

Municipal Budget Submission Form For the Calendar Year 2022


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

Town of Portugal Cove-St. Philip's

Name of Municipality

at a meeting held on the 25th day of JANUARY 2022

Day Month Year



Signature of Mayor



Signature of Clerk/Manager

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**Deadline for Submission:
January 31, 2022**

Debt Charges Summary

Loan Number	Name of Creditor	Purpose (Water, Roads; etc.)	Original Principal	Maturity Date (dd-month-yy)	Council Annual Payment	Provincial Annual Payment
56322894-001	RBC		\$3,500,000.00		\$291,687.00	
56322894-004	RBC	Roads	\$1,771,600.00		\$153,444.00	
6989-901	BMO	2016 Freightliner	\$206,039.00		\$32,658.00	
56322894-008	RBC	Roads	\$474,000.00		\$42,108.00	
6988-829	BMO	2017 Freightliner			\$41,586.00	
	RBC	Trackless Tractor			\$42,858.00	
9818758	CIBC	Water/Sewer	\$2,210,735.00		\$42,945.00	
206156	CIBC	Water/Sewer	\$285,921.00		\$21,433.00	
	BMO	Rescue vehicle	\$252,898.00		\$39,731.00	
9081-573	BMO	WWTP	\$382,301.00		\$34,851.00	
6993-177	BMO		\$968,821.00		\$14,580.00	
6989-928	BMO	2016 Dodge Ram	\$89,394.00		\$14,169.00	
6075-537	BMO	WWTP	\$864,112.00		\$80,411.00	
6075-915	BMO	WWTP	\$323,288.00		\$29,963.00	
56322984-009	RBC	Fire Truck	\$288,765.00		\$18,695.00	
	RBC	Labrie Compactor	\$255,521.00		\$40,208.00	
	RBC	2014-2017 MYCW	\$755,050.00		\$91,482.00	
					\$611,456.00	\$13,340.00
Totals					\$1,644,265.00	\$13,340.00

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 -----	\$187,106.00	
1.1.2. Travel -----	\$20,000.00	
Total 1.1 Council -----		\$207,106.00

1.2 General Administration

1.2.1. Salaries -----	\$663,018.00	
1.2.2. Employee Benefits -----	\$0.00	
1.2.3. Payroll Burden -----	\$92,000.00	
1.2.4. Travel -----	\$500.00	
1.2.5. Supplies -----	\$20,000.00	
1.2.6. Purchased Services (other than Insurance) -----	\$189,350.00	
1.2.7. Professional Services -----	\$136,000.00	
1.2.8. Insurance -----	\$76,000.00	
Total 1.2 General Administration -----		\$1,176,868.00

1.3 Municipal Elections & By-elections -----		\$20,000.00
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1.4 Property Assessment Services -----		\$121,428.00
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1.5 Common Services

1.5.1 Engineering Services -----	\$0.00	
1.5.2 General Maintenance -----	\$140,800.00	
1.5.3 Professional Development and Training -----	\$70,000.00	
1.5.4 Public Relations -----	\$67,000.00	
Total 1.5 Common Services -----		\$277,800.00

TOTAL 1.0 GENERAL GOVERNMENT -----		\$1,803,202.00
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2.0 PROTECTIVE SERVICES

2.1 Fire Protection -----	\$536,265.00
2.2 Emergency Preparedness and Response -----	\$32,000.00
2.3 Animal and Pest Control -----	\$12,000.00
2.4 Municipal Enforcement -----	\$125,000.00
2.5 Other Protective Services and Inspections -----	\$0.00
TOTAL 2.0 PROTECTIVE SERVICES -----	\$705,265.00

3.0 TRANSPORTATION SERVICES

3.1 Vehicle and Fleet Maintenance -----	\$611,312.00
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc. -----	\$1,076,466.00
3.2.2 Snow Removal -----	\$641,000.00
3.2.3 Street Lighting -----	\$215,000.00
3.2.4 Traffic Services -----	\$0.00
Total 3.2 Road Transport -----	\$1,932,466.00
3.3 Public Transit -----	\$0.00
3.4 Other Transportation Services -----	\$0.00
TOTAL 3.0 TRANSPORTATION SERVICES -----	\$2,543,778.00

4.0 ENVIRONMENTAL HEALTH

4.1 Water Supply -----	\$763,120.00
4.2 Sewage Collection and Disposal -----	\$475,379.00
4.3 Garbage and Waste Collection and Disposal -----	\$478,658.00
4.4 Other Environmental Health Services -----	\$0.00
TOTAL 4.0 ENVIRONMENTAL HEALTH -----	\$1,717,157.00

5.0 PLANNING AND DEVELOPMENT

5.1 Planning and Zoning -----	\$614,198.00
5.2 Community Improvement and Development -----	\$0.00
5.3 Regional Development -----	\$0.00
5.4 Tourism and Marketing -----	\$388,013.00
5.5 Other Planning and Development -----	\$0.00
TOTAL 5.0 PLANNING AND DEVELOPMENT -----	\$1,002,211.00

6.0 RECREATION AND CULTURAL SERVICES

6.1 Recreation Administration -----	\$459,546.00
6.2 Recreation Facilities	
6.2.1 Recreation and Community Centres -----	\$310,610.00
6.2.2 Parks, Playgrounds etc. -----	\$117,500.00
6.2.3 Stadium -----	\$0.00
6.2.4 Swimming Pool -----	\$0.00
Total 6.2 Recreation Facilities -----	\$428,110.00
6.3 Cultural Facilities -----	\$16,300.00
6.4 Recreation and Cultural Programs, Activities etc. -----	\$197,320.00
6.5 Other Recreation and Cultural Services -----	\$0.00
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES -----	\$1,101,276.00

7.0 FISCAL SERVICES

7.1 Debt Charges From All Sources (from page 2)

7.1.1 Municipal Annual Payment -----	\$1,644,265.00 (See page 2)
7.1.2 Provincial Annual Payment -----	\$13,340.00 (See page 2)
Total 7.1 Debt Charges From All Sources -----	\$1,657,605.00

7.2 Transfers to Authorized Reserves and other Funds

7.2.1 Provision for Uncollectible Taxes, Fees & Charges -----	\$15,000.00
7.2.2 Operating Deficit of Prior Year -----	\$0.00
7.2.3 Accumulated Deficit Reduction Plan -----	\$0.00
7.2.4 Discounts, Losses, Allowances -----	\$200,000.00
7.2.5 Capital Expenditure Out of Revenue:	
7.2.5.1 Federal Gas Tax -----	\$710,000.00
7.2.5.2 All Other (please provide list) -----	\$2,312,798.00
Total 7.2.5 Capital Expenditure Out of Revenue -----	\$3,022,798.00
7.2.6 Authorized Transfers to Reserves & Other Funds:	
7.2.6.1 Federal Gas Tax -----	\$0.00
7.2.6.2 All Other (please provide list) -----	\$64,206.00
Total 7.2.6 Authorized Transfers to Reserves & Other Funds -----	\$64,206.00
Total 7.2 Transfers to Authorized Reserves and Other Funds -----	\$3,302,004.00
7.3 Bank Charges & Other Fiscal Services -----	\$48,000.00
TOTAL 7.0 FISCAL SERVICES -----	\$5,007,609.00

TOTAL EXPENDITURES	\$13,880,498.00
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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	\$1,212,574,685	4,137	6.5	\$7,881,735.45
1.1.1.2. Minimum Tax Method	\$6,600	4	\$20.00	\$80.00
1.1.1.3. Residential Grants in Lieu	\$0	0		\$0.00
1.1.1.4. Residential Exempt Properties	\$0	0		

Total Residential Property Info -----

\$1,212,581,285	4,141
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\$7,881,815.45

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	\$10,816,084	43	6.5	\$70,304.55
1.1.2.2. Minimum Tax Method (General)	\$0	2	\$20.00	\$40.00
1.1.2.3. Minimum Tax Method (Small Structures)	\$0	0	\$20.00	\$0.00
1.1.2.4. Non-Residential Grants in Lieu	\$0	0		\$0.00
1.1.2.5. Tax Agreements	\$0	0		\$0.00
1.1.2.6. Non-Residential Exempt Property	\$0	0		

Total Commercial/ Non-Residential -----

\$10,816,084	45
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\$70,344.55

1.1.3 Vacant Land	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method	\$44,000	22	\$20.00	\$440.00

Total Vacant Land -----

\$44,000	22
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\$440.00

Total 1.1 Property Tax Information -----

\$1,223,441,369	4,208
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\$7,952,600.00

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)	1,859		
1.2.1.2. Water and Sewage Tax	1,286	695	\$893,770.00
1.2.1.3. Water Tax Only (if Separate Tax)	198	470	\$93,060.00
1.2.1.4. Sewage Tax Only (if Separate Tax)	43	225	\$9,675.00
1.2.1.5. Other Residential W/S Tax	0		\$0.00

Total Number of Household Units ----- 3,386

Total 1.2.1 Residential W/S Tax ----- \$996,505.00

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)	602		
1.2.2.2. Water and Sewage Tax	27	830	\$22,410.00
1.2.2.3. Water Tax Only (if Separate Tax)	3	500	\$1,500.00
1.2.2.4. Sewage Tax Only (if Separate Tax)	0	330	\$0.00
1.2.2.5. Other Commercial/Non-Residential W/S Tax	189		\$96,180.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)	1		\$11,700.00

Total # of Comm./Non-residential Units ----- 822

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax ----- \$131,790.00

Total 1.2 Water and Sewage Tax ----- \$1,128,295.00

BOX B

1.3 Other Tax Information

1.3 Other Taxes	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax			\$0.00
1.3.2. Business Tax			\$103,857.00
1.3.3. Utility Tax		2.5%	\$363,840.00
1.3.4. Municipal Utility (Sales) Tax			\$0.00
1.3.5. Direct Seller Tax			\$0.00
1.3.6. Other Authorized Taxes			\$0.00

Total 1.3 Other Taxes -----

\$467,697.00

BOX C

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

\$9,548,592.00

(Total of Boxes A, B and C)

2.0 SALES OF GOODS AND SERVICES

2.1 Garbage Collection Fees -----	\$0.00
2.2 Recreation and Cultural Services -----	\$214,450.00
2.3 Transportation Services -----	\$0.00
2.4 Fire Protection Service Fees -----	\$0.00
2.5 Animal and Pest Control Fees -----	\$0.00
2.6 Tipping Fees -----	\$0.00
2.7 Water Supply -----	\$0.00
2.8 Other Sales of Goods and Services -----	\$2,600.00

TOTAL 2.0 SALES OF GOODS AND SERVICES ----- \$217,050.00

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges -----	\$133,000.00
3.2 Rental Income -----	\$0.00
3.3 Interest from Investments -----	\$75,000.00
3.4 Interest Collected on Overdue Accounts -----	\$78,000.00
3.5 Other Revenue From Own Sources -----	\$10,000.00

TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES ----- \$296,000.00

4.0 GOVERNMENT TRANSFERS

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant -----	\$242,596.00	
4.1.2. Provincial Portion of Debt Charges -----	\$13,340.00	(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	\$69,548.00	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----	\$10,000.00	
Total 4.1 Provincial Government Grants and Subsidies -----		\$335,484.00

4.2 Federal Government Grants and Subsidies

4.2.1. Federal Gas Tax -----	\$710,000.00	
4.2.2. Other Federal Grants and Subsidies (please provide list) -----	\$1,728,798.00	
Total 4.2 Federal Government Grants and Subsidies-----		\$2,438,798.00
TOTAL 4.0 GOVERNMENT TRANSFERS -----		\$2,774,282.00

5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year -----	\$252,945.00	
5.2. Transfers from Authorized Reserves		
5.2.1. Gas Tax -----	\$0.00	
5.2.2. Other (please provide list) -----	\$791,629.00	
TOTAL 5.0 OTHER TRANSFERS -----		\$1,044,574.00

TOTAL REVENUE	\$13,880,498.00
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Please Calculate the Debt Servicing Ratio (DSR):

Debt Servicing Ratio (DSR)

Step 1: Fill in the following information

Municipal Annual Debt Payment (7.1.1 - Page 6) -----		\$1,644,265.00
Local Revenue 1 Total Taxes and Related Revenue (Page 9)-----	\$9,548,592.00	
Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	\$217,050.00	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	\$296,000.00	
Total Local Revenue -----		\$10,061,642.00
Municipal Operating Grant (MOG) (4.1.1. Page 11) -----		\$242,596.00
Provincial Gas Tax Revenue (4.1.3. Page 11) -----		\$69,548.00
Debt Servicing Ratio -----		16%

Step 2: DSR Calculation

$$\begin{array}{r}
 \frac{\$1,644,265.00}{\text{Municipal Debt}} \div \left(\frac{\$10,061,642.00}{\text{Local Revenue}} + \frac{\$242,596.00}{\text{MOG}} + \frac{\$69,548.00}{\text{Provincial Gas Tax Revenue}} \right) = \frac{16\%}{\text{DSR (\%)}}
 \end{array}$$

Summary of The Municipal Budget Submission Form

Name of Municipality	Town of Portugal Cove-St. Philip's	Budget Year	2022
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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.

Expenditures

1.0 General Government -----	\$1,803,202.00	
2.0 Protective Services -----	\$705,265.00	
3.0 Transportation Services -----	\$2,543,778.00	
4.0 Environmental Health -----	\$1,717,157.00	
5.0 Planning and Development -----	\$1,002,211.00	
6.0 Recreation and Cultural Services -----	\$1,101,276.00	
7.0 Fiscal Services -----	\$5,007,609.00	
Total Expenditures -----		\$13,880,498.00

Revenues

1.0 Taxes -----	\$9,548,592.00	
2.0 Sales of Goods and Services -----	\$217,050.00	
3.0 Other Revenue From Own Sources -----	\$296,000.00	
4.0 Government Transfers -----	\$2,774,282.00	
5.0 Other Transfers -----	\$1,044,574.00	
Total Revenues -----		\$13,880,498.00

EXPENSES

7.2.5.2 Transfers to Authorized Reserves and other Funds

Capital Expenditure out of Revenue: All Other

233,347	PRV Project - AP-MCW-18378
577,278	Anglican Cemetary Rd Project - AP-MC-18379
906,673	MYCW 2021-2023
270,000	Recreation and Lifestyle Reserve
325,500	Town Funds
<u>2,312,798</u>	

7.2.6.2 Authorized Transfers to Reserves & Other Funds:

All Other

64,206	Transfer to Debt Reserve
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REVENUE

4.1.4 Provincial Government Grants and Subsidies

Other Provincial Grants and Subsidies

10,000	Recreation Grants
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4.2.2 Federal Government Grants and subsidies

Other Federal Grants and Subsidies

11,500	Recreation & Student Grants
577,278	PRV Project - AP-MCW-18378
233,347	Anglican Cemetary Rd Project - AP-MC-18379
906,673	MYCW 2021-2023
<u>1,728,798</u>	

5.2.2 Transfers from Authorized Reserves

Other

270,000	From Recreation reserve
361,629	From Debt Reserve
160,000	From Infrastructure Reserve
<u>791,629</u>	