

BUDGET 2024





Front Row Left - Right: Mayor Jim Parsons, Deputy Mayor Linda Chaisson

Back Row Left - Right: Councillor Charles Pender, Councillor Pam Keeping,
Councillor Bill Griffin, Councillor Pamela Gill and Councillor Vaughn Granter

Introduction

Mister Mayor, I hereby present the 2024 budget for the City of Corner Brook. As a municipal government, the City of Corner Brook is charged with presenting a balanced budget that maintains or improves the quality of life of our citizens in a fiscally responsible manner.

2023 has been a year of ups and downs for the City. Before I go into the details of the year ahead, I'd like to make mention of the passing of Marina Redmond, our City Clerk and stalwart of the City of Corner Brook. She was an integral, long-time, valued member of our team, and she will be missed.

Mister Mayor, inflation continues to plague our community. Worldwide commodity prices have remained high, supply chains have yet to recover from the unprecedented disruption of 2020 and domestic labour demand remains high. Our residents continue to be afflicted by surging prices for the basics of life, like fuel, rent and groceries. The City is also experiencing these cost increases. Council and our dedicated staff have worked hard on this budget to ensure that residents continue to get the services they need, without overburdening them.

Yet, in spite of despite these challenges, 2024 promises continued growth.

Business Development

Mister Mayor, 2023 has been a banner year in terms of construction. Construction value has increased almost 9% over 2022. This demonstrates confidence in our economy here, buoyed by the construction of our new hospital, multiple new apartment complexes and our thriving port. While we recently experienced a short furlough at Corner Brook Pulp and Paper, there is no reason to believe our mill will

experience long term difficulties, with its access to fibre, its own power supply, nearby international container service and a resilient workforce.

Mister Mayor, the City continues to foster small business with tax incentives for women entrepreneurs and grants to businesses to improve their curb appeal. Staff are currently engaging businesses in the downtown area to re-establish a business improvement area.

Housing

Mister Mayor, we've heard much about the need for housing, affordable housing and social housing all across the country.

Rental housing in Corner Brook has always been in demand, due to our robust post-secondary educational institutions, and more recently because of workers in our construction industry, but in the last few years, we've seen a surge in demand for apartments, as many seniors are opting to downsize. Accordingly, we've seen the market respond. The city has approved dozens of apartment units this year and our downtown is dotted with excellent new apartment projects.

While rentals in Corner Brook have not faced the same extreme price increases as we've seen in other parts of our country, we have not been immune. In addition, our social housing supply, managed by the Newfoundland and Labrador Housing Corporation, has shrunk, while housing wait lists for qualified individuals and families have surged. The private sector will eventually pick up the slack on some demand for apartments, but there is no substitute in our society for government owned, subsidized housing. We urge the Provincial Government to replace the shuttered housing in the Crestview Avenue area as soon as possible and get people out of local hotels and off the NLHC waitlist.

While social housing is outside of municipal responsibility, the City is pleased to be working with community groups to bring new supportive housing units to our city, by providing land, services and tax relief.

Tourism

Mister Mayor, our City continues to grow its tourism sector and 2023 was another excellent year. Our cruise ship season hit another record high as we welcomed more than 60,000 passengers and crew in 28 visits. It's estimated that the economic impact to the region from this season alone is approximately \$14.1M. Next year will be even busier.

Jigs and Wheels returned for its second year as Corner Brook's annual summer celebration. For 10 days, streets opened to ATVs, and tourists and residents turned out in droves to experience live music, food and tours. We will continue to invest in this event next year, making it bigger and better.

The Mill Whistler road train has been a popular attraction for both residents and visitors to the City. We have seen families, youth, senior citizens queuing up during the summer months to avail of "our little engine that could." The current train has been providing excellent service, but with its age and our hilly terrain, we are seeing increased maintenance costs which could precipitate significant downtime. Therefore, Mister Mayor, I am pleased to report that the City will invest in a new, more versatile train in 2024. The current train more than pays for itself, so we expect this addition to show a positive return on the investment.

Recreation

Mister Mayor, we are continuing to support trail development in our City. This year we completed the Great Trail enhancement through Curling in the west of our city. This improved, extended trail will give residents an excellent path to walk, run and bicycle. In the New Year, we will add additional interpretive signage to highlight important historical areas and events along the path. Also in 2024, we will be extending the trail along the eastern front of the city, from the mill to the Man in the Mountain. Once completed there will be a continuous 13km off-road route along the waterfront of our city.

Mister Mayor, our city boasts some of the best recreational facilities in the province. We enjoy excellent soccer and baseball fields, a beautiful Civic Centre with double ice surfaces and large gymnasiums. The one weakness in our recreational offering as we try to attract skilled labour and young families to our city has been a modern swimming and aquatics facility. Mister Mayor, I'm thrilled to announce that our new Regional Recreation Centre, featuring lap, leisure and therapeutic pools, gymnasium and fitness space, and importantly, daycare, will see construction completed this spring and operations begin in the second half of 2024.

This project is a huge endeavour and there is still much work to be completed before the centre is fully furnished and staffed. We'd like to extend our sincere thanks to our federal and provincial funding partners on this important initiative and Memorial University, whose partnership makes this project possible.

Modernization

Mister Mayor, the City continues to strive toward modernizing how we deliver services to our residents. We've recently digitized the payment system for transit,

allowing users to pay online and paving the way for residents on provincial income support to get their passes.

Residents have always been able to call City Hall at 709-637-1666 with issues or concerns, but now they can also report via our website. In addition, we've fully employed Voyent Alert to notify residents of water outages, road closures and other City news that affects them. We urge all residents to visit our website at www.cornerbrook.com to sign up for this important service to make sure they get notified via text or email when important events happen.

Public Works

Mister Mayor, one of the primary roles of the City is the maintenance of our streets, water and wastewater system. Our crews work round the clock clearing our snow, repairing water and sewer problems, and treating the water we drink.

To that end, I'm pleased to report that we are investing in a new snowblower to replace some of our aging equipment. Our snowblowers are employed to widen streets when there is no room available to push snow back. We are also acquiring a new asphalt reclaimer, which is used to prepare small batches of asphalt for repairing potholes.

We're devoting additional resources to cut grass and remove litter, particularly in our downtown core.

Water Treatment

Mister Mayor, we have some of the best drinking water in the country, but it does come at a cost. We are seeing significant rises in the cost of chemicals used to make our water safe and prevent our water pipes from corroding. To limit these costs we

are undertaking leak detection studies and purchasing new equipment to monitor our systems at our water treatment plant, making the most efficient use of expensive chemicals. We have seen improvements in the last number of years, but we expect costs to continue to rise significantly. Therefore, we will be increasing the unit charge by \$50 for residential users and \$60 for commercial users. We urge residents to use water wisely and we will be undertaking public awareness campaigns to help cut our costs for water.

Capital Program

Mister Mayor, 2023 was a busy year for capital construction. We've seen a number of water and wastewater projects, but nothing was more evident than the rebuild of Mount Bernard Avenue. This \$11M project caused a great deal of disruption to the traffic patterns in the city, but it's been for a good cause: creating sufficient sewer infrastructure for the new Western Memorial Regional Hospital. There is a small amount of construction required in the New Year, but when complete, we will have new water, sewer, sidewalk and asphalt along one of the busiest thoroughfares in the city.

In the New Year we will see the start of two more significant capital projects: the replacement of the Deep Gulch storm sewer system at University and O'Connell, and the replacement of the retaining wall on Curling Street near the war memorial. We will also see significant asphalt paving throughout the city.

Mister Mayor, we are continuing to improve the safety of our streets, installing new, modern traffic lights in many areas. Next year we will be installing new crosswalk signals in some problem areas and we will be tackling an intersection that has been the scene of many accidents: the entrance to the Corner Brook Plaza on

Confederation Drive. This intersection is busy and confusing, and it's clear that something must be done to make it safe.

Another important project that the City will take on itself is the area known as the "Curling Dump" on Griffin Drive. This area has been used as a messy storage area for many years – it's time to clean it up. With some effort this area will make an excellent pocket park along the ATV, walking and bicycling routes, adding value to the otherwise picturesque waterfront.

Mister Mayor, the City does not receive a municipal operating grant, nor any other significant operating aid from the Federal and Provincial governments. We are solely responsible for a balanced operational budget. We do rely on the Federal and Provincial governments for help in sharing the cost burden of most capital projects. The previous Federal/Provincial funding agreement, known as the Investing in Canada Infrastructure Program, or ICIP, ended this year. There is no new program in place at this time, which means there will likely be a gap in funding. The City urges the Federal and Provincial governments to decide on the new capital framework for municipalities as soon as possible.

Taxation

Mister Mayor, as I've mentioned previously, this inflationary environment has placed a great burden on residents. It's also caused increased costs for the City. We're anticipating costs to increase by 4.77% over 2023. In addition, property assessments for residential property have increased. Mister Mayor, I'm pleased to report that Council has decided to make a small decrease on the residential property mil rate from 8.25 mils down to 8 mils. While this will not mean a decrease

in property tax for many households, it will lessen the effect of potentially higher assessments prepared by the Municipal Assessment Agency.

Assessments for most commercial properties were not impacted in the same way that residential properties have been. Therefore, there is no change in the commercial property tax rate. It was noted that assessments have actually decreased for some business categories, including Banks/Financial Institutions, Insurance Companies, Department Stores, Grocery Stores, and Large Retail Stores. Consequently, the mil rate has been increased for these categories to bring their taxes to, at least, last year's level.

Debt Servicing

Mister Mayor, debt servicing is a material annual cost to the City. Large capital projects require the use of debt financing in order to manage the cash flow of the City. Budget 2024 assumes a debt servicing cost of \$3.435 million, down slightly from \$3.438m in the 2023 budget. This represents only 8.77% of the City's budgeted annual expenditure, much below the thresholds set. Of this debt payment, \$1.75 million pertains to the borrowing costs associated with the water treatment plant and distribution system. The 2024 installment for the water treatment plant will be the final settlement of this debt obligation. In 2023, due to prudent cash management policies, the City was able to defer some of the borrowing requirements that had been budgeted for. Some of these savings were utilized for unexpected and unplanned events. In anticipation of the costs required for completing the new Regional Recreational facility, the City has accounted for additional funding requirements in the 2024 budget.

A Balanced Budget

In accordance with the City of Corner Brook Act, the 2024 budget is a balanced budget at \$39,197,890. The budget for 2024 is 4.77% higher than the 2023 budget.

Conclusion

Mister Mayor, 2023 validated the City's ability to embrace and adapt to change. We have taken great strides in areas such as business empowerment, tourism growth, accessibility, a world-class recreation facility, as well as embracing the ever-expanding cultural diversity in our City.

In preparing the 2024 budget, Council and staff have considered a wide range of needs of our community and ways to make life much easier for our residents. We evaluate this within the framework of prudent financial planning, and as required by legislation ensuring a balanced budget is presented.

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 2024 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, 2024.
- 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 in 2024.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the 2024 Budget with operating Revenues and Expenditures totalling **\$39,197,890**.

CITY OF CORNER BROOK 2024 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 -13.0 mils plus \$750 per unit water and sewer which includes a \$100 sewer levy.

Fully Serviced (Water and Sewer) - Residential – 8.0 mils plus \$650 per unit water and sewer which includes a \$100 sewer levy.

Partially serviced (Water Only) - Commercial – 9.5 mils plus \$570 basic charge per unit.

Partially serviced (Water Only) - Residential – 5.25 mils plus \$490 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 \$690 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:

- a. 14.0% (140.0 mils) Chartered Banks, Financial Institutions
- b. 6.6% (66.0 mils) Oil Companies Bulk Storage Facilities
- c. 6.0% (60.0 mils) Department Stores
- d. 5.0% (50.0 mils) Large Retail
- e. 5.0% (50.0 mils) Insurance Companies
- f. 3.40% (34.0 mils) Professional Operations
- g. 3.0% (30.0 mils) Communications, Private Schools
- h. 3.5% (35.0 mils) Grocery Stores,
- i. 1.675% (16.75 mils) General Commercial and Industrial – including:
Commercial Garages/Automotive & Parts Sales & Repair Shops, Service Stations, Transportation Depots/Trucking Companies, Transportation Terminals, Convenience Stores/Gas Bars, Drug Stores, Dispensaries, Clothing Stores, Computer Sales, Electronic Repairs and Electronics Sales, Jewelry Stores, Music Stores, Shoe Stores, Sporting Goods/Equipment, Video Shops, Retail-Other, Hardware Stores, Building Supplies, Furniture/Carpet Stores, Wholesalers, Warehouses, Monument Sales, Construction Companies/Services, Daycare Services, Personal Services, Bakeries, Barber Shops/Beauty Salons, Convenience Stores, Custom Workshops/Repairs, Retail-Residential, Repairs/Commercial,

Recycling, Book Stores, Dry Goods/Fabric/Flower Shops, Photo Shops, Fish Harvesting & Processing, Industrial, and All Other

- j. 1.675% (16.75 mils) Hospitality – including: Bed & Breakfasts and Hospitality Homes, Car Rentals, Hotels, Motels
- k. 1.5% (15.0 mils) – Includes: Taxi Businesses, Restaurants, Takeout Food Services, Tavern, Places of Amusement
- l. 0.4% (4.0 mils) Nursing Homes
- m. 1.8% (18 mils) – Drug Stores

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.

3) **MONTHLY METERED WATER RATES** shall be \$4.00 for each 1,000 gallons (4,546 litres).

- 4) **DEFERRALS AND DISCOUNTS FOR SENIOR CITIZENS** shall be granted for domicile properties in accordance with the following formula:

Age 65 and over - Pay \$580 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 2023 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 2024 fiscal year (1 January - 31 December 2024) 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 2024 taxes are paid by June 30, 2024. To be eligible for the interest free payment plan, 20% of the outstanding taxes for 2024 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.

- 5) **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 \$600 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.

- 6) **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.

- 7) **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 29, 2024 and on any Business Tax paid in full, by cash, cheque or debit card on or before February 29, 2024.

- 8) **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 2024. Such interest will be applicable to current year taxes effective February 29, 2024 for Municipal Tax, and February 29, 2024 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.

- 9) **BUSINESS IMPROVEMENT AREA:**
A zero percent (0%) surcharge shall be imposed on the Business Tax levy, up to a maximum of \$1,000 per annum, in accordance with the Business Improvement Area Legislation.

- 10) The fee for tax certificates is \$100.

**COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING and
PROTECTIVE SERVICES FEES
2024**

Development and Inspection

Residential Construction:

Regular Rate 0.6% 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	\$30.00
Over \$5,000	0.6% of construction value

Residential Permits

Patio / Deck / Pool	\$30.00
Retaining Wall / Driveway	\$30.00
Accessory Buildings up to \$5,000	\$30.00
Accessory Buildings over \$5,000	0.6% of construction value
Subsidiary Apartment	\$1.40/m ²

Commercial / Industrial / Institutional

Up to \$300,000.00	0.75% up to \$300,000 of construction value
Over \$300,000.00	0.75% up to \$300,000 of construction value and 0.6% over \$300,000
Extensions	\$50.00 (minimum fee) or Commercial Regular Rate
Alterations, Repairs	\$30.00 (minimum fee) or Commercial Regular Rate

Accessory Building	\$30.00 (minimum fee) or Residential Regular Rate
Sign permit	
Up to \$5,000.00	\$30.00
Over \$5,000.00	0.6% of construction value
Commercial Landscaping Deposit	\$4.00/sq m of lot area to a maximum of \$5,000.00

Development:

Development Application Fee	\$100.00
Subdivision or Consolidation of Property	\$100.00 + \$25.00 per lot
Change of Use or Use Approval	\$300.00
Medical, Professional and Personal Services uses	\$50.00
(Not applicable in Residential Zones where public notices are required)	
Compliance Letters	\$100.00
Temporary Use Permit	\$100.00
Commercial Demolition approval	\$50.00
Residential Demolition approval	\$50.00
Development Regulation Amendment	\$1,000.00
Municipal Plan Amendment/Rezoning	\$1,500.00
Appeals Fee	\$100.00 plus HST
Public Notice (Variances & Discretionary)	\$300.00

Municipal Enforcement

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

Parking Tickets

Expired Meter	
If paid 24 hours before the Court Date at City Hall	\$25.00
If not paid 24 hours before the Court Date at City Hall	
it is to be paid at Provincial Court	\$35.00
Overnight Parking	\$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	\$45.00
No Stopping / No Parking	\$100.00
Parking without Permit in Designated Space	\$45.00
Parking in an Accessible Parking space without a permit	\$400.00

Animal Control

Dog License – Regular Fee (3 year license)	\$25.00	
Less: Discount if dog is spayed or neutered	\$10.00	
Less: Discount if dog has identity chip	\$5.00	
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	\$10.00	
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 offense	\$75.00	\$100.00
3 rd offense	\$100.00	\$125.00

Mobile Vending / Transient Businesses

Automobiles, Recreational Vehicles, Hot Tubs, Furriers, Fireworks:

Per day	\$200
Per week	\$1,000

Prepared Foods:	
Per year	\$250

All other mobile vending / transient Businesses:	
Per day	\$25
Per week	\$125
Per month	\$400
Per 3 months	\$800
Per calendar year	\$1,500

Civic Centre

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

January 1 – September 5, 2024

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 62.42
Morning ice (Monday – Friday 8:00 am to 11:30 am)	\$113.43
Regular rates (11:30 am to 10:30 pm, and all weekends)	\$189.13
Late night rates (10:30 pm to 5:00 am)	\$162.14
Minor programming	\$150.86

September 6 – December 31, 2024

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 63.67
Morning ice (Monday – Friday 8:00 am to 11:30 am)	\$115.70
Regular rates (11:30 am to 10:30 pm, and all weekends)	\$192.91
Late night rates (10:30 pm to 5:00 am)	\$165.38
Minor programming	\$153.88

DEFINITIONS OF CLASSES OF BUSINESS - 2024

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 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 and/or computer 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 internet 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 and other services for travelers and tourists.

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** and **GROCERY 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, recorded music and related supplies.

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 facility used for the purpose of providing instruction or training in a course of study, but excludes a provincial school as defined by the *Schools Act, 1997*, 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, physiotherapists, chiropractors, other medical practitioners, 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 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 estimated 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 the remaining balance upon receipt of an invoice.

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 **\$120.00** will be applied during normal working hours.
 - (b) The rate of **\$155.00** 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
Analysis of Budgeted Revenue and Expenditure from 2021 to 2024

	2021 Budget	% of	2022 Budget	% of	2023 Budget	% of	2024 Budget	% of
		Total		Total		Total		Total
REVENUE								
GENERAL TAXATION	\$28,818,700	81.5%	\$ 29,148,800	81.9%	\$ 30,208,335	80.7%	\$ 31,869,550	81.3%
LICENSES, FEES AND PERMITS	264,800	0.7%	270,500	0.8%	288,700	0.8%	215,900	0.6%
911 PSAP	772,700	2.2%	802,600	2.3%	897,400	2.4%	895,500	2.3%
INTEREST AND PENALTIES	450,000	1.3%	410,000	1.2%	490,000	1.3%	400,000	1.0%
UTILITY GRANTS	1,198,000	3.4%	1,215,000	3.4%	1,239,400	3.3%	1,204,000	3.1%
CONTRIBUTIONS & GRANTS	2,507,000	7.1%	2,098,800	5.9%	2,628,700	7.0%	2,560,600	6.5%
RECREATION & CIVIC CENTRE	1,030,100	2.9%	1,289,000	3.6%	1,308,500	3.5%	1,552,040	4.0%
OTHER REVENUE	314,000	0.9%	353,400	1.0%	353,800	0.9%	500,300	1.3%
TOTAL OPERATING REVENUE	35,355,300	100.0%	35,588,100	100.0%	37,414,835	100.0%	39,197,890	100.0%
REVENUE FROM RESERVES	80,000		-		-		-	
LONG TERM DEBT RECOVERY	-		-		-		-	
TOTAL REVENUE	\$35,435,300		\$ 35,588,100		\$ 37,414,835		\$ 39,197,890	
EXPENDITURE								
EXECUTIVE & LEGISLATIVE	\$ 339,200	1.2%	\$ 306,800	1.1%	\$ 301,200	1.0%	\$ 308,440	1.0%
CITY MANAGER OFFICE	640,500	2.4%	677,000	2.4%	692,500	2.4%	827,500	2.7%
FINANCE & ADMINISTRATION	2,560,000	9.4%	2,566,600	9.1%	2,654,220	9.1%	2,680,400	8.6%
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING	2,276,600	8.4%	2,355,200	8.3%	2,458,650	8.4%	2,281,650	7.3%
TOTAL ADMINISTRATION	5,816,300	21.4%	5,905,600	20.9%	6,106,570	20.9%	6,097,990	19.5%
PROTECTION TO PERSONS & PROPERTY	5,064,700	18.6%	5,222,600	18.5%	5,386,400	18.4%	5,531,500	17.7%
RECREATION	470,700	1.7%	655,000	2.3%	716,700	2.4%	1,566,800	5.0%
CIVIC CENTRE	2,192,400	8.1%	2,414,500	8.6%	2,463,400	8.4%	2,551,800	8.2%
SUPERVISION, ADMINISTRATION & BLDG.	2,989,300	11.0%	2,970,000	10.5%	3,001,650	10.3%	3,116,600	10.0%
PUBLIC WORKS	6,211,700	22.9%	6,576,900	23.3%	6,549,700	22.4%	6,760,150	21.7%
WATER & WASTEWATER	3,582,000	13.2%	3,711,200	13.1%	4,158,300	14.2%	4,707,100	15.1%
TRANSIT	426,600	1.6%	431,500	1.5%	517,080	1.8%	517,100	1.7%
TOTAL PUBLIC WORKS, WATER & WASTEWATER	13,209,600	48.6%	13,689,600	48.5%	14,226,730	48.6%	15,100,950	48.4%
OTHER EXPENDITURE	409,500	1.5%	345,000	1.2%	384,235	1.3%	375,000	1.2%
TOTAL OPERATING EXPENDITURE	27,163,200	100.0%	28,232,300	100.0%	29,284,035	100.0%	31,224,040	100.0%
CAPITAL AND EQUIPMENT	3,250,000		3,165,500		3,648,800		3,492,550	
RESERVES	1,026,400		1,028,700		1,030,700		1,030,500	
DEBT PAYMENTS	3,995,700		3,161,600		3,451,300		3,450,800	
TOTAL EXPENDITURE	\$35,435,300		\$ 35,588,100		\$ 37,414,835		\$ 39,197,890	

**City of Corner Brook
Breakdown of Revenue & Expenditure
2024 Budget**

REVENUE

FY 2024

GENERAL TAXATION

MUNICIPAL TAX / WATER METER	\$ 25,954,350
BUSINESS TAX	5,915,200
POLL TAX	-
DOWNTOWN BUSINESS SURCHARGE	-

OTHER REVENUE

LICENSES AND PERMITS	215,900
911 PSAB	895,500
INTEREST & TAX PENALTIES	400,000
UTILITY GRANTS	1,204,000
CONTRIBUTIONS & GRANTS	2,560,600
RECREATION REVENUE	320,040
FACILITY RENTALS	235,000
LAND & OTHER REVENUE	265,300
CIVIC CENTRE	1,232,000

TOTAL OPERATING REVENUE \$ 39,197,890

TOTAL REVENUE \$ 39,197,890

**City of Corner Brook
Breakdown of Revenue & Expenditure
2024 Budget**

Expenditures

FY 2024

FY 2024

EXECUTIVE AND LEGISLATIVE	\$ 308,440
CITY MANAGER AND CITY CLERK OFFICE	827,500
FINANCE & ADMINISTRATION	2,680,400
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING	2,281,650
PROTECTIVE SERVICES	
FIRE PROTECTION	4,234,300
MUNICIPAL ENFORCEMENT	374,700
ANIMAL CONTROL	18,000
911 PSAP	904,500
PUBLIC WORKS, WATER & WASTEWATER	
SUPERVISION & ADMINISTRATION	1,648,300
OTHER PAYROLL COSTS	679,700
BUILDING MAINTENANCE	788,600
PUBLIC WORKS	
STREET LIGHTING	687,000
STREET MAINTENANCE	1,275,000
SNOW CLEARING	1,944,250
TRAFFIC CONTROL	341,000
DRAINAGE	98,500
STREET & STORM SEWER CLEANING	399,500
GARBAGE COLLECTION & DISPOSAL	1,488,000
PARKS & FIELDS	526,900
WATER & WASTEWATER	
PURIFICATION & TREATMENT	2,435,600
WATER MAINS & HYDRANTS	1,359,500
SANITARY SYSTEMS	527,000
REGULATORS AND METERS	179,500
RESERVOIRS AND INTAKES	100,500
PUMPHOUSE	105,000
TRANSIT	517,100
RECREATION	1,566,800
CIVIC CENTRE	2,551,800
PROVISION FOR ALLOWANCE	120,000
GRANTS & SPONSORSHIPS	255,000
TOTAL OPERATING EXPENDITURE	\$ 31,224,040
CAPITAL EQUIPMENT	1,525,400
CAPITAL WORKS	1,967,150
RESERVE FOR SEWER LEVY	1,030,500
DEBT PAYMENTS	3,450,800
TOTAL EXPENDITURE	\$ 39,197,890