



## Municipal Budget Submission Form For the Calendar Year 2022

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

**SPANIARD'S BAY**

*Name of Municipality*

at a meeting held on the 20TH day of JANUARY 2022  
*Day Month Year*

*Signature of Mayor*

*Signature of Clerk/Manager*

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**Deadline for Submission:  
January 31, 2022**



## *Expenditures*

### **1.0 GENERAL GOVERNMENT**

#### **1.1 Council**

1.1.1. Remuneration for Councillors -----	\$43,000.00
1.1.2. Travel -----	\$9,900.00

**Total 1.1 Council** ----- **\$52,900.00**

#### **1.2 General Administration**

1.2.1. Salaries -----	\$179,200.00
1.2.2. Employee Benefits -----	\$35,600.00
1.2.3. Payroll Burden -----	\$19,700.00
1.2.4. Travel -----	\$0.00
1.2.5. Supplies -----	\$22,500.00
1.2.6. Purchased Services (other than Insurance) -----	\$108,300.00
1.2.7. Professional Services -----	\$28,200.00
1.2.8. Insurance -----	\$51,000.00

**Total 1.2 General Administration** ----- **\$444,500.00**

**1.3 Municipal Elections & By-elections** ----- **\$5,500.00**

**1.4 Property Assessment Services** ----- **\$47,294.00**

#### **1.5 Common Services**

1.5.1 Engineering Services -----	\$24,000.00
1.5.2 General Maintenance -----	\$9,900.00
1.5.3 Professional Development and Training -----	\$2,300.00
1.5.4 Public Relations -----	\$2,300.00

**Total 1.5 Common Services** ----- **\$36,200.00**

**TOTAL 1.0 GENERAL GOVERNMENT** ----- **\$586,394.00**



**2.0 PROTECTIVE SERVICES**

2.1 Fire Protection -----	\$52,100.00
2.2 Emergency Preparedness and Response -----	
2.3 Animal and Pest Control -----	\$45,220.00
2.4 Municipal Enforcement -----	
2.5 Other Protective Services and Inspections -----	
<b>TOTAL 2.0 PROTECTIVE SERVICES -----</b>	<b>\$97,320.00</b>

**3.0 TRANSPORTATION SERVICES**

3.1 Vehicle and Fleet Maintenance -----	\$65,700.00
3.2 Road Transport	
3.2.1 Streets, Roads, Sidewalks, etc. -----	\$169,600.00
3.2.2 Snow Removal -----	\$159,000.00
3.2.3 Street Lighting -----	\$110,000.00
3.2.4 Traffic Services -----	\$0.00
<b>Total 3.2 Road Transport -----</b>	<b>\$438,600.00</b>
3.3 Public Transit -----	
3.4 Other Transportation Services -----	
<b>TOTAL 3.0 TRANSPORTATION SERVICES -----</b>	<b>\$504,300.00</b>

**4.0 ENVIRONMENTAL HEALTH**

4.1 Water Supply -----	\$120,000.00
4.2 Sewage Collection and Disposal -----	\$150,100.00
4.3 Garbage and Waste Collection and Disposal -----	\$320,200.00
4.4 Other Environmental Health Services -----	

<b>TOTAL 4.0 ENVIRONMENTAL HEALTH</b> -----		<b>\$590,300.00</b>
<b>5.0 PLANNING AND DEVELOPMENT</b>		
<b>5.1 Planning and Zoning</b> -----		<b>\$50,000.00</b>
<b>5.2 Community Improvement and Development</b> -----		<b>\$3,000.00</b>
<b>5.3 Regional Development</b> -----		
<b>5.4 Tourism and Marketing</b> -----		<b>\$1,500.00</b>
<b>5.5 Other Planning and Development</b> -----		
<b>TOTAL 5.0 PLANNING AND DEVELOPMENT</b> -----		<b>\$54,500.00</b>
<b>6.0 RECREATION AND CULTURAL SERVICES</b>		
<b>6.1 Recreation Administration</b> -----		<b>\$37,400.00</b>
<b>6.2 Recreation Facilities</b>		
6.2.1 Recreation and Community Centres -----	<b>\$9,700.00</b>	
6.2.2 Parks, Playgrounds etc. -----	<b>\$4,000.00</b>	
6.2.3 Stadium -----		
6.2.4 Swimming Pool -----		
<b>Total 6.2 Recreation Facilities</b> -----		<b>\$13,700.00</b>
<b>6.3 Cultural Facilities</b> -----		
<b>6.4 Recreation and Cultural Programs, Activities etc.</b> -----		<b>\$6,000.00</b>
<b>6.5 Other Recreation and Cultural Services</b> -----		
<b>TOTAL 6.0 RECREATIONAL AND CULTURAL SERVICES</b> -----		<b>\$57,100.00</b>



**7.0 FISCAL SERVICES**

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

7.1.1 Municipal Annual Payment -----	\$344,987.81 (See page 2)
7.1.2 Provincial Annual Payment -----	\$1,579.00 (See page 2)
<b>Total 7.1 Debt Charges From All Sources -----</b>	<b>\$346,566.81</b>

**7.2 Transfers to Authorized Reserves and other Funds**

7.2.1 Provision for Uncollectible Taxes, Fees & Charges -----	\$15,000.00
7.2.2 Operating Deficit of Prior Year -----	
7.2.3 Accumulated Deficit Reduction Plan -----	
7.2.4 Discounts, Losses, Allowances -----	
7.2.5 Capital Expenditure Out of Revenue:	
7.2.5.1 Federal Gas Tax -----	\$124,680.00
7.2.5.2 All Other (please provide list) -----	\$135,000.00
<b>Total 7.2.5 Capital Expenditure Out of Revenue -----</b>	<b>\$259,680.00</b>
<b>7.2.6 Authorized Transfers to Reserves &amp; Other Funds:</b>	
7.2.6.1 Federal Gas Tax -----	
7.2.6.2 All Other (please provide list) -----	
<b>Total 7.2.6 Authorized Transfers to Reserves &amp; Other Funds -----</b>	
<b>Total 7.2 Transfers to Authorized Reserves and Other Funds -----</b>	<b>\$274,680.00</b>
<b>7.3 Bank Charges &amp; Other Fiscal Services -----</b>	<b>\$13,000.00</b>
<b>TOTAL 7.0 FISCAL SERVICES -----</b>	<b>\$634,246.81</b>

<b>TOTAL EXPENDITURES</b>	<b>\$2,524,160.81</b>
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## *Revenues*

### **1.0 TAXES AND RELATED REVENUES**

#### **1.1 Property Tax Information**

<b>1.1.1 Residential Property Info.</b>	<b>Assessed Values</b>	<b>Number of Properties</b>	<b>Tax Rate</b>	<b>Total Tax</b>
1.1.1.1. Mil Rate Method	\$161,055,430	1,348	6.5	\$1,046,860.30
1.1.1.2. Minimum Tax Method	\$14,814,300	294	\$480.00	\$141,120.00
1.1.1.3. Residential Grants in Lieu	\$1,208,100	12		\$7,152.90
1.1.1.4. Residential Exempt Properties				

**Total Residential Property Info -----**

<b>\$177,077,830</b>	<b>1,654</b>		<b>\$1,195,133.20</b>
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<b>1.1.2 Commercial/Non-Residential</b>	<b>Assessed Values</b>	<b>Number of Properties</b>	<b>Tax Rate</b>	<b>Total Tax</b>
1.1.2.1. Mil Rate Method	\$10,992,900	44	6.5	\$71,453.85
1.1.2.2. Minimum Tax Method (General)	\$329,000	5	\$480.00	\$2,400.00
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 -----**

<b>\$11,321,900</b>	<b>49</b>		<b>\$73,853.85</b>
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<b>1.1.3 Vacant Land</b>	<b>Assessed Values</b>	<b>Number of Properties</b>	<b>Tax Rate</b>	<b>Total Tax</b>
1.1.3.1. Minimum Rate Method	\$1,075,000	62	\$480.00	\$29,760.00

**Total Vacant Land -----**

<b>\$1,075,000</b>	<b>62</b>		<b>\$29,760.00</b>
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**Total 1.1 Property Tax Information**-----

\$189,474,730	1,765
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\$1,298,747.05
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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)	42		
1.2.1.2. Water and Sewage Tax	1,031	360	\$371,160.00
1.2.1.3. Water Tax Only (if Separate Tax)	171	180	\$30,780.00
1.2.1.4. Sewage Tax Only (if Separate Tax)			
1.2.1.5. Other Residential W/S Tax	91		\$39,150.00

**Total Number of Household Units** ----- 

1,335
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**Total 1.2.1 Residential W/S Tax** ----- 

\$441,090.00
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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)	11		
1.2.2.2. Water and Sewage Tax	53	360	\$19,080.00
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	1		\$1,080.00
1.2.2.6. Industrial & Institutional W/S (e.g. Fish Plants, Hospitals)	4		\$10,305.75

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

69
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**Total 1.2.2 Commercial/Non-Residential Water and Sewage Tax** ----- 

\$30,465.75
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**Total 1.2 Water and Sewage Tax** ----- 

\$471,555.75
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**1.3 Other Tax Information**

<b>1.3 Other Taxes</b>	<b># Assessed the Tax</b>	<b>Tax Rate</b>	<b>Total Tax</b>
1.3.1. Poll Tax			
1.3.2. Business Tax			\$97,872.97
1.3.3. Utility Tax		2.5%	\$126,247.49
1.3.4. Municipal Utility (Sales) Tax			
1.3.5. Direct Seller Tax			
1.3.6. Other Authorized Taxes			

**Total 1.3 Other Taxes** ----- \$224,120.46

**Grand Total 1.0 Taxes and Related Revenue** ----- \$1,994,423.26

*(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 -----		
2.5 Animal and Pest Control Fees -----	\$20,800.00	
2.6 Tipping Fees -----		
2.7 Water Supply -----		
2.8 Other Sales of Goods and Services -----		
<b>TOTAL 2.0 SALES OF GOODS AND SERVICES -----</b>		<b>\$20,800.00</b>

**3.0 OTHER REVENUE FROM OWN SOURCES**

3.1 Assessments, Levies, Fees and Charges -----	\$13,500.00	
3.2 Rental Income -----	\$23,040.00	
3.3 Interest from Investments -----		
3.4 Interest Collected on Overdue Accounts -----		
3.5 Other Revenue From Own Sources -----	\$37,800.00	
<b>TOTAL 3.0 OTHER REVENUE FROM OWN SOURCES -----</b>		<b>\$74,340.00</b>



**4.0 GOVERNMENT TRANSFERS**

**4.1 Provincial Government Grants and Subsidies**

4.1.1. Municipal Operating Grant -----	\$150,358.15	
4.1.2. Provincial Portion of Debt Charges -----	\$1,579.00	(See page 2)
4.1.3. Provincial Gas Tax Revenue -----	\$32,980.40	
4.1.4. Other Provincial Grants and Subsidies (Please attach list)-----	\$0.00	
<b>Total 4.1 Provincial Government Grants and Subsidies -----</b>		<b>\$184,917.55</b>

**4.2 Federal Government Grants and Subsidies**

4.2.1. Federal Gas Tax -----	\$124,680.00	
4.2.2. Other Federal Grants and Subsidies (please provide list) -----	\$0.00	
<b>Total 4.2 Federal Government Grants and Subsidies-----</b>		<b>\$124,680.00</b>

**TOTAL 4.0 GOVERNMENT TRANSFERS -----** **\$309,597.55**

**5.0 OTHER TRANSFERS**

5.1. Operating Surplus of Prior Year -----	\$125,000.00	
<b>5.2. Transfers from Authorized Reserves</b>		
5.2.1. Gas Tax -----		
5.2.2. Other (please provide list) -----		
<b>TOTAL 5.0 OTHER TRANSFERS -----</b>		<b>\$125,000.00</b>

<b>TOTAL REVENUE</b>	<b>\$2,524,160.81</b>
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***Please Calculate the Debt Servicing Ratio (DSR):***

***Debt Servicing Ratio (DSR)***

***Step 1: Fill in the following information***

<b>Municipal Annual Debt Payment (7.1.1 - Page 6)</b> -----		\$344,987.81
Local Revenue 1 Total Taxes and Related Revenue (Page 9)-----	\$1,994,423.26	
Local Revenue 2 Total Sales of Goods and Services (Page 10)-----	\$20,800.00	
Local Revenue 3 Total Other Revenue from Own Sources (Page 10)-----	\$74,340.00	
<b>Total Local Revenue</b> -----		\$2,089,563.26
<b>Municipal Operating Grant (MOG) (4.1.1. Page 11)</b> -----		\$150,358.15
<b>Provincial Gas Tax Revenue (4.1.3. Page 11)</b> -----		\$32,980.40
<b>Debt Servicing Ratio</b> -----		<b>15%</b>

***Step 2: DSR Calculation***

$$\begin{array}{r}
 \frac{\$344,987.81}{\text{Municipal Debt}} \div \left( \frac{\$2,089,563.26}{\text{Local Revenue}} + \frac{\$150,358.15}{\text{MOG}} + \frac{\$32,980.40}{\text{Provincial Gas Tax Revenue}} \right) = \frac{15\%}{\text{DSR (\%)}}
 \end{array}$$



## *Summary of The Municipal Budget Submission Form*

<b>Name of Municipality</b>	<b>SPANIARD'S BAY</b>	<b>Budget Year</b>	<b>2022</b>
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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 -----	\$586,394.00	
2.0 Protective Services -----	\$97,320.00	
3.0 Transportation Services -----	\$504,300.00	
4.0 Environmental Health -----	\$590,300.00	
5.0 Planning and Development -----	\$54,500.00	
6.0 Recreation and Cultural Services -----	\$57,100.00	
7.0 Fiscal Services -----	\$634,246.81	
<b>Total Expenditures -----</b>		<b>\$2,524,160.81</b>

### *Revenues*

1.0 Taxes -----	\$1,994,423.26	
2.0 Sales of Goods and Services -----	\$20,800.00	
3.0 Other Revenue From Own Sources -----	\$74,340.00	
4.0 Government Transfers -----	\$309,597.55	
5.0 Other Transfers -----	\$125,000.00	

**Total Revenues**

**\$2,524,160.81**



<b>Municipality of Spaniard's Bay</b>	
<b>Capital Expenditures out of Revenue ( All Others)</b>	
<b>7.2.5.2</b>	
<b>Budget Year 2022</b>	
<b>Item</b>	<b>Expenditure</b>
Municipal Centre Exterior Renovation Completion	\$35,000.00
Valley Road - East of Meadow Road Project Ph2	\$25,000.00
2022 Culvert Upgrading and Valley Rd Access	\$25,000.00
Water and Sewer- Big Pond Road Phase 2	\$45,000.00
Office Suite Reno Town Share	\$5,000.00
<b>Total</b>	<b>\$135,000.00</b>

# Municipality of Spaniard's Bay

## 2022 Tax Rates and Fees

Water/Sewer	360.00
Water/sewer Vacant Rate	180.00
Water Only	180.00
Water Only Vacant	90.00
Commercial Water/Sewer	360.00
Commercial Water Only	180.00
Veterans Commercial Park W/S	2.3 mils
Veterans Commercial Park W/S	Minimum 600.00
Water/Sewer School - Per Student	15.00 (+5.25)
Mil Rate	6.5 mils (+0.5 mils)
Minimum Property Tax	480.00
Commercial Property Tax	6.5 mils (+0.5 mils)
Commercial Property Tax Minimum	480.00
Basic Business Tax	10.5 mils
Minimum Business Tax	300.00
Utility Tax	2.5 %
Business Tax Aggregate Site	100 mils
Business Tax Bingo Operation	15.5 mils
Drug Store/Medical Clinic	12.5 mils
New Car Dealership	25.5 mils
Beauty Salon/Barber Shop	20.5 mils
Tax Certificates	100.00
Compliance Letter	100.00
Building Permit	150.00
Commercial Permit	\$9.00 per Thousand/ <i>Min \$200.00</i>
Addition / Shed	50.00 (+25)
General Repairs	20.00 (+10)
Water Turn on Arrears	50.00
NSF Charge	25.00
Water on/off After Hours	50.00 ea (+25 Not applicable for emergency)
Connection Fees	2000.00 ***

\*\*\* Minimum Charge of \$2,000.00 for connection plus the cost of asphalt repair if required. Fee must be paid before work commences. Connection Fees on main thoroughfares shall be priced according to each job.

\*\*Unless quoted otherwise, water and/or sewer rates are based on "per unit". \*\*

**TONY RYAN**  
**Town Clerk/Manager**