



2016

# ANNUAL REPORT



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60 Years 1956-2016  
City of Corner Brook











CORNER BROOK'S

# Accomplishments 2016



**Over \$12.4 million** spent on Capital Projects

**60th Anniversary** Year Long Celebration Events

**\$3.7 million on paving** This is the largest street paving program in the City's history  
**Road Rehabilitation**-over 16, 000 tonnes of asphalt placed

**27,650** Customer service inquiries answered

**Approximately 16 feet of snow** cleared and an average of 3,000 tonnes of sand and 4,000 tonnes of salt used

**Bartlett's Point Park** was re-opened September 19, 2016 with modern amenities such as walking trails, beachfront access, playground space, washrooms and connections with residential neighborhoods and the Bay of Islands Marina

**Public Engagement and Consultation** we engaged our community through public sessions and surveys

## Sustainability

The City of Corner Brook prides itself on being a leader in sustainability and greater efficiency in environmentally friendly projects. Projects that have reduced the City's environmental footprint, and helped us achieve fiscal savings including:

- **Civic Centre** -An estimate savings of 280,000 litres of heating oil approximately \$300,000
- **Museum Building** -Ecodan Air Source Heat Pump installation -Estimate savings of approximately \$15,000 annually
- **Partners for Climate Protection Milestone 3:** we focussed on developing a Local Action Plan
- **Water Conservation Programs** -Reducing water demand in measurable ways: 297.5 million litres estimated reduction in Water Consumption for 2016
- **City Sustainability Programs**-In 2016 we focused on raising environmental, social, cultural, and economic consciousness





60 YEARS | 1956-2016

CITY OF CORNER BROOK 2016 ANNUAL REPORT

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# OUR ORGANIZATION

The City of Corner Brook supports almost 20, 000 people living in the City. The Mayor and City Council govern the corporation, setting policy, budget and providing direction for the City Manager who, along with City Administration, implements Council's vision and administers public services. The City's departments are responsible for particular aspects of public service and partners with a variety of stakeholders.

**A critical question for 2016: What are our key priorities that will help residents and the local economy in 2016 and beyond?**

Photo courtesy Dru Kennedy Photography









MESSAGE from

# Mayor CHARLES PENDER



With exceptional municipal services, a vibrant arts and cultural community, engaged citizens and spectacular parks and green spaces, Corner Brook is thriving. Residents enjoy a fantastic education system, three tremendous postsecondary institutions, and a variety of unique recreation, shopping, dining and family attractions.

Corner Brook continues to stand tall as one of Canada's most dynamic coastal centres.

In reflecting on the past year, I am proud of our many accomplishments. As a corporate entity we maintained a balanced budget, made great strides in restoring infrastructure, invested in green initiatives, and prepared for the future.

With our 60th Anniversary year-long celebration, 2016 was a year of tremendous festivity in our city. We started with a New Year's Eve celebration, supported the community with the Legacy Grants, hosted a Mayor's Round Table, turned Corner Brook Day into Corner Brook Week and added many festivals and events throughout the year.

This past year also saw substantial progress on some of our most transformational projects. We were excited to celebrate our history and re-opened Bartlett's Point Park. We drafted a Corporate Priorities framework and invited public consultation. The development of this plan is a commitment from Council and staff to improve the quality of life for citizens in our community in real and tangible ways, based on strategic priorities.

Other major projects we worked with our federal and provincial partners to secure funding for: Public Transit

and Major Bertram Butler Trail; Combined Sewer Separation Project, Water and Wastewater Projects, and Street Improvements.

Corner Brook recorded the largest street paving program in the City's history. We continued to invest in new infrastructure to meet the needs of our population and economic growth.

We worked on a new Downtown Urban Design Action Plan to improve the downtown area, provided significant support for the Arts, Culture, Business, Recreation & Sporting groups; and we are committed to the Waste Water Treatment Strategic Plan.

The City of Corner Brook is a regional leader in environmental, social, cultural, and economic sustainability and efficiency. This year there were several projects that reduced the City's environmental footprint, and helped us achieve fiscal savings.

City Council will continue to capitalize on our strengths and focus on the economy, growth, and a strong vision to build a city that is vibrant, limitless, builds on our strengths, and provides an extraordinary quality of life.

Charles Pender  
City of Corner Brook, Mayor

*"Over the next year we will work with our provincial and federal partners to allocate resources towards projects and recreation facilities." C. Pender*

**Our City priorities** are to ensure Corner Brook remains a vibrant, innovative, inclusive and sustainable city.





MESSAGE FROM

# CITY MANAGER

MELISSA WIKLUND

*I am pleased to present our 2016 Annual Report on behalf of the City of Corner Brook Administration.*

In our 60th year as a city, we celebrated the achievements of our citizen's and staff over the years-to build and manage an incredible and dynamic city. To commemorate the anniversary we held several large events that attracted thousands in celebration of Corner Brook and its people. Many city initiatives were successful in 2016 due to the strength and hard work of our diverse employees. As a team we are committed to serving those who live in our area through sustainable and innovative solutions.

While we took some time to look back at our 60 years together, we also looked forward. We are proud of the progress that we have made and are motivated by a strong sense of what is still to come.

Corner Brook continues to progress as we develop amenities that make the city a vibrant place for residents and a dynamic environment for business. We are maintaining a steady pace in our progress toward the development and implementation of a strategic plan.

The City is making conscious decisions about the way we do business so that we can provide stellar services and minimize fluctuations in economic global markets. Our focus of charting a stable sustainable path has

included making decisions that are accountable and responsive to citizens which have included an evaluation of our corporate structure and making organizational changes. Together, our extended management team has worked to re-focus our resources to priority services. We are helping our staff adjust to emerging needs by ensuring they have supportive leaders and the best information possible to engage in their work, innovate and make good decisions.

The City of Corner Brook has made substantial investments in infrastructure in recent years. There is a great deal of work underway that will change the face of our City. We will make significant progress on a plan to rejuvenate Corner Brook's downtown core. We will continue to invest in our community, recreation, and arts and culture providing new opportunities for citizens to connect.

After 60 years, our goal remains the same-to provide residents of Corner Brook excellent services in a sustainable, diverse and well-managed city, this is our legacy. We are proud to be part of building a great city.

Respectfully,  
Melissa Wiklund





# Snapshot of Corner Brook

60 YEARS 1956-2016

## CITY OF CORNER BROOK 2016 ANNUAL REPORT

**Community** | Corner Brook is an affordable, welcoming city that cares for its people, provides supportive social programs, excellent community resources and all the basic amenities. To ensure we are able to sustain this, the City works with other orders of government to support the needs of residents. With a spectacular combination of ocean and mountain scenery, four seasons, and friendly people, Corner Brook is known around the world as both a popular tourist attraction and one of the best places to live, work, and do business.

**Clean and Safe Community** | The City recognizes that social, economic and environmental health are all important components of ensuring a healthy community. We strive to preserve and enrich this beautiful city for the current residents and future generations to come as we continue to build a healthy, safe and connected community where everyone feels welcome.

**A Thriving Arts, Culture & Heritage Community** | Corner Brook has a thriving arts community that reflects the diverse cultural history of its residents. The city has a national reputation in the creative arts. This is evident in its many artists, actors, musicians and writers, and the numerous performance venues throughout the year.

### Events and Cultural Attractions |

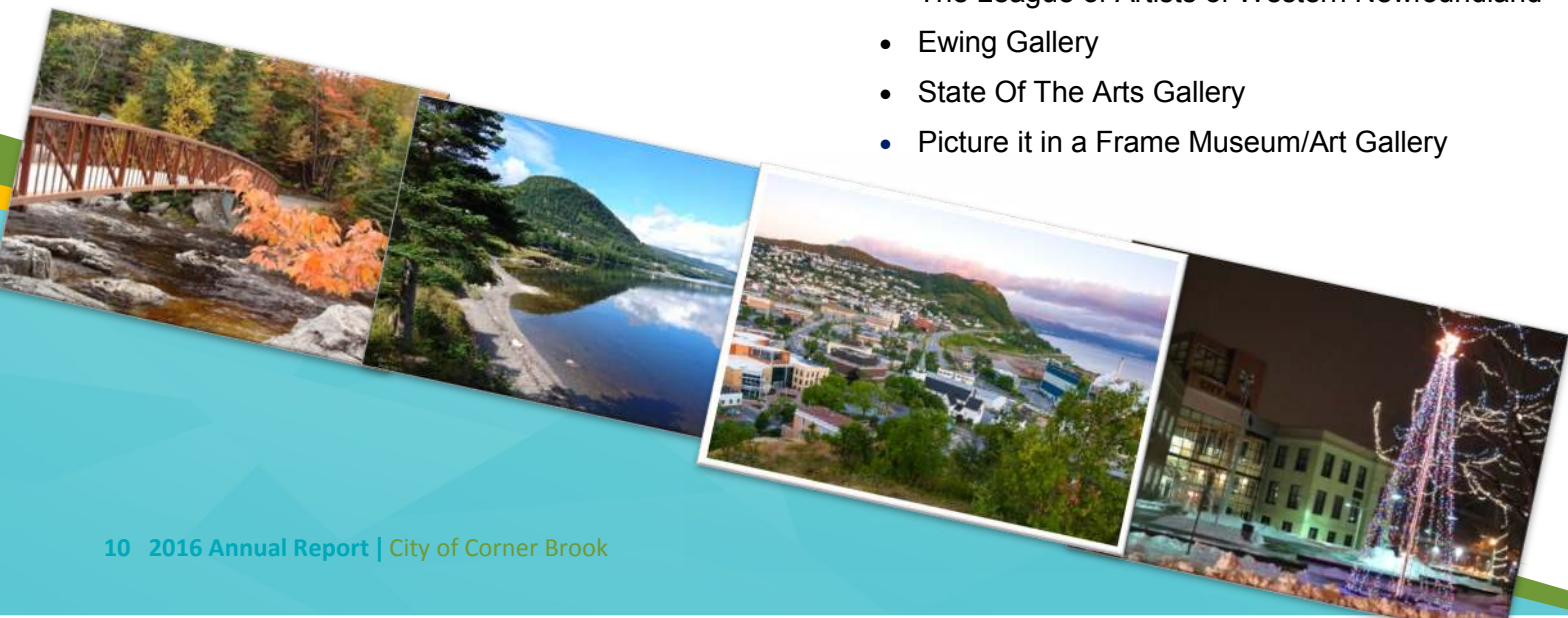
There are many seasonal events each year, including Wintertide Music Festival, March Hare, Sounds of Summer, Rotary Music Festival, Winter Carnival, Corner Brook Day, National Seniors Day, National Child Day, and many others.

Some of Corner Brook's cultural attractions and landmarks include:

- Captain Cooks Lookout
- Historic Transit Site
- Wetland Interpretation Site
- Corner Brook Gorge
- Three Bear Mountain View
- Salmon Ladder

### A few of the local galleries:

- Tina Dolter Gallery
- MUN Grenfell Campus Art Gallery
- Arts and Culture Centre
- MALA Gallery
- Newfoundland Emporium
- The League of Artists of Western Newfoundland
- Ewing Gallery
- State Of The Arts Gallery
- Picture it in a Frame Museum/Art Gallery







**Active** | Corner Brook offers year-round sport, fitness, leisure, cultural and arts programs for people of all ages at indoor and outdoor facilities throughout the city.

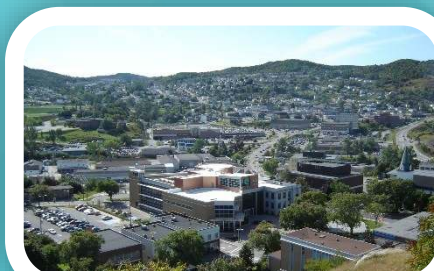
**Committed** | Our dedicated agencies, volunteers, and city services provide unparalleled support for hosting local and global events. Recent hosting highlights include the 2016 Special Olympics Canada Winter Games, Rogers Hometown Hockey, Silver Blades Ice Show featuring Patrick Chan, AgriFoods & Garden Show, Men's and Women's Curling, Hockey and Skating Competitions.

**Downtown Corner Brook** | The City of Corner Brook Downtown Urban Design Action Plan is laying the groundwork for the incredible transformation underway in the Downtown core.

From new drainage pipes and parks to vibrant festivals and a world-class arena, the City is one of many community members investing in the heart of Corner Brook-- and breathing new life into its core.

**An Innovative and Growing Business Community** | Corner Brook has a vibrant business community and a wealth of locally generated economic activity. In Western Newfoundland, our City is the regional shopping and service centre for a large area. The trading area serves approximately 100,000 people.

Business owners in Corner Brook enjoy the benefits of both a large consumer base and a solid local economy. People from surrounding communities as well as those who live in the area like to take advantage of the City's shops and services. For this reason, merchants are privileged to enjoy the business of diverse customer groups.





# Historical Highlights

60 YEARS 1956-2016

## CITY OF CORNER BROOK 2016 ANNUAL REPORT

Prior to permanent settlement in the Bay of Islands, the region served as hunting and fishing grounds for a number of Indigenous groups.

**1767** Legendary explorer Captain James Cook surveyed and charted the Bay of Islands.

**1864** Construction of the sawmill begins-Mr. Gay Silver.

**1880's** Christopher Fisher arrived under contract as a woodcutter for the Halifax-based company Burns and Murray, who, together with John Tupper, purchased the Corner Brook sawmill originally started by Gay Silver

**1923-1925** Construction of the Pulp & Paper mill and a powerhouse transmission line.

**1938** The mill was purchased by the Bowater Company. The Bowater pulp and paper mill made Corner Brook one of the most prosperous cities in Atlantic Canada.

**1924** The Glynmill Inn opened (June 30).

**1950** The Goldenberg Report was issued highlighting problems facing the Greater Corner Brook area and the Plunkett Report suggested amalgamation.

**1951** The Western Memorial Hospital in Corner Brook was built as a joint effort by the people of Corner Brook and Western Newfoundland.

**1955** A plebiscite was set for February 14 and 15, for the citizens of Curling, Corner Brook West, Corner Brook East and Townsite to vote for or against amalgamation. Sixty-five percent voted yes.

**1956** On January 1st 1956 the first council of the newly formed City of Corner Brook assumed office. Corner Brook's first Mayor was Allison Bugden. There have been 9 Mayors since 1956. Corner Brook's City Hall was opened on January 1st.

**Mid 1960's** Corner Brook Arts and Culture Centre was built. April 7th, 1968 was the first performance.

**1963** District Vocational Schools (DVS) opens in Corner Brook.

**1968** Sir Richard Squires Building is complete.

**1966** construction started on Western R.C.M.P. building .

**1970's** Sir Eric Bowater donated Margaret Bowater Park to the City in memory of his wife.

**1975** The western branch of Memorial University opens.

**1984** The mill is bought by Kruger Inc. a Montreal based multi-national company under the name of Corner Brook Pulp & Paper Co. Ltd.

**1997** College of the North Atlantic is formed.

**1999** The City of Corner Brook was the smallest community to host the Canada Winter Games.

**2006** The City hosted the ITU World Cup Triathlon.

**2006** 50th Anniversary celebration for the City of Corner Brook.

**2011** A new City Hall was officially opened on August 5.

**2011** Governor-in-Council adopted the Recognition Order establishing the Mi'kmaq Group of Indians of Newfoundland as a band.

**2016** 60th Anniversary a year-long celebration for the City of Corner Brook.

**2016** The City of Corner Brook hosted the 2016 Special Olympics Canada Winter Games.





**CURLING**, formerly Birchy Cove, was settled first. Curling was settled in the mid 1860's with the main industries being fishing and subsistence farming. The decision to make Birchy Cove the headquarters of the Church of England for the Bay of Islands – Bonne Bay Mission, would eventually spur the community to become the main trade centre in the Bay of Islands. In 1904, Birchy Cove changed its name to Curling, in honor of Reverend J.J. Curling who served in Birchy Cove for many years. Curling continued to prosper with the economic booms of World War One and Two and felt hardship during the Great Depression. In July 1947, Curling was incorporated as a town.

**CORNER BROOK WEST** development can be attributed to the construction of the pulp and paper mill. This new industry spurred the growth of new retail businesses and services in the area. The unskilled workers at the mill and people who came here looking for work and business opportunities settled here. Corner Brook West would be the first out of all the other communities to apply for municipal incorporation and on November 5, 1942 Corner Brook West was incorporated as a town.

**HUMBERMOUTH**, Brakes Cove and Humber Road was the centre for the railroad industry in the Bay of Islands. Humbermouth grew out of the influx of people that came to the area during the construction of the mill and then in 1951 with the construction of the cement plant. In 1948 Humbermouth applied to the province and received incorporation. In 1951 the settlements of Corner Brook East, Humbermouth, Brakes Cove, Humber Road and the whole area amalgamated to become known as Corner Brook East.

## TOWNSITE

was built and owned by the Newfoundland Power and Paper Company. It housed the management and skilled staff of the pulp and paper mill which opened in August 1925. Townsite never incorporated as a town. It was administered by a town manager and town council appointed by the pulp and paper company. With the incorporation of the surrounding communities, the company allowed three of the six members from the Townsite council to be elected, while the other three were appointed by the company.







**MAYOR**  
**Charles Pender**

The Corner Brook City Council is a diverse group of civic leaders with a deep respect for our rich history and are dedicated as our elected policy makers to represent the public, consider the well-being of the City, and to support a vibrant community.



**DEPUTY MAYOR**  
**Bernd Staeben**



**COUNCILLOR**  
**Mary Ann Murphy**



**COUNCILLOR**  
**Linda Chaisson**



**COUNCILLOR**  
**Keith Cormier**



**COUNCILLOR**  
**Tony Buckle**



**COUNCILLOR**  
**Josh Carey**

## CITY COUNCIL CONTRIBUTE TIME IN MANY WAYS

**18** Public Council Meetings

**36** Council Meetings and  
Briefing Sessions

**50** Weekly Information  
Packages



# CITY COUNCIL 2013 - 2017

## CITY COUNCIL

Corner Brook's Council consists of seven (7) elected representatives including one mayor and Six (6) councillors who hold office for a four-year term. Members of Council are elected at large, meaning they each represent the community as a whole, rather than only a specific geographic area. Council provides leadership and direction to the City Manager and City Administration. City Council meets three to four times a month and has a number of committees that meet on a regular basis.



City Council has been focused on the health of our economy, on the responsible and effective management of our City, and on maintaining and protecting the quality of life of our citizens and businesses who call Corner Brook home.

The Mayor and Councillors participate on external Committees, Boards and Commissions and provide input and direction on sectors ranging from arts, to economic development and regional issues





# CORPORATE PRIORITIES

In 2016, a corporate priorities plan was drafted with the support of Council, the City Manager, and senior staff. The goal of the corporate priorities plan is to work towards communicating a vision to residents, the business community, and funding partners.

Our corporate priorities plan is aimed at addressing areas such as quality infrastructure development, economic development and growth, sustainable development and sports and eco-tourism, business, the environment and city vibrancy.

## Values

A Green and Clean Community

Economic Opportunity and Prosperity

Fiscal Responsibility and Stability

Innovation and Entrepreneurship  
Partnerships and Collaboration

Public Safety

Quality Public Facilities and Infrastructure

## Strategic Priority I : INVEST IN QUALITY INFRASTRUCTURE DEVELOPMENT

**VISION:** Through the provision of a well developed supporting network of infrastructure Corner Brook residents enjoy clean water, appropriate sanitation systems and quality roads and bridges that drive population growth, facilitate quality of life and stimulate the City and Regions' economic potential –providing a healthy, safe and competitive place to live, work, play and invest.

Goal A: Water and Sewer Infrastructure

Goal B: Roads, Trails and Streets

Goal C: Asset Management

Goal D: New Buildings, Building Repairs and Upgrades

## Strategic Priority II: ECONOMIC DEVELOPMENT AND POPULATION GROWTH

**VISION:** The City of Corner Brook boasts a thriving, diverse economy that supports job creation, population growth, business investment and expansion and a prosperous community. This is achieved through the implementation of an economic development and population growth strategy with a focus on attracting business and immigrants to the city, retaining young people, encouraging repatriation of former residents and marketing and managing the needs of an aging population.

Goal A: Population Growth

Goal B: Economic Development



### Strategic Priority III: REVITALIZE OUR

VISION: Downtown Corner Brook will be the entertainment, cultural and economic heart of our city showcasing an outdoor downtown with accessible signature trails and public places, key connecting streets and economic corridors, innovative and collaborative use of space and events and architecture that celebrate art and sustainability and foster opportunities for green living with roof top gardens, renewable energy and outdoor recreation.

Goal A: Vacant Buildings

Goal B: Desirable Downtown

Goal C: Business Opportunities



### Strategic Priority IV: Sustainable Development and Sports and Eco (Adventure) Tourism

VISION: We promote a healthy, functioning ecosystem that is protected for future generations and resilient to the adverse impacts of climate change.

Goal A: Parks and Recreation

Goal B: Eco Tourism and Sports

Goal C: Sustainable Development and Climate Change





# CORNER BROOK

LEADERSHIP

COMMITMENT

REVITALIZATION

INCLUSIVITY

DIVERSITY

SUSTAINABILITY





# **MUNICIPAL & ADMINISTRATIVE STRUCTURE**





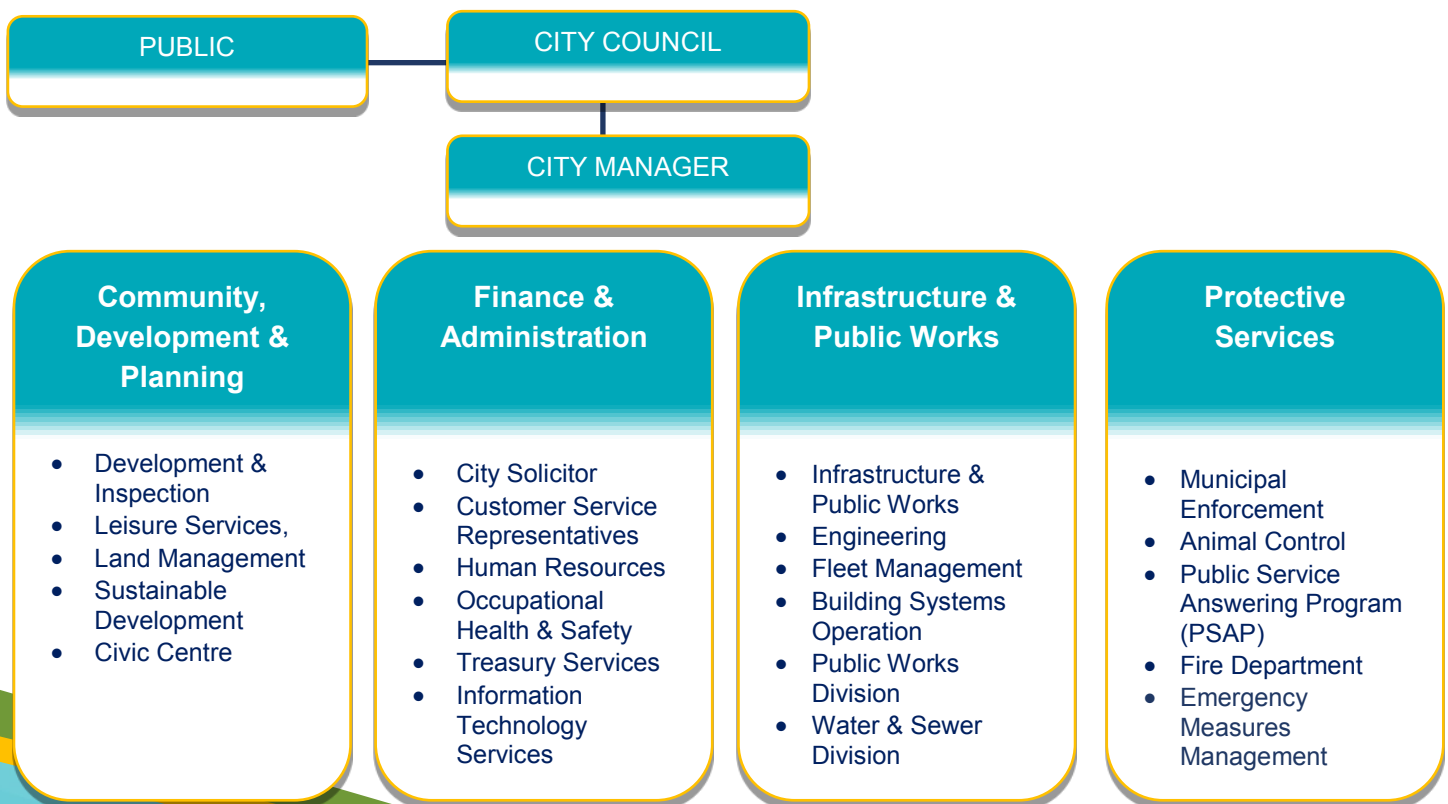
# Municipal Departments & Services

## CITY ADMINISTRATION AND DEPARTMENTS

**City Council** | The City of Corner Brook is governed by an elected City Council comprised of the Mayor and six (6) Councillors. The Mayor and Council are responsible for setting the direction and establishing priorities. This direction is then carried out by the City Manager and the leadership team.

**City Manager** | Appointed by City Council, the City Manager is the only member of staff directly responsible to Council. The City Manager implements Council decisions, supports Council to achieve their main objectives and manages the day-to-day operations of the organization to ensure citizens have access to essential services. All departments report directly to the City Manager. The City Manager is the Chief Administrative Officer for the City of Corner Brook.

2016 City of Corner Brook Organizational Structure:

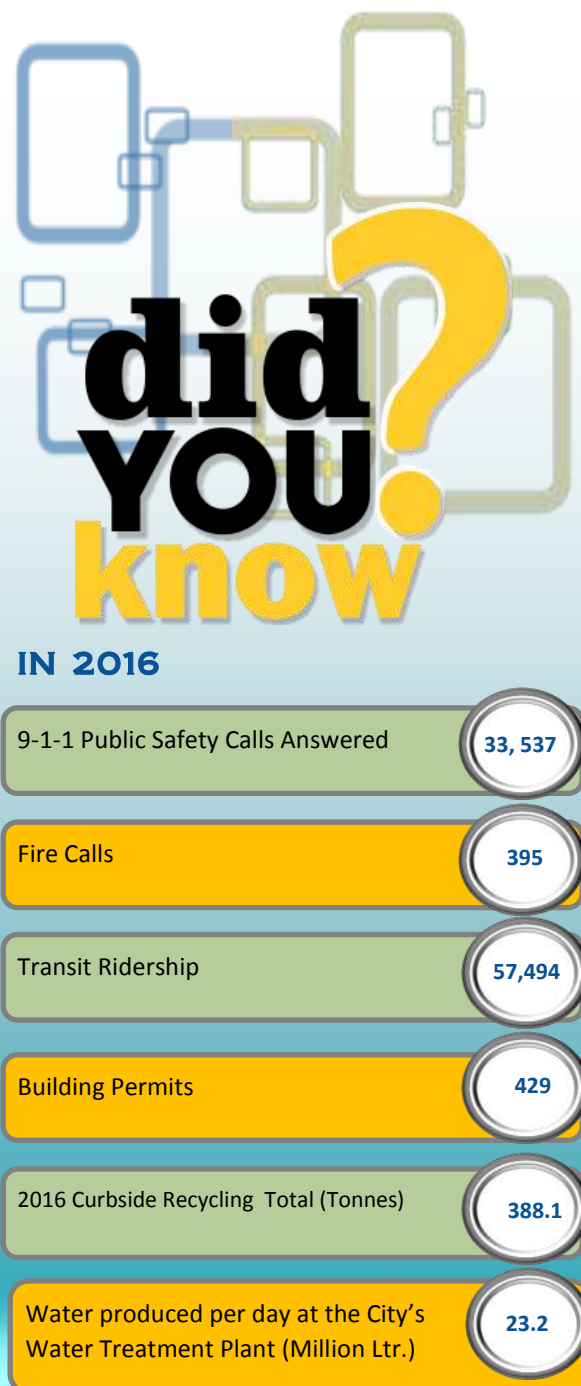




# Municipal Departments & Services

The City of Corner Brook offers a wide variety of services to our residents and businesses. Some of the most common services include waste collection, water and sewer services, public works, planning, development, and the fire department.

- 911 PSAP
- Animal Services
- Building & Development
- By-law & Licensing
- Civic Centre
- Community, Development & Planning
- Customer Service and Information Service
- Development & Inspection
- Emergency Preparedness
- Engineering
- Environment Services
- Finance & Administration
- Fire & Emergency Services and Training
- Garbage & Recycling
- Human Resources
- Information Technology
- Infrastructure & Public Works
- Land Management
- Municipal Enforcement
- Parks, Pathways & River
- Property Assessment and Taxes
- Protection Services
- Public Works
- Recreational Services
- Sustainable Development
- Transportation, Roads & Transit Services
- Treasury Services
- Water & Sewer Services





# 2016 Municipal Administration



## CITY OF CORNER BROOK ADMINISTRATION

### **CITY MANAGER** - M. Wiklund

City Clerks office

### **FINANCE & ADMINISTRATION** – D. Park, Director

Customer Service Representatives, Human Resources Division, Treasury Services Division, I.T. Services Division

### **INFRASTRUCTURE & PUBLIC WORKS** - S. May, Director

Engineering Division, Fleet Management Coordinator, Stock, Fleet, Public Works Division, Water & Sewer Division, GIS

### **COMMUNITY, DEVELOPMENT & PLANNING**

Development and Inspection, Planning Services, Recreation Services, Land Management, Sustainable Development, Business Services, Civic Centre

### **PROTECTIVE SERVICES** – T. Flynn, Director

Fire Department, Fire Prevention, 911 PSAP, Municipal Enforcement, Animal Control

*Corporate organizational structure as of December 31, 2016*

## CITY OF CORNER BROOK COUNCIL

Mayor and Six Councillors

### **City of Corner Brook Internal Committees**

In accordance with the Terms of the Reference the Mayor is a member of all Council Committees. All committees are appointed for one year and are designated annually.

#### **Community, Development, and Planning Committee:**

Councillor M. Murphy (Chair); Councillor J. Carey

#### **Civic Centre Oversight Committee:**

Deputy Mayor B. Staeben (Chair) and Councillor T. Buckle

#### **Finance and Administration Committee:**

Deputy Mayor B. Staeben (Chair) and Councillor T. Buckle

#### **Infrastructure and Public Works Committee:**

Councillor L. Chaisson (Chair) and Councillor K. Cormier

#### **Protective Services Committee:**

Councillor K. Cormier (Chair) Deputy Mayor B. Staeben

#### **60th Anniversary Committee:**

Councillor M. Murphy (Chair)

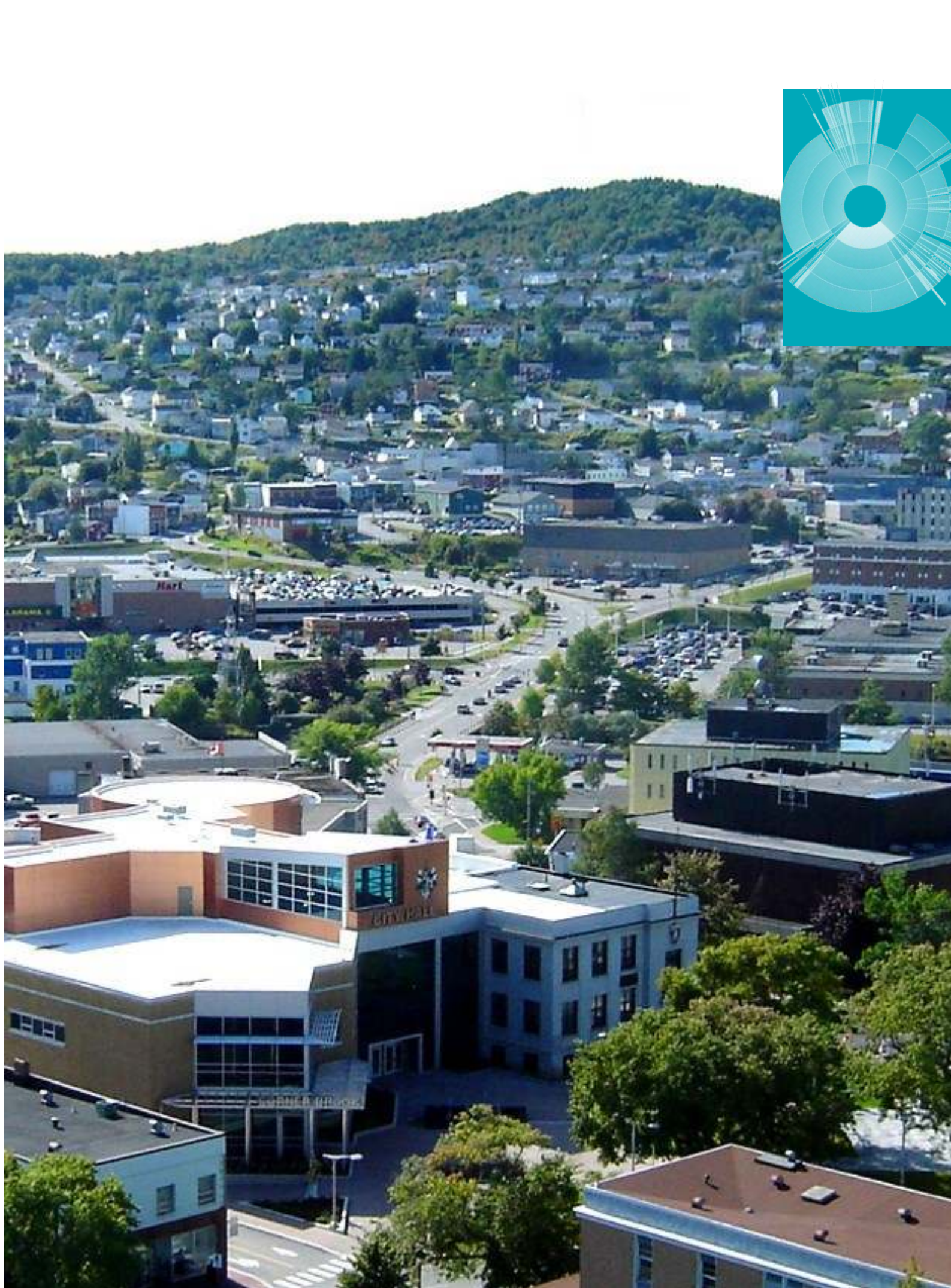
### **External Committees**

- Corner Brook Port Corporation: Mayor C. Pender
- Downtown Business Association: Councillor L. Chaisson
- Federation of Canadian Municipalities Committees: Mayor C. Pender
- Great Humber Joint Council: Councillor J. Carey and Councillor T. Buckle
- Rotary Arts Centre Board of Directors: Councillor J. Carey
- Western Regional Waste Management Regional Service Board: Deputy Mayor B. Staeben and Councillor K. Cormier

### **Other Commissions, Agencies, Boards and Authorities**

- Urban Municipalities Committee
- Deer Lake Airport Authority
- Marble Mountain Board







MUNICIPAL

# Departments & Services











# COMMUNITY DEVELOPMENT & PLANNING





## RECREATION SERVICES DIVISION

Corner Brook Recreation Services division takes a “community development” approach to providing leisure services to our city. The Department works with various cultural groups, sports organizations, community associations, businesses, not-for-profit societies and service clubs, in order to offer residents a wide variety of leisure opportunities.

### 2016 Highlights:

- Partnered with the 60th Anniversary Planning Committee
- Corner Brook Day became Corner Brook Week
- Opening of Bartlett’s Point
- National Seniors Day
- National Childs Day

### Facility Bookings:

- Green Spaces, Parks and Playgrounds
- Historical Sites and Monuments
- Sports fields

### Recreation Improvements:

- Civic Centre Annex Upgrades

The Civic Centre Annex has been upgraded to make it more user friendly and inviting to outside organizations, groups, and the general public. The main lobby is now equipped with a welcoming front desk and the upstairs meeting rooms have been renovated with a new kitchen. Some programming has taken place, with more planned for 2017.

## RECREATION SERVICES HIGHLIGHTS

### A few Corner Brook festivals and events 2016

- **Corner Brook Winter Carnival**
- **ACE Awards**
- **Canada Day Celebrations**
- **Corner Brook Day**
- **Sounds of Summer Concerts**
- **New Year’s Eve Skate at the Civic Centre**
- **National Seniors Day**
- **National Child Day**
- **Diversity Day**



# PERMITS AND PLANNING

## Number of Permits

**429** Building Permits (value \$19,600,434 )

**81** Development Permits

More than \$19 Million of development undertaken in the City.

\$11,737,332 in residential development

\$7,863,102 in industrial and commercial development.

## New Homes

**16** New Homes constructed

## Business

**36** New Businesses opened

**10** New Home Based Businesses opened

**35** Relocation/Change of Ownership







# CIVIC CENTRE

**The Civic Centre** caters to concerts, conventions, trade shows and sporting events of all sizes. It is comprised of two arenas, civic studio, and seven conference rooms. The Centre has been working towards upgrades and becoming a greener building.

## Some of the 2016 Civic Centre Improvements:

- Significant capital investment in ice plant heat recovery system, cosmetic and building improvements
- Renovated office, and meeting rooms; washroom improvements; reinstatement of annex following completion of Saltos facility.

The Civic Centre has achieved substantial increase in revenues as a result of increases in ice rentals, room rentals, major conferences, concerts, Corner Brook Royals, National Junior Curling, Rogers Hometown Hockey.

## 2016 Civic Centre Highlights

- 5060 walking track hours
- 42 fairs, tournaments, shows
- 35 meeting space rentals
- 4 graduations
- 14 training and exams
- 5 company functions
- 16 Royals games
- 4 special sporting events

## Civic Centre Environmental Upgrade

The Refrigeration Plant Heat Recovery System is designed for energy savings and a more comfortable environment for skaters and spectators. This investment will result in eliminating the need for approximately 247,500 litres of oil and reduce greenhouse gas emissions by 530 tonnes per year.

**Special Olympics** the Civic Centre was proud to host the 2016 Special Olympics Canada Winter Games. Athletes competed in seven events, including snowshoeing, alpine skiing, cross-country skiing, curling, figure skating and floor hockey.





# Infrastructure & Public Works

CAPITAL

The City of Corner Brook Infrastructure and Public Works team plays a vital role in keeping our city beautiful and running efficiently. The primary responsibilities of the Infrastructure and Public Works Department include: Engineering Services, GIS and CAD Services, Sustainable Development, Public Works, Water and Sewer Services, and Mechanical Equipment Services.

## 2016 THE DEPARTMENT OF INFRASTRUCTURE & PUBLIC WORKS:

Engineering  
Fleet Management  
Building Systems Operation  
Public Works Division

The department administers a capital works program comprised of multi-year and various funding agreements with the Provincial and Federal Governments.

Public service is at the heart of the department's workload and can be seen in the actions of dozens of departmental staff who are out in the field every day making sure roads and bridges are safe, trees are well tended, the parks are clean and ready to use.

Team members are busy designing capital projects and managing construction sites; taking calls from the public and maintaining the City's rolling stock of cars, trucks, fire engines, and utility trucks.

The Department will continue to support the public and help maintain a high level of public service to the community. The City manages 95 passenger and heavy equipment vehicles.

There were 5 vehicles purchased in 2016 including;

- Fire Vehicle
- Welding Truck
- Mechanical Garage Truck
- Municipal Enforcement Vehicle
- Water & Sewer Truck



# 2016

City of  
Corner Brook  
Infrastructure  
& Public Works



# WORKS PROGRAMS AND PROJECTS 2016

In 2016 the City managed approximately \$12.4 million in Capital Works programs & projects

A few highlights from the  
Capital Works Program:

**\$1,005,000** Eastside Feeder Main including storm sewer lining

**\$440,000** Central Street-Storm Sewer

**\$412,000** Riverside Drive-Section Rebuild

**\$177,000** Gilbert Street-Storm Sewer Replacement

**\$173,000** Georgetown Road Watermain Flushing Chamber

**\$220,000** Pressure Regulating Valve and Building Upgrades

## Infrastructure Monitoring & Maintenance of:

- Fire hydrants-718
- Sidewalks-50km
- Signs - 600
- Street lights-2200
- Water storage tanks-6
- Sanitary sewer lines-100km
- Storm sewer lines -80km
- Storm sewer manholes- 1100
- Sanitary sewer manholes-1800
- Sewer lift stations -5
- Water lines -130km
- Watermain valves -2000
- Catch basins-1900
- Bike lanes-6km& Bike paths (off road)-2.5km
- Traffic signals -16
- Streets-140 km
- Recycled/diverted from landfill- 395 tonnes
- Vactor catch basin cleaning- 28
- Streets repaired-32 (more than one section)
- Curbs fixed or replaced -700 m
- Water repair or replaced -400 m
- Asphalt placed -11,000 tonnes
- Storm sewer repaired -873metres
- Road and snow clearing, ice control snow removal -16 feet
- 3,000 tonnes of sand; 4,000 tonnes of salt used in 2016



# Water and Sewer

In 2016, the City focused significantly on improving the City assets related to water infrastructure.

The City's Water Treatment Plant (WTP) was opened in the Spring of 2015. This project also included the construction of a new water transmission main to deliver the water from the treatment plant to the western portions of the City as well as the Town of Mount Moriah.

This allowed the City to shut down the secondary water supply known as the Curling Water Supply.

The WTP is a state-of-the-art facility featuring a high rate Dissolved Air Floatation (DAF) system, gravity dual-media filtration and ultraviolet light treatment to ensure the water is both safe and enjoyable for consumption.

All testing performed on the water has confirmed that the water

meets all the required parameters specified in the Guidelines for Canadian Drinking Water Quality and in many cases far surpasses the minimum standards.

The City also has several post chlorination stations to allow balancing of chlorine content throughout the system and to ensure a minimum residual amount is maintained at the extents of the system and in the reservoirs.

**23.2 Million Litres**

Average amount of water produced per day at our City's Water Treatment Centre

**8480 Million Litres**

Total plant production in a full year

**\$879,784**

2016 grand total chemical usage and power costs for the Corner Brook Water Treatment Plant

**297.5 Million Litres**

Estimated reduction in water consumption for 2016 through water conservation programs

**\$53 Million**

Invested in City Water Treatment Program and infrastructure.





# Protective Services

The Protective Services Department includes:

- Municipal Enforcement
- Animal Control
- Public Service Answering Program (PSAP)
- The Corner Brook Fire Department,
- Emergency Measures Management.





# Municipal Enforcement

Municipal Enforcement has four fulltime officers; three officers handle bylaw enforcement and relevant provincial statute enforcement and one handles Animal Control issues. The City's Municipal Enforcement Department specialize in municipal bylaw enforcement while the Royal Newfoundland Constabulary provide the City's provincial and criminal law enforcement services.

The aim of our Municipal Enforcement staff is to enhance public safety by ensuring a high level of compliance to City bylaws and relevant provincial statutes that have been designed to protect the quality of life.

The City of Corner Brook Municipal Enforcement Officers provide the following services:

- Investigation and enforcement of citizen complaints related to municipal bylaws and relevant provincial statutes
- Patrol of residential, commercial and industrial areas for bylaw compliance and safety
- Attend special civic events to assist in public safety and security
- Deliver proactive safety programs to the community

Regulations and bylaws enforced by the Municipal Enforcement Section include:

- Animal Regulations
- Anti Litter Regulations
- Bicycle Helmet Regulations
- Dog Regulations
- Garbage & Refuse Regulations
- Load Limit Regulations
- Noise Regulations
- Parking Meter Regulations
- Parks Regulations
- Recreational Vehicles Regulation
- Sign Regulations
- Skateboard & In-Line Skate Regulations
- Street By-Law





# 9-1-1 Public Safety Answering Point



## 2016 Highlights

9-1-1 Public Safety Calls  
Answered

33,537

9-1-1 Emergency Calls

13,547

Approximately 250,000 people  
now have 9-1-1 service from  
Corner Brook

250,000

Employment: 9 full time and 4  
relief workers

13

Successfully working together with RNC,  
RCMP, Western Health, and a number  
of organizations to support the safety  
and well-being of Corner Brook

**WORKING TOGETHER** to  
ensure that the Resident's  
of Newfoundland and  
Labrador receive reliable,  
professional 9-1-1 Service

2016 Service Region:  
Serving residents West of  
Goobies, including Labrador





# Fire Protection Services

The Corner Brook Fire Department has 43 dedicated professional firefighters who provide protection for life, property and environment to the City of Corner Brook.

## THE CORNER BROOK FIRE DEPARTMENT RESPONDS TO:

- structural, industrial, motor vehicle, marine, wildland fire suppression;
- vehicle extrication and rescue;
- hazardous materials;
- industrial accidents;
- utility emergencies;
- fire and suppression system alarms;
- water, high angle, and confined space rescue services In 2016 the Corner Brook Fire Department responded to 395 calls for service.

## Fire Prevention and Inspections

**250** Inspections & return inspections  
**750** Pieces of fire prevention information provided  
**25** Public relations visits  
**50** Home oxygen inspections  
**20** School visits and inspections

## TRAINING

Training is also integral to an effective Fire Service and Corner Brook Fire Fighters received over 4000 hours of training in 2016. Training was provided in four key areas:

1. Vehicle Extrication
2. Hazards and Hazmat
3. Emergency Medical Services training
4. Technical Rescue.

Additional training included: fire fighting skills refreshers; roster skills updates; equipment and gear orientation and techniques; ice training; high angle training; water rescue; confined space training; and new recruit training.

## Giving Back

Along with its delivery of effective Fire Services, the Corner Brook Fire Department gives back to our community by running a yearlong toy drive campaign, provides public education, and supports charities like Muscular Dystrophy Canada.





# Achievements & Corporate Priorities

## Achievements

- ✔ Draft *Corporate Priorities Plan* complete
- ✔ Increased public consultation
- ✔ Significant resources to improving the city assets related to capital infrastructure improvements
- ✔ National Seniors Day celebration
- ✔ Seven businesses in the downtown area were the recipients of a business improvement grant
- ✔ \$353, 000 awarded for 2016 Community and Legacy Grants
- ✔ Newly Formed Protective Services Department was operational
- ✔ Over 80 *Events* were hosted for Corner Brook's 60th Anniversary
- ✔ Special Olympics Canada Winter Games were successful

## 2016 - 2020 Priorities

- Commitment to the Corporate Priorities Plan
- Waste Water Strategic Plan- A Commitment to the Combined Sewer Project including a waste water plant and sewer water separation
- Continue working on the Downtown Urban Design Action plan
- Continuing to work with Federal & Provincial partners to improve our infrastructure.
- Major Bertram Butler Trail expansion
- Provide quality municipal services to the community
- Civic Centre marketing plan and upgrades of lighting, chairs, and a new ice cover
- Provide fiscally responsible stewardship over existing infrastructure and facilities
- Development of a long term asset management plan.
- Improve public consultation on issues that are important to residents.
- Find an online community-consultation platform to encourage inclusive, informed participation, policy and decision-making.
- Host the Tall Ship Festival in July 2017
- Canada 150 Celebrations
- Improve our carbon footprint and engage in green projects
- Climate Change Mitigation & Adaptation Plan
- Host Canada 150 Celebrations
- Sustainable Development
- Focus on Sports Tourism





# 2016 Environmental Sustainability Projects

Installation of water meters & water main replacements

Bikeways & walking trails

Improvements to transfer stations & shelters

Partners for climate change protection program

Civic Centre energy efficiency planning

Energy audit & energy reduction planning

Hybrid vehicles

Energy feasibility study



# Sustainable





60 YEARS | 1956-2016

## CITY OF CORNER BROOK 2016 ANNUAL REPORT

Civic Centre, Museum & Curling  
Rink heating system upgrades

City Hall building LEED certified

Recycling program & curbside  
giveaway

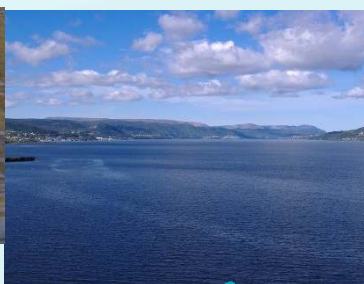
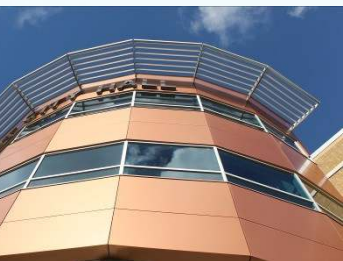
Clean air day-free transit

Water conservation programs &  
waste water monitoring

Sustainability planning

Flood risk mapping

LED energy efficient traffic lights



# Corner Brook





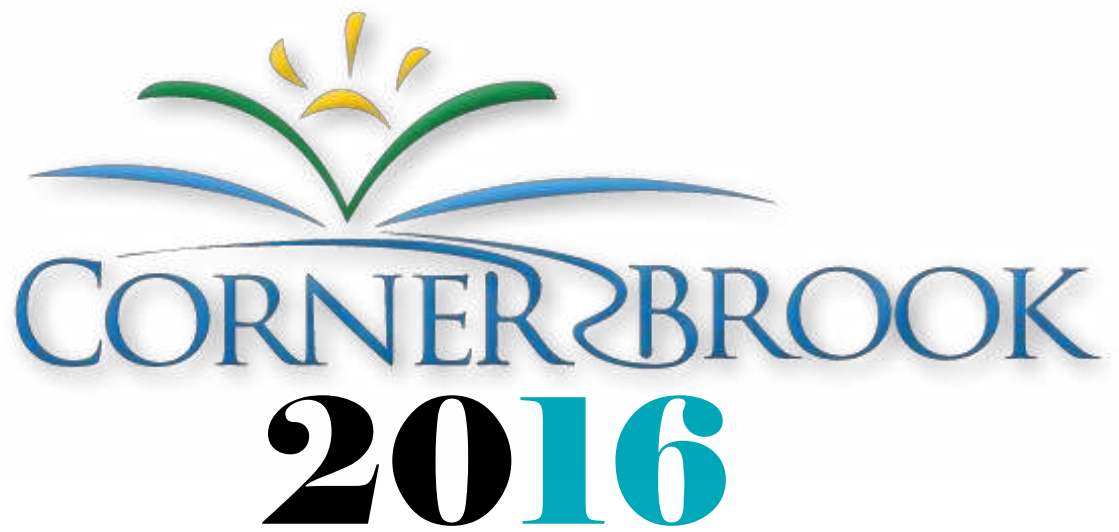


60 YEARS | 1956-2016

CITY OF CORNER BROOK 2016 ANNUAL REPORT







# CITY OF CORNER BROOK AUDITED FINANCIAL STATEMENTS



2016 Annual Report

60 YEARS | 1956-2016  
CITY OF CORNER BROOK  
2016 ANNUAL REPORT





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016



## PUBLIC CONSULTATION CORPORATE PRIORITIES





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

# City of Corner Brook Consolidated Financial Statements

For the Year ended  
December 31, 2016

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CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

The accompanying consolidated financial statements are the responsibility of the management of the City of Corner Brook and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Council of the Municipality met with management to review a draft of the consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized consolidated financial statements.

BDO Canada LLP as the Municipality's appointed external auditors, have audited the consolidated financial statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the consolidated financial statements are free of material misstatement and present fairly the financial position and results of the Municipality in accordance with Canadian public sector accounting standards.

  
Charles Pender  
Mayor

Date July 17, 2017

  
Melissa Wiklund  
City Manager

Date July 17, 2017

## STATEMENT OF RESPONSIBILITY





Consolidated Financial Statements-For the Year Ended December 31,2016

## **INDEPENDENT AUDITOR'S REPORT**

To the Mayor and members of Council of the City of Corner Brook

We have audited the accompanying consolidated financial statements of the City of Corner Brook, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements

in accordance with Canadian public sector accounting standards, and for such internal controls as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Corner Brook as at December 31, 2016, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Corner Brook, Newfoundland and Labrador

July 12, 2017

  
Chartered Professional Accountants





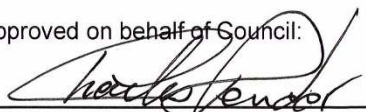
CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
As at December 31, 2016**

	2016	2015
<b>FINANCIAL ASSETS</b>		
Cash (Note 5)	\$ 6,838,400	\$ 8,870,539
Accounts receivable (Note 6)	3,650,014	3,798,300
Total Financial Assets	10,488,414	12,668,839
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	4,026,794	7,205,379
Employee benefits liability (Note 8)	1,484,731	2,297,247
Long-term debt (Note 9)	21,269,643	26,099,839
Total Liabilities	26,781,168	35,602,464
<b>NET DEBT</b>	(16,292,754)	(22,933,625)
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	160,711,268	160,417,542
Inventories (Note 10)	1,348,085	1,195,239
Prepaid expenses	116,090	223,151
Total Non-Financial Assets	162,175,443	161,835,932
<b>ACCUMULATED SURPLUS</b>	\$ 145,882,689	\$ 138,902,307

Approved on behalf of Council:

  
Mayor

  
City Manager

*The accompanying notes are an integral part of this financial statement*





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK**  
**CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**Year Ended December 31, 2016**

	2016 Budget (Schedule 5)	2016 Actual	2015 Actual
<b>REVENUE</b>			
Taxation	\$ 29,086,000	\$ 29,990,730	\$ 29,513,269
Government transfers and grants	2,655,400	8,736,150	11,518,125
Sales of goods and services	1,394,700	2,822,690	2,408,949
Investment income	350,000	383,474	425,789
Other revenue	598,300	3,011	90,430
Total revenue (Schedules 2, 4 and 5)	34,084,400	41,936,055	43,956,562
<b>EXPENSES</b>			
General government services	3,245,600	2,979,839	2,869,085
Community planning and development	1,675,300	1,432,233	1,244,116
Protective services	4,759,200	4,670,990	4,502,828
Public works	8,757,500	9,216,158	9,909,851
Water and waste water	3,376,600	3,231,951	3,741,467
Parks and recreation	473,800	550,877	422,937
Corner Brook Transit	317,800	327,416	328,828
Corner Brook Civic Centre	1,854,400	2,389,183	2,318,329
Fiscal services	10,123,869	10,157,026	9,361,380
Total expenses (Schedules 3, 4 and 5)	34,584,069	34,955,673	34,698,821
<b>ANNUAL SURPLUS</b>	(499,669)	6,980,382	9,257,741
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	138,902,307	138,902,307	129,644,566
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 138,402,638	\$ 145,882,689	\$ 138,902,307

*The accompanying notes are an integral part of this financial statement*





CITY OF CORNER BROOK

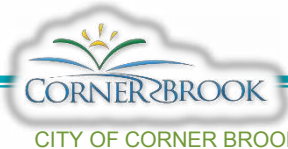
Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT  
Year Ended December 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>ANNUAL SURPLUS</b>	<b>\$ (499,669)</b>	<b>\$ 6,980,382</b>	<b>\$ 9,257,741</b>
Acquisition of tangible capital assets	(3,637,900)	(9,036,816)	(16,619,640)
Amortization of tangible capital assets	-	8,743,090	8,027,294
Acquisition of inventories	-	(152,846)	(139,230)
Use of prepaid expenses	-	107,061	12,293
	<u>(3,637,900)</u>	<u>(339,511)</u>	<u>(8,719,283)</u>
<b>CHANGE IN NET DEBT</b>	<b>(4,137,569)</b>	<b>6,640,872</b>	<b>538,458</b>
<b>NET DEBT, BEGINNING OF YEAR</b>	<b>(22,933,625)</b>	<b>(22,933,625)</b>	<b>(23,472,083)</b>
<b>NET DEBT, END OF YEAR</b>	<b><u>\$ (27,071,194)</u></b>	<b><u>\$ (16,292,754)</u></b>	<b><u>\$ (22,933,625)</u></b>

*The accompanying notes are an integral part of this financial statement*





CITY OF CORNER BROOK  
Consolidated Financial Statements-For the Year Ended December 31, 2016

**CITY OF CORNER BROOK  
CONSOLIDATED STATEMENT OF CASH FLOWS  
Year Ended December 31, 2016**

	<b>2016</b>	<b>2015</b>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 6,980,382	\$ 9,257,741
Items not affecting cash:		
Amortization	8,743,090	8,027,293
Changes in non-cash items:		
Accounts receivable	148,286	2,953,214
Inventories held for use	(152,846)	(139,230)
Prepaid expenses	107,061	12,293
Accounts payable and accrued liabilities	(3,178,585)	(3,798,738)
Employee benefits liability	(812,516)	332,267
<b>Cash provided by operating transactions</b>	<b>11,834,873</b>	<b>16,644,840</b>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	(9,036,816)	(16,619,640)
<b>Cash applied to capital transactions</b>	<b>(9,036,816)</b>	<b>(16,619,640)</b>
<b>FINANCING TRANSACTIONS</b>		
Proceeds of long-term debt	-	5,000,000
Debt repayment	(4,830,196)	(3,997,776)
<b>Cash provided by (applied to) to financing transactions</b>	<b>(4,830,196)</b>	<b>1,002,224</b>
<b>Increase (decrease) in cash</b>	<b>(2,032,139)</b>	<b>1,027,424</b>
<b>Cash, beginning of the year</b>	<b>8,870,539</b>	<b>7,843,115</b>
<b>Cash, end of the year</b>	<b>\$ 6,838,400</b>	<b>\$ 8,870,539</b>

*The accompanying notes are an integral part of this financial statement*



CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2016**

**1. Status of the City of Corner Brook**

The incorporated City of Corner Brook (the “City”) is a municipal government that was incorporated in 1956 pursuant to the City of Corner Brook Act, 1990. The Municipality provides or funds municipal services such as fire, public works, parks and recreation, water and sewerage, transit and other general government operations.

**2. Significant Accounting Policies**

**a) Basis of Consolidation**

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity.

**b) Basis of Accounting**

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

**c) Retirement Benefits, Compensated Absences and Termination Benefits**

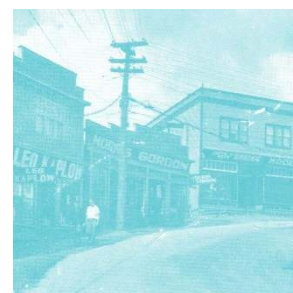
The City provides defined severance benefits, compensated absences and retirement benefits to certain employee

groups. These benefits include pension, health and dental, and non-vesting sick leave. The City has adopted the following policies with respect to accounting for these employee benefits:

- i) The cost of severance and other termination benefits are determined using employees' current salaries and total years of service. Severance and other termination benefits are accrued in full when owed.
- ii) The cost of non-vesting sick leave benefits are determined using employees' current salaries and days of accumulated sick leave. Non-vesting sick leave benefits are accrued in full when owed.
- iii) The costs of a defined contribution pension plan consisting of registered pension plan (RPP) matching program available for all full-time employees are charged to operations as contributions are due. Contributions are a defined amount based upon a set percentage of salary.

**d) Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net debt for the year.





**CITY OF CORNER BROOK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2016**

**2. Significant Accounting Policies (continued)**

**e) Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Assets under construction are not amortized until the asset is put into use and one-half of the annual amortization is charged in the year of acquisition and in the year of disposal. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Land Improvements	10 to 50 years
Buildings	25 - 40 years
Machinery and Equipment	
Equipment	5-10 years
Computer hardware	4 years
Vehicles	5 years
Recreation infrastructure	10-20 years
Transportation infrastructure	5 - 50 years
Water and waste water infrastructure	5 years

**f) Inventories**

Inventories held for consumption are recorded at the lower of cost and replacement value. Cost is determined using the first-in, first-out method. Land inventory held for sale is recorded at lower of cost and net realizeable value

**g) Government Transfers**

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

When the municipality is the transferor, the government transfers are recognized as an expense in the statement of operations when they are authorized and all eligibility criteria have been met by the recipient.

**h) Revenue Recognition**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.

Other revenue mainly consists of Civic Centre revenues which are recognized when significant risks and rewards of ownership have been transferred and there are no significant obligations remaining, sales price is fixed and determinable, persuasive evidence of an arrangement exists and collection is reasonably assured. This usually coincides with the provision of the goods and services.





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 2016

## 2. Significant Accounting Policies (continued)

### i) Use of Estimates

Estimates are used to accrue revenues and expenses in circumstances where the actual accrued revenues are unknown at the time the financial statements are prepared. Uncertainty in the determination of the amount at which an item is recognized in the financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonable possible amount, as there is whenever estimates are used.

### 3. The manner in which the accounts have been kept and the safeguards against fraud

The City's position in these respects was considered satisfactory for an entity of its size. Our auditors design and perform audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, as a result of their audit, no significant deficiencies in internal control were reported to the City that would indicate that the entity's controls were not effective for the purposes of their audit.

### 4. Sufficiency of Bonds

Fidelity bond coverage of \$500,000 is carried on employees in a position of trust and the City's position is that this coverage is considered to be adequate.

### 5. Cash

Cash comprises cash and bank balances, derivatives, and account overdrafts. It includes operating, capital and reserve accounts. The City's borrowing facility available is \$4,000,000 bearing interest at a rate of prime minus 0.27% per annum. The borrowing facility is only utilized when the City's total net cash position held with the bank is negative.

### 6. Accounts Receivable

	2016	2015
Taxes		
Municipal	\$ 1,804,991	\$ 1,978,596
Poll tax	207,792	215,697
Utility taxes	759,656	889,769
Tax rebate	647,774	610,954
Province of Newfoundland and Labrador	74,988	79,866
Grants in Lieu of Taxes - Corner Brook Pulp & Paper	201,115	197,987
Other	641,042	461,289
	<u>4,337,358</u>	<u>4,434,159</u>
Less: Allowances for doubtful amounts	<u>(687,344)</u>	<u>(635,859)</u>
	<u>\$ 3,650,014</u>	<u>\$ 3,798,300</u>



**CITY OF CORNER BROOK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2016**

**7. Accounts Payable and Accrued Liabilities**

	2016	2015
Trade payables and accruals	\$ 2,588,959	\$ 5,355,973
Contract deposits	1,192,118	1,212,511
Contract holdbacks	200,746	584,240
Accrued interest	44,971	52,655
	<u>\$ 4,026,794</u>	<u>\$ 7,205,379</u>

**8. Employee Benefits Liability**

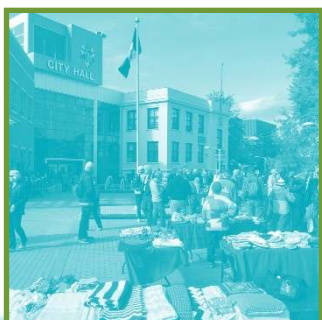
Severance benefits - the City allocates to certain employee groups a specific amount of severance pay at the termination of employment, provided the employee meets the specific provisions of the plan.

Compensated absences - the City allocates to certain employee groups a specific number of days each year for use as paid absences. These days do not vest and are available immediately. Employees are permitted to accumulate their unused allocation each year, up to the allowable maximum provided in their collective agreements.

Retirement benefits - the City extends post-employment life insurance, health and dental benefits to certain employee groups after retirement until the members reach 65 years of age.

Included in Personnel services expense in the Consolidated Statement of Operations by Program (Schedule 4) is \$166,333 (2015 - \$352,452) of employee benefits.

	2016	2015
Severance benefits	\$ 1,173,353	\$ 1,872,443
Compensated absences	240,995	310,875
Retirement benefits	70,383	113,929
	<u>\$ 1,484,731</u>	<u>\$ 2,297,247</u>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at December 31, 2016**

**9. Long-Term Debt**

	2016	2015
CIBC swap transaction loan with interest at a floating rate recalculated monthly at the swap rate, repayable in blended monthly installments of \$45,908 plus any unfavourable floating rate adjustments, maturing in 2018.	<b>\$ 1,119,583</b>	\$ 1,595,545
CIBC swap transaction loan with interest at a floating rate recalculated monthly at the swap rate, repayable in blended monthly installments of \$76,874 plus any unfavourable floating rate adjustments, maturing in 2019.	<b>2,980,824</b>	3,880,943
CIBC swap transaction loan with interest at a floating rate recalculated monthly at the swap rate, repayable in blended monthly installments of \$80,160 plus any unfavourable floating rate adjustments, maturing in 2020.	<b>3,949,703</b>	4,919,840
CMHC loan with interest of 3.98% under the Municipal Infrastructure Lending Program, repayable in blended annual installments of \$1,753,597, maturing in 2024.	<b>11,973,040</b>	13,223,603
Newfoundland Municipal Financing Corporation loans with interest ranging from 7.375% to 14.5%, repayable in semi-annual installments with maturity dates between 2016 and 2021.	<b>307,923</b>	488,943
Federation of Canada Municipalities loan with interest of 1.47% under the Green Municipal Fund, repayable in semi-annual installments of \$15,000 plus interest, maturing in 2031.	<b>450,000</b>	480,000
Newfoundland and Labrador Housing Corporation ("NLHC") mortgage, interest free, with payments due on disposition of specified land held for sale. Repayment terms are subject to periodic review by NLHC.	<b>488,570</b>	338,226
RBC loan was repaid during the year.	-	1,172,739
	<b>\$ 21,269,643</b>	<b>\$ 26,099,839</b>

Principal payments required in each of the next five years are as follows:

2017	\$ 3,761,174
2018	\$ 3,866,859
2019	\$ 3,667,632
2020	\$ 2,709,739
2021	\$ 1,554,646

**10. Inventories held for use**

	2016	2015
Land held for sale	<b>\$ 465,191</b>	\$ 321,292
Public Works	<b>396,214</b>	427,370
Salt	<b>430,065</b>	400,488
Sand	<b>42,789</b>	35,616
Fuel	<b>13,826</b>	10,473
	<b>\$ 1,348,085</b>	<b>\$ 1,195,239</b>





Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 2016

### 11. Commitments

The City has entered into multiple-year contracts for several operating leases on equipment. The required annual lease payments for the next five years are as follows:

2017	\$	327,010
2018	\$	326,613
2019	\$	326,613
2020	\$	11,732
2021	\$	5,866

### 12. Contingencies

A statement of claim has been filed against the City for failure to pay and breach of contract. The claim relates to a construction project for which the City is withholding payment on the basis of unsatisfactory work performed. The City has maintained an accrual for a partial liability to the contractor, however, as the outcome of the claim is not determinable, a liability in excess of the amount accrued has not been recorded.

The City has received notices of multiple other claims. The nature of the additional claims are related to property entitlement, property damage and withheld payments, arising in the ordinary course of operations. No provision has been made for these claims either because the City is not expected to incur any significant liability, or because an estimate of loss, if any, is not determinable at this time.

### 13. Budget

In accordance with the City of Corner Brook Act, 1990 every council must adopt a financial plan for each fiscal period in a form approved of by the minister. The financial plan is prepared on a revenue and expenditure basis that does not meet the recommendations of PSAS. For comparative purposes, the City has modified its financial plan to present a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these financial statements have been approved by Council.

The reconciliation between the City's cash based financial plan and the PSAS accrual based budget figures used in these statements is disclosed in Schedule 5 - Reconciliation of the Financial Plan to the Consolidated PSAS Budget.

### 14. Segmented Information

#### General Government

This segment includes all revenues and expenses related to administrative departments and activities as well as the general operations of the City itself.

#### Community Planning and Development

This segment includes all expenses relating to planning, community development and business development.

#### Protective Services

This segment includes all revenues and expenses related to the municipal enforcement, fire and emergency services provided by the City.

#### Public Works

This segment includes all revenues and expenses for road maintenance and administration which includes sidewalks, traffic signals and systems and street lighting



CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2016**

**14. Segmented Information (continued)**

**Water and Waste Water**

This segment includes all revenues and expenses relating to the maintenance and operation of the water and sewer facilities and waste management services while ensuring that these systems meet all provincial standards.

**Parks and Recreation**

This segment includes all revenues and expenses relating to recreational facilities, parks and maintenance and related administration revenues and expenses.

**Corner Brook Transit**

This segment includes all revenues and expenses related to the City's transit system.

**Corner Brook Civic Centre**

This segment includes all revenues and expenses related to the operations of the Corner Brook Civic Centre.

**Fiscal Services**

This segment includes all revenues and expenses relating to municipal capital grants, municipal grants and contributions, uncollectible amounts, long-term debt interest and amortization of tangible capital assets.

**15. Comparative Amounts**

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2016 consolidated financial statements.





**CITY OF CORNER BROOK**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AS AT DECEMBER 31, 2016**

**CITY OF CORNER BROOK**  
**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**Year Ended December 31, 2016**

**SCHEDULE 1**

	General Capital Assets			Infrastructure				Totals	
	Land and Land Improvements	Buildings	Machinery and Equipment	Recreation Infrastructure	Transportation Infrastructure	Water and Waste Water	Assets Under Construction	2016	2015
<b>Cost</b>									
Opening costs	\$ 1,814,395	\$ 93,684,285	\$ 9,538,411	\$ 10,860,067	\$ 71,131,924	\$ 41,351,741	\$ 18,831,885	\$ 247,212,708	\$ 230,593,068
Additions during the year	113,999		301,025		3,551,819		5,069,973	9,036,816	16,619,640
Disposals and write downs	-	-	-	-	-	-	-	-	-
Transfers	-	5,874,033		11,988	1,249,768	10,524,860	(17,660,649)	-	-
Closing costs	1,928,394	99,558,318	9,839,436	10,872,055	75,933,511	51,876,601	6,241,209	256,249,524	247,212,708
<b>Accumulated Amortization</b>									
Opening accum'd amortization	-	16,442,882	7,238,485	6,398,135	43,315,321	13,400,343	-	86,795,166	78,767,873
Amortization	-	2,462,241	594,194	714,486	3,394,047	1,578,122	-	8,743,090	8,027,293
Disposals and write downs	-	-	-	-	-	-	-	-	-
Closing accum'd amortization	-	18,905,123	7,832,679	7,112,621	46,709,368	14,978,465	-	95,538,256	86,795,166
<b>Net Book Value of Tangible Capital Assets</b>	<b>\$ 1,928,394</b>	<b>\$ 80,653,195</b>	<b>\$ 2,006,757</b>	<b>\$ 3,759,434</b>	<b>\$ 29,224,143</b>	<b>\$ 36,898,136</b>	<b>\$ 6,241,209</b>	<b>\$ 160,711,268</b>	<b>\$ 160,417,542</b>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
CONSOLIDATED SCHEDULE OF REVENUES  
Year Ended December 31, 2016**

**SCHEDULE 2**

	2016 Actual	2015 Actual
<b>Taxation</b>		
Municipal tax	\$ 21,288,241	\$ 21,198,688
Business tax	6,320,009	5,914,260
Utility tax	1,184,127	1,289,729
Poll tax	466,333	497,440
Business surcharge	72,006	63,695
Water supply agreements	660,014	549,457
	<u>29,990,730</u>	<u>29,513,269</u>
<b>Government Transfers and Grants</b>		
Government of Newfoundland and Labrador		
Municipal capital grants	7,588,674	10,321,086
Gax tax revenue	824,434	794,665
Debt retirement grant	206,597	297,300
Grants in Lieu of Taxes		
Government of Canada	116,445	105,074
	<u>8,736,150</u>	<u>11,518,125</u>
<b>Sales of Goods and Services</b>		
Licences and permits	304,821	235,117
Recreation and community services	37,017	35,807
Facility rentals	808,730	731,605
Corner Brook Civic Centre revenue	1,506,139	1,361,441
Land Transactions	145,806	21,320
Fines	20,177	23,659
	<u>2,822,690</u>	<u>2,408,949</u>
<b>Investment Income</b>		
Interest from investments	383,474	425,789
<b>Other Revenue</b>		
Miscellaneous	3,011	90,430
<b>Total Revenue</b>	<u><u>\$ 41,936,055</u></u>	<u><u>\$ 43,956,562</u></u>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
CONSOLIDATED SCHEDULE OF EXPENSES  
Year Ended December 31, 2016**

**SCHEDULE 3**

	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>General Government</b>		
Executive and legislative	\$ 329,236	\$ 307,231
City Manager's office	456,894	460,198
Finance and Administration	2,193,709	2,101,656
	<b>2,979,839</b>	<b>2,869,085</b>
<b>Community Planning and Development</b>		
Administration	349,700	257,747
Business Resource Centre	46,058	22,390
Development and planning	141,344	146,415
Building inspection	317,506	334,687
Land management	78,792	85,663
Recreation and leisure	375,881	276,618
Sustainable development	122,952	120,596
	<b>1,432,233</b>	<b>1,244,116</b>
<b>Protective Services</b>		
Fire Protection	3,683,735	3,657,758
911 Centre	642,058	509,479
Municipal enforcement	222,373	219,080
Animal control	122,824	116,511
	<b>4,670,990</b>	<b>4,502,828</b>
<b>Public Works</b>		
Supervision and administration	2,228,340	2,355,603
Other operations payroll	625,861	1,005,358
Building maintenance	789,541	755,814
Street lighting	621,844	626,259
Snow clearing	1,953,945	2,167,483
Traffic control	404,991	313,949
Drainage	213,245	95,772
Street and storm sewer cleaning	372,540	305,357
Street maintenance	1,081,023	1,321,433
Sanitation and waste removal	909,652	947,258
Geographical information systems	15,176	15,565
	<b>9,216,158</b>	<b>9,909,851</b>
<b>Water and waste water</b>		
Water treatment plant	1,301,176	1,063,994
Purification and treatment	105,891	135,887
Water mains and hydrants	1,141,091	1,854,333
Sanitary systems	356,672	344,684
Regulators and meters	154,037	147,642
Reservoirs and intakes	73,034	84,602
Pumphouse	100,050	110,325
	<b>3,231,951</b>	<b>3,741,467</b>



CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK  
CONSOLIDATED SCHEDULE OF EXPENSES  
Year Ended December 31, 2016**

**SCHEDULE 3 Cont...**

<b>Parks and Recreation</b>		
Parks	<u>550,877</u>	<u>422,937</u>
<b>Corner Brook Transit</b>		
Transit contract subsidy	<u>327,416</u>	<u>328,828</u>
<b>Corner Brook Civic Centre</b>		
Administrative expenses	484,652	596,957
Operating expenses	<u>1,904,531</u>	<u>1,721,372</u>
	<u>2,389,183</u>	<u>2,318,329</u>
<b>Fiscal Services</b>		
Grants	331,157	345,894
Long-term debt interest	877,779	838,193
Provision for uncollectible taxes, fees and charges	205,000	150,000
Amortization of tangible capital assets	<u>8,743,090</u>	<u>8,027,293</u>
	<u>10,157,026</u>	<u>9,361,380</u>
<b>Total Expenses</b>	<u><u>\$ 34,955,673</u></u>	<u><u>\$ 34,698,821</u></u>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK  
CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM  
Year Ended December 31, 2016

SCHEDULE 4

	General Government*		Community Planning and Development		Protective Services	
	2016	2015	2016	2015	2016	2015
<b>REVENUE</b>						
Taxation	\$ 23,625,545	\$ 23,251,696	\$ -	\$ -	\$ -	\$ -
Government transfers and grants	1,147,476	1,197,039	-	-	-	-
Sales of goods and services	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenue	<u>24,773,021</u>	<u>24,448,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENSES</b>						
Personnel services	1,812,250	1,681,981	1,072,690	942,818	4,175,986	3,989,585
Amortization	-	-	-	-	-	-
Maintenance materials and supplies	147,502	182,851	133,799	73,671	255,185	289,868
Contract services	693,004	649,298	148,402	153,171	75,099	90,780
Utilities	31,955	38,518	18,870	15,968	29,633	25,917
Other	295,128	316,437	58,472	58,488	135,087	106,678
Interest on long term debt	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-
Total expenses	<u>2,979,839</u>	<u>2,869,085</u>	<u>1,432,233</u>	<u>1,244,116</u>	<u>4,670,991</u>	<u>4,502,828</u>
<b>Surplus (Deficit)</b>	<u>\$ 21,793,182</u>	<u>\$ 21,579,650</u>	<u>\$ (1,432,233)</u>	<u>\$ (1,244,116)</u>	<u>\$ (4,670,991)</u>	<u>\$ (4,502,828)</u>

\* The general government category includes revenues and expenses that cannot be attributed to a particular sector.



CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK  
CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM  
Year Ended December 31, 2016

SCHEDULE 4 Cont...

	Public Works		Water and Waste Water		Parks and Recreation	
	2016	2015	2016	2015	2016	2015
<b>REVENUE</b>						
Taxation	\$ -	\$ -	\$ 6,365,185	\$ 6,261,573	\$ -	\$ -
Government transfers and grants	-	-	-	-	-	-
Sales of goods and services	1,279,534	1,011,405	-	-	37,017	35,807
Investment income	-	-	-	-	-	-
Other revenue	3,011	90,430	-	-	-	-
Total revenue	<u>1,282,545</u>	<u>1,101,835</u>	<u>6,365,185</u>	<u>6,261,573</u>	<u>37,017</u>	<u>35,807</u>
<b>EXPENSES</b>						
Personnel services	4,308,940	4,656,124	1,270,328	1,320,200	279,440	197,933
Amortization	-	-	-	-	-	-
Maintenance materials and supplies	2,454,330	2,540,922	1,597,979	1,899,808	84,404	102,517
Contract services	1,387,202	1,507,921	-	-	138,666	111,504
Utilities	959,515	1,119,338	314,289	289,852	30,473	10,706
Other	106,171	85,546	49,355	231,607	17,894	277
Interest on long term debt	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-
Total expenses	<u>9,216,158</u>	<u>9,909,851</u>	<u>3,231,951</u>	<u>3,741,467</u>	<u>550,877</u>	<u>422,937</u>
<b>Surplus (Deficit)</b>	<u>\$ (7,933,613)</u>	<u>\$ (8,808,016)</u>	<u>\$ 3,133,234</u>	<u>\$ 2,520,106</u>	<u>\$ (513,860)</u>	<u>\$ (387,130)</u>





CITY OF CORNER BROOK

SCHEDULE 4 Cont...

CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM  
Year Ended December 31, 2016

	Corner Brook Transit		Corner Brook Civic Centre		Fiscal Services	
	2016	2015	2016	2015	2016	2015
<b>REVENUE</b>						
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers and grants	-	-	-	-	7,588,674	10,321,086
Sales of goods and services	-	296	1,506,139	1,361,441	-	-
Investment income	-	-	-	-	383,474	425,789
Other revenue	-	-	-	-	-	-
Total revenue	-	296	1,506,139	1,361,441	7,972,148	10,746,874
<b>EXPENSES</b>						
Personnel services	3,412	1,719	974,322	953,525	-	-
Amortization	-	-	-	-	8,743,090	8,027,293
Maintenance materials and supplies	-	-	769,913	677,113	-	-
Contract services	324,004	327,109	315,306	359,554	-	-
Utilities	-	-	52,451	184,117	-	-
Other	-	-	277,191	144,020	205,000	150,000
Interest on long term debt	-	-	-	-	877,779	838,193
Grants and contributions	-	-	-	-	331,157	345,894
Total expenses	327,416	328,828	2,389,183	2,318,329	10,157,026	9,361,380
<b>Surplus (Deficit)</b>	<b>\$ (327,416)</b>	<b>\$ (328,532)</b>	<b>\$ (883,044)</b>	<b>\$ (956,888)</b>	<b>\$ (2,184,878)</b>	<b>\$ 1,385,494</b>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK**  
**CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM**  
**Year Ended December 31, 2016**

SCHEDULE 4 Cont..

	<b>Total</b>	
	<b>2016</b>	<b>2015</b>
<b>REVENUE</b>		
Taxation	\$ 29,990,730	\$ 29,513,269
Government transfers and grants	8,736,150	11,518,125
Sales of goods and services	2,822,690	2,408,949
Investment income	383,474	425,789
Other revenue	3,011	90,430
Total revenue	<u>41,936,055</u>	<u>43,956,562</u>
<b>EXPENSES</b>		
Personnel services	13,897,368	13,743,885
Amortization	8,743,090	8,027,293
Maintenance materials and supplies	5,443,112	5,766,750
Contract services	3,081,683	3,199,337
Utilities	1,437,186	1,684,416
Other	1,144,298	1,093,053
Interest on long term debt	877,779	838,193
Grants and contributions	331,157	345,894
Total expenses	<u>34,955,673</u>	<u>34,698,821</u>
<b>Surplus (Deficit)</b>	<u>\$ 6,980,382</u>	<u>\$ 9,257,741</u>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK

SCHEDULE 5

RECONCILIATION OF THE FINANCIAL PLAN TO THE CONSOLIDATED PSAS BUDGET

Year Ended December 31, 2016

	Financial Plan	Amortization (TCA)	Interest Expense	Reserve Transfers	Long Term Accruals	PSAS Budget
<b>REVENUE</b>						
Taxation	\$ 29,086,000	\$ -	\$ -	\$ -	\$ -	\$ 29,086,000
Government transfers and grants	2,655,400	-	-	-	-	2,655,400
Sales of goods and services	1,394,700	-	-	-	-	1,394,700
Investment income	350,000	-	-	-	-	350,000
Other revenue	598,300	-	-	-	-	598,300
Transfers from reserves	351,500	-	-	(351,500)	-	-
Total revenue	34,435,900	-	-	(351,500)	-	34,084,400
<b>EXPENSES</b>						
General government services	3,245,600	-	-	-	-	3,245,600
Community planning and development	1,675,300	-	-	-	-	1,675,300
Protective services	4,759,200	-	-	-	-	4,759,200
Public works	8,757,500	-	-	-	-	8,757,500
Water and waste water	3,376,600	-	-	-	-	3,376,600
Parks and recreation	473,800	-	-	-	-	473,800
Corner Brook Transit	317,800	-	-	-	-	317,800
Corner Brook Civic Centre	1,854,400	-	-	-	-	1,854,400
Fiscal services						
Provision for uncollectible amounts	150,000	-	-	-	-	150,000
Grants and sponsorship	353,000	-	-	-	-	353,000
Capital expenditures	3,637,900	(2,620,300)	-	(1,017,600)	-	-
Debt charges	5,834,800	-	877,779	-	(5,834,800)	877,779
Amortization	-	8,743,090	-	-	-	8,743,090
Total expenses	34,435,900	6,122,790	877,779	(1,017,600)	(5,834,800)	34,584,069
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (6,122,790)</b>	<b>\$ (877,779)</b>	<b>\$ 666,100</b>	<b>\$ 5,834,800</b>	<b>\$ (499,669)</b>





CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

CITY OF CORNER BROOK  
SCHEDULE OF CHANGE IN RESERVE FUND BALANCES  
Year Ended December 31, 2016

**SCHEDULE 6**  
(Unaudited)

	Wildcove Landfill Site	NLHC Paving	Water Reserve	Waste Water Reserve	Land Acquisitions	Equipment Replacement	Gas Tax
<b>REVENUE</b>							
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,434
<b>EXPENSES</b>							
Other expenses	-	-	-	-	-	-	-
<b>NET REVENUES</b>	-	-	-	-	-	-	824,434
<b>TRANSFERS</b>							
Transfers from operating fund	-	-	-	680,458	(35,200)	250,000	-
Acquisition of tangible capital assets	-	(99,643)	(251,528)	-	-	-	(978,813)
<b>CHANGE IN RESERVE FUND BALANCES</b>	-	(99,643)	(251,528)	680,458	(35,200)	250,000	(154,379)
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	78,071	99,643	251,528	6,652,727	924,530	243,621	1,335,408
<b>FUND SURPLUS, END OF YEAR</b>	\$ 78,071	\$ -	\$ -	\$ 7,333,185	\$ 889,330	\$ 493,621	\$ 1,181,029







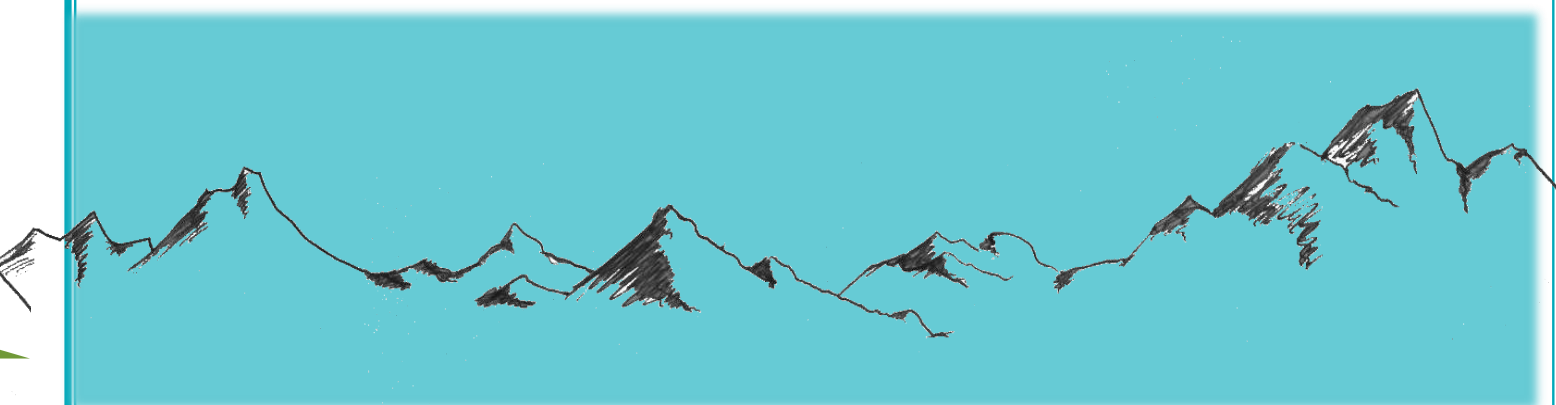
CITY OF CORNER BROOK

Consolidated Financial Statements-For the Year Ended December 31,2016

**CITY OF CORNER BROOK**  
**SCHEDULE OF CHANGE IN RESERVE FUND BALANCES**  
**Year Ended December 31, 2016**

**SCHEDULE 6 cont...**  
**(Unaudited)**

	Public Trust	Civic Centre	Operating and Environment	60th anniversary	2016 Total	2015 Total
<b>REVENUE</b>						
Other income	\$ -	\$ -	\$ -	\$ -	\$ 824,434	\$ 794,665
<b>EXPENSES</b>						
Other expenses	-	168,500	-	121,100	289,600	196,010
<b>NET REVENUES</b>	-	(168,500)	-	(121,100)	534,834	598,655
<b>TRANSFERS</b>						
Transfers from operating fund	1,721	-	222,500		1,119,479	1,330,088
Acquisition of tangible capital assets	(2,870)	-	-	-	(1,332,854)	(1,017,373)
<b>CHANGE IN RESERVE FUND BALANCES</b>	(1,149)	(168,500)	222,500	(121,100)	321,459	911,370
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	14,634	168,500	250,000	121,100	10,139,762	9,228,392
<b>FUND SURPLUS, END OF YEAR</b>	\$ 13,485	\$ -	\$ 472,500	\$ -	\$ 10,461,221	\$ 10,139,762



TOGETHER WE ARE  
**CO-CREATING** Our City &  
OUR COMMUNITY

# 2016 ANNUAL REPORT



The  
City of

