



Government of Newfoundland Labrador  
Environment, Climate Change and Municipalities  
Municipal Support

E-Mailed

January 26, 2021

DOC/2021/00621-01

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

E-Mail: [portauporteast@gmail.com](mailto:portauporteast@gmail.com)

Mayor Cashin and Council:

This will acknowledge receipt of your Municipal Budget Submission Form for the Calendar Year 2021 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".

**Holly Scott-Walsh**  
Manager of Municipal Support

## Municipal Budget Submission Form For the Calendar Year 2021

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 8<sup>th</sup> day of December 2020  
Day Month Year

Jim Cashin  
Signature of Mayor

Florence Barter  
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:**  
**December 31, 2020**

## 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
6999-328	BMD	w/s	338,427.00	31-12-2027	10,177.32	-
<b>Totals</b>					10,177.32	

**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

## 1.0 GENERAL GOVERNMENT

### 1.1 Council

1.1.1. Remuneration for Councillors -----		
1.1.2. Travel -----	2,000.00	
<b>Total 1.1 Council -----</b>		<b>2,000.00</b>

### 1.2 General Administration

1.2.1. Salaries -----	38,901.56	
1.2.2. Employee Benefits -----	3,000.00	
1.2.3. Payroll Burden -----	4,000.00	
1.2.4. Travel -----	2,000.00	
1.2.5. Supplies -----	2,000.00	
1.2.6. Purchased Services (other than Insurance) -----	9,354.00	
1.2.7. Professional Services -----	10,946.00	
1.2.8. Insurance -----	13,000.00	
<b>Total 1.2 General Administration -----</b>		<b>83,201.56</b>

### 1.3 Municipal Elections & By-elections

1,000.00

### 1.4 Property Assessment Services

84,201.56

### 1.5 Common Services

1.5.1 Engineering Services -----		
1.5.2 General Maintenance -----	24,541.29	+ 2000.00 + 17,012.25 (1/2 '08 Restart Funds
1.5.3 Professional Development and Training -----	4,000.00	
1.5.4 Public Relations -----	3,000.00	
<b>Total 1.5 Common Services -----</b>		

## TOTAL 1.0 GENERAL GOVERNMENT -----

110,742.89

**2.0 PROTECTIVE SERVICES**

2.1 Fire Protection	12,500.00
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	2,000.00
<b>TOTAL 2.0 PROTECTIVE SERVICES</b>	<b>16,000.00</b>

**3.0 TRANSPORTATION SERVICES**

3.1 Vehicle and Fleet Maintenance	
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc.	10,000.00
3.2.2 Snow Removal	47,725.00
3.2.3 Street Lighting	22,000.00
3.2.4 Traffic Services	1,000.00
<b>Total 3.2 Road Transport</b>	<b>80,725.00</b>
3.3 Public Transit	
3.4 Other Transportation Services	8,000.00
<b>TOTAL 3.0 TRANSPORTATION SERVICES</b>	<b>88,725.00</b>

**4.0 ENVIRONMENTAL HEALTH**

4.1 Water Supply	106,295.96
4.2 Sewage Collection and Disposal	<i>Tipping Fees</i> 30,000.00
4.3 Garbage and Waste Collection and Disposal	<i>Contract</i> 30,000.00
4.4 Other Environmental Health Services	
<b>TOTAL 4.0 ENVIRONMENTAL HEALTH</b>	<b>166,295.96</b>

**5.0 PLANNING AND DEVELOPMENT**

5.1 Planning and Zoning	
5.2 Community Improvement and Development <i>1/2 OF "Safe Restart" Funds</i>	17,012.24
5.3 Regional Development	
5.4 Tourism and Marketing	
5.5 Other Planning and Development	
<b>TOTAL 5.0 PLANNING AND DEVELOPMENT</b>	<b>17,012.24</b>

**6.0 RECREATION AND CULTURAL SERVICES**

6.1 Recreation Administration	
<i>6.2 Recreation Facilities</i>	
6.2.1 Recreation and Community Centres	4,000.00
6.2.2 Parks, Playgrounds etc.	5,200.11
6.2.3 Stadium	
6.2.4 Swimming Pool	
<b>Total 6.2 Recreation Facilities</b>	<b>9,200.11</b>
6.3 Cultural Facilities	
6.4 Recreation and Cultural Programs, Activities etc.	
6.5 Other Recreation and Cultural Services	
<b>TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES</b>	<b>9,200.11</b>

**7.0 FISCAL SERVICES**

**7.1 Debt Charges From All Sources (from page 2)**

7.1.1 Municipal Annual Payment -----	10,177.32	(See page 2)
7.1.2 Provincial Annual Payment -----	0	(See page 2)
<b>Total 7.1 Debt Charges From All Sources -----</b>	<b>10,177.32</b>	

**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) -----		
<b>Total 7.2.5 Capital Expenditure Out of Revenue -----</b>		
7.2.6 Authorized Transfers to Reserves & Other Funds:		
7.2.6.1 Federal Gas Tax -----	32,924.00	
7.2.6.2 All Other (please provide list) -----		
<b>Total 7.2.6 Authorized Transfers to Reserves &amp; Other Funds -----</b>	<b>32,924.00</b>	
<b>Total 7.2 Transfers to Authorized Reserves and Other Funds -----</b>	<b>35,924.00</b>	
<b>7.3 Bank Charges &amp; Other Fiscal Services -----</b>	<b>1,200.00</b>	
<b>TOTAL 7.0 FISCAL SERVICES -----</b>	<b>47,301.32</b>	

<b>TOTAL EXPENDITURES</b>	<b>462,277.48</b>
---------------------------	-------------------

# Revenues

## 1.0 TAXES AND RELATED REVENUES

### 1.1 Property Tax Information

1.1.1 Residential Property Info.	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.1.1. Mil Rate Method	43,889,900	435	4.75 Mils	208,477.03
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** -----

				208,477.03
--	--	--	--	------------

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	520,700,000	5	Mil Rates	2,678.00
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	393,600,000	7		1,798.33
1.1.2.5. Tax Agreements				
1.1.2.6. Non-Residential Exempt Property	2,615,100	6		

**Total Commercial/Non-Residential** -----

	3,529,400	23		4,476.33
--	-----------	----	--	----------

1.1.3 Vacant Land	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method	356,600	32		1,787.50

**Total Vacant Land** -----

	356,600	32		1,787.50
--	---------	----	--	----------

**Total 1.1 Property Tax Information** -----

				214,740.86
--	--	--	--	------------

**BOX A**



**1.2 Water and Sewage Tax Information**

1.2.1 Residential Water and Sewage	# 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)	304	240.00	72,960.00
1.2.1.4. Sewage Tax Only (if Separate Tax)			
1.2.1.5. Other Residential W/S Tax	66		1,650.00

Total Number of Household Units ----- 375

Total 1.2.1 Residential W/S Tax ----- 74,610.00

1.2.2 Commercial/Non-Residential Water and Sewage	# 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	9	240.00	2,160.00
1.2.2.3. Water Tax Only (if Separate Tax)			
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 ----- 9

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax ----- 2,160.00

Total 1.2 Water and Sewage Tax ----- 76,770.00

**BOX B**

**1.3 Other Tax Information**

<i>1.3 Other Taxes</i>	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax	24	200.00	4,800.00
1.3.2. Business Tax			4,137.80
1.3.3. Utility Tax		2.5%	33,273.30
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			

**Total 1.3 Other Taxes** -----

**42,211.10**

**BOX C**

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

**333,721.96**

*(Total of Boxes A, B and C)*

**2.0 SALES OF GOODS AND SERVICES**

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** 0

**3.0 OTHER REVENUE FROM OWN SOURCES**

3.1 Assessments, Levies, Fees and Charges	
3.2 Rental Income	
3.3 Interest from Investments	<i>GIC's</i> 2,355.89
3.4 Interest Collected on Overdue Accounts	1,600.91
3.5 Other Revenue From Own Sources	<i>Rent: 1440. (120 x 12)</i> <i>Permits Permits 965.00 →</i> 2408.00

**TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES** 6,364.80

**4.0 GOVERNMENT TRANSFERS**

**4.1 Provincial Government Grants and Subsidies**

4.1.1. Municipal Operating Grant -----	37,863.00	
4.1.2. Provincial Portion of Debt Charges -----	0	(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	17,379.23	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----		
<b>Total 4.1 Provincial Government Grants and Subsidies -----</b>		<b>55,242.23</b>

**4.2 Federal Government Grants and Subsidies**

4.2.1. Federal Gas Tax -----	32,924.00	
4.2.2. Other Federal Grants and Subsidies (please provide list) -----		
<b>Total 4.2 Federal Government Grants and Subsidies -----</b>		<b>32,924.00</b>

**TOTAL 4.0 GOVERNMENT TRANSFERS ----- 88,166.23**

**5.0 OTHER TRANSFERS**

5.1. Operating Surplus of Prior Year <i>Safe Restart Funds</i> -----	34,024.49	
5.2. Transfers from Authorized Reserves		
5.2.1. Gas Tax -----		
5.2.2. Other (please provide list) -----		
<b>TOTAL 5.0 OTHER TRANSFERS -----</b>		<b>34,024.49</b>

**TOTAL REVENUE 462,277.48**

**Please Calculate the Debt Servicing Ratio (DSR):**

**Debt Servicing Ratio (DSR)**

**Step 1: Fill in the following information**

<b>Municipal Annual Debt Payment (7.1.1 - Page 6)</b> -----		10,177.32
Local Revenue 1 Total Taxes and Related Revenue (Page 9)-----	333,721.96	
Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	0	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	6,364.80	
<b>Total Local Revenue</b> -----		340,086.76
<b>Municipal Operating Grant (MOG) (4.1.1. Page 11)</b> -----		37,863.00
<b>Provincial Gas Tax Revenue (4.1.3. Page 11)</b> -----		17,379.23
<b>Debt Servicing Ratio</b> -----		3 %

**Step 2: DSR Calculation**

$$\begin{array}{r}
 \frac{10,177.32}{\text{Municipal Debt}} \div \left( \frac{340,086.76}{\text{Local Revenue}} + \frac{37,863.00}{\text{MOG}} + \frac{17,379.23}{\text{Provincial Gas Tax Revenue}} \right) = \frac{3\%}{\text{DSR (\%)}}
 \end{array}$$

## Summary of The Municipal Budget Submission Form

Name of Municipality	Town of Port au Port East	Budget Year	2021
----------------------	---------------------------	-------------	------

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.

### Expenditures

1.0 General Government <sup>Sept Restart</sup> <u>Inc: 17,012.25 And</u>	117,742.85	
2.0 Protective Services	16,000.00	
3.0 Transportation Services	88,725.00	
4.0 Environmental Health	166,295.96	
5.0 Planning and Development <sup>1/2 Sept Restart Funds</sup>	17,012.24	
6.0 Recreation and Cultural Services	9,200.11	
7.0 Fiscal Services	47,301.32	
<b>Total Expenditures</b>	462,277.48	462,277.48

### Revenues

1.0 Taxes	333,721.96	
2.0 Sales of Goods and Services	0	
3.0 Other Revenue From Own Sources	6364.80	
4.0 Government Transfers	88,166.23	
5.0 Other Transfers	34,024.49	
<b>Total Revenues</b>	462,277.48	462,277.48