Department of Municipal Affairs and Community Engagement

Government of Newfoundland and Labrador
Calendar Year: 2026

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

TOSC
Name of Municipality

at a meeting held on 13 (Day) day of Jan (Month) 2026 (Year)

Signature of Mayor

Signature of Clerk/Manager

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Deadline for Council Adoption: January 1, 2026

Deadline for Submission: January 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
287-02	SB	W+S	81 359 00	20-Jan-26	12,436 00	
287-04	SB	W+S	106 450 00	13-Jan-32	17,156.00	
287-06	SB	Fire Truck	90 614.00	29-Jun-38	12,788	
				Totals	42 380.00	

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	10 700.00	
1.1.2. Travel	1500.00	
Total 1.1 Council		12,200.00
1.2 General Administration		
1.2.1. Salaries	91 500.00	
1.2.2. Employee Benefits		
1.2.3. Payroll Burden	9200.00	
1.2.4. Travel	2500.00	
1.2.5. Supplies	9200.00	
1.2.6. Purchased Services (other than Insurance)	21,609.00	
1.2.7. Professional Services	15,000.00	
1.2.8. Insurance	29,000.00	
Total 1.2 General Administration		178,009.00
1.3 Municipal Elections & By-elections		0
1.4 Property Assessment Services		12000.00
1.5 Common Services		
1.5.1 Engineering Services		
1.5.2 General Maintenance	47 200	
1.5.3 Professional Development and Training	2000.00	
1.5.4 Public Relations		
Total 1.5 Common Services		49 200
TOTAL 1.0 GENERAL GOVERNMENT		

2.0 PROTECTIVE SERVICES		
2.1 Fire Protection		40 000 00
2.2 Emergency Preparedness and Response		
2.3 Animal and Pest Control		
2.4 Municipal Enforcement		
2.5 Other Protective Services and Inspections		500.00
2.6 Salaries		
TOTAL 2.0 PROTECTIVE SERVICES		40500.00
3.0 TRANSPORTATION SERVICES		
3.1 Vehicle and Fleet Maintenance		17 000 00
3.2 Road Transport		
3.2.1 Streets, Roads, Sidewalks, etc.	5500	
3.2.2 Snow Removal	14 000 00	
3.2.3 Street Lighting	23 000 00	
3.2.4 Traffic Services		
Total 3.2 Road Transport		121 000 00
3.3 Public Transit		
3.4 Other Transportation Services		
3.5 Salaries		
TOTAL 3.0 TRANSPORTATION SERVICES		138 000
4.0 ENVIRONMENTAL HEALTH		
4.1 Water Supply		60 000 00
4.2 Sewage Collection and Disposal		25 000 00
4.3 Garbage and Waste Collection and Disposal		52 000 00
4.4 Other Environmental Health Services		
4.5 Salaries		30 000 00
TOTAL 4.0 ENVIRONMENTAL HEALTH		167 000 00

5.0 PLANNING AND DEVELOPMENT		
5.1 Planning and Zoning		2000 00
5.2 Community Improvement and Development		
5.3 Regional Development		
5.4 Tourism and Marketing		
5.5 Other Planning and Development		
5.5 Salaries		
TOTAL 5.0 PLANNING AND DEVELOPMENT		2000 00
6.0 RECREATION AND CULTURAL SERVICES		
6.1 Recreation Administration (Salaries)		5000 00
6.2 Recreation Facilities		
6.2.1 Recreation and Community Centres	5500 00	
6.2.2 Parks, Playgrounds, Trails, etc.		
6.2.3 Stadium		
6.2.4 Swimming Pool		
Total 6.2 Recreation Facilities		10500 00
6.3 Cultural Facilities		
6.4 Recreation and Cultural Programs, Activities etc.		
6.5 Other Recreation and Cultural Services		
TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES		10500 00

7.0 FISCAL SERVICES

7.1 Debt Charges From All Sources (from page 2)

7.1.1 Municipal Annual Payment	42 380 00	(See page 2)
7.1.2 Provincial Annual Payment		(See page 2)
Total 7.1 Debt Charges From All Sources		42 380 00

7.2 Transfers to Authorized Reserves and other Funds

7.2.1 Provision for Uncollectible Taxes, Fees & Charges	5500 00	
7.2.2 Operating Deficit of Prior Year		
7.2.3 Accumulated Deficit Reduction Plan		
7.2.4 Discounts, Losses, Allowances	31000 00	
7.2.5 Capital Expenditure Out of Revenue:		
7.2.5.1 Canada Community Building Fund (Gas Tax)	46 834 00	
7.2.5.2 All Other (please provide list)		
Total 7.2.5 Capital Expenditure Out of Revenue		46 834 00 ~~$0.00~~
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		83334 00
7.3 Bank Charges & Other Fiscal Services		10 000 00
TOTAL 7.0 FISCAL SERVICES		135714

TOTAL EXPENDITURES	745 128.00

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	61,480,300	543	7.0	430 362.00
1.1.1.2. Minimum Tax Method				
1.1.1.3. Residential Grants in Lieu				
1.1.1.4. Residential Exempt Properties				
Total Residential Property Info	61 480 300	543		430 362.00

1.1.2 Commercial/Non-Residential	Assessed Values	Number of Properties	Tax Rate	Total Tax
1.1.2.1. Mil Rate Method				
1.1.2.2. Minimum Tax Method (General)				
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				

1.1.3 Vacant Land	Assessed Values	# of Properties	Tax Rate	Total Tax
1.1.3.1. Minimum Rate Method				
Total Vacant Land				
Total 1.1 Property Tax Information	61480 300.00	543		430 362.00

BOX A

1.2 Water and Sewage Fee Information

1.2.1 Residential Water and Sewage	# Household Units	Tax (Fee) Rate	Total Tax (Fee)
1.2.1.1. # of Households (Not Connected)	✓ 156		
1.2.1.2. Water and Sewage Tax (Fee)	✓ 290	✓ 380	✓ 110 200
1.2.1.3. Water Tax (Fee) Only (if Separate Tax (Fee))	40	✓ 220	✓ 8800
1.2.1.4. Sewage Tax (Fee) Only (if Separate Tax (Fee))			
1.2.1.5. Other Residential W/S Tax (Fee)	✓ 50	✓ 120	✓ 6000

Total Number of Household Units ✓

Total 1.2.1 Residential W/S Tax (Fee) ✓ 125 000

1.2.2 Commercial/Non-Residential Water and Sewage	# Comm. / Non-Res. Units	Tax (Fee) Rate	Total Tax (Fee)
1.2.2.1. # of Commercial/Non-Residential Units (Not Connected)			
1.2.2.2. Water and Sewage Tax (Fee)			
1.2.2.3. Water Tax (Fee) Only (if Separate Tax (Fee))			
1.2.2.4. Sewage Tax (Fee) Only (if Separate Tax (Fee))			
1.2.2.5. Other Commercial/Non-Residential W/S Tax (Fee))			
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 (Fee)

Total 1.2 Water and Sewage Tax (Fee) ✓ 125 000

BOX B

1.3 Other Tax Information

1.3 Other Taxes	# Assessed the Tax	Tax Rate	Total Tax
1.3.1. Poll Tax (No longer permited after 2027)			
1.3.2. Business Tax (attach tax structure)	[redacted]	[redacted]	8050
1.3.3. Utility Tax	[redacted]	2.5%	21 950
1.3.4. Municipal Utility (Sales) Tax	[redacted]		
1.3.5. Direct Seller Tax	[redacted]		
1.3.6. Other Authorized Taxes	[redacted]		
1.3.7. Tourist Accomodations Tax (By-Law Required, max 4% daily rate)	[redacted]	4%	

Total 1.3 Other Taxes ---------- 4000

BOX C

Grand Total 1.0 Taxes and Related Revenue ---------- 595 362

(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	
2.3 Transportation Services	
2.4 Fire Protection Service Fees	✓ 4500
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	✓ 4500

3.0 OTHER REVENUE FROM OWN SOURCES

3.1 Assessments, Levies, Fees and Charges	✓ 2500
3.2. Rental Income	✓ 4500
3.3 Interest from Investments	
3.4 Interest Collected on Overdue Accounts	
3.5 Other Revenue From Own Sources	✓ Ø
TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES	✓ 7000

4.0 GOVERNMENT TRANSFERS

4.1 Provincial Government Grants and Subsidies

4.1.1. Municipal Operating Grant	✓ 73 300	
4.1.2. Provincial Portion of Debt Charges		(See page 2)
4.1.3. Provincial Gas Tax Revenue	✓ 18 127	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)		
Total 4.1 Provincial Government Grants and Subsidies		✓ 91 427

4.2 Federal Government Grants and Subsidies

4.2.1. Canada Community Building Fund (Gas Tax)	✓ 46 834	
4.2.2. Other Federal Grants and Subsidies (please provide list)		
Total 4.2 Federal Government Grants and Subsidies		✓ 46 834
TOTAL 4.0 GOVERNMENT TRANSFERS		✓ 138 261

5.0 OTHER TRANSFERS

5.1. Operating Surplus of Prior Year	Ø	

5.2. Transfers from Authorized Reserves

5.2.1. Canada Community Building Fund (Gas Tax)	Ø	
5.2.2. Other (please provide list)	Ø	
TOTAL 5.0 OTHER TRANSFERS		Ø

TOTAL REVENUE	✓ 745 123 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)		42380 00
Local Revenue 1 — Total Taxes and Related Revenue (Page 9)	597862 00	
Local Revenue 2 — Total Sales of Goods and Services (Page 10)	4500 00	
Local Revenue 3 — Total Other Revenue from Own Sources (Page 10)	4500.00	
Total Local Revenue		606862 00
Municipal Operating Grant (MOG) (4.1.1. Page 11)		73300 00
Provincial Gas Tax Revenue (4.1.3. Page 11)		18127 00
Debt Servicing Ratio		6%

Step 2: DSR Calculation

$$\frac{42380^{00}}{\text{Municipal Debt}} \div \left(\frac{606862^{00}}{\text{Local Revenue}} + \frac{73300^{00}}{\text{MOG}} + \frac{18127.00}{\text{Provincial Gas Tax Revenue}} \right) = \frac{6\%}{\text{DSR (\%)}}$$

Summary of The Municipal Budget Submission Form

Name of Municipality	TOSC	Budget Year	2026

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	251 409
2.0 Protective Services	40500
3.0 Transportation Services	138000
4.0 Environmental Health	167000
5.0 Planning and Development	2000
6.0 Recreation and Cultural Services	10500
7.0 Fiscal Services	135 714
Total Expenditures	**745 123 00**

Revenues

1.0 Taxes	595 38
2.0 Sales of Goods and Services	4500
3.0 Other Revenue From Own Sources	7000
4.0 Government Transfers	138 261
5.0 Other Transfers	
Total Revenues	**745 123 00**