Newfoundland & Labrador

GOVERNMENT OF NEWFOUNDLAND AND LABRADOR
Department of Municipal and Provincial Affairs

Municipal Budget Submission Form
For the Calendar Year 2023

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

Town of Bay Roberts
Name of Municipality

at a meeting held on the ***13th*** (*Day*) day of ***December*** (*Month*) ***2023*** (*Year*)

Signature of Mayor

Signature of Clerk/Manager

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Deadline for Submission:
31-Dec-22

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
	MNFC	Water/Sewer	$1,150,000.00			$110,326.00
	MNFC	Water/Sewer	$372,500.00			$35,642.00
	BOM	Water/Sewer	Consolidation		$345,713.00	
	BOM	Recreation	$1,400,000.00		$115,775.52	
	BOM	Capital Upgrades	$750,000.00		$56,664.00	
	BOM	Capital Upgrades	$685,204.00		$62,023.00	
	BOM	Capital Upgrades	$675,000.00		$60,795.00	
	BOM	Capital Upgrades	$1,031,525.00		$89,711.04	
	BOM	Capital Upgrades	$250,000.00		$21,742.00	
	BOM	Capital Upgrades	$200,000.00		$11,375.00	
	BOM	Capital Upgrades	$368,138.00		$20,938.56	
	BOM	Capital Upgrades	$625,000.00		$48,612.00	
	BOM	Capital Upgrades	$750,000.00		$62,542.68	
	BOM	Capital Upgrades	$500,000.00		$41,695.08	
	BOM	Capital Upgrades	$850,000.00		$83,072.16	
	BOM	Capital Upgrades	$364,548.00		$28,041.00	
New	BOM	2023 Equipment	$370,000.00		$45,000.00	
New	BOM	Water Street Upgrades -2023	$737,485.00		$85,000.00	
New	BOM	Shearstown Road 2023	$1,300,023.00		$160,000.00	
	Scotia	Operating Loan	$1,400,000.00		$83,955.00	
				Totals	**$1,422,655.04**	**$145,968.00**

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	$118,800.00	
1.1.2. Travel	$25,000.00	
Total 1.1 Council		**$143,800.00**

1.2 General Administration

1.2.1. Salaries	$383,794.24	
1.2.2. Employee Benefits	$40,884.24	
1.2.3. Payroll Burden	$84,252.63	
1.2.4. Travel	$7,500.00	
1.2.5. Supplies	$36,650.00	
1.2.6. Purchased Services (other than Insurance)	$112,670.00	
1.2.7. Professional Services	$22,000.00	
1.2.8. Insurance	$79,567.00	
Total 1.2 General Administration		**$767,318.11**

1.3 Municipal Elections & By-elections	
1.4 Property Assessment Services	$99,736.00

1.5 Common Services

1.5.1 Engineering Services	
1.5.2 General Maintenance	$15,000.00
1.5.3 Professional Development and Training	
1.5.4 Public Relations	$5,000.00

Total 1.5 Common Services		$20,000.00
TOTAL 1.0 GENERAL GOVERNMENT		$1,030,854.11
2.0 PROTECTIVE SERVICES		
2.1 Fire Protection		$145,750.00
2.2 Emergency Preparedness and Response		
2.3 Animal and Pest Control		
2.4 Municipal Enforcement		$93,010.82
2.5 Other Protective Services and Inspections		$12,750.00
TOTAL 2.0 PROTECTIVE SERVICES		$251,510.82
3.0 TRANSPORTATION SERVICES		
3.1 Vehicle and Fleet Maintenance		$258,129.58
3.2 Road Transport		
3.2.1 Streets, Roads, Sidewalks, etc.	$1,052,967.74	
3.2.2 Snow Removal	$306,928.25	
3.2.3 Street Lighting	$195,000.00	
3.2.4 Traffic Services		
Total 3.2 Road Transport		$1,554,895.99
3.3 Public Transit		
3.4 Other Transportation Services		
TOTAL 3.0 TRANSPORTATION SERVICES		$1,813,025.57
4.0 ENVIRONMENTAL HEALTH		
4.1 Water Supply		$74,166.10
4.2 Sewage Collection and Disposal		$271,500.56
4.3 Garbage and Waste Collection and Disposal		$664,280.10
4.4 Other Environmental Health Services		

TOTAL 4.0 ENVIRONMENTAL HEALTH	**$1,009,946.76**

5.0 PLANNING AND DEVELOPMENT

5.1 Planning and Zoning	$50,000.00
5.2 Community Improvement and Development	$166,000.00
5.3 Regional Development	
5.4 Tourism and Marketing	$616,642.60
5.5 Other Planning and Development	$50,000.00
TOTAL 5.0 PLANNING AND DEVELOPMENT	**$882,642.60**

6.0 RECREATION AND CULTURAL SERVICES

6.1 Recreation Administration		$238,294.44
6.2 Recreation Facilities		
6.2.1 Recreation and Community Centres	$69,301.92	
6.2.2 Parks, Playgrounds etc.		
6.2.3 Stadium	$491,667.17	
6.2.4 Swimming Pool	$116,293.64	
Total 6.2 Recreation Facilities		**$677,262.73**
6.3 Cultural Facilities		
6.4 Recreation and Cultural Programs, Activities etc.		$21,500.00
6.5 Other Recreation and Cultural Services		$204,901.55
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES		**$1,141,958.72**

7.0 FISCAL SERVICES

7.1 Debt Charges From All Sources (from page 2)

7.1.1 Municipal Annual Payment		$1,422,655.04	(See page 2)
7.1.2 Provincial Annual Payment		$145,968.00	(See page 2)
Total 7.1 Debt Charges From All Sources			**$1,568,623.04**
7.2 Transfers to Authorized Reserves and other Funds			
7.2.1 Provision for Uncollectible Taxes, Fees & Charges		$50,000.00	
7.2.2 Operating Deficit of Prior Year			
7.2.3 Accumulated Deficit Reduction Plan			
7.2.4 Discounts, Losses, Allowances		$108,150.00	
7.2.5 Capital Expenditure Out of Revenue:			
7.2.5.1 Federal Gas Tax	$283,930.00		
7.2.5.2 Federal Gas Tax Top Up			
7.2.5.3 All Other (please provide list)	$406,250.00		
Total 7.2.5 Capital Expenditure Out of Revenue		**$690,180.00**	
7.2.6 Authorized Transfers to Reserves & Other Funds:			
7.2.6.1 Federal Gas Tax	$866,070.00		
7.2.6.2 All Other (please provide list)			
Total 7.2.6 Authorized Transfers to Reserves & Other Funds		**$866,070.00**	
Total 7.2 Transfers to Authorized Reserves and Other Funds			**$1,714,400.00**
7.3 Bank Charges & Other Fiscal Services			$50,515.00
TOTAL 7.0 FISCAL SERVICES			**$3,333,538.04**

TOTAL EXPENDITURES	**$9,463,476.62**

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	$529,220,800	2,789	6.5	$3,439,935.20
1.1.1.2. Minimum Tax Method	$4,850,800	196	$300.00	$58,800.00
1.1.1.3. Residential Grants in Lieu				$3,500.00
1.1.1.4. Residential Exempt Properties				
Total Residential Property Info	$534,071,600	2,985		$3,502,235.20

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	$97,205,800	216	7	$680,440.60
1.1.2.2. Minimum Tax Method (General)	$69,100	2	$300.00	$600.00
1.1.2.3. Minimum Tax Method (Small Structures)				
1.1.2.4. Non-Residential Grants in Lieu				$12,360.00
1.1.2.5. Tax Agreements				
1.1.2.6. Non-Residential Exempt Property				
Total Commercial/ Non-Residential	$97,274,900	218		$693,400.60

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	$631,346,500	3,203		$4,195,635.80

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	2,391	350	$836,850.00
1.2.1.3. Water Tax Only (if Separate Tax)	55	225	$12,375.00
1.2.1.4. Sewage Tax Only (if Separate Tax)	1	125	$125.00
1.2.1.5. Other Residential W/S Tax			$68,050.00

Total Number of Household Units ---------- 2,447

Total 1.2.1 Residential W/S Tax ---------- $917,400.00

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			
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			$541,520.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)			

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

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax ---------- $541,520.00

Total 1.2 Water and Sewage Tax ---------- $1,458,920.00

BOX B

1.3 Other Tax Information

1.3 Other Taxes	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax			
1.3.2. Business Tax			$885,800.00
1.3.3. Utility Tax		2.5%	$367,710.00
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			

Total 1.3 Other Taxes ---------- **$1,253,510.00**

BOX C

Grand Total 1.0 Taxes and Related Revenue ---------- **$6,908,065.80**

(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 ----------	$588,000.00
2.3 Transportation Services ----------	
2.4 Fire Protection Service Fees ----------	$60,000.00
2.5 Animal and Pest Control Fees ----------	
2.6 Tipping Fees ----------	
2.7 Water Supply ----------	$15,000.00
2.8 Other Sales of Goods and Services ----------	$95,000.00

TOTAL 2.0 SALES OF GOODS AND SERVICES ---------- **$758,000.00**

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges	$41,000.00	
3.2. Rental Income		
3.3 Interest from Investments		
3.4 Interest Collected on Overdue Accounts	$94,554.00	
3.5 Other Revenue From Own Sources		
TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES		**$135,554.00**

4.0 GOVERNMENT TRANSFERS

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant	$198,600.00	
4.1.2. Provincial Portion of Debt Charges	$145,968.00	(See page 2)
4.1.3. Provincial Gas Tax Revenue	$57,615.00	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)		
Total 4.1 Provincial Government Grants and Subsidies		**$402,183.00**

4.2 Federal Government Grants and Subsidies

4.2.1. Federal Gas Tax	$283,930.00	
4.2.2. Federal Gas Tax Top Up		
4.2.3. Other Federal Grants and Subsidies (please provide list)	$109,673.82	
Total 4.2 Federal Government Grants and Subsidies		**$393,603.82**
TOTAL 4.0 GOVERNMENT TRANSFERS		**$795,786.82**

5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year		

5.2. Transfers from Authorized Reserves

5.2.1. Gas Tax	$866,070.00
5.2.2. Other (please provide list)	
TOTAL 5.0 OTHER TRANSFERS	**$866,070.00**

TOTAL REVENUE	**$9,463,476.62**

Please Calculate the Debt Servicing Ratio (DSR):

Debt Servicing Ratio (DSR)

<u>Step 1</u> : Fill in the following information

Municipal Annual Debt Payment (7.1.1 - Page 6)	$1,422,655.04
Local Revenue 1 Total Taxes and Related Revenue (Page 9)	$6,908,065.80
Local Revenue 2 Total Sales of Goods and Services (Page 10)	$758,000.00
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)	$135,554.00
Total Local Revenue	$7,801,619.80
Municipal Operating Grant (MOG) (4.1.1. Page 11)	$198,600.00
Provincial Gas Tax Revenue (4.1.3. Page 11)	$57,615.00
Debt Servicing Ratio	18%

<u>Step 2</u> : DSR Calculation

$1,422,655.04	÷	(*$7,801,619.80*	+	*$198,600.00*	+	*$57,615.00*)
Municipal Debt		*Local Revenue*		MOG		*Provincial Gas Tax Revenue*

=	*18%*
	DSR (%)

Summary of The Municipal Budget Submission Form

Name of Municipality	Town of Bay Roberts	Budget Year	2023

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	$1,030,854.11	
2.0 Protective Services	$251,510.82	
3.0 Transportation Services	$1,813,025.57	
4.0 Environmental Health	$1,009,946.76	
5.0 Planning and Development	$882,642.60	
6.0 Recreation and Cultural Services	$1,141,958.72	
7.0 Fiscal Services	$3,333,538.04	
Total Expenditures		$9,463,476.62

Revenues

1.0 Taxes	$6,908,065.80	
2.0 Sales of Goods and Services	$758,000.00	
3.0 Other Revenue From Own Sources	$135,554.00	
4.0 Government Transfers	$795,786.82	
5.0 Other Transfers	$866,070.00	
Total Revenues		$9,463,476.62