GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
Department of Municipal Affairs and Environment

# 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 Channel - Port aux Basques***
*Name of Municipality*

at a meeting held on the 31st (*Day*) day of January (*Month*) 2018 (*Year*)

*Signature of Mayor*

*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 |
|---|---|---|---|---|---|---|
| #6321 | NMFC | Water & Sewer | $264,409.23 | 21-Mar-2018 | | $14,152.02 |
| #6492 | NMFC | Water & Sewer | $100,350.74 | 27-Feb-2019 | | $10,489.36 |
| #6491 | NMFC | Water & Sewer | $69,782.95 | 27-Feb-2019 | | $7,303.62 |
| #6493 | NMFC | Water & Sewer | $160,152.06 | 27-Feb-2019 | | $16,740.22 |
| #6637 | NMFC | Water & Sewer | $161,348.01 | 30-Mar-2019 | | $16,865.24 |
| | Bank of Nova Scotia | 2015 JD Loader | $231,309.00 | 30-Jun-2020 | $56,440.97 | |
| | Bank of Montreal | GBWRSD #2 | $250,000.00 | 21-Oct-2020 | $39,504.84 | |
| | Bank of Nova Scotia | Building Canada Fund | $248,496.00 | 31-Dec-2022 | $27,996.79 | |
| | Bank of Montreal | GBWRSD-Dennis Road | $300,000.00 | 1-Jan-2022 | $65,071.92 | |
| | Unknown | 2018 Snow Plow Truck | $196,135.89 | 1-Feb-2023 | $43,051.47 | |
| | Unknown | 2016/2017 MCWP | $222,512.91 | 1-Feb-2023 | $48,841.10 | |
| | Bank of Montreal | 2017 Sweeper | $321,000.88 | 1-Jul-2022 | $68,814.24 | |
| | Unknown | 2018 Municipal Depot | $1,048,086.00 | 1-Jul-2033 | $39,064.00 | |
| | Unknown | 2018 4X4 Backhoe | $165,000.00 | | $19,754.82 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | **Totals** | **$408,540.15** | **$65,550.46** |

**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 | $50,800.00 | |
| 1.1.2. Travel | $16,500.00 | |
| ***Total 1.1 Council*** | | **$67,300.00** |

### *1.2 General Administration*

| | | |
|---|---|---|
| 1.2.1. Salaries | $298,695.81 | |
| 1.2.2. Employee Benefits | $26,752.91 | |
| 1.2.3. Payroll Burden | $67,489.58 | |
| 1.2.4. Travel | $0.00 | |
| 1.2.5. Supplies | $29,300.00 | |
| 1.2.6. Purchased Services (other than Insurance) | $38,396.00 | |
| 1.2.7. Professional Services | $58,300.00 | |
| 1.2.8. Insurance | $115,000.00 | |
| ***Total 1.2 General Administration*** | | **$633,934.30** |

| | | |
|---|---|---|
| ***1.3 Municipal Elections & By-elections*** | | |
| ***1.4 Property Assessment Services*** | | $64,000.00 |

### *1.5 Common Services*

| | | |
|---|---|---|
| 1.5.1 Engineering Services | $47,741.72 | |
| 1.5.2 General Maintenance | $32,500.00 | |
| 1.5.3 Professional Development and Training | $25,796.00 | |
| 1.5.4 Public Relations | $15,000.00 | |
| ***Total 1.5 Common Services*** | | **$121,037.72** |
| ***TOTAL 1.0 GENERAL GOVERNMENT*** | | **$886,272.02** |

## *2.0 PROTECTIVE SERVICES*

| | | |
|---|---|---|
| **2.1 Fire Protection** | | **$107,874.00** |
| **2.2 Emergency Preparedness and Response** | | **$23,500.00** |
| **2.3 Animal and Pest Control** | | **$14,464.00** |
| **2.4 Municipal Enforcement** | | |
| **2.5 Other Protective Services and Inspections** | | |
| **TOTAL 2.0 PROTECTIVE SERVICES** | | **$145,838.00** |

## *3.0 TRANSPORTATION SERVICES*

| | | |
|---|---|---|
| **3.1 Vehicle and Fleet Maintenance** | | **$241,573.53** |
| **3.2 Road Transport** | | |
| 3.2.1 Streets, Roads, Sidewalks, etc. | **$376,113.60** | |
| 3.2.2 Snow Removal | **$412,290.00** | |
| 3.2.3 Street Lighting | **$72,800.00** | |
| 3.2.4 Traffic Services | **$10,000.00** | |
| **Total 3.2 Road Transport** | | **$871,203.60** |
| **3.3 Public Transit** | | |
| **3.4 Other Transportation Services** | | **$24,500.00** |
| **TOTAL 3.0 TRANSPORTATION SERVICES** | | **$1,137,277.13** |

## *4.0 ENVIRONMENTAL HEALTH*

| | |
|---|---|
| **4.1 Water Supply** | **$670,255.92** |
| **4.2 Sewage Collection and Disposal** | **$21,500.00** |
| **4.3 Garbage and Waste Collection and Disposal** | **$330,640.00** |
| **4.4 Other Environmental Health Services** | **$8,000.00** |
| **TOTAL 4.0 ENVIRONMENTAL HEALTH** | **$1,030,395.92** |

## *5.0 PLANNING AND DEVELOPMENT*

| | | |
|---|---|---|
| **5.1 Planning and Zoning** | | **$17,000.00** |
| **5.2 Community Improvement and Development** | | **$128,867.48** |
| **5.3 Regional Development** | | |
| **5.4 Tourism and Marketing** | | **$17,000.00** |
| **5.5 Other Planning and Development** | | **$20,000.00** |
| **TOTAL 5.0 PLANNING AND DEVELOPMENT** | | **$182,867.48** |

## *6.0 RECREATION AND CULTURAL SERVICES*

| | | |
|---|---|---|
| **6.1 Recreation Administration** | | |
| ***6.2 Recreation Facilities*** | | |
| 6.2.1 Recreation and Community Centres | | |
| 6.2.2 Parks, Playgrounds etc. | $25,400.00 | |
| 6.2.3 Stadium | $429,850.00 | |
| 6.2.4 Swimming Pool | | |
| **Total 6.2 Recreation Facilities** | | **$455,250.00** |
| **6.3 Cultural Facilities** | | **$10,500.00** |
| **6.4 Recreation and Cultural Programs, Activities etc.** | | **$11,000.00** |
| **6.5 Other Recreation and Cultural Services** | | |
| **TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES** | | **$476,750.00** |

## *7.0 FISCAL SERVICES*

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

| | | | |
|---|---|---|---|
| 7.1.1 Municipal Annual Payment | | $408,540.15 | (See page 2) |
| 7.1.2 Provincial Annual Payment | | $65,550.46 | (See page 2) |
| **Total 7.1 Debt Charges From All Sources** | | | **$474,090.61** |

### *7.2 Transfers to Authorized Reserves and other Funds*

| | | | |
|---|---|---|---|
| 7.2.1 Provision for Uncollectible Taxes, Fees & Charges | | $30,000.00 | |
| 7.2.2 Operating Deficit of Prior Year | | | |
| 7.2.3 Accumulated Deficit Reduction Plan | | | |
| 7.2.4 Discounts, Losses, Allowances | | $35,000.00 | |
| 7.2.5 Capital Expenditure Out of Revenue: | | | |
| 7.2.5.1 Federal Gas Tax | $182,144.00 | | |
| 7.2.5.2 All Other (please provide list) | $40,500.00 | | |
| **Total 7.2.5 Capital Expenditure Out of Revenue** | | **$222,644.00** | |
| **7.2.6 Authorized Transfers to Reserves & Other Funds:** | | | |
| 7.2.6.1 Federal Gas Tax | | | |
| 7.2.6.2 All Other (please provide list) | | | |
| **Total 7.2.6 Authorized Transfers to Reserves & Other Funds** | | | |
| **Total 7.2 Transfers to Authorized Reserves and Other Funds** | | | **$287,644.00** |
| **7.3 Bank Charges & Other Fiscal Services** | | | **$7,000.00** |
| **TOTAL 7.0 FISCAL SERVICES** | | | **$768,734.61** |

| | |
|---|---|
| ***TOTAL EXPENDITURES*** | **$4,628,135.16** |

# *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 | $218,047,700 | 1,769 | 8 | $1,744,381.60 |
| 1.1.1.2. Minimum Tax Method | $224,100 | 12 | $225.00 | $2,700.00 |
| 1.1.1.3. Residential Grants in Lieu | | | | $13,734.40 |
| 1.1.1.4. Residential Exempt Properties | | | | |
| **Total Residential Property Info** | $218,271,800 | 1,781 | | $1,760,816.00 |

| 1.1.2 Commercial/Non-Residential | Assessed Values | Number of Properties | Tax Rate | Total Tax |
|---|---|---|---|---|
| 1.1.2.1. Mil Rate Method | $30,705,321 | 135 | 10.5 | $322,405.87 |
| 1.1.2.2. Minimum Tax Method (General) | $58,600 | 5 | $225.00 | $1,125.00 |
| 1.1.2.3. Minimum Tax Method (Small Structures) | | | | |
| 1.1.2.4. Non-Residential Grants in Lieu | | | | $84,998.20 |
| 1.1.2.5. Tax Agreements | | | | |
| 1.1.2.6. Non-Residential Exempt Property | | | | |
| **Total Commercial/ Non-Residential** | $30,763,921 | 140 | | $408,529.07 |

| 1.1.3 Vacant Land | Assessed Values | Number of Properties | Tax Rate | Total Tax |
|---|---|---|---|---|
| 1.1.3.1. Minimum Rate Method | | | | |
| **Total Vacant Land** | | | | |
| **Total 1.1 Property Tax Information** | $249,035,721 | 1,921 | | $2,169,345.07 |

**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) | | | |
| 1.2.1.2. Water and Sewage Tax | 1,604 | 318 | $510,072.00 |
| 1.2.1.3. Water Tax Only (if Separate Tax) | 390 | 288 | $112,320.00 |
| 1.2.1.4. Sewage Tax Only (if Separate Tax) | | | |
| 1.2.1.5. Other Residential W/S Tax | | | |

**Total Number of Household Units** ---------- 1,994

**Total 1.2.1 Residential W/S Tax** ---------- $622,392.00

| 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 | 74 | 300 | $22,200.00 |
| 1.2.2.3. Water Tax Only (if Separate Tax) | 63 | 270 | $17,010.00 |
| 1.2.2.4. Sewage Tax Only (if Separate Tax) | | | |
| 1.2.2.5. Other Commercial/Non-Residential W/S Tax | | | $58,836.00 |
| 1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals) | | | $25,410.00 |

**Total # of Comm./Non-residential Units** ---------- 137

**Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax** ---------- $123,456.00

**Total 1.2 Water and Sewage Tax** ---------- $745,848.00

**BOX B**

### *1.3 Other Tax Information*

| *1.3 Other Taxes* | # Assessed the Tax | Tax Rate | Total Tax |
|---|---|---|---|
| 1.3.1. Poll Tax | 300 | $200.00 | $60,000.00 |
| 1.3.2. Business Tax | | | $482,322.29 |
| 1.3.3. Utility Tax | | | $227,114.15 |
| 1.3.4. Municipal Utility (Sales) Tax | | | |
| 1.3.5. Direct Seller Tax | | | |
| 1.3.6. Other Authorized Taxes | | | |

**Total 1.3 Other Taxes** ---------- **$769,436.44**

**BOX C**

**Grand Total 1.0 Taxes and Related Revenue** ---------- **$3,684,629.51**

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

## *2.0 SALES OF GOODS AND SERVICES*

| | | |
|---|---|---|
| **2.1 Garbage Collection Fees** | $90,400.00 | |
| **2.2 Recreation and Cultural Services** | | |
| **2.3 Transportation Services** | | |
| **2.4 Fire Protection Service Fees** | $11,700.00 | |
| **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** | | $102,100.00 |

## *3.0 OTHER REVENUE FROM OWN SOURCES*

| | | |
|---|---|---|
| **3.1 Assessments, Levies, Fees and Charges** | $19,400.00 | |
| **3.2. Rental Income** | $16,000.00 | |
| **3.3 Interest from Investments** | | |
| **3.4 Interest Collected on Overdue Accounts** | $50,000.00 | |
| **3.5 Other Revenue From Own Sources** | $17,708.12 | |
| **TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES** | | $103,108.12 |

## *4.0 GOVERNMENT TRANSFERS*

### *4.1 Provincial Government Grants and Subsidies*

| | | |
|---|---|---|
| 4.1.1. Municipal Operating Grant | $279,348.00 | |
| 4.1.2. Provincial Portion of Debt Charges | $65,550.46 | (See page 2) |
| 4.1.3. Provincial Gas Tax Revenue | $44,913.00 | |
| 4.1.4. Other Provincial Grants and Subsidies (Please attach list) | | |
| **Total 4.1 Provincial Government Grants and Subsidies** | | **$389,811.46** |

### *4.2 Federal Government Grants and Subsidies*

| | | |
|---|---|---|
| 4.2.1. Federal Gas Tax | $182,144.00 | |
| 4.2.2. Other Federal Grants and Subsidies (please provide list) | | |
| **Total 4.2 Federal Government Grants and Subsidies** | | **$182,144.00** |
| **TOTAL 4.0 GOVERNMENT TRANSFERS** | | **$571,955.46** |

## *5.0 OTHER TRANSFERS*

| | | |
|---|---|---|
| **5.1. Operating Surplus of Prior Year** | | |
| **5.2. Transfers from Authorized Reserves** | $166,342.07 | |
| **TOTAL 5.0 OTHER TRANSFERS** | | **$166,342.07** |

| | |
|---|---|
| ***TOTAL REVENUE*** | **$4,628,135.16** |

# *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)** | | $408,540.15 |
| Local Revenue 1 Total Taxes and Related Revenue (Page 9) | $3,684,629.51 | |
| Local Revenue 2 Total Sales of Goods and Services (Page 10) | $102,100.00 | |
| Local Revenue 3 Total Other Revenue from Own Sources (Page 10) | $103,108.12 | |
| **Total Local Revenue** | | $3,889,837.63 |
| **Municipal Operating Grant (MOG) (4.1.1. Page 11)** | | $279,348.00 |
| **Provincial Gas Tax Revenue (4.1.3. Page 11)** | | $44,913.00 |
| **Debt Servicing Ratio** | | 10% |

## ***Step 2** : DSR Calculation*

| *$408,540.15* | ÷ | ( *$3,889,837.63* | + | *$279,348.00* | + | *$44,913.00* ) |
|---|---|---|---|---|---|---|
| ***Municipal Debt*** | | ***Local Revenue*** | | **MOG** | | ***Provincial Gas Tax Revenue*** |

= *10%*

**DSR (%)**

# *Summary of The Municipal Budget Submission Form*

| Name of Municipality | Town of Channel - Port aux Basques | Budget Year | 2018 |
|---|---|---|---|

**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 | $886,272.02 |
| 2.0 Protective Services | $145,838.00 |
| 3.0 Transportation Services | $1,137,277.13 |
| 4.0 Environmental Health | $1,030,395.92 |
| 5.0 Planning and Development | $182,867.48 |
| 6.0 Recreation and Cultural Services | $476,750.00 |
| 7.0 Fiscal Services | $768,734.61 |
| **Total Expenditures** | **$4,628,135.16** |

## *Revenues*

| | |
|---|---|
| 1.0 Taxes | $3,684,629.51 |
| 2.0 Sales of Goods and Services | $102,100.00 |
| 3.0 Other Revenue From Own Sources | $103,108.12 |
| 4.0 Government Transfers | $571,955.46 |
| 5.0 Other Transfers | $166,342.07 |
| **Total Revenues** | **$4,628,135.16** |