

Budget 2017

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 2017 Corner Brook Municipal Budget. This is the final year of this Council's four year term. It has been an exciting and eventful period of time, and this final budget will reflect many of the events that have already taken place. In preparation of the 2017 Budget, Council sought additional feedback from our residents and taxpayers on budget priorities and initiatives. For a one month period, beginning in September, we utilized the Citizen Budget interactive platform to show the financial impacts of resident's choices and to provide public awareness about the constraints a city deals with in developing a budget. Residents provided budget feedback on topics ranging from poll tax reduction to support for a new fire hall and funding for snow clearing operations.

I would also like to take this opportunity to thank the various community groups, representatives of our business community, Mayor and Council, and all of our staff for their input and suggestions on the 2017 budget. Balancing the City's budget is a daunting task – our revenue generating abilities are restricted, while our resident and taxpayer expectations continue to increase. In the face of these challenges, Council must make the decisions that are in the best interests of our great City.

During 2016, the City completed the restructuring of the Protective Services Department to include Fire & Emergency Services, 911, Municipal Enforcement and Animal Control. Mr. Todd Flynn began his role as the Director of Protective Services to oversee this department, and has begun a number of initiatives to advance and improve the department including emergency management plan update and exercise. The City engaged Pomax Consulting to complete a Fire Department & Emergency Services Study in the spring of 2016. Pomax has over 20 years of experience in consultant work related to the emergency services, and is expected to provide the City with a report that will provide recommendations toward being a more efficient and effective Fire Department. The next phase of the project will entail seeking information to review the operational and financial viability of regional fire services to the City and surrounding communities.

Waste management continues to be a popular topic amongst all Councils in our region. In 2015 the City transferred the ownership and operation of the Wild Cove Waste Management Facility to the Western Regional Waste Management Board. The Western Regional Waste Management Board membership is comprised of Council members from across the Western Region including Provincial government representatives, and industry experts. Once the full Provincial Waste Management

Strategy is implemented in Western Newfoundland, it is anticipated our tipping fees will increase significantly. To help offset these incremental costs, the City is reviewing a number of projects to reduce the volume of residential curbside collection required. Composting, reducing, reusing and recycling will need to be at the forefront of everybody's mind in order to reduce costs and maintain a cleaner and healthier environment.

Mister Mayor, in preparing an annual budget, Council must not only look at the circumstances that it can control, but on the other external factors which are outside of our control. Provincial fiscal constraints are having a significant negative impact on all areas of the Province. While there are steps that the City can take to ease the impacts on our local business community, we also call upon our Provincial and Federal partners to initiate broad based funding and programs to grow and stimulate our economy.

2016 has seen the progression of a number of new developments. Winners opened in February, Nissan opened in September, and the Old Post Office building has become a vibrant building once again. The Old City Hall building has experienced a major redevelopment and is expected to be completed in 2017. The previous Bargain Shop on West Street and a number of other properties in our downtown core have begun to experience renovations and improvements to make the properties more viable business locations for many years into the future. We are

pleased to see the private sector investment in the community. In an effort to make our business district more appealing to residents and tourists the City provided a total of \$50,000 in tax credits through our Business Improvement Program. A total of 7 businesses were recipients of tax credits through the Business Improvement Program. These properties have made significant improvements to their facades and exteriors to make them more physically appealing and business friendly.

The residential subdivisions at Discovery Ridge and Parkway Heights are in active development and provide a much needed inventory of residential lots in the City. Bayview Estates is entering the final phases of its development on Old Humber Road, while the mixed use development at the top of Wheelers Road began site work in the fall.

In 2016, the City filled the position of Business Facilitator with a goal to support a business development process and the efforts of stakeholders to increase business investment. Our Business Facilitator will identify areas for improvement in the approval process, opportunities for collaboration with the stakeholders including the various funding and development partners. The Business Facilitator, in consultation with our business community, will be developing and evaluating existing and new programs to encourage economic development in our City. Details on these programs will be announced in 2017 as the details are finalized.

From March 1-5, 2016 we were proud to host the 2016 Special Olympics Canada Winter Games. This was the first time that the event was held in Newfoundland and Labrador. Close to 1,000 athletes, coaches, and mission staff participated in the Games. We were extremely proud to showcase our City and our renowned hospitality. A big thank you to the local Special Olympics organizing committee and volunteers for putting off a very successful event.

2016 was also the 60th anniversary of the amalgamation of the communities of Curling, Corner Brook West, Corner Brook East and Townsite to form the City of Corner Brook. To celebrate this milestone, a Committee led by Councillor Murphy, and incorporating many residents and community groups worked together to host upwards of eighty special events over the course of the full year. The events were a great success and the City was proud to see the participation by our residents and tourists. In 2017 the City is looking to continue a number of the popular events that were featured in the 60th Anniversary celebrations and make them annual events.

Mister Mayor, within the past month, the City has begun the process of Public Consultations in regards to the City's Corporate Priorities for 2017-2020. The Corporate Priorities document will outline the City's values, strategic direction and priorities. If you have not yet had an opportunity to review this document, I suggest you visit the City website to view the document, and provide feedback on the plan.

The document sets forth the goals the organization wishes to accomplish, and activities for staff to undertake. The four key priority areas are:

- Invest in Quality Infrastructure Development
- Economic Development and Population Growth
- Revitalize our Downtown
- Sustainable Development and Sports and Eco (Adventure) Tourism

Green Initiatives

Mr. Mayor, the City of Corner Brook prides itself on being a leader in sustainability and greater efficiency in environmentally friendly projects. The City has been involved in a number of projects that have reduced the City's environmental footprint, yet also achieved fiscal savings. In 2015 the City made improvements to the Civic Centre to substantially reduce the amount of oil consumed for heating purposes. The investment in the new technology saved about 280,000 litres of heating oil at a cost of approximately \$300,000 annually. In 2016, the City owned museum building has been converted from oil heat to an Ecodan Air Source Heat Pump which is expected to generate savings of approximately \$15,000 per year. The City will continue to invest in energy and green initiatives that provide both an environmental and economic payback.

The City has been a supporter of the Municipalities Newfoundland and Labrador initiative to lobby the Province to ban Single Use Plastic Shopping Bags. We again urge the Provincial Government to take action to ban all single use plastic shopping bags.

Expenditures

As this Council has done throughout our term, expenditures of the City continue to be closely monitored. Overall spending for the 2017 budget is \$34,647,300 and is just \$211,400 or 0.61% higher than the 2016 budget. Council continues to ensure that all expenditures are completed in an efficient and effective manner. Total spending increase of just 0.61% are far below the Bank of Canada Consumer Price Index (CPI). The annual CPI as of October 2016 was 1.5%. Council has been able to budget for this reduced growth in spending while meeting the City's expanding service level expectations.

As a Council we will continue to work with our employees to maintain or improve service levels without any significant increases in funding. Our employees are a valuable asset to our City, and in 2016 we have successfully negotiated labour agreements with three of our employee groups. In June 2016 the City and the IAFF 1222 signed a new collective agreement for our unionized firefighters that runs until December 31, 2018. On November 16, the City and CUPE 706 signed a four year agreement that runs until December 31, 2020 for our outside workers. Finally

on November 18, 2016, the City and CUPE 768 reached a tentative agreement that runs until December 31, 2020 for our inside workers. It is important to note that the agreements with CUPE 706 and CUPE 768 were reached without the requirement or assistance of external negotiators, and was reached in advance of the current collective agreements expiring. We cannot recall this happening in the past, and look forward to a strong and productive relationship with our employees for many years to come. The wage adjustments included in these agreements have been factored into the 2017 budget.

Organizational structure changes are planned for 2017 to address customer service issues and to realize improvements in decision making and internal processes. These changes involve separating the Infrastructure and Public Works Department into two departments; a Planning, Development and Engineering Department and a Public Works Department, and moving the Community Development and Planning Department (CDP) to a Division within the renamed Planning, Development and Engineering Department. Locating planners, engineers and development inspectors within a single department will achieve a more coordinated and collaborative approach to address challenges arising in the approval process. It is expected to result in a more streamlined development application process. To support the new structure and improvements in service, an efficiency review is planned for the Public Works Department to identify

opportunities for cost savings and improvements in operations. It is expected the review will generate recommendations that will provide the maximum service improvements and departmental savings in the shortest period of time.

An internal customer service committee will also be created to review and resolve complex and outstanding resident complaints. These changes demonstrate our commitment to continuous improvement of our services and our commitment to become a more customer focused organization.

The safety of our employees, and the general public is a key priority for the City. In 2015 the City hired a dedicated Supervisor of Occupational Health & Safety to oversee the City safety program, and to ensure our safety program meets or exceeds the ever-changing legislative and best practices standards. Meeting the safety requirements for our organization is not a small cost, but one that the City will properly allocate the necessary resources. For example, in 2016, the City is expected to spend over \$250,000 on the cost of traffic control flaggers for our Public Works and Water & Sewer crews as they work within our roadways.

The City is proud of the support that it provides to the arts, culture, business, and recreation & sporting groups within the City. Most of these groups are not for profit and are supported by dedicated volunteers, and enhance the quality of life for our citizens and visitors. The City will continue its strong support to these

groups with almost \$250,000 in direct financial support, along with significant other assistance each year.

In the fall of 2014 the City took over operations of the Civic Centre. Since that time, the City has made significant capital and operational investments in the facility. The studio and meeting rooms have been modified, new flooring installed, major painting has occurred and doors and the security system have been improved. The City has increased the cleaning and security levels in the building, and have added capacity in Events Coordination and attraction. With all these investments, the facility is now capable of hosting and attracting more events and community participation than ever before.

Provincial Government

The Council of the City of Corner Brook acknowledges the challenges that face the current Provincial economy and the Provincial government's budget. The Western region has endured a number of cutbacks and reductions over the years from the Provincial government. We implore the Provincial government to recognize the valuable contribution that municipalities' make to our Province. Increased support, through both financial and legislative changes will strengthen the City and all local governments. The City is a regional service centre for the entire West Coast, and there exists a tremendous opportunity for economic development in our region.

We strongly encourage a joint and proactive approach with the Provincial government to exploit the local economic development opportunities to their fullest potential. The City will strive to have the right regulations and conditions in place to foster and encourage expanded and new opportunities.

Mister Mayor, Council strongly believes there will be a strong growth in our economy and optimism in the business community once a firm announcement is made in regards to the new regional hospital. The City is supportive and appreciative of the recent announcement by Minister Joyce at a Greater Corner Brook Board of Trade breakfast that procurement for a new Long Term Care facility for the area will be proceeding. However there are also widespread concerns in regards to the continual delays with the overall project. Council is asking for a firm commitment, along with associated timelines, for the development of the new hospital.

Beothuk Energy has identified a tremendous opportunity to harness and convert the offshore wind energy into clean, and low carbon energy solutions. Under their proposal, they would operate a year round manufacturing facility at the Corner Brook Port. This development would provide significant economic opportunities for our region, and we encourage the Provincial government to work with Beothuk Energy to allow this project to become a reality.

Taxes & Fees

Mister Mayor, the 2017 budget has been prepared based upon the assessments provided by the Municipal Assessment Agency. These assessments are effective January 1, 2017, but are based on a valuation date of January 1, 2014. There are not any significant changes from the 2016 assessments, and in some cases we have experienced a reduction in the assessed value of some of our larger retail properties.

While there has been little growth in our assessed values, the City recognizes the challenges that our residents and businesses face in regards to local taxation in tough economic times. The City is pleased to announce that there will not be any changes to the 2017 residential rates and fees.

In 2016, the City was able to reduce the residential mil rate from 8.0 mils to 7.5 mils, but there was not any change to the business mil rate. I am proud to announce tonight that the General Commercial mil rate for 2017 will be reduced from 17.0 mils to 16.75 mils. The General Commercial business classification contains approximately 550, or 65% of the business locations that operate within our City. The City recognizes the challenges that many local small businesses are experiencing, and this change will allow these businesses to retain more of their revenues for their operations.

The City recognizes the challenges that some of our seniors and those who live on a fixed income are facing. Council will continue the program of a 15% discount for seniors who are eligible and qualify and continue the payment plan initiative 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 City currently has programs in place for the deferral of taxes for qualifying seniors, widows, and those facing hardship. These deferrals are based on taxable and net income thresholds that were set at least 10 years ago. In 2017 these income thresholds have been increased by an average of 20% to allow those that are facing the toughest financial challenges to qualify for deferrals easier.

Capital

The City is embarking upon a very critical period of time in regards to the capital requirements of our City.

The City has received funding of \$6.4 million from the Federal (\$4.6 million) and Provincial (\$1.8 million) governments from the Canadian Water & Wastewater Fund for Combined Sewer Separation Project. This project is estimated to be for a total of \$10.6 million and includes Elswick Road, lower West Valley Road, Cobb

Lane, Marcelle Avenue and Hammond Drive. The remaining \$4.2 million will be the City's contribution to this project.

The City has also submitted applications to the Provincial and Federal governments for \$4.9 million for the replacement of the Main Street Bridge. It is hoped that this project will be cost shared with the Federal and Provincial governments on a 33%, 36.7%, and 30% basis. The engineering for this project is near completion and this project could proceed in the spring of 2017 if the funding is announced.

The City is also completing the final year of its 3 year multiyear capital program with the Provincial government. This program had allocated \$12,600,000 or 70% of the cost of the \$18,000,000 program to the City. The City contributed the other 30% of the funding for these projects. The City strongly encourages the Provincial government to continue with long term multiyear funding models so that municipalities are able to make operationally and financially prudent decisions on asset replacement and improvements of their core assets. The City strongly encourages the financial investments in multi-year capital programs to be increased to ensure all citizens are able to have the infrastructure required.

In 2016 ACOA provided \$93,867 from the Canada 150 Community Infrastructure Program towards the final works to complete Bartlett's Point. In June, ACOA and the Province also were announced as funding partners for the Downtown Urban

Design Action Program to revitalize our downtown core. The ACOA funding was over \$500,000 with the Provincial government contributing \$250,000.

In 2016 the City received \$838,000 in Federal Gas Tax funding that was utilized towards the City's Asphalt program. The City's 2016 Asphalt program was the largest in the history of the City in both volumes and funding.

In 2016 the Federal Government has also provided \$138,293 in funding from the Public Transit Infrastructure Fund to the City. This funding represents 50% of the project costs for the extension of the waterfront bike trail, and the construction of the Major Bertram Butler Trail as a part of the Three Bear Mountain Trail system.

In 2016 there was also funding provided by the Provincial and Federal government through the Small Communities Fund for water and wastewater projects, and street improvements totalling \$1.3 million and \$1.2 million respectively.

The City would like to thank the Federal and Provincial governments, and our elected MP and MHAs for their support of the City. While both the Federal and Provincial governments are early within their respective mandates, the City appreciates the contributions, financial and otherwise, that have already been extended to the City. We respectfully request that this support continues to grow as we all work to make our City and region the best it can possibly be. Due to the financial pressures that are being faced at the municipal and provincial level, the

City is requesting the federal government consider greater flexibility in the cost sharing formulas and programs.

The City would like to thank the joint federal-provincial investment of \$4.3M for the development of the Centre for Energy and Thermal Systems and campus upgrades to the College of the North Atlantic in Corner Brook. These investments will lead to improvements in the training facilities for several trades, and greater opportunity for industry collaboration and innovation.

Included in the 2017 budget is \$1,000,000 towards the City's share of the capital projects of the City. Allocating these funds directly from our operating revenues allows the City to reduce its borrowing demands for future years. Any additional funds required for the City's share of the capital program are borrowed over a five year term.

Also, included in the 2017 budget is \$600,000 towards the purchase of vehicles and equipment. The City has over 120 vehicles and pieces of specialty equipment that require to be maintained, replaced or upgraded on an annual basis. Included in the \$600,000 for 2017 is \$100,000 towards the replacement of a rescue truck for the Fire Department.

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 waste water treatment project could well be in the vicinity of \$80-90 million, and the current federal regulations provide an expectation that the project be completed as early as 2020. The City has engaged CBCL Limited to complete a waste water treatment strategic plan. The plan includes analyzing appropriate treatment technologies, optimizing the collection system, and conceptual site selection options. This plan will also identify opportunities to implement portions of the project in phases. Implementing the project in phases would allow for more flexibility in the financial and operational obligations of the project, while still meeting the Federal regulations. The current sewer levy reserve balance is \$7.6 million and at \$100 per unit, is expected to increase by \$1.0 million in 2017 to \$8.6 million. If there were no changes in the sewer levy rate or 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 by 2020. While this fund will not fully meet all our financing needs, it will go a long way towards reducing any debt we are required to incur for this project and represents prudent fiscal planning for the future. Significant dedicated funding from our Federal and Provincial governments are required in order for this project to be successful.

Debt Servicing

Mister Mayor, the City's debt servicing is a major annual cost to the City. Debt financing is incurred by the City on capital projects in order to manage the cash flow of the City. While the City receives funding for the majority of its capital projects, this funding is never enough to fully cover the cost of the projects. Budget 2017 assumes debt servicing costs of \$5.59 million, with \$140 thousand of this amount being paid directly by the Provincial Government. The \$5.45 million net debt payments (\$5.78 million in 2016 budget) represents 15.73% (17.36% in 2016 budget) of the total budget – this is well below the municipal threshold of 30% set by the Provincial government. Of this amount, half (50.3%) or \$2.79 million is related to borrowing costs associated with the water treatment plant and distribution system.

Conclusion

Mister Mayor, there are hundreds of variables and factors that Council must consider in the development of an annual budget. While some of these factors have been highlighted tonight, time does not allow us to identify and discuss them all. I want to again thank everybody for their valuable contribution to our budget process.

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 2017 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, 2017.
- 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 2017 Budget with operating Revenues and Expenditures totalling \$34,647,300.

CITY OF CORNER BROOK
2017 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 – 7.5 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 – 4.5 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

6.0% (60.0 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

1.675% (16.75 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, Jewellery 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 1st, 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 \$555 per unit, subject to taxable income not exceeding \$12,500 for single pensioner or \$14,000 for married pensioner and total income not exceeding \$24,000, 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 2016 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 \$24,000 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 2017 fiscal year (1 January - 31 December 2017) 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 2017 taxes are paid by June 30, 2017. To be eligible for the interest free payment plan, 20% of the outstanding taxes for 2017 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 \$12,500 or less plus \$1,350 for each dependent up to a maximum of three dependents, total income not to exceed \$24,000. The basic charge of \$555 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 28, 2017 and on any Business Tax paid in full, by cash, cheque or debit card on or before March 31, 2017.

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 2017. Such interest will be applicable to current year taxes effective February 28, 2017 for Municipal Tax, and March 31, 2017 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 Downtown Business Improvement Area Regulation.

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

**COMMUNITY DEVELOPMENT & PLANNING and PROTECTIVE SERVICES
DEPARTMENT FEES
2017**

Development and Inspection

Residential Construction:

Regular Rate ½ of 1% of construction value

New Home:

Main Floor Area	\$5.00/m ²
Finished floor above main floor area	\$1.40/m ²
Finished floor below main area	\$1.40/m ²
Basement	\$1.40/m ²
Attached Garage	\$1.40/m ²
Basement Apartment	\$1.40/m ²
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 ²

Commercial / Industrial / Institutional Construction:

Commercial Regular Rate	¾ of 1% up to \$300,000 of construction value and ½ of 1% over \$300,000
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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 (Not applicable in Residential Zones where public notices are required)	\$50.00
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
Parking on Private Property without Permission	\$20.00
No Stopping	\$20.00
Parking without Permit in Designated Space	\$45.00
Parking in a Handicapped Parking space without a permit	\$100.00

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 st offence	\$50.00	\$75.00
2 nd offence	\$75.00	\$100.00
3 rd 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
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All other mobile vending / transient Businesses:

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

Civic Centre

Ice Rental rates (all rate are exclusive of HST):

January 1 – September 3, 2017

Regular rates (12:00 pm to 11:00 pm)	\$171.31
Late night rates (11:00 pm to 5:00 am)	\$146.84
Early morning ice (Monday – Friday 5:00 am to 8:00 am)	\$ 46.70
Morning ice (Monday – Friday 8:00 am to 12:00 pm)	\$102.74
Minor programming	\$130.52

September 4 – December 31, 2017

Regular rates (12:00 pm to 11:00 pm)	\$174.74
Late night rates (11:00 pm to 5:00 am)	\$149.78
Early morning ice (Monday – Friday 5:00 am to 8:00 am)	\$ 47.63
Morning ice (Monday – Friday 8:00 am to 12:00 pm)	\$104.79
Minor programming	\$133.13

DEFINITIONS OF CLASSES OF BUSINESS - 2017

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 43-48 of the Schools Act, 1997 Chapter S-12.2, 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 m² 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 Finance & Administration Standing Committee who will make a recommendation to Council.

THE CITY OF CORNER BROOK RECOVERABLE WORK RATES

All property owners will be invoiced for actual costs incurred by the City of Corner Brook. The owner shall pay a deposit prior to the commencement of the work based on an average cost of the type of work being performed. If the actual cost of the work is less than the deposit, a refund will be made. Where the actual cost is greater than the deposit, property owners are required to pay a deposit prior to the commencement of the work.

A fixed cost will be charged for the following services only:

1. Turn off or turn on water rates are separated as per the following (per visit):
 - (a) The rate of **\$105.00** will be applied during normal working hours.
 - (b) The rate of **\$135.00** will be applied outside of normal working hours.

2. The rates for clearing of sewer service laterals are as follows:
 - (a) The rate of **\$195.00** is applicable where the sewer has to be rodded or taped during normal working hours.
 - (b) The rate of **\$285.00** is applicable where the sewer has to be rodded or taped outside of normal working hours.
 - (c) In the case that the sewer has to be excavated, the property owner is expected to pay the actual costs incurred by the City.

City of Corner Brook Budget 2017

City of Corner Brook								
Analysis of Budgeted Revenue and Expenditure from 2014 to 2017								
	2014 Budget	% of	2015 Budget	% of	2016 Budget	% of	2017 Budget	% of
		Total		Total		Total		Total
REVENUE								
GENERAL TAXATION	\$ 25,475,400	85.3%	\$ 26,746,500	81.6%	\$ 27,793,000	81.2%	\$ 27,670,500	80.2%
REVENUE FROM RESERVES	248,800	0.8%	171,100	0.5%	351,500	1.0%	20,000	0.1%
LICENSES, FEES AND PERMITS	286,400	1.0%	255,000	0.8%	230,000	0.7%	236,500	0.7%
911 PSAP	-	0.0%	800,000	2.4%	632,900	1.8%	698,700	2.0%
INTEREST AND PENALTIES	275,000	0.9%	275,000	0.8%	350,000	1.0%	350,000	1.0%
UTILITY GRANTS	1,220,000	4.1%	1,235,000	3.8%	1,293,000	3.8%	1,258,300	3.6%
CONTRIBUTIONS & GRANTS	2,005,500	6.7%	1,953,500	6.0%	2,022,500	5.9%	2,376,500	6.9%
RECREATION & CIVIC CENTRE	157,000	0.5%	1,070,400	3.3%	1,164,700	3.4%	1,539,100	4.5%
OTHER REVENUE	207,700	0.7%	286,700	0.9%	391,700	1.1%	358,200	1.0%
TOTAL OPERATING REVENUE	29,875,800	100.0%	32,793,200	100.0%	34,229,300	100.0%	34,507,800	100.0%
LONG TERM DEBT RECOVERY	406,000		297,300		206,600		139,500	
TOTAL REVENUE	\$ 30,281,800		\$ 33,090,500		\$ 34,435,900		\$ 34,647,300	
EXPENDITURE								
EXECUTIVE & LEGISLATIVE	\$ 301,700	1.4%	\$ 340,600	1.4%	\$ 352,300	1.4%	\$ 297,500	1.2%
CITY MANAGER OFFICE	435,500	2.0%	465,300	1.9%	524,300	2.1%	591,700	2.3%
BUSINESS RESOURCE CENTRE	260,900	1.2%	150,000	0.6%	123,500	0.5%	186,300	0.7%
FINANCE & ADMINISTRATION	2,315,500	10.8%	2,365,400	9.6%	2,369,000	9.5%	2,402,200	9.4%
COMMUNITY PLANNING & DEVELOPMENT	819,500	3.8%	759,600	3.1%	1,551,800	6.2%	1,517,300	5.9%
TOTAL ADMINISTRATION	4,133,100	19.3%	4,080,900	16.5%	4,920,900	19.7%	4,995,000	19.5%
PROTECTION TO PERSONS & PROP.	4,356,900	20.3%	5,362,200	21.7%	4,759,200	19.1%	5,011,100	19.6%
CIVIC CENTRE	850,000	4.0%	1,833,900	7.4%	1,854,400	7.4%	2,416,000	9.4%
ENGINEERING & ADMINISTRATION	4,002,300	18.6%	3,931,100	15.9%	3,598,300	14.4%	3,545,900	13.9%
PUBLIC WORKS	5,085,300	23.7%	5,435,700	22.0%	5,633,000	22.6%	5,642,300	22.0%
WATER & SEWER	2,235,500	10.4%	3,167,800	12.8%	3,376,600	13.5%	3,249,400	12.7%
TRANSIT	351,000	1.6%	348,600	1.4%	317,800	1.3%	335,500	1.3%
TOTAL INFRASTRUCTURE & PUBLIC WORKS	11,674,100	54.4%	12,883,200	52.2%	12,925,700	51.8%	12,773,100	49.9%
OTHER EXPENDITURE	451,500	2.1%	527,000	2.1%	503,000	2.0%	399,500	1.6%
TOTAL OPERATING EXPENDITURE	21,465,600	100.0%	24,687,200	100.0%	24,963,200	100.0%	25,594,700	100.0%
CAPITAL AND EQUIPMENT	3,041,600		2,410,000		2,620,300		2,600,000	
RESERVES	911,300		1,011,000		1,017,600		1,013,900	
DEBT PAYMENTS	4,863,300		4,982,300		5,834,800		5,438,700	
TOTAL EXPENDITURE	\$ 30,281,800		\$ 33,090,500		\$ 34,435,900		\$ 34,647,300	

City of Corner Brook			
Breakdown of Revenue & Expenditure			
2017 Budget			
REVENUE			
GENERAL TAXATION			
	MUNICIPAL TAX/WATER METER	\$	22,041,200
	BUSINESS TAX		5,154,300
	POLL TAX		400,000
	DOWNTOWN BUSINESS SURCHARGE		75,000
OTHER REVENUE			
	REVENUE FROM RESERVES		20,000
	LICENSES AND PERMITS		236,500
	911 PSAB		698,700
	INTEREST & TAX PENALTIES		350,000
	UTILITY GRANTS		1,258,300
	CONTRIBUTIONS & GRANTS		2,376,500
	RECREATION REVENUE		34,500
	FACILITY RENTALS		234,200
	LAND & OTHER REVENUE		124,000
	CIVIC CENTRE		1,504,600
TOTAL OPERATING REVENUE		\$	34,507,800
LONG TERM DEBT RECOVERY			139,500
TOTAL REVENUE		\$	34,647,300
EXPENDITURE			
EXECUTIVE AND LEGISLATIVE			
	CITY MANAGER	\$	297,500
	BUSINESS RESOURCE CENTRE		591,700
	FINANCE & ADMINISTRATION		186,300
	COMMUNITY PLANNING & DEVELOPMENT		2,402,200
			1,517,300
PROTECTIVE SERVICES			
	FIRE PROTECTION		3,954,500
	MUNICIPAL ENFORCEMENT		243,400
	ANIMAL CONTROL		114,500
	911 PSAP		698,700

City of Corner Brook Budget 2017

INFRASTRUCTURE & PUBLIC WORKS		
	SUPERVISION & ADMINISTRATION	2,284,000
	OTHER PAYROLL COSTS	513,600
	GEOGRAPHICAL INFORMATION SERVICES	81,300
	BUILDING MAINTENANCE	667,000
	PUBLIC WORKS	
	STREET LIGHTING	682,000
	STREET MAINTENANCE	931,000
	SNOW CLEARING	1,800,000
	TRAFFIC CONTROL	337,500
	DRAINAGE	160,000
	STREET & STORM SEWER CLEANING	311,000
	GARBAGE COLLECTION & DISPOSAL	929,700
	PARKS & FIELDS	491,100
	WATER & SEWERAGE	
	PURIFICATION & TREATMENT	1,417,400
	WATER MAINS & HYDRANTS	1,134,000
	SANITARY SYSTEMS	372,000
	REGULATORS AND METERS	139,000
	RESERVOIRS AND INTAKES	82,000
	PUMPHOUSE	105,000
	TRANSIT	335,500
	CIVIC CENTRE	2,416,000
	PROVISION FOR ALLOWANCE	150,000
	GRANTS & SPONSORSHIPS	249,500
	TOTAL OPERATING EXPENDITURE	\$ 25,594,700
	CAPITAL EQUIPMENT	600,000
	CAPITAL WORKS	2,000,000
	RESERVE FOR SEWER LEVY	1,013,900
	DEBT PAYMENTS	5,438,700
	TOTAL EXPENDITURE	\$ 34,647,300