

	GST Budget	HST Budget	% Change	Explanation
ADMINISTRATION				
Tax Confirmation or Certificate (hard copy)	40.00	40.00	0.0%	GST Exempt since info regards title
Water Confirmation (hard copy)	40.00	40.00	0.0%	GST Exempt since info regards title
Special Occasion Permits (letter to applicant)	25.00	25.00	0.0%	GST Exempt since used to obtain govt permit
Liquor License Registration (letter to applicant)	50.00	50.00	0.0%	GST Exempt since used to obtain govt permit
Commission of Oath/Affidavit	40.00	40.00	0.0%	GST Exempt - vital statistics
Birth Registration are not provided as the service is available online				
Death Certificate	40.00	40.00	0.0%	GST Exempt - vital statistics
Marriage Licence	100.00	100.00	0.0%	GST Exempt - vital statistics
Marriage Registration	75.00	75.00	0.0%	Mandated by Registrar General - GST Exempt
Civil Marriages at Town Hall plus HST	214.29 10.71	214.16 27.84	-0.1% 159.8%	Includes rental of Council Chambers
Total	225.00	242.00	7.6%	
Photocopy Charges/copy (black and white only)	0.35	0.35	0.0%	GST included

	GST Budget	HST Budget	% Change	Explanation
EMERGENCY SERVICES				
Highway Calls / Equip Hr	350.00	350.00	0.0%	Fee set by M.T.O./ increased Jan 2001 - GST exempt
Highway Calls / Equip 1/2 Hr	175.00	175.00	0.0%	Fee set by M.T.O./ increased Jan 2001 - GST exempt
Fire Reports plus HST	57.14 2.86	57.08 7.42	-0.1% 159.7%	pg 87 - such fees are taxable unless the usual charge for these reports does not exceed the direct cost of providing the reports OR supplied to govt agency
TOTAL	60.00	64.50	7.5%	
Burning Permits	20.00	20.00	0.0%	Permits exempt from GST
Filling Self Contained Breathing Apparatus plus HST	47.62 2.38	47.79 6.21	0.4% 160.9%	price per tank
TOTAL	50.00	54.00	8.0%	
Water Delivery / 1500 gal. Load	350.00	350.00	0.0%	delivered by EMS, includes water,labor & equip.rental / new MTO rate
Wild Land Fire Response Fees				
Equipment / Hour	175.00	175.00	0.0%	Fee set by M.N.R. - Agreement expires March 31, 2010 - GST exempt
Man power \$/Hr/Man	175.00	175.00	0.0%	Fee set by M.N.R. - Agreement expires March 31, 2010 - GST exempt
Occupancy Load Inspection / hour plus HST	61.90 3.10	61.94 8.05	0.1% 160.2%	Building permits are exempt from GST. Municipalites may issue permits which include an inspection service at an all-inclusive price. This is exempt.
TOTAL	65.00	70.00	7.7%	
Commercial Inspection / hour	65.00	70.00	7.7%	If a separate charge is made for the inspection service, it is subject to the GST while the permit is exempt.
Industrial Inspection / hour	65.00	70.00	7.7%	pg 78
Apartment Inspection / hour	65.00	70.00	7.7%	
Day Care Inspection / hour	65.00	70.00	7.7%	
AGCO Inspections / Hour	65.00	70.00	7.7%	
Copy of Incident Reports	65.00	70.00	7.7%	
Plans Examination	65.00	70.00	7.7%	
Fire Safety Plans / Hour	65.00	70.00	7.7%	
Reinspections	65.00	70.00	7.7%	
False Alarms / Faulty Equipment	435.00	435.00	0.0%	Penalties are exempt from GST
Fire Watch / Hour plus HST	61.90 3.10	61.94 8.05	0.1% 160.2%	Not part of fire protection services. More of a contracted service to prevent fires. Different from watching after a fire.
TOTAL	65.00	70.00	7.7%	
Fireworks Sale Permit (consumer fireworks)	no charge	no charge		Permits are exempt
Display Fireworks Permit	250.00	250.00	0.0%	Permits are exempt
Pyrotechnic Special Effects Permit	250.00	250.00	0.0%	Permits are exempt

	GST Budget	HST Budget	% Change	Explanation
BUILDING AND PLANNING				
<u>Animal Control</u>				
Dog Licences for each dog (neutered or unaltered)				Permits are GST exempt
Dog Licences - unaltered	20.00	20.00	0.0%	Permits are GST exempt
Dog License - altered	15.00	15.00	0.0%	Permits are GST exempt
Early Bird discounted (December only)				Permits are GST exempt
Early Bird discounted for unaltered dogs (December only)	18.00	18.00	0.0%	Permits are GST exempt
Early Bird discounted for altered dogs (December only)	13.00	13.00	0.0%	Permits are GST exempt
Dog License for dog owed by a Senior Citizen (over 64 years old)		No Charge		still requires registration - By-law 1191 (Section 4)
Lost Tag Replacement	4.76	4.87	2.3%	Supplying a goods
plus HST	0.24	0.63	165.9%	
TOTAL	5.00	5.50	10.1%	
Kennel Licence	100.00	100.00	0.0%	Permits are GST exempt
Pound Fees/Day	55.00	55.00	0.0%	GST exempt
Release fee - after hours	155.00	155.00	0.0%	Adjustment made to reflect actual costs
<u>Planning</u>				
Planning Application - OMB Hearing	3,100.00	3,100.00	0.0%	GST exempt - similar to licenses & permits
Draft Plan Subdivision	1,225.00	1,225.00	0.0%	GST exempt
Site Plan Application	215.00	215.00	0.0%	GST exempt
Site Plan Agreement	1,300.00	1,300.00	0.0%	GST exempt
Official Plan Amendment	2,175.00	2,175.00	0.0%	GST exempt
Zoning By-Law Amendment	1,135.00	1,135.00	0.0%	GST exempt
Consent to Sever	345.00	345.00	0.0%	GST exempt
Minor Variance	300.00	300.00	0.0%	GST exempt
Letters of Conformity	75.00	75.00	0.0%	GST exempt
Building Permits				
Wood Stove Inspections - New	88.00	88.00	0.0%	Permits are exempt
Wood Stove Inspections - Existing	83.81	84.07	0.3%	The inspection is taxable if no permit is involved
plus HST	4.19	10.93	160.8%	
TOTAL	88.00	95.00	8.0%	
Shed (10'x10' up to and including 14'x16')	170.00	170.00	0.0%	GST exempt
Detached Service Structure i.e. garage, workshop,storage	225.00	225.00	0.0%	GST exempt
Decks, all sizes	88.00	88.00	0.0%	GST exempt
Home additions - on slabs	225.00	225.00	0.0%	GST exempt
Home additions - c/w foundation or basement	260.00	260.00	0.0%	GST exempt
Part 9 Buildings (includes plumbing)				
- dwelling unit - single family	350.00	350.00	0.0%	GST exempt
- multiple family - (Duplex/Triplex) / unit	225.00	225.00	0.0%	GST exempt
Part 3				
- Large Buildings	800.00	800.00	0.0%	
- Complex Buildings	N/A	N/A		Third party must be arranged at cost
- Post Disaster Buildings	N/A	N/A		Third party must be arranged at cost
Occupancy Permits	56.00	56.00	0.0%	GST exempt
Plumbing Permits	56.00	56.00	0.0%	GST exempt
Change of use Permit	85.00	85.00	0.0%	GST exempt
Demolition Permit	56.00	56.00	0.0%	
Home Renovation	110.00	110.00	0.0%	
Home Renovation with plumbing	165.00	165.00	0.0%	
Part 3 Building renovation	250.00	250.00	100.0%	New charge for 2009
Part 3 Building renovation with plumbing	300.00	300.00	100.0%	New charge for 2009
Part 3 Sign	575.00	575.00	100.0%	New charge for 2009

	GST Budget	HST Budget	% Change	Explanation
BUILDING AND PLANNING				
Property Standards				
Notice of Appeal	135.00	135.00	0.0%	GST exempt
Certificate of Compliance	65.00	65.00	0.0%	GST exempt
Temporary Use By-Law	300.00	300.00	0.0%	reflective of cost - similar to Minor Variance Fee
Taxi Cab Licence/Cab/Year	113.50	113.50	0.0%	GST exempt
Taxi Cab Licence/Driver/Year	56.75	56.75	0.0%	GST exempt
Nevada Tickets	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Bingo % of Prize	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Raffle Lottery % of Prize	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Super Jackpot % of Prize	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Blackjack/Table/Day	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Wheel of Fortune/Wheel/Day	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Rapid Blackjack/Table/Day	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Blackjack Tournament % of Prize	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Door Prizes/Raffles % of Prize	min. \$25.00	min. \$25.00	0.0%	Maximum rate per Provincial regulation - GST exempt
Sign Permits				
Temporary Ground /Day	10.00	10.00	0.0%	GST exempt
Commercial Billboard /Year	130.00	130.00	0.0%	GST exempt
Marathon Taxi Rate (maximum that can be charged)				
<i>From any point within the Marathon Townsite to:</i>				
any other point in the Town (south of Industrial Park)	8.00	8.00	0.0%	
Industrial Park or 196 Peninsula Road (Pic River Motel)	9.00	9.00	0.0%	
Business on Hwy 17 between Wayfare Inn and Visitor Info	14.00	14.00	0.0%	
Heron Bay North	30.00	30.00	0.0%	
Pic River First Nation	35.00	35.00	0.0%	
Pukaskwa National Park	45.00	45.00	0.0%	
Neys Provincial Park	50.00	50.00	0.0%	
Hemlo Mines	60.00	60.00	0.0%	
Dunc Lake or White Lake Provincial Park	75.00	75.00	0.0%	
White Lake Lodge	80.00	80.00	0.0%	
Terrace Bay or Mobert	100.00	100.00	0.0%	
Manitouwadge, Schreiber or White River	125.00	125.00	0.0%	
Nipigon or Wawa	250.00	250.00	0.0%	
Thunder Bay	350.00	350.00	0.0%	
Sault Ste Marie	450.00	450.00	0.0%	
Return Trips	one half regular rate	one half regular rate	0.0%	
Stops and each Extra Stop (parcels & groceries)	\$3.00 up to 3 min	\$3.00 up to 3 min	0.0%	
Waiting Time Stop	\$1.50 after 3 min	\$1.50 after 3 min	0.0%	
Senior Citizen (one way within the Marathon Townsite)	6.50	6.50	0.0%	

	GST Budget	HST Budget	% Change	Explanation
<u>Business Licensing By-Law</u>				
				Refer to By-Law #1574 for more details
Class A				
Initial Business License Fee (Leases or purchased premises) Single or Multiple Businesses - Same Premises	200.00	200.00	0.00%	GST Exempt
Additional Business on Existing /each	25.00	25.00	0.00%	
Transition Fee (Minimum Registration Fee)	50.00	50.00	0.00%	
Renewal (Prior to Licence Expiry)	N/C	N/C	0.00%	
Class B				
Initial Business License Fee	600.00	600.00	0.00%	
Six (6) Month Operational Refund	300.00	300.00	0.00%	
Class C - Adult Entertainment				
Temporary (Max 5 days) /each (Limit 2 per Location/year)	300.00	300.00	0.00%	
Not Temporary	1,000.00	1,000.00	0.00%	
Not Temporary - Renewal	500.00	500.00	0.00%	
Annual Fees - Mobile Commercial License				
Class A	100.00	100.00	0.00%	
Class B	300.00	300.00	0.00%	
Fees - Special Crafters/Artisans Permit				
3 Day Permit (in any 7 day period)	20.00	20.00	0.00%	
Annual Fees - Home Based Occupation				
Annual - Home Based	100.00	100.00	0.00%	
Fees - Special Event License				
5 Day	300.00	300.00	0.00%	
Crafter/Artisan Fair				
Fee - 3 Day	100.00	100.00	0.00%	

Fees and Service Charges

	GST Budget	HST Budget	% Change	Explanation
Other Special Circumstances	100.00	100.00	0.00%	GST Exempt on Licenses, Permits
CAO License	100.00	100.00	0.00%	and Penalties
Tow Truck Business License with 1 Vehicle	100.00	100.00	0.00%	GST Exempt
Tow Truck Business License (additional)	50.00	50.00	0.00%	GST Exempt
Limousine Business License (with 2 vehicles included)	300.00	300.00	0.00%	GST Exempt
Limousine Vehicle License (additional)	50.00	50.00	0.00%	GST Exempt

Administrative Fees and Penalties**Fees**

Replacement copy of license	25.00	25.00	0.00%	GST Exempt
Minor amendment to face of license	25.00	25.00	0.00%	GST Exempt
Transfer of premises location	25.00	25.00	0.00%	GST Exempt
Transfer of business - unchanged	50.00	50.00	0.00%	GST Exempt
Additional inspection / review in relation to non-compliance with by-law per man hour	47.62 2.38 50.00	47.79 6.21 54.00	0.36% 160.93% 8.00%	Permits are exempt but inspections are subject to GST

Penalties

Rejected application - incomplete (missing information)	25.00	25.00	0.00%	GST Exempt
Suspension/revocation fee	100.00	100.00	0.00%	GST Exempt
Late renewal charge (up to 30 days)	100.00	100.00	0.00%	GST Exempt

	GST Budget	HST Budget	% Change	Explanation
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Works & Operations

By-law #1686 (January 25, 2010)

**Waste Management Collection Fees
'Commercial and Institutional Collection**

Group A < 5 minutes	24.00	24.00	0.00%	GST exempt
Group B 5 - 10 minutes	36.00	36.00	0.00%	GST exempt
Group C 10 - 15 minutes	57.60	57.60	0.00%	GST exempt
Group D 15 - 20 minutes	79.20	79.20	0.00%	GST exempt
Group E1 > 60 minutes	145.20	145.20	0.00%	GST exempt
Group E2 >120 minutes	250.80	250.80	0.00%	GST exempt

'Landfill Tipping Fees - Bag Tags

Per Battery (wet cell)	\$4 (4 tags)	4.00	0.00%	GST exempt
Per Propane Tank (20lb.)	\$4 (4 tags)	4.00	0.00%	GST exempt
White Metal Items (appliances excluding fridges)	\$15 (15 tags)	15.00	0.00%	GST exempt
Fridges - With Freon & Compressor Oil	\$50 (50 tags)	50.00	0.00%	GST exempt
Fridges - Without Freon & Compressor Oil (both have to be drained by certified technicians)	\$15 (15 tags)	15.00	0.00%	GST exempt
Bag Tag (each)	1.00	1.00	0.00%	GST exempt

Waste Transfer Station (cost per tonne)

	\$ 60 for 0-2500 kg	\$ 60 for 0-2500 kg	0.00%	GST exempt
	\$30 for 2500-5000 kg	\$30 for 2500-5000 kg	0.00%	
	\$15 for > 5000 kg	\$15 for > 5000 kg	0.00%	
Minimum Charge	4.00	4.00	0.00%	

	GST Budget	HST Budget	% Change	Explanation
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Works & Operations

Applicable to all Equipment

Thawing Machine/Steamer - per hour

Men & Equipment	148.85	148.85	0.00%	
HST	7.44	19.35	160.00%	
Total per Hour	156.29	168.20	7.62%	

Electrical Sewer Auger - per hour

Men & Equipment	145.70	145.70	0.00%	
HST	7.29	18.94	160.00%	
Total per Hour	152.99	164.65	7.62%	

Sod Cutter - Two Men Operation - per hour

Men & Equipment	163.03	163.03	0.00%	
HST	8.15	21.19	160.00%	
Total per Hour	171.18	184.22	7.62%	

Sod Cutter - One Man Operation - per hour

Men & Equipment	104.60	104.60	0.00%	
HST	5.23	13.60	160.00%	
Total per Hour	109.83	118.20	7.62%	

Line Painting Equipment - per hour

Men & Equipment	107.75	107.75	0.00%	Paint product extra
HST	5.39	14.01	160.00%	
Total per Hour	113.14	121.76	7.62%	

Loader - 530 or J.D. - per hour

Men & Equipment	106.17	106.17	0.00%	
HST	5.31	13.80	160.00%	
Total per Hour	111.48	119.97	7.62%	

5 Ton Truck - per hour

Men & Equipment	95.68	95.68	0.00%	
HST	4.78	12.44	160.00%	
Total per Hour	100.46	108.11	7.62%	

	GST Budget	HST Budget	% Change	Explanation
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Works & Operations

Sidewalk Machine - c/w Sweeper - per hour

Men & Equipment	119.83	119.83	0.00%	
HST	5.99	15.58	160.00%	
Total per Hour	125.82	135.41	7.62%	

Grader - for grading gravel roads(no wing) - per hour

Men & Equipment	117.72	117.72	0.00%	
HST	5.89	15.30	160.00%	
Total per Hour	123.61	133.03	7.62%	

Sander - per hour

Men & Equipment	115.63	115.63	0.00%	Sand or Salt Material Extra
HST	5.78	15.03	160.00%	
Total per Hour	121.41	130.66	7.62%	

Sidewalk Machine-c/w snowblower attachment

Men & Equipment	124.55	124.55	0.00%	
HST	6.23	16.19	160.00%	
Total per Hour	130.78	140.74	7.62%	

Sidewalk Machine-c/w plow attachment

Men & Equipment	109.32	109.32	0.00%	
HST	5.47	14.21	160.00%	
Total per Hour	114.79	123.54	7.62%	

Sewer Camera for Sewer system Investigation

Men & Equipment	150.95	150.95	0.00%	
HST	7.55	19.62	160.00%	
Total per Hour	158.50	170.58	7.62%	

Roll Container and Truck Rental

Men & Equipment	191.35	191.35	0.00%	New for 2010
HST	9.57	24.88	160.00%	
Total per Hour	200.92	216.23	7.62%	

Tipping Fees as per Waste Management Fees & Services

NOTE: (1) Minimum 1 hour charge

- (2) Monday to Friday - after-hours labour charge will be 1.5 times the regular rate if the call out is an extension of the work day**
- (3) Monday to Friday between 3:30pm and 7:00am plus all day Saturday, after-hours call-out labour charge will be minimum of 4hrs or 1.5 times the regular rate, whichever is greater**
- (4) All day Sunday, labour charge will be a minimum of 6 hours or 2 times the regular rate, whichever is greater.**
- (5) Statutory holiday will be at Sunday's rate plus 8 hours regular rate**

	GST Budget	HST Budget	% Change	Explanation
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AIRPORT

Parking Fees

Per Day	7.62	7.52	-1.31%	
plus HST	0.38	0.98	156.59%	
Total	8.00	8.50	6.21%	
Per Month	57.14	57.08	-0.11%	
plus HST	2.86	7.42	159.73%	
Total	60.00	64.50	7.51%	
Per Year	347.62	347.57	-0.01%	
plus HST	17.38	45.18	159.96%	
Total	365.00	392.75	7.60%	
Plug In Fees / Day	11.43	11.51	0.70%	More reflective of electricity and administration costs
plus HST	0.57	1.50	161.82%	
Total	12.00	13.00	8.37%	
Plug In Fees / Month	240.00	240.04	0.02%	More reflective of electricity and administration costs
plus HST	12.00	31.21	160.04%	
Total	252.00	271.25	7.64%	

Fuel Sales

	Market Rate	Market Rate		
Jet A1FS per litre	Market Rate	Market Rate		
AVGAS per litre	Market Rate	Market Rate		
Fuel Sales After Hours Labour Charge	143.60	143.60	0.00%	Based on 4 hr call out
plus HST	7.18	18.67	160.00%	
Total	150.78	162.27	7.62%	
Fuel Sales Labour Charge - Sunday Callout	205.43	205.43	0.00%	NEW - based on \$32.46 x 6 hours plus truck @ \$10.47 x 2
plus HST	10.27	26.71	160.00%	
Total	215.70	232.13	7.62%	
Snow Removal After Hours Charge	523.81	523.81	0.00%	Based on minimum 4 hrs; extra time will be at \$ 137.50 / hr
plus HST	26.19	68.10	160.00%	
Total	550.00	591.90	7.62%	
Snow Removal Labour Charge - Sunday Callout	785.71	785.71	0.00%	NEW - based on \$137.50 x 6 hours = \$825 (labour plus equipment cost)
plus HST	39.29	102.14	160.00%	
Total	825.00	887.86	7.62%	

Note: GST exempt if rental agreement longer than 1 year

	2009 Budget	2010 Budget	% Change	Explanation
WATER				By-law # 1683 (January 11)
Group 1	454.29	454.29	0.00%	
25% Sewer Surcharge	113.57	113.57	0.00%	<i>there are properties that do not have sewer services. They do not pay the 25% surcharge.</i>
	567.86	567.86	0.00%	
Group 2	468.06	468.06	0.00%	
25% Sewer Surcharge	117.01	117.01	0.00%	
	585.07	585.07	0.00%	
Group 3	479.53	479.53	0.00%	
25% Sewer Surcharge	119.88	119.88	0.00%	
	599.42	599.42	0.00%	
Group 4	926.94	926.94	0.00%	
25% Sewer Surcharge	231.73	231.73	0.00%	
	1,158.67	1,158.67	0.00%	
Group 5	1,174.74	1,174.74	0.00%	
25% Sewer Surcharge	293.68	293.68	0.00%	
	1,468.42	1,468.42	0.00%	
Group 6	4,724.16	4,724.16	0.00%	
25% Sewer Surcharge	1,181.04	1,181.04	0.00%	
	5,905.20	5,905.20	0.00%	
Group 7	9,439.11	9,439.11	0.00%	
25% Sewer Surcharge	2,359.78	2,359.78	0.00%	
	11,798.89	11,798.89	0.00%	
Group 8	60,925.23	60,925.23	0.00%	
25% Sewer Surcharge	15,231.31	15,231.31	0.00%	
	76,156.54	76,156.54	0.00%	
Group 9	0.0094/GAL +40	0.0094/GAL +40		
Group 10	1,477.58	1,477.58	0.00%	
25% Sewer Surcharge	369.40	369.40	0.00%	
	1,846.98	1,846.98	0.00%	

WATER GROUPS

Group 1	Self contained dwelling units, churches & vacant apartment building with active sprinkler system
Group 2	Retails Businesses such as: Clothing, Book Store, Drugstore, Catalogue order, Variety Store, Insurance Office Confectioneries, Mill Workshops, Banks/Credit Union, Post Office, Printers Photography and Gas Kiosk
Group 3	Barber Shop/Beauty Salon, Doctor/Dentist Office, Brewers Retail, Liquor Control Board and Take-out Only Food
Group 4	Railway Station, Service Club, Bell Telephone, Department Store, Office Complex Recreation Hall Concessions (Billiard Room/Bowling Alley), Woodyard Office & Lunchroom Police, Fire and Municipal Offices
Group 5	Restaurant/Cafeteria, Curling Club, Arena, Groceteria, Service Station/Garage Industrial Park
Group 6	School, Motel, Dormitory
Group 7	Hotel and Hospital
Group 8	Industries using more than 1 million gallons of water per month
Group 9	non-services paying for tankard trucks
Group 10	Car Wash, Laundromat/Laundry Service
Group 11	Multi-residential Properties - rate per apartment unit

	GST Budget	HST Budget	% Change	Explanation
WATER				
Water Shut Off / Turn On	52.38	52.38	0.00%	
	2.62	6.81	160.00%	
	55.00	59.19	7.62%	
Water Shut Off / Turn On - After hours	143.60	143.60	0.00%	
	7.18	18.67	160.00%	
	150.78	162.27	7.62%	
Water Shut Off / Turn On - Sunday	205.43	205.40	-0.01%	
	10.27	26.70	159.96%	
	215.70	232.10	7.60%	
Posting of Pending Water Shut off Notice - due to delinquent account	19.05	19.03	-0.10%	
	0.95	2.47	159.73%	
	20.00	21.50	7.51%	

	GST Budget	HST Budget	% Change	Explanation
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Cemetery

Sale of Plot plus HST	209.52 10.48	209.73 27.27	0.10% 160.30%	
TOTAL	220.00	237.00	7.73%	
Perpetual Care plus HST	200.00 10.00	200.00 26.00	0.00% 160.00%	
TOTAL	210.00	226.00	7.62%	

Casket

April 15 - November 15 Interment plus HST	1,000.00 50.00	1,000.00 130.00	0.00% 160.00%	
TOTAL	1,050.00	1,130.00	7.62%	
November 16 - April 14 (Winter Holding Facility) plus HST	400.00 20.00	400.00 52.00	0.00% 160.00%	Winter holding only (does not include interment)
TOTAL	420.00	452.00	7.62%	
Disinterment - TOTAL (inc HST)	1,050.00	1,130.00	7.62%	one fee (does not include re-interment) <i>no difference whether burial is in Marathon or at another cemetery</i>
Children under 3 months	no charge	no charge	0.00%	

Cremation

April 15 - November 15 Interment plus HST	300.00 15.00	300.00 39.00	0.00% 160.00%	
TOTAL	315.00	339.00	7.62%	
November 16 - April 14 (Winter Holding Facility) plus HST	250.00 12.50	250.00 32.50	0.00% 160.00%	Winter holding only (does not include interment)
TOTAL	262.50	282.50	7.62%	
Disinterment - TOTAL (inc HST)	315.00	339.00	7.62%	one fee (does not include re-interment) <i>no difference whether burial is in Marathon or at another cemetery</i>

Monuments

Stake and Locate - Weekday plus HST	100.00 5.00	100.00 13.00	0.00% 160.00%	
TOTAL	105.00	113.00	7.62%	
Stake and Locate - Weekend plus HST	250.00 12.50	250.00 32.50	0.00% 160.00%	
TOTAL	262.50	282.50	7.62%	

	GST Budget	HST Budget	% Change	Explanation
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Recreation Bundles

Active Living Memberships (includes municipal services as the pool, public skating, drop-in hockey & aquafitness plus other benefits as negotiated)

Family-Yearly plus HST	523.81	523.89	0.02%	
	26.19	68.11	160.04%	
TOTAL	550.00	592.00	7.64%	
Adult-yearly plus HST	238.10	238.05	-0.02%	
	11.90	30.95	159.95%	
TOTAL	250.00	269.00	7.60%	
Student/Senior-yearly plus HST	171.43	171.46	0.02%	
	8.57	22.29	160.05%	
TOTAL	180.00	193.75	7.64%	
Child/Super Senior - Yearly plus HST	114.29	114.38	0.08%	
	5.71	14.87	160.23%	
TOTAL	120.00	129.25	7.71%	
Family-Monthly plus HST	114.29	114.38	0.08%	
	5.71	14.87	160.23%	
TOTAL	120.00	129.25	7.71%	
Adult-monthly plus HST	57.14	57.08	-0.11%	
	2.86	7.42	159.73%	
TOTAL	60.00	64.50	7.51%	
Student/Senior-Monthly plus HST	38.10	38.05	-0.12%	
	1.90	4.95	159.88%	
TOTAL	40.00	43.00	7.50%	
Child/Super Senior-Monthly plus HST	28.57	28.54	-0.11%	
	1.43	3.71	159.70%	
TOTAL	30.00	32.25	7.50%	

Seniors - Age category

60 - 69 Years

Super Seniors - Age Category

70 - 79 Years

Seniors 80 years of age and older to get free recreation at all Town-run facilities excluding theatre and bowling lanes

	GST Budget	HST Budget	% Change	Explanation
Arena				
Ice Rentals				
Regular Ice User Rates (per hour including ice resurfacing)	152.38	152.43	0.03%	All 'season long' users are subsidized they have not been changed in 2010 eg. Minor hockey, figure skating & Men's hockey league
plus HST	7.62	19.82	160.09%	
TOTAL	160.00	172.25	7.65%	
Floor Rentals				
Floor Rental when ice is in (per hour)	152.38	152.43	0.03%	
plus HST	7.62	19.82	160.09%	
TOTAL	160.00	172.25	7.65%	
Commercial / Day (12 Hours)	761.90	761.94	0.01%	
plus HST	38.10	99.05	160.01%	
TOTAL	800.00	861.00	7.62%	
Commercial / Half Day (6 hours)	476.19	476.11	-0.02%	
plus HST	23.81	61.89	159.96%	
TOTAL	500.00	538.00	7.60%	
Commercial / Hour	142.86	142.92	0.04%	
plus HST	7.14	18.58	160.11%	
TOTAL	150.00	161.50	7.66%	
Community Rate / Hour	23.81	23.89	0.34%	
plus HST	1.19	3.11	160.87%	
TOTAL	25.00	27.00	7.98%	
Chairs - no room rental	0.95	0.88	-7.08%	
plus HST	0.05	0.12	141.59%	
TOTAL	1.00	1.00	0.00%	
Tables - no room rental	7.14	7.08	-0.84%	
plus HST	0.36	0.92	157.82%	
TOTAL	7.50	8.00	6.72%	
Daily Skating Admissions				
<i>Free with Active Living Membership</i>				
Family	8.10	8.19	1.11%	
plus HST	0.40	1.06	162.89%	
TOTAL	8.50	9.25	8.82%	
Adult	3.33	3.32	-0.40%	
plus HST	0.17	0.43	158.96%	
TOTAL	3.50	3.75	7.19%	
Student / Senior	2.62	2.65	1.18%	
plus HST	0.13	0.35	167.27%	
TOTAL	2.75	3.00	9.09%	
Child / Super Senior	2.14	2.21	3.27%	
plus HST	0.11	0.29	168.49%	
TOTAL	2.25	2.50	11.13%	
Family book of tickets (5 for price of 4)	32.38	32.43	0.15%	
plus HST	1.62	4.22	160.40%	
TOTAL	34.00	36.65	7.79%	
Adult book of tickets (5 for price of 4)	13.33	13.27	-0.47%	
plus HST	0.67	1.73	159.50%	
TOTAL	14.00	15.00	7.14%	
Student/Senior book of tickets (5 for price of 4)	10.48	10.62	1.34%	
plus HST	0.52	1.38	163.47%	
TOTAL	11.00	12.00	9.06%	
Child / Super Senior book of tickets (5 for price of 4)	8.57	8.63	0.70%	
plus HST	0.43	1.12	161.82%	
TOTAL	9.00	9.75	8.37%	
Mon & Fri 1 - 2:30	Free	Free	0.00%	
Adult -Drop in Hockey - free with Active Living Membership	4.76	4.87	2.27%	1 hour session only
plus HST	0.24	0.63	165.90%	
TOTAL	5.00	5.50	10.06%	
Youth-Drop in Hockey - free with Active Living Membership	3.33	3.32	-0.40%	
plus HST	0.17	0.43	158.00%	
TOTAL	3.50	3.75	7.14%	
<i>Exclusive Use Space/Year/Sq Ft - depends on length of session (negotiated with lease)</i>				
Multipurpose Room				
Community use / Hour	14.29	14.38	0.66%	
plus HST	0.71	1.87	161.80%	
TOTAL	15.00	16.25	8.33%	
Commercial use / Hour	33.33	33.41	0.23%	
plus HST	1.67	4.34	160.40%	
TOTAL	35.00	37.75	7.86%	
Community use / Weekend	95.24	95.35	0.12%	
plus HST	4.76	12.40	160.31%	
TOTAL	100.00	107.75	7.75%	
Commercial use / Weekend	238.10	238.05	-0.02%	
plus HST	11.90	30.95	159.95%	
TOTAL	250.00	269.00	7.60%	

Note: Minimum 1 hour rental applies to all room rentals

	GST Budget	HST Budget	% Change	Explanation
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Port Hole Swimming Pool

Annual and Monthly Passes are now part of the Active Living Recreation Bundles

Daily Admissions

Family	10.48	10.40	-0.76%	Includes multiple same day swims if sheduled
plus HST	0.52	1.35	158.01%	
TOTAL	11.00	11.75	6.80%	
Adult	5.24	5.31	1.34%	Includes multiple same day swims if sheduled
plus HST	0.26	0.69	163.47%	
TOTAL	5.50	6.00	9.06%	
Student / Senior	3.81	3.76	-1.31%	Includes multiple same day swims if sheduled
plus HST	0.19	0.49	156.59%	
TOTAL	4.00	4.25	6.21%	
Child / Super Senior	2.38	2.43	2.10%	Includes multiple same day swims if sheduled
plus HST	0.12	0.32	165.46%	
TOTAL	2.50	2.75	9.88%	

Pool Lessons

Hourly - 10 week session	52.50	52.50	0.00%	10% discount applies for members - GST exempt for < 14 yrs
3/4 Hour	52.50	52.50	0.00%	10% discount applies for members
1/2 Hour	52.50	52.50	0.00%	10% discount applies for members
Hourly - 9 week session	47.50	47.50	0.00%	10% discount applies for members
3/4 Hour	47.50	47.50	0.00%	10% discount applies for members
1/2 Hour	47.50	47.50	0.00%	10% discount applies for members
Private - 5 lessons- 1/2 hr	61.90	61.95	0.07%	
plus HST	3.10	8.05	160.19%	
TOTAL	65.00	70.00	7.70%	
Semi-private - 5 lessons -1/2 hr	47.62	47.57	-0.10%	
plus HST	2.38	6.18	159.73%	
TOTAL	50.00	53.75	7.51%	
Adult group-8 lessons -3/4 hr	28.57	28.54	-0.11%	
plus HST	1.43	3.71	159.70%	
TOTAL	30.00	32.25	7.50%	
Children group - 8 lessons-3/4 hr	25.25	25.25	0.00%	GST Exempt
Schools during regular hours	cost of staff only	cost of staff only		As per joint use agreement - GST exempt
Extra Guard > 30	19.29	19.25	-0.21%	
plus HST	0.96	2.50	159.46%	
TOTAL	20.25	21.75	7.40%	
Private Pool Rentals / Hour	95.24	95.13	-0.11%	
plus HST	4.76	12.37	159.77%	
TOTAL	100.00	107.50	7.50%	
Viewing Room	23.81	23.89	0.34%	
plus HST	1.19	3.11	160.87%	
TOTAL	25.00	27.00	7.98%	
Badges/Books	cost + 15%	cost + 15%		includes GST

Aquafitness**Free with Active Living Membership**

Drop In Ticket	6.67	6.64	-0.45%	Includes access to adult swim following
plus HST	0.33	0.86	158.83%	
TOTAL	7.00	7.50	7.13%	
Drop In Ticket - Book of 10	42.86	42.92	0.14%	Includes access to adult swim following
plus HST	2.14	5.58	160.36%	
TOTAL	45.00	48.50	7.77%	

^7/15/2010

	GST Budget	HST Budget	% Change	Explanation
Peninsula Golf Course				
Season Passes				
Family	1,054.76	1,054.87	0.01%	
plus HST	52.74	137.13	160.02%	
TOTAL	1,107.50	1,192.00	7.63%	
Adult	454.76	454.87	0.02%	
plus HST	22.74	59.13	160.05%	
TOTAL	477.50	514.00	7.64%	
Student	354.76	354.87	0.03%	
plus HST	17.74	46.13	160.06%	
TOTAL	372.50	401.00	7.65%	
Child / Super Senior	254.76	254.87	0.04%	
plus HST	12.74	33.13	160.09%	
TOTAL	267.50	288.00	7.66%	
Senior	354.76	354.87	0.03%	
plus HST	17.74	46.13	160.06%	
TOTAL	372.50	401.00	7.65%	

Couple Rate - receive a 25% discount off the second membership (of equal or lower value)

Green Fees - 9 Holes				
Family	48.57	48.67	0.20%	
plus HST	2.43	6.33	160.53%	
TOTAL	51.00	55.00	7.84%	
Adult	20.95	21.02	0.32%	
plus HST	1.05	2.73	160.84%	
TOTAL	22.00	23.75	7.97%	
Senior / Student	17.14	17.04	-0.60%	
plus HST	0.86	2.21	157.83%	
TOTAL	18.00	19.25	6.94%	
Super Senior	13.81	13.72	-0.65%	
plus HST	0.69	1.78	157.79%	
TOTAL	14.50	15.50	6.90%	

Green Fees - 18 Holes				
Adult	31.43	31.42	-0.03%	
plus HST	1.57	4.08	159.64%	
TOTAL	33.00	35.50	7.58%	
Senior / Student	25.71	25.66	-0.21%	
plus HST	1.29	3.34	159.45%	
TOTAL	27.00	29.00	7.39%	
Child / Super Senior	20.95	21.02	0.32%	
plus HST	1.05	2.73	160.59%	
TOTAL	22.00	23.75	7.95%	

Stay & Play - 50% discount off green fees when staying at local motels

	GST Budget	HST Budget	% Change	Explanation
Green Fees for Children - 9 Holes				
Under the age of 5	3.81	3.76	-1.30%	
plus HST	0.19	0.49	156.62%	
TOTAL	4.00	4.25	6.22%	
Five years old	4.76	4.87	2.27%	
plus HST	0.24	0.63	165.90%	
TOTAL	5.00	5.50	10.06%	
Six years old	5.71	5.75	0.62%	
plus HST	0.29	0.75	162.50%	
TOTAL	6.00	6.50	8.33%	
Seven years old	6.67	6.64	-0.40%	
plus HST	0.33	0.86	158.00%	
TOTAL	7.00	7.50	7.14%	
Eight years old	7.62	7.52	-1.30%	
plus HST	0.38	0.98	156.62%	
TOTAL	8.00	8.50	6.22%	
Nine years old	8.57	8.63	0.68%	
plus HST	0.43	1.12	161.78%	
TOTAL	9.00	9.75	8.35%	
Ten years old	9.52	9.51	-0.15%	
plus HST	0.48	1.24	160.40%	
TOTAL	10.00	10.75	7.50%	
Eleven years old	10.48	10.40	-0.73%	
plus HST	0.52	1.35	157.73%	
TOTAL	11.00	11.75	6.82%	
Twelve years old	11.43	11.50	0.62%	
plus HST	0.57	1.50	161.63%	
TOTAL	12.00	13.00	8.29%	
Thirteen years old	12.38	12.39	0.07%	
plus HST	0.62	1.61	160.19%	
TOTAL	13.00	14.00	7.70%	
Fourteen years old	13.33	13.27	-0.47%	
plus HST	0.67	1.73	159.50%	
TOTAL	14.00	15.00	7.14%	
6- 9 hole passes for price of 5				
Adult	104.76	104.87	0.10%	
plus HST	5.24	13.63	160.21%	
TOTAL	110.00	118.50	7.73%	
Senior / Student	85.71	85.62	-0.11%	
plus HST	4.29	11.13	159.70%	
TOTAL	90.00	96.75	7.50%	
Child / Super Senior	69.05	69.03	-0.03%	
plus HST	3.45	8.97	159.92%	
TOTAL	72.50	78.00	7.59%	
Cart Compound Lockers	28.57	28.54	-0.11%	
plus HST	1.43	3.71	159.70%	
TOTAL	30.00	32.25	7.50%	
Lockers / Season	28.57	28.54	-0.11%	
plus HST	1.43	3.71	159.70%	
TOTAL	30.00	32.25	7.50%	
Double Lockers/Season	47.62	47.57	-0.10%	
plus HST	2.38	6.18	159.56%	
TOTAL	50.00	53.75	7.50%	

	GST Budget	HST Budget	% Change	Explanation
Power Cart Trail Permit	142.86	142.92	0.04%	
plus HST	7.14	18.58	160.11%	
TOTAL	150.00	161.50	7.66%	
Club Rentals - 9	12.39	12.39	0.00%	
GST/HST	0.62	1.61	160.00%	
PST	0.99	0.00	-100.00%	
TOTAL	14.00	14.00	0.00%	
Club Rentals - 18	19.03	19.03	0.00%	
GST/HST	0.95	2.47	160.00%	
PST	1.52	0.00	-100.00%	
TOTAL	21.50	21.50	0.00%	
Power Cart - 9	19.03	19.03	0.00%	
GST/HST	0.95	2.47	160.00%	
PST	1.52	0.00	-100.00%	
TOTAL	21.50	21.50	0.00%	
Power Cart - 18	30.09	30.09	0.00%	
GST/HST	1.50	3.91	159.90%	
PST	2.41	0.00	-100.00%	
TOTAL	34.00	34.00	0.00%	
Pull Cart Rentals	4.42	4.42	0.00%	
GST/HST	0.22	0.58	160.00%	
PST	0.35	0.00	-100.00%	
TOTAL	5.00	5.00	0.00%	
Course Rental Fees per Person for Outside Tournaments				
9 Holes - 20 - 40 persons	17.14	17.04	-0.60%	
plus HST	0.86	2.21	157.83%	
TOTAL	18.00	19.25	6.94%	
18 Holes - 20 - 40 persons	22.86	22.79	-0.31%	
plus HST	1.14	2.96	159.00%	
TOTAL	24.00	25.75	7.28%	
9 Holes - 41 - 60 persons	15.24	15.27	0.20%	
plus HST	0.76	1.98	159.88%	
TOTAL	16.00	17.25	7.80%	
18 Holes - 41 - 60 persons	20.95	21.02	0.33%	
plus HST	1.05	2.73	160.59%	
TOTAL	22.00	23.75	7.97%	
9 Holes - 61 - 80 persons	13.33	13.27	-0.45%	
plus HST	0.67	1.73	159.50%	
TOTAL	14.00	15.00	7.17%	
18 Holes - 61 - 80 persons	19.05	19.03	-0.10%	
plus HST	0.95	2.47	159.35%	
TOTAL	20.00	21.50	7.49%	
9 holes - 80+ persons	11.43	11.50	0.62%	
plus HST	0.57	1.50	162.50%	
TOTAL	12.00	13.00	8.33%	
18 holes - 80+ persons	17.14	17.04	-0.60%	
plus HST	0.86	2.21	157.83%	
TOTAL	18.00	19.25	6.94%	
DRIVING RANGE				
Membership	76.19	76.11	-0.10%	
plus HST	3.81	9.89	159.73%	
TOTAL	80.00	86.00	7.51%	
Large Bucket of balls	7.62	7.52	-1.31%	
plus HST	0.38	0.98	156.59%	
TOTAL	8.00	8.50	6.21%	
Small Bucket of balls	4.76	4.87	2.27%	
plus HST	0.24	0.63	165.90%	
TOTAL	5.00	5.50	10.06%	

	GST Budget	HST Budget	% Change	Explanation
Theatre				
Rental of Space				
Community / Hour	14.29	14.38	0.66%	
plus HST	0.71	1.87	161.80%	
TOTAL	15.00	16.25	8.33%	
Commercial / Hour	33.33	33.40	0.21%	
plus HST	1.67	4.34	160.55%	
TOTAL	35.00	37.75	7.85%	
Commercial / Day	104.76	104.64	-0.11%	
plus HST	5.24	13.60	159.70%	
TOTAL	110.00	118.25	7.50%	
Lakeview Community Hall				
Meeting Rooms				
Commercial / Day	95.24	95.13	-0.11%	
plus HST	4.76	12.37	159.77%	
TOTAL	100.00	107.50	7.50%	
Community Groups / Hour	7.62	7.52	-1.30%	
plus HST	0.38	0.98	157.25%	
TOTAL	8.00	8.50	6.25%	
Community Groups / Day	38.10	38.06	-0.10%	
plus HST	1.90	4.95	159.73%	
TOTAL	40.00	43.00	7.51%	
Community Groups / Week	152.38	152.43	0.03%	
plus HST	7.62	19.82	160.09%	
TOTAL	160.00	172.25	7.65%	
Community Groups / Month	457.14	457.08	-0.01%	Seniors' Club is subsidized
plus HST	22.86	59.42	159.97%	
TOTAL	480.00	516.50	7.60%	
Community Hall Gymnasium				
Community Groups / Hour	15.24	15.27	0.20%	Tables & Chairs included in Room Rent
plus HST	0.76	1.98	160.51%	
TOTAL	16.00	17.25	7.83%	
Commercial / Hour	71.43	71.46	0.04%	
plus HST	3.57	9.29	160.11%	
TOTAL	75.00	80.75	7.66%	
Commercial / Half Day	285.71	285.62	-0.03%	
plus HST	14.29	37.13	159.91%	
TOTAL	300.00	322.75	7.58%	
Commercial / Day	476.19	476.11	-0.02%	
plus HST	23.81	61.89	159.96%	
TOTAL	500.00	538.00	7.60%	
Tables / Each / Day - no room re	7.62	7.52	-1.31%	
plus HST	0.38	0.98	156.59%	
TOTAL	8.00	8.50	6.21%	
Chairs / Each / Day - no room re	1.19	1.19	0.00%	
plus HST	0.06	0.15	160.00%	
TOTAL	1.25	1.35	7.62%	
Dyer's Field				
Baseball Fields / Game	14.29	14.38	0.66%	Rent subsidized for league games
plus HST	0.71	1.87	161.72%	
TOTAL	15.00	16.25	8.33%	

Fees and Service Charges

2008 Budget 2009 Budget 2010 Budget % Change

SUPERIOR SLOPES

MEMBERSHIPS (see note below)

Family	535.00	0.00
Adult	240.75	0.00
Senior (60 years and older)	187.66	0.00
Student	87.66	0.00
Child / Super Senior	27.38	0.00

DAILY RATES

Day - Adult	19.00	19.00
Day - Senior / Student	14.25	14.25
Day - Child / Super Senior	9.50	9.50
Children 5 and under accompanied by adult	free	free
Day - Family		38.00

Group Rates -% Discount off Passes

(Groups of 10 or more)	20.00%	20.00%
School Rates Half Days only	8.00	8.00

(Per lift pass)

School Rates - Equip Rentals/Each	8.00	8.00
5 Lift Package		
5 Lift Package - Adult	76.00	76.00
5 Lift Package - Senior/Student	57.00	57.00
5 Lift Package - Child / Super Senior	38.00	38.00
5 Lift Package - Rentals per Day	60.00	60.00

EQUIPMENT RENTALS

Day	15.00	15.00
Half Day	N/A	N/A
Single Items	7.00	7.00

Closed for the Season

	GST Budget	HST Budget	% Change	Explanation
<u>Penn Lake Park</u>				
Electrical site/day	28.57	28.54	-0.11%	
plus HST	1.43	3.71	159.70%	
TOTAL	30.00	32.25	7.50%	
Non-electrical site/day	21.43	21.46	0.15%	
plus HST	1.07	2.79	160.38%	
TOTAL	22.50	24.25	7.78%	
Electrical site/day-Seniors	24.29	24.34	0.21%	
plus HST	1.21	3.16	160.54%	
TOTAL	25.50	27.50	7.84%	
Firewood bundles	6.19	6.19	0.00%	
plus HST	0.31	0.80	160.00%	
TOTAL	6.50	7.00	7.62%	
Trailer dumping for non-campers	4.76	4.87	2.27%	
plus HST	0.24	0.63	165.90%	
TOTAL	5.00	5.50	10.06%	