

# BUDGET 2026



**Front Row Left - Right:** Mayor Linda Chaisson, Deputy Mayor Pam Keeping

**Back Row Left - Right:** Councillor Donna Luther, Councillor Donna Wheeler, Councillor Stephen Perchard, Councillor Sherry Dean and Councillor Eddie Kennedy

## Introduction

Madam Mayor, before we begin, I wish to acknowledge the passing of longtime Civic Centre manager Willie Smith. Willie served this community with pride. His dedication to the Civic Centre and the love he demonstrated for the City of Corner Brook was evident to all who knew him, and his impact on our city will be felt for years to come. Our thoughts are with Willie's family and friends, in what we know is a very difficult time.

It is with great pride and a deep sense of responsibility that I hereby present the proposed 2026 budget for the City of Corner Brook. This is the first budget of a newly elected council and it marks the opening chapter of a four year journey for our City. We have chosen to call this budget Listening to the Public, Building for the Future because it reflects both how this council intends to lead and where we believe Corner Brook is headed.

We know that many residents are feeling real and sustained pressure from the rising cost of living. Housing, food, energy, transportation and basic necessities continue to increase in cost, and those increases are felt in every household. This is the message that all of us on council heard again and again on the campaign trail, at the doors, and in hundreds of conversations with residents across every neighborhood of our beautiful City. It is also something we feel ourselves as we manage the day to day operations of the municipality in an environment of persistent inflation and rising service costs.

As a municipal government, our responsibility is to balance these realities. We must deliver a budget that is financially responsible and sustainable, while also protecting essential services and investing in the future of Corner Brook. Those

services include road maintenance, snow clearing, waste collection, by law enforcement, development services, public transit, water and sewer services, fire protection, recreation and community infrastructure. These are not optional services. They are the foundation of a safe, functional and thriving city.

This budget is the first step in a four-year plan under this newly elected council, led by you Madam Mayor, only the second woman in the history of Corner Brook to hold this office. It reflects a renewed commitment to transparency, accountability and above all, to listening.

Council has already begun this work by opening its doors to public engagement early in our mandate. Our inaugural public budget consultation was an important starting point. Residents spoke candidly about their priorities, their concerns and their hopes for Corner Brook. This budget is informed by those conversations. However, this budget is only the beginning of this dialogue. All of us on council know that by continuing to listen to the residents that we serve, we can help grow Corner Brook into the vibrant, inclusive, and dynamic city we all believe in.

### [Community Education and Communication](#)

This is a budget built not only for the people of Corner Brook, but with them. One of the clearest messages we heard as a new council was that residents want to be informed, involved and heard. We also need to acknowledge that the local media landscape of our city has changed drastically in the last decade, making it more difficult for City Hall to regularly communicate with and engage residents. In response, this budget includes a deliberate investment in communication and community engagement.

We have increased funding for additional town hall meetings and public consultations, creating more opportunities for residents to engage directly with council and staff. We are also introducing a new City of Corner Brook newsletter and expanding public updates so residents can more easily follow decisions, projects and initiatives coming out of City Hall. A well informed community is a stronger community, and we are committed to making City Hall more accessible and more transparent for all of our residents.

Every member of this council campaigned on engaging the public and listening to their voices. By budgeting for community engagement and increased communication, this council is demonstrating that the voices of our residents are important in helping to set the direction of our beautiful city. Communication from City Hall can help bring a community together when it does so with intention, clarity, and respect. Strong communication is about more than sharing information and keeping residents informed; it is also about building trust, inviting participation, and reinforcing a shared sense of purpose.

### [Economic Development and Business Growth](#)

A strong city requires a strong economy. Economic growth is a major priority for this council. It is central to our vision for Corner Brook. We want our City to be a place where businesses can succeed, where entrepreneurs are supported, where workers have access to jobs, and where investment is welcomed.

The 2026 budget increases funding for economic development initiatives designed to attract investment and support local business growth. Council will place a renewed focus on revitalizing the downtown core, supporting small business, and creating a more vibrant downtown experience for residents and visitors alike.

We are excited to introduce a significant change intended to support small businesses by allowing business owners to keep more money in their bank accounts. Beginning in 2026, businesses will have the option to pay their business taxes in quarterly instalments without being penalized by interest. This change leaves more money in business bank accounts throughout the year, improves cash flow and allows owners to reinvest in their operations, their employees and their growth. In addition, we are lowering the interest rate charged on overdue property and business taxes, recognizing that flexibility and partnership matter, especially in uncertain economic times.

We have also included funding to support the development of revitalization plans for Smithville and Broadway. These plans will help guide future investment, enhance neighborhood vibrancy and encourage new commercial activity in key areas of our City.

Looking ahead to 2026, this council is committed to working closely with our business community and developers. We will establish a committee focused specifically on the development of our downtown region, bringing together voices from business, development and the community. We will also host a town hall early in the new year to hear directly from the business community about how the City can make itself more business friendly. This is about partnership, collaboration and shared success.

### [Transit and Mobility](#)

Mobility and accessibility are essential to an inclusive and growing city. Public transit in Corner Brook has experienced strong and sustained growth over the past four years, with ridership increasing again this year by more than ten percent. In

2025, the City proudly introduced two new accessible transit vans, achieving a fully accessible transit system for all residents.

The 2026 budget builds on that momentum. We are investing in the modernization and expansion of transit services to better meet the needs of residents and workers. This includes the introduction of an on demand transit platform in partnership with Blaise Transit. This system will allow users to pre book rides, track buses in real time and make payments through a mobile app, improving convenience and efficiency.

With the introduction of on demand service, our fixed route network will be optimized to provide a more responsive and reliable experience for riders. Most importantly, we are expanding transit service hours. Beginning early in 2026, weekday service will be extended until eleven o'clock at night, and service will be expanded to Saturdays.

The expansion of our transit system, is not only an investment in accessibility and convenience for our residents, it is also an action that will have positive impacts for our business community. We know that many workers rely on transit to get to and from their jobs, and this expansion directly supports them. Council will also explore the possibility of expanding transit service to Sundays in the future as ridership continues to grow.

### [Housing Development](#)

Corner Brook continues to experience steady and sustainable growth. In 2025, the City saw eleven new single family homes and an additional sixty nine residential units, primarily within multi unit buildings. In total, approximately eighty new dwelling units were added to our housing supply. When viewed alongside regional



trends and our population size, these figures demonstrate a healthy development environment.

Council remains committed to prioritizing infill development rather than outward expansion. By strengthening our urban core and focusing on density, we are better positioned to deliver services efficiently, manage long term costs and preserve the character of our community.

We recognize that affordable housing remains a concern for many families. While Corner Brook has not experienced the same level of housing crisis seen elsewhere, we are not immune to rising pressures. We will continue to work with partners and developers to encourage housing options that meet a range of needs and incomes.

As a council, we also recognize that we can improve on these numbers. To help our economy thrive, it is important to grow our tax base. We recognize a need to attract new families to our city, and having a housing development strategy is an important step to doing this. As we move into 2026, council is interested in hearing from and working with local developers, to increase housing starts and support new developments.

On the business front, 2025 saw twelve new home-based businesses and twenty-seven business approvals, reflecting continued confidence in Corner Brook as a place to invest and grow. These numbers highlight the resilience and entrepreneurial spirit of our community. Again, council would like to work strategically with the business community, so we can see these numbers grow, expanding our local economy and tax base.

## Recreation

As a council, we recognize the importance of recreation in creating a community where people want to live, work, and visit. As such, developing and growing our city means ensuring we are investing in our recreation spaces, which benefit all residents.

In 2025, the City took a major step forward in recreation and wellness with the opening of the Marina Redmond Centre. This twenty five million dollar facility has quickly become a cornerstone of community life, offering a competitive and leisure pool, sauna, fitness centre and a daycare centre opening in 2026. It is a welcoming and inclusive space that promotes health, connection and quality of life.

It is important to note, that while the Marina Redmond Centre is an absolute asset to the city of Corner Brook and surrounding areas, the costs of running and maintaining this centre, have added significantly to the city's expenses. While the Marina Redmond Centre has only been open for seven months, Council is estimating a \$1.23 million dollar subsidy needed to cover the operating expenses of the Marina Redmond Centre. Budget 2026 accounts for this.

The City also invested in other key recreation infrastructure in 2025, including:

- major upgrades to Carberry's Road Playground
- a renovated accessible friendly washroom at the Kinsmen Building
- new turf and score clock at Doug Sweetapple Field
- upgraded concrete deck at Margaret Bowater Park Pool



- Lighting upgrades at Basha Field, Jubilee Field, and the beach volleyball courts, improving safety and usability; and
- Sound system upgrades to both rinks at the Civic Centre

Looking ahead, the 2026 budget includes funding to develop a Recreation Master Plan. This plan will guide long term programming and facility use, ensuring that recreation remains central to community life in Corner Brook. This budget allows for the completion of additional playground surfacing in the City, skate park upgrades, as well as new score clocks at Little Jubilee and Basha Field. The Civic Centre will also be getting some additional upgrades with a new boiler system and a new zamboni.

### Tourism and the Outdoors

Tourism continues to be a bright spot for Corner Brook. The 2025 cruise season welcomed twenty-four ship calls and more than thirty one thousand passengers and crew, highlighted by the arrival of Le Commandant Charcot, our first ever winter cruise.

Vendor markets grew substantially, with more than 100 vendors active across City Square, the Majestic Lawn, and Corner Brook United Church lawn, supported by improved signage, shuttle services, and visitor engagement initiatives.

The summer tourism season was highlighted by the success of Jigs & Wheels. The festival expanded dramatically, supporting hundreds of local businesses and delivering new experiences like Rib Fest and the Bay of Islands Yacht Club “Light Up the Bay” event.

Our tourism year was capped off with the launch of the new Humber Bay of Islands regional brand, which unites 13 West Coast communities under a shared identity. The Humber Bay of Islands Tourism Committee, led by the City of Corner Brook will look to improve trails, add signage, improve marketing, and provide support for local operators. With strong partnerships and targeted investments, Corner Brook continues to lead regional tourism growth and position the City and surrounding area for a strong 2026 tourism season.

This budget also reflects a significant commitment to our natural environment and outdoor assets. This budget allocates additional funding to support trail beautification, maintenance and expansion. Corner Brook's outdoors and beautiful natural assets that can also support our local economy by attracting visitors, new residents, and investment by offering a quality of life that cannot be replicated elsewhere. By protecting, enhancing, and promoting these natural features, we can grow tourism, support local business, and position the city as a destination where people choose to live, work, and invest.

#### Public Works and Infrastructure

The City remains steadfast in its commitment to maintaining and improving our street infrastructure. In the past year, the City successfully purchased and received two new salt trucks to maintain safer winter roads. The City also invested in salt inventory management equipment to improve the strategic usage of road salt.

Looking ahead to 2026, we have allocated funds for the purchase of a new combined plow truck and salter, similar to the equipment used by the Department of Highways, to enhance snow clearing efficiency on our main roads to help keep our roads safe. We are also dedicating additional resources to sidewalk snow

clearing, with a particular focus on our downtown core, ensuring safe and accessible pedestrian routes throughout the winter season.

During the summer months, we will continue to prioritize cleanliness in our downtown core by allocating more resources to litter removal and general upkeep.

Furthermore, this budget includes initiatives for increased stormwater system maintenance and gravel road maintenance across the City, reinforcing our commitment to resilient infrastructure and improved service delivery.

## Water

This year, the City prioritized investments in our water distribution system. This included a comprehensive audit to identify potential leaks and the installation of water meters to better monitor usage trends. Already, this work has delivered results. Several leaks have been repaired and we've seen a 10.5% reduction in monthly water consumption compared to 2024, resulting in record low water usage. These efforts reflect the ongoing commitment to water conservation and sustainability and are essential for sustainability, financial responsibility, and the protection of our water supply. We are fortunate to have dedicated staff committed to maintaining the efficiency and reliability of our water treatment infrastructure.

Looking ahead, we will continue these initiatives to further reduce water consumption and ensure efficient use of resources. We are investing in our water and wastewater infrastructure to improve reliability and performance for years to come. These investments are essential to maintaining the high standards of service our residents expect and deserve.

Finally, we reaffirm our commitment to continue supplying some of the cleanest drinking water in the country, ensuring that every resident of Corner Brook has access to safe, high-quality water now and into the future.

### Capital Works

It has been another productive year for capital works in the City of Corner Brook. Two major projects were completed on O'Connell Drive: The Deep Gulch Culvert replacement and the intersection upgrade at Elizabeth Street and O'Connell Drive. Additionally, Broadway received significant improvements to its storm sewer system, ensuring reliable drainage, enhancing the long-term efficiency of both these critical roadways.

In 2025, the City partnered with funding agencies to advance key initiatives for Corner Brook and the surrounding region. These include a feasibility study for a community market and the design of accessibility upgrades at Bartlett's Point Park. We are deeply grateful for the continued support of our funding partners, whose contributions help enhance the quality of life for our residents.

We would like to highlight a special project completed in 2025 that honors the lasting contributions of our former City Manager, Rodney Cumby. For many years, a vacant plot of land on Griffin Drive had become unsightly and underutilized. Rodney was deeply passionate about transforming this space into something meaningful for our residents. In 2025, City staff brought Rodney's vision to life, creating a welcoming area for the community and naming it Second Chance Cove in his memory. The name reflects Rodney's belief in giving people a second chance

and his caring nature, values that guided his work and left a lasting impact on our City.

Looking ahead, the absence of federal and provincial funding programs for 2026 has required us to scale back capital works planning. However, staff remain optimistic that new programs will be announced, allowing us to continue delivering meaningful improvements for our community. The City has committed \$1.5 million for capital works so that we are ready when funding programs are eventually announced.

We cannot conclude our discussion of capital works without addressing one of the most significant infrastructure gaps in our City. Corner Brook currently has no wastewater treatment facility, meaning untreated wastewater is discharged directly into the Bay of Islands. This is a critical environmental and public health concern that must be addressed. For several years, the City has been collecting a sewer levy, saving for this essential project. However, the scale of this undertaking is immense and cannot be achieved without substantial support from our provincial and federal partners. We remain hopeful that 2026 will bring funding commitments to move this project forward and close this longstanding gap in our infrastructure.

We do want to stress that the city has done its part, has raised its portion of the project and is ready to proceed. We are looking forward to sitting down with our provincial and federal counterparts to discuss how we can make this project a reality, and this council is deeply committed to making headway on this project during our four year term. This is a priority for all of us.

## Garbage Collection

The beginning of 2026 will bring significant improvements to garbage collection for residents of Corner Brook.

In recent years, the City has faced rising contamination charges from the regional waste transfer station as a result of existing collection practices. These costs have continued to climb, and the regional waste management board has requested that municipalities take corrective action. In response, the City is introducing a new and improved waste collection program that enhances service levels while addressing these challenges.

A key component of the new program is the introduction of a dual stream recycling system, which delivers several important benefits. By removing recyclables from the waste transfer station, costly contamination fees will be eliminated. Sorting recyclables into two streams will reduce recycling processing costs. This approach also strengthens environmental stewardship by improving recycling efficiency, reducing our carbon footprint, and supporting long term sustainability of the Wild Cove site.

The program also includes the launch of an automated cart system within City limits. Each eligible household will receive a durable and maintenance free garbage cart, with all repairs covered by the City. The new program will enhance cleanliness across the city, prevent pest attraction, and create more appealing neighborhoods. It will also expand recycling opportunities by introducing plastics and metal recycling, delivering a significant improvement over the previous service..

Rising costs have affected all City departments, and waste collection is no exception. While the new collection approach will deliver savings through reduced

contamination fees and lower recycling tipping costs, the renewal of our garbage collection contract has resulted in an overall increase in expenses. The new contract represents a 30% increase over the 2025 budget, driven entirely by the cost of collection services. The purchase of new garbage carts, approved in 2025, has not had a significant impact on the overall cost of collection.

As a result of the thirty percent increase in service costs, council has made the difficult decision to introduce a one hundred and fifty dollar waste management levy beginning in 2026. Council recognizes that this levy will be unwelcome for many residents and acknowledges that any increase in costs is not ideal. However, the levy creates a fairer system by ensuring that only those residents who receive garbage collection services are charged for them. Residents who do not receive City garbage service will not pay this levy, and owners of multi unit buildings that do not receive City garbage collection will be exempt.

### [Budget Overview and Conclusion](#)

Madam Mayor, this budget is more than a financial plan, it is a statement of values. It demonstrates that Council has listened to the public, and it sets the foundation for the next four years of growth and renewal.

Costs continue to rise across essential services such as energy (fuel and electricity), waste removal, cleaning contracts, water treatment, and salaries. Despite these pressures, the City remains fiscally sound, and through responsible asset and financial management, will meet the challenge of providing core services while addressing emerging needs and rising costs.



In terms of revenue, 82% of our revenue comes from property taxes, business taxes, and water and sewer fees. While residential and commercial property assessments have increased, we are pleased to report that there will be no increase in property tax, business tax mill rates or the water and sewer levy for 2026. The only required adjustment will be the introduction of the annual \$150 waste management levy. Despite rising costs, considerable work went into the 2026 budget to ensure there would be no increase to the mill rate.

The total proposed budget for 2026 is \$44.69 million, representing a 6.7% increase in expenditures.

Madam Mayor, this budget marks the beginning of a four year plan to grow Corner Brook into the economic engine of the West Coast. It demonstrates that this council is ready to listen, ready to lead and ready to work with residents, businesses and partners to build a stronger future.

Together, we will ensure that Corner Brook continues to be a city of opportunity, resilience and pride.

We are thankful for the support and engagement of our residents throughout this budget process.

This is the first step in a journey guided by the voices of our residents. Together, we will ensure Corner Brook remains a City of opportunity, resilience, and pride.

## 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 2026 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, 2026.
- 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 5.25% to be levied on all past due taxes and accounts receivable on a monthly basis in 2026.
- Be it further RESOLVED that the City of Corner Brook, in accordance with *The City of Corner Brook Act*, approve the 2026 Budget with operating Revenues and Expenditures totalling \$44,696,402.

## **CITY OF CORNER BROOK**

### **2026 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 \$780 per unit water and sewer which includes a \$100 sewer levy.

**Fully Serviced (Water and Sewer) - Residential** – 8.0 mils plus \$670 per unit water and sewer which includes a \$100 sewer levy, plus \$150 waste management levy, where garbage collection is provided.

**Partially serviced (Water Only) - Commercial** – 13.0 mils plus \$600 basic charge per unit.

**Partially serviced (Water Only) - Residential** – 5.25 mils plus \$510 basic charge per unit, plus \$150 waste management levy, where garbage collection is provided.

**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 \$780 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
- n. 3.35% (33.5 mils) – Transportation Terminals

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 \$600 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 2025 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 2026 fiscal year (1 January - 31 December 2026) 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 2026 taxes are paid by June 30, 2026. To be eligible for the interest free payment plan, 20% of the outstanding taxes for 2026 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) **INTEREST ON ACCOUNTS:**  
The interest rate will be 5.25% per annum. Interest will be applied monthly, to all accounts in arrears effective 1 January 2026. Such interest will be applicable to current year taxes effective February 28, 2026 for Municipal Tax, and February 28, 2026 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.
- 8) **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.
- 9) The fee for tax certificates is \$100.



# COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING and PROTECTIVE SERVICES FEES 2026

## Development and Inspection

### Residential Construction:

Regular Rate	0.6% of construction value
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### New Home:

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

### Alterations / Extensions / Repairs:

Up to \$5,000	\$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 <sup>2</sup>

### 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)	\$500.00

### **Municipal Enforcement**

Taxi Driver License	\$25.00
Taxi Vehicle License	\$50.00
Delivery Service Permit	\$25.00
Parking Space	\$12.00 per day
Parking Meter Fees	\$2.00 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 spaded or neutered	\$10.00	
Less: Discount if dog has identity chip	\$5.00	
<b>Animal Regulations Violation Notices – Fees</b>		
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	\$25.00 per day	
Interference with Impounder	\$500.00	
Dog biting, attacking or injuring	Appear in court when summoned	
Dog/cat roaming at large:		
	Licensed	Unlicensed
1 <sup>st</sup> offence	\$50.00	\$75.00
2 <sup>nd</sup> offense	\$75.00	\$100.00
3 <sup>rd</sup> offense	\$100.00	\$125.00

### **Mobile Vending / Transient Businesses**

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

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

Prepared Foods:

Per year	\$250
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All other mobile vending / transient Businesses:

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

**Civic Centre**

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

January 1 – September 1, 2026

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 66.52
Morning ice (Monday – Friday 9:00 am to 12:00 pm)	\$120.63
Regular rates (12:00 pm to 11:00 pm, and all weekends)	\$200.45
Late night rates (11:00 pm to 5:00 am)	\$172.07
Minor programming	\$160.36
Ball Hockey	\$92.24

September 2 – December 31, 2026

Early morning ice (Monday – Friday 5:00 am to 9:00 am)	\$ 67.85
Morning ice (Monday – Friday 9:00 am to 12:00 pm)	\$123.04
Regular rates (12:00 pm to 11:00 pm, and all weekends)	\$204.46
Late night rates (11:00 pm to 5:00 am)	\$175.51
Minor programming	\$163.57
Ball Hockey	\$94.08

## **DEFINITIONS OF CLASSES OF BUSINESS - 2026**

**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 m<sup>2</sup> or 50% of the floor area of the dwelling unit, whichever is less.

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

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

SHOE STORE means an establishment for the sale of 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.

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*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 2023 to 2026

	2023 Budget	% of Total	2024 Budget	% of Total	2025 Budget	% of Total	2026 Budget	% of Total
<b>REVENUE</b>								
GENERAL TAXATION	\$30,208,335	80.7%	\$ 31,869,550	81.3%	\$ 33,167,850	79.1%	\$ 36,502,699	81.7%
LICENSES, FEES AND PERMITS	288,700	0.8%	215,900	0.6%	246,950	0.6%	262,950	0.6%
911 PSAP	897,400	2.4%	895,500	2.3%	920,800	2.2%	1,079,288	2.4%
INTEREST AND PENALTIES	490,000	1.3%	400,000	1.0%	400,000	1.0%	400,000	0.9%
UTILITY GRANTS	1,239,400	3.3%	1,204,000	3.1%	1,284,500	3.1%	1,397,500	3.1%
CONTRIBUTIONS & GRANTS	2,628,700	7.0%	2,560,600	6.5%	2,569,800	6.1%	2,704,765	6.1%
RECREATION & CIVIC CENTRE	1,308,500	3.5%	1,552,040	4.0%	2,938,600	7.0%	2,000,800	4.5%
OTHER REVENUE	353,800	0.9%	500,300	1.3%	382,400	0.9%	348,400	0.8%
<b>TOTAL OPERATING REVENUE</b>	<b>37,414,835</b>	<b>100.0%</b>	<b>39,197,890</b>	<b>100.0%</b>	<b>41,910,900</b>	<b>100.0%</b>	<b>44,696,402</b>	<b>100.0%</b>
REVENUE FROM RESERVES	-		-		-		-	
LONG TERM DEBT RECOVERY	-		-		-		-	
<b>TOTAL REVENUE</b>	<b>\$37,414,835</b>		<b>\$ 39,197,890</b>		<b>\$ 41,910,900</b>		<b>\$ 44,696,402</b>	
<b>EXPENDITURE</b>								
EXECUTIVE & LEGISLATIVE	\$ 301,200	1.0%	\$ 308,440	1.0%	\$ 418,570	1.2%	\$ 379,970	1.0%
CITY MANAGER OFFICE	692,500	2.4%	827,500	2.7%	1,710,730	4.8%	1,105,939	2.9%
FINANCE & ADMINISTRATION	2,654,220	9.1%	2,680,400	8.6%	2,139,440	6.0%	2,990,780	7.9%
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING	2,458,650	8.4%	2,281,650	7.3%	2,317,500	6.6%	2,336,007	6.1%
<b>TOTAL ADMINISTRATION</b>	<b>6,106,570</b>	<b>20.9%</b>	<b>6,097,990</b>	<b>19.5%</b>	<b>6,586,240</b>	<b>18.6%</b>	<b>6,812,696</b>	<b>17.9%</b>
PROTECTION TO PERSONS & PROPERTY	5,386,400	18.4%	5,531,500	17.7%	5,901,100	16.7%	6,094,236	16.0%
RECREATION	716,700	2.4%	1,566,800	5.0%	3,684,300	10.4%	3,323,957	8.7%
CIVIC CENTRE	2,463,400	8.4%	2,551,800	8.2%	2,695,000	7.6%	2,793,268	7.3%
SUPERVISION, ADMINISTRATION & BLDG.	3,001,650	10.3%	3,116,600	10.0%	3,660,100	10.3%	3,628,221	9.5%
PUBLIC WORKS	6,549,700	22.4%	6,760,150	21.7%	7,021,450	19.8%	8,724,424	23.0%
WATER & WASTEWATER	4,158,300	14.2%	4,707,100	15.1%	4,882,750	13.8%	5,346,740	14.1%
TRANSIT	517,080	1.8%	517,100	1.7%	597,100	1.7%	828,325	2.2%
<b>TOTAL PUBLIC WORKS, WATER &amp; WASTEWATER</b>	<b>14,226,730</b>	<b>48.6%</b>	<b>15,100,950</b>	<b>48.4%</b>	<b>16,161,400</b>	<b>45.7%</b>	<b>18,527,710</b>	<b>48.7%</b>
OTHER EXPENDITURE	384,235	1.3%	375,000	1.2%	349,500	1.0%	459,500	1.2%
<b>TOTAL OPERATING EXPENDITURE</b>	<b>29,284,035</b>	<b>100.0%</b>	<b>31,224,040</b>	<b>100.0%</b>	<b>35,377,540</b>	<b>100.0%</b>	<b>38,011,367</b>	<b>100.0%</b>
CAPITAL AND EQUIPMENT	3,648,800		3,492,550		3,794,260		4,247,000	
RESERVES	1,030,700		1,030,500		1,030,500		1,030,500	
DEBT PAYMENTS	3,451,300		3,450,800		1,708,600		1,407,535	
<b>TOTAL EXPENDITURE</b>	<b>\$37,414,835</b>		<b>\$ 39,197,890</b>		<b>\$ 41,910,900</b>		<b>\$ 44,696,402</b>	

**City of Corner Brook  
Breakdown of Revenue & Expenditure  
2026**

**REVENUE**

**FY 2026**

**GENERAL TAXATION**

MUNICIPAL TAX / WATER METER  
BUSINESS TAX  
POLL TAX  
DOWNTOWN BUSINESS SURCHARGE

\$ 29,462,157
7,040,543
-
-

**OTHER REVENUE**

LICENSES AND PERMITS  
911 PSAB  
INTEREST & TAX PENALTIES  
UTILITY GRANTS  
CONTRIBUTIONS & GRANTS  
RECREATION REVENUE  
FACILITY RENTALS  
LAND & OTHER REVENUE  
CIVIC CENTRE

262,950
1,079,288
400,000
1,397,500
2,704,765
705,000
239,000
109,400
1,295,800

**TOTAL OPERATING REVENUE**

**\$ 44,696,402**

**TOTAL REVENUE**

**\$ 44,696,402**

**FY 2026**

EXECUTIVE AND LEGISLATIVE  
CITY MANAGER AND CITY CLERK OFFICE  
FINANCE & ADMINISTRATION  
COMMUNITY, ENGINEERING, DEVELOPMENT & PLANNING

\$ 379,970
1,105,939
2,990,780
2,336,007

**PROTECTIVE SERVICES**

FIRE PROTECTION  
MUNICIPAL ENFORCEMENT  
ANIMAL CONTROL  
911 PSAP

4,597,755
402,260
18,000
1,076,221

**City of Corner Brook**  
**Breakdown of Revenue & Expenditure**  
**2026**

PUBLIC WORKS, WATER & WASTEWATER	
SUPERVISION & ADMINISTRATION	2,092,421
OTHER PAYROLL COSTS	655,100
BUILDING MAINTENANCE	880,700
PUBLIC WORKS	
STREET LIGHTING	692,000
STREET MAINTENANCE	1,441,841
SNOW CLEARING	2,542,910
TRAFFIC CONTROL	446,705
DRAINAGE	179,480
STREET & STORM SEWER CLEANING	514,390
GARBAGE COLLECTION & DISPOSAL	2,179,233
PARKS & FIELDS	727,865
WATER & WASTEWATER	
PURIFICATION & TREATMENT	2,575,870
WATER MAINS & HYDRANTS	1,638,070
SANITARY SYSTEMS	616,500
REGULATORS AND METERS	221,500
RESERVOIRS AND INTAKES	174,800
PUMPHOUSE	120,000
TRANSIT	828,325
RECREATION	3,323,957
CIVIC CENTRE	2,793,268
PROVISION FOR ALLOWANCE	60,000
GRANTS & SPONSORSHIPS	399,500
TOTAL OPERATING EXPENDITURE	\$ 38,011,367
CAPITAL EQUIPMENT	1,861,800
CAPITAL WORKS	2,385,200
RESERVE FOR SEWER LEVY	1,030,500
DEBT PAYMENTS	1,407,535
<b>TOTAL EXPENDITURE</b>	<b>\$ 44,696,402</b>