

DOC/2018/05936

December 17, 2018

Mayor Daniel Conway
Town of St. George's
P. O. Box 250 - 195 Main Street
St. George's, NL A0N 1Z0

Mayor Conway and Council:

This will acknowledge receipt of your Municipal Budget Submission Form for the Calendar Year 2019 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,



Ms. Holly Scott-Walsh
Manager of Municipal Support (A)



The Town of St. George's

P.O. Box 250

St. George's, NL, A0N 1Z0

Telephone: (709) 647-3283

FAX: (709) 647-3180

Email: townmanager@townofstgeorges.com

November 26, 2018

Department of Municipal Affairs
And Environment
Western Regional Office
P.O. Box 2006
Corner Brook, NL A2H 6J8

Dear Ms. Holly Scott-Walsh

Please find enclosed the adopted 2019 Budget and Tax Structure for the Town of St. George's as required.

Kind Regards,

A handwritten signature in blue ink, appearing to read "J. Butt", is written over the printed name.

Jocelyn T. Butt
Town Manager/Clerk
Town of St. George's

CC: Mayor Conway



Municipal Budget Submission Form For the Calendar Year 2019

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

Town of St. George's

Name of Municipality

at a meeting held on the 26th day of November 2018
Day Month Year

Signature of Mayor

Signature of Clerk/Manager

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**Deadline for Submission:
December 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
	NMFC	W/S	\$178,528.15	28-Mar-2020		\$18,661.00
GF5348	Green Fund	Water	\$300,000.00	1-Oct-2021	\$32,703.19	
39979704	LECU	Stadium, PRV Bldg, Fire Hall	\$159,920.00	12-Apr-2022	\$20,354.40	
39979724	LECU	Loader	\$187,821.00	10-Apr-2024	\$24,112.44	
39979734	LECU	Fire Hall Extension	\$16,973.00	14-Sep-2026	\$2,122.80	
39979744	LECU	Rec Upgrades, Tobin's Lift Str	\$32,591.00	7-Dec-2020	\$7,353.60	
39979784	LECU	Town Hall Renovations	\$17,112.00	14-Sep-2026	\$2,163.00	
39944708	LECU	Sewer Treatment	\$42,301.00	11-Feb-2020	\$9,544.32	
39944768	LECU	Dodge Ram Truck 1500 Series	\$27,146.00	9-Aug-2021	\$6,198.72	
39944788	LECU	Road Work Project	\$185,936.00	12-Sep-2028	\$16,308.72	
39944718	LECU	Dodge Ram Truck 5500 Series	\$65,316.49	14-Sep-2024	\$13,205.76	
Proposed	LECU	Fire Hall Extension #2	\$116,074.85	1-Jan-2029	\$15,255.00	
Proposed	LECU	Chlorination Bldg Upgrade	\$8,977.66	1-Jan-2024	\$2,055.36	
Totals					\$151,377.31	\$18,661.00

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 ----- \$15,000.00

1.1.2. Travel ----- \$1,500.00

Total 1.1 Council ----- **\$16,500.00****1.2 General Administration**

1.2.1. Salaries ----- \$107,909.49

1.2.2. Employee Benefits ----- \$9,363.09

1.2.3. Payroll Burden ----- \$22,687.13

1.2.4. Travel ----- \$1,750.00

1.2.5. Supplies ----- \$47,427.72

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

1.2.7. Professional Services ----- \$14,000.00

1.2.8. Insurance ----- \$31,005.27

Total 1.2 General Administration ----- **\$234,142.70****1.3 Municipal Elections & By-elections** ----- **\$300.00****1.4 Property Assessment Services** ----- **\$22,694.00****1.5 Common Services**

1.5.1 Engineering Services ----- \$0.00

1.5.2 General Maintenance ----- \$97,696.92

1.5.3 Professional Development and Training ----- \$10,000.00

1.5.4 Public Relations ----- \$1,250.00

Total 1.5 Common Services ----- **\$108,946.92****TOTAL 1.0 GENERAL GOVERNMENT** ----- **\$382,583.62****2.0 PROTECTIVE SERVICES****2.1 Fire Protection** ----- **\$31,500.00**

2.2 Emergency Preparedness and Response -----	\$0.00
2.3 Animal and Pest Control -----	\$6,339.00
2.4 Municipal Enforcement -----	\$6,339.00
2.5 Other Protective Services and Inspections -----	\$0.00
TOTAL 2.0 PROTECTIVE SERVICES -----	\$44,178.00

3.0 TRANSPORTATION SERVICES

3.1 Vehicle and Fleet Maintenance -----	\$32,000.00
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc. -----	\$45,188.85
3.2.2 Snow Removal -----	\$28,995.00
3.2.3 Street Lighting -----	\$30,900.00
3.2.4 Traffic Services -----	\$0.00
Total 3.2 Road Transport -----	\$105,083.85
3.3 Public Transit -----	\$0.00
3.4 Other Transportation Services -----	\$0.00
TOTAL 3.0 TRANSPORTATION SERVICES -----	\$137,083.85

4.0 ENVIRONMENTAL HEALTH

4.1 Water Supply -----	\$181,882.49
4.2 Sewage Collection and Disposal -----	\$0.00
4.3 Garbage and Waste Collection and Disposal -----	\$93,595.74
4.4 Other Environmental Health Services -----	\$0.00
TOTAL 4.0 ENVIRONMENTAL HEALTH -----	\$275,478.23

5.0 PLANNING AND DEVELOPMENT

5.1 Planning and Zoning -----	\$3,000.00
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5.2 Community Improvement and Development -----	\$4,000.00
5.3 Regional Development -----	\$0.00
5.4 Tourism and Marketing -----	\$0.00
5.5 Other Planning and Development -----	\$0.00
TOTAL 5.0 PLANNING AND DEVELOPMENT -----	\$7,000.00

6.0 RECREATION AND CULTURAL SERVICES

6.1 Recreation Administration -----	\$8,500.00
6.2 Recreation Facilities	
6.2.1 Recreation and Community Centres -----	\$75,344.60
6.2.2 Parks, Playgrounds etc. -----	\$1,000.00
6.2.3 Stadium -----	\$38,911.67
6.2.4 Swimming Pool -----	\$0.00
Total 6.2 Recreation Facilities -----	\$115,256.27
6.3 Cultural Facilities -----	\$0.00
6.4 Recreation and Cultural Programs, Activities etc. -----	\$0.00
6.5 Other Recreation and Cultural Services -----	\$0.00
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES -----	\$123,756.27

7.0 FISCAL SERVICES

7.1 Debt Charges From All Sources (from page 2)	
7.1.1 Municipal Annual Payment -----	\$151,377.31 (See page 2)

7.1.2 Provincial Annual Payment -----	\$18,661.00 (See page 2)
Total 7.1 Debt Charges From All Sources -----	\$170,038.31
7.2 Transfers to Authorized Reserves and other Funds	
7.2.1 Provision for Uncollectible Taxes, Fees & Charges -----	\$11,500.00
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 -----	\$0.00
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 -----	
7.2.6 Authorized Transfers to Reserves & Other Funds:	
7.2.6.1 Federal Gas Tax -----	\$62,348.00
7.2.6.2 All Other (please provide list) -----	
Total 7.2.6 Authorized Transfers to Reserves & Other Funds -----	\$62,348.00
Total 7.2 Transfers to Authorized Reserves and Other Funds -----	\$73,848.00
7.3 Bank Charges & Other Fiscal Services -----	\$1,900.00
TOTAL 7.0 FISCAL SERVICES -----	\$245,786.31

TOTAL EXPENDITURES	\$1,215,866.28
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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	\$63,391,100	530	6.5	\$412,042.15
1.1.1.2. Minimum Tax Method	\$5,068,300	195	\$325.00	\$63,375.00
1.1.1.3. Residential Grants in Lieu				
1.1.1.4. Residential Exempt Properties				

Total Residential Property Info	\$68,459,400	725		\$475,417.15
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1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	\$2,641,600	10	6.5	\$17,170.40
1.1.2.2. Minimum Tax Method (General)	\$397,100	16	\$325.00	\$5,200.00
1.1.2.3. Minimum Tax Method (Small Structures)				
1.1.2.4. Non-Residential Grants in Lieu				
1.1.2.5. Tax Agreements				
1.1.2.6. Non-Residential Exempt Property				

Total Commercial/Non-Residential	\$3,038,700	26		\$22,370.40
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1.1.3 Vacant Land	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method				

Total Vacant Land				
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Total 1.1 Property Tax Information	\$71,498,100	751		\$497,787.55
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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	548	450	\$246,600.00
1.2.1.3. Water Tax Only (if Separate Tax)	119	272.5	\$32,427.50
1.2.1.4. Sewage Tax Only (if Separate Tax)			
1.2.1.5. Other Residential W/S Tax	3		\$817.50

Total Number of Household Units ----- 670

Total 1.2.1 Residential W/S Tax ----- \$279,845.00

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	18	475	\$8,550.00
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	2		\$6,774.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)	2		\$2,000.00

Total # of Comm./Non-residential Units ----- 22

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax ----- \$17,324.00

Total 1.2 Water and Sewage Tax ----- \$297,169.00

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			\$42,167.35

1.3.3. Utility Tax		2.5%	\$49,266.20
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			\$22,500.00

Total 1.3 Other Taxes ----- \$113,933.55

BOX C

Grand Total 1.0 Taxes and Related Revenue ----- \$908,890.10

(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 ----- \$43,971.00

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 -----	\$15,000.00	
TOTAL 2.0 SALES OF GOODS AND SERVICES -----		\$58,971.00

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges -----	\$0.00	
3.2. Rental Income -----	\$0.00	
3.3 Interest from Investments -----	\$0.00	
3.4 Interest Collected on Overdue Accounts -----	\$0.00	
3.5 Other Revenue From Own Sources -----	\$8,500.00	
TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES -----		\$8,500.00

4.0 GOVERNMENT TRANSFERS

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant -----	\$136,423.18	
4.1.2. Provincial Portion of Debt Charges -----	\$18,661.00	(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	\$22,073.00	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----		
Total 4.1 Provincial Government Grants and Subsidies -----		\$177,157.18

4.2 Federal Government Grants and Subsidies

4.2.1. Federal Gas Tax ----- \$62,348.00

4.2.2. Other Federal Grants and Subsidies
(please provide list) -----

Total 4.2 Federal Government Grants and Subsidies----- \$62,348.00

TOTAL 4.0 GOVERNMENT TRANSFERS ----- \$239,505.18

5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year ----- \$0.00

5.2. Transfers from Authorized Reserves

5.2.1. Gas Tax ----- \$0.00

5.2.2. Other (please provide list) ----- \$0.00

TOTAL 5.0 OTHER TRANSFERS -----

TOTAL REVENUE \$1,215,866.28

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) ----- \$151,377.31

Local Revenue 1 Total Taxes and Related Revenue (Page 9)----- \$908,890.10

Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	\$58,971.00
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	\$8,500.00
Total Local Revenue -----	\$976,361.10
Municipal Operating Grant (MOG) (4.1.1. Page 11) -----	\$136,423.18
Provincial Gas Tax Revenue (4.1.3. Page 11) -----	\$22,073.00
Debt Servicing Ratio -----	13%

Step 2 : DSR Calculation

$$\frac{\$151,377.31}{\text{Municipal Debt}} \div \left(\frac{\$976,361.10}{\text{Local Revenue}} + \frac{\$136,423.18}{\text{MOG}} + \frac{\$22,073.00}{\text{Provincial Gas Tax Revenue}} \right) = \frac{13\%}{\text{DSR (\%)}}$$

Summary of The Municipal Budget Submission Form

Name of Municipality	Town of St. George's	Budget Year	2019
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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 -----	\$382,583.62
2.0 Protective Services -----	\$44,178.00
3.0 Transportation Services -----	\$137,083.85
4.0 Environmental Health -----	\$275,478.23
5.0 Planning and Development -----	\$7,000.00
6.0 Recreation and Cultural Services -----	\$123,756.27
7.0 Fiscal Services -----	\$245,786.31
Total Expenditures -----	\$1,215,866.28

Revenues

1.0 Taxes -----	\$908,890.10
2.0 Sales of Goods and Services -----	\$58,971.00
3.0 Other Revenue From Own Sources -----	\$8,500.00
4.0 Government Transfers -----	\$239,505.18
5.0 Other Transfers -----	
Total Revenues -----	\$1,215,866.28

The Town of St. George's
MUNICIPAL TAX STRUCTURE
YEAR 2019

In accordance with Section 109(1) of the Municipalities Act 1999, Chapter M-24, Province of Newfoundland and Labrador, the following taxes and rates are applicable for 2019-taxation year and are hereby publicized. The below taxes and rates were approved by a resolution during a Special Meeting of Council held November 26th, 2018.

PROPERTY TAX 6.5 mils (minimum \$325.00 for each parcel)

WATER & SEWER

Residential	\$450.00 per year
Duplex	\$900.00 per year
Commercial	\$472.00 per year
Public Buildings	\$38.33 per month per Tenant (\$460.00 per year)
Schools	Flat Rate (\$460.00 + 6 mils of assessed value)
Vacant Land	\$272.50 per year
Water Only	\$272.00 per year
Connection Fees	\$500.00 each for Water or Sewer
Industrial	\$1,000.00 per year

BUSINESS TAX

Cablevision Companies	2.5% of Gross Revenue
Utility Companies	2.5% of Gross Revenue
Power Companies	2.5% of Gross Revenue
Telephone Companies	2.5% of Gross Revenue
Banks	21 mils
Contractors, Construction Companies, Natural Resource Industries	13 mils
Gas Stations, Take-Outs, Restaurants, Night Clubs, Convenience Stores, Beauty Salons, Barber Shops, Taxi Stands, Bed & Breakfasts, Pharmacies	6 mils
Quarry Administration Fee	\$500.00
Tonnage Fee Shipped out of Turf Point (Users other than Western Logging)	\$0.05 per ton
Minimum Business Tax	\$325.00

BUILDING PERMITS

Residential .0005 of Construction Value (minimum \$25.00)	Commercial .002 of Construction Value
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GENERAL REPAIR PERMITS \$5.00
(Painting, Small Household Repairs)

GENERAL REPAIR PERMITS \$10.00
(Replacement Windows, Doors, Siding, Shingles)

OCCUPANCY PERMITS & TAX CERTIFICATES \$30.00

WATER CUT-OFF RECONNECTION FEE \$35.00

WATER TURNED OFF BY REQUEST \$30.00

WATER TURNED ON BY REQUEST \$30.00

EMERGENCY WATER SHUT OFF AFTER HOURS \$90.00