



2021 Financial Plan

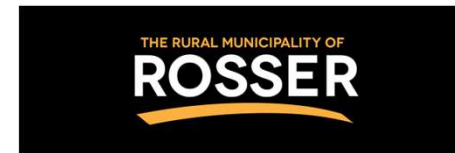
April 27, 2021

7:30 p.m.

Financial Plan Presentation

Objective of the Public Hearing

- Provide residents/ratepayers with the opportunity to hear and see what is planned for 2021
- Provide a general overview of the 2021 Financial Plan
- Provide an opportunity for questions following the presentation



2021 Tax Impact

- **Municipal Budget**

- Maintain the General Mill rate proposed at 5.83 mills
- Other Revenue increase of \$4,113,915.46 or 238.3%
(mainly due to \$3.6 million of Community Revitalization dollars being received and going into a reserve for future wastewater projects)
- Capital Lot Levies decrease of \$1,000,000 or (25.6)%
- Transfer from Other Reserves increase of \$390,000 or 40.9%
- Total Expenditure increase of \$3,680,544.95 or 36.6%
(mainly due to \$3.6 million of Community Revitalization dollars being received and going into a reserve for future wastewater projects)

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Revenue and Expense Summary

| | 2020 Adopted Budget (\$) | 2021 Proposed Budget (\$) |
|-----------------------------|-----------------------------|------------------------------|
| REVENUE | | |
| Property Taxes | 3,541,934.67 | 3,715,954.85 |
| Other Revenue | 1,726,330.54 | 5,840,246.00 |
| Capital Levy Reserve | 3,900,000.00 | 2,900,000.00 |
| Other Transfers fr Reserves | 954,000.00 | 1,344,000.00 |
| TOTAL REVENUE | \$ 10,122,265.21 | \$ 13,800,200.84 |
| EXPENDITURES | | |
| Operating Expenses | 5,984,730.72 | 6,505,190.67 |
| Capital Levy Reserve | 3,900,000.00 | 2,900,000.00 |
| Other Transfer to Reserves | 213,836.00 | 4,373,921.00 |
| Allowance for Tax Assets | 23,698.49 | 21,089.17 |
| TOTAL EXPENDITURES | \$ 10,122,265.21 | \$ 13,800,200.84 |
| SURPLUS (DEFICIT) | \$ - | \$ - |

2020 Year End Position

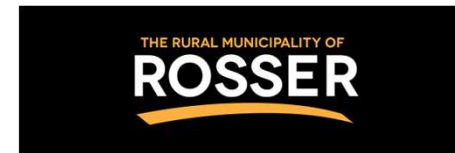
| | 2020 Adopted Budget (\$) | 2020 Actual Budget (\$) |
|----------------------------|-----------------------------|----------------------------|
| REVENUE | | |
| Property Taxes | 3,541,934.67 | 3,543,186.60 |
| Other Revenue | 1,726,330.54 | 1,976,308.28 |
| Capital Levy Reserve | 3,900,000.00 | 4,174,297.99 |
| Other Transfers | 954,000.00 | 378,225.48 |
| TOTAL REVENUE | \$ 10,122,265.21 | \$ 10,072,018.35 |
| EXPENDITURES | | |
| Operating Expenses | 5,984,730.72 | 4,989,078.62 |
| Capital Levy Reserve | 3,900,000.00 | 4,172,297.99 |
| Other Transfer to Reserves | 213,836.00 | 813,836.00 |
| Allowance for Tax Assets | 23,698.49 | 23,698.49 |
| TOTAL EXPENDITURES | \$ 10,122,265.21 | \$ 9,998,911.10 |
| SURPLUS (DEFICIT) | \$ - | \$ 73,107.25 |

Reserve Balances

| Balance as of December 31 | 2019 (\$) | 2020 (\$) |
|---------------------------------------|--------------------|---------------------|
| General Reserve | 985,944 | 1,002,564 |
| Machinery Reserve | 190,602 | 450,269 |
| Federal Gas Tax Reserve | 628,396 | 712,825 |
| Machinery Warranty Reserve | 18,117 | 18,380 |
| Fire Replacement Reserve | 425,889 | 100,593 |
| Capital Levy Reserve | 3,760,189 | 8,237,258 |
| Office Equipment Reserve | 98,604 | 49,578 |
| Recreation Reserve | 155,212 | 157,625 |
| P/Works & Fire/D Shop Reserve | 358,126 | 364,163 |
| Grosse Isle Utility Reserve | 31,236 | 36,690 |
| TOTAL Balance of Reserve Funds | \$6,652,313 | \$11,129,945 |

2021 Revenue Highlights (page 2)

- Taxes Added - \$550,000
- Waste Connections Tipping Fees - \$700,000
- Capital Lot Levy Fees - \$2,900,000 (dollars we are receiving from areas that subdivide or apply to be re-zoned)
- Misc. Revenue – \$140,000 (\$15,000 Misc. / \$75,000 Quarry Transportations Fees (which legislative by Regulation #48/97 / \$50,000 FCM funding application)



Revenue - 2021 Transfer from Reserves (page 2)

| | | |
|-----------------|--|--------------------|
| Capital Levy | Capital Levy Charges – Study | \$100,000 |
| Capital Levy | CentrePort Studies (on going) | \$50,000 |
| Capital Levy | Unknown Studies (Rural and CentrePort area) | \$75,000 |
| Capital Levy | Transfer to New Broadband Communication Reserve | \$500,000 |
| Capital Levy | BioMass Pilot Project (Omands Creek) | \$42,000 |
| General | Strategic Planning | \$30,000 |
| Recreation | Grants (\$90,000 in total, \$22,000 coming from Reserve) | \$22,000 |
| Federal Gas Tax | Drainage Projects | \$125,000 |
| Federal Gas Tax | GIS Project | \$35,000 |
| Federal Gas Tax | Pathways in Grosse Isle | \$75,000 |
| | Total | \$1,054,000 |

2021 Expenditures

| | 2020 Budget (\$) | 2021 Budget (\$) | % Change | \$ Change |
|------------------------------------|-------------------------|-------------------------|--------------|------------------------|
| General Government | 1,274,620.00 | 1,268,150.00 | (0.5)% | (6,470.00) |
| Protective Services | 450,405.00 | 566,330.00 | 25.7% | 115,925.00 |
| Transportation Services | 1,784,976.00 | 1,935,291.00 | 8.4% | 150,315.00 |
| Environmental Health Services | 68,996.00 | 78,027.00 | 13.1% | 9,031.00 |
| Public Health and Welfare Services | 10,938.00 | 20,000.00 | 82.8% | 9,062.00 |
| Environmental Development Services | 186,030.00 | 19,300.00 | (89.6)% | (166,730.00) |
| Economic Development Services | 823,587.61 | 1,075,623.40 | 30.6% | 252,035.79 |
| Recreation and Cultural Services | 169,026.00 | 294,550.00 | 74.3% | 125,524.00 |
| Fiscal Services | 1,216,152.11 | 1,247,919.27 | 2.6% | 31,767.16 |
| Transfer to Capital Levy Reserve | 3,900,000 | 2,900,000.00 | 25.6% | (1,000,000.00) |
| Other Transfers to Reserves | 213,836.00 | 4,373,921.00 | 1,945.5% | 4,160,085.00 |
| Allowance for Tax Assets | 23,698.49 | 21,089.17 | (11.1)% | (2,611.32) |
| TOTAL EXPENDITURES | \$ 10,122,265.21 | \$ 13,800,200.84 | 36.3% | \$ 3,677,933.63 |

2021 Expenditures

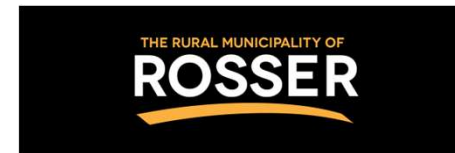
- General Government Services
 - Increase in resources for additional staffing
- Protective Services
 - Increase in resources for By-law Enforcement
- Transportation Services (Public Works)
 - Increase in Gravel expenditure
 - Increase in Road Reconstruction Projects
 - Increase in Drainage Projects
- Environmental Health Services
 - Increase for Municipal Wells

2021 Expenditures - Continued

- Economic Development Services
 - Increase for Capital Levy Charges Study and Utility Studies
 - Increase in City of Winnipeg payment – Sewer Agreement
- Recreation and Cultural Services
 - Increase for Pathways in Grosse Isle

2021 Expenditure Highlights (page 3)

- General Government Services
 - Legislative - \$148,000
 - Staff & Management - \$603,200
(additional staff, contract work related to asset management, policies & procedures, procedures and programs including community grants)
 - Office (operating expenses) - \$120,000
 - Legal Fees and Associated Consulting- \$87,000
 - Assessment Services - \$100,200
 - Community Support - \$27,500
 - Update Municipal Website - \$5,000
 - Strategic Planning - \$30,000
 - Expense Recoveries from Utility – (\$50,000)



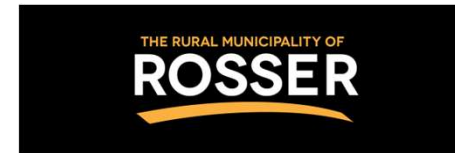
2021 Expenditure Highlights (page 3)

- Protective Services
 - Fire Department - \$444,500
 - Emergency Measures Services - \$27,150
 - By-law Enforcement & Animal Control - \$81,000

2021 Expenditure Highlights (page 3 & 4)

- Transportation Services

- Staff & Management - \$559,600
- Equipment Fuel - \$82,500
- Equipment Repairs & Maintenance - \$59,600
- Public Works Shop - \$60,825
- Gravel Materials & Hauling - \$450,000
- Dust Control - \$77,000
- Road Reconstruction Projects - \$365,000
 - ✓ Upgrade to Prairie Dog Trail - \$300,000
 - ✓ Meridian Road - \$25,000
 - ✓ General Road Repairs - \$40,000



2021 Expenditure Highlights (page 4)

- Transportation Services Continued
 - Drainage Projects
 - ✓ Omands Creek (culvert repair at 64N)
 - ✓ 2nd Creek – complete 3 miles
 - ✓ Winters Drain – clean out 1.5 miles
 - ✓ Grosse Isle Drain – level dirt & build road
 - ✓ Sturgeon Road – clean out 2 miles
 - ✓ Prairie Dog Trail – clean out 1 mile
 - ✓ Lilyfield Drain – repairs to road 68N
 - ✓ Dorsey Road – clean out 1 mile
 - ✓ Drainage Profiles - \$5,000
 - ✓ Replacement of Culverts - \$12,000

2021 Expenditure Highlights (page 4)

- Environmental Health Services
 - Transfer Station - \$63,617
 - Municipal Wells - \$14,410

2021 Expenditure Highlights (page 4)

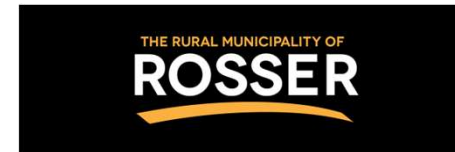
- Public Health and Welfare Services
 - Cemeteries
 - ✓ Rosser Cemetery - \$7,000
 - ✓ Lilyfield Cemetery - \$12,000

2021 Expenditure Highlights (page 4)

- Environmental Development Services
 - Planning and Zoning
 - ✓ Rosser Rural Zoning By-law Review - \$5,000
 - ✓ Grosse Isle Secondary Plan - \$10,000

2021 Expenditure Highlights (page 5)

- Economic Development Services
 - Rural Area Weed Control - \$36,580
 - CentrePort - \$347,000
 - ✓ Sewer and Water Project
 - ✓ Capital Levy Charges Study
 - ✓ Transportation & Utility Study
 - GIS Implementation and Asset Management - \$70,900
 - City of Winnipeg Sewer Agreement (for extended Sewer Pipe) - \$573,443.40



2021 Expenditure Highlights (page 5)

- Recreation and Cultural Services
 - Recreation Commission - \$30,900
 - Grant Community Centres and Halls - \$90,000
 - Pathways in Grosse Isle - \$150,000

2021 Expenditure Highlights (page 5)

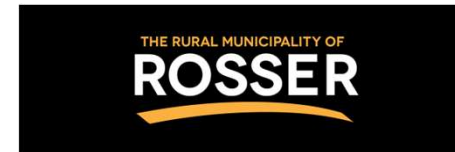
- Fiscal Services

- Transfer to Utility - \$1,147,919.27

- Debentures By-laws

- 9-10 – Grosse Isle Sewer & Water - \$10,065.55
 - 1-15 – Grosse Isle Sewer Repairs - \$75,000
 - 12-15 – Grosse Isle Sewer & Water Final - \$32,437.81
 - 2-16 – CentrePort Water - \$317,463.45
 - 1-20 – CentrePort Sewer and Water - \$712,952.46

- Page 12 has more information on debentures (maturity date, opening and closing balances)



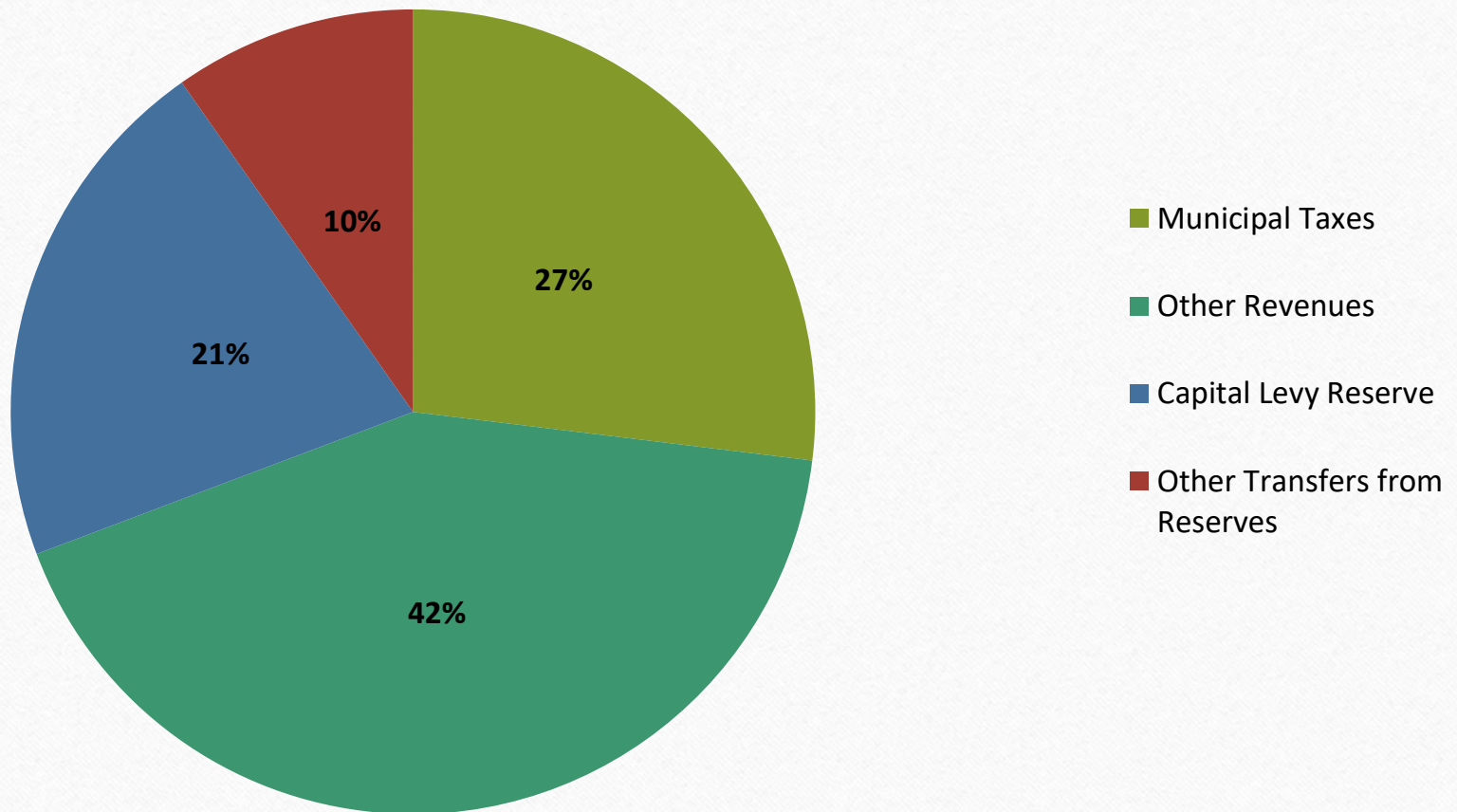
2021 Expenditure Highlights (page 5)

- Transfers into Reserves
 - Machinery Replacement Reserve - \$40,000
 - Fire Replacement Reserve - \$100,000
 - Capital Levy Reserve - \$6,556,728
 - Broadband Communication Reserve - \$500,000
 - Federal Gas Tax Reserve - \$77,193

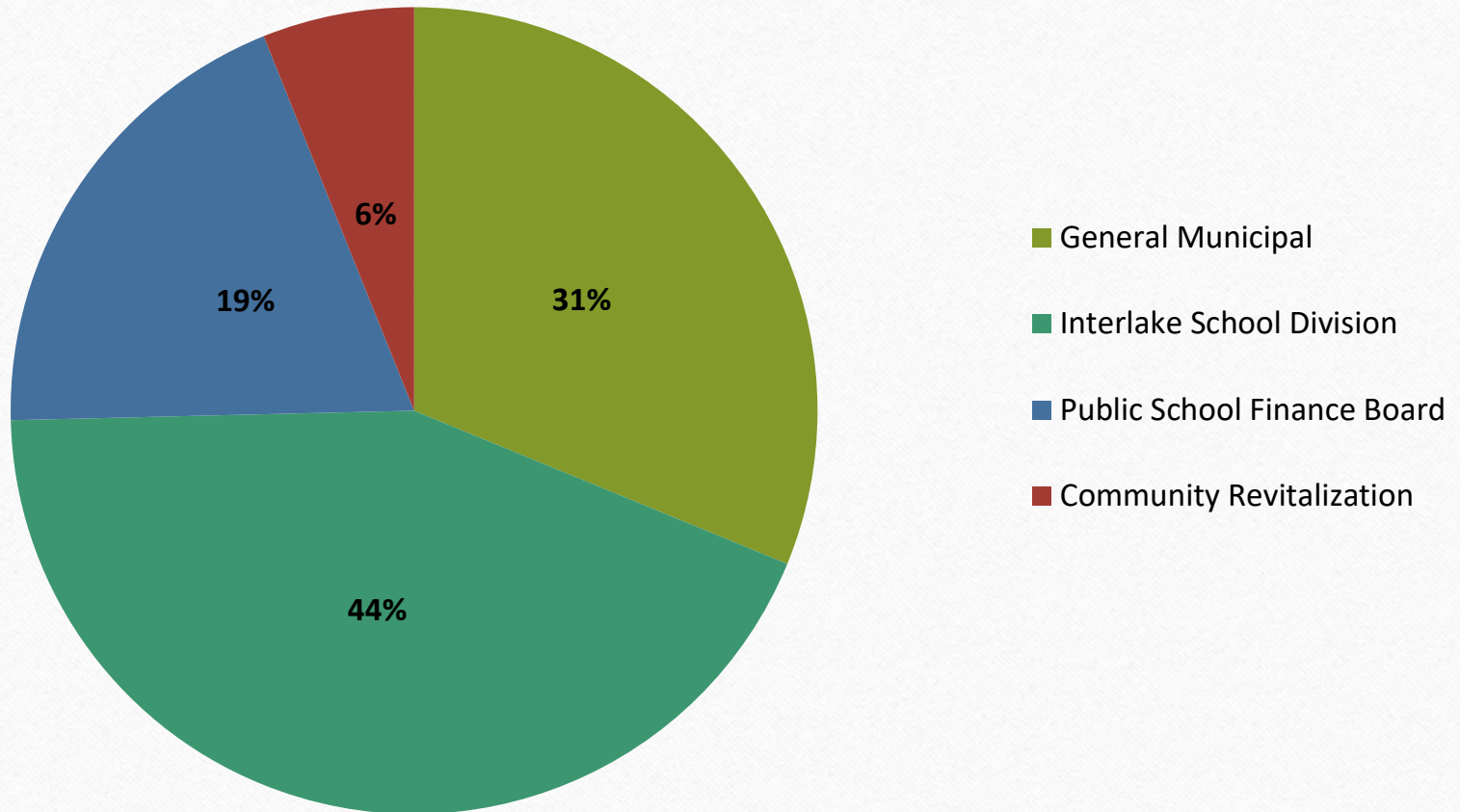
2021 Capital Expenditures (page 13)

- Public Works Department – \$181,000
- Fire Department – \$160,000
- Office Department – \$320,500
- Utility Department - \$9,000

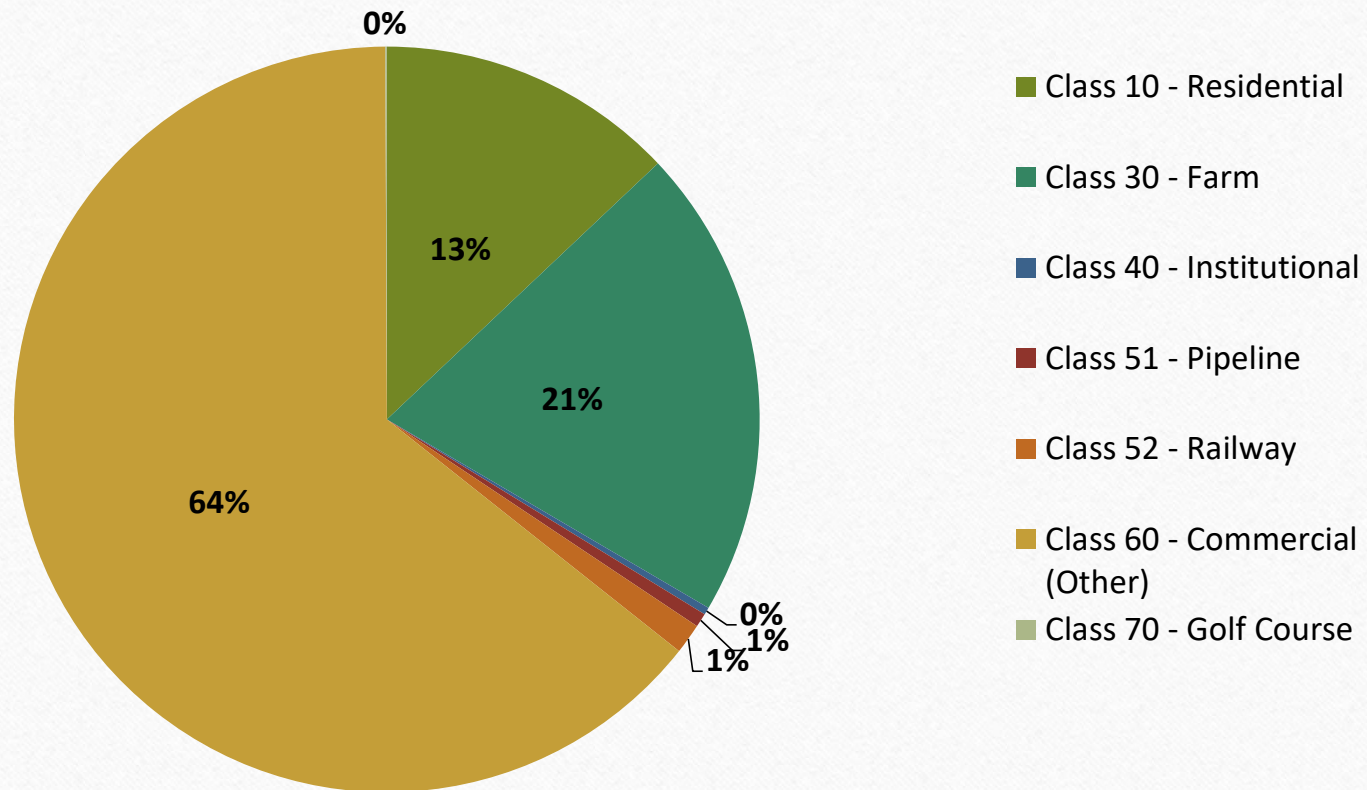
2021 Municipal Revenues



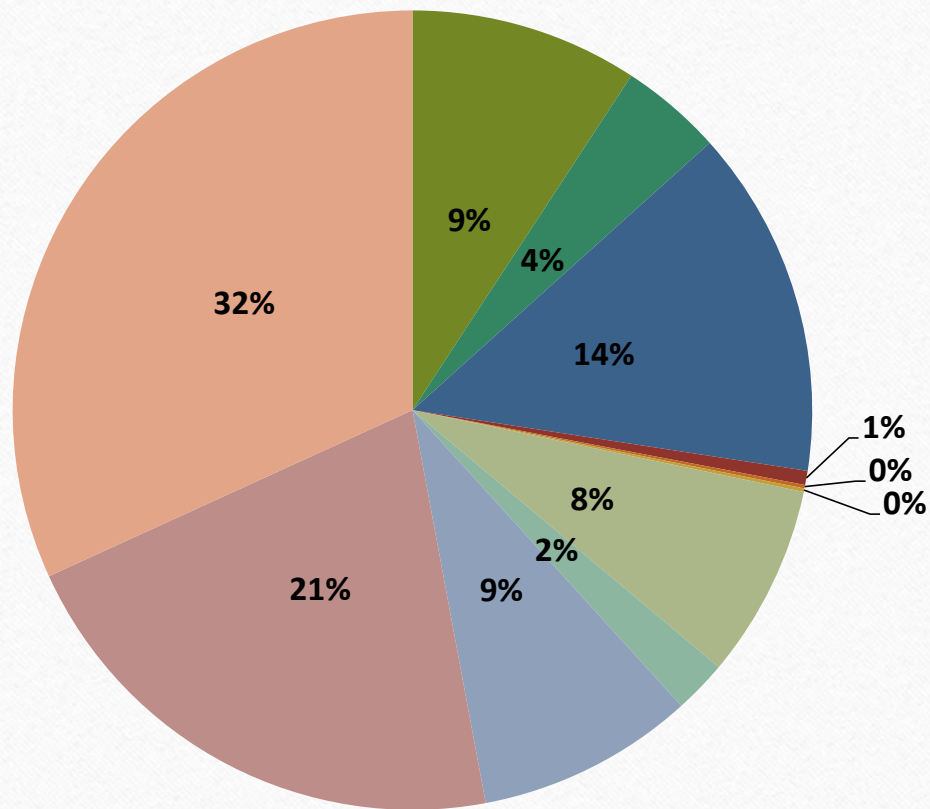
2021 Tax Collection Breakdown



2021 % of Tax Dollars Raised Per Classification



2021 Operating Expenditures by Area



General Government

Protective Services

Transportation Services

Environmental Health Services

Public Health and Welfare Services

Environmental

Development Services

Economic Development Services

Recreation and Cultural Services

Fiscal Services

Transfer to Capital Levy Reserve

Other Transfers to varies Reserves

Mill Rates

| Year | Total Mill Rate (including debentures) | Interlake School Division | Provincial Education Support | Community Revitalization – School Division | Community Revitalization – Provincial Education |
|-------------|---|---------------------------|------------------------------|--|---|
| 2011 | 10.08 | 15.40 | 12.33 | - | - |
| 2012 | 9.08 | 14.36 | 11.36 | - | - |
| 2013 | 9.259 | 15.03 | 11.83 | - | - |
| 2014 | 8.134 | 14.003 | 10.233 | 14.03 | 10.233 |
| 2015 | 8.163 | 14.381 | 11.610 | 14.381 | 11.610 |
| 2016 | 7.801 | 13.157 | 10.50 | 13.157 | 10.50 |
| 2017 | 8.432 | 13.733 | 10.50 | 13.733 | 10.50 |
| 2018 | 7.508 | 13.588 | 9.77 | 13.588 | 9.77 |
| 2019 | 7.508 | 13.587 | 9.77 | 13.587 | 9.77 |
| 2020 | 6.860 * | 13.016 | 8.828 | 13.016 | 8.828 |
| 2021 | 6.787 * | 12.614 | 8.809 | 12.614 | 8.809 |

* Does not include mill rate of 1.648 for Benefitting Area Schedule D of By-law 3-16

Assessment Comparison

| Year | Portioned Assessment (\$) |
|------|---------------------------|
| 2011 | 154,101,510 |
| 2012 | 175,074,950 |
| 2013 | 192,285,500 |
| 2014 | 227,082,510 |
| 2015 | 237,302,140 |
| 2016 | 287,110,100 |
| 2017 | 292,165,830 |
| 2018 | 337,242,480 |
| 2019 | 353,714,290 |
| 2020 | 414,550,010 |
| 2021 | 440,479,270 |

Residential Property Tax Comparison

Property assessed at \$279,500

| | Municipal Tax | School Tax | Provincial Tax Credit | Education Tax Rebate | Total Taxes |
|--------|-----------------|------------------|-----------------------|----------------------|-------------------|
| 2019 | \$867.32 | \$1,569.57 | (\$700.00) | | \$1,736.89 |
| 2020 | \$862.85 | \$1,637.15 | (\$700.00) | | \$1,800.00 |
| Change | \$(4.47) | \$67.58 | \$0.00 | | \$63.11 |
| | | | | | |
| 2020 | \$862.85 | \$1,637.15 | (\$700.00) | | \$1,800.00 |
| 2021 | \$853.67 | \$1,586.59 | (\$525.00) | (396.65) | \$1,518.61 |
| Change | \$(9.18) | \$(50.56) | \$(175.00) | \$(396.65) | \$(281.39) |

* Does not include LI 2

Farmland Property Tax Comparison

Property assessed at \$289,300

| | Municipal Tax | School Tax | Farmland Tax Rebate | Total Taxes |
|--------|-----------------|------------------|---------------------|------------------|
| 2019 | \$505.96 | \$915.63 | (\$732.50) | \$689.09 |
| 2020 | \$516.01 | \$979.06 | (\$783.25) | \$711.82 |
| Change | \$10.05 | \$63.44 | \$(50.69) | \$22.79 |
| | | | | |
| 2020 | \$516.01 | \$979.06 | (\$783.25) | \$711.82 |
| 2021 | \$510.52 | \$948.83 | (\$759.06) | \$700.28 |
| Change | \$(5.49) | \$(30.23) | \$(24.19) | \$(11.54) |

* Does not include LI 2

Commercial Property Tax Comparison

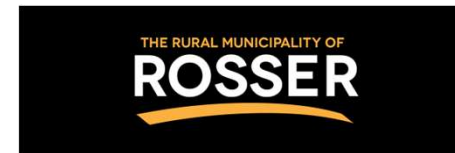
Property assessed at \$4,780,500

| | Municipal Tax | School Tax | Provincial School Tax | Total Taxes |
|--------|-------------------|---------------------|-----------------------|---------------------|
| 2019 | \$21,659.30 | \$39,196.19 | \$28,184.79 | \$89,040.28 |
| 2020 | \$21,316.28 | \$40,445.01 | \$27,431.51 | \$89,192.80 |
| Change | \$(343.02) | \$1,248.82 | \$(753.28) | \$152.52 |
| | | | | |
| 2020 | \$21,316.28 | \$40,445.01 | \$27,431.51 | \$89,192.80 |
| 2021 | \$21,089.45 | \$39,195.86 | \$27,372.47 | \$87,657.78 |
| Change | \$(226.83) | \$(1,249.15) | \$(59.04) | \$(1,535.02) |

* Does not include LI 2

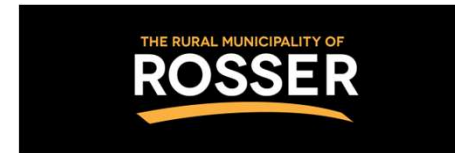
LI 2 Debenture Details

- 2021 is the first full year of the LI 2 Debenture
- Property within the LI 2 area (Schedule “C”) - \$10,179.01 (prepaid) per acre or \$634.47 per acre levied annually for the next 25 years
- Benefitting and Property within the LI 2 area (Schedule “D”)
- Rural Area (Schedule “E”) - \$12.16 (prepaid) per acre or \$0.76 per acre levied annually for the next 25 years
- Homeowner (Schedule “F”) - \$450 (prepaid) per dwelling unit or \$28.05 per dwelling unit levied annually for the next 25 years



LI 2 Debenture Details – Continued

- Class Code 60 in Rural Area (Schedule “G”) –Flat Rate based:
 - \$1,000,000 and under in combined assessment; the owner would pay \$1,400
 - \$1,000,001 - \$5,000,000 in combined assessment; the owner would pay \$2,800
 - \$5,000,001 and over in combined assessment; the owner would pay \$4,700
 - \$1,400 single payment (prepaid) or \$87.27 levied annually for the next 25 years
 - \$2,800 single payment (prepaid) or \$174.30 levied annually for the next 25 years
 - \$4,700 single payment (prepaid) or \$292.96 levied for annually for the next 25 years



Thank you for Attending

Comments and/or
Questions are Welcome

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