



Government of Newfoundland Labrador
Department of Municipal and Environment
Municipal Support

DOC/2018/00984

February 27, 2018

Mayor Jim Cashin
Town of Port au Port East
P. O. Box 160 – 9 Hynes Road
Port au Port East, NL A0N 1T0

Mayor Cashin and Council:

This will acknowledge receipt of your Municipal Budget Submission Form for the Calendar Year 2018 as prepared and adopted by Council.

We have reviewed your budget and wish to advise that it has been accepted.

Thank you for your submission.

Sincerely,

A handwritten signature in cursive script that reads "Holly Scott-Walsh".

Ms. Holly Scott-Walsh
Western Regional Manager (A)



Municipal Budget Submission Form For the Calendar Year 2018

The estimates reported in this submission were approved by the Council of the Municipality of

Town of Port au Port East
Name of Municipality

at a meeting held on the 12th day of December 2017
Day Month Year

Jim Cashin
Signature of Mayor

Joanna Ryan
Signature of Clerk/Manager

TABLE OF CONTENTS	
Debt Charges Summary-----	Page 2
Expenditures-----	Page 3
Revenues-----	Page 7
Debt Servicing Ratio-----	Page 12
Summary of the Municipal Budget Submission Form-----	Page 13

**Deadline for Submission:
JANUARY 31, 2018**

Debt Charges Summary

Loan Number	Name of Creditor	Purpose (Water, Roads; etc.)	Original Principal	Maturity Date (dd-month-yyyy)	Council Annual Payment	Provincial Annual Payment
5511	NMFC	W/S	152,637.29	03/21/18		4,084.92
5860	NMFC	W/S	216,941.01	03/30/20		22,676.20
5861	NMFC	W/S	113,565.65	03/30/20		11,870.68
5859	NMFC	W/S	84,009.03	03/30/20		8,781.24
- 6019-270	BMO	W/S	20,400.00	2018	226.66	
- 6019-318	BMO	W/S	57,912.00	2018	965.19	
6999-328	BMO	W/S	82,987.00	MARCH 2027	10,177.32	
Totals					11,369.17	47,413.04

BEFORE CONTINUING:



1. Transcribe **BOTH** the above totals for Council Annual Payment and Provincial Annual Payment to the appropriate boxes in section "7.1 Debt Charges From All Sources" of "7.0 FISCAL SERVICES" on Page 6.
2. Transcribe the above total of "Provincial Annual Payment" to sub-section 4.1.2 "Provincial Portion of Debt Charges" found in the section "4.1 Provincial Government Grants and Subsidies" on Page 11.

Expenditures

1.1 Council

1.1.1. Remuneration for Councillors -----

1.1.2. Travel -----

Total 1.1 Council -----

1.2 General Administration

1.2.1. Salaries -----

1.2.2. Employee Benefits -----

1.2.3. Payroll Burden -----

1.2.4. Travel -----

1.2.5. Supplies -----

1.2.6. Purchased Services (other than Insurance) -----

1.2.7. Professional Services -----

1.2.8. Insurance -----

Total 1.2 General Administration -----

1.3 Municipal Elections & By-elections -----

1.4 Property Assessment Services -----

1.5 Common Services

1.5.1 Engineering Services -----

1.5.2 General Maintenance -----

1.5.3 Professional Development and Training -----

1.5.4 Public Relations -----

Total 1.5 Common Services -----

TOTAL 1.0 GENERAL GOVERNMENT -----

--

8,000. ⁰⁰

8,000. ⁰⁰

45,000. ⁰⁰

2,600. ⁰⁰

4,500. ⁰⁰

3,000. ⁰⁰

4,000. ⁰⁰

8,000. ⁰⁰

6,500. ⁰⁰

9,500. ⁰⁰

91,100. ⁰⁰

--

11,262.09

--

3,000. ⁰⁰

1,000. ⁰⁰

1,000. ⁰⁰

5,000. ⁰⁰

107,362. ⁰⁹

2.1 Fire Protection	10,000. ⁰⁰
2.2 Emergency Preparedness and Response	
2.3 Animal and Pest Control	1,500. ⁰⁰
2.4 Municipal Enforcement	
2.5 Other Protective Services and Inspections	1327.84
TOTAL 2.0 PROTECTIVE SERVICES	12,827.84

3.1 Vehicle and Fleet Maintenance	
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc.	6,000. ⁰⁰
3.2.2 Snow Removal	48,300. ⁰⁰
3.2.3 Street Lighting	21,321. ¹²
3.2.4 Traffic Services	1,000. ⁰⁰
Total 3.2 Road Transport	76,621.¹²
3.3 Public Transit	
3.4 Other Transportation Services	
TOTAL 3.0 TRANSPORTATION SERVICES	76,621.¹²

4.1 Water Supply	79,000. ⁰⁰
4.2 ^{Waste} Sewage Collection and Disposal	25,087.26
4.3 Garbage and Waste Collection and Disposal	28,852.64
4.4 Other Environmental Health Services	16,500. ⁰⁰
TOTAL 4.0 ENVIRONMENTAL HEALTH	149,439.90

5.1 Planning and Zoning -----	1,000. ⁰⁰
5.2 Community Improvement and Development -----	4,000. ⁰⁰
5.3 Regional Development -----	
5.4 Tourism and Marketing -----	3,800. ⁰⁰
5.5 Other Planning and Development -----	
TOTAL 5.0 PLANNING AND DEVELOPMENT -----	8,800.⁰⁰

6.1 Recreation Administration -----	
6.2 Recreation Facilities	
6.2.1 Recreation and Community Centres -----	5,200. ⁰⁰
6.2.2 Parks, Playgrounds etc. -----	5,000. ⁰⁰
6.2.3 Stadium -----	
6.2.4 Swimming Pool -----	
Total 6.2 Recreation Facilities -----	10,200.⁰⁰
6.3 Cultural Facilities -----	
6.4 Recreation and Cultural Programs, Activities etc. -----	
6.5 Other Recreation and Cultural Services -----	
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES -----	10,200.⁰⁰

7.1 Debt Charges From All Sources (from page 2)

7.1.1 Municipal Annual Payment ----- 11,369.¹⁷ (See page 2)

7.1.2 Provincial Annual Payment ----- 47,413.⁰⁴ (See page 2)

Total 7.1 Debt Charges From All Sources ----- 58,782.²¹

7.2 Transfers to Authorized Reserves and other Funds

7.2.1 Provision for Uncollectible Taxes, Fees & Charges ----- 3,000.⁰⁰

7.2.2 Operating Deficit of Prior Year -----

7.2.3 Accumulated Deficit Reduction Plan -----

7.2.4 Discounts, Losses, Allowances -----

7.2.5 Capital Expenditure Out of Revenue:

7.2.5.1 Federal Gas Tax -----

7.2.5.2 All Other (please provide list) -----

Total 7.2.5 Capital Expenditure Out of Revenue ----- 3,000.⁰⁰

7.2.6 Authorized Transfers to Reserves & Other Funds:

7.2.6.1 Federal Gas Tax ----- 34,009.93

7.2.6.2 All Other (please provide list) -----

Total 7.2.6 Authorized Transfers to Reserves & Other Funds ----- 34,009.93

Total 7.2 Transfers to Authorized Reserves and Other Funds ----- 37,009.⁰⁰

7.3 Bank Charges & Other Fiscal Services ----- 500.⁰⁰

TOTAL 7.0 FISCAL SERVICES ----- 95,159.²¹

\$ 461,543.05

Revenues

1.1 Property Tax Information

	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.1.1. Mil Rate Method	39,979,600	389	5 Mils	199,898.00
1.1.1.2. Minimum Tax Method				
1.1.1.3. Residential Grants in Lieu				
1.1.1.4. Residential Exempt Properties				

Total Residential Property Info ----- 39,979,600 389 199,898.00

	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method				
1.1.2.2. Minimum Tax Method (General)				
1.1.2.3. Minimum Tax Method (Small Structures)				
1.1.2.4. Non-Residential Grants in Lieu	376,000	5		1785.99
1.1.2.5. Tax Agreements				
1.1.2.6. Non-Residential Exempt Property	2,497,500	6		

Total Commercial/ Non-Residential ----- 2,873,500 11 1,785.99

	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method				

Total Vacant Land ----- 960,100 41 8,200.00

Total 1.1 Property Tax Information ----- \$ 209,883.99

BOX A

1.2 Water and Sewage Tax Information

	# Household Units	Tax Rate	Total Tax
1.2.1.1. # of Households (Not Connected)	5		
1.2.1.2. Water and Sewage Tax			
1.2.1.3. Water Tax Only (if Separate Tax)	300	240. ⁰⁰	72,000. ⁰⁰
1.2.1.4. Sewage Tax Only (if Separate Tax)			
1.2.1.5. Other Residential W/S Tax			0

Total Number of Household Units -----

305

Total 1.2.1 Residential W/S Tax -----

72,000.⁰⁰

	# Comm. / Non-Res. Units	Tax Rate	Total Tax
1.2.2.1. # of Commercial/Non-Residential Units (Not Connected)			
1.2.2.2. Water and Sewage Tax			
1.2.2.3. Water Tax Only (if Separate Tax)	70	25.00	1750.00
1.2.2.4. Sewage Tax Only (if Separate Tax)			
1.2.2.5. Other Commercial/Non-Residential W/S Tax			
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)			

Total # of Comm./Non-residential Units -----

70

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax -----

1750.⁰⁰

Total 1.2 Water and Sewage Tax -----

73,750.⁰⁰

BOX B

1.3 Other Tax Information

	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax	9	200. ⁰⁰	1,800. ⁰⁰
1.3.2. Business Tax			3,683.60
1.3.3. Utility Tax			31,160.53
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			

Total 1.3 Other Taxes -----

36,644.13

BOX C

Grand Total 1.0 Taxes and Related Revenue -----

320,278.¹²

(Total of Boxes A, B and C)

- 2.1 Garbage Collection Fees -----
- 2.2 Recreation and Cultural Services -----
- 2.3 Transportation Services -----
- 2.4 Fire Protection Service Fees -----
- 2.5 Animal and Pest Control Fees -----
- 2.6 Tipping Fees -----
- 2.7 Water Supply -----
- 2.8 Other Sales of Goods and Services -----

TOTAL 2.0 SALES OF GOODS AND SERVICES -----

- 3.1 Assessments, Levies, Fees and Charges -----
- 3.2 Rental Income -----
- 3.3 Interest from Investments -----
- 3.4 Interest Collected on Overdue Accounts -----
- 3.5 Other Revenue From Own Sources -----

TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES -----

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant ----- 37,863.⁰⁰
4.1.2. Provincial Portion of Debt Charges ----- 47,413.⁰⁰ (See page 2)
4.1.3. Provincial Gas Tax Revenue ----- 17,379.⁰⁰
4.1.4. Other Provincial Grants and Subsidies (Please attach list) -----

Total 4.1 Provincial Government Grants and Subsidies ----- 102,655.⁰⁴

4.2 Federal Government Grants and Subsidies

4.2.1. Federal Gas Tax ----- 34,009.93
4.2.2. Other Federal Grants and Subsidies
(please provide list) -----

Total 4.2 Federal Government Grants and Subsidies ----- 32,877.⁰⁰

TOTAL 4.0 GOVERNMENT TRANSFERS ----- 135,532.⁰⁴

5.1. Operating Surplus of Prior Year -----

5.2. Transfers from Authorized Reserves -----

TOTAL 5.0 OTHER TRANSFERS -----

\$ 461,543.05

Please Calculate the Debt Servicing Ratio (DSR):

Step 1: Fill in the following information

Municipal Annual Debt Payment (7.1.1 - Page 6) -----	11,369. ¹⁷
Local Revenue 1 Total Taxes and Related Revenue (Page 9)-----	320,278. ¹²
Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	4,600. ⁰⁰
Total Local Revenue -----	324,878. ¹²
Municipal Operating Grant (MOG) (4.1.1. Page 11) -----	37,863. ⁰⁰
Provincial Gas Tax Revenue (4.1.3. Page 11) -----	17,379. ⁰⁰
Debt Servicing Ratio -----	396,489. ²⁹

Step 2: DSR Calculation

$$\begin{array}{r}
 \underline{11,369.17} \\
 \text{Municipal Debt}
 \end{array}
 \div
 \begin{array}{r}
 (380,120.12) \\
 \underline{(324,878.12 + 37,863.00 + 17,379.00)} \\
 \text{Local Revenue} \quad \text{MOG} \quad \text{Provincial Gas Tax Revenue}
 \end{array}
 =
 \frac{3\%}{\text{DSR (\%)}}$$

Summary of The Municipal Budget Submission Form

	Town of Port au Port E	2018
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From The Municipal Budget Submission Form, the totals of the seven expenditure functions, the total expenditures, the totals of the five main revenue sources and the total revenues are found in the appropriate boxes below.



1.0 General Government -----	107,362. ⁰⁹	
2.0 Protective Services -----	12,827. ⁸⁴	
3.0 Transportation Services -----	76,621. ¹²	
4.0 Environmental Health -----	149,439. ⁹⁰	
5.0 Planning and Development -----	8,800. ⁰⁰	
6.0 Recreation and Cultural Services -----	10,200. ⁰⁰	
7.0 Fiscal Services -----	95,159. ²¹	
Total Expenditures -----	460,410. ¹⁶	460,410. ¹⁶



1.0 Taxes -----	320,278. ¹²	
2.0 Sales of Goods and Services -----		
3.0 Other Revenue From Own Sources -----	4,600. ⁰⁰	
4.0 Government Transfers -----	135,532. ⁰⁴	
5.0 Other Transfers -----		
Total Revenues -----	460,410. ¹⁶	460,410. ¹⁶