



CITY OF CORNER BROOK

Dear Sir\Madam:

I have been directed by His Worship the Mayor to summon you to a Committee of the Whole Meeting of the Corner Brook City Council, to be held on June 26, 2023 at 7PM. City Hall Council Chambers

CITY CLERK

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Land Acknowledgement

We respectfully acknowledge the City of Corner Brook as the ancestral homeland of different populations of Indigenous people. We also acknowledge with respect, the rich histories and cultures of the Beothuk, Mi'kmaq, Innu and Inuit of the Province of Newfoundland and Labrador

MINUTES OF A REGULAR MEETING OF
THE COUNCIL OF THE CITY OF CORNER BROOK
COUNCIL CHAMBERS, CITY HALL
MONDAY, 12 JUNE, 2023 AT 7:00 PM

PRESENT:

Mayor	J. Parsons	R. Cumby, City Manager
Deputy Mayor	L. Chaisson	D. Charters, Director of Community Engineering Development and Planning
Councillors:	P. Keeping	T. Flynn, Director of Protective Services
	V. Granter	S. Maistry, Director of Finance and Administration
	B. Griffin	<i>J. Smith, Acting City Clerk</i>
	P. Keeping	<i>K. Patten, Director of Recreation Services</i>
	C. Pender	<i>Jamie Alexander , Sergeant-At-Arms</i>

Absent with regrets: Councillor P. Gill, D. Burden, Director of Public Works Water and Wastewater.

23-68 Land Acknowledgement

Councillor V. Granter read the land acknowledgement.

23-69 Approval of Agenda

On motion by Councillor V. Granter, seconded by Councillor B. Griffin, it is RESOLVED to approve the agenda as circulated. MOTION CARRIED.

23-70 Approval of Minutes- Regular Meeting May 15, 2023

On motion by Deputy Mayor L. Chaisson, seconded by Councillor P. Keeping, it is RESOLVED to approve the Minutes of the Regular Council Meeting of May 15, 2023. MOTION CARRIED.

23-71 Business Arising From Minutes

No items were brought forward.

23-72 Proclamations and Events

The Mayor announced that the following proclamations were recognized:

- May 21-May 27 was declared National Public Works Week
- June was declared Pride Month
- June was declared Recreation Month
- June was declared ALS Awareness Month

23-73 Asphalt Paving Program 2023

On motion by Councillor P. Keeping, seconded by Deputy Mayor L. Chaisson, it is RESOLVED to award the Contract for the Asphalt Paving Program (2023-11) in the amount of \$1,004,180.00 (HST Included) to Marine Contractors Inc. MOTION CARRIED.

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- 23-74 Asphalt Paving Consulting Fee Request 2023
On motion by Councillor C. Pender, seconded by Councillor V. Granter, it is RESOLVED to approve the Consultant Fee Proposal from AllRock Consulting Ltd. in the amount of \$38,433.00 (HST Included), for consulting services related to Asphalt Paving Program 2023 Inspection Services. MOTION CARRIED.
- 23-75 Mount Bernard Avenue Reconstruction Change Order No. 1
On motion by Councillor C. Pender, seconded by Councillor V. Granter, it is RESOLVED to approve Change Order No. 1 for Marine Contractors Inc. for an increase of \$32,332.25 (HST Included) for the Mount Bernard Avenue Reconstruction. MOTION CARRIED.
- 23-76 Mount Bernard Avenue Reconstruction - Change Order No. 4
On motion by Councillor C. Pender, seconded by Councillor B. Griffin, it is RESOLVED to approve Change Order No. 4 for Marine Contractors Inc. for an increase of \$37,477.35 (HST included) for the Mount Bernard Avenue Reconstruction. MOTION CARRIED.
- 23-77 CB Recreation Centre - CO No. 43 Architectural Wall Infill
On motion by Councillor C. Pender, seconded by Councillor B. Griffin, it is RESOLVED to approve Change Order No. 43 (Architectural Wall Infill) between the City of Corner Brook and Pomerleau Inc. for an increase of \$651,585.10 (HST Included) for the Corner Brook Regional Recreation Centre MOTION CARRIED.
- 23-78 Corner Brook Municipal Habitat Stewardship Expansion Agreement
On motion by Councillor P. Keeping, seconded by Deputy Mayor L. Chaisson, it is RESOLVED that the Council of the City of Corner Brook:
1. Continue to work with the SAM-NL to protect important wildlife habitat in our municipality, and enter into the Expansion Agreement with Stewardship Association of Municipalities Inc as proposed.
 2. Agrees to rezone the expanded portion of the Wild Cove conservation area from Solid Waste/Scrap Yard and Rural zones to Environmental Conservation as a part of the 2023-2033 Corner Brook IMSP. MOTION CARRIED.
- 23-79 Agreement with Greater Board of Trade - Visitor Center
On motion by Councillor P. Keeping, seconded by Deputy Mayor L. Chaisson, it is RESOLVED that the Council of the City of Corner Brook approve the agreement with the Greater Board of Trade. MOTION CARRIED.
- 23-80 Animal Control - Dogs off Leash
Councillor Granter read a report reminding residents of the City's Animal Regulations, specifically regarding dogs off leash within the city. The Director of Protective Service provided further information regarding reporting incidents and the enforcement of the City's bylaws for off leash dogs.

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- 23-81 2022 Annual Expenditure Report - Canada Community Building Fund Agreement
On motion by Councillor V. Granter, seconded by Deputy Mayor L. Chaisson, it is RESOLVED to approval of the Annual Expenditure Report for Canada Community Building Fund Agreement funding for 2022 as presented. MOTION CARRIED.
- 23-82 Discretionary Use (Proposed New Place of Worship Gospel Hall) /168 Country Road
On motion by Councillor B. Griffin, seconded by Councillor P. Keeping, it is RESOLVED to approve the application for the proposed Church at 168 Country Road, Corner Brook, NL. MOTION CARRIED.
- 23-83 Crown Land Application - Parking Area For ATV/Snowmobile Users
On motion by Councillor B. Griffin, seconded by Councillor C. Pender, it is RESOLVED to approve the application to utilize Crown Land located adjacent to the municipal boundary of the Town of Hughes Brook for the purpose of ATV/snowmobile user parking subject to the applicant installing silt protection around any waterbody in the area. MOTION CARRIED.
- 23-84 Discretionary Use - Apartment Building in Residential Low Density Zone
On motion by Councillor B. Griffin, seconded by Councillor C. Pender, it is RESOLVED to approve the application to construct a 33 Unit Apartment Building at 21 Mt. Bernard Avenue in accordance with Regulation 11 - Discretionary Powers of Authority. MOTION CARRIED.
- 23-85 Proposed Street Closure - Todd Street (Along the Hew & Draw Hotel)
On motion by Councillor B. Griffin, seconded by Councillor P. Keeping, it is RESOLVED to approve the application to close a portion of Todd Street (along the Hew & Draw Hotel) for the purpose of accommodating a summer event tent from the period of July 1, 2023 to September 30, 2023.

On motion by Councillor C. Pender, seconded by Deputy Mayor L. Chaisson, it is RESOLVED to postpone the decision on this item until the next public Meeting. Mayor J. Parsons, Councillor B. Griffin and Councillor P. Keeping voted against the motion. TIE VOTE. MOTION WILL BE BROUGHT FORWARD TO NEXT PUBLIC MEETING. MOTION CARRIED.
- 23-86 Development Application - Noise By-law - Exterior Food and Beverage Area at the rear of 92 West Street
On motion by Councillor V. Granter, seconded by Councillor C. Pender, it is RESOLVED to approve this application and allow exterior food and beverage service at the rear of 92 West Street as per Section 6(d) of the City of Corner Brook Noise By-Law. MOTION CARRIED.

23-87 Request to Lease City Sidewalk for Outdoor Seating

On motion by Deputy Mayor L. Chaisson, seconded by Councillor C. Pender, it is RESOLVED to approve the execution of the attached lease agreement with the tenant of 93 West Street for approximately 29 m² (312ft²) of City land located adjacent to 93 West Street. MOTION CARRIED.

23-88 Request to Lease City Land Adjacent to 44 Fords Road

On motion by Deputy Mayor L. Chaisson, seconded by Councillor Pender, it is RESOLVED to approve the execution of the lease agreement between the City of Corner Brook and the resident of 44 Fords Road for City land on Fords Road. MOTION CARRIED.

23-89 Request to purchase City land behind 85 Valley View Drive

The Mayor identified he resides on the other end of Valley View Drive and requested for Council to make a motion on whether or not he was in conflict regarding this item.

Deputy Mayor L. Chaisson chaired the meeting for the purpose of this motion.

On motion by Councillor C. Pender, seconded by Councillor V. Granter, it is RESOLVED that the Mayor is in Conflict of Interest regarding this item. Councillor C. Pender, Councillor V. Granter, Deputy Mayor Chaisson, Councillor P. Keeping and Councillor B. Griffin voted against the motion. MOTION DEFEATED.

The Mayor resumed the chair for the remainder of the meeting.

On motion by Deputy Mayor L. Chaisson, seconded by Councillor C. Pender, it is RESOLVED to approve the execution of the purchase and sale agreement between the City of Corner Brook and the owner of 85 Valley View Drive for City land located behind 85 Valley View Drive. MOTION CARRIED.

23-90 Recreational Vehicle Regulation Amendment - ATV Route Changes

On motion by Councillor Granter, seconded by Councillor P. Keeping, it is RESOLVED that pursuant to the powers vested in it by virtue of Section 201 and 202 of the City of Corner Brook Act, 1990 and section 15 of the Off-Road Vehicles Act, and all other enabling powers, the Council of the City of Corner Brook hereby repeals Schedule A (June 15th, 2022) of the Recreational Vehicle Regulations (2022) and replaces with Schedule A (May 15th, 2023) MOTION CARRIED.

ADJOURNMENT

The meeting adjourned at 8:49 p.m.

City Clerk

Mayor



Information Report (IR)

Subject: Capital Project and Engineering Committee Updates

To: Rodney Cumby

Meeting: Committee of the Whole - 26 Jun 2023

Department: Engineering

Staff Contact: Darren Charters, Director of Community, Engineering, Development & Planning

Topic Overview: This report is intended to serve as an update to Council and the public regarding the various Capital and Engineering projects being undertaken in the City. The current project updates are as follows:

BACKGROUND INFORMATION:

Current Projects

Corner Brook Regional Recreation Centre

- Project is approximately 70% complete



- Leisure pool concrete footings and walls complete with the exception of the beach entry



- Training pool work ongoing re: rebar, formwork





- Drywall installed in the daycare and admin area; nearly complete in the multipurpose room
- Interior masonry nearing completion; working in the inclusive change room area now.
- Structural steel for reinforced bays almost done.
- Exterior fascia brick and steel siding has started.
- Electrical and mechanical work ongoing.

Mt Bernard Avenue Reconstruction



- Work includes new underground infrastructure, curb/gutter, side walk (1 side) and asphalt
- All piping work completed up to the Wellington Street intersection
- Milling is completed up to Victoria Street
- Curb work ongoing and completed up to Holy Redeemer church
- Base course asphalt to be done in next 2 weeks for completed sections
- Anticipated completion date of November 2023.

Great Trail Enhancement Phase 1



- Work commenced May 23rd, 2023
- To date the contractor has the trail scarified, ditched and subgrade installed from Hilliard's Road to McLeod's Lane approximately 1.7km in length.
- They are now working on the section from Curling Street to Petries Brook.
- The two bridge abutments are excavated and prepped for the footing.
- Anticipated completion date for the project, end of August 2023

Bell's Brook Culvert



- The concrete headwall is now complete.
- The contractor is in the process of site remediation. Top soil is being placed this week.
- Project is on schedule to be completed by June 30th.

Asphalt Paving Program

- Contract is awarded to Marine Contractors.
- Pre-construction meeting was held on June 22nd.
- Expect paving to start early to mid-July.

City Manager



Information Report (IR)

Subject: Protective Services Statistics for month of May 2023

To: Rodney Cumby

Meeting: Committee of the Whole - 26 Jun 2023

Department: Protective Services

Staff Contact: Todd Flynn, Director of Protective Services

Topic Overview: Protective Service report for month of May 2023

BACKGROUND INFORMATION:

To inform the residents of Corner Brook of the work that is being done by the Protective Services Department.

1. MUNICIPAL ENFORCEMENT

Our Municipal Enforcement Officers received 121 calls for services including as follows:

○ **By-law Enforcement:**

- 1 Abandoned Vehicle
- 2 Development Without a Permit
- 8 Untidy Property
- 1 Illegal Parking
- 7 Uncovered Garbage
- 12 Littering
- 2 Mobile Vending Permit
- 9 Assistance (Assisting Residents with issues where no Regulations exist but we can assist in some way)
- 2 Illegal Dumping
- 16 Document Service
- 2 Fire (Residents having general fire causing smoke)
- 7 Rats
- Various other routine complaints

○ **Taxi Regulation:**

- 20 - Taxi Driver Permits
- 11 - Taxi Vehicle Permits

○ **Animal Control:**

Received 20 calls for Service were received that included:

- 7 - Roaming Animals
- 8 - Injured/Dead Animals
- 2 - Animal Feces
- 3 - Assistance

Parking Enforcement:

2 Parking related violations were issued.

Note: Due to annual taxi inspection renewal time, parking meter maintenance, employee staffing, spring clean -up etc. Officers were not available to keep patrols on a regular basis for parking related offences.

2. CORNER BROOK FIRE DEPARTMENT

The Cbfd received 33 calls for service that included:

# of Incidents	Type
2	Commercial Structural Fire
2	Residential Alarm
2	Residential Alarm – Odor/CO
9	Commercial Alarms
0	Emergency Medical Call
4	Grass Fire
2	Misc Fires: Pole, Garbage
2	Vehicle Fire
6	MVC – Injury/Entrapment
1	MVC – No injury/no entrapment/no fuel spill
2	Non-emergency – lift assist
1	Propane Leak

3. PUBLIC SAFETY ANSWERING POINT (PSAP)

The total volume of calls received by the Corner Brook PSAP for May was 6607. The calls are broken out as follows:

Primary Agency	Number of Transferred Calls
Police	1,048
Ambulance	1,672
Fire	216
Crisis	6
RoCP	5
Northern 911	1
Forestry	4
Natural Resources*	4
Poison Control	2
Other*	5
Total	2,963

Volume of Non-Transferred 911 Calls: **3,644**

City Manager



Information Report (IR)

Subject: 2023 Public Works Summary June 26, 2023

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Public Works
Staff Contact: Rod Follett,
Topic Overview: 2023 Public Works Summary June 26, 2023

BACKGROUND INFORMATION:

Public Works

Street Sweeper:

- Two street sweeper working a day shift
- One on evening and night shift

Line Painting:

- Completed in five (5) day period – June 13th – June 17th, 2023.

Parks and Recreation:

- Playground and field maintenance in full swing

General Maintenance and repairs in progress:

- Curb and manholes
- Grass cutting
- Guide rails

Top Three (3) Service Requests :

May : 150

- Lawn – 52
- Curb – 19
- Sweeper – 15

June: 61

- Road repair – 27
- Pothole – 14
- Curb – 12

Administrative Assistant to the City
Manager

Approved - 22 Jun 2023

City Manager



Information Report (IR)

Subject: Water and Wastewater Work Summary April 25th to June 20th, 2023

To: Rodney Cumby

Meeting: Committee of the Whole - 26 Jun 2023

Department: Water and Sewer

Staff Contact: Keith Costello,

Topic Overview: Water and Wastewater Work Summary April 25th to June 20th, 2023

Attachments: [April 25 to June 20 Water & Wastewater Summary](#)

BACKGROUND INFORMATION:

Please see attached report.

Administrative Assistant to the City
Manager

Approved - 22 Jun 2023

City Manager



Water and Wastewater
Work Summary
April 25th to June 20th, 2023

1.

Water & Wastewater Complaints	
Clean Water Lines	3
Curb Stop Repair	27
High/Low Water Pressure	5
Locate Curb Stop	7
Maintain Feeder	1
Maintain Hydrants & Valves	3
No Water	6
Noise on Line	5
Request for Water Shut Off and/or On	26
Scada System Alarms	18
Sewer Backup	11
Resident Inquiries	5
Trace Waterlines	8
Water Leaks	29
Total	154



2.

Water & Wastewater Media Releases	
Emergency Water Outage	2
Emergency Water Outage, PBWA & Road Closure	1
Precautionary Boil Water Advisory	7
Road Closure	8
Water Discoloration and Water Pressure change	1
Water Outage	1
Water Outage and Lane Closure	1
Water Outage and PBWA	3
Water Outage, PBWA, and Road Closure	4
Water Outage and Road Closure	10
Total	38



3.

Water & Wastewater Recoverable Works	
Exploratory Dig (20 Johnsons Avenue)	1
Flow Test (Tipping Place)	1
New Service Request	2
Request to Turn Water Off	5
Request to Turn Water Off and On	14
Request to Turn Water On	1
Repairs to Water Distribution System at 183 East Valley Road	1
Rod Sewer	1
Total	6
Total Cost	\$ 27,147.47

4.

Water & Wastewater Repairs	
Curb Stop Repairs	3
New Service	2
Sewer Lateral	2
Sewer Main	1
Sewer Tie In	1
Water Main Leaks	2
Water Service Leaks	6
Sanitary Sewer Lift Stations	3
Total	17



5. Additional Maintenance

- **Splash Pad – Completed spring start-up. Opened June 21st.**
- **Pressure Reducing Stations – Completed annual service on six stations. One station remaining.**
- **Annual Hydrant Maintenance – Started first round on May 23rd. 285 hydrants completed.**
- **Annual Watermain Flushing – Started May 23rd. Five zones completed.**
- **Annual Sanitary Sewer Flushing – Completed 3 areas on Eastside. Currently working on Westside.**
- **Chlorination Stations (Trout Pond) – Completed annual maintenance and installed new insertion flow meter.**
- **Provided support to Capital Works Projects. Commissioning of Citadel Dr. PRV Station (new piping switch over) and Mt. Bernard Ave. reconstruction (valves installation on Westside feeder).**
- **Completed W&WW Scada system upgrade at Works Depot.**

6. Upcoming Maintenance

- **Bio-Green Wastewater Treatment Station (Riverside Dr.) Upgrade – two treatment cells are scheduled to be completed in July.**
- **Watermain valves – 17 valves scheduled be repaired this summer.**
- **Sanitary Sewer Lift Stations (10) - complete annual service.**



- **Install new flow meter on the waterline to the Corner Brook Pulp & Paper Mill. Meter on order.**

Water Treatment Plant Maintenance Summary

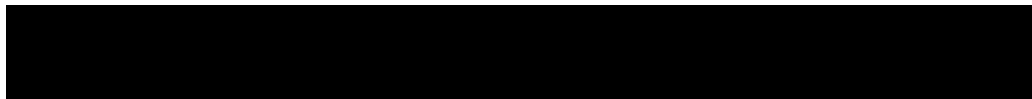
Overview

- **Raw water organic loading has been fairly stable but around May 10th the raw water pH and alkalinity started to increase steadily. The increase in pH and alkalinity has reduced the effectiveness of the coagulant creating the need to increase the dose to maintain treatment standards. Once the “runoff” season slows, we should start to see the raw water alkalinity slowly decrease and the need for elevated coagulant doses reduce.**

The raw water temperature is now above 8 degrees Celsius. The increase in water temperature is allowing us to start reducing the polymer dose. As the temperature increases it will limit the ability for the chlorine residual to stay stable and we will be increasing the chlorine dose to compensate as needed.

1. Maintenance

- **Completed commissioning in April on new hot water tank system for Soda Ash batching.**





- Replaced coagulant pump #1 with a new pump & motor.
- Cleaned sump pit/piping raceway in pipe gallery located in basement.
- Power outage on May 21. High winds caused a bump in the grid power which caused the plant to shut down. To prevent further plant shut downs, the power supply was switched to generator power until the next morning.
- Cleaned polymer and orthophosphate chemical rooms.

2. Upcoming Maintenance

- Annual service of Chlorination Equipment
- Inspection of Fall Protection Equipment
- Annual service of Chlorine Analyzers
- Cleaning of media filter #3. (Sodium hypochlorite scrub)
- Inspection of Flash Mix Chamber. Scheduled for June 28



Information Report (IR)

Subject: Development, Planning and Community Services

To: Rodney Cumby

Meeting: Committee of the Whole - 26 Jun 2023

Department: Development and Planning

Staff Contact: Darren Charters, Director of Community, Engineering, Development & Planning

Topic Overview: This report is intended to serve as an update to Council and the public regarding the various Development, Planning and Community Services. The current project updates are as follows:

BACKGROUND INFORMATION:

Development and Planning

8 Grenfell Drive (Gas Station)

- Drawings Submitted
- Permits to be issued this week

18 Park Street (Parkwest Restaurant - Old Sorrentos)

- Beginning Stages
- Permit issued for outdoor Patio Space at rear of building
- Staff is waiting for drawing of the interior work

21 Mount Bernard Ave (Apartment Building/Old Presentation School)

- Development Approval has been granted.
- Traffic Impact Assessment has been requested from the building owner
- Drawings to be submitted for review

4a Herald Avenue (Robins Donuts)

All permits issued

- Building is currently nearing completion
- Site work has begun to create new access to Herald Ave
- Occupancy should be issued within a month

106 West Street (Western Star Building – Conversion to Apartment Building)

- Permit issued for foundation changes/upgrades to accommodate multiple stories
- Permits Issued for Structural Steel
- Structural Steel is now complete and framing has started

1 Mount Bernard Avenue (Sobeys)

- Interior Renovation
- Permits Issued
- Work progressing

71 Humber Rd – Partially Vacant Building

- Major Renovation proposed
- 6 Unit Apartment Building and 1 Commercial Space
- Foundation permit issued

New IMSP and Development Regulations

- Council has now been given the opportunity to see the draft report and has provided excellent input on the document
- Next steps will be for staff to review comments submitted by Council and to prepare a response.
- Staff will request that the consulting team provide an information for Council to discuss the draft document and to answer any question.

Business Development

YOLO Nomads Project (Remote Working)

- Destination Hub is now active and we encourage people to check it out
- <https://www.yolonomads.com>



Why You Should Consider Corner Brook:

Corner Brook, Newfoundland, offers an amazing quality of life with its stunning natural beauty from breathtaking views of the Atlantic Ocean to the red forests and mountains, the scenery is simply to inspire anyone. But it's the people that make Corner Brook so special. Here you'll find a vibrant and welcoming community full of people who are passionate about their city and its culture. With its growing job market, a unique and diverse range of activities and a friendly and vibrant atmosphere, Corner Brook is the best place to live and grow.



Façade Appeal Comprehensive Enhancement (FACE) Program

- Several projects were approved and program funding was exhausted in April.
- Program has been so successful that Council may want to consider increasing funding for 2024

Assistance for Women Entrepreneurs of Small or Medium Enterprises (AWESOME)

- Two applications have been received so far.
- We encourage anyone interested in the program to reach out to our Business Development officer for program details

Sustainable Development

- Unfortunately, our Sustainability Coordinator has moved on to another opportunity so if there is anyone interested in joining our team, please reach out to HR at City Hall.
- The **Geodesic Greenhouse** construction is now complete. We invite people to come down and have a look at the Centre for Research and Innovation (Old Mill HR Building).
- Will house programs and education surrounding community food, local growing practice as well as new innovations in growing technology in Northern regions.

City Manager



Information Report (IR)

Subject: Recreation and Tourism Update

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Recreation
Staff Contact: Kim Patten, Director of Recreation
Topic Overview: Recreation and Tourism Update

BACKGROUND INFORMATION:

Recreation

At the Civic Centre, the Ice was removed from the Main arena on May 8th and finished on the Kinsmen arena on June 4th. The following week, the Minor Ball Hockey league started with ever growing numbers and minor programming for U9, U11, U13 and U15. This League, along with Senior Ball Hockey, will continue until the last week of July.

Since the ice removal, the Centre has hosted many graduations and events including a partnership with the Association for New Canadians to host the Philippines Independence Day event, The Special Olympics Corner Brook for Law Enforcement Torch Run and the FMX Moto Cross World Tour which entertained a near capacity crowd. You will see attached a list of Public events slated for the Civic Centre this summer.

It will continue to be busy when the ice returns for summer hockey and figure skating camps. The Kinsmen arena will have ice for the first skate of summer on Friday, July 14th. The main arena will have the first skate of the season on August 4th for Hockey NL's High-Performance Program (HPP) for male and female provincial team selections. HPP is Hockey NL's elite programming where athletes attend on an invite only basis. The camp will host over 300 athletes, coaching and training staff. On ice drills and games will take place in the Main and Kinsmen Arenas, physical testing will take place in the Studio, with housing and meals provided at Grenfell Campus. It is expected there will be over 1,000 visitors come to Corner Brook throughout the camp.

In addition to high performance testing in August, Grenfell Summer camps will be running in the Studio throughout the summer along with Pickleball scheduled for Sundays 9:30 am – noon and Thursday 7:00-9:00pm.

The City has also partnered with the Community Youth Network to offer basketball for Youth age 11-18. The first evening in this series was held on June 10th; the next events will be held on Saturday July 15th and August 26th from 6:30-8pm.

Regular Scheduled Active Tots finished on June 22nd. The Recreation Department is planning to offer “pop up” style Active Tots throughout the summer in Margaret Bowater Park.

June is also Recreation month! And residents still have a few days left to enter for a chance to win a \$300 gift card by submitting a photo of you, your friends and/or family doing an activity or hiking challenge from our calendar. Please see our web or facebook page for details.

Regarding Recreation Improvements, the Department, with the cooperation and assistance of the local pickleball community and Corner Brook Tennis Club, are planning to install 4 outdoor pickleball courts on the Corner Brook Tennis Courts. We hope to have them installed this summer.

The Corner Brook Stream Development Corporation will be installing some new playground equipment this summer at Carberry’s Playground in the Sunny Slope area. The equipment was purchased last year for this year’s install.

Equipment includes 1 accessible spinner; 1 standing spinner and 1 sea saw. We are currently identifying equipment in other areas that requires replacement or upgrades so we can continue to prepare this year for install next year based on budget.

Also, due to be replaced last year, the new nets for Basha Field were installed earlier in June to ensure Safety for surrounding activities.

We are also pleased to see the completion of the poured rubber for the Margaret Bowater Park Accessible Swing.

This will make the swing more accessible for people with mobility issues. Poured rubber is one of the best materials for fall safety. This project was completed with the help of Corner Brook Stream Trail Corp.

Continuing with Margaret Bowater Park, summer is here and the Splash Pad is currently open from 9:00am – 7:00pm and the pool is slated to open for the July 1st festivities. Hours of operation will be 11am – 7:00pm.

The Park canteen services will be provided again this year by the Humber Valley Employment Corporation and will open for regular hours starting July 1st as well.

The Canada Day schedule of events is now available on the City’s Facebook page and website.

There will be something for everyone, with entertainment and activities throughout the day, ending with Fireworks in Margaret Bowater Park.

The Sounds of Summer Series started this past Sunday with the Griffins’ performing at Margaret Bowater Park. Other dates and performers will be announced in the coming weeks including during the Jiggs and Wheels Festival.

On August 11-13th, Ribfest will return with live music on Friday and Saturday night and a beer tent provided by the Corner Brook Kinsmen.

Our Tourism staff have also been busy getting things ready for the summer;

The Visitors information Centre opened officially for the season on June 5th. The department has been working with the Greater Corner Brook Board of Trade to ensure things are ready.

Improvements and repairs are taking place and they are currently waiting on new signage to replace the faded ones. Delivery is expected in the coming days

The Mill Whistler Train started for the Season on Friday June 23rd with a Schools Out Bash.

Residents and Visitors can check out our Social media and website for regular schedules and any special events.

As mentioned in other reports, this years Cruise ship season is expected to be record breaking and while we have had a few cancellations thus far due to icebergs, we have 32 ships scheduled to call with our next ship arriving on June 30th. The City will welcome visitors in the City Square with our

volunteer ambassadors, music, information booth, vendors and of course our Mill Whistler train. The legion will also host events.

The Jiggs and Wheels Festival planning is in full swing and only a little over a month away, being held July 28th – August 6th. Itineraries have been mailed to residents located in the Lower Humber Bay of Islands region and our Jiggs and Wheels website is up and running, including an interactive Map.

You can also view itineraries and Main event posters on our online platforms,

We would like to remind the public, this year tickets for our kick off event “Blame it on Broadway” can be purchased at the Civic Centre box office in person, over the phone or online.

It is shaping up to be a great summer season!

Public Events for the Summer at the Civic Centre include:

Michelle Russell– Canada’s Top Psychic Medium Event will be in the Meeting Rooms on Thursday July 6th. One night only.

Benjamin Circus – Under the Big Top will take place on the Civic Centre parking lot from July 21-23 (Friday to Sunday). This family friendly event features aerial acts, head-spinning juggling acrobatics, clowns and more.

Ultimate Championship Wrestling will host a live wrestling event in the Studio on Thursday, July 27. Doors at 6:30pm and Bell Time at 7:00pm

Autocross Saturday, July 29th on the Civic Centre Parking Lot as part of Jiggs and Wheels Festival. A timed competition in which drivers navigate one at a time through a defined race course. 9:00am registration, 10:00am Safety Briefing, 11:00am – 5:00pm Timed Races.

Thomas Amusements will be back at the Civic Centre from August 18-20 and August 22-27. Hours of operation are from 3:00pm – 10:00pm Weekdays, 1:00pm - 10:00pm Saturday and 1:00 – 6:00pm Sunday.

Administrative Assistant to the City Manager Approved - 22 Jun 2023

City Manager



Information Report (IR)

Subject: Finance & Administration Financial Reports

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Finance and Administration
Staff Contact: Sievendra Maistry, Director of Finance and Administration
Topic Overview: Please see below the Financial Reports for May 2023.
Attachments: [Income Report - May 31, 2023](#)
[Expense Report - May 31, 2023](#)
[Total Accounts Receivable - May 31](#)
[Total Over 5K - May 31](#)
[Total Over 365](#)
[Business Taxes owing - May 31](#)

Director of Finance and Administration	Approved - 22 Jun 2023
Administrative Assistant to the City Manager	Approved - 22 Jun 2023

City Manager

Income Statement Detail - Revenues 2023

City of Corner Brook

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	May 2023 BUDGET	May 2023 ACTUAL	MTD VARIANCE	May 2023 YTD BUDGET	May 2023 YTD ACTUAL	YTD VARIANCE	ANNUAL BUDGET	REMAINING BUDGET
Tax revenues, Municipal tax residential	\$0	\$8,049	\$8,049	\$13,985,090	\$14,259,700	\$274,610	\$14,270,500	(\$10,800)
Tax revenues, Unit charge residential	0	-779	-779	4,592,820	4,682,587	89,767	4,686,550	-3,963
Tax revenues, Water levy residential	0	0	0	0	0	0	0	0
Tax revenues, Sewer levy residential	0	0	0	913,556	932,000	18,444	932,200	-200
Gross Residential Tax	0	7,270	7,270	19,491,466	19,874,287	382,820	19,889,250	-14,964
Tax revenues, Municipal tax commercial	0	15,416	15,416	3,748,500	3,814,367	65,867	3,825,000	-10,633
Tax revenues, Unit charge commercial	0	0	0	588,279	602,690	14,411	600,285	2,405
Tax revenues, Water levy commercial	0	0	0	0	0	0	0	0
Tax revenues, Sewer levy commercial	0	0	0	96,530	98,000	1,470	98,500	-500
Gross Commerical Tax	0	15,416	15,416	4,433,309	4,515,057	81,748	4,523,785	-8,728
Gross Property Tax	0	22,686	22,686	23,924,775	24,389,344	464,568	24,413,035	-23,692
Tax revenues, Seniors discount	-8,000	-4,561	3,439	-144,000	-155,602	-11,602	-160,000	4,398
Tax revenues, Municipal tax discount	0	-647	-647	-190,000	-192,653	-2,653	-190,000	-2,653
Tax revenues, New Home Incentives Discount	0	0	0	0	0	0	0	0
Total Property Tax Discounts	-8,000	-5,208	2,792	-334,000	-348,255	-14,255	-350,000	1,745
Net Property Tax	-8,000	17,478	25,478	23,590,775	24,041,089	450,313	24,063,035	-21,947
Tax revenues, Business tax levy	0	27,653	27,653	5,350,702	5,426,001	75,299	5,459,900	-33,899
Tax revenues, Business tax discount	0	0	0	-32,000	-33,444	-1,444	-32,000	-1,444
Tax revenues, Business credit - COVID	0	0	0	0	0	0	0	0
Tax revenues, Business Restoration credit	0	-7,530	-7,530	0	-7,530	-7,530	-30,000	22,470
Tax revenues, Business tax surcharge	0	0	0	0	0	0	0	0
Business Tax	0	20,123	20,123	5,318,702	5,385,027	66,325	5,397,900	-12,873
Tax revenues, Poll tax	0	0	0	0	0	0	0	0
Tax revenues, School water levy	0	0	0	0	0	0	0	0
Tax revenues, Meter supply levy	7,474	126,350	118,876	366,226	293,216	-73,010	747,400	-454,184
Other Taxes	7,474	126,350	118,876	366,226	293,216	-73,010	747,400	-454,184
Utility tax, NF Power	0	0	0	887,400	886,421	-979	887,400	-979
Utility tax, Matrix	0	0	0	0	0	0	0	0
Utility tax, Aliant	0	0	0	239,700	352,994	113,294	239,700	113,294
Utility tax, Rogers	0	0	0	86,700	86,649	-51	86,700	-51
Utility tax, Telus	0	0	0	21,500	20,316	-1,185	21,500	-1,185
Utility tax, Other	0	0	0	4,100	3,266	-834	4,100	-834
Utility Taxes	0	0	0	1,239,400	1,349,646	110,245	1,239,400	110,245
Contributions, Federal Govt	0	2,732	2,732	154,100	109,611	-44,489	154,100	-44,489
Contributions, Prov of NL	0	83,026	83,026	83,050	83,026	-24	166,100	-83,074
Contributions, Prov of NL- Debt	0	0	0	0	0	0	0	0
Contributions, CBC	0	0	0	5,000	5,224	224	5,000	224

Income Statement Detail - Revenues 2023

City of Corner Brook

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	May 2023	May 2023	MTD	May 2023	May 2023	YTD	ANNUAL	REMAINING
	BUDGET	ACTUAL	VARIANCE	YTD BUDGET	YTD ACTUAL	VARIANCE	BUDGET	BUDGET
Contributions, CBP&P Water	0	0	0	90,000	90,000	0	90,000	0
Contributions, CBP&P Grant	0	0	0	215,400	218,288	2,888	1,077,000	-858,712
Contributions, Contributions - Memorial Uni	0	0	0	239,900	239,861	-39	239,900	-39
Contributions, Secondary Fire	0	0	0	0	0	0	0	0
Contributions, Western Health	0	0	0	0	0	0	0	0
Contributions, Federal Gas Tax Program	0	0	0	448,300	438,746	-9,554	896,600	-457,854
Contributions	0	85,758	85,759	1,235,750	1,184,756	-50,995	2,628,700	-1,443,945
Permits and licenses, Mobile vending	220	300	80	660	375	-285	2,200	-1,825
Permits and licenses, Dog Licenses	150	135	-15	750	731	-19	1,800	-1,069
Permits and licenses, Bldg Permits	13,000	14,256	1,256	37,000	15,145	-21,855	117,500	-102,355
Permits and licenses, Parking Meter Collections	3,960	8,459	4,499	11,880	8,565	-3,315	39,600	-31,035
Permits and licenses, Impounding charges	0	100	100	350	260	-90	1,400	-1,140
Permits and licenses, Taxi Licenses	0	1,125	1,125	6,500	4,250	-2,250	6,500	-2,250
Permits and licenses, Develop application	470	1,000	530	1,410	3,150	1,740	4,700	-1,550
Permits and licenses, Compliance Letters	4,116	2,600	-1,516	12,348	9,000	-3,348	34,300	-25,300
Permits and licenses, Occupancy Permits	0	0	0	0	0	0	0	0
Permits & Licenses	21,916	27,975	6,060	70,898	41,476	-29,421	208,000	-166,523
Fines/Tickets, Parking tickets	1,250	215	-1,035	6,250	1,840	-4,410	15,000	-13,160
Fines/Tickets, Parking tickets - Courts	2,917	0	-2,917	14,585	11,126	-3,459	35,000	-23,874
Fines/Tickets, Municipal ticketing	0	0	0	250	85	-165	1,000	-915
Fines & Tickets	4,167	215	-3,952	21,085	13,051	-8,034	51,000	-37,949
Interest, Tax Interest	44,400	45,017	617	177,600	261,086	83,486	370,000	-108,914
Interest, Bank Interest	14,400	111,259	96,859	57,600	314,931	257,331	120,000	194,931
Interest	58,800	156,276	97,476	235,200	576,017	340,817	490,000	86,017
Facility Rentals, Curling Club Rental	0	-720	-720	12,800	12,000	-800	12,800	-800
Facility Rentals, Curling Club Electricity	0	4,487	4,487	9,399	17,293	7,894	18,800	-1,507
Facility Rentals, City Hall Rental	16,667	16,472	-195	83,335	82,362	-973	200,000	-117,638
Facility Rental, Rotary Arts	0	0	0	0	2,175	2,175	0	2,175
Facility Rentals	16,667	20,239	3,572	105,534	113,830	8,296	231,600	-117,770
Facility Agreement - 911 PSAP	0	0	0	224,350	0	-224,350	897,400	-897,400
Civic Centre, Ice Rental	11,060	27,262	16,202	276,500	273,468	-3,032	553,000	-279,532
Civic Centre, Room Rental Civic Centre	2,000	1,920	-80	12,000	6,092	-5,908	40,000	-33,908
Civic Centre, Annex Rental	1,083	4,403	3,320	5,415	8,803	3,388	13,000	-4,197
Civic Centre, Skybox	0	300	300	0	7,000	7,000	5,300	1,700
Civic Centre, Studio Rec. Usage	5,417	6,139	722	27,085	53,312	26,227	65,000	-11,688
Civic Centre, Catering	0	20,884	20,884	0	25,681	25,681	153,000	-127,319
Civic Centre, Concessions	833	524	-309	4,165	6,922	2,757	10,000	-3,078
Civic Centre, Holding Seats	0	0	0	0	1,135	1,135	7,000	-5,865

Income Statement Detail - Revenues 2023

City of Corner Brook

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	May 2023	May 2023	MTD	May 2023	May 2023	YTD	ANNUAL	REMAINING
	BUDGET	ACTUAL	VARIANCE	YTD BUDGET	YTD ACTUAL	VARIANCE	BUDGET	BUDGET
Civic Centre, Indoor Advertising	0	1,330	1,330	0	8,585	8,585	60,000	-51,415
Civic Centre, Outdoor Advertising	0	972	972	3,500	4,308	808	14,000	-9,692
Civic Centre, Leases Civic Centre	10,250	10,106	-144	51,250	50,032	-1,218	123,000	-72,968
Civic Centre, Security	292	463	171	1,460	730	-730	3,500	-2,770
Civic Centre, Electricity	333	166	-167	1,665	973	-692	4,000	-3,027
Civic Centre, Building Maintenance	0	0	0	0	0	0	0	0
Civic Centre, Special Events	0	0	0	0	1,030	1,030	150,000	-148,970
Civic Centre, Home Show	0	0	0	0	0	0	0	0
Civic Centre, Royals Hockey Games	0	0	0	13,500	149,817	136,317	27,000	122,817
Civic Centre, Royals Settlement	0	0	0	0	0	0	0	0
Civic Centre, General Skating	0	0	0	7,500	11,543	4,043	15,000	-3,457
Civic Centre, Silver Blades	8,500	0	-8,500	8,500	28,885	20,385	8,500	20,385
Civic Centre, Sponsorship - Hospitality NL	0	0	0	0	0	0	0	0
Civic Centre, Misc Revenue	1,083	6	-1,077	5,415	2,820	-2,595	13,000	-10,180
Civic Centre	40,851	74,475	33,624	417,955	641,136	223,180	1,264,300	-623,165
Land Revenues, Sales - Land	0	0	0	8,750	0	-8,750	35,000	-35,000
Land Revenues, Land Leases	2,325	372	-1,953	11,625	8,212	-3,413	27,900	-19,688
Land Reserves	2,325	372	-1,953	20,375	8,212	-12,163	62,900	-54,688
Revenue from Reserves, Cap Rev fr reserves	0	0	0	0	0	0	0	0
Revenue from Reserves, Oper Rev fr reserves	0	0	0	0	0	0	0	0
Revenue from Reserves	0	0	0	0	0	0	0	0
Fees, Tax Certificates	2,292	4,300	2,008	11,460	10,500	-960	27,500	-17,000
Fees, Tender documents	0	0	0	0	0	0	0	0
Fees, Appeal fees	183	0	-183	915	-200	-1,115	2,200	-2,400
Fees, Insurance User Groups	0	0	0	0	0	0	0	0
Fees	2,475	4,300	1,825	12,375	10,300	-2,075	29,700	-19,400
Park revenue, Summer Program	0	0	0	0	0	0	0	0
Park revenue, Corner Brook Day Revenue	0	0	0	0	0	0	0	0
Park revenue, Field Rentals	12,150	0	-12,150	12,150	0	-12,150	16,200	-16,200
Park revenue, Ball Field Lighting	2,667	1,877	-790	2,667	5,923	3,256	16,000	-10,077
Park revenue, Canada Day Revenue	0	0	0	0	0	0	12,000	-12,000
Park revenue, Misc Revenue	0	0	0	0	0	0	0	0
Park & Recreation Revenue	14,817	1,877	-12,940	14,817	5,923	-8,894	44,200	-38,277
Misc revenue, Garbage tags	0	46	46	250	201	-49	1,000	-799
Misc revenue, Tipping fees	0	0	0	0	0	0	0	0
Misc revenue, Bus Passes	0	2,008	2,008	0	10,709	10,709	0	10,709
Misc revenue, Bus Shelter Advertising	1,250	0	-1,250	6,250	1,230	-5,020	15,000	-13,770
Misc revenue, Recycling metal	0	0	0	0	0	0	0	0
Misc revenue, Train revenue	0	0	0	0	0	0	42,000	-42,000

Income Statement Detail - Revenues 2023

City of Corner Brook

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	May 2023 BUDGET	May 2023 ACTUAL	MTD VARIANCE	May 2023 YTD BUDGET	May 2023 YTD ACTUAL	YTD VARIANCE	ANNUAL BUDGET	REMAINING BUDGET
Misc revenue, Rounding	0	0	0	0	0	0	0	0
Misc revenue, Misc Revenue	0	430	430	0	1,040	1,040	1,300	-260
Misc revenue, Vendor Discounts	0	0	0	0	0	0	0	0
Misc revenue, Vendor Tables- City Hall	0	0	0	0	0	0	0	0
Misc Revenue	1,250	2,484	1,234	6,500	13,180	6,680	59,300	-46,120
Total Revenues	162,742	537,922	375,180	32,879,942	33,676,859	796,916	37,414,835	-3,737,977

City of Corner Brook
For the Five Months Ending May 31, 2023

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Council, Salary	\$16,108	\$16,310	(\$202)	\$80,542	\$81,550	(\$1,008)	\$193,300	\$111,750
Council, Group Insurance	958	1,430	-472	4,792	7,199	-2,408	11,500	4,301
Council, CPP/EI/WCB/HAPSET	1,350	1,491	-141	6,750	7,457	-707	16,200	8,743
Council, Business Travel	1,000	0	1,000	5,000	0	5,000	12,000	12,000
Council, Meeting expenses	833	0	833	4,167	182	3,985	10,000	9,818
Council, Public Receptions	417	0	417	2,083	0	2,083	5,000	5,000
Council, Office supplies	167	0	167	833	0	833	2,000	2,000
Council, Other supplies	83	0	83	417	0	417	1,000	1,000
Council, Promo materials	333	0	333	1,667	0	1,667	4,000	4,000
Council, Subscriptions	50	0	50	250	0	250	600	600
Council, Advertising	917	378	539	4,583	1,361	3,223	11,000	9,639
Council, Donations	292	500	-208	1,458	1,052	406	3,500	2,448
Council, Registration fees	250	0	250	1,250	0	1,250	3,000	3,000
Council, Telephone	42	0	42	208	167	42	500	333
Council, Cell phone	42	0	42	208	63	146	500	437
Council, Municipal Associations	1,667	0	1,667	8,333	0	8,333	20,000	20,000
Council, Staff recognition	83	0	83	417	0	417	1,000	1,000
Council, Membership fees	42	0	42	208	0	208	500	500
Council, Conference fees	50	0	50	250	0	250	600	600
Council, Municipal Awareness Day	208	766	-558	1,042	766	275	2,500	1,734
Council, Local appeal board	208	0	208	1,042	0	1,042	2,500	2,500
Total Council	25,100	20,875	4,225	125,500	99,797	25,704	301,200	201,404
Early Retirees, Salary	2,000	0	2,000	10,000	60,000	-50,000	24,000	-36,000
Early Retirees, Group Insurance	158	0	158	790	340	450	1,900	1,560
Early Retirees, CPP/EI/WCB/HAPSET	142	0	142	710	4,887	-4,177	1,700	-3,187
Total Early Retirees	2,300	0	2,300	11,500	65,227	-53,727	27,600	-37,627
CM Admin, Salary	33,617	22,357	11,260	168,083	112,229	55,855	403,400	291,171
CM Admin, Overtime	0	0	0	0	221	-221	0	-221
CM Admin, Vacation	2,992	2,544	447	14,958	8,617	6,342	35,900	27,283
CM Admin, Sick	750	7,511	-6,761	3,750	41,597	-37,847	9,000	-32,597
CM Admin, Group Insurance	1,475	999	476	7,375	4,770	2,605	17,700	12,930
CM Admin, Pension	2,400	2,332	68	12,000	11,658	342	28,800	17,142
CM Admin, CPP/EI/WCB/HAPSET	3,200	3,723	-523	16,000	19,123	-3,123	38,400	19,277
CM Admin, Business Travel	100	0	100	500	664	-164	1,200	536
CM Admin, Furniture and Equip	42	0	42	208	0	208	500	500
CM Admin, Meeting expenses	42	0	42	208	42	167	500	458
CM Admin, Office supplies	208	0	208	1,042	1,370	-328	2,500	1,130
CM Admin, Other supplies	83	0	83	417	0	417	1,000	1,000
CM Admin, Document Mgmt	1,000	13,105	-12,105	5,000	13,105	-8,105	12,000	-1,105
CM Admin, Photocopier expenses	333	0	333	1,667	1,034	633	4,000	2,966

City of Corner Brook
For the Five Months Ending May 31, 2023

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
CM Admin, Subscriptions	0	0	0	0	260	-260	0	-260
CM Admin, Advertising	0	0	0	0	466	-466	0	-466
CM Admin, Registration fees	125	0	125	625	835	-210	1,500	665
CM Admin, Cell phone	167	0	167	833	1,467	-634	2,000	533
CM Admin, Postage/Courier	500	0	500	2,500	2,000	500	6,000	4,000
CM Admin, Special Projects	4,167	10,000	-5,833	20,833	9,965	10,868	50,000	40,035
CM Admin, Membership fees	125	0	125	625	4,832	-4,207	1,500	-3,332
CM Admin, Conference fees	167	0	167	833	0	833	2,000	2,000
CM Admin, Training	167	0	167	833	0	833	2,000	2,000
CM Admin, Consulting fees	3,750	0	3,750	18,750	0	18,750	45,000	45,000
Total City Manager Admin	55,410	62,571	-7,163	277,040	234,255	42,788	664,900	430,646
Total City Manager	55,410	62,571	-7,163	277,040	234,255	42,788	664,900	430,646
F&A Admin, Salary	13,350	11,648	1,702	66,750	63,263	3,487	160,200	96,937
F&A Admin, Vacation	1,192	1,649	-457	5,960	3,476	2,484	14,300	10,824
F&A Admin, Sick	300	406	-106	1,500	1,776	-276	3,600	1,824
F&A Admin, Group Insurance	575	353	222	2,875	1,770	1,105	6,900	5,130
F&A Admin, Pension	1,100	822	278	5,500	4,111	1,389	13,200	9,089
F&A Admin, CPP/EI/WCB/HAPSET	1,275	1,649	-374	6,375	8,221	-1,846	15,300	7,079
F&A Admin, Business Travel	1,083	0	1,083	5,415	0	5,415	13,000	13,000
F&A Admin, Office supplies	1,917	1,238	679	9,585	5,562	4,023	23,000	17,438
F&A Admin, Other supplies	0	0	0	0	447	-447	0	-447
F&A Admin, Photocopier expenses	192	271	-79	960	3,299	-2,339	2,300	-999
F&A Admin, Subscriptions	433	0	433	2,165	472	1,693	5,200	4,728
F&A Admin, Telephone	2,627	771	1,856	13,135	8,576	4,559	31,520	22,944
F&A Admin, Cell phone	283	0	283	1,415	329	1,087	3,400	3,072
F&A Admin, Postage/Courier	933	0	933	4,665	920	3,745	11,200	10,280
F&A Admin, Membership fees	875	0	875	4,375	4,213	162	10,500	6,287
F&A Admin, Training	333	0	333	1,665	1,254	411	4,000	2,746
F&A Admin, Insurance Claims Deductible	1,667	0	1,667	8,335	-609	8,944	20,000	20,609
F&A Admin, Assessment fees	0	0	0	121,050	121,030	20	242,100	121,070
F&A Admin, Audit fees	11,250	0	11,250	45,000	2,607	42,393	45,000	42,393
F&A Admin, Consulting fees	3,500	0	3,500	17,500	6,072	11,428	42,000	35,928
F&A Admin, Insurance	22,500	23,426	-926	112,500	117,132	-4,632	270,000	152,868
F&A Admin, Legal fees	575	0	575	2,875	9,738	-6,863	6,900	-2,838
F&A Admin, Local appeal board	292	0	292	1,460	4,916	-3,456	3,500	-1,416
Total Finance & Admin	66,252	42,233	24,020	441,060	368,575	72,484	947,120	578,544
F&A HR, Salary	26,558	22,902	3,657	132,792	116,045	16,746	318,700	202,655
F&A HR, Overtime	192	0	192	958	218	741	2,300	2,083

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
F&A HR, Vacation	2,375	3,050	-675	11,875	12,998	-1,123	28,500	15,502
F&A HR, Sick	592	1,045	-453	2,958	6,910	-3,952	7,100	190
F&A HR, Group Insurance	1,225	1,198	27	6,125	6,032	93	14,700	8,668
F&A HR, Pension	1,783	1,637	146	8,917	8,185	731	21,400	13,215
F&A HR, Severance	4,167	0	4,167	20,833	0	20,833	50,000	50,000
F&A HR, CPP/EI/WCB/HAPSET	3,100	3,267	-167	15,500	16,290	-790	37,200	20,910
F&A HR, Safety Program	208	0	208	1,042	0	1,042	2,500	2,500
F&A HR, City Equip	525	0	525	2,625	1,548	1,077	6,300	4,752
F&A HR, HR Program	1,100	2,916	-1,816	5,500	6,269	-769	13,200	6,931
F&A HR, Staff Social Events	0	0	0	0	-279	279	5,000	5,279
F&A HR, Recruitment	833	8,208	-7,375	4,165	9,566	-5,401	10,000	434
F&A HR, Staff Recognition	200	0	200	1,000	3,000	-2,000	2,400	-600
F&A HR, Training	1,367	4,312	-2,945	6,835	5,530	1,305	16,400	10,870
F&A HR, Medicals	83	0	83	415	390	25	1,000	610
Total F&A HR	44,308	48,535	-4,227	221,540	192,702	28,838	536,700	343,998
F&A Treasury, Salary	22,625	18,095	4,530	113,125	95,916	17,209	271,500	175,584
F&A Treasury, Overtime	167	0	167	835	1,589	-754	2,000	411
F&A Treasury, Vacation	2,025	1,247	778	10,125	7,670	2,455	24,300	16,630
F&A Treasury, Sick	508	610	-102	2,540	3,888	-1,348	6,100	2,212
F&A Treasury, Group Insurance	1,100	795	305	5,500	4,675	825	13,200	8,525
F&A Treasury, Pension	1,517	1,197	320	7,585	6,449	1,136	18,200	11,751
F&A Treasury, CPP/EI/WCB/HAPSET	2,842	2,383	459	14,210	12,953	1,257	34,100	21,147
Total F&A Treasury	30,784	24,327	6,456	153,920	133,140	20,779	369,400	236,259
F&A IT, Salary	14,433	14,206	227	72,167	68,160	4,007	173,200	105,040
F&A IT, Overtime	217	0	217	1,083	295	788	2,600	2,305
F&A IT, Vacation	1,300	525	775	6,500	4,664	1,836	15,600	10,936
F&A IT, Sick	325	90	235	1,625	889	736	3,900	3,011
F&A IT, Group Insurance	467	368	99	2,333	1,848	485	5,600	3,752
F&A IT, Pension	967	889	77	4,833	4,444	389	11,600	7,156
F&A IT, CPP/EI/WCB/HAPSET	1,825	1,770	55	9,125	8,846	279	21,900	13,054
F&A IT, Comp software maint	17,267	1,235	16,032	86,333	115,863	-29,530	207,200	91,337
F&A IT, Comp network costs	1,367	0	1,367	6,833	2,738	4,095	16,400	13,662
Total F&A IT	38,168	19,083	19,084	190,832	207,747	-16,913	458,000	250,254
F&A CSR, Salary	7,700	5,762	1,938	38,500	29,378	9,122	92,400	63,022
F&A CSR, Overtime	417	403	14	2,085	1,667	418	5,000	3,333
F&A CSR, Vacation	725	397	328	3,625	1,788	1,837	8,700	6,912
F&A CSR, Sick	183	993	-810	915	7,047	-6,132	2,200	-4,847

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
F&A CSR, Group Insurance	225	166	59	1,125	833	292	2,700	1,867
F&A CSR, Pension	517	424	93	2,585	2,331	254	6,200	3,869
F&A CSR, CPP/EI/WCB/HAPSET	1,083	944	139	5,415	4,771	644	13,000	8,229
Total F&A CSR	10,850	9,089	1,761	54,250	47,815	6,436	130,200	82,386
F&A Land, Salary	5,742	5,887	-145	28,708	25,230	3,478	68,900	43,670
F&A Land, Vacation	508	0	508	2,542	3,827	-1,285	6,100	2,273
F&A Land, Sick	125	0	125	625	378	247	1,500	1,122
F&A Land, Group Insurance	117	164	-47	583	826	-242	1,400	574
F&A Land, Pension	383	353	30	1,917	1,766	151	4,600	2,834
F&A Land, CPP/EI/WCB/HAPSET	642	706	-64	3,208	3,520	-311	7,700	4,180
F&A Land, Professional fees	1,250	158	1,092	6,250	626	5,624	15,000	14,374
Total F&A Land	8,767	7,268	1,499	43,833	36,173	7,661	105,200	69,028
F&A Legal, Salary	6,933	6,217	716	34,665	31,442	3,223	83,200	51,758
F&A Legal, Vacation	617	0	617	3,085	2,132	953	7,400	5,268
F&A Legal, Sick	150	888	-738	750	1,954	-1,204	1,800	-154
F&A Legal, Group Insurance	142	88	54	710	442	268	1,700	1,258
F&A Legal, Pension	458	426	32	2,290	2,132	158	5,500	3,368
F&A Legal, CPP/EI/WCB/HAPSET	667	855	-188	3,335	4,266	-931	8,000	3,734
Total F&A Legal	8,967	8,474	491	44,835	42,368	2,467	107,600	65,232
Total Finance & Administration	208,096	159,009	49,084	1,150,270	1,028,520	121,753	2,654,220	1,625,701
CEDP Admin, Salary	16,542	16,395	146	82,708	73,292	9,416	198,500	125,208
CEDP Admin, Overtime	83	0	83	417	0	417	1,000	1,000
CEDP Admin, Vacation	1,475	341	1,134	7,375	5,978	1,397	17,700	11,722
CEDP Admin, Sick	367	234	132	1,833	4,623	-2,790	4,400	-223
CEDP Admin, Group Insurance	700	648	52	3,500	3,263	237	8,400	5,137
CEDP Admin, Pension	1,100	1,071	29	5,500	5,143	357	13,200	8,057
CEDP Admin, CPP/EI/WCB/HAPSET	1,675	2,033	-358	8,375	10,138	-1,763	20,100	9,962
CEDP Admin, Business Travel	2,083	4,518	-2,435	10,417	4,518	5,899	25,000	20,482
CEDP Admin, Maint supplies	0	0	0	0	1,243	-1,243	0	-1,243
CEDP Admin, Office supplies	1,250	681	569	6,250	6,497	-247	15,000	8,503
CEDP Admin, Photocopier expenses	333	0	333	1,667	1,440	227	4,000	2,560
CEDP Admin, Subscriptions	292	0	292	1,458	1,130	328	3,500	2,370
CEDP Admin, Cell phone	500	0	500	2,500	1,595	905	6,000	4,405
CEDP Admin, Postage/Courier	0	0	0	0	171	-171	0	-171
CEDP Admin, Membership fees	0	0	0	0	440	-440	0	-440
CEDP Admin, Training	333	0	333	1,667	0	1,667	4,000	4,000

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
CEDP Admin, Consulting fees	2,083	0	2,083	10,417	4,844	5,573	25,000	20,156
CPD Admin, Comp software maint	1,667	0	1,667	8,333	0	8,333	20,000	20,000
Total CEDP Admin	30,483	25,921	4,561	152,417	124,315	28,101	365,800	241,485
CEDP Planning, Salary	9,958	8,166	1,792	49,792	39,636	10,156	119,500	79,864
CEDP Planning, Overtime	125	98	27	625	98	527	1,500	1,402
CEDP Planning, Vacation	900	769	131	4,500	3,060	1,440	10,800	7,740
CEDP Planning, Sick	225	131	94	1,125	3,028	-1,903	2,700	-328
CEDP Planning, Group Insurance	217	297	-80	1,083	1,493	-409	2,600	1,107
CEDP Planning, Pension	667	550	116	3,333	2,750	583	8,000	5,250
CEDP Planning, CPP/EI/WCB/HAPSET	1,250	1,093	157	6,250	5,448	802	15,000	9,552
CEDP Planning, Advertising	83	0	83	417	0	417	1,000	1,000
CEDP Planning, Special Projects	8,333	0	8,333	41,667	4,596	37,071	100,000	95,404
CEDP Planning, Professional fees	417	0	417	2,083	200	1,883	5,000	4,800
Total CEDP Planning	22,175	11,104	11,071	110,875	60,309	50,567	266,100	205,792
CEDP Bldg Inspect, Salary	25,417	19,489	5,928	127,083	92,945	34,138	305,000	212,055
CEDP Bldg Inspect, Overtime	417	0	417	2,083	0	2,083	5,000	5,000
CEDP Bldg Inspect, Vacation	2,300	2,041	259	11,500	13,780	-2,280	27,600	13,820
CEDP Bldg Inspect, Sick	575	0	575	2,875	924	1,951	6,900	5,976
CEDP Bldg Inspect, Group Insurance	808	632	176	4,042	3,181	861	9,700	6,519
CEDP Bldg Inspect, Pension	1,700	1,292	408	8,500	6,459	2,041	20,400	13,941
CEDP Bldg Inspect, CPP/EI/WCB/HAPSET	3,125	2,577	548	15,625	12,851	2,774	37,500	24,649
CEDP Bldg Inspect, City Equip	1,000	0	1,000	5,000	4,320	680	12,000	7,680
Total Building Inspection	35,342	26,031	9,311	176,708	134,460	42,249	424,100	289,640
CEDP Business, Salary	6,558	6,250	308	32,792	29,281	3,511	78,700	49,419
CEDP Business, Vacation	583	0	583	2,917	2,644	272	7,000	4,356
CEDP Business, Sick	150	481	-331	750	1,731	-981	1,800	69
CEDP Business, Group Insurance	283	266	17	1,417	1,337	79	3,400	2,063
CEDP Business, Pension	442	404	38	2,208	2,019	189	5,300	3,281
CEDP Business, CPP/EI/WCB/HAPSET	658	810	-151	3,292	4,037	-745	7,900	3,863
CEDP Business, Business Travel	250	0	250	1,250	1,975	-725	3,000	1,025
CEDP Business, Promo materials	167	0	167	833	0	833	2,000	2,000
CEDP Business, Advertising	167	0	167	833	0	833	2,000	2,000
CEDP Business, Cell phone	63	0	63	313	73	239	750	677
CEDP Business, Special Projects	167	0	167	833	0	833	2,000	2,000
CEDP Business, Membership fees	250	521	-271	1,250	2,251	-1,001	3,000	749
CEDP Business, Conference fees	208	0	208	1,042	0	1,042	2,500	2,500
CEDP Business, Business Facilitating	417	0	417	2,083	0	2,083	5,000	5,000

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Total Business Resource Centre	10,363	8,732	1,630	51,813	45,348	6,463	124,350	79,000
CEDP - Sust Develop, Salary	3,875	3,576	299	19,375	18,995	380	46,500	27,505
CEDP - Sust Develop, Overtime	0	0	0	0	199	-199	0	-199
CEDP - Sust Develop, Vacation	342	1,589	-1,247	1,710	1,664	46	4,100	2,436
CEDP - Sust Develop, Sick	83	0	83	415	199	216	1,000	801
CEDP - Sust Develop, Group Insurance	142	107	35	710	536	174	1,700	1,164
CEDP - Sust Develop, Pension	258	310	-52	1,290	1,263	27	3,100	1,837
CEDP - Sust Develop, CPP/EI/WCB/HAPSET	542	615	-73	2,710	2,491	219	6,500	4,009
CEDP - Sust Develop, Compost Bins	0	-403	403	0	-2,517	2,517	0	2,517
CEDP - Sust Develop, Special Projects	2,083	0	2,083	10,415	-10,000	20,415	25,000	35,000
CEDP - Sust Develop, Recycling bins	417	0	417	2,085	0	2,085	5,000	5,000
CEDP - Sust Develop, Fall Leaf	167	0	167	835	0	835	2,000	2,000
CEDP - Sust Develop, Water conservation	250	0	250	1,250	0	1,250	3,000	3,000
CEDP - Sust Develop, Community Education	1,167	55	1,112	5,835	14,055	-8,220	14,000	-55
CEDP - Sust Develop, Green Team	333	0	333	1,665	0	1,665	4,000	4,000
CEDP - Sust Develop, Clean up Corner Brook	417	0	417	2,085	1,314	771	5,000	3,686
Total Sustainable Development	10,076	5,849	4,228	50,380	28,199	22,181	120,900	92,701
CEDP - Eng, Salary	48,758	39,237	9,521	243,792	196,087	47,704	585,100	389,013
CEDP - Eng, Overtime	0	1,021	-1,021	0	2,816	-2,816	0	-2,816
CEDP - Eng, Vacation	4,333	951	3,382	21,667	12,514	9,153	52,000	39,486
CEDP - Eng, Sick	1,083	3,053	-1,970	5,417	9,501	-4,085	13,000	3,499
CEDP - Eng, Other leave	0	0	0	0	830	-830	0	-830
CEDP - Eng, Group Insurance	2,175	1,498	677	10,875	7,509	3,366	26,100	18,591
CEDP - Eng, Pension	3,250	2,221	1,029	16,250	11,103	5,147	39,000	27,897
CEDP - Eng, CPP/EI/WCB/HAPSET	5,950	5,317	633	29,750	26,292	3,458	71,400	45,108
CEDP - Eng, City Equip	2,125	0	2,125	10,625	7,426	3,199	25,500	18,074
Total Engineering	67,674	53,298	14,376	338,376	274,078	64,297	812,100	538,022
CEDP - GIS, Salary	4,950	4,969	-19	24,750	24,336	414	59,400	35,064
CEDP - GIS, Vacation	442	111	331	2,210	302	1,908	5,300	4,998
CEDP - GIS, Sick	108	0	108	540	762	-222	1,300	538
CEDP - GIS, Group Insurance	258	245	13	1,290	1,233	57	3,100	1,867
CEDP - GIS, Pension	333	305	28	1,665	1,524	141	4,000	2,476
CEDP - GIS, CPP/EI/WCB/HAPSET	617	607	10	3,085	3,028	57	7,400	4,372
CEDP - GIS, Professional fees	2,083	0	2,083	10,415	0	10,415	25,000	25,000
Total GIS	8,791	6,237	2,554	43,955	31,185	12,770	105,500	74,315

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Total Community, Engineering, Development & Planning	184,904	137,172	47,732	924,524	697,894	226,629	2,218,850	1,520,956
PS MEO, Salary	17,792	14,836	2,956	88,958	75,052	13,906	213,500	138,448
PS MEO, Overtime	333	807	-474	1,667	2,091	-424	4,000	1,909
PS MEO, Vacation	1,583	494	1,090	7,917	10,049	-2,133	19,000	8,951
PS MEO, Sick	392	639	-247	1,958	13,311	-11,352	4,700	-8,611
PS MEO, Other leave	0	0	0	0	426	-426	0	-426
PS MEO, Group Insurance	742	360	382	3,708	2,841	867	8,900	6,059
PS MEO, Pension	1,158	574	585	5,792	4,515	1,277	13,900	9,385
PS MEO, CPP/EI/WCB/HAPSET	2,267	1,928	338	11,333	11,710	-377	27,200	15,490
PS MEO, Clothing/uniforms	292	0	292	1,458	0	1,458	3,500	3,500
PS MEO, City Equip	1,917	0	1,917	9,583	3,257	6,326	23,000	19,743
PS MEO, Maint supplies	417	0	417	2,083	138	1,946	5,000	4,862
PS MEO, Office supplies	375	0	375	1,875	244	1,631	4,500	4,256
PS MEO, Inventory	208	0	208	1,042	0	1,042	2,500	2,500
PS MEO, Hired contractor	625	92	533	3,125	3,395	-270	7,500	4,105
PS MEO, Cell phone	167	1,496	-1,330	833	1,898	-1,065	2,000	102
PS MEO, Electrical	583	0	583	2,917	0	2,917	7,000	7,000
PS MEO, Membership fees	42	0	42	208	200	8	500	300
PS MEO, Training	333	0	333	1,667	0	1,667	4,000	4,000
PS MEO, Professional fees	292	0	292	1,458	521	937	3,500	2,979
Total Municipal Enforcement	29,518	21,226	8,291	147,582	129,648	17,933	354,200	224,550
PSAnimal, Electrical	0	663	-663	0	4,261	-4,261	0	-4,261
Total Animal Control	0	663	-663	0	4,261	-4,261	0	-4,261
Fire Admin, Salary	19,842	16,683	3,158	99,208	88,074	11,134	238,100	150,026
Fire Admin, Overtime	0	174	-174	0	1,726	-1,726	0	-1,726
Fire Admin, Vacation	1,733	773	961	8,667	9,110	-443	20,800	11,691
Fire Admin, Sick	433	2,798	-2,365	2,167	5,514	-3,348	5,200	-314
Fire Admin, Other leave	0	795	-795	0	795	-795	0	-795
Fire Admin, Group Insurance	858	613	245	4,292	3,080	1,211	10,300	7,220
Fire Admin, Pension	1,300	1,179	121	6,500	6,009	491	15,600	9,591
Fire Admin, CPP/EI/WCB/HAPSET	1,983	2,445	-462	9,917	12,424	-2,508	23,800	11,376
Fire Admin, Business Travel	833	1,565	-732	4,167	2,827	1,340	10,000	7,173
Fire Admin, Staff Social Events	42	0	42	208	0	208	500	500

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Fire Admin, Fire Prevention and Education	1,250	0	1,250	6,250	102	6,148	15,000	14,898
Fire Admin, Clothing/uniforms	208	0	208	1,042	204	837	2,500	2,296
Fire Admin, Furniture and Equip	208	0	208	1,042	0	1,042	2,500	2,500
Fire Admin, Maint supplies	42	0	42	208	211	-3	500	289
Fire Admin, Meeting expenses	83	0	83	417	42	375	1,000	958
Fire Admin, Office supplies	167	0	167	833	196	637	2,000	1,804
Fire Admin, Other supplies	125	0	125	625	25	600	1,500	1,475
Fire Admin, Photocopier expenses	333	0	333	1,667	762	904	4,000	3,238
Fire Admin, Subscriptions	108	0	108	542	0	542	1,300	1,300
Fire Admin, Registration fees	250	0	250	1,250	0	1,250	3,000	3,000
Fire Admin, Telephone	167	0	167	833	533	301	2,000	1,467
Fire Admin, Cell phone	292	0	292	1,458	323	1,135	3,500	3,177
Fire Admin, Postage/Courier	25	0	25	125	172	-47	300	128
Fire Admin, Recruitment	833	0	833	4,167	0	4,167	10,000	10,000
Fire Admin, Special Projects	1,333	-90,000	91,333	6,667	-71,110	77,777	16,000	87,110
Fire Admin, Membership fees	125	0	125	625	176	449	1,500	1,324
PS Fire Admin, EMO Excercise	208	0	208	1,042	902	140	2,500	1,598
Total Fire Department Admin	32,781	-62,975	95,758	163,919	62,097	101,820	393,400	331,303
Fire Operations, Salary	222,392	203,376	19,016	1,111,958	1,016,871	95,087	2,668,700	1,651,829
Fire Operations, Overtime	6,250	5,742	508	31,250	36,675	-5,425	75,000	38,325
Fire Operations, Vacation	4,167	0	4,167	20,833	0	20,833	50,000	50,000
Fire Operations, Sick	4,167	0	4,167	20,833	0	20,833	50,000	50,000
Fire Operations, Group Insurance	8,000	7,220	780	40,000	36,370	3,630	96,000	59,630
Fire Operations, Pension	12,517	11,386	1,131	62,583	56,649	5,934	150,200	93,551
Fire Operations, CPP/EI/WCB/HAPSET	23,533	24,317	-784	117,667	121,736	-4,069	282,400	160,664
Fire Operations, Clothing/uniforms	833	3,699	-2,866	4,167	16,450	-12,283	10,000	-6,450
Fire Operations, Furniture and Equip	417	0	417	2,083	5,012	-2,928	5,000	-12
Fire Operations, Maint supplies	5,000	-210	5,210	25,000	15,661	9,339	60,000	44,339
Fire Operations, Inventory	417	221	196	2,083	3,412	-1,329	5,000	1,588
Fire Operations, Hired contractor	833	26	807	4,167	990	3,177	10,000	9,010
Fire Operations, Meal Vouchers	417	0	417	2,083	2,103	-19	5,000	2,897
Fire Operations, Training	4,167	11,919	-7,752	20,833	19,265	1,569	50,000	30,735
Fire Operations, Lease	3,183	0	3,183	15,917	0	15,917	38,200	38,200
Fire Operations, Medicals	1,667	0	1,667	8,333	8,244	89	20,000	11,756
Total Fire Department Operations	297,960	267,696	30,263	1,489,790	1,339,438	150,354	3,575,500	2,236,062
Fire Bldg Maint, Salary	0	0	0	0	452	-452	0	-452
Fire Bldg Maint, Group Insurance	0	0	0	0	9	-9	0	-9
Fire Bldg Maint, Pension	0	0	0	0	13	-13	0	-13
Fire Bldg Maint, CPP/EI/WCB/HAPSET	0	0	0	0	53	-53	0	-53
Fire Bldg Maint, City Equip	0	0	0	0	68	-68	0	-68

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Fire Bldg Maint, Maint supplies	1,667	0	1,667	8,333	2,403	5,931	20,000	17,597
Fire Bldg Maint, Cleaning services	1,250	0	1,250	6,250	5,209	1,041	15,000	9,791
Fire Bldg Maint, Hired contractor	1,667	0	1,667	8,333	5,423	2,910	20,000	14,577
Fire Bldg Maint, Electrical	3,333	4,095	-761	16,667	24,269	-7,602	40,000	15,731
Total Fire Department Building Maintenance	7,917	4,095	3,822	39,583	37,899	1,685	95,000	57,102
Fire Dept Equipment, Salary	1,000	392	608	5,000	5,400	-400	12,000	6,600
Fire Dept Equipment, Overtime	333	0	333	1,665	164	1,501	4,000	3,836
Fire Dept Equipment, Group Insurance	83	13	70	415	189	226	1,000	811
Fire Dept Equipment, Pension	83	23	60	415	323	92	1,000	677
Fire Dept Equipment, CPP/EI/WCB/HAPSET	167	47	120	835	686	149	2,000	1,314
Fire Dept Equipment, Maint supplies	2,500	3,372	-872	12,500	9,316	3,184	30,000	20,684
Total Fire Department Equipment Cost	4,166	3,847	320	20,830	16,078	4,750	50,000	33,920
Total Fire Department Expense	342,824	212,663	130,163	1,714,122	1,455,512	258,609	4,113,900	2,658,388
911 Operations, Salary	49,742	44,823	4,919	248,708	228,012	20,696	596,900	368,888
911 Operations, Overtime	2,200	37	2,163	11,000	10,202	798	26,400	16,198
911 Operations, Vacation	4,425	2,333	2,092	22,125	19,709	2,416	53,100	33,391
911 Operations, Sick	1,108	1,129	-20	5,542	14,629	-9,088	13,300	-1,329
911 Operations, Other leave	0	0	0	0	1,473	-1,473	0	-1,473
911 Operations, Group Insurance	2,083	1,566	518	10,417	8,826	1,590	25,000	16,174
911 Operations, Pension	3,133	2,514	620	15,667	13,247	2,420	37,600	24,353
911 Operations, CPP/EI/WCB/HAPSET	6,100	5,740	360	30,500	31,563	-1,063	73,200	41,637
911 Operations, Computer Supplies	5,000	0	5,000	25,000	38,950	-13,950	60,000	21,050
911 Operations, Meeting expenses	83	0	83	417	78	338	1,000	922
911 Operations, Office supplies	333	0	333	1,667	669	997	4,000	3,331
911 Operations, Computer Supplies	125	0	125	625	3,090	-2,465	1,500	-1,590
PS 911 Operations, Promo materials	0	0	0	0	522	-522	0	-522
911 Operations, Comp software maint	500	0	500	2,500	0	2,500	6,000	6,000
911 Operations, Cleaning services	192	0	192	958	462	497	2,300	1,838
911 Operations, Telephone	1,000	0	1,000	5,000	2,437	2,563	12,000	9,563
911 Operations, Training	500	0	500	2,500	1,549	951	6,000	4,451
Total 911 Operations	76,524	58,142	18,384	382,626	375,418	7,207	918,300	542,882
Total Protective Services	448,866	292,694	156,174	2,244,330	1,964,839	279,489	5,386,400	3,421,559

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
CEDP Recreation , Salary	18,675	7,166	11,509	93,375	37,619	55,756	224,100	186,481
CEDP Recreation , Overtime	417	0	417	2,085	800	1,285	5,000	4,200
CEDP Recreation , Vacation	1,658	1,176	482	8,290	2,351	5,939	19,900	17,549
CEDP Recreation , Sick	417	0	417	2,085	0	2,085	5,000	5,000
CEDP Recreation , Group Insurance	1,208	0	1,208	6,040	0	6,040	14,500	14,500
CEDP Recreation , Pension	1,475	0	1,475	7,375	0	7,375	17,700	17,700
CEDP Recreation , CPP/EI/WCB/HAPSET	1,958	1,018	940	9,790	4,729	5,061	23,500	18,771
CEDP Recreation , Activity Guide	0	0	0	5,000	0	5,000	5,000	5,000
CEDP Recreation , Summer Concert Series	5,000	0	5,000	5,000	0	5,000	20,000	20,000
CEDP Recreation , Recreation improvements	35,000	0	35,000	43,000	18,783	24,217	180,000	161,217
CEDP Recreation , Canada Day	0	660	-660	0	660	-660	20,000	19,340
CEDP Recreation , Corner Brook Day	0	500	-500	0	500	-500	17,000	16,500
CEDP Recreation , Margaret Bowater Park	4,000	0	4,000	4,000	574	3,426	26,000	25,426
CEDP Recreation , Special Events Grants	1,667	0	1,667	8,333	-17,330	25,663	20,000	37,330
CEDP MBP, Salary	7,000	0	7,000	7,000	0	7,000	55,000	55,000
CPD MBP, Maint supplies	1,000	0	1,000	1,000	0	1,000	5,000	5,000
CEDP MBP, Security	0	0	0	0	0	0	24,000	24,000
CEDP Activity Staffing, Salary	2,917	968	1,949	14,583	11,755	2,829	35,000	23,245
CEDP Activity Staffing, Overtime	0	0	0	0	79	-79	0	-79
CEDP Activity Staffing, Vacation	0	39	-39	0	473	-473	0	-473
CEDP Activity Staffing, CPP/EI/WCB/HAPSET	0	106	-106	0	1,291	-1,291	0	-1,291
Total Recreation & Leisure	82,392	11,633	70,759	216,956	62,284	154,674	716,700	654,417
Tourism, Salary	8,400	8,450	-50	42,000	37,745	4,255	100,800	63,055
Tourism, Vacation	750	496	254	3,750	3,494	256	9,000	5,506
Tourism, Sick	183	71	112	915	1,743	-828	2,200	457
Tourism, Group Insurance	392	233	159	1,960	1,172	788	4,700	3,528
Tourism, Pension	558	511	47	2,790	2,555	235	6,700	4,145
Tourism, CPP/EI/WCB/HAPSET	1,100	1,069	31	5,500	5,106	394	13,200	8,094
Tourism, Promo materials	667	2,070	-1,403	3,335	2,070	1,265	8,000	5,930
Tourism, Advertising	667	0	667	3,335	1,815	1,520	8,000	6,185
Tourism, Special Projects	6,667	0	6,667	33,335	158	33,177	80,000	79,842
Tourism, Jigs and Wheels	0	417	-417	0	1,650	-1,650	0	-1,650
Train, Salary	0	0	0	0	2,321	-2,321	7,200	4,879
Total Tourism	19,384	13,317	6,067	96,920	59,829	37,091	239,800	179,971
Civic Centre Admin, Salary	26,425	30,523	-4,098	132,125	139,821	-7,696	317,100	177,279
Civic Centre Admin, Overtime	833	506	327	4,165	7,041	-2,876	10,000	2,959
Civic Centre Admin, Vacation	2,350	799	1,551	11,750	6,329	5,421	28,200	21,871
Civic Centre Admin, Sick	583	0	583	2,915	5,061	-2,146	7,000	1,939
Civic Centre Admin, Other leave	0	0	0	0	830	-830	0	-830
Civic Centre Admin, Group Insurance	1,100	1,041	59	5,500	5,231	269	13,200	7,969

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Civic Centre Admin, Pension	1,692	1,769	-77	8,460	8,828	-368	20,300	11,472
Civic Centre Admin, CPP/EI/WCB/HAPSET	3,267	3,726	-459	16,335	18,292	-1,957	39,200	20,908
Civic Centre Admin, Office supplies	542	70	472	2,710	735	1,975	6,500	5,765
Civic Centre Admin, Photocopier expenses	225	0	225	1,125	1,443	-318	2,700	1,257
Civic Centre Admin, Promo materials	2,083	67	2,016	10,415	5,591	4,824	25,000	19,409
Civic Centre Admin, Subscriptions	175	0	175	875	1,436	-561	2,100	664
Civic Centre Admin, Comp network costs	2,192	0	2,192	10,960	960	10,000	26,300	25,340
Civic Centre Admin, Telephone	350	0	350	1,750	1,142	608	4,200	3,058
Civic Centre Admin, Cell phone	283	0	283	1,415	250	1,165	3,400	3,150
Civic Centre Admin, Postage/Courier	0	0	0	0	97	-97	0	-97
Civic Centre Admin, Membership fees	0	0	0	0	336	-336	0	-336
Civic Centre Admin, Training	833	0	833	4,165	3,382	783	10,000	6,618
Civic Centre Admin, Bank Charges	1,083	3,236	-2,153	5,415	10,962	-5,547	13,000	2,038
Civic Centre Operations, Salary	54,625	48,401	6,224	273,125	251,443	21,682	655,500	404,057
Civic Centre Operations, Overtime	4,167	257	3,910	20,835	12,014	8,821	50,000	37,986
Civic Centre Operations, Vacation	417	0	417	2,085	0	2,085	5,000	5,000
Civic Centre Operations, Sick	125	210	-85	625	210	415	1,500	1,290
Civic Centre Operations, Group Insurance	2,200	1,892	308	11,000	9,455	1,545	26,400	16,945
Civic Centre Operations, Pension	2,833	2,498	335	14,165	12,751	1,414	34,000	21,249
Civic Centre Operations, CPP/EI/WCB/HAPSET	6,150	5,900	250	30,750	31,487	-737	73,800	42,313
Civic Centre Operations, Cleaning Supplies	2,083	662	1,421	10,415	12,459	-2,044	25,000	12,541
Civic Centre Operations, Clothing/uniforms	583	0	583	2,915	3,136	-221	7,000	3,864
Civic Centre Operations, City Equip	1,450	0	1,450	7,250	4,277	2,973	17,400	13,123
Civic Centre Operations, Catering	10,583	17,284	-6,701	52,917	21,571	31,346	127,000	105,429
Civic Centre Operations, Fire Alarm	417	0	417	2,085	2,570	-485	5,000	2,430
Civic Centre Operations, Propane/Nitrogen	1,458	903	555	7,290	9,060	-1,770	17,500	8,440
Civic Centre Operations, Heating Oil	4,167	0	4,167	20,835	0	20,835	50,000	50,000
Civic Centre Operations, Maint supplies	6,250	1,928	4,322	31,250	24,302	6,948	75,000	50,698
Civic Centre Operations, Elevator Maintenance	1,083	2,341	-1,258	5,415	5,404	11	13,000	7,596
Civic Centre Operations, Repairs Recreation Equip	833	0	833	4,165	164	4,001	10,000	9,836
Civic Centre Operations, Inventory	0	0	0	0	10	-10	0	-10
Civic Centre Operations, Snowclearing	5,833	0	5,833	29,165	45,007	-15,842	70,000	24,993
Civic Centre Operations, Hired equipment	667	680	-13	3,335	2,510	825	8,000	5,490
Civic Centre Operations, Hired contractor	6,667	1,887	4,780	33,335	13,009	20,326	80,000	66,991
Civic Centre Operations, Hired Electrician	2,083	0	2,083	10,415	0	10,415	25,000	25,000
Civic Centre Operations, Senior Hockey expenses	2,083	50	2,033	10,415	105,345	-94,930	25,000	-80,345
Civic Centre Operations, Electrical	29,092	29,144	-52	145,460	175,478	-30,018	349,100	173,622
Civic Centre Operations, Security	3,750	5,260	-1,510	18,750	24,189	-5,439	45,000	20,811
Civic Centre Operations, Special Events	0	0	0	0	1,350	-1,350	0	-1,350
Civic Centre Building Maint, Maint supplies	8,333	0	8,333	41,665	0	41,665	100,000	100,000
Civic Centre Special Events, Home Show CC	3,333	0	3,333	16,665	0	16,665	40,000	40,000
Total Civic Centre	205,281	161,034	44,248	1,026,407	984,968	41,440	2,463,400	1,478,433

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Total Recreation Services	307,057	185,984	121,074	1,340,283	1,107,081	233,204	3,419,900	2,312,821
PWWW - Admin, Salary	9,408	7,650	1,759	47,042	44,449	2,593	112,900	68,451
PWWW - Admin, Vacation	833	2,502	-1,668	4,167	6,055	-1,888	10,000	3,945
PWWW - Admin, Sick	208	0	208	1,042	254	788	2,500	2,246
PWWW - Admin, Group Insurance	200	196	4	1,000	983	17	2,400	1,417
PWWW - Admin, Pension	625	609	16	3,125	3,045	80	7,500	4,455
PWWW - Admin, CPP/EI/WCB/HAPSET	725	1,228	-503	3,625	6,126	-2,501	8,700	2,574
PWWW - Admin, Business Travel	1,000	1,740	-740	5,000	3,999	1,001	12,000	8,001
PWWW - Admin, Safety Program	208	169	40	1,042	1,705	-664	2,500	795
PWWW - Admin, City Equip	10,417	0	10,417	52,083	39,846	12,237	125,000	85,154
PWWW - Admin, Maint supplies	167	0	167	833	0	833	2,000	2,000
PWWW - Admin, Office supplies	625	0	625	3,125	1,707	1,418	7,500	5,793
PWWW - Admin, Photocopier expenses	83	0	83	417	454	-37	1,000	546
PWWW - Admin, Subscriptions	417	0	417	2,083	80	2,003	5,000	4,920
PWWW - Admin, Tools and minor equip	333	209	124	1,667	505	1,162	4,000	3,495
PWWW - Admin, Telephone	417	0	417	2,083	1,104	979	5,000	3,896
PWWW - Admin, Cell phone	583	0	583	2,917	1,127	1,789	7,000	5,873
PWWW - Admin, Membership fees	175	0	175	875	876	-1	2,100	1,224
PWWW - Admin, Conference fees	46	0	46	229	626	-397	550	-76
PWWW - Admin, Training	1,500	0	1,500	7,500	0	7,500	18,000	18,000
PWWW - Training	1,000	0	1,000	5,000	1,449	3,551	12,000	10,551
Total PWWW Admin	28,970	14,303	14,668	144,855	114,390	30,464	347,650	233,260
PWWW - P/W Admin, Salary	49,192	47,397	1,795	245,958	247,520	-1,562	590,300	342,780
PWWW - P/W Admin, Overtime	3,258	839	2,419	16,292	13,897	2,395	39,100	25,203
PWWW - P/W Admin, Vacation	4,375	2,811	1,564	21,875	13,644	8,231	52,500	38,856
PWWW - P/W Admin, Sick	1,092	2,288	-1,196	5,458	10,146	-4,688	13,100	2,954
PWWW - P/W Admin, Other leave	0	916	-916	0	916	-916	0	-916
PWWW - P/W Admin, Group Insurance	2,092	2,132	-41	10,458	10,658	-200	25,100	14,442
PWWW - P/W Admin, Pension	3,375	3,116	259	16,875	15,733	1,142	40,500	24,767
PWWW - P/W Admin, CPP/EI/WCB/HAPSET	6,033	6,484	-451	30,167	33,955	-3,788	72,400	38,445
PWWW - P/W Admin, Office supplies	667	26	641	3,333	1,422	1,912	8,000	6,578
PWWW - P/W Admin, Photocopier expenses	275	268	7	1,375	1,012	363	3,300	2,288
PWWW - P/W Admin, Special Events Grants	150	0	150	750	0	750	1,800	1,800
Total Public Works Payroll	70,509	66,277	4,230	352,541	348,903	3,640	846,100	497,198
Special Events, Salary	833	0	833	4,167	0	4,167	10,000	10,000
Special Events, Overtime	417	0	417	2,083	0	2,083	5,000	5,000
Special Events, Vacation	42	0	42	208	0	208	500	500
Special Events, Group Insurance	33	0	33	167	0	167	400	400

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Special Events, Pension	42	0	42	208	0	208	500	500
Special Events, CPP/EI/WCB/HAPSET	167	0	167	833	0	833	2,000	2,000
Special Events, City Equip	250	0	250	1,250	0	1,250	3,000	3,000
Special Events, Inventory	8	0	8	42	111	-69	100	-11
Total Special Events Salary	1,792	0	1,792	8,958	111	8,848	21,500	21,389
PWWW - W/S Admin, Salary	24,358	26,579	-2,220	121,792	123,368	-1,576	292,300	168,932
PWWW - W/S Admin, Overtime	750	441	309	3,750	1,710	2,040	9,000	7,290
PWWW - W/S Admin, Vacation	2,167	2,595	-428	10,833	8,141	2,692	26,000	17,859
PWWW - W/S Admin, Sick	542	176	365	2,708	5,006	-2,297	6,500	1,494
PWWW - W/S Admin, Other leave	0	280	-280	0	280	-280	0	-280
PWWW - W/S Admin, Group Insurance	917	1,328	-411	4,583	6,317	-1,734	11,000	4,683
PWWW - W/S Admin, Pension	1,625	1,738	-113	8,125	8,223	-98	19,500	11,277
PWWW - W/S Admin, CPP/EI/WCB/HAPSET	2,833	3,532	-699	14,167	16,499	-2,332	34,000	17,501
PWWW - W/S Admin, Office supplies	8	0	8	42	0	42	100	100
Total Water & Sewer Salary	33,200	36,669	-3,468	166,000	169,544	-3,543	398,400	228,857
Clothing allowance, Inventory	1,667	1,175	492	8,333	5,867	2,467	20,000	14,133
Total Clothing Allowance	1,667	1,175	492	8,333	5,867	2,467	20,000	14,133
IPW - Other payroll, AP Severance								
PWWW - Other payroll, Salary	11,450	4,698	6,752	57,250	56,186	1,064	137,400	81,214
PWWW - Other payroll, Overtime	500	1,840	-1,340	2,500	5,510	-3,010	6,000	490
PWWW - Other payroll, Vacation	15,175	4,953	10,222	75,875	31,602	44,273	182,100	150,498
PWWW - Other payroll, Sick	15,417	24,427	-9,010	77,085	66,835	10,250	185,000	118,165
PWWW - Other payroll, Other leave	442	877	-435	2,210	2,848	-638	5,300	2,452
PWWW - Other payroll, Group Insurance	1,425	1,411	14	7,125	4,640	2,485	17,100	12,460
PWWW - Other payroll, Pension	1,683	1,278	405	8,415	5,295	3,120	20,200	14,905
PWWW - Other payroll, CPP/EI/WCB/HAPSET	3,683	2,814	869	18,415	12,648	5,767	44,200	31,552
PWWW - Other payroll, PPE	342	861	-519	1,710	1,321	389	4,100	2,779
PWWW - Other payroll, Inventory	133	250	-117	665	628	37	1,600	972
PWWW - Other payroll, Medicals	83	0	83	415	60	355	1,000	940
Total PWWW Other Payroll	50,333	43,409	6,924	251,665	187,573	64,092	604,000	416,427
Total PWWW Admin	186,471	161,833	24,637	932,352	826,388	105,966	2,237,650	1,411,264
PWWW - Brook Street Building, Maint supplies	125	11	114	625	11	614	1,500	1,489
PWWW - Brook Street Building, Electrical	1,000	532	468	5,000	3,927	1,073	12,000	8,073
PWWW - Bldg - Charles St, Salary	833	0	833	4,165	3,956	209	10,000	6,044

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Bldg - Charles St, Heating Oil	833	157	676	4,165	7,040	-2,875	10,000	2,960
PWWW - Bldg - Charles St, Maint supplies	2,917	29,019	-26,102	14,585	53,996	-39,411	35,000	-18,996
PWWW - Bldg - Charles St, Inventory	167	102	65	835	504	331	2,000	1,496
PWWW - Bldg - Charles St, Cleaning services	2,500	0	2,500	12,500	10,642	1,858	30,000	19,358
PWWW - Bldg - Charles St, Electrical	6,250	6,010	240	31,250	33,290	-2,040	75,000	41,710
PWWW - Bldg - City Hall, Salary	0	0	0	0	-158	158	0	158
PWWW - Bldg - City Hall, Maint supplies	10,417	692	9,725	52,085	38,052	14,033	125,000	86,948
PWWW - Bldg - City Hall, Inventory	0	0	0	0	18	-18	0	-18
PWWW - Bldg - City Hall, Cleaning services	11,500	0	11,500	57,500	40,934	16,566	138,000	97,066
PWWW - Bldg - City Hall, Snowclearing	708	0	708	3,540	14,358	-10,818	8,500	-5,858
PWWW - Bldg - City Hall, Electrical	15,417	15,863	-446	77,085	86,596	-9,511	185,000	98,404
PWWW - Other Bldgs, Salary	208	0	208	1,040	1,212	-172	2,500	1,288
PWWW - Other Bldgs, City Equip	83	0	83	415	203	212	1,000	797
PWWW - Other Bldgs, Maint supplies	600	0	600	3,000	861	2,139	7,200	6,339
PWWW - 2 Allens Rd, Electrical	417	954	-537	2,085	5,153	-3,068	5,000	-153
PWWW - 77 Premier Dr, Electrical	708	838	-130	3,540	5,231	-1,691	8,500	3,269
PWWW - Connors Rd, Salary	208	0	208	1,040	0	1,040	2,500	2,500
PWWW - Connors Rd, City Equip	208	0	208	1,040	0	1,040	2,500	2,500
PWWW - Connors Rd, Maint supplies	83	0	83	415	0	415	1,000	1,000
PWWW - Connors Rd, Electrical	667	119	548	3,335	852	2,483	8,000	7,148
PWWW - Curling Club, Maint supplies	0	58	-58	0	755	-755	0	-755
PWWW - Curling Club, Electrical	2,917	329	2,588	14,585	17,560	-2,975	35,000	17,440
PWWW - Wellington Street Compl, Salary	583	2,429	-1,846	2,915	2,429	486	7,000	4,571
PWWW - Wellington Street Compl, Maint supplies	417	337	80	2,085	1,027	1,058	5,000	3,973
PWWW - Wellington Street Compl, Electrical	1,125	1,295	-170	5,625	9,422	-3,797	13,500	4,078
PWWW - Bldg MBP, Maint supplies	167	0	167	835	1,073	-238	2,000	927
PWWW - Bldg MBP, Electrical	1,250	698	552	6,250	4,301	1,949	15,000	10,699
PWWW - Bldg MBP, Security	0	0	0	0	411	-411	0	-411
PWWW - Museum, Salary	0	0	0	0	8,577	-8,577	0	-8,577
PWWW - Museum, Maint supplies	417	0	417	2,085	2,599	-514	5,000	2,401
PWWW - Bldg Bartlett's Pt, Maint supplies	417	405	12	2,085	405	1,680	5,000	4,595
PWWW - Bldg Bartlett's Pt, Electrical	150	91	59	750	594	156	1,800	1,206
PWWW - New Salt Shed, Maint supplies	83	0	83	415	0	415	1,000	1,000
PWWW - New Salt Shed, Electrical	292	298	-6	1,460	1,947	-487	3,500	1,553
Total Building Maintenance	63,667	60,237	3,430	318,335	357,778	-39,443	764,000	406,222
PWWW - Street Lights, Electrical	53,333	29	53,304	266,667	195,077	71,590	640,000	444,923
PWWW - Heritage lights, Maint supplies	417	0	417	2,083	5,164	-3,081	5,000	-164
PWWW - Heritage lights, Hired contractor	2,500	0	2,500	12,500	-7,804	20,304	30,000	37,804
PWWW - Heritage lights, Electrical	1,000	891	109	5,000	5,463	-463	12,000	6,537
Total Street Lighting	57,250	920	56,330	286,250	197,900	88,350	687,000	489,100

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW- Street Maint, Salary	0	0	0	0	289	-289	0	-289
PWWW - Gravel St Main, Salary	0	0	0	0	0	0	1,000	1,000
PWWW - Gravel St Main, City Equip	0	0	0	0	78	-78	0	-78
PWWW - Gravel St Main, Maint supplies	0	170	-170	0	170	-170	10,000	9,830
PWWW - Gravel St Main, Hired equipment	0	0	0	0	0	0	10,000	10,000
PWWW - Streets Maint, Salary	25,000	2,442	22,558	55,000	92,788	-37,788	200,000	107,212
PWWW - Streets Maint, City Equip	5,000	0	5,000	25,000	5,659	19,341	60,000	54,341
PWWW - Streets Maint, Maint supplies	8,333	6,595	1,738	41,665	26,959	14,706	100,000	73,041
PWWW - Streets Maint, Inventory	417	374	43	2,085	1,304	781	5,000	3,696
PWWW - Streets Maint, Hired equipment	833	0	833	4,165	10,571	-6,406	10,000	-571
PWWW - W/S Pavement Cuts, Salary	7,000	1,750	5,250	19,000	10,753	8,247	50,000	39,247
PWWW - W/S Pavement Cuts, City Equip	3,000	0	3,000	7,000	2,899	4,101	20,000	17,101
PWWW - W/S Pavement Cuts, Maint supplies	1,500	0	1,500	3,500	5,446	-1,946	10,000	4,554
PWWW - W/S Pavement Cuts, Hired equipment	500	0	500	1,500	959	541	4,000	3,041
PWWW - W/S Pavement Cuts, Hired contractor	45,000	0	45,000	175,000	35,482	139,518	400,000	364,518
PWWW - Sod repair, Salary	375	0	375	375	0	375	1,500	1,500
PWWW - Sod repair, Maint supplies	375	0	375	375	0	375	1,500	1,500
PWWW - Sod repair, Hired equipment	125	0	125	125	0	125	500	500
PWWW - Sod repair, Hired contractor	0	0	0	0	0	0	50,000	50,000
PWWW - Curb and sidewalk main, Salary	0	0	0	0	0	0	100,000	100,000
PWWW - Curb and sidewalk main, City Equip	0	0	0	0	0	0	10,000	10,000
PWWW - Curb and sidewalk main, Maint supplies	0	0	0	0	4,035	-4,035	45,000	40,965
PWWW - Curb and sidewalk main, Hired equipment	0	0	0	0	0	0	10,000	10,000
Oper - Curb and sidewalk main, Hired contractor	4,000	0	4,000	8,000	0	8,000	35,000	35,000
PWWW - Maint Manhole/catch bas, Salary	4,000	242	3,759	16,000	242	15,759	50,000	49,759
PWWW - Maint Manhole/catch bas, City Equip	800	0	800	2,400	58	2,342	10,000	9,942
PWWW - Maint Manhole/catch bas, Maint supplies	2,000	0	2,000	7,500	261	7,239	25,000	24,739
PWWW - Maint Manhole/catch bas, Inventory	200	0	200	600	0	600	4,000	4,000
PWWW - Maint Manhole/catch bas, Hired equipment	167	0	167	833	0	833	2,000	2,000
PWWW - Maint of Guardrails, Salary	0	0	0	0	0	0	18,000	18,000
PWWW - Maint of Guardrails, City Equip	0	0	0	0	0	0	10,000	10,000
PWWW - Maint of Guardrails, Maint supplies	0	0	0	0	61	-61	18,000	17,939
PWWW - Maint of Guardrails, Hired equipment	0	0	0	0	0	0	3,500	3,500
PWWW - Maint of steps/walkways, Salary	0	0	0	0	0	0	500	500
PWWW - Maint of steps/walkways, City Equip	0	0	0	0	0	0	200	200
PWWW - Maint of steps/walkways, Maint supplies	0	0	0	0	0	0	300	300
Total Street Maintenance	108,625	11,573	97,052	370,123	198,014	172,109	1,275,000	1,076,986
PWWW - Streets-Snow, Salary	0	774	-774	288,750	257,196	31,554	385,000	127,804
PWWW - Streets-Snow, City Equip	0	0	0	214,000	277,419	-63,419	290,000	12,581
PWWW - Streets-Snow, Maint supplies	0	0	0	37,500	6,257	31,243	50,000	43,743
PWWW - Streets-Snow, Inventory	0	0	0	0	7	-7	0	-7
PWWW - Streets-Snow, Hired equipment	0	0	0	15,000	70,092	-55,092	20,000	-50,092
PWWW - Streets-Snow, Meal Vouchers	0	0	0	2,625	2,018	607	3,500	1,482

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Streets-Snow, Damage claims	0	3,363	-3,363	5,625	4,138	1,487	7,500	3,362
PWWW - Streets-Snow, Lease	0	0	0	270,000	286,332	-16,332	360,000	73,668
PWWW - Sanding, Salary	0	0	0	82,500	93,814	-11,314	110,000	16,186
PWWW - Sanding, City Equip	0	0	0	56,250	51,944	4,306	75,000	23,056
PWWW - Sanding, Maint supplies	0	0	0	1,500	537	963	2,000	1,463
PWWW - Sanding, Inventory	0	0	0	26,250	57,412	-31,162	35,000	-22,412
PWWW - Salting, Salary	0	0	0	108,750	114,424	-5,674	145,000	30,576
PWWW - Salting, City Equip	0	0	0	45,000	36,431	8,569	60,000	23,569
PWWW - Salting, Maint supplies	0	0	0	750	447	303	1,000	553
PWWW - Salting, Inventory	0	0	0	198,750	201,650	-2,900	265,000	63,350
PWWW - Snow/Business Area, Salary	0	0	0	7,500	5,692	1,808	10,000	4,308
PWWW - Snow/Business Area, City Equip	0	0	0	11,250	8,504	2,746	15,000	6,496
PWWW - Ice cutting/remove, Salary	0	0	0	9,000	480	8,520	12,000	11,520
PWWW - Ice cutting/remove, City Equip	0	0	0	11,250	295	10,955	15,000	14,705
PWWW - Snow Remove City Parking, Salary	0	0	0	1,500	0	1,500	2,000	2,000
PWWW - Snow Remove City Parking, City Equip	0	0	0	0	51	-51	0	-51
PWWW - Snow Remove City Parking, Inventory	0	0	0	0	3	-3	0	-3
PWWW - Snow Remove City Parking, Hired equipment	0	0	0	750	0	750	1,000	1,000
PWWW - Snow clearing Contracts, Hired equipment	0	0	0	45,000	0	45,000	60,000	60,000
PWWW - Damage Claims, Maint supplies	0	0	0	6,375	0	6,375	8,500	8,500
PWWW - Damage Claims, Hired equipment	0	0	0	0	418	-418	0	-418
PWWW - Steps/walkways, Salary	0	0	0	3,750	10,592	-6,842	5,000	-5,592
PWWW - Steps/walkways, City Equip	0	0	0	750	929	-179	1,000	71
PWWW - Anti icing, City Equip	0	0	0	0	63	-63	0	-63
Ice Rinks - Maint/Construction, Salary	0	0	0	0	7,722	-7,722	0	-7,722
Ice Rinks - Maint/Construction, City Equip	0	0	0	1,125	780	345	1,500	720
Ice Rinks - Maint/Construction, Maint supplies	0	0	0	1,875	32	1,843	2,500	2,468
Total Snow Clearing	0	4,137	-4,137	1,453,375	1,495,679	-42,303	1,942,500	446,822
PWWW - Traffic lights, Maint supplies	0	0	0	0	1,339	-1,339	0	-1,339
PWWW - Traffic lights, Hired contractor	2,500	0	2,500	12,500	8,619	3,881	30,000	21,381
PWWW - Traffic lights, Electrical	833	949	-116	4,165	5,239	-1,074	10,000	4,761
PWWW -Street Sign Maint, Salary	4,167	5,212	-1,046	20,833	25,014	-4,181	50,000	24,986
PWWW -Street Sign Maint, City Equip	833	0	833	4,167	2,775	1,392	10,000	7,225
PWWW -Street Sign Maint, Maint supplies	83	0	83	417	0	417	1,000	1,000
PWWW -Street Sign Maint, Inventory	42	0	42	208	0	208	500	500
PWWW -Street markings, Salary	1,000	0	1,000	1,000	0	1,000	3,000	3,000
PWWW -Street markings, City Equip	167	0	167	167	0	167	500	500
PWWW -Street markings, Maint supplies	500	0	500	500	0	500	1,500	1,500
PWWW -Street markings, Hired contractor	45,267	0	45,267	45,267	0	45,267	135,800	135,800
PWWW - Traffic flaggers, Salary	30,000	1,937	28,063	30,000	26,178	3,822	90,000	63,822
PWWW - Traffic flaggers, City Equip	833	0	833	4,167	984	3,183	10,000	9,016
Total Traffic Control	86,225	8,098	78,127	123,391	70,148	53,242	342,300	272,152

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Maint open ditches, Salary	833	0	833	4,167	0	4,167	10,000	10,000
PWWW - Maint open ditches, City Equip	83	0	83	417	0	417	1,000	1,000
PWWW - Maint open ditches, Maint supplies	167	0	167	833	0	833	2,000	2,000
PWWW - Maint open ditches, Hired equipment	833	0	833	4,167	320	3,846	10,000	9,680
PWWW - Flood control, Salary	3,888	1,534	2,354	19,438	16,732	2,705	46,650	29,918
PWWW - Flood control, City Equip	625	0	625	3,125	7,540	-4,415	7,500	-40
PWWW - Flood control, Maint supplies	417	0	417	2,083	86	1,997	5,000	4,914
PWWW - Flood control, Inventory	83	0	83	417	168	249	1,000	832
PWWW - Flood control, Hired equipment	833	0	833	4,167	1,207	2,960	10,000	8,793
Total Drainage	7,762	1,534	6,229	38,814	26,053	12,759	93,150	67,096
PWWW - Dust control, Salary	0	0	0	0	0	0	700	700
PWWW - Dust control, City Equip	0	0	0	0	0	0	500	500
PWWW - Dust control, Maint supplies	0	7,259	-7,259	0	7,259	-7,259	0	-7,259
PWWW - Street cleaning, Salary	20,000	2,818	17,182	20,000	7,907	12,093	60,000	52,093
PWWW - Street cleaning, City Equip	9,500	0	9,500	9,500	0	9,500	30,000	30,000
PWWW - Street cleaning, Maint supplies	125	0	125	125	212	-87	500	288
PWWW - Street cleaning, Fall Leaf	0	0	0	0	0	0	10,000	10,000
PWWW - Spring clean up, Salary	29,000	44,697	-15,697	29,000	47,152	-18,152	85,000	37,848
PWWW - Spring clean up, City Equip	10,000	0	10,000	10,000	0	10,000	40,000	40,000
PWWW - Storm sewer repair, Salary	2,542	5,454	-2,912	12,708	5,593	7,115	30,500	24,907
PWWW - Storm sewer repair, City Equip	500	0	500	2,500	0	2,500	6,000	6,000
PWWW - Storm sewer repair, Maint supplies	2,125	0	2,125	10,625	73	10,552	25,500	25,427
PWWW - Storm sewer repair, Inventory	42	0	42	210	0	210	500	500
PWWW - Storm sewer repair, Hired equipment	1,250	0	1,250	6,250	1,552	4,698	15,000	13,448
PWWW - Storm sewer cleaning, Salary	2,917	0	2,917	14,583	410	14,173	35,000	34,590
PWWW - Storm sewer cleaning, City Equip	3,333	0	3,333	16,667	0	16,667	40,000	40,000
Total Storm Sewer Cleaning	81,334	60,228	21,107	132,168	70,158	62,011	379,200	309,043
Total Public Works	341,196	86,490	254,707	2,404,121	2,057,952	346,168	4,719,150	2,661,199
Garbage collect, Tipping fees	58,333	0	58,333	291,667	200,173	91,493	700,000	499,827
Garbage collect, Hired contractor	56,250	55,847	403	281,250	287,555	-6,305	675,000	387,445
Total Garbage Collect & Disposal	114,583	55,847	58,737	572,917	487,728	85,188	1,375,000	887,271
Water treat plant, Salary	18,492	16,269	2,223	92,458	86,206	6,252	221,900	135,694
Water treat plant, Overtime	1,250	1,523	-273	6,250	11,597	-5,347	15,000	3,403
Water treat plant, Vacation	1,567	171	1,396	7,833	1,121	6,712	18,800	17,679
Water treat plant, Sick	392	301	91	1,958	7,513	-5,555	4,700	-2,813
Water treat plant, Group Insurance	592	592	0	2,958	3,724	-765	7,100	3,376

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Water treat plant, Pension	1,175	786	389	5,875	4,885	990	14,100	9,215
Water treat plant, CPP/EI/WCB/HAPSET	1,958	2,072	-113	9,792	12,345	-2,553	23,500	11,155
Water treat plant, Computer Supplies	3,333	2,132	1,201	16,667	17,338	-671	40,000	22,662
Water treat plant, Other chemicals	92,500	84,085	8,415	462,500	411,337	51,163	1,110,000	698,663
Water treat plant, City Equip	625	0	625	3,125	1,866	1,259	7,500	5,634
Water treat plant, Maint supplies	18,333	7,714	10,619	91,667	109,620	-17,953	220,000	110,380
Water treat plant, Inventory	1,667	3,599	-1,932	8,333	7,362	972	20,000	12,638
Water treat plant, Telephone	167	0	167	833	1,022	-189	2,000	978
Water treat plant, Electrical	17,083	17,442	-358	85,417	92,976	-7,559	205,000	112,024
Total Water Treatment Plant	159,134	136,686	22,448	795,666	768,912	26,756	1,909,600	1,140,690
PWWW - Chlorine/Feeders, Salary	5,000	9,034	-4,034	25,000	45,915	-20,915	60,000	14,085
PWWW - Chlorine/Feeders, Chlorine	500	0	500	2,500	0	2,500	6,000	6,000
PWWW - Chlorine/Feeders, City Equip	833	0	833	4,165	3,903	262	10,000	6,097
PWWW - Chlorine/Feeders, Maint supplies	2,667	0	2,667	13,335	6,298	7,037	32,000	25,702
PWWW - Chlorine/Feeders, Hired equipment	0	0	0	0	872	-872	0	-872
PWWW - Chlorine/Feeders, Electrical	1,667	1,627	40	8,335	9,511	-1,176	20,000	10,489
Total Purification Treatment	10,667	10,661	6	53,335	66,499	-13,164	128,000	61,502
PWWW - Maint Hydrants/valves, Salary	5,833	1,334	4,499	29,167	12,116	17,051	70,000	57,884
PWWW - Maint Hydrants/valves, City Equip	1,667	0	1,667	8,333	129	8,205	20,000	19,871
PWWW - Maint Hydrants/valves, Maint supplies	4,583	1,357	3,226	22,917	7,969	14,948	55,000	47,031
PWWW - Maint Hydrants/valves, Inventory	0	665	-665	0	830	-830	0	-830
PWWW - Main Line Repairs, Salary	7,500	2,155	5,345	37,500	44,641	-7,141	90,000	45,359
PWWW - Main Line Repairs, City Equip	1,667	0	1,667	8,333	13,217	-4,884	20,000	6,783
PWWW - Main Line Repairs, Maint supplies	2,917	490	2,426	14,583	7,038	7,546	35,000	27,962
PWWW - Main Line Repairs, Inventory	667	607	59	3,333	2,108	1,225	8,000	5,892
PWWW - Main Line Repairs, Hired equipment	5,417	0	5,417	27,083	35,696	-8,613	65,000	29,304
PWWW - Main Line Repairs, Media annouce	167	0	167	833	0	833	2,000	2,000
PWWW - Maint Feeder, Salary	4,583	337	4,247	22,917	339	22,577	55,000	54,661
PWWW - Maint Feeder, City Equip	1,667	0	1,667	8,333	313	8,020	20,000	19,687
PWWW - Maint Feeder, Maint supplies	2,083	0	2,083	10,417	4,126	6,290	25,000	20,874
PWWW - Maint Feeder, Inventory	833	0	833	4,167	159	4,007	10,000	9,841
PWWW - Maint Feeder, Hired equipment	1,250	0	1,250	6,250	1,059	5,191	15,000	13,941
PWWW - Maint Feeder, Media annouce	167	0	167	833	0	833	2,000	2,000
PWWW - Water Lateral Repairs, Salary	20,833	21,145	-311	104,167	87,306	16,861	250,000	162,694
PWWW - Water Lateral Repairs, City Equip	4,583	0	4,583	22,917	8,407	14,509	55,000	46,593
PWWW - Water Lateral Repairs, Maint supplies	5,000	5,711	-711	25,000	9,354	15,646	60,000	50,646
PWWW - Water Lateral Repairs, Inventory	2,083	290	1,793	10,417	2,450	7,967	25,000	22,550
PWWW - Water Lateral Repairs, Hired equipment	6,667	0	6,667	33,333	9,850	23,484	80,000	70,150
PWWW - Water Lateral Repairs, Media annouce	167	0	167	833	0	833	2,000	2,000
PWWW - Water Lateral Repairs, Damage claims	417	124	293	2,083	124	1,959	5,000	4,876

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Hydrant Snowclearing, Salary	6,250	0	6,250	31,250	18,375	12,875	75,000	56,625
PWWW - Hydrant Snowclearing, City Equip	0	0	0	0	4,060	-4,060	0	-4,060
PWWW - Hydrant Snowclearing, Maint supplies	0	0	0	0	263	-263	0	-263
PWWW - Hydrant Snowclearing, Hired equipment	0	0	0	0	21,751	-21,751	0	-21,751
PWWW - Thaw Water Lines, Salary	417	0	417	2,083	1,159	924	5,000	3,841
PWWW - Thaw Water Lines, City Equip	167	0	167	833	28	806	2,000	1,972
PWWW - Thaw Water Lines, Maint supplies	292	0	292	1,458	138	1,320	3,500	3,362
PWWW - Thaw Water Lines, Hired equipment	375	0	375	1,875	0	1,875	4,500	4,500
PWWW - Clean Water Lines, Salary	5,417	0	5,417	27,083	633	26,451	65,000	64,367
PWWW - Clean Water Lines, City Equip	1,250	0	1,250	6,250	144	6,106	15,000	14,856
PWWW - Clean Water Lines, Maint supplies	833	0	833	4,167	0	4,167	10,000	10,000
PWWW - Clean Water Lines, Media annouce	167	0	167	833	0	833	2,000	2,000
PWWW - Flow Testing Program, Salary	2,083	0	2,083	10,417	22,757	-12,340	25,000	2,243
PWWW - Flow Testing Program, City Equip	417	0	417	2,083	1,881	202	5,000	3,119
PWWW - Flow Testing Program, Maint supplies	333	0	333	1,667	881	786	4,000	3,119
PWWW - Flow Testing Program, Hired equipment	0	0	0	0	446	-446	0	-446
PWWW - Water Traffic flaggers, Salary	5,417	8,774	-3,358	27,083	34,785	-7,701	65,000	30,215
PWWW - Water Traffic flaggers, City Equip	833	0	833	4,167	1,857	2,310	10,000	8,143
Total Water Mains & Hydrants	105,002	42,989	62,010	524,998	356,389	168,613	1,260,000	903,613
PWWW - Maint Sewer Mains, Salary	6,250	6,854	-604	31,250	20,094	11,156	75,000	54,906
PWWW - Maint Sewer Mains, Overtime	0	337	-337	0	573	-573	0	-573
PWWW - Maint Sewer Mains, Vacation	0	49	-49	0	81	-81	0	-81
PWWW - Maint Sewer Mains, Group Insurance	0	331	-331	0	1,067	-1,067	0	-1,067
PWWW - Maint Sewer Mains, Pension	0	416	-416	0	1,244	-1,244	0	-1,244
PWWW - Maint Sewer Mains, CPP/EI/WCB/HAPSET	0	916	-916	0	2,699	-2,699	0	-2,699
PWWW - Maint Sewer Mains, City Equip	4,167	0	4,167	20,835	1,833	19,002	50,000	48,167
PWWW - Maint Sewer Mains, Maint supplies	2,083	547	1,536	10,415	1,005	9,410	25,000	23,995
PWWW - Maint Sewer Mains, Hired equipment	833	0	833	4,165	0	4,165	10,000	10,000
PWWW - Maint Sewer Laterals, Salary	2,500	2,604	-104	12,500	5,681	6,819	30,000	24,319
PWWW - Maint Sewer Laterals, Overtime	0	328	-328	0	996	-996	0	-996
PWWW - Maint Sewer Laterals, Vacation	0	31	-31	0	46	-46	0	-46
PWWW - Maint Sewer Laterals, Group Insurance	0	125	-125	0	320	-320	0	-320
PWWW - Maint Sewer Laterals, Pension	0	172	-172	0	358	-358	0	-358
PWWW - Maint Sewer Laterals, CPP/EI/WCB/HAPSET	0	384	-384	0	862	-862	0	-862
PWWW - Maint Sewer Laterals, City Equip	1,250	0	1,250	6,250	585	5,665	15,000	14,415
PWWW - Maint Sewer Laterals, Maint supplies	1,083	0	1,083	5,415	5,456	-41	13,000	7,544
PWWW - Maint Sewer Laterals, Inventory	250	0	250	1,250	34	1,216	3,000	2,966
PWWW - Maint Sewer Laterals, Hired equipment	2,500	0	2,500	12,500	3,296	9,204	30,000	26,704
PWWW - Maint Sewer Laterals, Damage claims	833	0	833	4,165	1,078	3,087	10,000	8,922
PWWW - Sewer Treat Plants, Salary	1,917	2,531	-614	9,585	9,730	-145	23,000	13,270
PWWW - Sewer Treat Plants, Overtime	0	0	0	0	873	-873	0	-873
PWWW - Sewer Treat Plants, Vacation	0	0	0	0	10	-10	0	-10
PWWW - Sewer Treat Plants, Group Insurance	0	146	-146	0	591	-591	0	-591

Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Sewer Treat Plants, Pension	0	200	-200	0	669	-669	0	-669
PWWW - Sewer Treat Plants, CPP/EI/WCB/HAPSET	0	409	-409	0	1,472	-1,472	0	-1,472
PWWW - Sewer Treat Plants, City Equip	500	0	500	2,500	1,221	1,279	6,000	4,779
PWWW - Sewer Treat Plants, Maint supplies	2,083	0	2,083	10,415	454	9,961	25,000	24,546
PWWW - Sewer Treat Plants, Hired equipment	167	0	167	835	362	473	2,000	1,638
PWWW - Sewer Pump Stat, Salary	3,917	3,257	660	19,585	15,838	3,747	47,000	31,162
PWWW - Sewer Pump Stat, Overtime	0	107	-107	0	2,848	-2,848	0	-2,848
PWWW - Sewer Pump Stat, Vacation	0	4	-4	0	26	-26	0	-26
PWWW - Sewer Pump Stat, Group Insurance	0	222	-222	0	1,019	-1,019	0	-1,019
PWWW - Sewer Pump Stat, Pension	0	248	-248	0	1,065	-1,065	0	-1,065
PWWW - Sewer Pump Stat, CPP/EI/WCB/HAPSET	0	537	-537	0	2,601	-2,601	0	-2,601
PWWW - Sewer Pump Stat, City Equip	1,250	0	1,250	6,250	2,081	4,169	15,000	12,919
PWWW - Sewer Pump Stat, Maint supplies	2,917	12,216	-9,299	14,585	16,901	-2,316	35,000	18,099
PWWW - Sewer Pump Stat, Hired equipment	333	0	333	1,665	1,142	523	4,000	2,858
PWWW - Sewer Pump Stat, Telephone	167	0	167	835	0	835	2,000	2,000
PWWW - Sewer Pump Stat, Electrical	2,917	3,073	-156	14,585	15,340	-755	35,000	19,660
PWWW - Sewer Flow Test, Salary	1,250	1,360	-110	6,250	6,659	-409	15,000	8,341
PWWW - Sewer Flow Test, Overtime	0	20	-20	0	160	-160	0	-160
PWWW - Sewer Flow Test, Vacation	0	14	-14	0	45	-45	0	-45
PWWW - Sewer Flow Test, Group Insurance	0	62	-62	0	342	-342	0	-342
PWWW - Sewer Flow Test, Pension	0	86	-86	0	403	-403	0	-403
PWWW - Sewer Flow Test, CPP/EI/WCB/HAPSET	0	178	-178	0	886	-886	0	-886
PWWW - Sewer Flow Test, City Equip	333	0	333	1,665	1,563	102	4,000	2,437
PWWW - Sewer Flow Test, Maint supplies	1,667	1,854	-187	8,335	11,084	-2,749	20,000	8,916
Total Saintry Systems	41,167	39,618	1,552	205,835	142,693	63,140	494,000	351,305
PWWW - Maint of Regulators, Salary	3,333	2,462	871	16,667	14,818	1,849	40,000	25,182
PWWW - Maint of Regulators, Overtime	0	4	-4	0	562	-562	0	-562
PWWW - Maint of Regulators, Vacation	0	3	-3	0	83	-83	0	-83
PWWW - Maint of Regulators, Group Insurance	0	162	-162	0	796	-796	0	-796
PWWW - Maint of Regulators, Pension	0	175	-175	0	990	-990	0	-990
PWWW - Maint of Regulators, CPP/EI/WCB/HAPSET	0	358	-358	0	2,102	-2,102	0	-2,102
PWWW - Maint of Regulators, City Equip	833	0	833	4,167	1,440	2,727	10,000	8,560
PWWW - Maint of Regulators, Maint supplies	3,750	0	3,750	18,750	6,627	12,123	45,000	38,373
PWWW - Maint of Regulators, Inventory	83	0	83	417	0	417	1,000	1,000
PWWW - Maint of Regulators, Hired equipment	0	0	0	0	2,336	-2,336	0	-2,336
PWWW - Maint of Regulators, Electrical	2,500	2,286	214	12,500	12,357	143	30,000	17,643
PWWW - Maint of water meters, Salary	1,667	0	1,667	8,333	0	8,333	20,000	20,000
PWWW - Maint of water meters, City Equip	417	0	417	2,083	36	2,047	5,000	4,964
PWWW - Maint of water meters, Maint supplies	2,083	0	2,083	10,417	2,787	7,630	25,000	22,213
PWWW - Massey Drive Water Meters, Telephone	167	0	167	833	209	625	2,000	1,791
PWWW - Massey Drive Water Meters, Electrical	125	101	24	625	627	-2	1,500	873

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Total Regulations & Meters	14,958	5,551	9,407	74,792	45,770	29,023	179,500	133,731
PWWW - Maint of Reservoirs, Payroll	2,500	2,178	322	12,500	10,420	2,080	30,000	19,580
PWWW - Maint of Reservoirs, City Equip	0	0	0	0	676	-676	4,000	3,324
PWWW - Maint of Reservoirs, Maint supplies	0	0	0	0	1,440	-1,440	15,000	13,560
PWWW - Maint of Reservoirs, Hired equipment	833	0	833	4,167	5,270	-1,103	10,000	4,730
PWWW - Maint of Reservoirs, Telephone	83	0	83	417	0	417	1,000	1,000
PWWW - Maint of Reservoirs, Electrical	517	564	-47	2,583	2,965	-381	6,200	3,235
PWWW - Maint of Intakes, Payroll	2,083	2,325	-242	10,415	9,927	488	25,000	15,073
PWWW - Maint of Intakes, City Equip	0	0	0	0	724	-724	0	-724
PWWW - Maint of Intakes, Hired equipment	0	0	0	0	4,321	-4,321	0	-4,321
Total Reservoirs & Intakes	6,016	5,067	949	30,082	35,743	-5,662	91,200	55,457
PWWW - Pumphouse, Payroll	2,500	3,081	-581	12,500	13,657	-1,157	30,000	16,343
PWWW - Pumphouse, City Equip	417	0	417	2,083	967	1,117	5,000	4,033
PWWW - Pumphouse, Maint supplies	2,500	0	2,500	12,500	751	11,749	30,000	29,249
PWWW - Pumphouse, Hired equipment	0	0	0	0	2,893	-2,893	0	-2,893
PWWW - Pumphouse, Telephone	83	0	83	417	0	417	1,000	1,000
PWWW - Pumphouse, Electrical	2,500	1,782	718	12,500	9,950	2,550	30,000	20,050
Total Pumphouse	8,000	4,863	3,137	40,000	28,218	11,781	96,000	67,781
Total W&S	344,944	245,435	99,510	1,724,708	1,444,224	280,488	4,158,300	2,714,078
Transit, Hired contractor	42,965	39,410	3,555	214,825	168,326	46,499	515,580	347,254
Transit, Electrical	125	91	34	625	556	69	1,500	944
Total Corner Brook Transit	43,090	39,501	3,590	215,450	168,882	46,568	517,080	348,198
PWWW - Jubilee Field, Payroll	1,000	13,047	-12,047	1,000	13,047	-12,047	5,000	-8,047
PWWW - Jubilee Field, City Equip	100	0	100	100	0	100	500	500
PWWW - Jubilee Field, Maint supplies	400	1,503	-1,103	400	2,336	-1,936	2,000	-336
PWWW - Jubilee Field, Hired equipment	100	0	100	100	0	100	500	500
PWWW - Jubilee Field, Hired contractor	4,000	0	4,000	4,000	0	4,000	20,000	20,000
PWWW - Jubilee Field, Electrical	2,000	485	1,515	2,000	2,468	-468	10,000	7,532
PWWW - MBP, Payroll	2,000	280	1,720	2,000	280	1,720	10,000	9,720
PWWW - MBP, City Equip	200	0	200	200	0	200	1,000	1,000
PWWW - MBP, Maint supplies	1,500	611	889	1,500	646	854	7,500	6,854
PWWW - War Memorials, Payroll	50	0	50	50	0	50	250	250
PWWW - War Memorials, Electrical	60	22	38	60	110	-50	300	190
PWWW - Skateboard Park Payroll	50	0	50	50	0	50	250	250

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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
PWWW - Skateboard park, Maint supplies	50	0	50	50	0	50	250	250
PWWW - Majestic Lawn - Payroll	100	0	100	100	0	100	500	500
PWWW - Majestic Lawn, Electrical	100	44	56	100	213	-113	500	287
PWWW - Athletic field maint, Payroll	8,000	1,347	6,653	8,000	1,347	6,653	40,000	38,653
PWWW - Athletic field maint, City Equip	800	0	800	800	0	800	4,000	4,000
PWWW - Athletic field maint, Maint supplies	3,600	1,646	1,954	3,600	1,646	1,954	18,000	16,354
PWWW - Athletic field maint, Inventory	50	0	50	50	4	46	250	246
PWWW - Athletic field maint, Hired equipment	200	0	200	200	0	200	1,000	1,000
PWWW - Bash A&B, Electrical	400	42	358	400	224	176	2,000	1,776
PWWW - Ambrose O'Rielly, Electrical	400	115	285	400	962	-562	2,000	1,038
PWWW - Playground maint, Payroll	1,700	0	1,700	1,700	0	1,700	8,500	8,500
PWWW - Playground maint, City Equip	300	0	300	300	0	300	1,500	1,500
PWWW - Playground maint, Maint supplies	1,600	0	1,600	1,600	2,784	-1,184	8,000	5,216
PWWW - Wellington, Payroll	200	0	200	200	0	200	1,000	1,000
PWWW - Wellington, Maint supplies	200	0	200	200	0	200	1,000	1,000
PWWW - Wellington, Hired contractor	3,000	0	3,000	3,000	0	3,000	15,000	15,000
PWWW - Wellington, Electrical	1,600	455	1,145	1,600	3,395	-1,795	8,000	4,605
PWWW - Tennis courts, Payroll	50	0	50	50	0	50	250	250
PWWW - Tennis courts, Maint supplies	100	0	100	100	0	100	500	500
PWWW - Beautification, Payroll	9,000	18,778	-9,778	9,000	22,078	-13,078	45,000	22,922
PWWW - Beautification, City Equip	1,300	0	1,300	1,300	257	1,043	6,500	6,243
PWWW - Beautification, Maint supplies	2,400	92	2,308	2,400	1,020	1,380	12,000	10,980
PWWW - Beautification, Inventory	200	0	200	200	0	200	1,000	1,000
PWWW - Beautification, Hired equipment	2,000	0	2,000	2,000	0	2,000	10,000	10,000
PWWW -Dog Park, Payroll	100	0	100	100	0	100	500	500
PWWW - Mowing, Payroll	7,800	0	7,800	7,800	0	7,800	39,000	39,000
PWWW - Mowing, City Equip	600	0	600	600	0	600	3,000	3,000
PWWW - Tree Maintenance, Hired contractor	4,000	0	4,000	4,000	0	4,000	20,000	20,000
PWWW - Turf Maintenance, Salary	700	0	700	700	0	700	3,500	3,500
PWWW - Turf Maintenance, Maint supplies	800	0	800	800	0	800	4,000	4,000
PWWW - Winter carnival, Salary	500	0	500	500	13,763	-13,263	2,500	-11,263
PWWW - Winter carnival, Overtime	0	0	0	0	946	-946	0	-946
PWWW - Winter carnival, Payroll	0	0	0	0	2,790	-2,790	0	-2,790
PWWW - Winter carnival, City Equip	0	0	0	1,500	4,672	-3,172	1,500	-3,172
PWWW - Winter carnival, Maint supplies	0	0	0	1,500	1,615	-115	1,500	-115
PWWW - Watchman, Salary	2,917	3,786	-869	14,583	4,809	9,774	35,000	30,191
PWWW - Watchman, Payroll	0	776	-776	0	957	-957	0	-957
PWWW - Parades and Special Events, Salary	1,042	464	578	5,208	2,237	2,971	12,500	10,263
PWWW - Parades & Special Events, Overtime	500	41	459	2,500	1,617	883	6,000	4,383
PWWW - Parades and Special Events, Payroll	0	120	-120	0	816	-816	0	-816
PWWW - Parades and Special Events, City Equip	167	0	167	833	878	-45	2,000	1,122
IPW - Parades & Special Events, Hired contractor	83	0	83	417	64	352	1,000	936
PWWW - Garbage collect - Public Space, Salary	4,333	5,671	-1,338	21,667	23,258	-1,591	52,000	28,742
Garbage collect - Public Space, City Equip	625	0	625	3,125	2,730	395	7,500	4,770
Splashpad, Salary	1,667	0	1,667	8,335	0	8,335	20,000	20,000

City of Corner Brook
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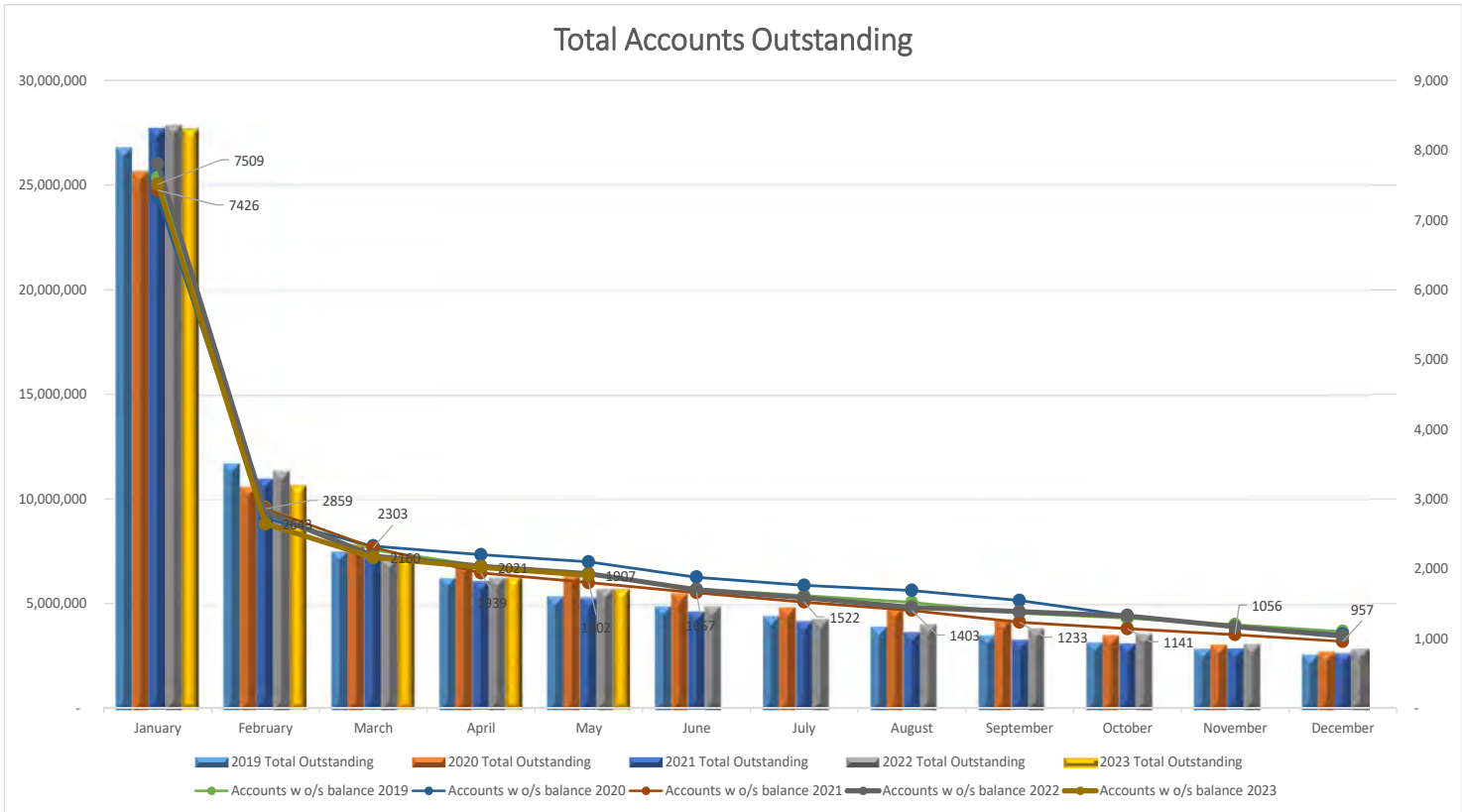
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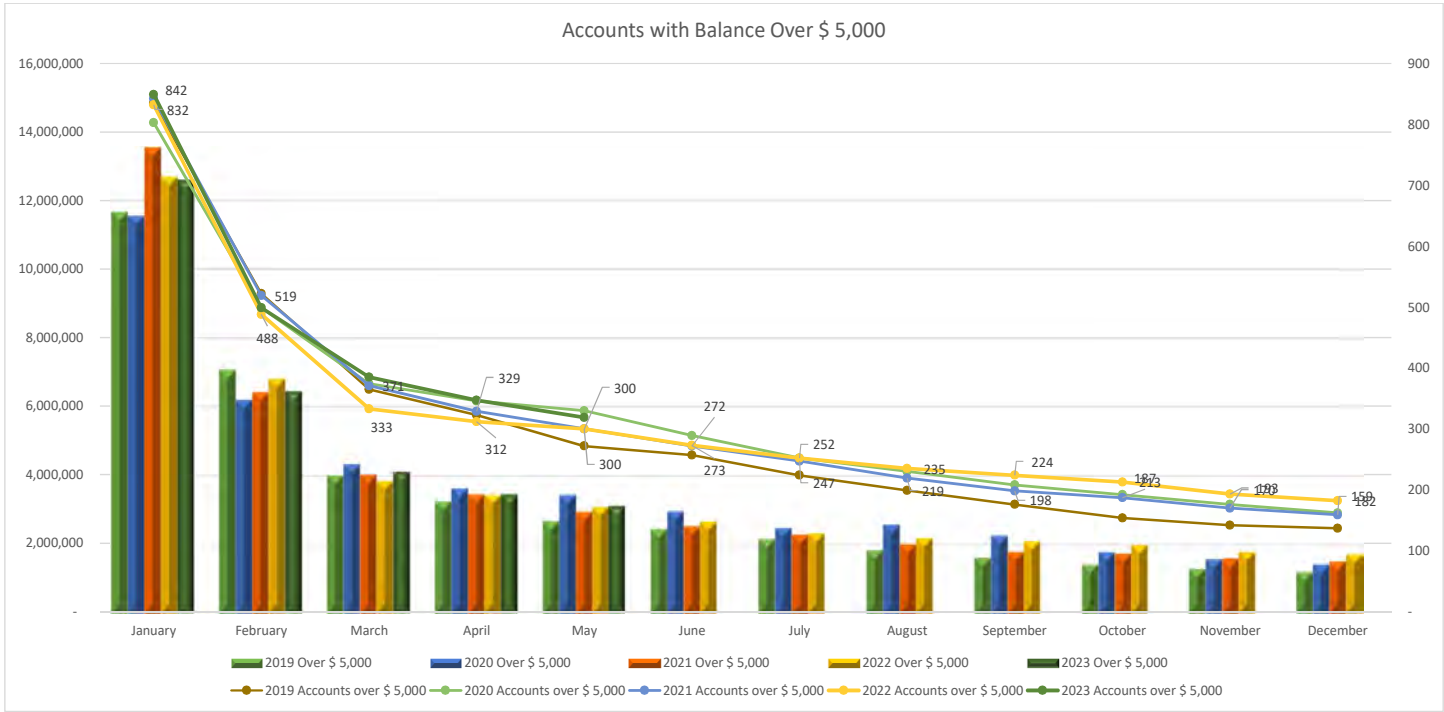
Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Total Parks & Recreation	74,644	49,325	25,320	122,978	113,969	9,009	455,550	341,580
Recover - Garage exp, Salary	0	30,198	-30,198	0	146,900	-146,900	0	-146,900
Recover - Garage exp, Overtime	0	581	-581	0	19,248	-19,248	0	-19,248
Recover - Garage exp, Vacation	0	1,158	-1,158	0	5,485	-5,485	0	-5,485
Recover - Garage exp, Sick	0	4,080	-4,080	0	15,609	-15,609	0	-15,609
Recover - Garage exp, Group Insurance	0	1,359	-1,359	0	6,380	-6,380	0	-6,380
Recover - Garage exp, Pension	0	2,113	-2,113	0	9,795	-9,795	0	-9,795
Recover - Garage exp, CPP/EI/WCB/HAPSET	0	4,547	-4,547	0	22,488	-22,488	0	-22,488
Recover - Garage exp, Gas/Oil	0	0	0	0	257,292	-257,292	0	-257,292
Recover - Garage exp, Maint supplies	0	44,384	-44,384	0	174,558	-174,558	0	-174,558
Recover - Garage exp, Other supplies	0	2,757	-2,757	0	8,608	-8,608	0	-8,608
Recover - Garage exp, Inventory	0	2,958	-2,958	0	23,214	-23,214	0	-23,214
Recover - Garage exp, Meal Vouchers	0	0	0	0	71	-71	0	-71
Recover - Garage rev, Misc Revenue	0	0	0	0	-511,613	511,613	0	511,613
Total Garage	0	94,135	-94,135	0	178,035	-178,035	0	-178,035
Total Public Works, Water & Waste Water	1,010,922	603,320	407,603	5,502,494	4,800,311	702,188	12,334,650	7,534,343
Grants, Corner Brook Stream	0	0	0	55,000	55,000	0	110,000	55,000
Grants, Museum Grant	0	0	0	7,500	7,500	0	15,000	7,500
Grants, Museum -Shared Postion	0	0	0	11,500	11,500	0	23,000	11,500
Grants, Misc Grants	5,895	0	5,895	29,473	9,400	20,073	70,735	61,335
Grants, Winter Carnival	0	0	0	15,000	17,884	-2,884	15,000	-2,884
Grants, Tourism Bureau	0	0	0	0	0	0	22,000	22,000
Grants, CNA Scholarhsip	0	0	0	0	1,000	-1,000	1,000	0
Grants, Hospital Foundation	0	0	0	0	0	0	1,000	1,000
Grants, MUN Scholarship	0	0	0	0	0	0	1,000	1,000
Grants, CBRH Scholarship	0	0	0	0	0	0	1,000	1,000
Grants, Corner Brook Running Club	0	0	0	0	0	0	2,000	2,000
Grants, Craig Hiscock Memorial	0	0	0	0	500	-500	500	0
Grants, Railway Society	0	0	0	0	0	0	2,000	2,000
Total Grants	5,895	0	5,895	118,473	102,784	15,689	264,235	161,451
COOR, Capital out of revenue	104,350	67,401	36,949	521,750	283,887	237,863	1,252,200	968,313
COOR, Gas Tax	74,717	0	74,717	373,585	438,746	-65,161	896,600	457,854
Total COOR	179,067	67,401	111,666	895,335	722,633	172,702	2,148,800	1,426,167
Debt charges, Allow for uncollect	10,000	10,000	0	50,000	50,000	0	120,000	70,000
Debt charges, Bank Charges	1,083	0	1,083	5,415	3,621	1,794	13,000	9,379
Debt charges, FCM prin	2,500	0	2,500	12,500	15,000	-2,500	30,000	15,000
Debt charges, FCM Int	325	0	325	1,625	1,979	-354	3,900	1,921
Debt charges, CMHC prin	135,158	0	135,158	675,790	0	675,790	1,621,900	1,621,900

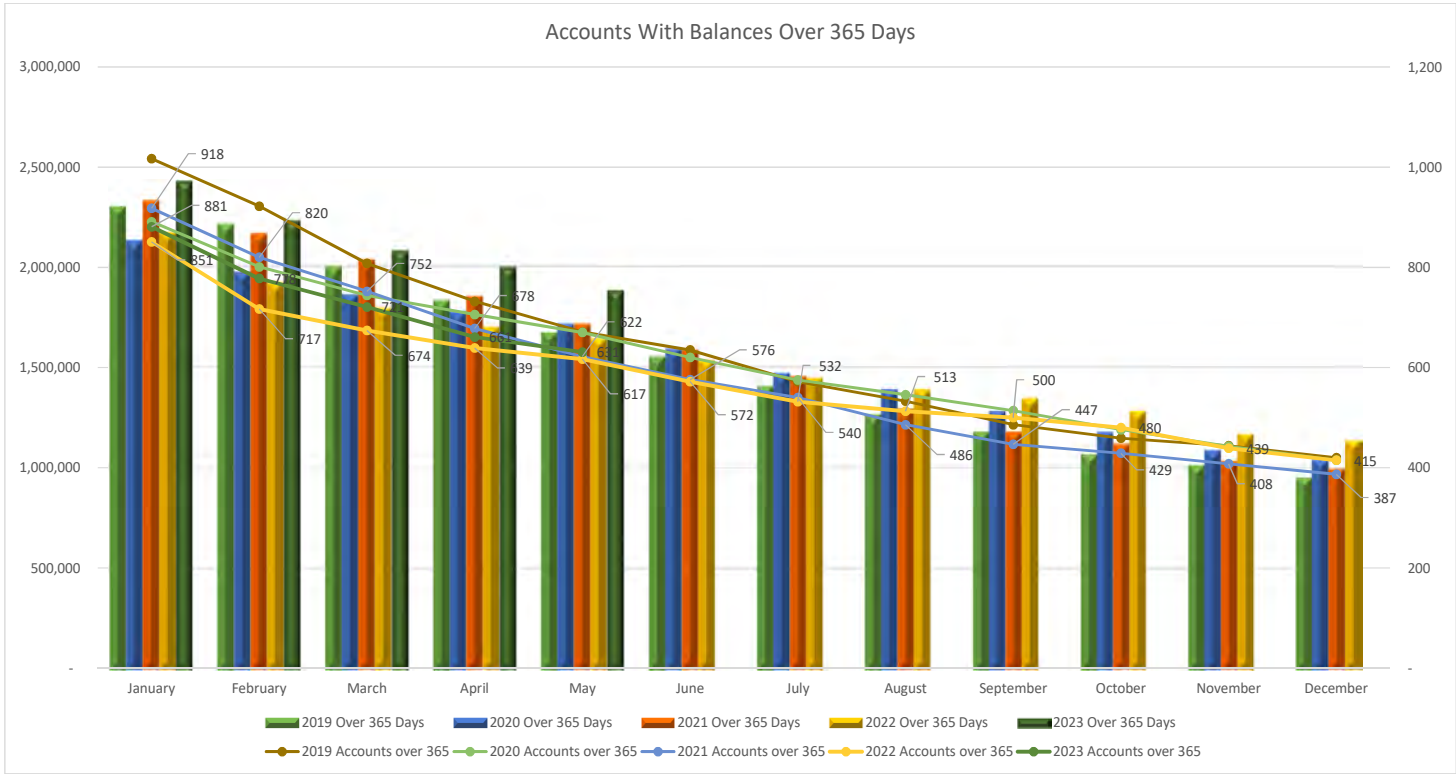
City of Corner Brook
For the Five Months Ending May 31, 2023

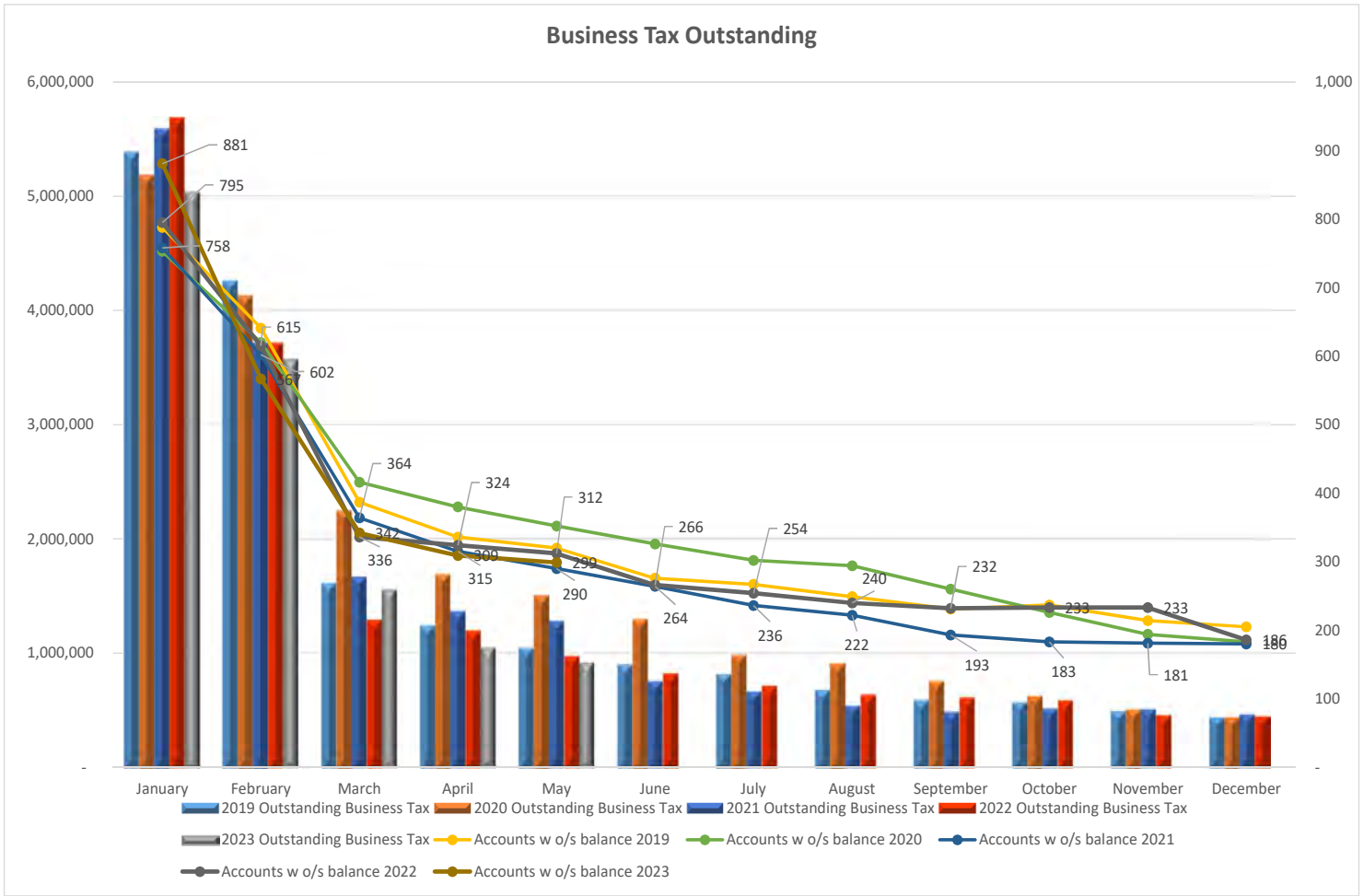
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Account	MTD Budget May2023	MTD Actual May2023	MTD Variance	YTD Budget May2023	YTD Actual May2023	YTD Variance	Annual Budget	Remaining Budget
Debt charges, CMHC int	10,975	0	10,975	54,875	0	54,875	131,700	131,700
Debt charges, Principal 2017/18	68,975	68,788	187	344,875	342,477	2,398	827,700	485,223
Debt charges, Interest 2017/18	1,917	2,099	-182	9,585	11,955	-2,370	23,000	11,045
Debt charges, 2020 Borrowing principal	11,075	0	11,075	55,375	0	55,375	132,900	132,900
Debt charges, 2020 Borrowing Interest	3,075	0	3,075	15,375	0	15,375	36,900	36,900
Debt charges, Principal RAC	40,850	0	40,850	204,250	0	204,250	490,200	490,200
Debt charges, Interest RAC	11,675	0	11,675	58,375	0	58,375	140,100	140,100
Total Debt Charges	297,608	80,887	216,722	1,488,040	425,032	1,063,007	3,571,300	3,146,267
Reserves, Reserve Capital	0	0	0	0	0	0	1,500,000	1,500,000
Reserves, Reserve W/S	0	0	0	0	0	0	1,030,700	1,030,700
Total Reserves	0	0	0	0	0	0	2,530,700	2,530,700
Total Expenses	2,882,898	1,705,261	1,177,637	14,866,156	11,904,983	2,961,182	37,414,835	25,509,858
Recover - Garage exp, Other supplies	0	94,968	-94,968	0	692,352	-692,352	0	-692,352
Recover - Garage revenues	0	0	0	0	-511,613	511,613	0	511,613











Information Report (IR)

Subject: Youth Advisory Committee Report

To: Rodney Cumby

Meeting: Committee of the Whole - 26 Jun 2023

Department: City Manager

Staff Contact: Jessica Smith, Legislative Assistant

Topic Overview: The Youth Advisory Committee is composed of youth representatives in the City, chaired by Deputy Mayor Chaisson and Councillor Keeping.

BACKGROUND INFORMATION:

The Youth Advisory Committee have started their planting at their plot at the Community Gardens. The plot will be maintained over the summer by members of the Committee and the crops will be harvested and donated to a local organization. In the past, they have donated to Xavier House and Willow House.

The Committee was also contacted by a representative from the YMCA regarding the Atlantic Summer Institute (ASI). The Institute is hosting a Youth Leadership Program for their annual policy forum for mental health and research on August 21-23, 2023 in Charlottetown, PEI and will fully subsidize at least 5 youth, ages 18-25, from each Atlantic province to participate in this year's program. The program will provide for various opportunities for youth to network, share resources and ideas, promote mental health and participate in youth leadership focused activities. Deadline to apply is June 30, 2023, go to asi-iea.ca to get more information and register.

Also, the Youth Advisory Committee will be looking at opportunities to be involved in events happening over the summer in the City and will resume regular meetings in the fall.

Legislative Assistant

Approved - 23 Jun 2023

City Manager



Request for Decision (RFD)

Subject: Agreement with Corner Brook Baseball Association

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Recreation
Staff Contact: Kelsey Smith, Administrative Assistant
Topic Overview: Baseball 2023
Attachments: [Baseball Association Lease 2023](#)

BACKGROUND INFORMATION:

Each year the City of Corner Brook enters into a lease agreement with the CBBA regarding the maintenance and programming at Jubilee Field Complex for the duration of the baseball season. This agreement has been in place since 2010 and beneficial for both the CBBA and the City. The agreement is therefore being brought forward for Council approval for the 2023 season.

PROPOSED RESOLUTION:

Be it **RESOLVED** That the City of Corner Brook enter into a formal agreement with the Corner Brook Baseball Association to supply maintenance and programming services to the Jubilee Field Complex for the calendar year of 2023 as per the agreed upon terms and conditions attached.

FINANCIAL IMPACT:

\$31,200.00 from Budget:

Budget Code: 01600-2310-63150

Finance Type: Budget

ENVIRONMENTAL IMPLICATIONS:

The CBBA would be responsible for all ground maintenance at the Jubilee Field Complex including cleaning and recycling

RECOMMENDATION:

Recreation Services recommends that the lease agreement continue for the 2023 season as there has been great success in previous years in the upkeep of the Jubilee Field Complex as well as expansion of baseball programming to the public.

ALTERNATIVE IMPLICATIONS:

1. Council can accept staff's recommendation and approve the proposed contract.
2. If Council decides not to approve the proposed contract, Council shall provide staff with further direction.

Legislative Assistant	Approved - 22 Jun 2023
Administrative Assistant to the City Manager	Approved - 22 Jun 2023

City Manager

NOW THEREFORE THIS LEASE AGREEMENT WITNESSETH that for and in consideration of the mutual agreements and covenants herein contained, the City, as beneficial owner, hereby leases and demises the said Demised Premises to the Lessee on the following terms:

1. The term of the Lease shall be one (1) year commencing from and including the ___ day of _____, 2023, and to be concluded on the ___ day of _____, 2024.
2. The Lessee shall pay to the City, if demanded, an annual rental of One Dollar (\$1.00) on or before the ___ day of _____ 2023.
3. The Lessee shall have quiet enjoyment of the Demised Premises on the terms and conditions as herein contained.
4. (a) The Lessee shall subject to any direction of the City issued in accordance with clause 4(b) herein have the exclusive use and occupation of the said Demised Premises and all buildings and appurtenances thereto provided it at all times, uses and operates the premises solely for the purpose of pursuing the sport of baseball.

(b) The City may, at any time by direction in writing to the Lessee, direct that the Lessee permit the City or any other party named by the City to use all or part of the Demised Premises for any such purpose as the City deems fit and for and at such times as the City may direct and the Lessee shall be obliged to act in accordance with the direction of the City.
5. (a) The Lessee shall, subject to any direction of the City issued in accordance with clause 4(b) or 5(b) of this indenture, be permitted to allow other organizations, groups or teams to use the playing fields of the Demised Premises for the sole purpose of playing baseball.

(b) The City may, at any time by direction in writing to the Lessee, direct that the Lessee refuse to permit any third party to use the playing fields or the whole of or any part of the Demised Premises and the lessee shall be obliged to act in accordance with the direction of the City.

(c) If the Lessee wishes to provide concession services at the Demised Premises it must first provide to the City a detailed plan outlining the nature and scope of the concession services to be provided. The City at its sole discretion may choose to accept or reject the said plan. If the City accepts the plan then the Lessee must enter into Concession Services Agreement with the City in a form approved by the City prior to any concession services being provided at the Demised Premises.

6. The Lessee shall be responsible for enforcing all rules that are posted on the premises as of the date of signing this indenture, including but not limited to the “no smoking” signage.

7. The City shall provide to the Lessee a grant in the amount of Thirty-One Thousand Two Hundred Dollars (\$31,200.00) which shall be used to offset expenses incurred by the Lessee at the Demised Premises for the term of this indenture. Should this indenture be terminated prior to the termination date set out in clause 1 of this Agreement, the Lessee shall provide an accounting of the grant to the City containing such information as requested by the City in

a form acceptable to the City. Any portion of the grant that has not been used for the purpose specified herein on or before the date of termination shall be returned to the City forthwith.

8. (a) the City shall allow the Lessee use of the following equipment as described in Schedule "A" attached hereto.

(b) Maintenance, repair and replacement of the tools and equipment specified in paragraph 8(a) shall be the sole responsibility of the Lessee except as limited in paragraph 8(C).

(c) The City will not be responsible for any single maintenance item, repair or replacement, under \$500.00. The Lessee will not be responsible for any single maintenance item, repair or replacement, above \$500.

(d) The Lessee will be responsible for grass mowing of the site as described in Schedule "B" as SF6/SF7.

9. Notwithstanding clause 4(a) of this indenture, the Lessee shall use the Demised Premises for purposes other than of pursuing the game of baseball, if such purpose is agreed to in writing by the City.

10. The Lessee shall observe all conditions and perform all covenants of this Lease.

11. (a) The Lessee shall not be permitted to construct or erect any structures, erections or buildings on the Demised Premises, or make any alterations or improvements to the

Demised Premises without the written consent of the City which consent may be arbitrarily withheld.

- (b) Any and all construction, replacement, renovation, leasehold improvements and repairs of whatever kind at or to the Demised Premises that may be approved in writing by the City shall be carried out solely at the expense of the Lessee with the exception of those items set out in paragraph 12 as not being the responsibility of the Lessee.
- (c) All said construction, replacement, renovation, leasehold, improvements and repairs undertaken at the Demised Premises by the Lessee shall be for the benefit of the City and shall remain at the Demised Premises at the end of the Term, at no charge to the City.
- (d) All fixtures and equipment added, installed or placed at the Demised Premises by the Lessee shall be for the benefit of the City and shall remain as installed at no charge to the City at the end of the Term excepting only such fixtures and equipment that may be attached to any part of the Demised Premises by no more than its own weight which fixtures and equipment may be removed by the Lessee at the end of the Term.
- (e) The Lessee shall immediately repair any damage resulting from the installation or removal or use of any fixtures or equipment added, installed or placed at the Demised premises. If the lessee does not repair the said damage within five (5) days of receipt of

written notice from the City requiring the same then the City, in addition to any other remedies that it may have, may undertake the said repairs on the account of and at the cost of the Lessee.

12. The Lessee shall be responsible for all regular maintenance and general day to day maintenance at or to the Demised Premises and all structures or services thereon including, but not limited to:

- (i) keeping the Demised Premises free from litter;
- (ii) minor maintenance and repair necessitated by acts of vandalism;
- (iii) regular grass mowing, and field maintenance except as hereafter provided;
- (iv) all regular painting at the Demised Premises including buildings, fences, gates and bleachers (City to provide paint);
- (v) causing garbage to be placed and stored as directed from time to time by the City;
- (vi) check and clean bathrooms in the main building.
- (vii) Spring start-up work such as grading, raking, sodding, and seeding;
and
- (viii) Fall shut down work such as sodding or edging.

For further certainty the Lessee shall not be responsible for the following:

- (i) structural maintenance and repair of the buildings and structures on the Demised Premises except as aforesaid;
- (ii) maintenance and repair of plumbing, electrical and mechanical systems except as aforesaid;
- (iii) maintenance and repair of fences, bleachers, gates and nets except as aforesaid;

The Lessee hereby acknowledges that nothing contained herein creates any obligation on the City to perform any maintenance, repair or replacement work of any nature whatsoever at the Demised Premises. The City, at its discretion, may choose to perform or cause to be performed any of the said work but shall not be obliged to do so either by virtue of this Lease, or by performance of any or all of the said work, or by course of dealings.

13. The Lessee shall, at all times during the currency of the Lease, keep the Demised Premises and all structures and services thereon in good order, reasonable wear and tear excepted and the Lessee shall not permit a nuisance to occur at the Demised Premises with the exception that the Lessee is not responsible for those items identified in paragraph 12 as not being the Lessee's responsibility.
14. The Lessee shall operate and maintain the Demised Premises in accordance with standards which, from time to time, may be set by the City.

15. The Lessee shall abide by and comply with all lawful rules, regulations and by-laws of the City and all laws or regulations of any governing body in any manner affecting the Demised Premises or the Lessee's use thereof.
16. The City, its servants, employees or agents, shall have full and free access to the Demised Premises for inspection purposes at any time without prior notice.
17. The Lessee shall permit the City or any person, body or corporation authorized by the City, the rite of passage and the right of running of water and sewer, in and under any part of the land hereby demised and for that purpose, the right to enter upon the said land (with or without workmen, vehicles, machinery and equipment), dig, break, excavate and trench any part of the said land shown in Schedule "B" as SF6/SF7 and construct, place, lay, inspect, repair, maintain, cleanse, renew and enlarge such water and/or sewer pipes and mains, manholes, valves and surface boxes as may be necessary for that purpose, the right to enter upon the said land (with or without workmen, vehicles, machinery and equipment) dig, break, excavate and trench any part of the said land herein described and erect, place, lay, inspect, repair, maintain and renew such poles, cables and other equipment as may be necessary for the purpose AND the rite of planting, protecting and maintaining any trees, shrubs, hedges, grass or their vegetation upon any part of the said land and for that purpose and the purpose of renewing any such planting the right to enter upon, dig, break, excavate and trench any part of the said land AND the City may, but shall not be obliged to, restore the lands to a clean and tidy condition and in a similar state of landscaping as existed prior to the entry and work thereon by the City on completion of the aforesaid works AND the City shall not be liable

to the Lessee for any damages, claims, losses, costs or otherwise that may result from or be occasioned by the said work or any decision of the City not to restore the lands AND the Lessee agrees to impair access along the line of any easement by permitting any erections to go thereon or otherwise.

18. The Lessee shall indemnify and save harmless the City against any and all costs and liabilities, claims, damages, suits, actions or other proceedings, including all legal costs, by whomsoever made, brought or prosecuted, in any manner based upon, occasioned by or attributable to the lease of the Demised Premises, or any action taken or things done or maintained by virtue thereof, or the exercise in any manner of rights arising thereunder, except claims for damage resulting from the negligence of any officer, servant, employee or agent of the City while acting within the scope of his or her duties or employment or agency.

19. The Lessee shall not have any claim or demand against the City for accident, detriment, damage, injury or loss of any nature whatsoever or howsoever caused to the Demised Premises or to any structures, erections, equipment, supplies, motor or other vehicles, materials, articles ,effects or things at any time erected, brought, placed, made or being upon the fields, even if such damage or injury is directly due to the negligence of any officer, servant, employee or agent of the city while acting within the scope of his or her duties or employment agency.

20. The Lessee shall maintain during the term of this Lease or any renewal thereto an insurance policy with an insurer acceptable to the City, covering all of its undertakings with respect to this Lease and the Demised Premises, in particular and covering all of the Lessee's operations, at the Demised Premises, in such amounts as may be customary in similar business operations with such amounts, particularly in the case of public liability insurance, being not less than two million dollars (\$2,000,000.00) per incident. The Lessee shall provide the City with evidence of such liability insurance policy, endorsed with a cross liability provision satisfactory to the City and the City shall be a named insured under the policy.
21. The Lessee shall not assign this Lease without the prior written consent of the City which consent may be arbitrarily withheld.
22. The Lessee shall pay any and all utility charges and costs at the Demised Premises accrued during the term of this indenture. Without in any way limiting the generality of the foregoing, the Lessee shall pay all electricity, gas, oil, telephone, water and any other utility charges at the Demised Premises.
23. Notwithstanding anything else herein contained the Lessee shall immediately repair any damage of whatever nature to the Demised Premises or any part thereof that the Lessee, its agents, members, employees, assigns or invitees caused, either directly or indirectly. If the Lessee does not repair the said damage within five (5) days of receipt of

written notice from the City requiring the same then the City, in addition to any other remedies that it may have, may undertake the said repairs on the account of and at the cost of the Lessee. Nothing in this paragraph shall be construed so as to cause the Lessee to be responsible for those items listed in paragraph 12 as not being the Lessee's responsibility.

24. The Lessee shall, as may be directed from time to time by the City, engage the services of a qualified professional exterminator to control vermin, insects and other pests. This service shall be provided at the cost of the Lessee.
25. The City may, at any time during the term of this lease terminate it upon providing the Lessee with no less than thirty (30) days written notice of its intention to do so.
26. The Lessee shall, within ten (10) days of any lien being registered against the Demised Premises secure the discharge of the same. If the Lessee fails to do so the City may immediately terminate the Lease and/or take whatever steps it, in its sole discretion, considers necessary to ensure the discharge of liens registered against the Demised Premises including paying lien claims. Any costs incurred by the City (including legal costs) in discharging liens shall be for the account of the Lessee whether or not the City chooses to terminate the Lease pursuant to this clause.

27. The City may, at its sole discretion, terminate the Lease immediately on being notified of the bankruptcy, insolvency and/or the reorganization of the Lessee and/or the appointment of a receiver or a trustee for the benefit of creditors.
28. This Lease contains all the undertakings and agreements whether oral or in writing, if any, previously entered into by the parties with respect to the subject matter hereof.
29. None of the terms of this lease shall be deemed waived or modified except by an express agreement in writing signed by each party by a person authorized to that effect by said party.
30. If any of the provisions of the Lease are held invalid or unenforceable in any judicial or any other proceeding, such invalidity or unenforceability shall not affect in any way the validity or enforceability of any other provision of this Lease.
31. Failure of either party to insist on the strict performance of any term or condition of this Lease or to exercise any right or remedy shall not be deemed a waiver of any right or remedy or of any existing or subsequent breach or default, and the election by either party of any particular remedy on default shall not be exclusive of any other.
32. In the event of a breach of any provision of this Lease, other than the notice requirements for renewals, either party may give written notice of the breach to the

offending party. If the offending party does not remedy the breach within ten (10) days of the notice, the Lease may be terminated upon a further ten (10) days written notice.

33. In the event that either party hereto is delayed or hindered in the performance of any act required herein by reason of strike, lock-outs, labour troubles, inability to procure materials, failure of power, riots, insurrection, war or other reasons of a like nature not the fault of such party, then performance of such act shall be excused for the period of the delay and the period for performance of any such act shall be extended for a period equivalent to the period of such delay.

34. All notices to be given pursuant to this Lease shall be delivered;

- (a) To the City

c/o City Clerk
P.O. Box 1080
Corner Brook, NL
A2H 6E1

- (b) To the Lessee

c/o The President of the Corner Brook Baseball Association
P.O Box 464
Corner Brook, NL
A2H6E6

and shall be deemed to have been received by the addressee, in the absence of a major interruption in postal services affecting the handling or delivery thereof, on the fifth (5th) business day excluding Saturdays, next following the date of mailing. Either party may advise the other in writing of any change of address for the giving of notices.

- 35. Words importing the singular number shall include the plural and vice versa.
- 36. This Lease shall be in all respects governed by and interpreted under and in accordance with the laws of the Province of Newfoundland and of Canada in the Province of Newfoundland.
- 37. The provisions of clauses #18, 19, 22, 23, and 26 will continue to apply, notwithstanding cessation of the lease created by this Indenture.
- 38. The Lessee covenants that in all aspects of its use of the Demised Premises it will, comply with the provisions of the *Human Rights Act, 2010 SNL 2010 Ch. H-13.1, as amended* as if the Lessee were an Agent of the Crown.

IN WITNESS WHEREOF the parties hereto their hands and seals subscribed and set the day and year first before written attested to by the hands of their officers in that behalf duly authorized.

THE CORPORATE SEAL of the City of Corner Brook was hereunto affixed in the presence of:

MAYOR

CITY CLERK

THE CORPORATE SEAL of the Corner Brook Baseball Association was hereunto affixed in the presence of:

SCHEDULE A

City of Corner Brook – Jubilee Field Baseball Complex

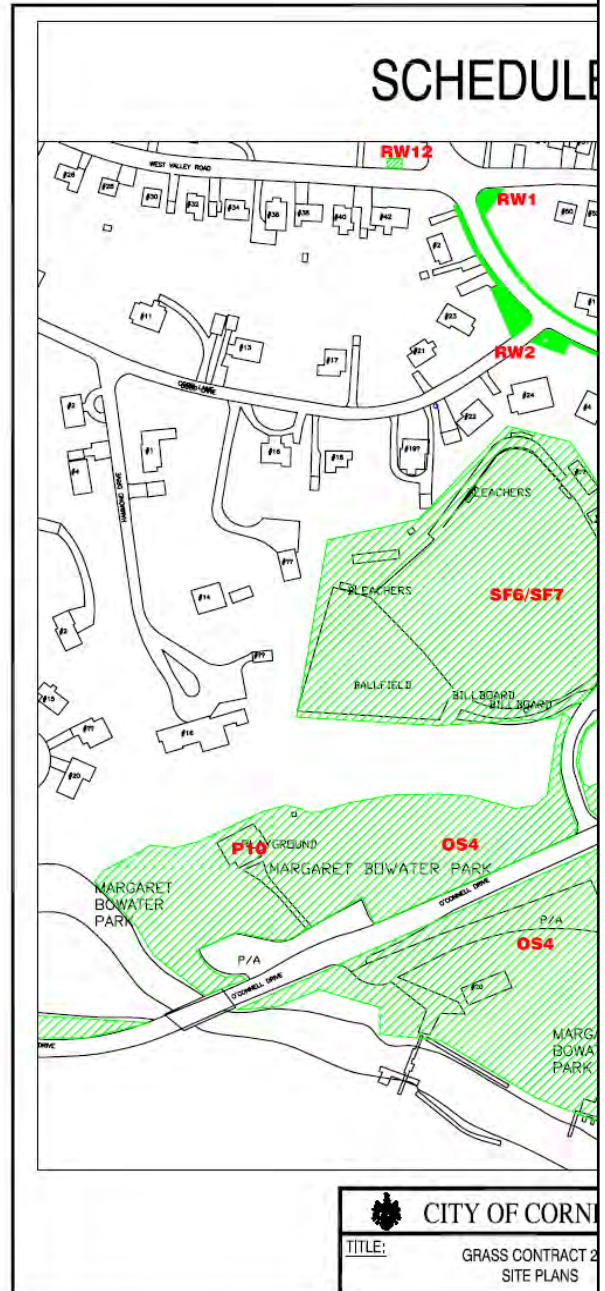
Equipment and Hand Tool List

Equipment

- 1 Kubota tractor
- 1 Cub Cadet ride on mower (cost shared by City and CBBA)
- 1 tow behind spreader
- 1 tow behind tined field grubber with broom like bristles attached
- 1 field drag
- 1 sump pump
- 1 shop vac

Tools

- 1 one hundred foot tape
- 1 flat top shovel
- 2 field rakes (purchased by CBBA)
- 2 hammers
- 2 field liners (1 which was purchased by the CBBA)
- 1 mall
- 1 axe
- 1 pick
- 1 crow bar
- 1 post digger
- 1 grubber
- 1 round top shovel
- 1 broom





Request for Decision (RFD)

Subject: Corner Brook Minor Soccer - Mowing Contract

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Recreation
Staff Contact: Kim Patten, Director of Recreation
Topic Overview: Soccer Mowing Contract 2023
Attachments: [MOU Grass Cutting City - 2023](#)

BACKGROUND INFORMATION:

This contract has been renewed annually to provide efficient mowing and maintenance to the grass soccer fields within the city. The agreement is therefore being brought forward for Council approval for the 2023 Season

PROPOSED RESOLUTION:

Be it Resolved that the City of Corner Brook enter into a formal agreement for the calendar year of 2023 with The Corner Brook United Soccer Club to supply mowing services for the Ambrose O’Rielly, Monarch Complex and George “Daddy” Dawe soccer fields.

FINANCIAL IMPACT:

\$11,000.00 HST included, budgeted in PWWW Mowing Contract, 01600-2370-63150.

ENVIRONMENTAL IMPLICATIONS:

Contract includes mowing and lining of the City owned grass soccer fields in an environmentally efficient manner.

RECOMMENDATION:

That the City of Corner Brook enter into a formal agreement for the calendar year of 2023 with The Corner Brook Minor Soccer Association to supply mowing services for the Ambrose O’Rielly, Monarch Complex and George “Daddy” Dawe soccer fields.

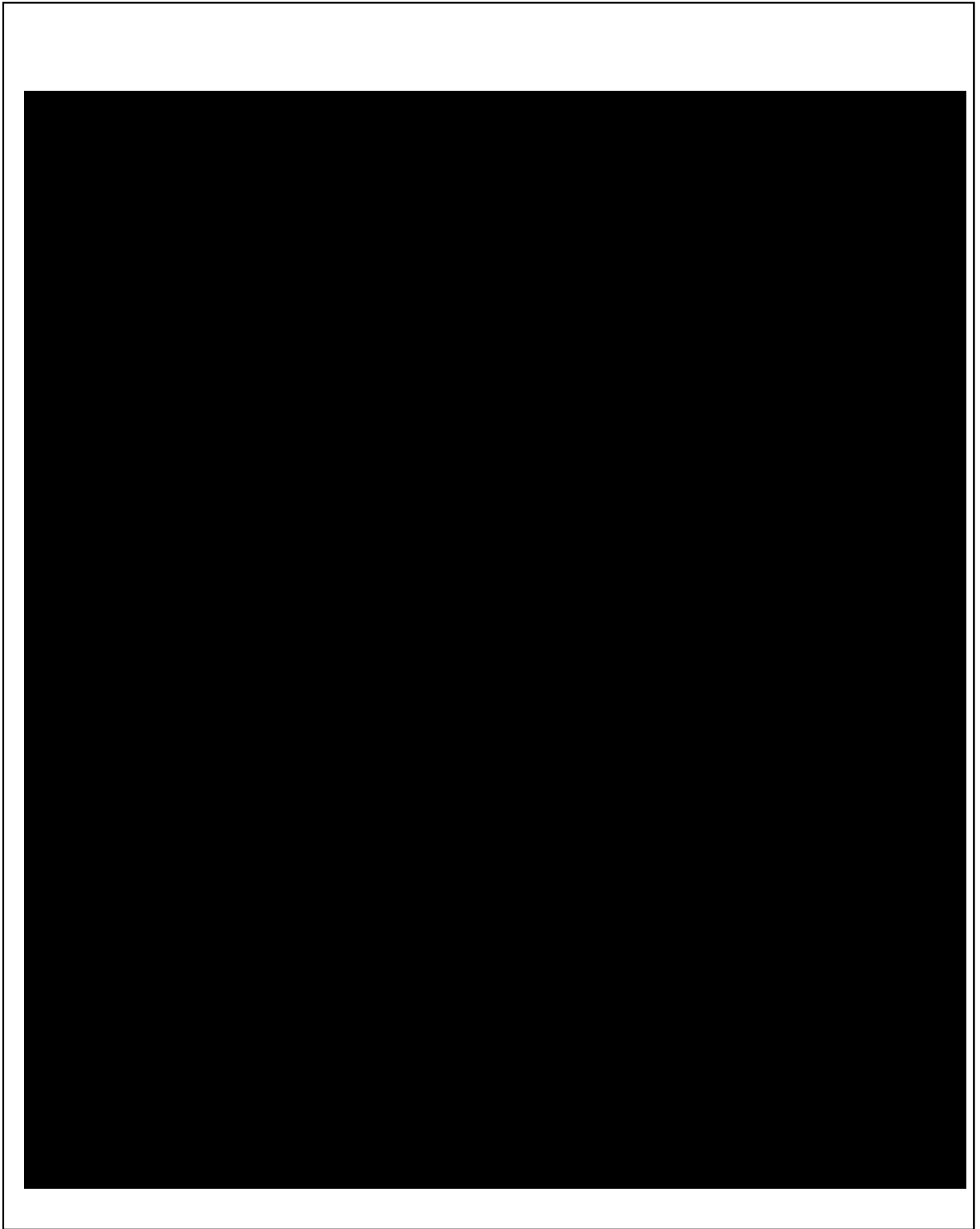
ALTERNATIVE IMPLICATIONS:

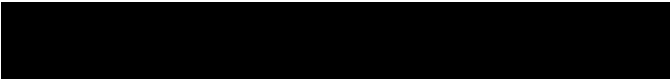
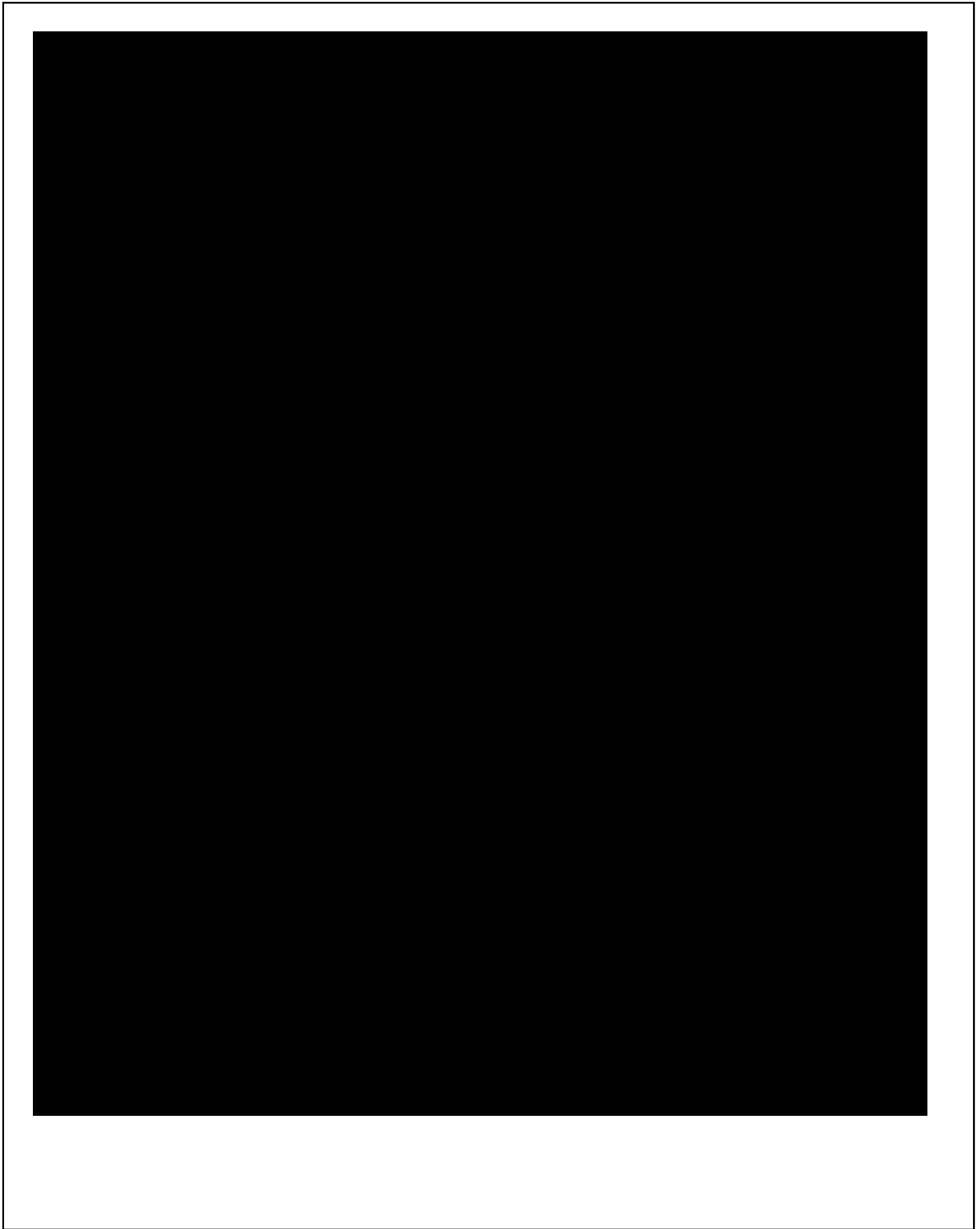
1. Council can accept staff’s recommendation and approve the product contract.
2. If Council decides not to approve the proposed contract, Council shall provide staff with further direction.

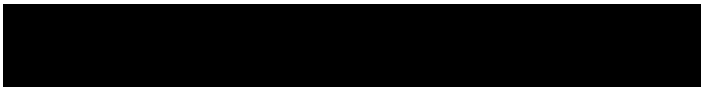
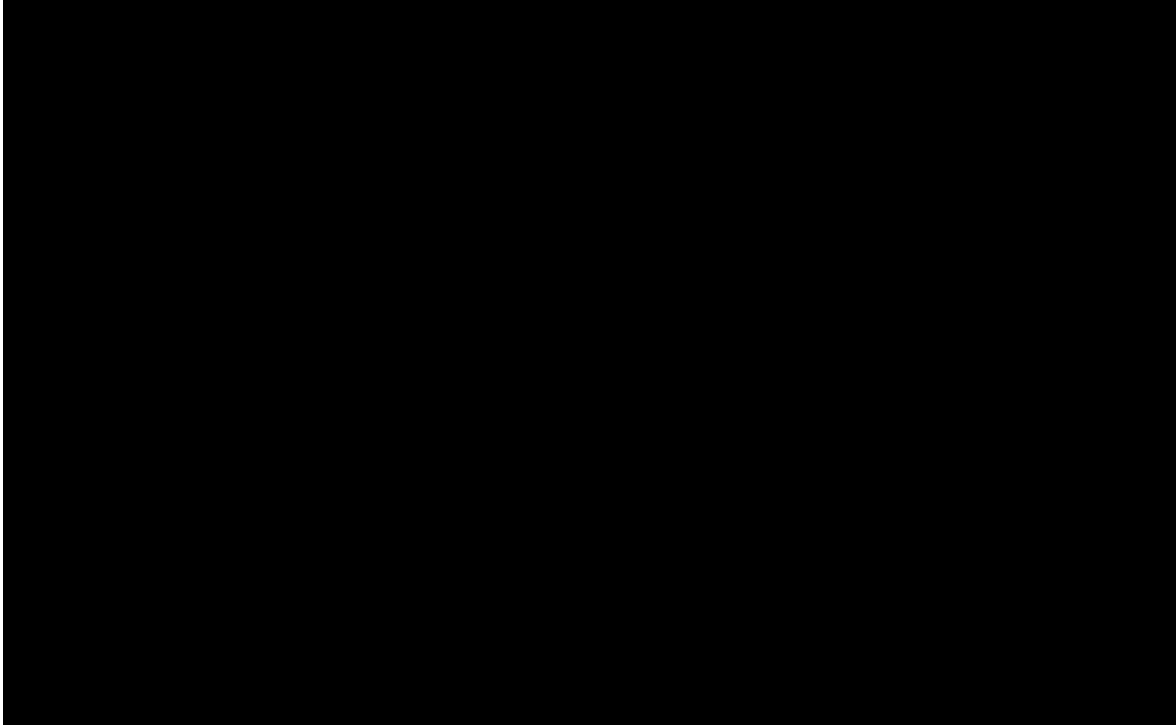
Administrative Assistant to the City
Manager

Approved - 22 Jun 2023

City Manager









Request for Decision (RFD)

Subject: Wellington Street Complex Maintenance

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Recreation
Staff Contact: Kim Patten, Director of Recreation
Topic Overview: Soccer Lease
Attachments: [CBUSClease2023 \(002\)](#)

BACKGROUND INFORMATION:

This contract has been renewed annually to provide efficient maintenance to the Wellington Street Complex during the outdoor sporting season

PROPOSED RESOLUTION:

Be it RESOLVED approve the agreement with Corner Brook Minor Soccer Association for the supply of maintenance services to the Wellington Street Complex as presented.

FINANCIAL IMPACT:

\$26,000.00 HST included, budgeted in PWWW Wellington Street Hired Contractor, 01600-2370-63150.

ENVIRONMENTAL IMPLICATIONS:

Contract includes maintaining the Wellington soccer building, soccer field, beach volleyball courts and tennis facility, keeping the facilities clean of garbage and recycling as well as enforcing facility rules.

RECOMMENDATION:

That the City of Corner Brook enter into a formal agreement for the calendar year of 2023 with The Corner Brook United Soccer Club to supply maintenance services to the Wellington Street Complex for the amount of \$26, 000.00.

Administrative Assistant to the City
 Manager

Approved - 22 Jun 2023

 City Manager

NOW THEREFORE THIS LEASE AGREEMENT WITNESSETH that for and in consideration of the Demised Premises and the agreements and covenants herein contained, the City, as beneficial owner, hereby leases and demises the said Demised Premises to the Lessee on the following terms:

1. The term of the Lease shall be one (1) year commencing from and including the 1st day of May 2023, and to be concluded on the 30th day of April 2024.
2. The Lessee shall pay to the City, if demanded, an annual rental of One Dollar (\$1.00) on or before the 1st day of May in each year of the Term.
3. The Lessee shall have quiet enjoyment of the Demised Premises on the terms and conditions as herein contained.
4. (a) The Lessee shall have the exclusive use and occupation of the said Demised Premises and all buildings and appurtenances thereto provided it at all times, uses and operates the premises solely for the purpose of pursuing the games of soccer, tennis, beach volleyball and touch football.

(b) Notwithstanding the foregoing paragraph 4(a) and anything else in the Lease the City may, at any time by direction in writing to the lessee, direct that the Lessee permit the City or any other party named by the City to use all or part of the Demised Premises for any such purpose as the City deems fit and for and at such times as the City may direct and the Lessee shall be obliged to act in accordance with the direction of the City.

2

(c) All other user groups shall provide the City with evidence of a general liability insurance policy, with cross liability coverage satisfactory to the City and the Lessee, and both the City and the Lessee shall be named insureds under the policy.

5. (a) The Lessee shall be permitted to allow other organizations, groups or teams to use the playing fields of the Demised Premises for the sole purpose of playing soccer, tennis, beach volleyball and touch football.

(b) Notwithstanding the foregoing paragraph 5(a) and anything else in this Lease the City may, at any time by direction in writing to the Lessee, direct that the Lessee refuse to permit any third party to use the playing fields or the whole of or any part of the Demised Premises and the lessee shall be obliged to act in accordance with the direction of the City.

(c) If the Lessee wishes to provide concession services at the Demised Premises it must first provide to the City a detailed plan outlining the nature and scope of the concession services to be provided. The City at its sole discretion, may choose to accept or reject the said plan. If the City accepts the plan then the Lessee must enter into Concession Services Agreement with the City in a form approved by the City prior to any concession services being provided at the Demised Premises.

6. The Lessee shall be responsible for enforcing all rules that are posted on the premises (i.e. No Smoking, No Chewing Gum).

7. The City shall provide to the Lessee a grant. The amount of grant shall be subject to the amount of time that the Demised Premises are open and the Lessee operates soccer programs on the Demised Premises provided that the maximum grant shall not exceed **Twenty Six Thousand dollars (\$26,000.00)**.

Should this indenture be terminated prior to the termination date set out in clause 1 of this Agreement, the Lessee shall provide an accounting of the grant to the City containing such information as requested by the City in a form acceptable to the City. Any portion of the grant that has not been used for the purpose specified herein on or before the date of termination shall be returned to the City forthwith.

8. (a) the City shall allow the Lessee use of the following equipment for the term of the Lease:

(v) One Field Turf Sweeper

(vi) One Field Turf GroomRight

(b) The City will not be responsible for any single maintenance item, repair or replacement, under \$500.00.

9. The Lessee shall use the Demised Premises only for the purposes of pursuing the game of soccer, tennis, beach volleyball or touch football, or as otherwise agreed to in writing by the City from time to time.
10. The Lessee shall observe all conditions and perform all covenants of this Lease.
11. (a) The Lessee shall not be permitted to construct or erect any structures, erections or buildings on the Demised Premises, or make any alterations or improvements to the Demised Premises without the written consent of the City which consent may be arbitrarily withheld.
- (b) Any and all construction, replacement, renovation, leasehold improvements and repairs of whatever kind at or to the Demised Premises that may be approved in writing by the City shall be carried out solely at the expense of the Lessee.
- (c) All said construction, replacement, renovation, leasehold, improvements and repairs undertaken at the Demised Premises by the Lessee shall be for the benefit of the City and shall remain at the Demised Premises at the end of the Term, at no charge to the City.
- (d) All fixtures and equipment added, installed or placed at the Demised Premises by the Lessee shall be for the benefit of the City and shall remain as installed at no charge to the City at the end of the Term excepting only such fixtures and equipment that may be attached to any part of the Demised Premises by no more than its own weight which fixtures and equipment may be removed by the Lessee at the end of the Term.

- (e) The Lessee shall immediately repair any damage resulting from the installation or removal or use of any fixtures or equipment added, installed or placed at the Demised premises. If the lessee does not repair the said damage within five (5) days of receipt of written notice from the City requiring the same then the City, in addition to any other remedies that it may have, may undertake the said repairs on the account of and at the cost of the Lessee.

12. The Lessee shall be responsible for all regular maintenance and general day to day maintenance at or to the Demised Premises and all structures or services thereon including, but not limited to:

- (i) Keeping the Demised Premises free from litter;
- (ii) Minor maintenance and repair necessitated by acts of vandalism (i.e. graffiti, broken signs, etc.);
- (iii) Regular grass mowing, and field maintenance except as hereafter provided;
- (iv) All regular painting at the Demised Premises including buildings, fences, gates and bleachers (City to provide paint);
- (v) causing garbage to be placed and stored as directed from time to time by the City; and
- (vi) Checking and cleaning bathrooms in both the main building and building at the tennis courts;
- (vii) Checking beach volleyball courts for glass, metals and rocks by raking the sand;
- (viii) All Field Turf maintenance as described in Schedule "A" attached hereto and

For further certainty the Lessee shall not be responsible for the following:

- (i) Structural maintenance and repair of the buildings and structures on the Demised Premises except as aforesaid;
- (ii) Maintenance and repair of plumbing, electrical and mechanical systems except as aforesaid;
- (iii) Turf maintenance (except mowing), including fertilization, aeration, liming and weed control;
- (iv) Maintenance and repair of fences, bleachers, gates and nets except as aforesaid;
- (v) Spring start-up work such as grading, sodding, and seeding; and
- (vi) Fall shut down work such as sodding or edging

The Lessee hereby acknowledges that nothing contained herein creates any obligation on the City to perform any maintenance, repair or replacement work of any nature whatsoever at the Demised Premises. The City, at its discretion, may choose to perform or cause to be performed any of the said work but shall not be obliged to do so either by virtue of this Lease, or by performance of any or all of the said work, or by course of dealings.

13. The Lessee shall, at all times during the currency of the Lease, keep the Demised Premises and all structures and services thereon in good order, reasonable wear and tear excepted and the Lessee shall not permit a nuisance to occur at the Demised Premises.
14. The Lessee shall operate and maintain the Demised Premises in accordance with standards which, from time to time, may be set by the City.
15. The Lessee shall abide by and comply with all lawful rules, regulations and by-laws of the city and all laws or regulations of any governing body in any manner affecting the Demised Premises or the Lessee's use thereof.
16. The City, its servants, employees or agents, shall have full and free access to the Demised Premises for inspection purposes at any time without prior notice.

17. The Lessee shall permit the City or any person, body or corporation authorized by the City, the right of passage and the right of running of water and sewer, in and under any part of the land hereby demised and for that purpose, the right to enter upon the said land (with or without workmen, vehicles, machinery and equipment) dig, break, excavate and trench any part of the said land described in Schedule "A" and construct, place, lay, inspect, repair, maintain, cleanse, renew and enlarge such water and/or sewer pipes and mains, manholes, valves and surface boxes as may be necessary for that purpose, the right to enter upon the said land (with or without workmen, vehicles, machinery and equipment) dig, break, excavate and trench any part of the said land herein described and erect, place, lay, inspect, repair, maintain and renew such poles, cables and other equipment as may be necessary for the purpose AND the right of planting, protecting and maintaining any trees, shrubs, hedges, grass or their vegetation upon any part of the said land and for that purpose and the purpose of renewing any such planting the right to enter upon, dig, break, excavate and trench any part of the said land AND the City may, but shall not be obliged to, restore the lands to a clean and tidy condition and in a similar state of landscaping as existed prior to the entry and work thereon by the City on completion of the aforesaid works AND the City shall not be liable to the Lessee for any damages, claims, losses, costs or otherwise that may result from or be occasioned by the said work or any decision of the City not to restore the lands AND the Lessee agrees to impair access along the line of any easement by permitting any erections to go thereon or otherwise.

18. The Lessee shall indemnify and save harmless the City against any and all costs and liabilities, claims, damages, suits, actions or other proceedings, including all legal costs, by whomsoever made, brought or prosecuted, in any manner based upon, occasioned by or attributable to the performance of maintenance duties performed by the Lessee at the Demised Premises pursuant to section 12 of this Lease, or any action taken or things done or maintained by virtue thereof, except claims for damage resulting from the negligence of any officer, servant, employee or agent of the City. while acting within the scope of his or her duties or employment or agency.
19. The Lessee shall not have any claim or demand against the City for accident, detriment, damage, injury or loss of any nature whatsoever or howsoever caused to the Demised Premises or to any structures, erections, equipment, supplies motor or other vehicles, materials, articles effects or things at any time erected, brought, placed, made or being upon the fields, even if such damage or injury is directly due to the negligence of any officer, servant, employee or agent of the city while acting within the scope of his or her duties or employment agency.
20. (a)The Lessee shall maintain during the term of this Lease or any renewal thereto an insurance policy with an insurer acceptable to the City, covering all of its undertakings with respect to this Lease and the Demised Premises in particular and covering all of its undertakings with respect to this Lease and the Demised Premises in particular and covering all of the Lessee's operations, at the Demised Premises, in such amounts as

may be customary in similar business operations with such amounts, particularly in the case of public liability insurance, being not less than \$2,000,000.00 per incident. The Lessee shall provide the City with evidence of such liability insurance policy, endorsed with a cross liability provision satisfactory to the City and the City shall be a name additional insured under the policy.

(b) The City shall maintain during the term of this Lease or any renewal thereto a public liability insurance policy with an insurer acceptable to the Lessee covering all of its undertakings with respect to this Lease providing coverage of not less than \$2,000,000.00 per incident. The City shall provide the Lessee with evidence of such liability insurance policy, endorsed with a cross liability provision satisfactory to the Lessee and the Lessee shall be an additional insured under the policy.

21. The Lessee shall not assign this Lease without the prior written consent of the City which consent may be arbitrarily withheld.

22. The Lessee shall pay any and all utility charges and costs at the Demised Premises. Without in any way limiting the generality of the foregoing, the Lessee shall pay all electricity, gas, oil, telephone, water and any other utility charges at the Demised Premises.

23. Notwithstanding anything else herein contained the Lessee shall immediately repair any damage of whatsoever nature to the Demised Premises or any part thereof that the Lessee, its agents, members, employees, assigns or invitees caused, either directly or indirectly. If the Lessee does not repair the said damage within five (5) days of receipt of written notice from the City requiring the same then the City, in addition to any other remedies that it may have, may undertake the said repairs on the account of and at the cost of the Lessee.
24. The lessee shall, as may be directed from time to time by the City, engage the services of a qualified professional exterminator to control vermin, insects and other pests. This service shall be provided at the cost of the Lessee.
25. The City, may at any time during the term of this lease terminate it without cause upon providing the Lessee with no less than thirty (30) days written notice of its intention to do so.
26. The Lessee shall, within ten (10) days of any lien being registered against the Demised Premises secure the discharge of the same. If the lessee fails to do so the Lessor may immediately terminate the Lease and/or take whatever steps it, in its sole discretion, considers necessary to ensure the discharge of liens registered against the Demised Premises including paying lien claims. Any costs incurred by the Lessor (including legal

costs) in discharging liens shall be for the account of the lessee whether or not the Lessor chooses to terminate the Lease pursuant to this clause.

27. The Lessor may, at its sole discretion, terminate the Lease immediately on being notified of the bankruptcy, insolvency and/or the reorganization of the Lessee and/or the appointment of a receiver or a trustee for the benefit of creditors.
28. This Lease contains all the undertakings and agreements whether oral or in writing, if any, previously entered into by the parties with respect to the subject matter hereof.
29. None of the terms of this lease shall be deemed waived or modified except by an express agreement in writing signed by each party by a person authorized to that effect by said party.
30. If any of the provisions of the Lease are held invalid or unenforceable in any judicial or any other proceeding, such invalidity or unenforceability shall not affect in any way the validity or enforceability of any other provision of this Lease.
31. Failure of either party to insist on the strict performance of any term or condition of this Lease or to exercise any right or remedy shall not be deemed a waiver of any right or remedy or of any existing or subsequent breach or default, and the election by either party of any particular remedy on default shall not be exclusive of any other.

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32. In the event of a breach of any provision of this Lease pertaining to public health and safety, the City may terminate the Lease immediately upon giving the Lessee written notice. In the event of a breach of any other provision of this Lease, either party may give written notice of the breach to the offending party. If the offending party does not remedy the breach within ten (10) days of the notice, the Lease may be terminated upon a further ten (10) days written notice.
33. In the event that either party hereto is delayed or hindered in the performance of any act required herein by reason of strike, lock-outs, labour troubles, inability to procure materials, failure of power, riots, insurrection, war or other reasons of a like nature not the fault of such party, then performance of such act shall be excused for the period of the delay and the period for performance of any such act shall be extended for a period equivalent to the period of such delay.
34. All notices to be given pursuant to this Lease shall be delivered;
- (a) to the City
c/o City Clerk
P.O. Box 1080
Corner Brook, NL
A2H 6E1
 - (b) to the Lessee
c/o The President of the Corner Brook United Soccer Club
P. O. Box 26
Corner Brook, NL
A2H 6C3

and shall be deemed to have been received by the addressee, in the absence of a major interruption in postal services affecting the handling or delivery thereof, on the fifth (5th) business day excluding Saturdays, next following the date of mailing. Either party may advise the other in writing of any change of address for the giving of notices.

35. Words importing the singular number shall include the plural and vice versa.
36. This Lease shall be in all respects governed by and interpreted under and in accordance with the laws of the Province of Newfoundland and of Canada in the Province of Newfoundland.

IN WITNESS WHEREOF the parties hereto their hands and seals subscribed and set the day and year first before written.

THE CORPORATE SEAL of the City of Corner Brook was hereunto affixed in the presence of:

MAYOR

CITY CLERK

THE CORPORATE SEAL of the Corner Brook United Soccer Club was hereunto affixed in the presence of:

Schedule A: Field Turf Maintenance

Aerating – Season start up and season end

Raking – Every four weeks during season

Brushing – Every four weeks during season

Sweeping – As seen necessary by Lessee



Request for Decision (RFD)

Subject: Discretionary Use - 173A Reid Street - Home Based Business Office

To: Deon Rumbolt

Meeting: Committee of the Whole - 26 Jun 2023

Department: Development and Planning

Staff Contact: Christina Pye,

Topic Overview:

Attachments: [Memo to Deon - Home Based Business - 173A Reid Street](#)
[Application - 173A Reid Street](#)
[Figure 1 - Home Based Business - 173A Reid St](#)

BACKGROUND INFORMATION:

The City of Corner Brook has received an application to operate a home based business office (making homemade soap) from the dwelling located at 173 Reid Street, which is located in a Residential Medium Density Zone. If approved, the tenant will be making soap himself with no other employees, and all soap will be sold off-site. A notice was delivered to residents in the immediate area of 173 Reid Street and as a result of this notice, no submissions were received. Also, no visitors will be required to visit the site. If approved, there will be a condition that if complaints are received with visitors/parking issues, the approval may be revoked.

PROPOSED RESOLUTION:

Be it **RESOLVED** that the Council of the City of Corner Brook approve the application to operate a home based business office from the dwelling located at 173 Reid Street in accordance with Regulation 11 - Discretionary Powers of Authority.

GOVERNANCE IMPLICATIONS:

Bylaw/Regulations

City of Corner Brook Development Regulations

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ALTERNATIVE IMPLICATIONS:

1. That Council approve the application to operate a home based business from the dwelling located at 173 Reid Street in accordance with Regulation 11 - Discretionary Powers of Authority.
2. That Council not approve the application to operate a home based business office from the dwelling located at 173 Reid Street in accordance with Regulation 11 - Discretionary Powers of Authority.
3. That the Council of the City of Corner Brook provides other direction to staff.

Approved - 21 Jun 2023

Director of Community, Engineering, Development & Planning Approved - 21 Jun 2023

Administrative Assistant to the City Manager Approved - 22 Jun 2023

City Manager

MEMO

To: Manager of Development & Planning
Fr: Christina Pye
Subject: **173A Reid Street – Home Based Business**
Date: June 20, 2023

The City of Corner Brook has received an application to operate a home based business (Making homemade soap) from the dwelling located at 173A Reid Street which is located in a Residential Medium Density Zone.

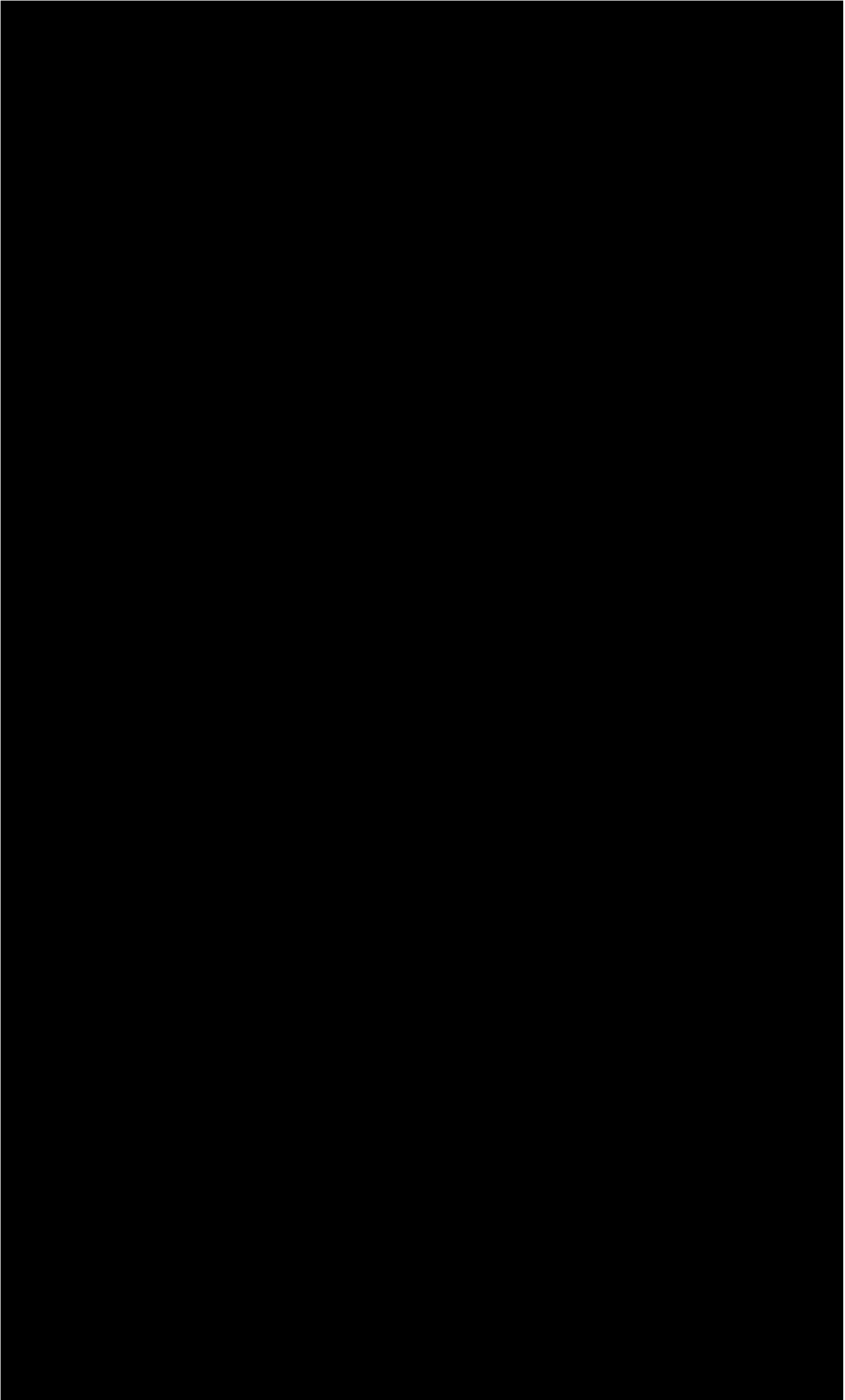
A home based business is a “Discretionary Use” of the City of Corner Brook Development Regulations for this zone. A notice was delivered to the residents in the immediate area of 173A Reid Street indicating the above mentioned request, as well as posted on the City’s website. As a result of this notice, the City has not received any objections.

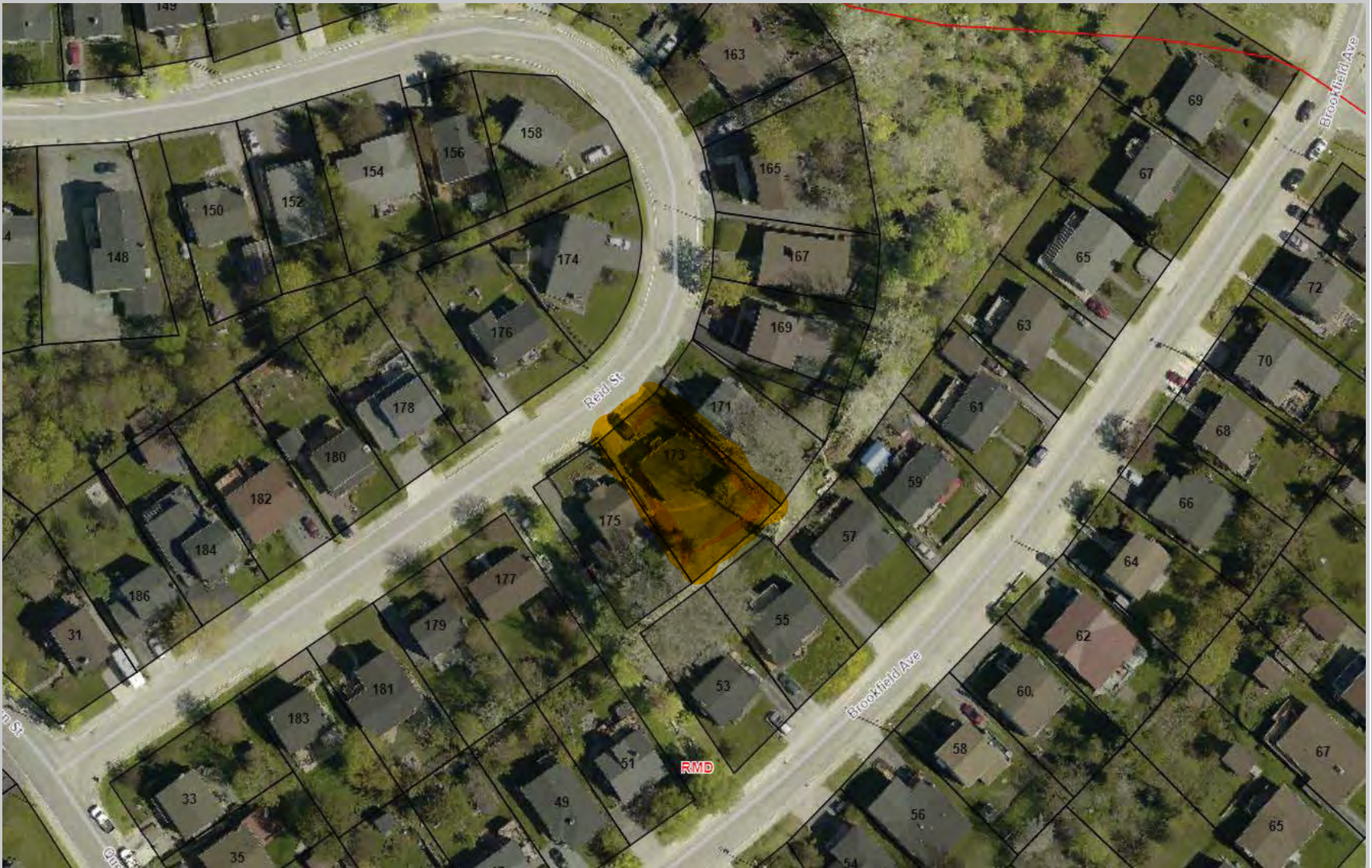
It is proposed that no clients will visit the premises. This location has a subsidiary apartment. A site inspection by City staff has revealed that there is sufficient parking at this location for both the existing single dwelling unit and the subsidiary apartment. No visitors will be required to visit the site. If approved, there will be a condition that if complaints are received with visitors/parking issues, the approval may be revoked.

After review of the application and the results to the notice to occupants, approval is recommended subject to the applicant provided an extra parking space prior to the commencement of operation of the home based business.

Should you require further information, please contact me at your convenience.

Christina Pye
Planning Tech





 <p>City of Corner Brook Community Services Department Planning Division</p> <p>5 Park St, Corner Brook, NL (PO Box 1080) Corner Brook, NL, Canada, A2H 6E1 709-637-1666 city.hall@cornerbrook.com</p>	<p>PROJECT: Discretionary Use - 173 Reid Street</p>	<p>NOTES:</p>	<p>LOCATION: 173 Reid Street</p>	
	<p>TITLE: Home Based Business</p>		<p>PREPARED BY: C. PYE</p>	
	<p>THIS IMAGE IS A GRAPHICAL REPRESENTATION AND IS NOT INTENDED TO BE USED FOR LEGAL DESCRIPTIONS.</p>		<p>DEPARTMENT: Planning</p>	
			<p>DATE: 2023-06-21</p>	
<p>PAGE: 1 OF 1</p>		<p>VERSION: 1</p>		



Request for Decision (RFD)

Subject: Discretionary Use - 46 Petries Street - Home Based Business Office

To: Deon Rumbolt
Meeting: Committee of the Whole - 26 Jun 2023
Department: Development and Planning
Staff Contact: James King,
Topic Overview: Home Based Business Office - 46 Petries Street
Attachments: [Memo - Home Based Business Office 46 Petries Street](#)
[Application - 46 Petries Street](#)
[Figure 1 - 46 Petries Street.JPG](#)

BACKGROUND INFORMATION:

The City of Corner Brook has received an application to operate a home based business office from the dwelling located at 46 Petries Street which is located in a Residential Medium Density Zone. A notice was delivered to residents in the immediate area of 46 Petries Street and as a result of this notice, no submissions were received. It is not proposed to have anybody visit the property.

PROPOSED RESOLUTION:

Be it RESOLVED that the **Council of the City of Corner Brook** approve the application to operate a home based business office from the dwelling located at 46 Petries Street in accordance with Regulation 11 - Discretionary Powers of Authority.

GOVERNANCE IMPLICATIONS:

Bylaw/Regulations
 City of Corner Brook Development Regulations
 11

RECOMMENDATION:

Staff recommends option 1.

ALTERNATIVE IMPLICATIONS:

1. That Council approve the application to operate a home based business office from the dwelling located at 46 Petries Street in accordance with Regulation 11 - Discretionary Powers of Authority.
2. That Council not approve the application to operate a home based business office from the dwelling located at 46 Petries Street in accordance with Regulation 11 - Discretionary Powers of Authority.
3. That the Council of the City of Corner Brook provides other direction to staff.

	Approved - 21 Jun 2023
Director of Community, Engineering, Development & Planning	Approved - 21 Jun 2023
Administrative Assistant to the City Manager	Approved - 22 Jun 2023

City Manager

MEMO

To: Manager of Development & Planning
Fr: Development Inspector I
Subject: **46 Petries Street – Home Based Business Office**
Date: June 21, 2023

The City of Corner Brook has received an application to operate a home based business office from the dwelling located at 46 Petries Street which is located in a Residential Medium Density Zone.

A home based business office is a “Discretionary Use” of the City of Corner Brook Development Regulations for this zone. A notice was delivered to the residents in the immediate area of 46 Petries Street indicating the above mentioned request. As a result of this notice, no submissions were received. It was conveyed to the City of Corner Brook that there will be no visitors to the premises.

A site inspection by City staff has revealed that there is sufficient parking at this location for the existing dwelling and the proposed home based business office.

After review of the application and the results to the notice to occupants, it is recommended that the Council of the City of Corner Brook approve this application.

Should you require further information, please contact me at your convenience.

Signed: _____
James King, CET, CPT

From: ONLINE PERMIT SUBMISSION <noreply@cornerbrook.com>
Sent: June 2, 2023 4:49 PM
To: Barker, Shelley
Subject: Online Permit Submission

Date

06/02/2023

Owner Name

[REDACTED]

Phone Number

[REDACTED]

Email

[REDACTED]

Owner / Applicant Address

[REDACTED]
[REDACTED] Newfoundland and Labrador A2H 3L4
[REDACTED]
[Map It](#)

Property Address

46 Petries St
Corner Brook, Newfoundland and Labrador A2H 3L4
Canada
[Map It](#)

Builder Address

Newfoundland and Labrador
Canada
[Map It](#)

Development Type (Please check appropriate box)

- HOME BASED BUSINESS

Description of Work

Will be offering bookkeeping services from a home office. There will be no advertising of or at my address nor people coming to my home, my business will be 100% online and virtual. Working on a business plan with the self-employment assistance program who require a letter of support from the city that this type of business is allowed to operate.

Estimated Construction Value (MATERIALS & LABOUR)

\$ 0.00 CAD

DECLARATION

I agree to terms in the declaration

DECLARATION:

I hereby apply for permission to carry out the development herein. I declare that all the information given by me in connection

with this application is true and correct to the best of my belief and that the development described, if permitted, will be carried out in accordance with all applicable laws and regulations of the Province of Newfoundland and Labrador and the City of Corner Brook.

NOTE:

Where the Applicant and Property Owner are not the same, the signature of the Property Owner may be required before the application can be processed.

Consent

I agree to the privacy policy stated below.

The City of Corner Brook uses this web form to collect your information in order to better administer programs and services that citizens use and rely on. The City of Corner Brook committed to protecting the privacy of individuals who chose to utilize these services.

This information is collected in compliance with the Access to Information and Protection of Privacy Act, 2015 (ATIPPA, 2015) and will only be used by authorized staff to fulfill the purpose for which it was originally collected, or for a use consistent with that purpose unless you expressly consent otherwise. This information is not disclosed to other public bodies or individuals except as authorized by ATIPPA, 2015.

DISCLAIMER: The Information contained in this transmission and any attachments may contain privileged and confidential information and may be legally privileged. It is intended only for the use of the person (s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution or duplication is strictly prohibited. Views or opinions expressed in this e-mail message are those of the author only.



 City of Corner Brook Community Services Department Planning Division	PROJECT: Discretionary Use - 46 Petries Street	NOTES:	LOCATION: 46 Petries Street	
	TITLE: Home Based Business Office		PREPARED BY: J. King	
5 Park St, Corner Brook, NL (PO Box 1080) Corner Brook, NL, Canada, A2H 6E1 709-637-1666 city.hall@cornerbrook.com	THIS IMAGE IS A GRAPHICAL REPRESENTATION AND IS NOT INTENDED TO BE USED FOR LEGAL DESCRIPTIONS.		DEPARTMENT: Development & Planning	
			DATE: 2023-06-21	
			PAGE: 1	OF: 1



Request for Decision (RFD)

Subject: Discretionary Use - Home Based Business Office - 10 Tudor Street

To: Deon Rumbolt
Meeting: Committee of the Whole - 26 Jun 2023
Department: Development and Planning
Staff Contact: James King,
Topic Overview: Home Based Business Office - 10 Tudor Street
Attachments: [Memo - Home Based Business Office 10 Tudor Street](#)
[Application - 10 Tudor Street](#)
[Figure 1 - 10 Tudor Street.JPG](#)

BACKGROUND INFORMATION:

The City of Corner Brook has received an application to operate a home based business office from the dwelling located at 10 Tudor Street which is located in a Residential Medium Density Zone. A home based business office is a “Discretionary Use” of the City of Corner Brook Development Regulations for this zone. A notice was delivered to the residents in the immediate area of 10 Tudor Street indicating the above mentioned request. As a result of this notice, one (1) submission was received. The submission was an email indicating that the resident objected to the proposed home based business office based on increased traffic and parking concerns as well as snow clearing issues in the winter time. It is not proposed to have anybody visit the property.

PROPOSED RESOLUTION:

Be it RESOLVED that the Council of the City of Corner Brook approve the application to operate a home based business office from the dwelling located at 10 Tudor Street in accordance with Regulation 11 - Discretionary Powers of Authority.

GOVERNANCE IMPLICATIONS:

Bylaw/Regulations
 City of Corner Brook Development Regulations
 11

RECOMMENDATION:

Staff recommends option 1.

ALTERNATIVE IMPLICATIONS:

1. That Council approve the application to operate a home based business office from the dwelling located at 10 Tudor Street in accordance with Regulation 11 - Discretionary Powers of Authority.
2. That Council not approve the application to operate a home based business office from the dwelling located at 10 Tudor Street in accordance with Regulation 11 - Discretionary Powers of Authority.
3. That the Council of the City of Corner Brook provides other direction to staff.

	Approved - 21 Jun 2023
Director of Community, Engineering, Development & Planning	Approved - 21 Jun 2023
Administrative Assistant to the City Manager	Approved - 22 Jun 2023

City Manager

MEMO

To: Manager of Development & Planning
Fr: Development Inspector I
Subject: **10 Tudor Street – Home Based Business Office**
Date: June 21, 2023

The City of Corner Brook has received an application to operate a home based business office from the dwelling located at 10 Tudor Street which is located in a Residential Medium Density Zone.

A home based business office is a “Discretionary Use” of the City of Corner Brook Development Regulations for this zone. A notice was delivered to the residents in the immediate area of 10 Tudor Street indicating the above mentioned request. As a result of this notice, one (1) submission was received. The nature of the submission was that the resident objected to the home based business office based on the neighbor blowing snow onto their property in the winter time and increased traffic and parking concerns. As it was conveyed to the City of Corner Brook that there will be no visitors to the premises, increased traffic and parking concerns are no longer an issue. In regard to snow clearing issues, this is considered an issue between property owners.

A site inspection by City staff has revealed that there is sufficient parking at this location for the existing dwelling and the proposed home based business office.

After review of the application and the results to the notice to occupants, it is recommended that the Council of the City of Corner Brook approve this application.

Should you require further information, please contact me at your convenience.

Signed: _____
James King, CET, CPT

From: ONLINE PERMIT SUBMISSION <noreply@cornerbrook.com>
Sent: June 7, 2023 3:19 PM
To: Barker, Shelley
Subject: Online Permit Submission

Date

06/07/2023

Owner Name

[REDACTED]

Phone Number

[REDACTED]

Email

[REDACTED]

Owner / Applicant Address

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Property Address

10 Tudor Street
Corner Brook, Newfoundland and Labrador A2H 6S8
Canada
[Map It](#)

Builder Address

Newfoundland and Labrador
Canada
[Map It](#)

Building Type (Please check appropriate box)

- BUSINESS/SERVICE

Development Type (Please check appropriate box)

- HOME BASED BUSINESS

Description of Work

Business will for Communications, Satellite TV, DSL Internet, Point to point internet and VOIP phone systems for customers of Western to Central Newfoundland. There will be no foot traffic for this business. This address is for a Home office only.

Estimated Construction Value (MATERIALS & LABOUR)

\$ 0.00 CAD

DECLARATION

I agree to terms in the declaration

DECLARATION:

I hereby apply for permission to carry out the development herein. I declare that all the information given by me in connection with this application is true and correct to the best of my belief and that the development described, if permitted, will be carried out in accordance with all applicable laws and regulations of the Province of Newfoundland and Labrador and the City of Corner Brook.

NOTE:

Where the Applicant and Property Owner are not the same, the signature of the Property Owner may be required before the application can be processed.

Consent

I agree to the privacy policy stated below.

The City of Corner Brook uses this web form to collect your information in order to better administer programs and services that citizens use and rely on. The City of Corner Brook committed to protecting the privacy of individuals who chose to utilize these services.

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City of Corner Brook
 Community Services Department
 Planning Division
 5 Park St, Corner Brook, NL (PO Box 1080)
 Corner Brook, NL, Canada, A2H 6E1
 709-637-1666 city.hall@cornerbrook.com

PROJECT: Discretionary Use - 10 Tudor Street
TITLE: Home Based Business Office
 THIS IMAGE IS A GRAPHICAL REPRESENTATION AND IS NOT INTENDED TO BE USED FOR LEGAL DESCRIPTIONS.

NOTES:

LOCATION: 10 Tudor Street		
PREPARED BY: J. King		
DEPARTMENT: Development & Planning		
DATE: 2023-06-21		
PAGE: 1	OF 1	VERSION: 1



Request for Decision (RFD)

Subject: 2022 Tax Recovery Plan

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Finance and Administration
Staff Contact: Sievendra Maistry, Director of Finance and Administration
Topic Overview: Tax Recovery Plan
Attachments: [Tax Recovery Plan - 2022](#)
[Tax Receivable Summary - 2022 - City of Corner Brook](#)

BACKGROUND INFORMATION:

The Department of Municipal and Provincial Affairs requires all municipalities to prepare and approve an annual tax recovery plan. The tax recovery plan outlines the tax balances that are outstanding at the end of each year and the methods available to the City for collections.

At the end of 2022 total outstanding taxes amounted to \$2,617million from 1,036 different properties. This is slightly up from \$2,218million and 957 properties at the end of 2021.

As the community progresses towards recovery from the challenges of Covid-19, the prevailing strained economic environment presents further headwinds on the back of high inflationary levels. The City however, will continue utilizing its collection tools for properties that are in arrears. The City is always amenable to reasonable payment plans, and is willing to work with property and business owners. If suitable payment plans are not in place the City will exercise the various collection tools at its disposal, including water shut-offs, rental seizures, tax sales or legal action.

PROPOSED RESOLUTION:

Be it RESOLVED that the Council of the City of Corner Brook approve the 2022 Tax Recovery Plan as attached.

FINANCIAL IMPACT:

Required to be completed by MA for continued funding from the Province.

Legal Review: No

RECOMMENDATION:

It is staff's recommendation to approve the 2022 Tax Recovery Plan as attached.

ALTERNATIVE IMPLICATIONS:

1. That the Council of the City of Corner Brook approve the 2022 Tax Recovery Plan as attached.

- 2. That the Council of the City of Corner Brook not approve the 2022 Tax Recovery Plan and make amendments as they deem necessary.

Director of Finance and
Administration

Approved - 16 Jun 2023

Administrative Assistant to the City
Manager

Approved - 22 Jun 2023

City Manager

MUNICIPALITY OF Corner Brook

Tax Recovery Plan Dated December 31, 2022

Tax Recovery Actions and Plans for the Municipal Fiscal Year 2023

Date Created: June 15, 2023

Date Amended: . 20

Municipality of
Tax Recovery Plan Dated December 31, 2022

A. Status of the Objectives of the Tax Recovery Plan dated December 31, 2021:

The City was able to actually recover 53% of the outstanding (2021 and prior) and 95% of current taxes receivable for the year ended December 31, 2022. The objective stated for the Tax Recovery Plan dated December 31, 2021 was 50%.

Summary of reasons for **meeting / not meeting** the 2021 objective include:

We need an overview what worked:

1. The Actions that worked included:
 - A. The City successfully collected \$1,281,146 of taxes from 2021 and prior. This was through persistent collection efforts by City staff. The City worked with business and property owners to develop payment plans that were suitable for the taxpayer and acceptable to the City.
 - B. The City communicated through the various communication channels so that taxpayers are apprised of the due dates for taxes.
 - C. The City offers pre-authorized and payment plans to accommodate longer term recovery plans. The total outstanding at the end of 2022 was only \$198,900 higher than the same period in 2021.
 - D. The City issued water shut off notices to taxpayers in arrears.
 - E. The City will issue statement of claims on tax accounts that are unsuccessful in collection efforts.

B. The Objectives of the Tax Recovery Plan Dated December 31, 2022

The City's objective is to recover 50% of all of the outstanding tax receivable by December 31, 2023.

In order to ensure the availability of sufficient municipal services, it is important that residents and businesses make their payments to Council by June 30, 2023, or otherwise be placed on the City's arrears listing and held subject to the City's arrears recovery actions as presented in this report.

Under the Government of Newfoundland and Labrador's Community Sustainability Partnership (CSP), the City must implement and maintain a Tax Recovery Plan and Tax Receivable Summary by establishing objectives, timelines and procedures to recover unpaid taxes from the current and previous years.

The City is subject to these accountability measures in order to receive future Municipal Operating Grant (MOG) funding and a share of Provincial Gas Tax Revenue Sharing funding.

The City must also present municipal audited annual financial statements in compliance with Public Sector Accounting Board (PSAB) standards and an approved annual budget to receive municipal operating grants.

Taxes Receivable Summary Templates for 2022

Option 1: For Those Municipalities that Report All Taxes Receivable Together

The Municipality of Corner Brook
 Tax Receivable Summary
 December 31, 2022

	Total Receivable		Accounts With Payment Plan*	
	Tax Payers #	Amount \$	Tax Payers #	Amount \$
Taxes Receivable				
A Owed for current tax year (2022)	637	1,480,046.33	124	\$ 223,347.71
B Owed for preceding tax year (2021)	186	562,058.85	20	81,990.58
C Owed for two years preceding (2020)	102	236,178.76	19	25,774.50
D Owed for three years preceding (2019)	34	116,271.10	0	7,151.13
E Owed for Four years preceding (2018)	77	222,526.06	5	5,282.38
Total Taxes Receivable (Dec 31) (A + B + C + D + E + F)	1036	\$ 2,617,081.10	168	\$ 343,546.30

Allowance for Doubtful Accounts for Taxes Receivable		
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* If there are town residents on a Formal Tax Payment Plan, please ensure the "Accounts with Payment Plan" Section is completed.



Request for Decision (RFD)

Subject: 2022 Consolidated Financial Statements: City of Corner Brook

To: Rodney Cumby
Meeting: Committee of the Whole - 26 Jun 2023
Department: Finance and Administration
Staff Contact: Sievendra Maistry, Director of Finance and Administration
Topic Overview: As per the City of Corner Brook Act, the City is required to prepare and adopt a financial statement in a manner consistent with generally accepted accounting principles (GAAP) as established by the Public Sector Accounting Board
Attachments: [City of Corner Brook Financial Statements - DRAFT](#)
[20221231 City of Corner Brook Letter to Committee FINAL](#)

BACKGROUND INFORMATION:

The consolidated financial statements of the City of Corner Brook have been audited by BDO Canada, and in their opinion, the consolidated financial statements fairly present, in all material aspects, the financial position as of December 31, 2022. Also included for Council, is the final report detailing the audit process, the auditors responsibilities regarding the audit, as well as audit findings. This report should be read in conjunction with the audited financial statements.

PROPOSED RESOLUTION:

Be it RESOLVED that the Council of the City of Corner Brook approve the 2022 audited financial statements of the City of Corner Brook as attached.

FINANCIAL IMPACT:

The approval of the financial statements is required in order to continue to receive Gas Tax and Capital funding.

GOVERNANCE IMPLICATIONS:

Legislation
 City of Corner Brook Act
 108(1)

Legal Review: No

LEGAL REVIEW:

None – legal has been consulted by BDO as a part of their audit procedures.

RECOMMENDATION:

It is staff's recommendation for Council of the City of Corner Brook to approve the 2022 Financial Statements as attached.

ALTERNATIVE IMPLICATIONS:

- 1. That the Council of the City of Corner Brook approve the 2022 consolidated financial statements as presented. The statements reflect the financial position of the City.
- 2. That the Council of the City of Corner Brook not approve the 2022 consolidated financial statements. This would be an extreme measure and should only be undertaken if Council has a reason to not approve.

Director of Finance and Administration	Approved - 22 Jun 2023
Administrative Assistant to the City Manager	Approved - 22 Jun 2023

City Manager

CITY OF CORNER BROOK

**Consolidated Financial Statements
For the Year Ended December 31, 2022**

Draft

CITY OF CORNER BROOK
Consolidated Financial Statements
For the Year Ended December 31, 2022

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STATEMENT OF RESPONSIBILITY

The accompanying consolidated financial statements are the responsibility of the management of the City of Corner Brook and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards.

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

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

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

Jim Parsons
Mayor

Date

Rodney Cumby
City Manager

Date



Tel: 709-579-2161
 Fax: 709-579-2120
 www.bdo.ca

BDO Canada LLP
 300 Kenmount Road, Suite 100
 St. John's, NL A1B 3R2

Independent Auditor's Report

To the Mayor and Council of City of Corner Brook

Opinion

We have audited the consolidated financial statements of City of Corner Brook (the "City"), which comprise the consolidated statement of financial position as at December 31, 2022, the consolidated statements of operations and accumulated surplus, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2022, and the results of its consolidated operations, change in net assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

St. John's, Newfoundland and Labrador
TBD

Draft

**CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2022**

	<u>2022</u>	<u>2021</u>
FINANCIAL ASSETS		
Cash	\$ 11,480,514	\$ 19,418,356
Accounts receivable (Note 3)	<u>10,084,244</u>	<u>4,289,068</u>
	<u>21,564,758</u>	<u>23,707,424</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	6,696,519	3,992,551
Employee benefits liability (Note 6)	1,041,510	1,057,973
Long-term debt (Note 7)	<u>5,071,305</u>	<u>8,028,281</u>
	<u>12,809,334</u>	<u>13,078,805</u>
NET FINANCIAL ASSETS	<u>8,755,424</u>	<u>10,628,619</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	169,756,082	158,987,037
Inventories (Note 8)	1,583,834	1,284,715
Prepaid expenses	<u>257,698</u>	<u>236,171</u>
	<u>171,597,614</u>	<u>160,507,923</u>
ACCUMULATED SURPLUS	<u>\$ 180,353,038</u>	<u>\$ 171,136,542</u>

Approved on behalf of Council:

Mayor

City Manager

The accompanying notes are an integral part of this financial statement

CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
Year Ended December 31, 2022

	2022 Budget (Schedule 5)	2022 Actual	2021 Actual
REVENUE			
Taxation	\$ 29,148,800	\$ 31,762,597	\$ 31,695,252
Government transfers	2,098,800	11,438,163	3,406,902
Sales of goods and services	2,711,900	2,698,322	2,267,710
Interest income	410,000	839,244	468,974
Other revenue	1,218,600	69,545	45,888
Total revenue (Schedules 2, 4 and 5)	<u>35,588,100</u>	<u>46,807,871</u>	<u>37,884,726</u>
EXPENSES			
General government	3,550,400	3,532,773	3,333,059
Community engineering, planning and development	2,355,200	1,917,678	2,057,351
Protective services	5,222,600	5,224,262	5,001,735
Public works	8,985,700	9,780,574	9,366,348
Water and waste water	3,711,200	3,668,493	3,561,361
Parks and recreation	1,216,200	971,207	1,085,516
Corner Brook Transit	431,500	455,374	432,801
Corner Brook Civic Centre	2,414,500	2,313,404	1,964,020
Fiscal services	9,705,079	9,727,610	9,590,748
Total expenses (Schedules 3, 4 and 5)	<u>37,592,379</u>	<u>37,591,375</u>	<u>36,392,939</u>
ANNUAL SURPLUS (DEFICIT)	(2,004,279)	9,216,496	1,491,787
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>171,136,542</u>	<u>171,136,542</u>	<u>169,644,755</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 169,132,263</u>	<u>\$ 180,353,038</u>	<u>\$ 171,136,542</u>

The accompanying notes are an integral part of this financial statement

CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
Year Ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
ANNUAL SURPLUS	\$ (2,004,279)	\$ 9,216,496	\$ 1,491,787
Acquisition of tangible capital assets	(4,194,200)	(19,812,320)	(3,517,616)
Amortization of tangible capital assets	-	9,043,275	9,019,525
Use (additions) of inventories	-	(299,119)	128,970
Acquisition of prepaid expenses	-	(21,527)	98,393
	<u>(4,194,200)</u>	<u>(11,089,691)</u>	<u>5,729,272</u>
CHANGE IN NET FINANCIAL ASSETS	(6,198,479)	(1,873,195)	7,221,059
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>10,628,619</u>	<u>10,628,619</u>	<u>3,407,560</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 4,430,140</u>	<u>\$ 8,755,424</u>	<u>\$ 10,628,619</u>

The accompanying notes are an integral part of this financial statement

**CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF CASH FLOWS
Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
OPERATING TRANSACTIONS		
Annual surplus	\$ 9,216,496	\$ 1,491,787
Items not affecting cash:		
Amortization of tangible capital assets	9,043,275	9,019,525
Changes in non-cash items:		
Accounts receivable	(5,795,176)	433,803
Inventories held for use	(299,119)	128,970
Prepaid expenses	(21,527)	98,393
Accounts payable and accrued liabilities	2,703,968	(868,964)
Employee benefits liability	(16,463)	(121,555)
Cash provided by operating transactions	<u>14,831,454</u>	<u>10,181,959</u>
CAPITAL TRANSACTIONS		
Purchase of tangible capital assets	(19,812,320)	(3,517,616)
Cash applied to capital transactions	<u>(19,812,320)</u>	<u>(3,517,616)</u>
FINANCING TRANSACTIONS		
Debt repayment	(2,956,976)	(3,162,026)
Cash applied to financing transactions	<u>(2,956,976)</u>	<u>(3,162,026)</u>
Increase in cash	<u>(7,937,842)</u>	3,502,317
Cash, beginning of the year	<u>19,418,356</u>	15,916,039
Cash, end of the year	<u>\$ 11,480,514</u>	<u>\$ 19,418,356</u>

The accompanying notes are an integral part of this financial statement

**CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022**

1. Status of the City of Corner Brook

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

2. Significant Accounting Policies

a) Basis of Consolidation

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of the City of Corner Brook and the Corner Brook Civic Centre.

b) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS).

c) Severance Benefits, Compensated Absences, and Retirement Benefits

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

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

d) Non-Financial Assets

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

e) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. Assets under construction are not amortized until the asset is put into use. One-half of the annual amortization is charged in the year of acquisition and in the year of disposal.

CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022

2. Significant Accounting Policies (continued)

e) Tangible Capital Assets (continued)

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Land Improvements	10 - 50 years
Buildings	25 - 40 years
Machinery and Equipment	
Equipment	5 - 10 years
Computer Hardware	4 years
Vehicles	5 years
Recreation Infrastructure	10 - 20 years
Transportation Infrastructure	5 - 50 years
Water and Waste Water Infrastructure	10 - 60 years

f) Inventories

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

g) Government Transfers

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

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

h) Revenue Recognition

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

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

CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022

2. Significant Accounting Policies (continued)

i) Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and are reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates. Estimates include the allowance for doubtful accounts relating to the collection of tax revenues, the useful lives of tangible capital assets, and the assumptions used in determining the obligation for retirement benefits and employee benefits.

3. Accounts Receivable

	<u>2022</u>	<u>2021</u>
Taxes		
Municipal	\$ 2,897,800	\$ 2,686,815
Utility taxes	1,009,820	966,481
HST rebate	2,304,614	353,484
Province of Newfoundland and Labrador	3,960,569	194,502
Other	470,197	587,061
	<u>10,643,000</u>	<u>4,788,343</u>
Less: Allowances for doubtful amounts	<u>(558,756)</u>	<u>(499,275)</u>
	<u>\$ 10,084,244</u>	<u>\$ 4,289,068</u>

4. Bank Indebtedness

The City has borrowing facilities with two financial institutions:

i) CIBC – demand operating credit not exceeding \$4,000,000 at any time, bearing interest at prime minus 0.27% per annum on the net cash position held with the bank at any point in time. At December 31, 2022, the City is in a positive net cash position (2021 - positive) and, consequently, the credit facility is unused.

ii) RBC – revolving lease line with an authorized limit of \$1,000,000, bearing interest at rates determinable upon the inception of an approved loan or lease. Disbursed leases are presented within capital lease liabilities accordingly. At December 31, 2022, the lease line was unused (2021 - nil).

5. Accounts Payable and Accrued Liabilities

	<u>2022</u>	<u>2021</u>
Trade payables and accruals	\$ 2,693,477	\$ 2,386,401
Contract deposits	1,210,771	1,001,512
Capital payables	892,353	203,614
Contract holdbacks	1,844,133	318,979
Accrued interest	55,785	82,045
	<u>\$ 6,696,519</u>	<u>\$ 3,992,551</u>

CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022

6. Employee Benefits Liability

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

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

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

These benefit liabilities have not been actuarially calculated.

	<u>2022</u>	<u>2021</u>
Severance benefits	\$ 823,066	\$ 822,331
Compensated absences	97,201	97,201
Retirement benefits	<u>121,243</u>	<u>138,441</u>
	<u>\$ 1,041,510</u>	<u>\$ 1,057,973</u>

Included in Personnel services expense in the Consolidated Statement of Operations by Program (Schedule 4) is an expense of \$28,734 (2021 - recovery of \$182,524) of employee benefits.

The City has a defined contribution retirement plan for participating employees. During the year, employees contributed \$691,143 (2021 - \$708,133) to the plan. The City contributed \$691,143 (2021 - \$708,133) and this expense has been included in Personnel services expense in the Consolidated Statement of Operations by Program (Schedule 4).

7. Long-Term Debt

	<u>2022</u>	<u>2021</u>
CMHC loan with interest of 3.98% under the Municipal Infrastructure Lending Program, repayable in blended annual installments of \$1,753,597, maturing in 2024.	\$ 3,308,398	\$ 4,868,239
TD Bank fixed rate term loan with interest at 2.44%, repayable in blended monthly installments of \$70,886, maturing in 2024.	1,312,879	2,120,601
Newfoundland and Labrador Housing Corporation ("NLHC") mortgage, interest free, with payments due on disposition of specified land held for sale. Repayment terms are subject to periodic review by NLHC.	180,028	324,441
Federation of Canadian Municipalities loan with interest of 1.47% under the Green Municipal Fund, repayable in semi-annual installments of \$15,000 plus interest, maturing in 2031.	270,000	300,000

**CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022**

7. Long-Term Debt (continued)

RBC loan, repaid during the year.

-	415,000
<u>\$ 5,071,305</u>	<u>\$ 8,028,281</u>

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

2023	\$ 2,479,575
2024	\$ 2,202,002
2025	\$ 30,000
2026	\$ 30,000
2027	\$ 30,000

8. Inventories

	<u>2022</u>	<u>2021</u>
Land held for sale	\$ 234,113	\$ 297,883
Public works	359,201	352,723
Salt	847,537	519,803
Sand	115,124	94,700
Fuel	27,859	19,606
	<u>\$ 1,583,834</u>	<u>\$ 1,284,715</u>

9. Commitments

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

2023	\$ 558,383
2024	\$ 558,383
2025	\$ 428,194
2026	\$ 247,767

10. Contingencies

In the normal course of operations, the City is subject to several legal claims in which it intends to defend and negotiate. As of December 31, 2022, there is a potential liability of \$585,000 for such claims that will follow the normal legal process. This liability only includes those claims in which there is an expectation of loss, and the settlement amount can be reasonably estimated, however the exact amount of the claim will not be known until it is settled.

**CITY OF CORNER BROOK
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2022**

10. Contingencies (continued)

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

11. Budget

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

The reconciliation between the City's cash-based financial plan and the PSAS accrual-based budget figures used in these statements is disclosed in Schedule 5.

13. Segmented Information

General Government

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

Community Engineering Planning and Development

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

Protective Services

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

Public Works

This segment includes all revenues and expenses for road maintenance and administration which includes sidewalks, traffic signals and systems, building maintenance, snow clearing, drainage, waste management and street lighting.

Water and Waste Water

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

Parks and Recreation

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

Corner Brook Transit

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

Corner Brook Civic Centre

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

Fiscal Services

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

**CITY OF CORNER BROOK
 CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
 Year Ended December 31, 2022**

SCHEDULE 1

	General Capital Assets			Infrastructure				Totals	
	Land and Land Improvements	Buildings	Machinery and Equipment	Recreation Infrastructure	Transportation Infrastructure	Water and Waste Water	Assets Under Construction	2022	2021
Cost									
Opening costs	\$ 2,041,462	\$ 103,062,927	\$ 14,345,523	\$ 12,746,519	\$ 94,757,929	\$ 66,231,945	\$ 1,943,508	\$ 295,129,813	\$ 293,128,746
Additions during the year	-	458,987	62,860	19,747	4,193,985	1,789,161	13,287,579	19,812,320	3,517,616
Disposals and write downs	-	-	(394,466)	-	(259,849)	-	-	(654,315)	(1,516,549)
Transfers	-	-	-	-	195,141	-	(195,141)	-	-
Closing costs	2,041,462	103,521,914	14,013,917	12,766,266	98,887,206	68,021,106	15,035,947	314,287,818	295,129,813
Accumulated Amortization									
Opening accum'd amortization	-	31,395,601	11,488,154	9,101,089	60,495,999	23,661,933	-	136,142,776	128,639,800
Amortization	-	2,553,419	838,445	313,197	3,446,746	1,891,468	-	9,043,275	9,019,525
Disposals and write downs	-	-	(394,466)	-	(259,849)	-	-	(654,315)	(1,516,549)
Closing accum'd amortization	-	33,949,020	11,932,133	9,414,286	63,682,896	25,553,401	-	144,531,736	136,142,776
Net Book Value of Tangible Capital Assets	\$ 2,041,462	\$ 69,572,894	\$ 2,081,784	\$ 3,351,980	\$ 35,204,310	\$ 42,467,705	\$ 15,035,947	\$ 169,756,082	\$ 158,987,037

CITY OF CORNER BROOK
CONSOLIDATED SCHEDULE OF REVENUES
Year Ended December 31, 2022

SCHEDULE 2

	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
Taxation		
Municipal tax	\$ 23,153,406	\$ 22,899,149
Business tax	5,291,509	5,546,418
Grants in lieu of taxes	1,407,609	1,384,179
Utility tax	1,222,895	1,189,231
Water supply agreements	687,178	676,275
	<u>31,762,597</u>	<u>31,695,252</u>
Government Transfers		
Government of Newfoundland and Labrador		
Capital work grants	10,636,050	1,358,746
Provincial Gas Tax	249,079	83,026
Debt retirement grant	-	-
Government of Canada		
Federal Gas Tax	438,746	1,716,832
Safe Restart Program	-	135,000
Grants in lieu of taxes	114,288	113,298
	<u>11,438,163</u>	<u>3,406,902</u>
Sales of Goods and Services		
Licences and permits	250,480	224,314
Recreation and community services	59,238	48,821
Facility rentals	1,104,307	1,005,736
Corner Brook Civic Centre revenue	1,110,966	887,250
Land Transactions	146,996	70,207
Fines	26,335	31,382
	<u>2,698,322</u>	<u>2,267,710</u>
Interest Income		
Interest	839,244	468,974
Other Revenue		
Miscellaneous	69,545	45,888
Total Revenue	<u>\$ 46,807,871</u>	<u>\$ 37,884,726</u>

**CITY OF CORNER BROOK
CONSOLIDATED SCHEDULE OF EXPENSES
Year Ended December 31, 2022**

SCHEDULE 3

	<u>2022 Actual</u>	<u>2021 Actual</u>
General Government		
Executive and legislative	\$ 324,779	\$ 472,530
City Manager's office	766,962	586,350
Finance and Administration	2,441,032	2,274,179
	<u>3,532,773</u>	<u>3,333,059</u>
Community Engineering, Planning and Development		
Administration	349,780	347,477
Business Resource Centre	126,655	252,854
Development and planning	197,398	184,231
Building inspection	367,578	390,744
Engineering	659,989	685,995
Geographical information systems	108,007	100,377
Sustainable development	108,271	95,673
	<u>1,917,678</u>	<u>2,057,351</u>
Protective Services		
Fire Protection	4,008,083	3,861,113
911 Centre	884,331	799,779
Municipal enforcement	331,848	340,843
	<u>5,224,262</u>	<u>5,001,735</u>
Public Works		
Supervision and administration	1,645,224	1,680,885
Other operations payroll	724,920	693,725
Building maintenance	718,143	1,043,095
Street lighting	622,738	621,961
Snow clearing	2,404,582	1,980,284
Traffic control	379,122	343,061
Drainage	163,803	72,876
Street and storm sewer cleaning	370,703	261,734
Street maintenance	1,352,378	1,296,399
Sanitation and waste removal	1,398,961	1,372,328
	<u>9,780,574</u>	<u>9,366,348</u>
Water and Waste Water		
Water treatment plant	1,615,880	1,415,623
Purification and treatment	124,695	116,486
Water mains and hydrants	1,116,389	1,218,793
Sanitary systems	531,546	478,843
Regulators and meters	108,665	173,212
Reservoirs and intakes	90,808	86,625
Pump house	80,510	71,779
	<u>3,668,493</u>	<u>3,561,361</u>

**CITY OF CORNER BROOK
CONSOLIDATED SCHEDULE OF EXPENSES
Year Ended December 31, 2022**

SCHEDULE 3 Cont...

Parks and Recreation		
Parks	561,495	615,523
Recreation and leisure	409,712	469,993
	<u>971,207</u>	<u>1,085,516</u>
Corner Brook Transit		
Transit contract subsidy	455,374	432,801
Corner Brook Civic Centre		
Administrative expenses	536,639	397,372
Operating expenses	1,776,765	1,566,648
	<u>2,313,404</u>	<u>1,964,020</u>
Fiscal Services		
Grants	247,531	203,000
Long-term debt interest	316,804	188,223
Provision for uncollectible taxes, fees and charges	120,000	180,000
Amortization of tangible capital assets	9,043,275	9,019,525
	<u>9,727,610</u>	<u>9,590,748</u>
Total Expenses	<u>\$ 37,591,375</u>	<u>\$ 36,392,939</u>

**CITY OF CORNER BROOK
 CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM
 Year Ended December 31, 2022**

SCHEDULE 4

	General Government*		Community Engineering, Planning and Development		Protective Services	
	2022	2021	2022	2021	2022	2021
REVENUE						
Taxation	\$ 31,762,597	\$ 31,695,252	\$ -	\$ -	\$ -	\$ -
Government transfers	802,113	2,048,156	-	-	-	-
Sales of goods and services	1,528,118	1,331,639	-	-	-	-
Investment income	-	-	-	-	-	-
Other revenue	69,545	45,888	-	-	-	-
Total revenue	<u>34,162,373</u>	<u>35,120,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES						
Personnel services	2,477,136	2,393,826	1,676,101	1,782,522	4,561,787	4,514,626
Amortization	-	-	-	-	-	-
Maintenance materials and supplies	82,573	72,704	66,896	76,954	290,474	202,901
Contract services	665,477	603,493	52,243	52,824	66,893	45,086
Utilities	59,856	66,665	6,523	6,201	74,276	70,340
Other	243,581	194,767	115,915	138,850	192,665	130,615
Interest on long-term debt	-	-	-	-	38,167	38,167
Grants and contributions	4,150	1,604	-	-	-	-
Total expenses	<u>3,532,773</u>	<u>3,333,059</u>	<u>1,917,678</u>	<u>2,057,351</u>	<u>5,224,262</u>	<u>5,001,735</u>
Annual Surplus (Deficit)	<u>\$ 30,629,600</u>	<u>\$ 31,787,876</u>	<u>\$ (1,917,678)</u>	<u>\$ (2,057,351)</u>	<u>\$ (5,224,262)</u>	<u>\$ (5,001,735)</u>

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

**CITY OF CORNER BROOK
 CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM
 Year Ended December 31, 2022**

SCHEDULE 4 Cont...

	Public Works		Water and Waste Water		Parks and Recreation	
	2022	2021	2022	2021	2022	2021
REVENUE						
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers	-	-	-	-	-	-
Sales of goods and services	-	-	-	-	59,238	48,821
Investment income	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,238</u>	<u>48,821</u>
EXPENSES						
Personnel services	3,845,348	3,630,218	1,339,316	1,328,546	544,140	553,919
Amortization	-	-	-	-	-	-
Maintenance materials and supplies	2,160,791	2,166,211	1,809,140	1,674,284	102,809	164,720
Contract services	2,291,895	2,074,296	213,177	228,151	147,530	165,545
Utilities	960,699	972,247	304,910	297,228	22,988	21,913
Other	43,341	34,746	1,950	33,152	153,740	179,419
Interest on long-term debt	477,220	477,220	-	-	-	-
Grants and contributions	1,280	11,410	-	-	-	-
Total expenses	<u>9,780,574</u>	<u>9,366,348</u>	<u>3,668,493</u>	<u>3,561,361</u>	<u>971,207</u>	<u>1,085,516</u>
Annual Surplus (Deficit)	<u>\$ (9,780,574)</u>	<u>\$ (9,366,348)</u>	<u>\$ (3,668,493)</u>	<u>\$ (3,561,361)</u>	<u>\$ (911,969)</u>	<u>\$ (1,036,695)</u>

CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM
Year Ended December 31, 2022

SCHEDULE 4 Cont...

	Corner Brook Transit		Corner Brook Civic Centre		Fiscal Services	
	2022	2021	2022	2021	2022	2021
REVENUE						
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Government transfers	-	-	-	-	10,636,050	1,358,746
Sales of goods and services	-	-	1,110,966	887,250	-	-
Investment income	-	-	-	-	839,244	468,974
Other revenue	-	-	-	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>1,110,966</u>	<u>887,250</u>	<u>11,475,294</u>	<u>1,827,720</u>
EXPENSES						
Personnel services	-	-	1,218,027	1,133,557	-	-
Amortization	-	-	-	-	9,043,275	9,019,525
Maintenance materials and supplies	58	-	229,495	123,809	-	-
Contract services	454,350	431,777	306,665	288,924	-	-
Utilities	966	1,024	514,558	388,086	-	-
Other	-	-	22,538	18,134	120,000	180,000
Interest on long-term debt	-	-	22,121	11,510	316,804	188,223
Grants and contributions	-	-	-	-	247,531	203,000
Total expenses	<u>455,374</u>	<u>432,801</u>	<u>2,313,404</u>	<u>1,964,020</u>	<u>9,727,610</u>	<u>9,590,748</u>
Annual Surplus (Deficit)	<u>\$ (455,374)</u>	<u>\$ (432,801)</u>	<u>\$ (1,202,438)</u>	<u>\$ (1,076,770)</u>	<u>\$ 1,747,684</u>	<u>\$ (7,763,028)</u>

CITY OF CORNER BROOK
CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM
Year Ended December 31, 2022

SCHEDULE 4 Cont...

	Total	
	2022	2021
REVENUE		
Taxation	\$ 31,762,597	\$ 31,695,252
Government transfers	11,438,163	3,406,902
Sales of goods and services	2,698,322	2,267,710
Investment income	839,244	468,974
Other revenue	69,545	45,888
Total revenue	<u>46,807,871</u>	<u>37,884,726</u>
EXPENSES		
Personnel services	15,661,855	15,337,214
Amortization	9,043,275	9,019,525
Maintenance materials and supplies	4,742,236	4,481,583
Contract services	4,198,230	3,890,096
Utilities	1,944,776	1,823,704
Other	893,730	909,683
Interest on long-term debt	854,312	715,120
Grants and contributions	252,961	216,014
Total expenses	<u>37,591,375</u>	<u>36,392,939</u>
Annual Surplus	<u>\$ 9,216,496</u>	<u>\$ 1,491,787</u>

CITY OF CORNER BROOK
RECONCILIATION OF THE FINANCIAL PLAN TO THE CONSOLIDATED PSAS BUDGET
Year Ended December 31, 2022

SCHEDULE 5

	Financial Plan	Tangible Capital Assets	Interest Expense	Debt Repayments	PSAS Budget
REVENUE					
Taxation	\$ 29,148,800	\$ -	\$ -	\$ -	\$ 29,148,800
Government transfers	2,098,800	-	-	-	2,098,800
Sales of goods and services	2,711,900	-	-	-	2,711,900
Interest income	410,000	-	-	-	410,000
Other revenue	1,218,600	-	-	-	1,218,600
Total revenue	35,588,100	-	-	-	35,588,100
EXPENSES					
General government	3,550,400	-	-	-	3,550,400
Community engineering, planning and development	2,355,200	-	-	-	2,355,200
Protective services	5,222,600	-	-	-	5,222,600
Public works	8,985,700	-	-	-	8,985,700
Water and waste water	3,711,200	-	-	-	3,711,200
Parks and recreation	1,216,200	-	-	-	1,216,200
Corner Brook Transit	431,500	-	-	-	431,500
Corner Brook Civic Centre	2,414,500	-	-	-	2,414,500
Fiscal services					
Provision for uncollectible amounts	120,000	-	-	-	120,000
Grants and sponsorship	225,000	-	-	-	225,000
Capital expenditures	4,194,200	(4,194,200)	-	-	-
Debt charges	3,161,600	-	316,804	(3,161,600)	316,804
Amortization	-	9,043,275	-	-	9,043,275
Total expenses	35,588,100	4,849,075	316,804	(3,161,600)	37,592,379
Annual Surplus (Deficit)	\$ -	\$ (4,849,075)	\$ (316,804)	\$ 3,161,600	\$ (2,004,279)

CITY OF CORNER BROOK
SCHEDULE OF CHANGE IN RESERVE FUND BALANCES
Year Ended December 31, 2022

SCHEDULE 6
(Unaudited)

	Waste Water Reserve	Land Acquisitions	Equipment Replacement	Gas Tax	Public Trust	Operating and Environment
REVENUE						
Other income	\$ -	\$ -	\$ 810,000	\$ 478,415	\$ -	\$ -
EXPENSES						
Other expenses	-	125,867	560,000	1,212,220	-	-
NET REVENUES	-	(125,867)	250,000	(733,805)	-	-
TRANSFERS						
Transfers from operating fund	1,030,100	-	-	-	-	-
Acquisition of tangible capital assets	-	-	-	-	-	-
CHANGE IN RESERVE FUND BALANCES	1,030,100	(125,867)	250,000	(733,805)	-	-
FUND SURPLUS, BEGINNING OF YEAR	12,167,388	563,394	875,725	1,551,099	3	241,502
FUND SURPLUS (DEFICIT), END OF YEAR	<u>\$ 13,197,488</u>	<u>\$ 437,527</u>	<u>\$ 1,125,725</u>	<u>\$ 817,294</u>	<u>\$ 3</u>	<u>\$ 241,502</u>

**CITY OF CORNER BROOK
SCHEDULE OF CHANGE IN RESERVE FUND BALANCES
Year Ended December 31, 2022**

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

	<u>NLHC Paving</u>	<u>Fire Department Hazard</u>	<u>Summer Fesitival</u>	<u>Safe Restart</u>	<u>2022 Total</u>	<u>2021 Total</u>
REVENUE						
Other income	\$ -	\$ -	\$ -	\$ -	\$ 1,288,415	\$ 2,544,030
EXPENSES						
Other expenses	-	18	-	57,500	1,955,605	1,529,561
NET REVENUES	-	(18)	-	(57,500)	(667,190)	1,014,469
TRANSFERS						
Transfers from operating fund	141,585	-	-	-	1,171,685	1,215,678
Acquisition of tangible capital assets	(144,413)	-	-	-	(144,413)	(20,318)
CHANGE IN RESERVE FUND BALANCES	(2,828)	(18)	-	(57,500)	360,082	2,209,829
FUND SURPLUS, BEGINNING OF YEAR	294,986	(1,760)	5,000	1,298,884	16,996,221	14,786,392
FUND SURPLUS (DEFICIT), END OF YEAR	\$ 292,158	\$ (1,778)	\$ 5,000	\$ 1,241,384	17,356,303	\$ 16,996,221

City of Corner Brook

Audit report to the Finance and Administration Committee for the year ended December 31, 2022

START





To the Finance and Administration Committee of City of Corner Brook

For the year ended December 31, 2022

We are pleased to provide you with this report to highlight and explain key issues which we believe to be relevant to the audit of City of Corner Brook (the “City”) consolidated financial statements for the year ended December 31, 2022.

The enclosed report includes our approach to your audit, including: significant risks identified, the nature, extent, timing, and results of our audit work, and the terms of our engagement. We will also report any significant internal control deficiencies identified during our audit and confirm our independence.

During the course of our audit, management made certain representations to us—in discussions and in writing. We documented these representations in the audit working papers.

As your auditors, we have relied on our digital audit suite to stay connected—among ourselves, with management, and with you.

We look forward to discussing our report with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP
June 26, 2023





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For the year ended December 31, 2022



BDO'S DIGITAL AUDIT SUITE

APT Next Gen

We use our APT Next Gen software and documentation tool to save time, streamline processes, and go paperless with your audit.

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DISCOVER THE DIGITAL DIFFERENCE

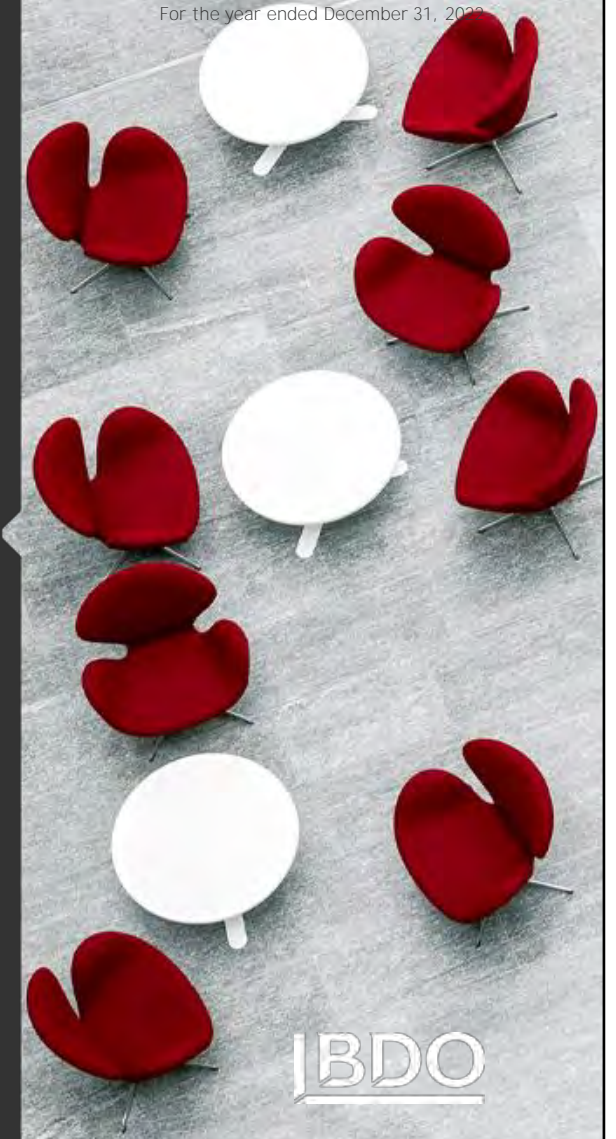


Auditor's responsibilities: financial statements

We are responsible for forming and expressing an opinion on the consolidated financial statements that have been prepared by management, with oversight by those charged with governance. The audit of the consolidated financial statements does not relieve management or those charged with governance of their responsibilities. The scope of our work, as confirmed in our engagement letter, is set out below:

- ▶ Present significant findings to the Finance and Administration Committee including key audit and accounting issues, any significant deficiencies in internal control and any other significant matters arising from our work.
- ▶ Provide timely and constructive management letters. This includes deficiencies in internal control identified during our audit.
- ▶ Consult regarding accounting and reporting matters as requested throughout the year.
- ▶ Work with management to issue consolidated financial statements and tax returns in a timely manner.
- ▶ Identify and assess the risks of material misstatement due to fraud.
- ▶ Obtain sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses.
- ▶ Respond appropriately to fraud or suspected fraud identified during the audit.

For the year ended December 31, 2022



For the year ended December 31, 2022



Auditor's responsibilities: fraud risks

We are responsible for planning and performing the audit to obtain reasonable assurance that the consolidated financial statements are free of material misstatements, whether caused by error or fraud, by:

- ▶ Identifying and assessing the risks of material misstatement due to fraud;
- ▶ Obtaining sufficient and appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- ▶ Responding appropriately to fraud or suspected fraud identified during the audit.

The likelihood of not detecting a material misstatement resulting from fraud is higher than the likelihood of not detecting a material misstatement resulting from error because fraud may involve collusion as well as sophisticated and carefully organized schemes designed to conceal it.

Behind the audit report



Learn how we audit your financial statements

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Auditor's responsibilities: fraud risks

During the audit, we performed risk assessment procedures and related activities to obtain an understanding of the entity and its environment, including **the City's** internal control, to obtain information for use in identifying the risks of material misstatement due to fraud and made inquiries regarding:

- ▶ **Management's assessment of the risk that** the consolidated financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments;
- ▶ **Management's process for identifying and responding to the risks of fraud in** the City, including any specific risks of fraud that management has identified or that have been brought to its attention, or classes of transactions, account balances, or disclosures for which a risk of fraud is likely to exist;
- ▶ **Management's communication, if any, to those charged with governance regarding its processes for identifying and responding to the risks of fraud in** City of Corner Brook; and
- ▶ **Management's communication, if any, to employees regarding its view on business practices and ethical behavior.**

We are not aware of any fraud affecting the City. If you are aware of any instances of actual, suspected, or alleged fraud, please let us know.



Audit at a glance

For the year ended December 31, 2022

Materiality

We determined materiality to be \$700,000 for the year ended December 31, 2022.

Misstatements are considered to be material if they could reasonably be expected to influence the decisions of users based on the consolidated financial statements.

Judgments about materiality are made in light of surrounding circumstances and include an assessment of both quantitative and qualitative factors and can be affected by the size or nature of a misstatement, or a combination of both.

We communicated all corrected and uncorrected misstatements identified during our audit to the Audit Committee, other than those which **we determined to be “clearly trivial.”**

We encouraged management to correct any misstatements identified throughout the audit process.

Our independence



We have complied with relevant ethical requirements and are not aware of any relationships between City of Corner Brook and our Firm that may reasonably be thought to bear on our independence.



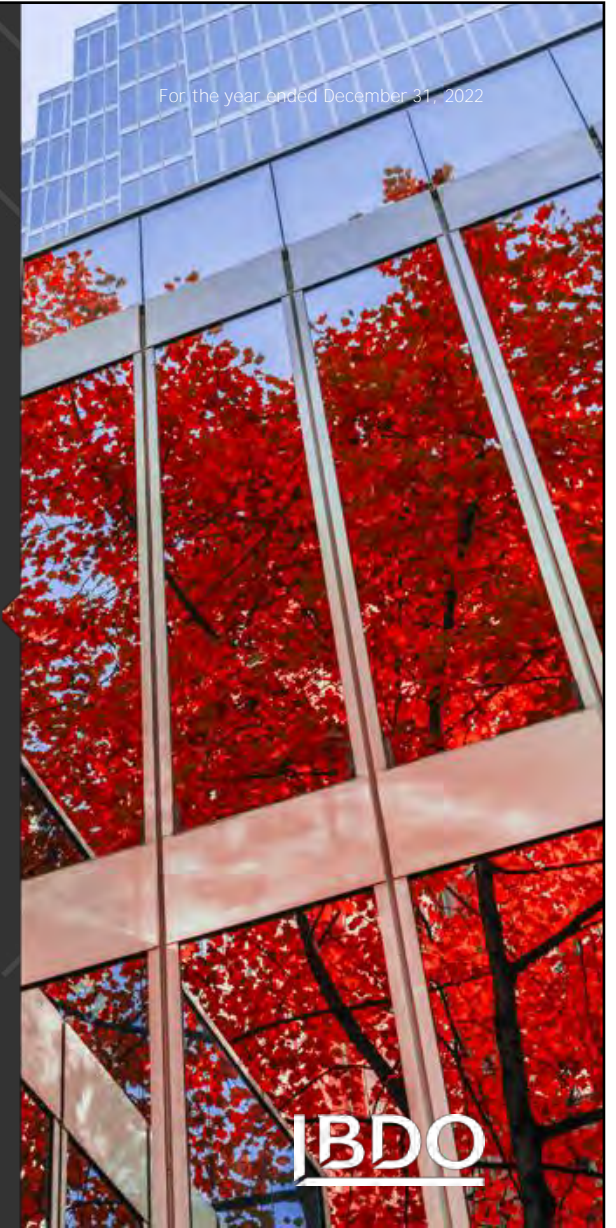
Status of the audit

We have substantially completed our audit of the year ended December 31, 2022 consolidated financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Signed adjusting journal entries
- ▶ Signed summary of unadjusted misstatements
- ▶ Receipt of outstanding legal confirmations
- ▶ Subsequent events review through to the consolidated financial statements approval date
- ▶ Approval of consolidated financial statements by the Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement. See [Appendix A](#) for our draft **independent auditor's report**.

For the year ended December 31, 2022



[Back to contents](#)



Audit findings

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the City's accounting practices, including accounting policies, accounting estimates and consolidated financial statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit findings
Management override of controls		
Fraud risk due to improper recognition of expenses		

For the year ended December 31, 2022



BDO'S DIGITAL AUDIT SUITE

BDO Global Portal

We use BDO Global Portal to help you collaborate with your audit team in a seamless way—placing everything you need in one accessible, secure place.

[LEARN MORE](#)

DISCOVER THE DIGITAL DIFFERENCE



Audit findings

Financial statement areas	Risks noted	Audit findings
Legal liability provision	[Redacted]	[Redacted]
Completeness of Allowance for Doubtful Accounts		
Unapproved purchases		



For the year ended December 31, 2022



Internal control matters

During the audit, we performed the following procedures regarding the City’s internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to report to you in writing about any significant deficiencies in internal control that we have identified during the audit.

A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that merits the attention of those charged with governance.

The audit expresses an opinion on **the City’s consolidated financial statements**. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the consolidated financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.



Adjusted and Unadjusted differences

For the year ended December 31, 2022

Summary of unadjusted differences

Management has determined that the unadjusted differences, if any, are immaterial both individually and in aggregate to the consolidated financial statements taken as a whole. Should the Audit Committee agree with this assessment, we do not propose further adjustments.

Summary of adjusted differences

We have disclosed all significant adjusted differences identified through the course of our audit engagement. Each of these items has been discussed with Management.

We complete the following journal entries annually to assist management in their financial reporting close:

	Increase (Decrease)			
	Assets	Liabilities	Equity	Net income
Close out of prior year reserves	\$	\$(15,279,391)	\$15,279,391	\$
Clear the current year movement in reserves		1,263,184	(13,242,474)	11,979,289
Land inventory held for sale	234,113	180,028	54,085	
Reallocation of principal debt payments		2,814,563		(2,814,563)
Accrue interest at year-end on debt		55,785		(55,785)
Total adjusted differences	\$234,113	\$10,965,831	\$2,091,002	\$9,108,941



For the year ended December 31, 2022



Other required communications

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

Issue	BDO response
Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.	Through the date of this report, none identified during the audit that are not already disclosed in the financial statements.
Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.	No issues with going concern.
Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.	No disagreements with management that would affect the audit or financial statements.
Matters involving non-compliance with laws and regulations.	No areas of non-compliance have been identified with regards to laws and regulations.
Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.	None identified during the audit.
Management consultation with other accountants about significant auditing and accounting matters.	No consultations with other accountants during the audit.

For the year ended December 31, 2022



How we audit financial statements: Our audit process

IDENTIFY AND ASSESS RISK

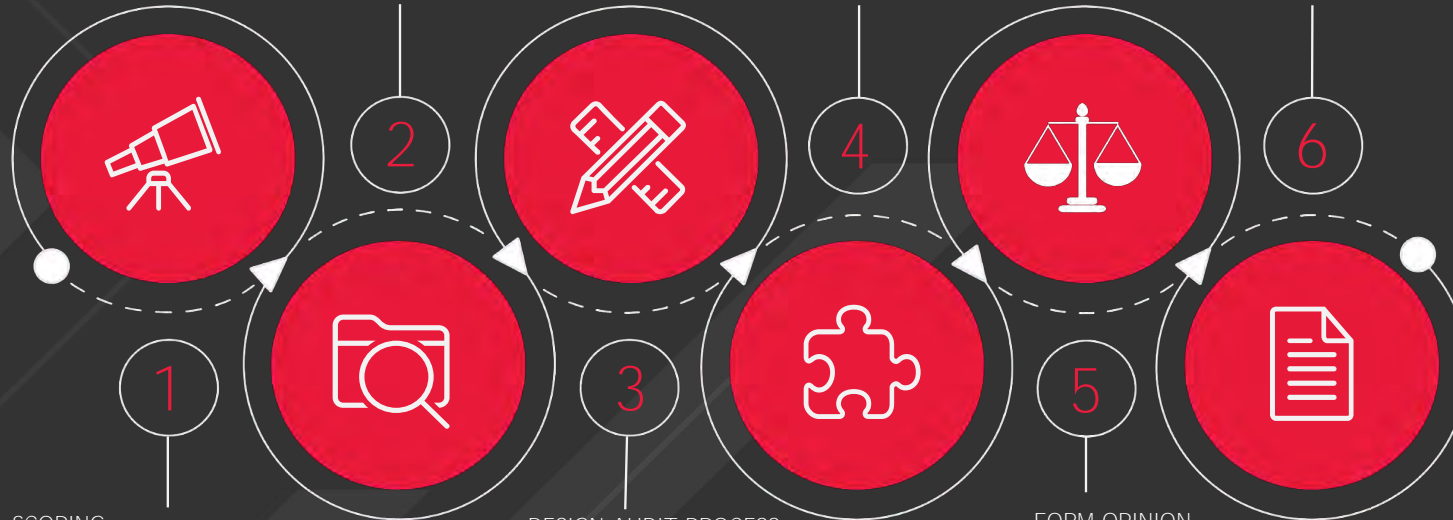
Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

REPORT

Communicate our opinion and details of matters on which we are required to report



SCOPING

Complete a preliminary review to plan the audit, determine the materiality level, and define the audit scope

DESIGN AUDIT PROCESS

Design an appropriate audit strategy to obtain sufficient assurance and enable us to report on the financial statements

FORM OPINION

Evaluate whether we have enough evidence to conclude that the financial statements are free from material misstatement, and consider the effect of any potential misstatements found

New Standard for Audit Quality



ISQM 1

The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.

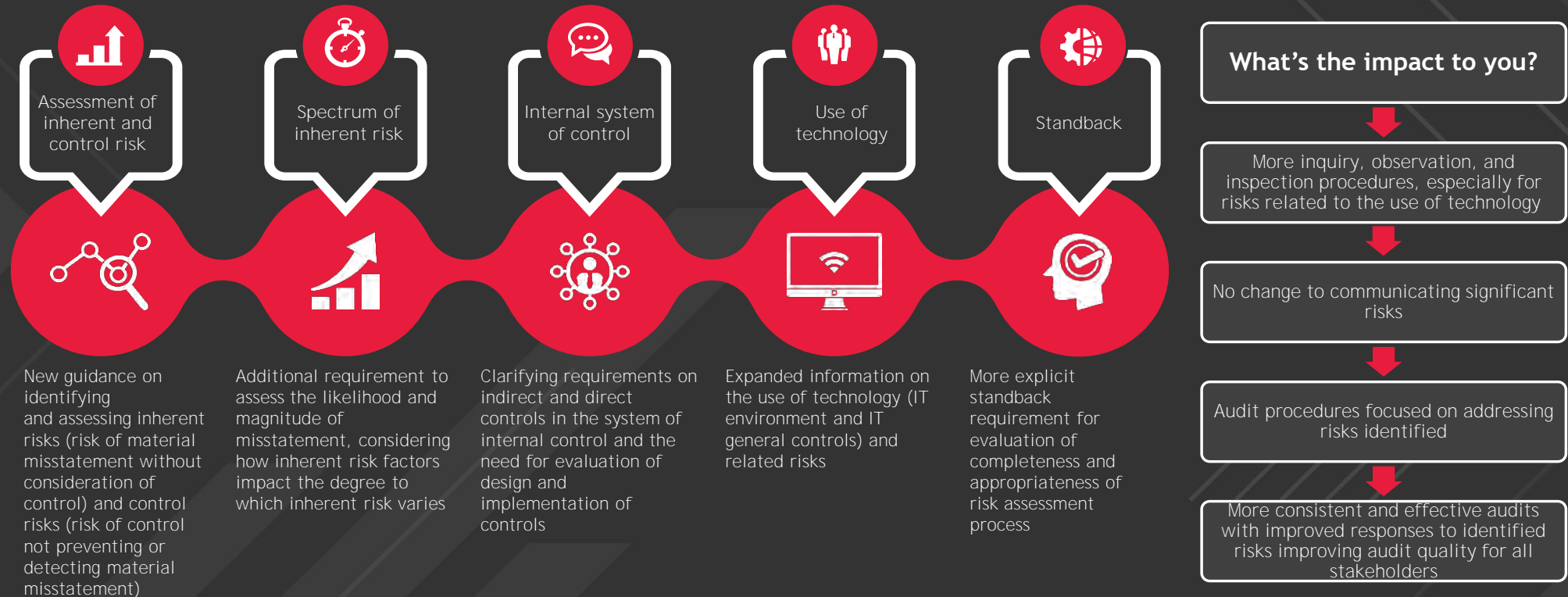
[SEE THE STANDARD](#)



For the year ended December 31, 2022

Updates to our audit process

Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement*, was significantly revised with a greater focus on more robust risk identification, assessment and response procedures. The standard is effective for periods beginning on or after December 15, 2021. Key enhancements include:



For the year ended December 31, 2022



Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization.

Our audit process differs from the typical audit in our use of in-field reviews, subject to COVID-19 safety protocols. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly.

We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



CONSISTENCY

Drives consistency and quality in audit execution throughout BDO, enabling us to be responsive to your size and location needs

A DIGITAL APPROACH

We promote a paperless audit where we perform and document our audit and exchange information with you and your team using technology

EXCEPTIONAL DELIVERY

Using our highly trained teams, underpinned by an exceptionally intuitive audit methodology, to enable timely and efficient delivery of your audit

Discover how we're accelerating audit quality



Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[Follow our progress](#)

For the year ended December 31, 2022

BDO's digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients' operations and people.



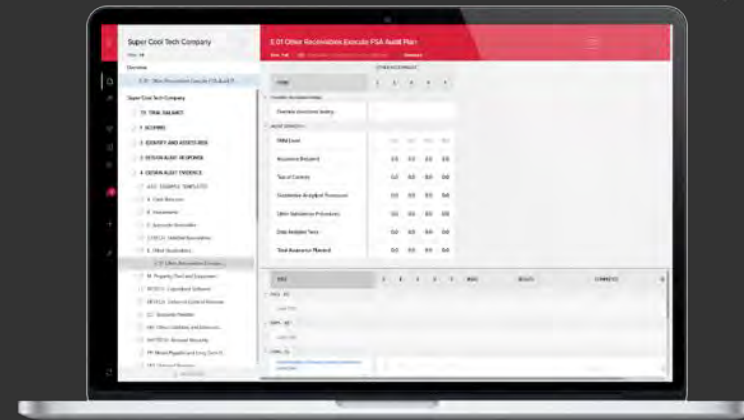
APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASS), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





BDO Global Portal

BDO Global Portal transforms and enhances your digital experience with your BDO advisors. Available at any time, Portal enables you to access all services, tools, apps, and information and to collaborate with your advisors in a seamless way through a flexible, appealing, and secure environment.

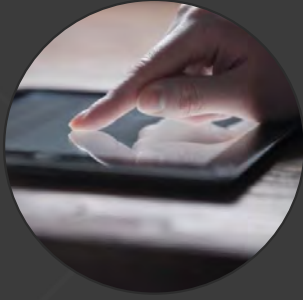




Recommended resources

For the year ended December 31, 2022

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

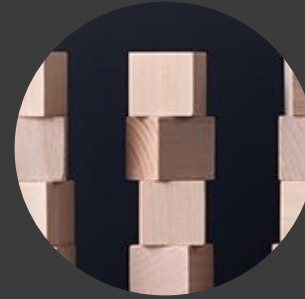
2023 Federal Budget



Understand the key elements of the 2023 Federal Budget and how it will impact you and your business

[STAY ON TOP OF TAXES](#)

7 powerful steps to financial audit readiness



Getting and staying prepared for an audit simplifies the process, cuts turnaround time, and improves your chances of overall success. Learn how you can be audit ready.

[7 STEPS](#)

Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280



This publication will walk through a practical approach to applying Section PS 3280 including: identification, recognition and measurement of an obligation, and the different options available to entities on transition.

[READ ARTICLE](#)

For the year ended December 31, 2022

Spotlight on public sector

PS 3280 is effective for March 31, 2023, and December 31, 2023, year ends, therefore entities must consider identification and recognition now to ensure a smooth transition. Check out the four-step approach below as an aid through the transition process:

IDENTIFICATION

Potential AROs:

- Solid waste landfill closure and post closure liabilities
- Removal of asbestos
- Retirement of sewage treatment plants
- Removal of fuel tanks
- Removal of customizations/leasehold improvements from a leased premises

SUBSEQUENT MEASUREMENT

Year-to-year changes in the liability from:

- Revisions to timing, the original estimate of undiscounted cash flows or the discount rate
- The passage of time as an accretion expense

Four-step approach to AROs

RECOGNITION

- There is a legal obligation to incur retirement costs
- The past transaction or event giving rise to the liability has occurred
- It is expected that future economic benefits will be given up
- A reasonable estimate can be made

INITIAL MEASUREMENT

Best estimate of future costs:

- Any costs directly attributable to the asset retirement activities
- Any costs required in existing agreements, contracts, legislation, etc.

A present value technique is often the best method to estimate the liability. Engineers or other experts will likely be needed for estimates.

PS 3280, Asset Retirement Obligations



It is important to understand the scope of the new standard and how it interacts with previous sections under PSAS, such as Section PS 3270 and Section PS 3260.

STANDARD AT A GLANCE



Spotlight on public sector

Key identification considerations include:



ASSET MANAGEMENT PLANS

Review any asset management plans in place for the retirement or remediation of assets and engage functions outside of finance (e.g. public works and engineering).



CONTAMINATED SITES

Determine if there are any known contaminations associated with assets that remain in productive use, which are scoped out of PS 3260, but scoped into PS 3280.



ASSESSMENT OF ASBESTOS

Complete an assessment of all buildings and other infrastructure to determine if there is any asbestos.



LEGISLATION, AGREEMENTS, CONTRACTS

Consider relevant legislation, lease agreements, contracts and obligation studies previously completed to identify any assets that require retirement or remediation.



REVIEW OF INFRASTRUCTURE FOOTPRINT

Complete a review of infrastructure footprint (e.g. survey maps, physical inspection, historical data, etc.) to determine if there are any unknown, off-book assets (e.g. equipment, subsurface infrastructure, etc.) that will require clean up or retirement.



MINISTRY CORRESPONDENCE

Consider any past correspondence from Ministries and legal counsel for legal obligations to retire an asset or regarding funding to remediate potential environmental obligations.



Spotlight on municipalities

A wave of accounting changes are on the horizon, the magnitude of impacts are as follows:

	SIGNIFICANT IMPACT	MODERATE IMPACT	MINOR IMPACT
Section PS 3400, Revenue (effective April 1, 2023)			●
Section PS 3160, Public Private Partnership (effective April 1, 2023)	●		
PSG-8, Purchased Intangibles (effective April 1, 2023)			●

Spotlight on sustainability

For the year ended December 31, 2022

Fast-moving world events are pushing sustainability up the agenda of Canadian organizations. Now organizational leaders, investors, and customers are responding on three fronts: environmental, social, and governance (ESG).

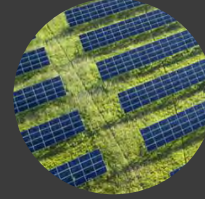
Regulators and issuers of standards are doing their part by supporting sustainability in the reporting ecosystem. Increasingly, organizations will need to go beyond the financials—and demonstrate sustainability with non-financial metrics.

5 reasons why businesses should care about ESG



[SEE 5 REASONS](#)

How climate change became a business issue worth reporting



[READ ARTICLE](#)

10 Questions about sustainability reporting



[EXPLORE QUESTIONS](#)

Accounting for going green



[LEARN MORE](#)

Why CFOs should make sustainability a part of their financial reporting today



[BUILD BACK SUSTAINABLY](#)

Rethinking sustainability: the ESG roadmap



[SEE ROADMAP](#)



Appendix A: Independence Letter

For the year ended December 31, 2022



Independence Letter

For the year ended December 31, 2022

June 26, 2023

Dear Members of Council:

At the core of the provision of external audit services is the concept of independence. We are communicating all relationships between BDO Canada LLP and its related entities and The City of Corner Brook and its related entities that, in our professional judgment, may reasonably be thought to have influenced our independence during the audit.

In determining which relationships to report, we have considered the applicable legislation and relevant rules of professional conduct and related interpretations prescribed by the appropriate provincial institute/order covering such matters as the following:

- **Holding a financial interest, either directly or indirectly in a client;**
- **Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;**
- **Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;**
- **Economic dependence on a client; and**
- **Provision of services in addition to the audit.**

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

For the year ended December 31, 2022



Independence Letter (continued)

We are aware of the following relationships between the City and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from June 27, 2022 to June 26, 2023.

- We have provided assistance in the preparation of the financial statements, including adjusting journal entries and/or bookkeeping services. These services created a self review threat to our independence since we subsequently expressed an opinion on whether the financial statements presented fairly, in all material respects, the financial position, results of operations and cash flows of the organization in accordance with Canadian Accounting Standards for Public Sectors.
- We, therefore, required that the following safeguards be put in place related to the above:
 - Management created the source data for all the accounting entries.
 - Management developed any underlying assumptions required with respect to the accounting treatment and measurement of the entries.
 - Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
 - Someone other than the preparer reviewed the proposed journal entries and financial statements.

We hereby confirm that we are independent with respect to the entity within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Newfoundland & Labrador as of June 26, 2023.

This communication is intended solely for the use of the shareholders, management and others with the entity and should not be used for any other purposes.

Yours truly,

BDO Canada LLP

Chartered Professional Accountants
25 | City of Corner Brook

