

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 Fogo Island

Name of Municipality

at a meeting held on the 22nd day of February 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-yyyy)	Council Annual Payment	Provincial Annual Payment
	Scotiabank	Water - Barr'd Islands phase 2 & Extension	\$395,107.00	16-Feb-2031	\$32,200.00	
	Scotiabank	Paving	\$1,113,765.00	15-Jul-2030	\$89,083.06	
	Scotiabank	2020 Freightliner 108SD Truck With Dump Body & Front Plow	\$217,044.00	21-Jan-2025	\$47,800.00	
	Scotiabank	2018 Freightliner	\$224,986.62	9-Feb-2026	\$41,396.00	
	Scotiabank	2020 Hydro Vac Sewer Jet Trailer	\$124,300.00	8-Feb-2026	\$22,600.00	
	Scotiabank	Water - Barr'd Islands, Hewitts Point	\$81,615.00	14-Feb-2027	\$11,659.13	
	Scotiabank	2021 Case Backhoe	\$224,986.62	9-Aug-2026	\$16,700.00	
	Scotiabank	Water/Sewer Main St. Seldom	\$880,074.00	1-Aug-2036	\$10,000.00	
	Scotiabank	Municipal Complex	\$658,972.53	2047	\$ -	
		Proposed Vehicle replacement			\$38,000.00	
Totals					\$309,438.19	

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 -----	\$27,000.00
1.1.2. Travel -----	\$4,000.00

Total 1.1 Council -----	\$31,000.00
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1.2 General Administration

1.2.1. Salaries -----	\$201,653.91
1.2.2. Employee Benefits -----	\$15,918.15
1.2.3. Payroll Burden -----	\$19,390.85
1.2.4. Travel -----	\$1,000.00
1.2.5. Supplies -----	\$10,000.00
1.2.6. Purchased Services (other than Insurance) -----	\$34,200.00
1.2.7. Professional Services -----	\$42,000.00
1.2.8. Insurance -----	\$100,000.00

Total 1.2 General Administration -----	\$424,162.91
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1.3 Municipal Elections & By-elections -----	\$4,800.00
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1.4 Property Assessment Services -----	\$48,984.00
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1.5 Common Services

1.5.1 Engineering Services -----	\$20,000.00
1.5.2 General Maintenance -----	\$2,000.00
1.5.3 Professional Development and Training -----	\$5,000.00
1.5.4 Public Relations -----	\$8,000.00

Total 1.5 Common Services -----	\$35,000.00
TOTAL 1.0 GENERAL GOVERNMENT -----	\$543,946.91

2.0 PROTECTIVE SERVICES

2.1 Fire Protection -----	\$160,884.97
2.2 Emergency Preparedness and Response -----	\$2,000.00
2.3 Animal and Pest Control -----	\$0.00
2.4 Municipal Enforcement -----	\$0.00
2.5 Other Protective Services and Inspections -----	\$1,000.00
TOTAL 2.0 PROTECTIVE SERVICES -----	\$163,884.97

3.0 TRANSPORTATION SERVICES

3.1 Vehicle and Fleet Maintenance -----	\$4,211.00
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc. -----	\$131,320.00
3.2.2 Snow Removal -----	\$108,909.00
3.2.3 Street Lighting -----	\$87,000.00
3.2.4 Traffic Services -----	\$0.00
Total 3.2 Road Transport -----	\$327,229.00
3.3 Public Transit -----	\$0.00
3.4 Other Transportation Services -----	\$0.00
TOTAL 3.0 TRANSPORTATION SERVICES -----	\$331,440.00

4.0 ENVIRONMENTAL HEALTH

4.1 Water Supply -----	\$357,611.00
4.2 Sewage Collection and Disposal -----	\$224,300.28

4.3 Garbage and Waste Collection and Disposal -----	\$182,000.00
4.4 Other Environmental Health Services -----	\$0.00
TOTAL 4.0 ENVIRONMENTAL HEALTH -----	\$763,911.28

5.0 PLANNING AND DEVELOPMENT

5.1 Planning and Zoning -----	\$7,000.00
5.2 Community Improvement and Development -----	\$2,000.00
5.3 Regional Development -----	\$35,000.00
5.4 Tourism and Marketing -----	\$10,000.00
5.5 Other Planning and Development -----	\$0.00
TOTAL 5.0 PLANNING AND DEVELOPMENT -----	\$54,000.00

6.0 RECREATION AND CULTURAL SERVICES

6.1 Recreation Administration -----	\$63,987.00
6.2 Recreation Facilities	
6.2.1 Recreation and Community Centres -----	\$28,000.00
6.2.2 Parks, Playgrounds etc. -----	\$5,000.00
6.2.3 Stadium -----	\$140,622.00
6.2.4 Swimming Pool -----	\$0.00
Total 6.2 Recreation Facilities -----	\$173,622.00
6.3 Cultural Facilities -----	\$126,482.00
6.4 Recreation and Cultural Programs, Activities etc. -----	\$5,000.00
6.5 Other Recreation and Cultural Services -----	\$0.00
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES -----	\$369,091.00

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

7.1.1 Municipal Annual Payment -----	\$309,438.19	(See page 2)
7.1.2 Provincial Annual Payment -----	\$0.00	(See page 2)
Total 7.1 Debt Charges From All Sources -----	\$309,438.19	

7.2 Transfers to Authorized Reserves and other Funds

7.2.1 Provision for Uncollectible Taxes, Fees & Charges -----	\$40,000.00	
7.2.2 Operating Deficit of Prior Year -----		
7.2.3 Accumulated Deficit Reduction Plan -----		
7.2.4 Discounts, Losses, Allowances -----	\$40,000.00	
7.2.5 Capital Expenditure Out of Revenue:		
7.2.5.1 Federal Gas Tax -----	\$157,773.00	
7.2.5.2 All Other (please provide list) -----	\$80,000.00	
Total 7.2.5 Capital Expenditure Out of Revenue -----	\$237,773.00	
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) -----	\$20,686.65	
Total 7.2.6 Authorized Transfers to Reserves & Other Funds -----	\$20,686.65	
Total 7.2 Transfers to Authorized Reserves and Other Funds -----	\$338,459.65	
7.3 Bank Charges & Other Fiscal Services -----	\$7,000.00	
TOTAL 7.0 FISCAL SERVICES -----	\$654,897.84	

TOTAL EXPENDITURES

\$2,881,172.00

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	\$73,980,000	878	7.75	\$573,345.00
1.1.1.2. Minimum Tax Method	\$14,510,400	691	\$340.00	\$234,940.00
1.1.1.3. Residential Grants in Lieu	\$903,800	5		\$7,004.00
1.1.1.4. Residential Exempt Properties	\$512,600	5		

Total Residential Property Info -----

\$89,906,800

1,579

\$815,289.00

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method	\$9,705,100	42	7.75	\$75,214.53
1.1.2.2. Minimum Tax Method (General)	\$1,384,182	52	\$415.00	\$21,580.00
1.1.2.3. Minimum Tax Method (Small Structures)	\$308,000	53	\$100.00	\$5,300.00
1.1.2.4. Non-Residential Grants in Lieu	\$745,300	7		\$6,436.00
1.1.2.5. Tax Agreements				
1.1.2.6. Non-Residential Exempt Property	\$15,409,000	160		

Total Commercial/Non-Residential -----

\$27,551,582

314

\$108,530.53

1.1.3 Vacant Land	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method	\$977,900	216	\$150.00	\$32,400.00

Total Vacant Land -----

\$977,900

216

\$32,400.00

Total 1.1 Property Tax
Information-----

\$118,436,282

2,109

\$956,219.53

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)	303		
1.2.1.2. Water and Sewage Tax	915	410	\$375,150.00
1.2.1.3. Water Tax Only (if Separate Tax)	110	246	\$27,060.00
1.2.1.4. Sewage Tax Only (if Separate Tax)	7	164	\$1,148.00
1.2.1.5. Other Residential W/S Tax			

Total Number of Household Units -----

1,335

Total 1.2.1 Residential W/S Tax -----

\$403,358.00

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	65	460	\$29,900.00
1.2.2.3. Water Tax Only (if Separate Tax)	8	276	\$2,208.00
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)	3		\$110,000.00

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

76

Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax -----

\$142,108.00

Total 1.2 Water and Sewage Tax -----

\$545,466.00

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	160	\$275.00	\$44,000.00
1.3.2. Business Tax			\$328,000.00
1.3.3. Utility Tax		2.5%	\$115,000.00
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			

Total 1.3 Other Taxes -----

\$487,000.00

BOX C

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

\$1,988,685.53

(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 -----	\$55,000.00
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 -----	\$8,313.47
2.8 Other Sales of Goods and Services -----	\$13,000.00
TOTAL 2.0 SALES OF GOODS AND SERVICES -----	\$76,313.47

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges -----	\$8,400.00
3.2. Rental Income -----	\$5,000.00
3.3 Interest from Investments -----	
3.4 Interest Collected on Overdue Accounts -----	\$50,000.00
3.5 Other Revenue From Own Sources -----	\$80,000.00
TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES -----	\$143,400.00

4.0 GOVERNMENT TRANSFERS**4.1 Provincial Government Grants and Subsidies**

4.1.1. Municipal Operating Grant -----	\$396,000.00	
4.1.2. Provincial Portion of Debt Charges -----		(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	\$31,231.00	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----	\$119,000.00	
Total 4.1 Provincial Government Grants and Subsidies -----		\$546,231.00

4.2 Federal Government Grants and Subsidies

4.2.1. Federal Gas Tax -----	\$126,542.00	
4.2.2. Other Federal Grants and Subsidies (please provide list) -----		
Total 4.2 Federal Government Grants and Subsidies -----		\$126,542.00

TOTAL 4.0 GOVERNMENT TRANSFERS -----		\$672,773.00
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5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year -----		
5.2. Transfers from Authorized Reserves		
5.2.1. Gas Tax -----		
5.2.2. Other (please provide list) -----		
TOTAL 5.0 OTHER TRANSFERS -----		

TOTAL REVENUE**\$2,881,172.00**

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)		\$309,438.19
Local Revenue 1 Total Taxes and Related Revenue (Page 9)	\$1,988,685.53	
Local Revenue 2 Total Sales of Goods and Services (Page 10)	\$76,313.47	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)	\$143,400.00	
Total Local Revenue		\$2,208,399.00
Municipal Operating Grant (MOG) (4.1.1. Page 11)		\$396,000.00
Provincial Gas Tax Revenue (4.1.3. Page 11)		\$31,231.00
Debt Servicing Ratio		12%

Step 2: DSR Calculation

$\frac{\$309,438.19}{\text{Municipal Debt}}$	\div	$\left(\frac{\$2,208,399.00}{\text{Local Revenue}} \right)$	$+$	$\frac{\$396,000.00}{\text{MOG}}$	$+$	$\frac{\$31,231.00}{\text{Provincial Gas Tax Revenue}}$	$=$	$\frac{12\%}{\text{DSR (\%)}}$
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Summary of The Municipal Budget Submission Form

Name of Municipality	Town of Fogo Island	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 -----	\$543,946.91	
2.0 Protective Services -----	\$163,884.97	
3.0 Transportation Services -----	\$331,440.00	
4.0 Environmental Health -----	\$763,911.28	
5.0 Planning and Development -----	\$54,000.00	
6.0 Recreation and Cultural Services -----	\$369,091.00	
7.0 Fiscal Services -----	\$654,897.84	
Total Expenditures -----		\$2,881,172.00

Revenues

1.0 Taxes -----	\$1,988,685.53
2.0 Sales of Goods and Services -----	\$76,313.47
3.0 Other Revenue From Own Sources -----	\$143,400.00
4.0 Government Transfers -----	\$672,773.00
5.0 Other Transfers -----	

Total Revenues	\$2,881,172.00
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6 Centre Island Road South, Site 5, Unit 2, Box 2 Fogo Island Central, NL A0G 2X0
t: 266-1320 f: 266-1323 e: info@townoffogoisland.ca

Budget 2022

3.0 Other Revenue from Own Sources

3.5 Other Revenue from Own Sources \$80,000.00

Sale of Town property

- Fogo Recreation center \$37,500.00
- Island Harbour Fire Hall \$20,000.00
- Seldom Community Hall \$22,500.00

4.0 Government Transfers

4.1.4 Other Provincial Grants and Subsidies

- Wellness Grant \$10,000.00
- Community Healthy Living \$6,500.00
- Capacity Building \$1,425.00
- Essential Workers \$4,000.00
- Youth Summer Programs \$30,000.00
- Special Assistance Employment \$29,000.00
- Other \$38,075



Minutes of Regular Public Council Meeting February 22nd, 2022, at 7:00PM

A Regular Meeting of Council was held via ZOOM on the above date with the following in attendance:

Councillors Present:

Mayor Andrew Shea
Councillor Adam Young
Councillor Lary Roebbotham

Deputy Mayor Justin Hearn
Councillor Beverly Broders
Councillor Sandy Crawford

Staff:

Pauline Payne, Chief Administrative Officer
Daphne Coles, Deputy Town Clerk

1. Call to Order:

- Meeting was called to order at 7:00PM.
- Mayor opened the meeting by welcoming everyone that were viewing the meeting on the ZOOM Platform.

7.1 2022 Municipal Budget and Tax Rates

2022-44

Hearn/Crawford

Resolved that the Town of Fogo Island approve the 2022 Tax Rates and 2022 Municipal Budget as presented with the various tax rates, fees, due dates, and expenses including pay rates as presented in the budget.

2022 Tax Rates

Residential Property Tax: 7.75 mils, minimum \$340

Commercial Property Tax: 7.75 mils, Min. \$415

Non-Residential – Small Structure Property Tax: 7.75 mils, minimum \$100

Vacant Land Property Tax (additional property): 7.75 mils, minimum \$150

Business Tax Rate: Minimum \$410, per business

Class mil Rate:

12 mils	Accommodations 1– B & B's, Air B & B's, Boarding Homes, Vacation Home Rentals, Efficiency Units, Campgrounds
17 mils	Accommodations 2 – Hotels, Motels, Inns, Personal Care Homes, Other Fishers
22 mils	Personal and Consumer Services - Crafts/Arts/Textiles, Museums, Consumer Services, Hairdressers, Taxation Office, Personal Services, Daycares, Dental
27 mils	Taxis, Boat Tours, Bus Companies
32 mils	Food/Beverage Services – Restaurant, Take out, Grill, Bars, Lounges, Cafeteria, Bakeries, Coffee Shop, Ice Cream Shop, Mobile Food Services; Fish Processors
37 mils	Retail - Hardware, General Stores, Furniture/Clothing, Pharmacies, Convenience Store, Grocery Store, Convenience Store & Gas Bar; Service Station/Auto Repair
52 mils	Construction Companies, Small manufacturing, Freight Companies, Contractors & Road Transport, Funeral Homes
62 mils	Utilities - Propane Services, Oil Delivery Companies, Electrical Contractors, Plumbing & Heating
132 mils	Oil Company - Tank Farm
232 mils	Banks

Business with no fixed address: 2.5% Gross Revenue

Utility Tax: 2.5% Gross Revenue

Peddlers: \$20 per day / \$125 per Season

Direct Sellers: \$25 - Consultants/Representative's such as Tupperware, Mary Kay, Avon, Scentsy, etc.

Small Home-Based Business

Minimum business tax of \$25, maximum of \$400, at 2.5% of Gross Revenue.

Individuals are asked to please advise the Town of your Gross Sales and your appropriate taxes will be applied.

A small Home-based business is defined as an undertaking supplying a product or service for a fee, on a continual or ongoing basis, that has not or cannot be assessed under the Municipal Assessment Agency.

Residential Water/ Sewer Tax: \$410.00 per Unit

i. Water only, 60% of rate

ii. Sewer only 40% of rate

iii. Churches, Church Halls & Lion's Club

iv. Subsidiary Apartments \$410.00 per year

v. Apartment Bldgs. Up to 20 units \$410.00 per unit

vi. Cottages & vacation homes - Residential rates

vii. B & B's and Vacation Rental Properties - \$410.00 per year for first three (3) rooms, \$130 per every additional room thereafter.

Commercial Water/Sewer Tax

i. Basic: \$460.00 per unit per year

ii. Water only 60% of rate

iii. Sewer only 40% of rate

iv. Senior Care residences \$460.00 per 4 restrooms

vii. Efficiency units \$460.00 per year for first unit, every additional unit \$140 per unit

viii. Hotels & Motels \$6,000.00 per year

ix. Fish Processors: \$110,000.00 per year

x. Fish offloading facilities: \$3,000.00 per year

Poll Tax: \$275.00 per Year

Business Licences (Non- Resident Businesses and outside contractors): 2.5% of Contract, Minimum \$400

Property Tax Discount:

10% Property Tax Discount - All prior year's taxes, including Water and Sewer Tax must be paid in full; Current property taxes must be paid by May 31st of current tax year; Applies to one property within the Town, in which the resident lives: permanent place of residence.

Permit Fees:

a. Residential Permit – New Construction or Moved to new lot	\$150
b. Residential Shed, Fence, Deck	\$25
c. Renovations/Extension over \$10,000	100
d. Renovations/Extension under \$10,000	\$25
e. Demolition Permit – Residential or Commercial	\$25
f. Subdivision Permit	\$25
g. Commercial Permit - New Construction or Moved to new lot	\$250 Minimum, plus \$5 per \$1,000 of construction value
h. Commercial Permit – Renovations/Extension/Fencing	\$100 Minimum, plus \$5 per \$1,000 of construction value
i. Ditching and Relocation and hard surfacing of driveways	\$25
j. Landscaping	\$25
k. Curb Stop Installation:	\$100

l. Occupancy Permit	\$50
m. Permit to Operate	\$50

Curb Stop Fees:

i. During Business Hours	\$50
ii. After Business Hours and Holidays	\$100

Fire Inspection's	- Commercial	\$300
	- Residential	\$100

Tax Certificate	\$50
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Signing Of Legal Documents (Commissioner for Oaths)	\$25
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Cutting of Pavement (Town Roads)	Cost Recovery
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Other Fees and Charges:

All other fees remain unchanged or at cost recovery and are subject to change within the year.

Resolution Carried. In favour – 6. Mayor Shea, Deputy Mayor Hearn, Councilor Young, Councilor Broders, Councilor Roebbotham, and Councilor Crawford. Against - 0.

Adjournment:

2022-49

Crawford/Young

Resolved the public council meeting of February 22nd, 2022 be adjourned at 7:45PM.