

RURAL MUNICIPALITY OF



**2021
FINANCIAL
PLAN**

• where agriculture and industry meet •

RURAL MUNICIPALITY OF BASIC FORMULA

Three parts to the basic formula for Property Taxes

Part 1 – Assessment

Part 2 – Mill Rate

Part 3 – Dollar Levy Requirements (Tax Levy)

Assessment x Mill Rate = Tax Levy

OR

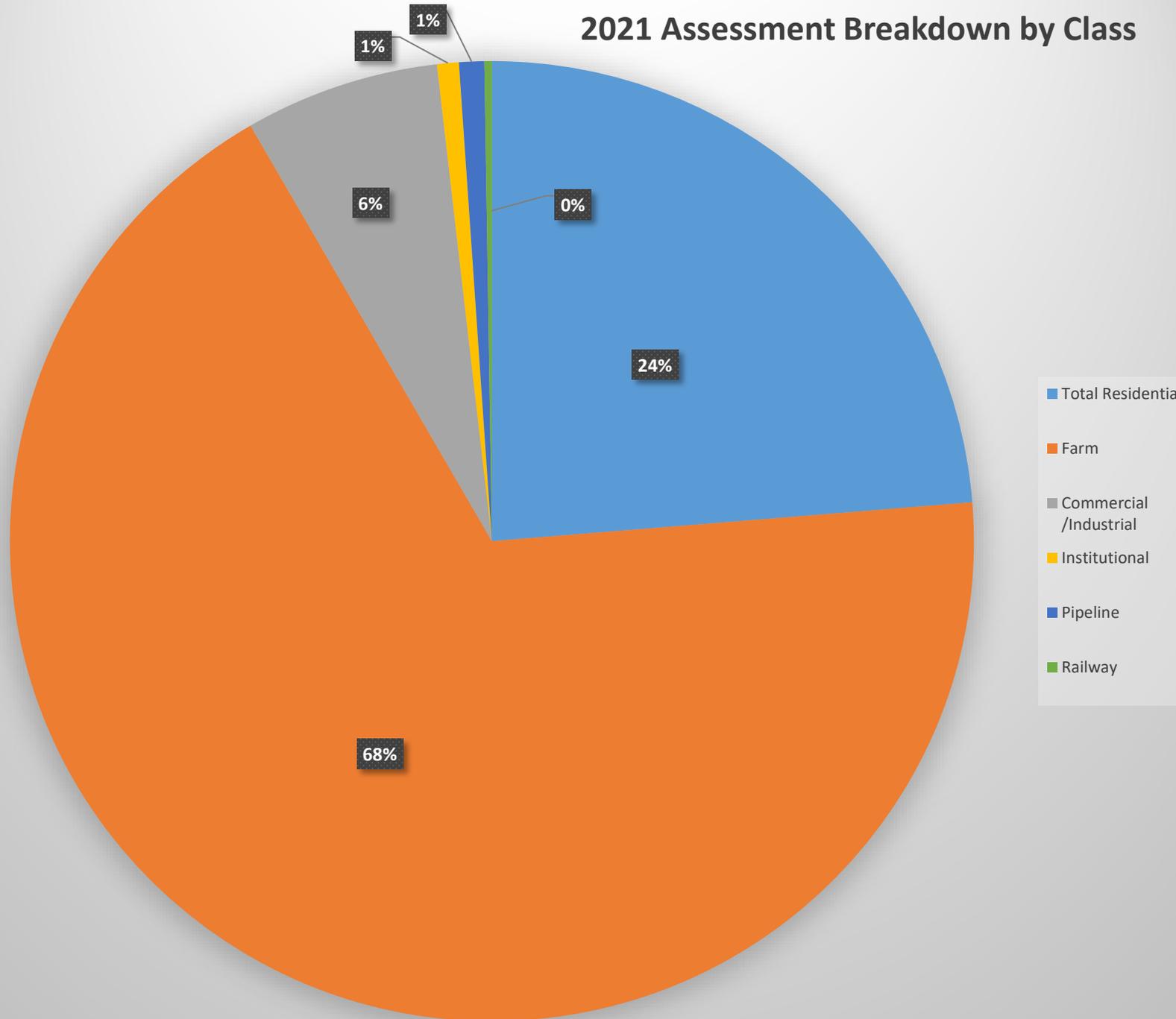
Dollar Levy Requirements / Assessment = Mill Rate

Market Value Assessment

- Province of Manitoba established 'Market Value Assessment' system in the early 1990's
- Assessment is used as property values
- Re-assessments are conducted every 2 years to ensure assessments are close to market values

• where agriculture and industry meet •

2021 Assessment Breakdown by Class



Rosenort Industrial Park

ROSENORT INDUSTRIAL PARK

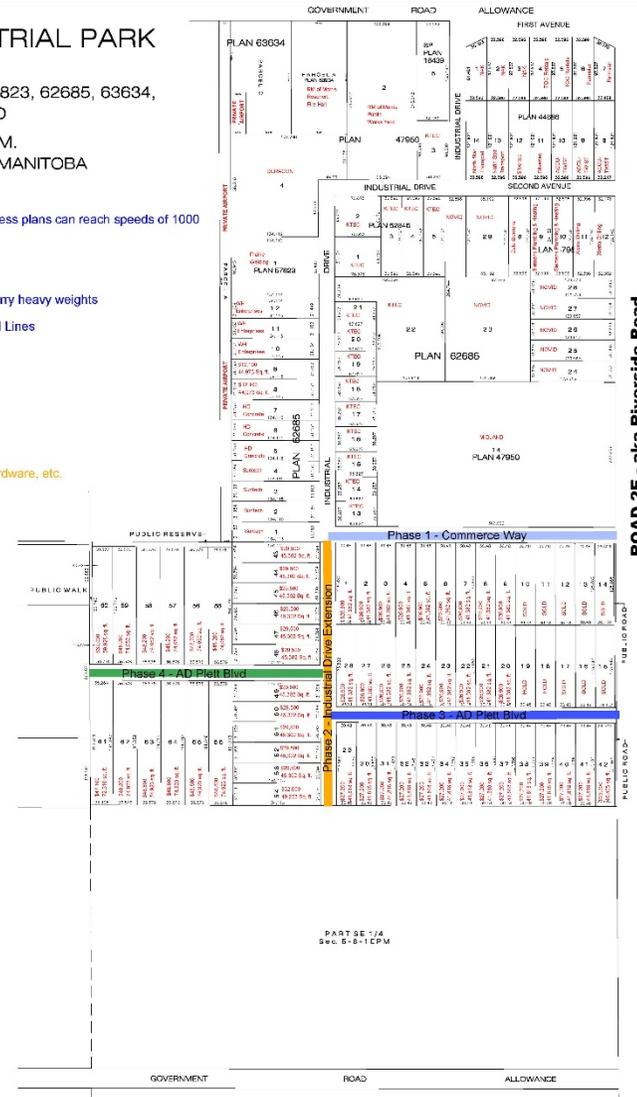
COMPILATION OF PLANS No.
16439, 44686, 47950, 52846, 57823, 62685, 63634,
63934 & DEPOSIT 0843/20 MLTO

E 1/2 Sec. 5, Twp. 6, Rge. 1 E.P.M.
R.M. OF MORRIS (ROSENORT), MANITOBA

- Services Available in Rosenort Industrial Park:
- > Dedicated Fibre Optic Internet - current business plans can reach speeds of 1000 MBPS Down and Up
 - > Urban Water
 - > Low Pressure Sewer System
 - > Natural Gas
 - > Three Phase Electrical Service
 - > Quick Access to Provincial Roads that can carry heavy weights
 - > Industrious Work Force in Region
 - > Less than 10 kilometres to both CN & CP Rail Lines
 - > Competitive property tax rates
 - > Private Airport adjacent to Industrial Park

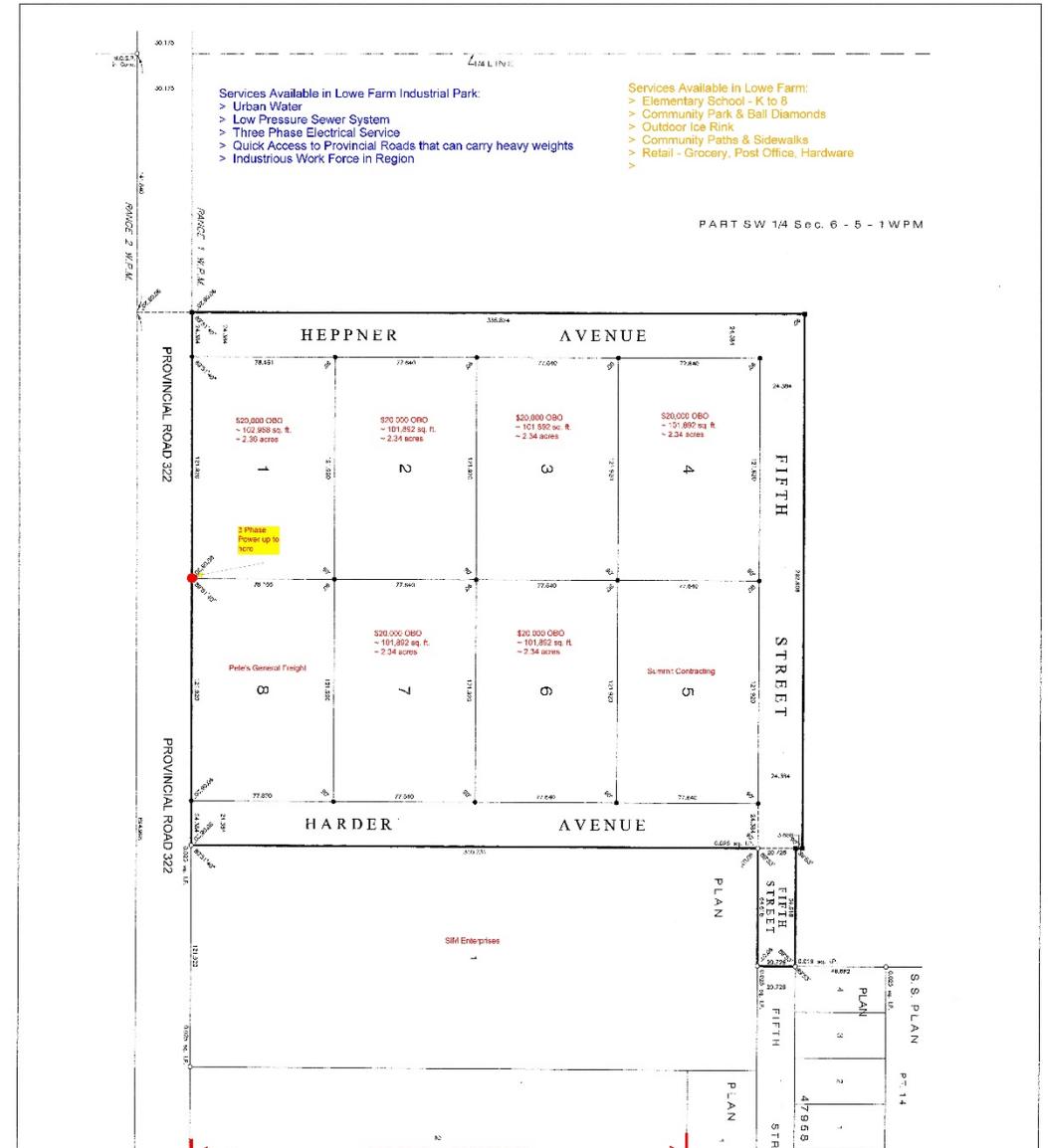
- Services Available in Rosenort:
- > Rosenort School - K to 12
 - > Community Parks
 - > Ball Diamonds & Tennis Courts
 - > Arena
 - > Community Trails & Pathways
 - > Retail - Restaurants, Grocery, Post Office, Hardware, etc.
 - > Dedicated Fibre Optic Internet

- Phase 1 2020
- Phase 2 2023?
- Phase 3 2026?
- Phase 4 2029?



ROAD 2E - aka Riverside Road

Low Farm Industrial Park



2021 – 26th largest in Manitoba

2020 – 25th largest in Manitoba

Rural Municipality of Morris

429,815,270

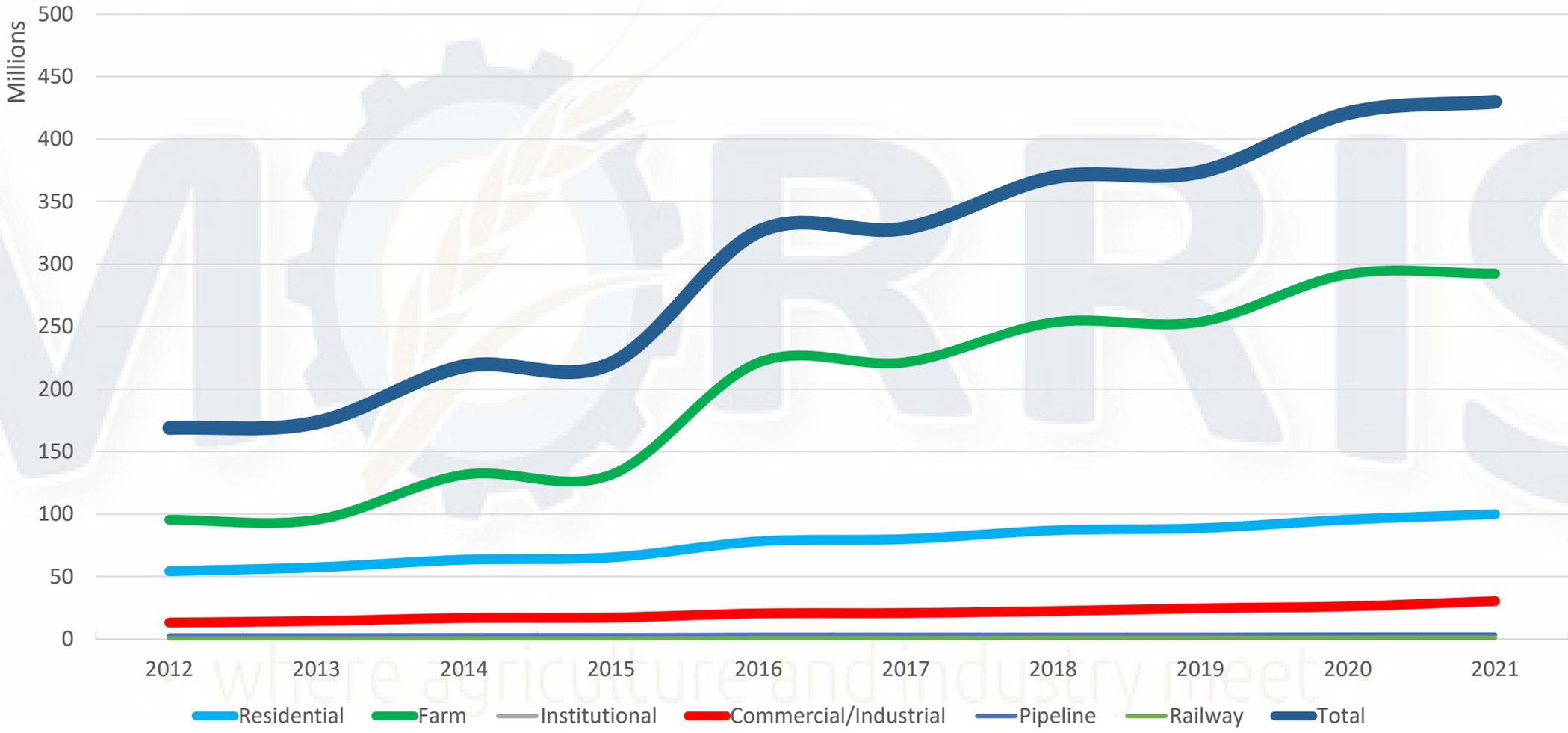
Historical Assessment Breakdowns

Year	Total Residential	Farm	Institutional	Commercial /Industrial	Pipeline	Railway	Total
2021	99,910,110	292,248,110	2,937,090	30,259,420	3,430,800	1,029,740	429,815,270
% of Total	23.24%	67.99%	0.68%	7.04%	0.80%	0.24%	100%
2020	95,493,290	291,798,380	2,946,120	25,979,250	3,430,800	1,029,740	420,677,580
% of Total	22.70%	69.36%	0.70%	6.18%	0.82%	0.24%	100%
2019	88,663,440	253,831,180	2,724,200	24,408,870	3,147,750	933,350	373,708,790
% of Total	23.73%	67.92%	0.73%	6.53%	0.84%	0.25%	100%
2018	86,872,600	253,377,360	2,716,850	22,186,240	3,146,800	933,350	369,233,200
% of Total	23.53%	68.62%	0.74%	6.01%	0.85%	0.25%	100%
2017	79,894,110	221,434,620	2,651,200	20,622,640	3,179,100	857,410	328,639,080
% of Total	24.31%	67.38%	0.81%	6.28%	0.97%	0.26%	100%
2016	78,011,850	221,170,260	2,412,840	20,267,660	3,179,100	857,410	325,899,120
% of Total	23.94%	67.86%	0.74%	6.22%	0.98%	0.26%	100%
2015	65,296,690	131,485,390	3,028,760	16,993,170	2,943,400	666,910	220,414,320
% of Total	29.62%	59.65%	1.37%	7.71%	1.34%	0.30%	100%
2014	63,418,150	131,425,360	3,028,760	16,590,760	2,943,400	666,910	218,073,340
% of Total	29.08%	60.27%	1.39%	7.61%	1.35%	0.31%	100%
2013	57,373,100	95,549,810	2,787,620	14,227,260	2,676,350	571,890	173,186,030
% of Total	33.13%	55.17%	1.61%	8.22%	1.55%	0.33%	100%
2012	54,272,730	95,488,680	2,787,620	12,919,230	2,676,350	571,890	168,716,500
% of Total	32.17%	56.60%	1.65%	7.66%	1.59%	0.34%	100%

RURAL MUNICIPALITY OF

Historical Assessment Breakdowns

Shown Graphically



Property Tax Invoice

RURAL MUNICIPAL



RM OF MORRIS
 207 MAIN ST N PO BOX 518 MORRIS MB R0G 1K0
 Phone : 204-746-7300 Fax : 204-746-8801
 Website : www.rmofmorris.ca E-mail : info@rmofmorris.ca

2020 PROPERTY TAX BILL

MUNICIPALITY # 152
 ROLL NUMBER 0001200.000

Arrears shown below-subject to further penalty

R

REAL PROPERTY INFORMATION				
Lot/Section	Blk/Twp	Plan/Range	Frontage/Area	Dwelling Units
DES SW1 4	1W		2.35 A	1

Civic Address : 18066 REICKSIEDLER DR

Title or Deed	Tax Status	Assessment			Class	Portion %	Portioned Assessment
		Land	Building	Total			
2267717	Taxable	9,300	124,500	133,800	Residential 1	45.00	60,220
	Taxable	12,000	61,900	73,900	Farm Property	26.00	19,210

	GENERAL MUNICIPAL	Assessment	Mill Rate	Taxes Owning
	GENERAL MUNICIPAL AT LARGE	79,430	4.778	379.52
	RURAL AREA	79,430	3.084	244.96
	By-Law	End Year	Levy	
	SPC_SER SPECIAL SERVICES	2022	79,430	29.39
	1142 CCD - MORRIS	N/A	79,430	20.58
	1730B UTILITY UPGRADE - LF	2032	79,430	5.64
	1739/19 ROSENORT INDUSTRIAL PARK	2028	79,430	5.40
	1740/19 FIRE HALL UPGRADES	2033	79,430	6.59
	NET MUNICIPAL TAXES			692.08
	SCHOOL DIVISION	Inquiries : 204-746-2317		
	Red River Valley	Farm and/or Other	19,210	12.574
		Residential	60,220	12.574
	MANITOBA EDUCATION PROPERTY TAX CREDIT ADVANCE			-700.00
	NET SCHOOL DIVISION LEVY			298.76
	NET SCHOOL TAXES			298.76
	CURRENT TAXES			990.84
	BALANCE OWING			990.84

Important Messages: **DUE DATE : Oct 31, 2020**
 Manitoba Education Property Tax Credit Advance: If this is not your principal residence, you may not be eligible for the Manitoba Education Property Tax Credit Advance. For eligibility please contact your Municipality or Manitoba Tax Assistance Office at Toll Free 1-800-782-0771, Winnipeg 204-948-2115 or email: TAO@gov.mb.ca. **Manitoba Farmland School Tax Rebate** : Applications and more information is available at your local MASC and MAFRI offices and www.masc.mb.ca. For additional information email: fstr@masc.mb.ca or telephone 204-726-7068.

DETACH AND RETURN WITH PAYMENT TO : 207 MAIN ST N PO BOX 518 MORRIS MB R0G 1K0 # 152

ROLL NUMBER 0001200.000	ARREARS/CREDITS 0.00	BALANCE OWING 990.84	AMOUNT PAID
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PLEASE MAKE CHEQUES PAYABLE TO
 RM OF MORRIS

R REAL PROPERTY

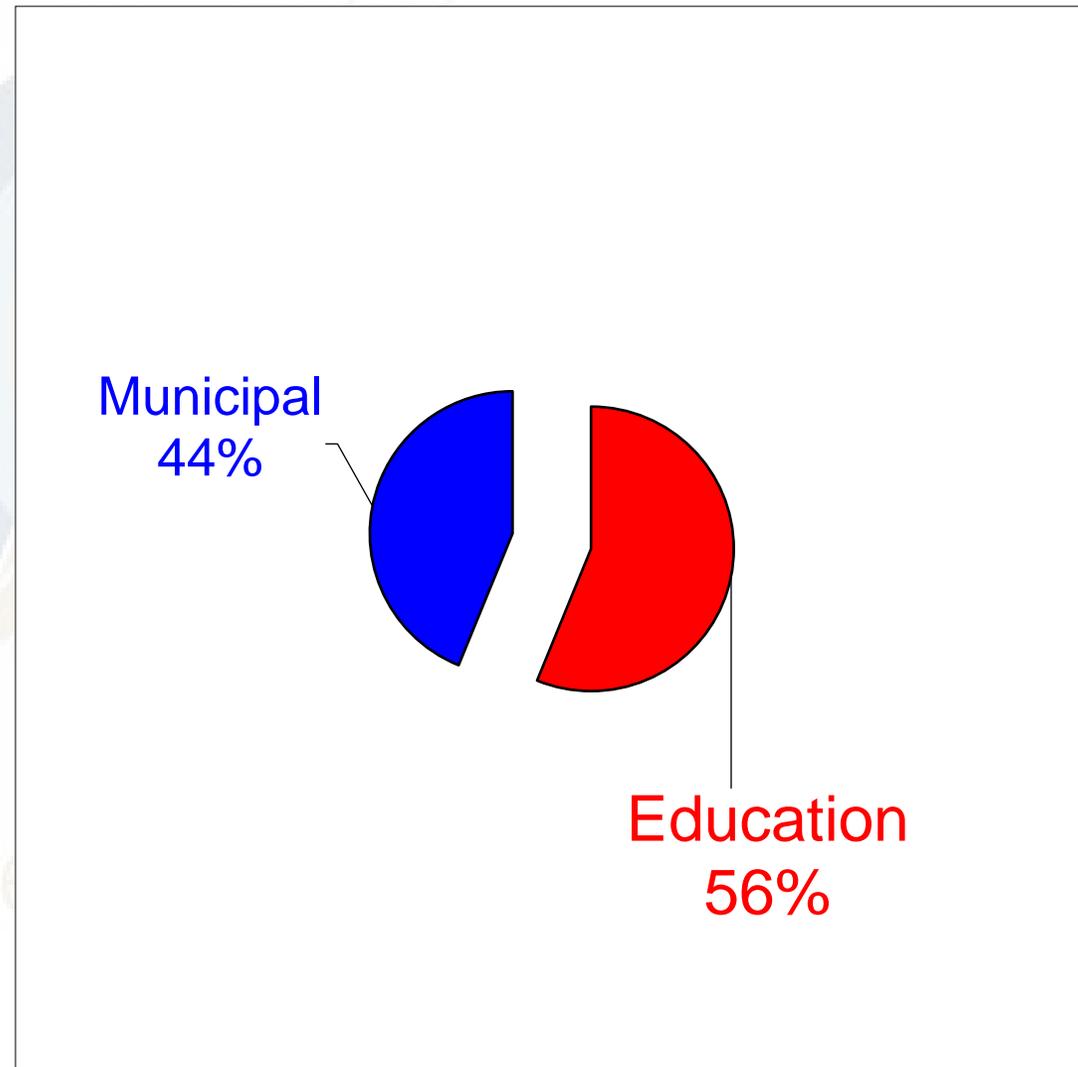
DUE DATE : Oct 31, 2020

Education Portion of Taxes on Property

- Under legislation municipalities are required to collect taxes on behalf of the local School Divisions
- Municipalities must also collect education taxes for the Province of Manitoba on 'Other Property'. This 'Other' basically refers to Commercial Assessment

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Property Tax Breakdown 2021 Breakdown



Mission Statement

To promote growth and provide high quality services to ratepayers and residents at a reasonable cost

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RURAL MUNICIPALITY OF

Vision Statement

*A future with growing, sustainable communities
and a diverse economic base resulting in more
people, more jobs and more housing*

- where agriculture and industry meet •

Municipal 'Tag Line'

'where agriculture & industry meet'

Agriculture

Industry



SERVICE / INSTALLATION / MANUFACTURING

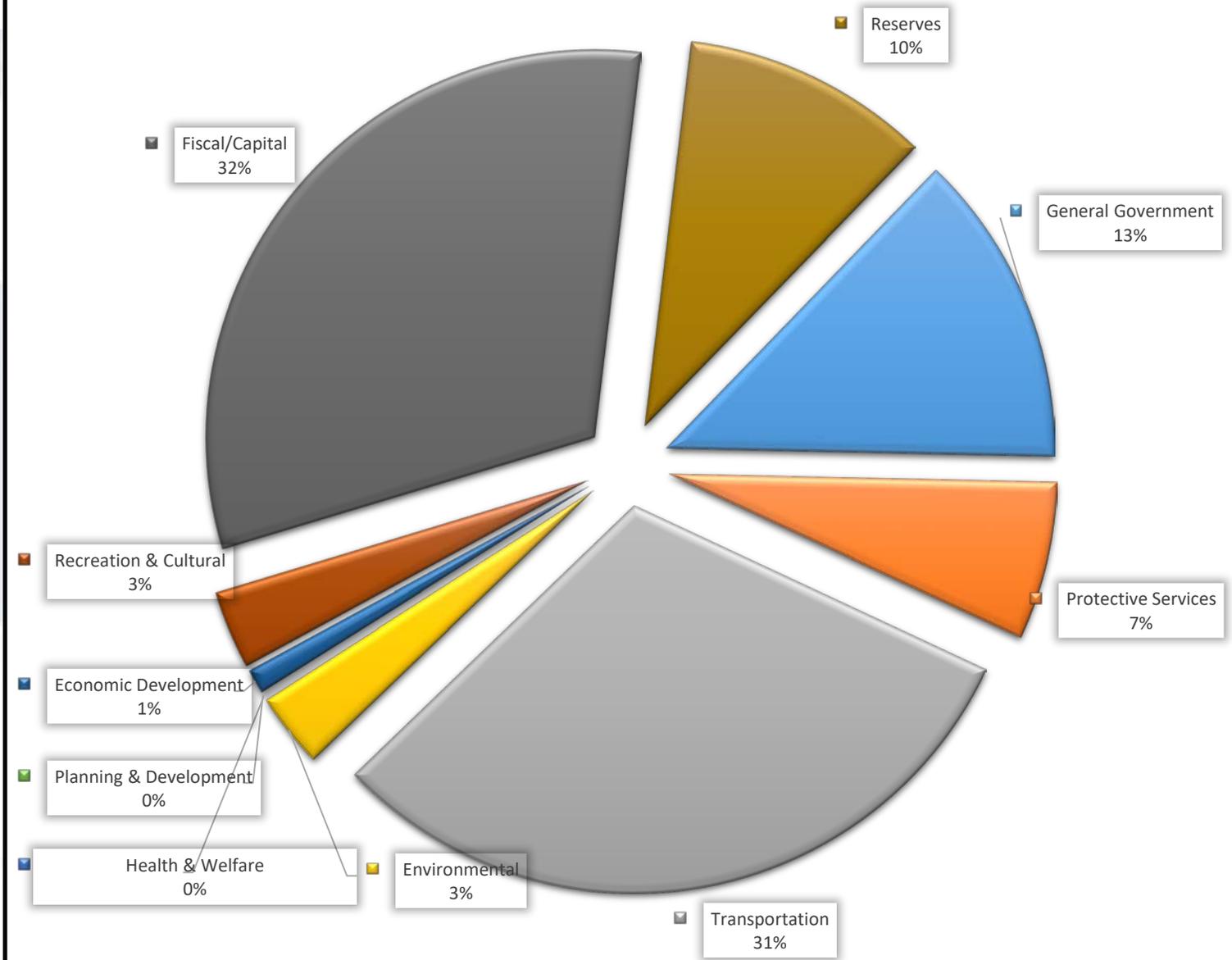


This Photo by Unknown Author is licensed under CC BY-SA

2021 Proposed Expenditures

Municipal Expenditures:	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>% Change</u>
General Government Services	844,650.00	777,900.00	(7.90%)
Protective Services	426,275.00	421,935.00	(1.01%)
Transportation Services	1,987,250.00	2,384,500.00	19.99%
Environmental Health Services	200,750.00	444,900.00	121.62%
Public Health & Welfare Services	3,700.00	28,700.00	675.68%
Environmental Development Services	5,000.00	5,000.00	0.00%
Economic Development Services	66,000.00	66,000.00	0.00%
Recreation & Cultural Services	210,147.00	219,897.00	4.64%
Fiscal Services	2,033,679.93	1,518,028.26	(25.36%)
Transfers to Reserves	<u>664,579.00</u>	<u>561,574.00</u>	(15.50%)
Total Expenditures	<u>6,442,030.93</u>	<u>6,428,434.26</u>	(0.21%)

2021 Municipal Expenditures



- General Government
- Protective Services
- Transportation
- Environmental
- Health & Welfare
- Planning & Development
- Economic Development
- Recreation & Cultural
- Fiscal/Capital
- Reserves

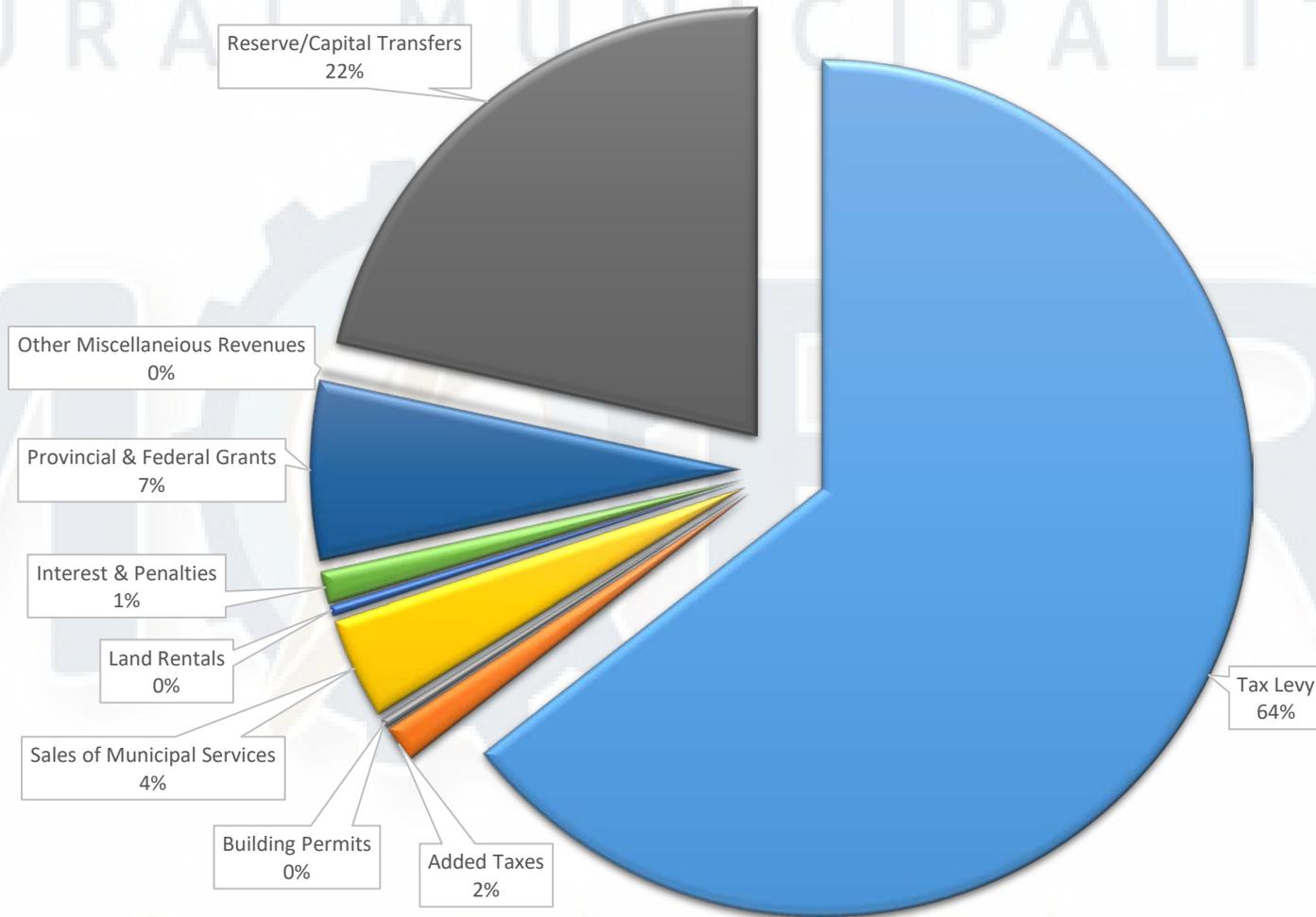
2021 Proposed Revenues

Municipal Revenues:

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>% Change</u>
Tax Levy	4,147,928.18	4,290,520.11	3.44%
Added Taxes	90,000.00	90,000.00	0.00%
Building Permits	22,500.00	22,500.00	0.00%
Sales of Municipal Services	246,500.00	280,500.00	13.80%
Land Rentals	25,550.00	31,000.00	21.33%
Interest & Penalties	79,000.00	40,000.00	(47.37%)
Provincial & Federal Grants	435,652.75	642,914.15	47.58%
Other Miscellaneous Revenues	10,000.00	0.00	(100.00%)
Reserve/Capital Transfers	<u>1,384,900.00</u>	<u>1,031,000.00</u>	25.55%
Total Revenues	<u>6,442,030.93</u>	<u>6,428,434.26</u>	(0.21%)

where agriculture and industry meet

2021 MUNICIPAL REVENUES



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- Tax Levy
- Added Taxes
- Building Permits
- Sales of Municipal Services
- Land Rentals
- Interest & Penalties
- Provincial & Federal Grants
- Other Miscellaneous Revenues
- Reserve/Capital Transfers

Tax Levy Summary from 1998 to Present

Tax Levy Summary from 1998 to Present												
Year	Education	Municipal	\$ Increase from Previous Year	Growth (Added Taxes)	Net Levy Increase	Total	Percentage Increases over Previous Year				Consumer Price Index for Manitoba	
							Education	Municipal	Net Levy Increase	Total		
1997	\$ 1,299,775.00	\$ 1,803,721.00				\$ 3,103,496.00						
1998	\$ 1,467,467.00	\$ 1,860,772.00	\$ 57,051.00	\$29,754.61	\$ 27,296.39	\$ 3,328,239.00	12.90%	3.16%	1.51%	7.24%		
1999	\$ 1,543,365.00	\$ 1,830,827.00	-\$ 29,945.00	\$28,324.98	-\$ 58,269.98	\$ 3,374,192.00	5.17%	-1.61%	-3.13%	1.38%	1.30%	for 1998
2000	\$ 1,600,551.31	\$ 1,851,174.49	\$ 20,347.49	\$20,394.88	-\$ 47.39	\$ 3,451,725.80	3.71%	1.11%	0.00%	2.30%	1.90%	for 1999
2001	\$ 1,672,133.75	\$ 1,885,980.40	\$ 34,805.91	\$20,141.12	\$ 14,664.79	\$ 3,558,114.15	4.47%	1.88%	0.79%	3.08%	2.50%	for 2000
2002	\$ 1,936,552.89	\$ 1,950,187.94	\$ 64,207.54	\$11,355.94	\$ 52,851.60	\$ 3,886,740.83	15.81%	3.40%	2.80%	9.24%	2.60%	for 2001
2003	\$ 2,067,510.00	\$ 2,019,716.42	\$ 69,528.48	\$28,858.77	\$ 40,669.71	\$ 4,087,226.42	6.76%	3.57%	2.09%	5.16%	1.60%	for 2002
2004	\$ 2,210,266.69	\$ 2,105,390.86	\$ 85,674.44	\$48,253.42	\$ 37,421.02	\$ 4,315,657.55	6.90%	4.24%	1.85%	5.59%	1.80%	for 2003
2005	\$ 2,252,588.00	\$ 2,433,199.70	\$ 327,808.84	\$33,612.13	\$ 294,196.71	\$ 4,685,787.70	1.91%	15.57%	13.97%	8.58%	2.00%	for 2004
2006	\$ 2,308,484.00	\$ 2,533,332.57	\$ 100,132.87	\$14,433.29	\$ 85,699.58	\$ 4,841,816.57	2.48%	4.12%	3.52%	3.33%	2.70%	for 2005
2007	\$ 2,415,657.00	\$ 2,685,197.83	\$ 151,865.26	\$17,077.65	\$ 134,787.61	\$ 5,100,854.83	4.64%	5.99%	5.32%	5.35%	1.90%	for 2006
2008	\$ 2,457,003.00	\$ 2,954,400.18	\$ 269,202.35	\$28,514.68	\$ 240,687.67	\$ 5,411,403.18	1.71%	10.03%	8.96%	6.09%	2.00%	for 2007
2009	\$ 2,671,357.00	\$ 3,077,605.16	\$ 123,204.98	\$27,107.62	\$ 96,097.36	\$ 5,748,962.16	8.72%	4.17%	3.25%	6.24%	2.30%	for 2008
2010	\$ 2,641,030.00	\$ 3,419,359.47	\$ 341,754.31	\$37,383.12	\$ 304,371.19	\$ 6,060,389.47	-1.14%	11.10%	9.89%	5.42%	0.60%	for 2009
2011	\$ 2,634,524.00	\$ 3,364,552.88	-\$ 54,806.59	\$39,653.10	-\$ 94,459.69	\$ 5,999,076.88	-0.25%	-1.60%	-2.76%	-1.01%	0.80%	for 2010
2012	\$ 2,837,253.00	\$ 3,439,847.78	\$ 75,294.90	\$55,008.44	\$ 20,286.46	\$ 6,277,100.78	7.70%	2.24%	0.60%	4.63%	3.00%	for 2011
2013	\$ 3,026,894.92	\$ 3,563,116.59	\$ 123,268.81	\$89,443.04	\$ 33,825.77	\$ 6,590,011.51	6.68%	3.58%	0.98%	4.98%	1.60%	for 2012
2014	\$ 3,476,049.00	\$ 3,620,201.26	\$ 57,084.67	\$42,493.64	\$ 14,591.03	\$ 7,096,250.26	14.84%	1.60%	0.41%	7.68%	2.20%	for 2013
2015	\$ 3,631,489.00	\$ 3,809,279.65	\$ 189,078.39	\$22,084.54	\$ 166,993.85	\$ 7,440,768.65	4.47%	5.22%	4.61%	4.85%	1.90%	for 2014
2016	\$ 4,407,027.00	\$ 3,883,005.49	\$ 73,725.84	\$33,226.47	\$ 40,499.37	\$ 8,290,032.49	21.36%	1.94%	1.06%	11.41%	1.20%	for 2015
2017	\$ 4,793,771.00	\$ 3,982,643.95	\$ 99,638.46	\$28,366.45	\$ 71,272.01	\$ 8,776,414.95	8.78%	2.57%	1.84%	5.87%	1.30%	for 2016
2018	\$ 5,228,951.00	\$ 4,118,551.20	\$ 135,907.25	\$42,257.81	\$ 93,649.44	\$ 9,347,502.20	9.08%	3.41%	2.35%	6.51%	1.60%	for 2017
2019	\$ 5,229,601.00	\$ 4,148,279.37	\$ 29,728.17	\$40,142.72	-\$ 10,414.55	\$ 9,377,880.37	0.01%	0.72%	-0.25%	0.32%	2.60%	for 2018
2020	\$ 5,509,304.00	\$ 4,147,928.18	-\$ 351.19	\$45,719.12	-\$ 46,070.31	\$ 9,657,232.18	5.35%	-0.01%	-1.11%	2.98%	2.20%	for 2019
2021	\$ 5,497,806.35	\$ 4,290,520.11	\$ 142,591.93	\$35,610.24	\$ 106,981.69	\$ 9,788,326.46	-0.21%	3.44%	2.58%	1.36%	0.50%	for 2020
Totals							151.88%	89.85%	61.15%	118.58%	42.10%	

Multi Year Comparison to CPI

		Municipal Tax Levy Increase	Actual Net \$ Increase Percentage	CPI
	2015			1.20%
	2016	1.94%	1.06%	1.30%
	2017	2.57%	1.84%	1.60%
	2018	3.41%	2.35%	2.60%
	2019	0.72%	-0.25%	2.20%
	2020	-0.01%	-1.11%	0.50%
	2021	3.44%	2.58%	
Six Year Total Increases		12.06%	6.47%	9.40%

Operating Budget Programs

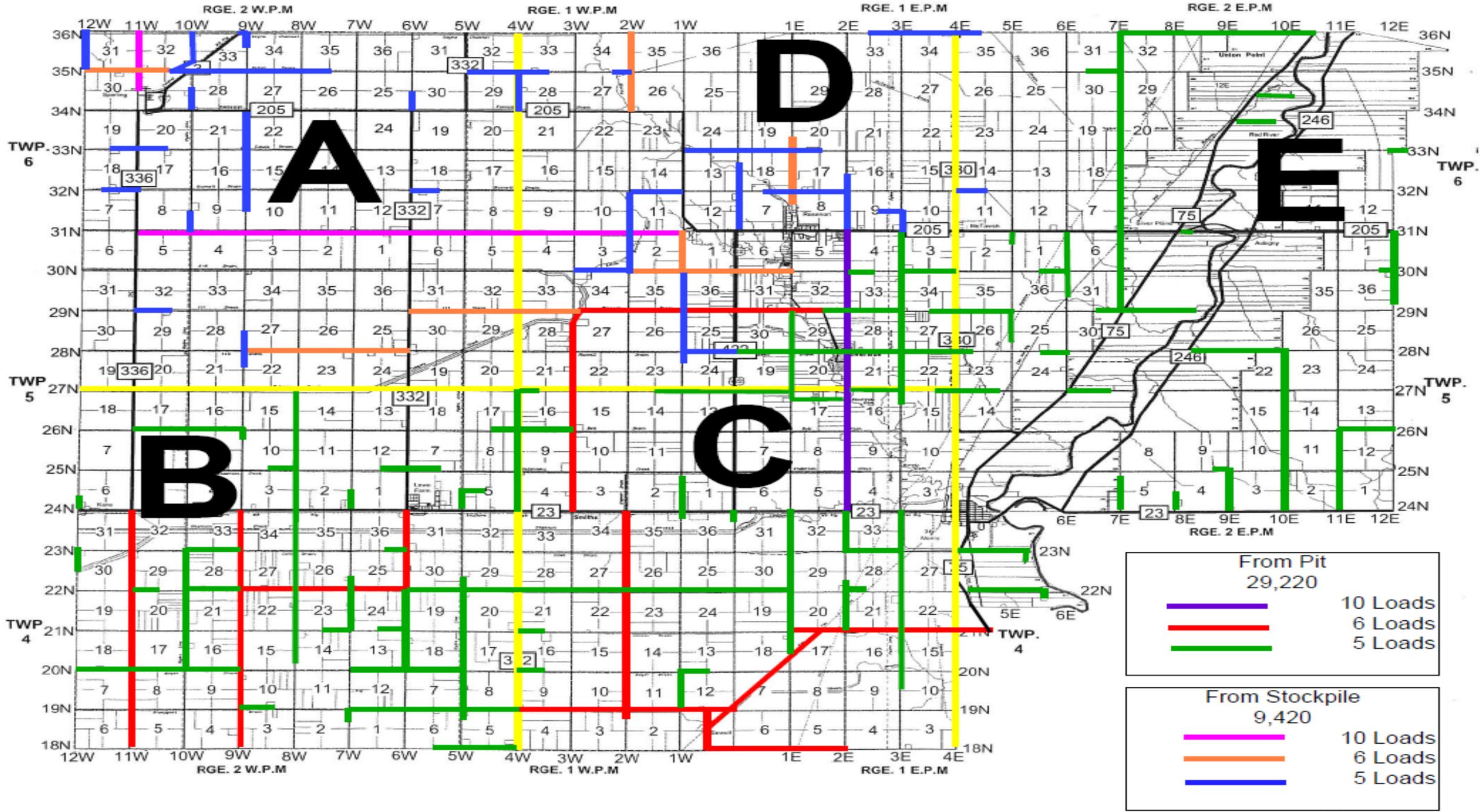
- ❖ Creation of an Urban Works Supervisor position and required support staff
- ❖ Sidewalks & Boulevards - \$25,000 to complete a portion of First Street East in Lowe Farm – Ditch Closure and Sidewalk replacement
- ❖ 2021 Gravel Program – Approximately 45,000 tonnes required
- ❖ 2021 Drainage Program for the Rural Area
- ❖ Increase Infrastructure Reserve – 2021 allocation = \$100,000
- ❖ On-going Fire Department Operations

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Fire Services

- ❖ The RM. of Morris currently runs three Fire Stations, namely Rosenort, Lowe Farm and Sperling. We also contribute towards the operating costs of the Town of Morris Fire Department based on the area of the municipality which they cover for us
- ❖ The budgeted amount in 2021 for the operations of the Fire Service equals \$312,485. In addition to the above we allocate \$132,095 to the Fire Reserve in order to set aside funds for future Fire Service Capital Costs.
- ❖ A grant from the Province of Manitoba will allow us to purchase some new breathing apparatus for the Lowe Farm and Sperling Halls and will also provide funds required to convert a water truck into a Fire Services Water Tanker. We are grateful for this grant.
- ❖ The 2021 Mill Rate for the above Fire Service costs is equal to 1.038 Mills

2021 Gravel

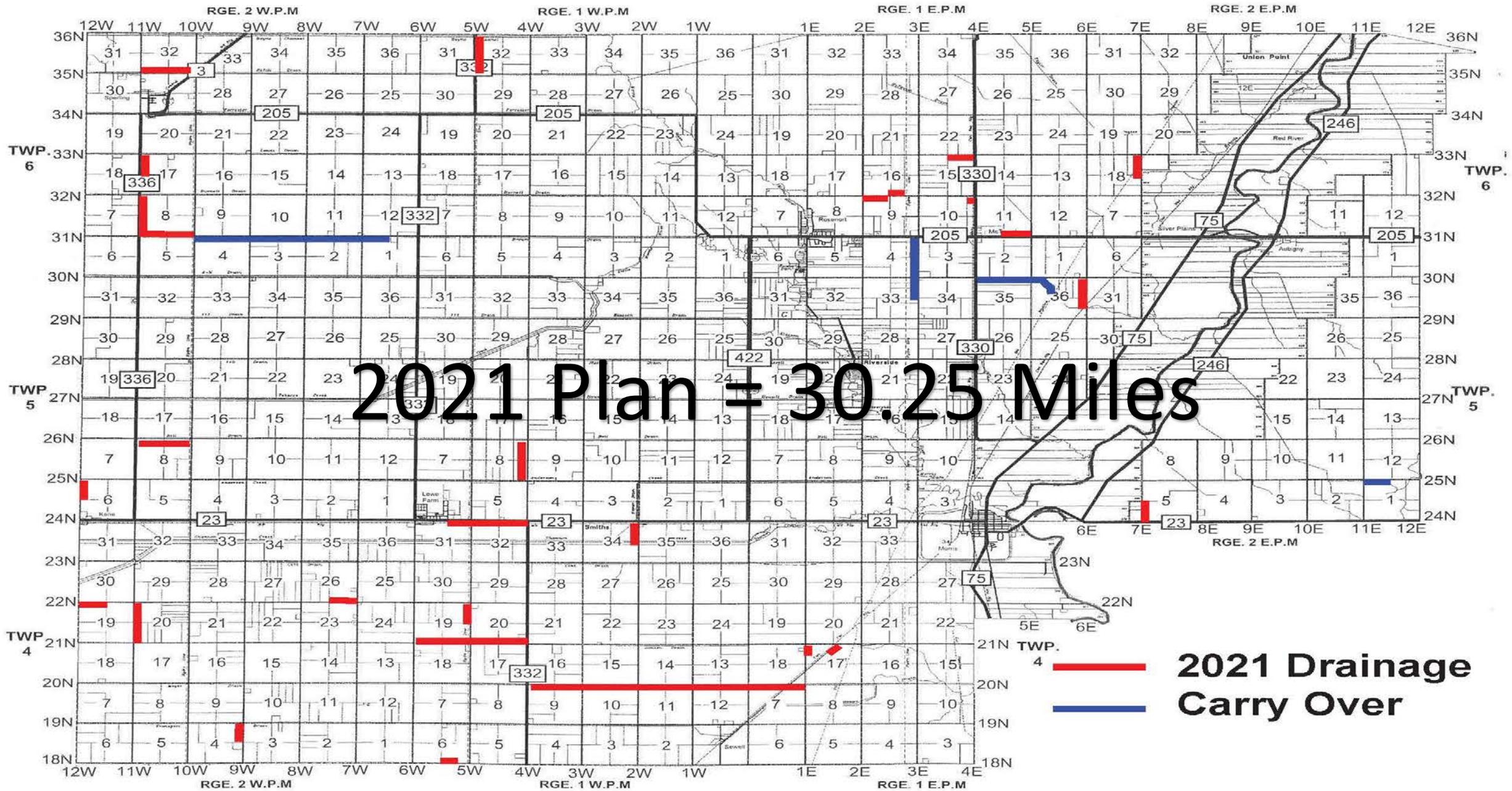


How Many Miles of Gravel do we Have?

Answer – 238.8 Miles

How Many Tonnes of Gravel do we expect to apply in 2021?

Answer – 45,000 Tonnes Approx.



2021 Plan = 30.25 Miles

2021 Drainage
Carry Over



Local Urban District of Rosenort

- Pre 2021 Residents & Businesses in the LUD were charged for garbage pickup on a mill rate basis. That means that for the same service, a property that has a higher value was paying more than a lower valued property.
- Effective January 1, 2021 the system was changed to incorporate two major changes:
 1. Use of a 'cart' system – all properties now have garbage carts that are picked up weekly, thereby eliminating the need for the large plastic garbage bags.
 2. Switch to 'User Pay Principle' – since properties were all basically receiving the same service, and in order to be consistent with the Sperling & Rural Loop, Council made the decision to have all properties pay the same fees. Commercial properties were also switched to ensure that they are paying for what they use.
- Properties receiving garbage pickup will see a line on their tax invoices showing the annual charge.

Garbage Collection



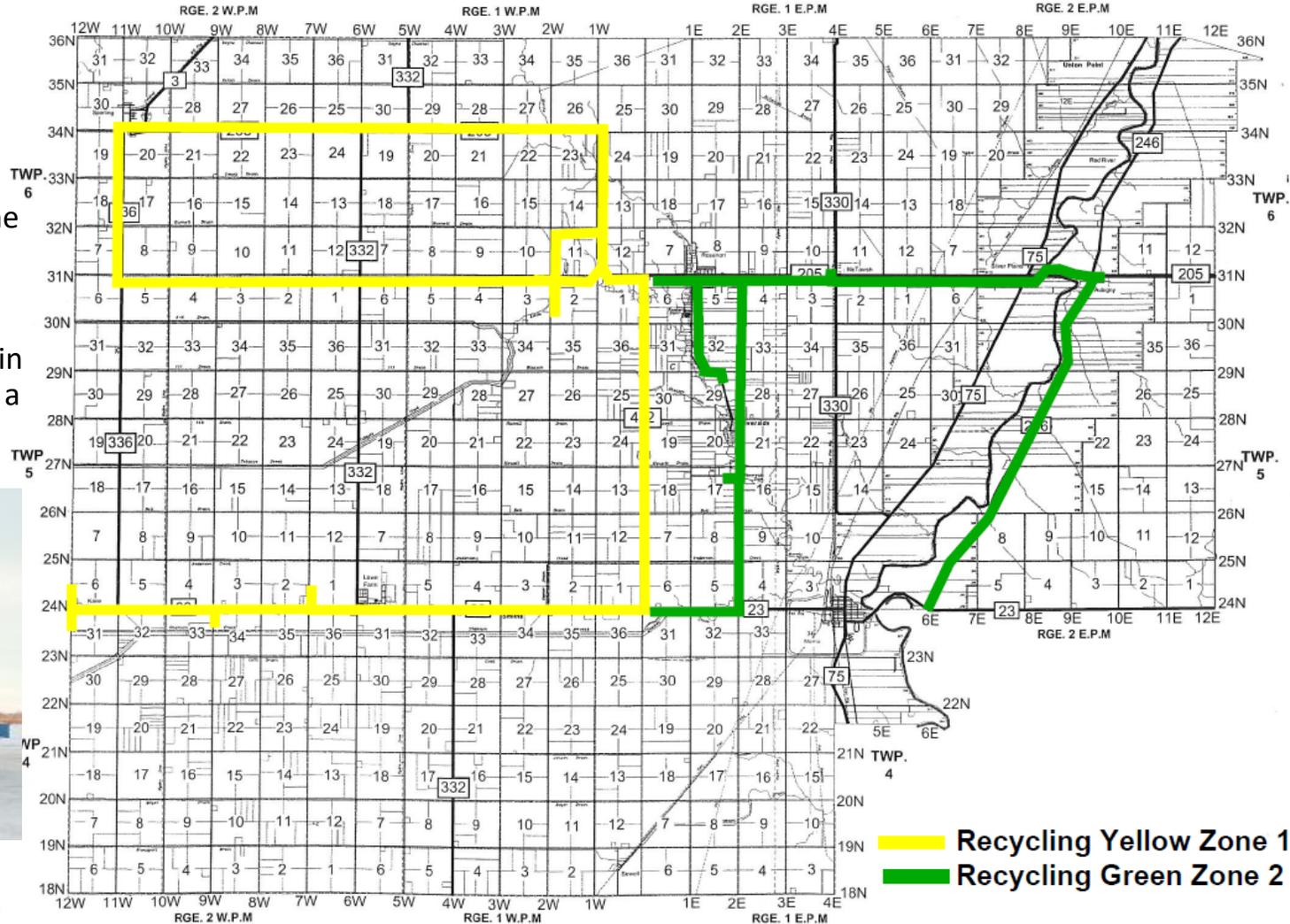
Sperling & Rural Loop

- All properties that received garbage collection in Sperling and a rural loop between Rosenort and Sperling were charged for the cost of the service.
- Effective January 1, 2021 properties were switched to a 'cart' system.
- Properties receiving garbage pickup will see a line on their tax invoices showing the annual charge.



Recycling Collection

- January 1, 2021 was the date that the Rural Municipality of Morris made significant changes to its recycling program. As of this date approximately 70 percent of homes in the municipality now have access to a curbside recycling cart.

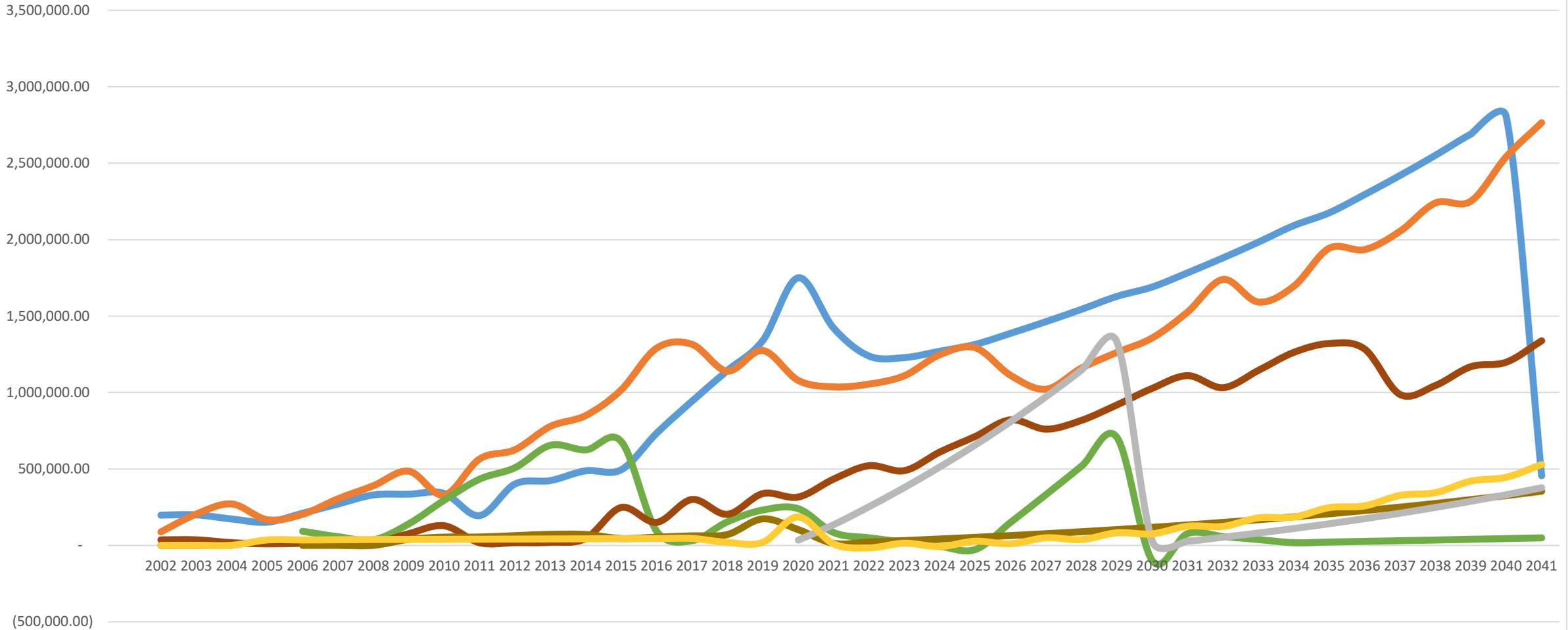


R U R A 2021 Reserve Allocations Y O F

❖ General Reserve	\$36,400.00
❖ Public Works Equipment Replacement	\$121,100.00
❖ Fire Equipment Replacement	\$132,095.00
❖ Gas Tax Reserve – Federal Funding	\$163,979.00
❖ Infrastructure Reserve	\$100,000.00
❖ Rosenort Economic Development	\$3,000.00
❖ General Economic Development	\$5,000.00

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RESERVE BALANCES AT YEAR-END



General Equipment & Warranty Gas Tax Reserve Fire Reserves Total Economic Development Infrastructure Utility

2021 Capital Projects

Funded by Reserves or Grants

❖ Replacement of Public Works Equipment (Various)	\$185,000.00
❖ Completion of Internet improvement Project	\$40,000.00
❖ Riverside Road Upgrade (multi year project) 2021 Expenditure	\$200,000.00
❖ Administration Office Basement Finish	\$100,000.00
❖ Fibre Optic Connections to RM Buildings	\$35,000.00
❖ Technology Upgrades	\$25,000.00

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2021 Capital (cont.)

Funded by Reserves or Grants

❖ Tanker Truck Renovations for Rosenort Fire Station	\$119,761.40
❖ Breathing Apparatus	\$60,000.00
❖ RIT Kit	\$17,000.00
❖ Turnout Gear Replacements	<u>\$21,000.00</u>
TOTAL General Capital possible projects	<u><u>\$802,761.40</u></u>

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LUD of Rosenort Special Projects for 2021

- ❖ Change Garbage Collection to a User Pay Cart System
- ❖ Enhanced Recycling Program and Switch to Cart System
- ❖ Modification of Ditch/Drainage System
- ❖ Creation of an Urban Works Team

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MUNICIPAL BOARD APPROVAL POLICIES

Policy No. 1

The two calculations below are used by the Municipal Board when they review by-law applications for debentures

Method 1

<i>Authorized Debt to Municipal Assessment Ratio:</i>		
The maximum debtload which a municipality can have is equal to 7% of Portioned (Taxable) Assessment		
Current Total Portioned Assessment	Page 8	429,815,270
Maximum Percentage		7%
Maximum Debt Allowed		\$30,087,068.90
Current Debt of Municipality:		
General Fund	Page 11	\$1,376,276.19
Utility Fund	Page 12	\$2,167,032.45
Total Municipal Debt at Beginning of Year		\$3,543,308.64
Debt Room Available		\$26,543,760.26

MUNICIPAL BOARD APPROVAL POLICIES

Policy No. 1

Method 2

Debt Charges to Current Revenue Ratio:		
The maximum annual payments for debt which a municipality can have is equal to 20% of current revenues		
Current Revenue	Page 1	\$6,428,434.26
Maximum Percentage		20%
Maximum Annual Payment		\$1,285,686.85
Current Payments of Municipality:		
General Fund	Page 11	\$291,567.92
Utility Fund	Page 12	\$134,336.55
Total Current Payments		\$425,904.47
Annual Payment Room Available		\$859,782.38

PUBLIC UTILITIES BOARD ORDER 93/09

Working Capital Surplus Calculation

PUB Board Order 93/09 states that the Working Capital Surplus must be equal to or greater than 20% of Annual expenses. The Working Capital Surplus is defined as the utility fund balance excluding any capital related items plus utility reserves

Formula:		
Fund Surplus / Deficit	Schedule 8	w
Deduct Tangible Capital Assets	Schedule 8	x
Add Long-term dept	Schedule 8	y
Add utility reserves	Schedule 6	z
Equals - working capital surplus		w-x+y+z
From 2019 Audited Statements:		
Fund Surplus / Deficit	Schedule 8	\$ 4,389,949
Deduct Tangible Capital Assets	Schedule 8	\$ (5,024,419)
Add Long-term dept	Schedule 8	\$ 913,132
Add utility reserves	Schedule 6	\$ 181,899
Equals - working capital surplus		\$ 460,561
Utility Expenses Total - Current Year	Page 6	\$ 4,167,737
Less Capital Project in 2021 Financial Plan - Water Reservoir for Rosenort		\$ (2,700,000)
Utility Expenses Net of Major Capital Expenses		\$ 1,467,737
Minimum Requirement		20%
Working Capital Calculation		\$ 293,547.31
Working Capital Surplus (Deficit)		\$ 167,013.69
Working capital surplus greater than or equal to 20% of operating expenses		

RURAL UTILITY OF MORRIS Utility System Capital

- ❖ Expansion of Rosenort Water Reservoir \$2,700,000.00???
- ❖ Water & Sewer Line Extension - Rosenort Industrial Park \$100,000.00
- ❖ Water Reservoir Generators – Lowe Farm & Sperling \$90,000.00
- ❖ Lift Station Generators – Lowe Farm & Rosenort \$90,000.00
- ❖ Provision for Rural Water Line Extensions \$100,000.00
- ❖ Provision for Other Sewer Upgrades \$100,000.00
- ❖ ICIP (Investing in Canada Infrastructure Program) fully dependent on approval by Federal and Provincial Governments. Total application was \$14,816,375.00. If fully approved the RM of Morris would be responsible for \$3,951,527.00.

Mill Rate Changes

RURAL MUNICIPALITY OF

	<u>2020 Mill Rates</u>	<u>2021 Mill Rates</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ (Decrease)</u>
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Uncontrollable:

EDUCATION:

FOUNDATION - OTHER	8.828	8.809	(0.019)	-0.22%
BORDERLAND SCHOOL DIVISION	13.762	13.618	(0.144)	-1.05%
RED RIVER VALLEY SCHOOL DIVISION	12.574	12.342	(0.232)	-1.85%
PRAIRIE ROSE SCHOOL DIVISION	10.617	10.544	(0.073)	-0.69%

DEBENTURES:

UTILITY - Lowe Farm Local Area	0.509	0.500	(0.009)	-1.77%
UTILITY - Lowe Farm Lagoon - Whole Municipality	0.071	0.070	(0.001)	-1.41%
PAVING - LOWE FARM	3.312	3.256	(0.056)	-1.69%
- ROSENORT	0.118	0.113	(0.005)	-4.24%
DYKES - ROSENORT	1.532	1.464	(0.068)	-4.44%
- AUBIGNY	5.625	5.612	(0.013)	-0.23%
SPECIAL SERVICE	-			
LOCAL IMPROVEMENT (<i>Public Works Garage</i>)	0.132	0.130	(0.002)	-1.52%
LOCAL IMPROVEMENT (<i>Rosenort Industrial Park</i>)	0.068	0.067	(0.001)	-1.47%
LOCAL IMPROVEMENT (<i>Rosenort Fire Hall</i>)	0.083	0.082	(0.001)	-1.20%

Mill Rate Changes

Controllable:

	2020 Mill Rates	2021 Mill Rates	Increase/ (Decrease)	Percent Increase/ (Decrease)
COMMUNITY DISTRICTS:				
LOWE FARM/KANE C.C.D.	0.365	0.413	0.048	13.15%
ROSENORT C.C.D.	0.656	0.641	(0.015)	-2.29%
MORRIS C.C.D.	0.259	0.258	(0.001)	-0.39%
SPERLING C.C.D. - URBAN	1.865	2.230	0.365	19.57%
SPERLING C.C.D. - RURAL	0.282	0.337	0.055	19.50%
AUBIGNY C.C.D.	0.308	0.306	(0.002)	-0.65%

GENERAL:

LOCAL URBAN DISTRICT OF ROSENORT	4.666	4.195	(0.471)	-10.09%
RURAL AREA - THIS INCLUDES ALL LANDS	3.084	3.318	0.234	7.59%
NOT IN THE THE LUD OF ROSENORT				
GENERAL MUNICIPAL	3.100	3.160	0.060	1.94%
GENERAL MUNICIPAL - Fire Service	0.741	0.730	(0.011)	-1.48%
RESERVES - Fire	0.238	0.308	0.070	29.41%
RESERVES - Machinery Replacement	0.752	0.282	(0.470)	-62.50%
RESERVES - Rosenort Economic Development	0.008	0.007	(0.001)	-12.50%
RESERVES - Economic Development	0.012	0.012	-	0.00%
RESERVES - Infrastructure	0.082	0.233	0.151	184.15%
RESERVES - General	0.083	0.085	0.002	2.41%

Municipal Only Mill Rates:	2020 Mill Rates	2021 Mill Rates	Increase/ (Decrease)	Percent Increase/ (Decrease)
Rural Area Mill Rate - Morris CCD	9.222	9.242	0.020	0.22%
Rural Area Mill Rate - Rosenort CCD	9.619	9.625	0.006	0.06%
Rural Area Mill Rate - Lowe Farm CCD	12.640	12.653	0.013	0.10%
Rural Area Mill Rate - Aubigny CCD	9.271	9.290	0.019	0.20%
Rural Area Mill Rate - Sperling Urban CCD	10.828	11.214	0.386	3.56%
Rural Area Mill Rate - Sperling Rural CCD	9.245	9.321	0.076	0.82%
Lowe Farm Mill Rate	12.640	12.653	0.013	0.10%
Rosenort Mill Rate	12.851	12.079	(0.772)	-6.01%
Aubigny Mill Rate	14.896	14.902	0.006	0.04%

Including School Division Levies: Residential Only	2020 Mill Rates	2021 Mill Rates	Increase/ (Decrease)	Percent Increase/ (Decrease)
Rural Area Mill Rate - Morris CCD - RRVSD	21.796	21.584	(0.212)	-0.97%
Rural Area Mill Rate - Rosenort CCD - RRVSD	22.193	21.967	(0.226)	-1.02%
Rural Area Mill Rate - Lowe Farm CCD - RRVSD	25.214	24.995	(0.219)	-0.87%
Rural Area Mill Rate - Lowe Farm CCD - BLS	26.402	26.271	(0.131)	-0.50%
Rural Area Mill Rate - Aubigny CCD - RRVSD	21.845	21.632	(0.213)	-0.98%
Rural Area Mill Rate - Sperling Urban CCD - PRSD	21.445	21.758	0.313	1.46%
Rural Area Mill Rate - Sperling Rural CCD - PRSD	19.862	19.865	0.003	0.02%
Rural Area Mill Rate - Sperling Rural CCD - RRVSD	21.819	21.663	(0.156)	-0.71%
Lowe Farm Mill Rate - RRVSD	25.214	24.995	(0.219)	-0.87%
Rosenort Mill Rate - RRVSD	25.425	24.421	(1.004)	-3.95%
Aubigny Mill Rate - RRVSD	27.470	27.244	(0.226)	-0.82%

Summary of Numbers

- Mill Rate Change – The summary of those items that fall under the General Mill Rate Category in 2020 amounted to 5.016 Mills whereas in 2021 the General Mill Rate will be 4.817 which is a decrease of 0.199 Mills – a reduction of 3.97%
- Tax Levy Change – The total municipal tax levy in 2020 was \$4,147,928.18. The total in 2021 is \$4,290,520.11 which is an increase of \$142,591.93 or 3.44%. When the growth factor is removed then the net increase is \$106,981.69 or 2.58%
- Dollar Expenditure Change Table 3 (shown on Page 8 of 34) of the published plan shows a net increase in expenditures of \$133,763.66 or 2.09%. If we remove the LUD of Rosenort budget changes then the increase for the balance of the municipality is \$93,263.66 or 1.46%

RURAL MUNICIPALITY OF

Tax Implications

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Residential Property

Market Value Assessment = 250,000
 Portioned Assessment = 112,500

Portioning Factor = 0.45

Rosenort Garbage in 2021 = \$128
 Therefore homes with a Market Value (MV) higher than \$368,500 will see a decrease, while homes with a MV less than that may see a slight increase

Municipal Only:

	2020 Portioned Value	2020 Mill Rate	2020 Taxes	Re-Assessment Increase Percentage	2021 Portioned Value	2021 Mill Rate	2021 Taxes	Tax Increase (Decrease)	Percentage Increase (Decrease)
Rural Area Mill Rate - Morris CCD	112,500	9.222	1,037.48	0.00%	112,500	9.242	1,039.73	2.25	0.22%
Rural Area Mill Rate - Rosenort CCD	112,500	9.619	1,082.14	0.00%	112,500	9.625	1,082.61	0.67	0.06%
Rural Area Mill Rate - Lowe Farm CCD	112,500	12.640	1,422.00	0.00%	112,500	12.65	1,423.46	1.46	0.10%
Rural Area Mill Rate - Aubigny CCD	112,500	9.271	1,042.99	0.00%	112,500	9.29	1,045.13	2.14	0.20%
Rural Area Mill Rate - Sperling Urban CCD	112,500	10.828	1,218.15	0.00%	112,500	11.21	1,261.58	43.43	3.56%
Rural Area Mill Rate - Sperling Rural CCD	112,500	9.245	1,040.06	0.00%	112,500	9.321	1,048.61	8.55	0.82%
Low Farm Mill Rate	112,500	12.640	1,422.00	0.00%	112,500	12.65	1,423.46	1.46	0.10%
Rosenort Mill Rate	112,500	12.851	1,445.74	0.00%	112,500	12.08	1,358.89	(86.85)	-6.01%
Aubigny Mill Rate	112,500	14.896	1,675.80	0.00%	112,500	14.9	1,676.48	0.68	0.04%

Including School Division Levies:

Rural Area Mill Rate - Morris CCD - RRVSD	112,500	21.796	2,452.05	0.00%	112,500	21.58	2,428.20	(23.85)	-0.97%
Rural Area Mill Rate - Rosenort CCD - RRVSD	112,500	22.193	2,496.71	0.00%	112,500	21.97	2,471.29	(25.42)	-1.02%
Rural Area Mill Rate - Lowe Farm CCD - RRVSD	112,500	25.214	2,836.58	0.00%	112,500	25	2,811.94	(24.64)	-0.87%
Rural Area Mill Rate - Lowe Farm CCD - BLSD	112,500	26.402	2,970.23	0.00%	112,500	26.27	2,955.49	(14.74)	-0.50%
Rural Area Mill Rate - Aubigny CCD - RRVSD	112,500	21.845	2,457.56	0.00%	112,500	21.63	2,433.60	(23.96)	-0.98%
Rural Area Mill Rate - Sperling Urban CCD - PRSD	112,500	21.445	2,412.56	0.00%	112,500	21.76	2,447.78	35.21	1.46%
Rural Area Mill Rate - Sperling Rural CCD - PRSD	112,500	19.862	2,234.48	0.00%	112,500	19.87	2,234.81	0.34	0.02%
Rural Area Mill Rate - Sperling Rural CCD - RRVSD	112,500	21.819	2,454.64	0.00%	112,500	21.66	2,437.09	(17.55)	-0.71%
Low Farm Mill Rate - RRVSD	112,500	25.214	2,836.58	0.00%	112,500	25	2,811.94	(24.64)	-0.87%
Rosenort Mill Rate - RRVSD	112,500	25.425	2,860.31	0.00%	112,500	24.42	2,747.36	(112.95)	-3.95%
Aubigny Mill Rate - RRVSD	112,500	27.470	3,090.38	0.00%	112,500	27.24	3,064.95	(25.43)	-0.82%

Commercial Property

Market Value Assessment =	250,000	Portioning Factor =	0.65						
Portioned Assessment =	162,500								
	2020 Portioned Value	2020 Mill Rate	2020 Taxes	Re-Assessment Increase Percentage	2021 Portioned Value	2021 Mill Rate	2021 Taxes	Tax Increase (Decrease)	Percentage Increase (Decrease)
Municipal Only:									
Rural Area Mill Rate - Morris CCD	162,500	9.222	1,498.58	0.00%	162,500	9.242	1,501.83	3.25	0.22%
Rural Area Mill Rate - Rosenort CCD	162,500	9.619	1,563.09	0.00%	162,500	9.625	1,564.06	0.98	0.06%
Rural Area Mill Rate - Lowe Farm CCD	162,500	12.640	2,054.00	0.00%	162,500	12.653	2,056.11	2.11	0.10%
Rural Area Mill Rate - Aubigny CCD	162,500	9.271	1,506.54	0.00%	162,500	9.290	1,509.63	3.09	0.20%
Rural Area Mill Rate - Sperling Urban CCD	162,500	10.828	1,759.55	0.00%	162,500	11.214	1,822.28	62.73	3.56%
Rural Area Mill Rate - Sperling Rural CCD	162,500	9.245	1,502.31	0.00%	162,500	9.321	1,514.66	12.35	0.82%
Low Farm Mill Rate	162,500	12.640	2,054.00	0.00%	162,500	12.653	2,056.11	2.11	0.10%
Rosenort Mill Rate	162,500	12.851	2,088.29	0.00%	162,500	12.079	1,962.84	(125.45)	-6.01%
Aubigny Mill Rate	162,500	14.896	2,420.60	0.00%	162,500	14.902	2,421.58	0.98	0.04%
Including School Division Levies:									
Rural Area Mill Rate - Morris CCD - RRVSD	162,500	30.624	4,976.40	0.00%	162,500	30.393	4,938.86	(37.54)	-0.75%
Rural Area Mill Rate - Rosenort CCD - RRVSD	162,500	31.021	5,040.91	0.00%	162,500	30.776	5,001.10	(39.81)	-0.79%
Rural Area Mill Rate - Lowe Farm CCD - RRVSD	162,500	34.042	5,531.83	0.00%	162,500	33.804	5,493.15	(38.68)	-0.70%
Rural Area Mill Rate - Lowe Farm CCD - BLSD	162,500	35.230	5,724.88	0.00%	162,500	35.080	5,700.50	(24.38)	-0.43%
Rural Area Mill Rate - Aubigny CCD - RRVSD	162,500	30.673	4,984.36	0.00%	162,500	30.441	4,946.66	(37.70)	-0.76%
Rural Area Mill Rate - Sperling Urban CCD - PRSD	162,500	30.273	4,919.36	0.00%	162,500	30.567	4,967.14	47.77	0.97%
Rural Area Mill Rate - Sperling Rural CCD - PRSD	162,500	28.690	4,662.13	0.00%	162,500	28.674	4,659.53	(2.60)	-0.06%
Rural Area Mill Rate - Sperling Rural CCD - RRVSD	162,500	30.647	4,980.14	0.00%	162,500	30.472	4,951.70	(28.44)	-0.57%
Low Farm Mill Rate - RRVSD	162,500	34.042	5,531.83	0.00%	162,500	33.804	5,493.15	(38.68)	-0.70%
Rosenort Mill Rate - RRVSD	162,500	34.253	5,566.11	0.00%	162,500	33.230	5,399.88	(166.24)	-2.99%
Aubigny Mill Rate - RRVSD	162,500	36.298	5,898.43	0.00%	162,500	36.053	5,858.61	(39.81)	-0.67%

Farmland - 160 Acres

Market Value Assessment =	707,184	Portioning Factor =		0.26						
Portioned Assessment =	183,870									
	2020 Portioned Value	2020 Mill Rate	2020 Taxes	Re-Assessment Increase Percentage	2021 Portioned Value	2021 Mill Rate	2021 Taxes	Tax Increase (Decrease)	Percentage Increase (Decrease)	Increase (Decrease) per Acre
Municipal Only:										
Rural Area Mill Rate - Morris CCD	183,870	9.222	1,695.65	0.00%	183,870	9.242	1,699.33	3.68	0.22%	\$0.02
Rural Area Mill Rate - Rosenort CCD	183,870	9.619	1,768.65	0.00%	183,870	9.625	1,769.75	1.10	0.06%	\$0.01
Rural Area Mill Rate - Lowe Farm CCD	183,870	12.640	2,324.12	0.00%	183,870	12.65	2,326.51	2.39	0.10%	\$0.01
Rural Area Mill Rate - Aubigny CCD	183,870	9.271	1,704.66	0.00%	183,870	9.29	1,708.15	3.49	0.20%	\$0.02
Rural Area Mill Rate - Sperling Urban CCD	183,870	10.828	1,990.94	0.00%	183,870	11.21	2,061.92	70.97	3.56%	\$0.44
Rural Area Mill Rate - Sperling Rural CCD	183,870	9.245	1,699.88	0.00%	183,870	9.321	1,713.85	13.97	0.82%	\$0.09
Including School Division Levies:										
Rural Area Mill Rate - Morris CCD - RRVSD	183,870	21.796	4,007.63	0.00%	183,870	21.58	3,968.65	(38.98)	-0.97%	-\$0.24
Rural Area Mill Rate - Rosenort CCD - RRVSD	183,870	22.193	4,080.63	0.00%	183,870	21.97	4,039.07	(41.55)	-1.02%	-\$0.26
Rural Area Mill Rate - Lowe Farm CCD - RRVSD	183,870	25.214	4,636.10	0.00%	183,870	25	4,595.83	(40.27)	-0.87%	-\$0.25
Rural Area Mill Rate - Lowe Farm CCD - BLS D	183,870	26.402	4,854.54	0.00%	183,870	26.27	4,830.45	(24.09)	-0.50%	-\$0.15
Rural Area Mill Rate - Aubigny CCD - RRVSD	183,870	21.845	4,016.64	0.00%	183,870	21.63	3,977.48	(39.16)	-0.98%	-\$0.24
Rural Area Mill Rate - Sperling Urban CCD - PRSD	183,870	21.445	3,943.09	0.00%	183,870	21.76	4,000.64	57.55	1.46%	\$0.36
Rural Area Mill Rate - Sperling Rural CCD - PRSD	183,870	19.862	3,652.03	0.00%	183,870	19.87	3,652.58	0.55	0.02%	\$0.00
Rural Area Mill Rate - Sperling Rural CCD - RRVSD	183,870	21.819	4,011.86	0.00%	183,870	21.66	3,983.18	(28.68)	-0.71%	-\$0.18

RURAL MUNICIPALITY OF

MMARRIS

Questions??

- where agriculture and industry meet •