,365,400	9.6%
COMMUNITY SERVICES	896,500	4.3%	937,900	4.5%	819,500	3.8%	759,600	3.1%
<b>TOTAL ADMINISTRATION</b>	<b>4,287,800</b>	<b>20.7%</b>	<b>4,341,800</b>	<b>20.6%</b>	<b>4,133,100</b>	<b>19.3%</b>	<b>4,080,900</b>	<b>16.5%</b>
PROTECTION TO PERSONS & PROP.	4,208,300	20.3%	4,242,900	20.2%	4,356,900	20.3%	5,362,200	21.7%
ENGINEERING & ADMINISTRATION	4,012,500	19.4%	4,037,100	19.2%	4,002,300	18.6%	3,931,100	15.9%
PUBLIC WORKS	4,630,000	22.4%	4,820,500	22.9%	5,085,300	23.7%	5,435,700	22.0%
WATER & SEWERAGE	1,774,500	8.6%	1,927,900	9.2%	2,235,500	10.4%	3,167,800	12.8%
TRANSIT SUBSIDY	549,400	2.7%	386,000	1.8%	351,000	1.6%	348,600	1.4%
PEPSI CENTRE	850,000	4.1%	850,000	4.0%	850,000	4.0%	1,833,900	7.4%
<b>TOTAL OPERATIONAL SERVICES</b>	<b>11,816,400</b>	<b>57.1%</b>	<b>12,021,500</b>	<b>57.2%</b>	<b>12,524,100</b>	<b>58.3%</b>	<b>14,717,100</b>	<b>59.6%</b>
OTHER EXPENDITURE	369,000	1.8%	424,000	2.0%	451,500	2.1%	527,000	2.1%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>20,681,500</b>	<b>100.0%</b>	<b>21,030,200</b>	<b>100.0%</b>	<b>21,465,600</b>	<b>100.0%</b>	<b>24,687,200</b>	<b>100.0%</b>
CAPITAL AND EQUIPMENT	1,506,700		4,398,100		3,041,600		2,410,000	
RESERVES	841,000		845,000		911,300		1,011,000	
DEBT PAYMENTS	5,603,300		4,916,500		4,863,300		4,982,300	
<b>TOTAL EXPENDITURE</b>	<b>\$ 28,632,500</b>		<b>\$ 31,189,800</b>		<b>\$ 30,281,800</b>		<b>\$ 33,090,500</b>	

**City of Corner Brook  
Breakdown of Revenue & Expenditure  
2015 Budget**

**REVENUE**

GENERAL TAXATION	
MUNICIPAL TAX/WATER METER	\$ 21,430,700
BUSINESS TAX	4,875,800
POLL TAX	375,000
DOWNTOWN BUSINESS SURCHARGE	65,000
OTHER REVENUE	
REVENUE FROM RESERVES	171,100
LICENSES AND PERMITS	255,000
911 PSAB	800,000
INTEREST & TAX PENALTIES	275,000
UTILITY GRANTS	1,235,000
CONTRIBUTIONS & GRANTS	1,953,500
RECREATION REVENUE	37,000
OTHER REVENUE	286,700
PEPSI CENTRE	1,033,400
	32,793,200
TOTAL OPERATING REVENUE	\$ 32,793,200
LONG TERM DEBT RECOVERY	297,300
<b>TOTAL REVENUE</b>	<b>\$ 33,090,500</b>

**EXPENDITURE**

EXECUTIVE AND LEGISLATIVE	
CHIEF ADMINISTRATIVE OFFICE	\$ 340,600
BUSINESS RESOURCE CENTRE	465,300
CORPORATE SERVICES	150,000
COMMUNITY SERVICES	2,365,400
	759,600
PROTECTION TO PERSONS & PROPERTY	
FIRE PROTECTION	3,860,800
BUILDING INSPECTION	354,800
MUNICIPAL ENFORCEMENT	229,400
ANIMAL CONTROL	117,200
911 PSAP	800,000

<b>OPERATIONAL SERVICES</b>	
SUPERVISION & ADMINISTRATION	2,021,100
OTHER PAYROLL COSTS	956,700
SUSTAINABLE DEVELOPMENT	130,000
GEOGRAPHICAL INFORMATION SERVICES	25,000
BUILDING MAINTENANCE	798,300
<b>PUBLIC WORKS</b>	
STREET LIGHTING	641,500
STREET MAINTENANCE	1,015,000
SNOW CLEARING	1,593,000
TRAFFIC CONTROL	222,000
DRAINAGE	181,000
STREET & STORM SEWER CLEANING	301,000
GARBAGE COLLECTION & DISPOSAL	1,005,700
PARKS & FIELDS	476,500
<b>WATER &amp; SEWERAGE</b>	
PURIFICATION & TREATMENT	1,281,800
WATER MAINS & HYDRANTS	1,140,000
SANITARY SYSTEMS	348,000
REGULATORS AND METERS	162,000
RESERVOIRS AND INTAKES	91,000
PUMPHOUSE	145,000
TRANSIT	348,600
PEPSI CENTRE	1,833,900
PROVISION FOR ALLOWANCE	150,000
GRANTS & SPONSORSHIPS	377,000
<hr/>	
TOTAL OPERATING EXPENDITURE	\$ 24,687,200
CAPITAL EQUIPMENT	600,000
LAND PURCHASE	-
CAPITAL WORKS	1,810,000
RESERVE FOR SEWER LEVY	1,011,000
DEBT PAYMENTS	4,982,300
<hr/>	
<b>TOTAL EXPENDITURE</b>	<b>\$ 33,090,500</b>