Department of Municipal and Community Affairs

Government of Newfoundland and Labrador
Calendar Year: 2027

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

Town of Happy Valley-Goose Bay
Name of Municipality

at a meeting held on **26th** (Day) day of **November** (Month) **2026** (Year)

W. Bert Pomeroy
Signature of Mayor

N MacAulay
Signature of Clerk/Manager

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Deadline for Council Adoption: December 1, 2026

Deadline for Submission: December 31, 2026

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
05263-07786528-077	RBC	CLYMCA	$2,062,485.20	12-Aug-2028	$ 301,887.12	
NEW	RBC	WS Infrastructure new development	$1,500,000.00		$ 61,960.68	
NEW	RBC	FIRE HALL CONSTRUCTION	$5,000,000.00		$ 131,500.02	
NEW	RBC	DEPOT RENO & CONSTRUCTION	$2,500,000.00		$ 65,750.04	
				Totals	**$561,097.86**	

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".

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".

Expenditures

1.0 GENERAL GOVERNMENT		
1.1 Council		
1.1.1. Remuneration for Councillors	212,000.00	
1.1.2. Travel	55,000.00	
Total 1.1 Council		**$267,000.00**
1.2 General Administration		
1.2.1. Salaries	900,898.81	
1.2.2. Employee Benefits	1,166,180.86	
1.2.3. Payroll Burden	566,776.12	
1.2.4. Travel	35,000.00	
1.2.5. Supplies	291,500.00	
1.2.6. Purchased Services (other than Insurance)	358,814.27	
1.2.7. Professional Services	382,000.00	
1.2.8. Insurance	323,500.00	
Total 1.2 General Administration		**$4,024,670.07**
1.3 Municipal Elections & By-elections		1,000.00
1.4 Property Assessment Services		114,400.00
1.5 Common Services		
1.5.1 Engineering Services	438,330.09	
1.5.2 General Maintenance		
1.5.3 Professional Development and Training	100,000.00	
1.5.4 Public Relations	$23,500.00	
Total 1.5 Common Services		**$561,830.09**
TOTAL 1.0 GENERAL GOVERNMENT		**$4,968,900.16**

2.0 PROTECTIVE SERVICES		
2.1 Fire Protection		341,529.84
2.2 Emergency Preparedness and Response		
2.3 Animal and Pest Control		70,000.00
2.4 Municipal Enforcement		197,550.00
2.5 Other Protective Services and Inspections		
2.6 Salaries		980,021.56
TOTAL 2.0 PROTECTIVE SERVICES		**$1,589,101.40**
3.0 TRANSPORTATION SERVICES		
3.1 Vehicle and Fleet Maintenance		825,219.65
3.2 Road Transport		
3.2.1 Streets, Roads, Sidewalks, etc.	1,294,218.20	
3.2.2 Snow Removal	103,800.00	
3.2.3 Street Lighting	165,000.00	
3.2.4 Traffic Services		
Total 3.2 Road Transport		**$1,563,018.20**
3.3 Public Transit		34,283.60
3.4 Other Transportation Services		
3.5 Salaries		1,586,865.04
TOTAL 3.0 TRANSPORTATION SERVICES		**$4,009,386.48**
4.0 ENVIRONMENTAL HEALTH		
4.1 Water Supply		279,450.00
4.2 Sewage Collection and Disposal		312,700.00
4.3 Garbage and Waste Collection and Disposal		617,561.00
4.4 Other Environmental Health Services		885,100.00
4.5 Salaries		1,147,076.44
TOTAL 4.0 ENVIRONMENTAL HEALTH		**$3,241,887.44**

5.0 PLANNING AND DEVELOPMENT		
5.1 Planning and Zoning		47,900.00
5.2 Community Improvement and Development		
5.3 Regional Development		202,337.43
5.4 Tourism and Marketing		264,000.00
5.5 Other Planning and Development		
5.6 Salaries		210,113.58
TOTAL 5.0 PLANNING AND DEVELOPMENT		**$724,351.01**
6.0 RECREATION AND CULTURAL SERVICES		
6.1 Recreation Administration (Salaries)		857,784.26
6.2 Recreation Facilities		
6.2.1 Recreation and Community Centres		
6.2.2 Parks, Playgrounds, Trails, etc.	445,188.57	
6.2.3 Stadium	314,213.96	
6.2.4 Swimming Pool		
Total 6.2 Recreation Facilities		**$759,402.53**
6.3 Cultural Facilities		
6.4 Recreation and Cultural Programs, Activities etc.		71,300.00
6.5 Other Recreation and Cultural Services		1,115,136.71
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES		**$2,803,623.50**

7.0 FISCAL SERVICES

7.1 Debt Charges From All Sources (from page 2)

7.1.1 Municipal Annual Payment	$561,097.86	(See page 2)
7.1.2 Provincial Annual Payment		(See page 2)
Total 7.1 Debt Charges From All Sources		**$561,097.86**

7.2 Transfers to Authorized Reserves and other Funds

7.2.1 Provision for Uncollectible Taxes, Fees & Charges		240,000.00	
7.2.2 Operating Deficit of Prior Year			
7.2.3 Accumulated Deficit Reduction Plan			
7.2.4 Discounts, Losses, Allowances		$381,328.62	
7.2.5 Capital Expenditure Out of Revenue:			
7.2.5.1 Canada Community Building Fund (Gas Tax)	$677,293.62		
7.2.5.2 All Other (please provide list)	1,857,662.87		
Total 7.2.5 Capital Expenditure Out of Revenue		**$2,534,956.49**	
7.2.6 Authorized Transfers to Reserves & Other Funds:			
7.2.6.1 Canada Community Building Fund (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			**$3,156,285.10**
7.3 Bank Charges & Other Fiscal Services			100,000.00
TOTAL 7.0 FISCAL SERVICES			**$3,817,382.96**

TOTAL EXPENDITURES	**$21,154,632.94**

Revenues

1.0 TAXES AND RELATED REVENUES

1.1 Property Tax Information

1.1.1 Residential Property Info.	Assessed Values	Number of Properties	Total Base Fee	Total Tax
1.1.1.1 Residential Property Info (see Residential Property Tax Worksheet) ----------	$851,856,800	2,965		$6,915,549
1.1.1.2. Residential Grants in Lieu	$65,164,500.00	288		$535,063.00
1.1.1.3. Residential Exempt Properties	$2,534,300.00	20		
Total Residential Property Info-------	**$919,555,600**	**3,273**		**$7,450,611.70**

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Base Fee	Total Tax
1.1.2.1 Commercial/Non-Residential (See Commercial Property Tax Worksheet)----------	$167,803,800	**368**		$2,121,842
1.1.2.2. Non-Residential Grants in Lieu	$57,028,300	129		$778,852
1.1.2.3. Tax Agreements				
1.1.1.4. Non-Residential Exempt Properties	$113,193,328	138		
Total Commercial/Non-Residential Property Info----------	**$338,025,428**	**635**		**$2,900,693.40**

1.1.3 Vacant Land	Assessed Values	Number of Properties	Base Fee	Total Tax
Residential Vacant Land (see Residential Property Tax Worksheet)	329,900	4		$15,330
Commercial Vacant Land (See Commercial Property Tax Worksheet)	5,627,300	60		$230,627
Total Vacant Land ----------	**$ 5,957,200.00**	**64**		**$ 245,957**
Total 1.1 Property Tax Information----------	**$ 1,025,617,800.00**	**3,397**		**$ 10,597,262**

1.2 Water and Sewage Fee Information

1.2.1 Residential Water and Sewage	# Household Units	Fee	Total Fee
1.2.1.1. # of Households (Not Connected)			
1.2.1.2. Water and Sewage Fee	3,422	583	$1,995,026.00
1.2.1.3. Water Fee Only (if Separate Fee)	1	256	$256.00
1.2.1.4. Sewage Fee Only (if Separate Fee)	11	327	$3,597.00
1.2.1.5. Other Residential W/S Fee	16	562.5	$9,000.00

Total Number of Household Units ---------- **3,450**

Total 1.2.1 Residential W/S Tax (Fee)---------- **$2,007,879.00**

1.2.2 Commercial/Non-Residential Water and Sewage	# Comm. / Non-Res. Units	Fee	Total Fee
1.2.2.1. # of Commercial/Non-Residential Units (Not Connected)			
1.2.2.2. Water and Sewage Fee	472	583	$275,176.00
1.2.2.3. Water Fee Only (if Separate Fee)	7	256	$1,792.00
1.2.2.4. Sewage Fee Only (if Separate Fee)	0	327	$0.00
1.2.2.5. Other Commercial/Non-Residential W/S Fee)	27		$550,000.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)	96		$55,968.00

Total # of Comm./Non-residential Units ---------- **602**

Total 1.2.2 Commercial/Non-Residential Water and Sewage Fee ---------- **$882,936**

Total 1.2 Water and Sewage Fee ---------- **$2,890,815**

BOX B

1.3 Other Tax Information

1.3 Other Taxes	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax	0	$0.00	$0
1.3.2. Business Tax **(See Business Tax worksheet)**	$ 403		1,631,679
1.3.3. Utility Tax		2.5%	330,351.11
1.3.4. Municipal Utility (Sales) Tax			$0
1.3.5. Direct Seller Tax			$0
1.3.6. Other Authorized Taxes			$0
1.3.7. Tourist Accomodations Tax (By-Law Required, max 4% daily rate)		4%	300,000.00

Total 1.3 Other Taxes ---------- **$2,262,030**

BOX C

Grand Total 1.0 Taxes and Related Revenue ---------- **$15,750,107**

(Total of Boxes A, B and C)

2.0 SALES OF GOODS AND SERVICES

2.1 Garbage Collection Fees		$ 36,960.00
2.2 Recreation and Cultural Services		$ 200,000.00
2.3 Fire Protection Service Fees		
2.3.1 Fire Protection Service Fees (Within Municipal Boundary)		
2.3.2 Fire Protection Service Fees (Outside Municipal Boundary)	$ 50,000.00	
Total 2.3 Fire Protection Service Fees		$ 50,000.00
2.4 Transportation Services		$ 12,000.00
2.5 Animal and Pest Control Fees		$ 500.00
2.6 Tipping Fees		$ 200,000.00
2.7 Water Supply		$ 5,000.00
2.8 Other Sales of Goods and Services		
TOTAL 2.0 SALES OF GOODS AND SERVICES		**$ 504,460.00**

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges (See Assessment, Levies, Fees and Charges worksheet)	140,000
3.2. Rental Income	725,000.00
3.3 Interest from Investments	50,000.00
3.4 Interest Collected on Overdue Accounts	200,000.00
3.5 Other Revenue From Own Sources	212,000.00
TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES	**$1,327,000.00**

4.0 GOVERNMENT TRANSFERS

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant	358,765.64	
4.1.2. Provincial Portion of Debt Charges		(See page 2)
4.1.3. Provincial Gas Tax Revenue	70,981.30	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)	242,200.00	
Total 4.1 Provincial Government Grants and Subsidies		**$671,946.94**

4.2 Federal Government Grants and Subsidies

4.2.1. Canada Community Building Fund (Gas Tax)	677,293.62	
4.2.2. Other Federal Grants and Subsidies (please provide list)	270,665.00	
Total 4.2 Federal Government Grants and Subsidies		**$947,958.62**
TOTAL 4.0 GOVERNMENT TRANSFERS		**$1,619,905.56**

5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year		

5.2. Transfers from Authorized Reserves

5.2.1. Canada Community Building Fund (Gas Tax)	1,953,160.16	
5.2.2. Other (please provide list)		
TOTAL 5.0 OTHER TRANSFERS		**$1,953,160.16**

TOTAL REVENUE	**$21,154,632.95**

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)		$561,097.86
Local Revenue 1 Total Taxes and Related Revenue (Page 9)	$15,750,107.23	
Local Revenue 2 Total Sales of Goods and Services (Page 10)	$504,460.00	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)	$1,327,000.00	
Total Local Revenue		$17,581,567.23
Municipal Operating Grant (MOG) (4.1.1. Page 11)		$358,765.64
Provincial Gas Tax Revenue (4.1.3. Page 11)		$70,981.30
Debt Servicing Ratio		**3%**

Step 2: DSR Calculation

$$\frac{\$561{,}097.86}{\text{Municipal Debt}} \div \left(\frac{\$17{,}581{,}567.23}{\text{Local Revenue}} + \frac{\$358{,}765.64}{\text{MOG}} + \frac{\$70{,}981.30}{\text{Provincial Gas Tax Revenue}} \right) = \frac{3\%}{\text{DSR (\%)}}$$

Summary of The Municipal Budget Submission Form

Name of Municipality		Budget Year	2027

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	$4,968,900.16	
2.0 Protective Services	$1,589,101.40	
3.0 Transportation Services	$4,009,386.48	
4.0 Environmental Health	$3,241,887.44	
5.0 Planning and Development	$724,351.01	
6.0 Recreation and Cultural Services	$2,803,623.50	
7.0 Fiscal Services	$3,817,382.96	
Total Expenditures		$21,154,632.94

Revenues

1.0 Taxes	$15,750,107.23	
2.0 Sales of Goods and Services	$504,460.00	
3.0 Other Revenue From Own Sources	$1,327,000.00	
4.0 Government Transfers	$1,619,905.56	
5.0 Other Transfers	$1,953,160.16	
Total Revenues		$21,154,632.95