Addendum - Council - March 26, 2003

Report - Executive Policy Committee - March 25, 2003

Item No. 1 2003 School Division Levies and Mill Rates
File FL-3 (Vol. 11)

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 24, 2003, the Executive Policy Committee concurred in the administrative recommendation and recommends to Council:

1. That in compliance with the mandatory provisions of The Public Schools Act, Council adopt a by-law required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through the Special Levy on assessable property within the City of Winnipeg in 2003.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing.

Addendum - Council - March 26, 2003

Report - Executive Policy Committee - March 25, 2003

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 25, 2003, the Executive Policy Committee concurred in the administrative recommendation, and submitted the matter to Council.

REPORT

RE: 2003 SCHOOL DIVISION LEVIES AND MILL RATES

FOR SUBMISSION TO: Executive Policy Committee

ORIGINAL REPORT SIGNED BY: Chief Financial Officer

REPORT DATE: March 19, 2003

RECOMMENDATION(S):

That in compliance with the mandatory provisions of *The Public Schools Act*, Council adopt a by-law required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through the Special Levy on assessable property within the City of Winnipeg in 2003.

REPORT SUMMARY

Key Issue(s):

School divisions are required to submit their respective budgets to the City of Winnipeg on or before March 15th each year. This report addresses the school division requirements for the Special Levy only.

School division amalgamation in the City of Winnipeg resulted in a reduction in the number of school divisions from eleven to eight and a renumbering of the amalgamated school divisions.

The City's eight school divisions' 2003 Special Levy requirements total $312,425,205.00, an increase of $23,030,152.00 or 8.0% over the 2002 requirement. This increase in Special Levy requirements range from a 3.6% increase in the Interlake School Division to a 13.9% increase in the St. James-Assiniboia School Division.

Recent amendments to *The Public Schools Act* give the Province up to April 15th (one month later than in previous years) to set its requirements for the Education Support Levy. This revised timeline will be in place for each year ending before January 1, 2006. The Education Support Levy requirements will be addressed in a separate report to be considered by Council on April 30, 2003.

The change in the school divisions' Special Levy requirement, coupled with the change in their respective portioned assessment subject to this levy, has resulted in mill rate increases from 2.7% in the Seven Oaks School Division to 12.5% in the St. James Assiniboia School Division.

Giving consideration to the taxpayers affected by the new amalgamated school divisions, Assiniboine South had a mill rate increase of 6.2%, Fort Garry 4.9%, St Boniface 7.7%, St Vital 7.7%, River East 5.2% and Transcona Springfield 14.0%.

The 2003 tax impact for a home assessed at $100,000, range from an increase of $32.09 in the Interlake School Division to $132.80 in the former Transcona Springfield School Division.

A complete analysis of the combined Education Support levy and Special Levy for education purposes for the City of Winnipeg cannot be completed until the Provincial Education Support Levy requirements are known. This will be provided to Council with the Education Support Levy report on April 30, 2003.

Implications of the Recommendation(s):

General Implications

	None
	For the organization overall and/or for other departments
X	**For the community and/or organizations external to the City**
	Involves a multi-year contract

Comment(s): Property owners in the City of Winnipeg are affected by increases or decreases in school division budgets.

Policy Implications

X	**No**
	Yes

Comment(s):

Environmental Implications:

X	**No**
	Yes

Comment(s):

Human Resources Implications:

X	**No**
	Yes

Comment(s):

Financial implications

X	**Within approved current and/or capital budget**
	Current and/or capital budget adjustment required

Comment(s): There is no financial impact as the establishing of the school mill rates is revenue neutral to the City of Winnipeg.

Report

REASON FOR THE REPORT:

Section 184 of *The Public Schools Act* requires Council of the City of Winnipeg to fix and impose an Education Support Levy. Section 188 similarly requires the fixing and imposition of an Education Special Levy.

HISTORY:

The attached Schedules "A" to "D" are pertinent to the subject by-law and include information in comparison with that for prior years.

DISCUSSION:

The **Education Support Levy** represents an amount the Province of Manitoba collects for educational purposes province-wide. The **Special Levy** represents the various school divisions' additional requirements or portions of their costs that do not qualify for provincial assistance under the province-wide Education Support Levy. In accordance with legislation, Council is required to annually collect and remit the City's share of these two levies to the Province and the school divisions respectively.

Prior to 2003, the amounts required to be raised by Council for the City's share of the Education Support Levy and the Special Levy was accomplished by adopting a by-law setting the mill rates for these two levies by mid to late March. This timeframe coincided with the requirement for the Province and the school divisions to submit their respective budgets to the City on or before March 15th in order for the mill rates to be calculated. However, the Province of Manitoba has introduced two initiatives that will change the way in which the City of Winnipeg processes the Education Support Levy and the Special Levy commencing in 2003.

First, on November 8, 2001, the Provincial Government announced the number of school divisions in the province would be reduced by merging various divisions and creating new division boundaries throughout the province. Since the Province required these new divisions to be in place in time for the October 2002 municipal elections, this is the first year in which mill rates will be calculated on the amalgamated school divisions and reconfigured school division boundaries.

For the City of Winnipeg, the effect of school division amalgamation resulted in a reduction in the number of school divisions from eleven to eight and a renumbering of the amalgamated school divisions. The school divisions within City of Winnipeg boundaries now include and are numbered as follows:

01- Winnipeg
02- St. James-Assiniboia
07- Pembina Trails (formerly Assiniboine South #3 and Fort Garry #5)
10- Seven Oaks
14- Seine River
21- Interlake
51- Louis Riel (formerly St. Boniface #4 and St Vital #6)
72- River East-Transcona (formerly River East #9 and Transcona-Springfield #12)

The second significant change introduced by the Province involved amendments to *The Public Schools Act*. Prior to the noted amendment, the Province and the school divisions would provide the City with their requirements for the Education Support Levy and the Special Levy on or before March 15th each year. This enabled City Council to adopt the necessary by-law(s) setting the mill rates for the two levies at the same time. As a result of the amendment to *The Public Schools Act*, the Province now has up to April 15th (one month later than in previous years) to set its requirements for the Education Support Levy. The requirement for school divisions to submit their respective budgets to the City of Winnipeg on or before March 15th each year remained unchanged. The revised timeline for the Education Support Levy will be in place for each year ending before January 1, 2006.

For 2003, the Education Support Levy requirements will be presented in a separate report for Council's consideration at its meeting on April 30th. It should be noted that for comparison purposes the combined cumulative effect of taxation for educational purposes in the City of Winnipeg will not be known until that time.

Special Levy (School Division Requirements only)

- The City's eight school divisions' 2003 Special Levy requirements total $312,425,205.00, an increase of $23,030,152.00 or 8.0% over the 2002 requirement. This increase in Special Levy requirements range from a 3.6% increase in the Interlake School Division to a 13.9% increase in the St. James-Assiniboia School Division (see Schedule "A").

- The change in the school divisions' Special Levy requirement, coupled with the change in their respective portioned assessment subject to this levy, has resulted in mill rate increases from 2.7% in the Seven Oaks School Division to 12.5% in the St. James Assiniboia School Division (see Schedule "A").

- Giving consideration to the taxpayers affected by the new amalgamated school divisions, Assiniboine South had a mill rate increase of 6.2%, Fort Garry 4.9%, St Boniface 7.7%, St Vital 7.7%, River East 5.2% and Transcona Springfield 14.0% (see Schedule C).

- The 2003 tax impact for a home assessed at $100,000, range from an increase of $32.09 in the Interlake School Division to $132.80 in the former Transcona Springfield School Division (see Schedule D).

Financial Impact Statement **Date:** March 19, 2003

COMMENTS: No Financial Impact. Revenue neutral to the City of Winnipeg.

"Original signed by Carrie Erickson"
Carrie Erickson
Manager of Finance & Administration

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SCHEDULES

"A"	Amounts to be raised for school purposes for 2003 and comparisons with the year 2002.
"B"	Calculations of the Eight School Division Special Levy mill rates for 2003 in comparison with the year 2002.
"C"	Mill rate change for the amalgamated school divisions for 2003 and comparison with the year 2002.
"D"	School Division Tax Impact on a home assessed at $100,000 for 2003 and comparisons with 2002.

In preparing this report, there was consultation with and concurrence by:

This Report Submitted By:

Department:	Corporate Finance Department
Division:	Taxation and Revenue
Prepared by:	Mel Chambers, Coordinator of Customer Services
File No.	V:\Custserv\Mchambers\school mill rate\2003

WINNIPEG

"SCHOOL DIVISION 1"

SCHEDULE "B"

SPECIAL LEVY : PAGE 1

2003 SPECIAL LEVY MILL RATE

						----STATUTORY----		Institutional				
		Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	3,370,529,450	696,953,919	284,181,050	3,764,850	0	26,958,200	30,651,810	99,715,650	0	2,941,112,108	7,453,867,0
(2)	Percentage Share	45.22%	9.35%	3.81%	0.05%	0.00%	0.36%	0.41%	1.34%	0.00%	39.46%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	1,516,740,609	313,629,470	127,882,156	978,861	0	6,739,552	19,923,680	38,889,104	0	1,911,723,009	3,936,506,4
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	
(7)	Special Levy	$43,519,838	$8,998,970	$3,669,323	$28,086	$0	$193,378	$571,670	$1,115,845	$0	$54,851,324	$112,948,4
(8)	Percentage Share	38.53%	7.97%	3.25%	0.02%	0.00%	0.17%	0.51%	0.99%	0.00%	48.56%	100.00%
(9)	2002 Assessment	3,368,935,220	708,222,369	276,565,600	4,038,850	0	26,953,500	30,591,510	99,715,650	0	2,955,411,878	7,470,434,5
(10)	Percentage Share	45.10%	9.48%	3.70%	0.05%	0.00%	0.36%	0.41%	1.34%	0.00%	39.56%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	1,516,023,257	318,700,285	124,455,058	1,050,101	0	6,738,377	19,884,485	51,852,138	0	1,921,017,881	3,959,721,5
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	27.211	27.211	27.211	27.211	27.211	27.211	27.211	27.211	27.211	27.211	
(15)	Special Levy	$41,252,509	$8,672,153	$3,386,547	$28,574	$0	$183,358	$541,077	1,410,949	$0	$52,273,405	$107,748,5
(16)	Percentage Share	38.29%	8.05%	3.14%	0.03%	0.00%	0.17%	0.50%	1.31%	0.00%	48.51%	100.00%

"SCHOOL DIVISION 2"

ST. JAMES-ASSINIBOIA

SCHEDULE "B"
SPECIAL LEVY : PAGE 2

2003 SPECIAL LEVY MILL RATE

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	1,568,923,372	235,535,950	104,067,950	2,072,210	778,000	3,956,000	47,588,450	0	11,089,000	915,608,031	2,889,618,963
(2)	Percentage Share	54.29%	8.15%	3.60%	0.07%	0.03%	0.14%	1.65%	0.00%	0.38%	31.69%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	706,015,599	105,991,194	46,830,865	538,775	389,000	989,000	30,932,493	0	1,108,900	595,145,236	1,487,941,062
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	
(7)	Special Levy	$14,012,292	$2,103,607	$929,452	$10,693	$7,720	$19,629	$613,917	$0	$22,008	$11,812,274	$29,531,592
(8)	Percentage Share	47.45%	7.12%	3.15%	0.04%	0.03%	0.07%	2.08%	0.00%	0.07%	39.99%	100.00%
(9)	2002 Assessment	1,564,637,577	235,899,150	104,097,750	1,877,210	1,549,000	5,499,600	47,534,600	0	11,089,000	889,481,731	2,861,665,618
(10)	Percentage Share	54.68%	8.24%	3.64%	0.07%	0.05%	0.19%	1.66%	0	0.39%	31.08%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	704,086,993	106,154,635	46,844,275	488,075	774,500	1,374,900	30,897,490	0	1,108,900	578,163,142	1,469,892,910
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	17.641	17.641	17.641	17.641	17.641	17.641	17.641	17.641	17.641	17.641	
(15)	Special Levy	$12,420,799	$1,872,674	$826,380	$8,610	$13,663	$24,255	$545,063	0	$19,562	$10,199,057	$25,930,063
(16)	Percentage Share	47.90%	7.22%	3.19%	0.03%	0.05%	0.09%	2.10%	0%	0.08%	39.34%	100.00%

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PEMBINA TRAILS

"SCHOOL DIVISION 7"

SCHEDULE "B"
SPECIAL LEVY : PAGE 3

2003 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
2003 Assessment	3,194,276,920	247,423,900	290,706,800	19,446,170	1,331,000	15,262,900	6,148,830	206,154,900	8,849,000	687,759,380	4,677,359,8(
Percentage Share	68.28%	5.29%	6.22%	0.42%	0.03%	0.33%	0.13%	4.41%	0.19%	14.70%	100.00%
Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
Portioned Assessment	1,437,424,722	111,340,838	130,818,564	5,056,004	665,500	3,815,725	3,996,740	80,400,411	884,900	447,043,609	2,221,447,0
Rate / Levy / % Share Based on 2003 budget											
Special Levy Mill Rate	24.230	24.230	24.230	24.230	24.230	24.230	24.230	24.230	24.230	24.230	
Special Levy	$34,828,801	$2,697,789	$3,169,734	$122,507	$16,125	$92,455	$96,841	$1,948,102	$21,441	$10,830,903	$53,824,69
Percentage Share	64.71%	5.01%	5.89%	0.23%	0.03%	0.17%	0.18%	3.62%	0.04%	20.12%	100.00%
2002 Assessment	3,058,148,940	237,434,650	274,354,200	21,109,320	560,000	15,262,900	6,706,680	206,154,900	10,586,000	656,401,580	4,486,719,1
) Percentage Share	68.17%	5.29%	6.11%	0.47%	0.01%	0.34%	0.15%	4.59%	0.24%	14.63%	100.00%
) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52.0	10.0	65.0	
) Portioned Assessment	1,376,167,114	106,845,684	123,459,888	5,488,423	280,000	3,815,725	4,359,343	107,200,548	1,058,600	426,661,038	2,155,336,3(
) **Rate / Levy / % Share Based on 2002 budget**											
) Special Levy Mill Rate	22.967	22.967	22.967	22.967	22.967	22.967	22.967	22.967	22.967	22.967	
) Special Levy	$31,606,430	$2,453,925	$2,835,503	$126,053	$6,431	$87,636	$100,121	$2,462,075	$24,313	$9,799,921	$49,502,40
) Percentage Share	63.85%	4.96%	5.73%	0.25%	0.01%	0.18%	0.20%	4.97%	0.05%	19.80%	100.00%

s school divisions did not exist in an amalgamated form in 2002. Therefore, in order to compare their 2003 budget against their 2002 budget, the 2002 budgets for the algamated divisions have been adjusted by combining the budgets of merging school divisions.

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2003 SPECIAL LEVY MILL RATE

						----STATUTORY----		Institutional				
		Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	1,290,568,590	109,055,550	60,666,500	7,719,320	0	2,783,100	1,875,150	0	921,950	212,516,820	1,686,106,98
(2)	Percentage Share	76.54%	6.47%	3.60%	0.46%	0.00%	0.17%	0.11%	0.00%	0.05%	12.60%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	580,755,920	49,075,003	27,300,084	2,007,023	0	695,775	1,218,848	0	92,195	138,135,937	799,280,785
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	
(7)	Special Levy	$16,326,210	$1,379,596	$767,460	$56,421	$0	$19,560	$34,264	$0	$2,592	$3,883,391	$22,469,494
(8)	Percentage Share	72.66%	6.14%	3.42%	0.25%	0.00%	0.09%	0.15%	0.00%	0.01%	17.28%	100.00%
(9)	2002 Assessment	1,271,713,190	111,774,600	57,365,550	7,725,020	0	2,783,100	1,936,850	0	691,950	206,900,120	1,660,890,38
(10)	Percentage Share	76.57%	6.73%	3.45%	0.46%	0.00%	0.17%	0.12%	0	0.04%	12.46%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	572,270,987	50,298,577	25,814,655	2,008,505	0	695,775	1,258,953	0	69,195	134,485,082	786,901,729
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	27.379	27.379	27.379	27.379	27.379	27.379	27.379	27.379	27.379	27.379	
(15)	Special Levy	$15,668,207	$1,377,125	$706,779	$54,991	$0	$19,050	$34,469	0	$1,894	$3,682,027	$21,544,542
(16)	Percentage Share	72.72%	6.39%	3.28%	0.26%	0.00%	0.09%	0.16%	0.00%	0.01%	17.09%	100.00%

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SEINE RIVER

"SCHOOL DIVISION 14"

SCHEDULE "B"
SPECIAL LEVY : PAGE 5

2003 SPECIAL LEVY MILL RATE

		----STATUTORY----						Institutional				
		Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	165,092,420	919,450	24,301,000	6,393,820	7,817,000	2,118,100	735,800	0	0	9,531,050	216,908,640
(2)	Percentage Share	76.11%	0.42%	11.20%	2.95%	3.60%	0.98%	0.34%	0.00%	0.00%	4.40%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	74,291,611	413,756	10,935,479	1,662,393	3,908,500	529,525	478,270	0	0	6,195,185	98,414,719
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	
(7)	Special Levy	$1,766,952	$9,841	$260,089	$39,538	$92,960	$12,594	$11,375	$0	$0	$147,334	$2,340,683
(8)	Percentage Share	75.49%	0.42%	11.11%	1.69%	3.97%	0.54%	0.49%	0.00%	0.00%	6.29%	100.00%
(9)	2002 Assessment	164,396,670	583,850	24,849,600	6,389,520	7,817,000	2,118,100	749,900	0	0	9,285,250	216,189,890
(10)	Percentage Share	76.04%	0.27%	11.49%	2.96%	3.62%	0.98%	0.35%	0	0.00%	4.29%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	73,978,524	262,735	11,182,363	1,661,275	3,908,500	529,525	487,435	0	0	6,035,415	98,045,772
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	22.563	22.563	22.563	22.563	22.563	22.563	22.563	22.563	22.563	22.563	
(15)	Special Levy	$1,669,177	$5,928	$252,308	$37,483	$88,187	$11,948	$10,998	$0	$0	$136,223	$2,212,252
(16)	Percentage Share	75.45%	0.27%	11.40%	1.69%	3.99%	0.54%	0.50%	0.00%	0.00%	6.16%	100.00%

"SCHOOL DIVISION 21"

INTERLAKE

SCHEDULE "B"
SPECIAL LEVY : PAGE 6

2003 SPECIAL LEVY MILL RATE

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	169,250	0	0	629,150	0	852,700	23,900	0	0	0	1,675,000
(2)	Percentage Share	10.10%	0.00%	0.00%	37.56%	0.00%	50.91%	1.43%	0.00%	0.00%	0.00%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	76,163	0	0	163,579	0	213,175	15,535	0	0	0	468,452
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	
(7)	Special Levy	$1,583	$0	$0	$3,399	$0	$4,430	$323	$0	$0	$0	$9,735
(8)	Percentage Share	16.25%	0.00%	0.00%	34.92%	0.00%	45.51%	3.32%	0.00%	0.00%	0.00%	100.00%
(9)	2002 Assessment	134,350	0	0	655,150	0	852,700	23,900	0	0	13,600	1,679,700
(10)	Percentage Share	8.00%	0.00%	0.00%	39.00%	0.00%	50.77%	1.42%	0	0.00%	0.81%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	60,458	0	0	170,339	0	213,175	15,535	0	0	8,840	468,347
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	20.068	20.068	20.068	20.068	20.068	20.068	20.068	20.068	20.068	20.068	
(15)	Special Levy	$1,213	$0	$0	$3,418	$0	$4,278	$312	$0	$0	$178	$9,399
(16)	Percentage Share	12.90%	0.00%	0.00%	36.37%	0.00%	45.52%	3.32%	0.00%	0.00%	1.89%	100.00%

LOUIS RIEL

2003 SPECIAL LEVY MILL RATE

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	3,114,122,387	281,350,350	175,449,100	18,333,850	700,000	18,219,750	7,432,020	8,850,000	8,551,000	739,236,140	4,372,244,59
(2)	Percentage Share	71.22%	6.43%	4.01%	0.42%	0.02%	0.42%	0.17%	0.20%	0.20%	16.91%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	1,401,355,162	126,607,676	78,952,444	4,766,800	350,000	4,554,938	4,830,815	3,451,500	855,100	480,503,512	2,106,227,94
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	
(7)	Special Levy	$33,371,872	$3,015,035	$1,880,174	$113,517	$8,335	$108,471	$115,041	$82,194	$20,363	$11,443,503	$50,158,505
(8)	Percentage Share	66.53%	6.01%	3.75%	0.23%	0.02%	0.22%	0.23%	0.16%	0.04%	22.81%	100.00%
(9)	2002 Assessment	3,007,789,032	281,451,150	155,684,450	18,492,920	700,000	18,219,750	6,309,770	8,850,000	8,569,000	716,293,290	4,222,359,36
(10)	Percentage Share	71.23%	6.67%	3.69%	0.44%	0.02%	0.43%	0.15%	0.21%	0.20%	16.96%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	1,353,505,139	126,653,037	70,058,343	4,808,160	350,000	4,554,938	4,101,350	4,602,000	856,900	465,590,661	2,035,080,52
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	22.11	22.11	22.11	22.11	22.11	22.11	22.11	22.11	22.11	22.11	
(15)	Special Levy	$29,925,999	$2,800,299	$1,548,990	$106,308	$7,739	$100,710	$90,681	$101,750	$18,946	$10,293,898	44,995,320
(16)	Percentage Share	66.51%	6.22%	3.44%	0.24%	0.02%	0.22%	0.20%	0.23%	0.04%	22.88%	100.00%

This school divisions did not exist in an amalgamated form in 2002. Therefore, in order to compare their 2003 budget against their 2002 budget, the 2002 budgets for the amalgamated divisions have been adjusted by combining the budgets of merging school divisions.

RIVER EAST-TRANSCONA

"SCHOOL DIVISION 71"

SCHEDULE "B"
SPECIAL LEVY : PAGE 8

2003 SPECIAL LEVY MILL RATE

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	2,555,360,580	239,149,650	47,174,400	10,308,491	1,442,000	16,116,800	2,110,800	0	5,795,600	650,142,501	3,527,600,8
(2)	Percentage Share	72.44%	6.78%	1.34%	0.29%	0.04%	0.46%	0.06%	0.00%	0.16%	18.43%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	1,149,912,325	107,617,349	21,228,594	2,680,208	721,000	4,029,200	1,372,021	0	579,560	422,592,647	1,710,732,9
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy Mill Rate	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	
(7)	Special Levy	$27,654,242	$2,588,090	$510,526	$64,456	$17,339	$96,898	$32,996	$0	$13,938	$10,163,579	$41,142,06
(8)	Percentage Share	67.22%	6.29%	1.24%	0.16%	0.04%	0.24%	0.08%	0.00%	0.03%	24.70%	100.00%
(9)	2002 Assessment	2,524,449,080	236,448,050	46,965,700	10,903,431	1,442,000	16,116,800	2,110,800	0	5,795,600	637,079,441	3,481,310,9
(10)	Percentage Share	72.51%	6.79%	1.35%	0.31%	0.04%	0.46%	0.06%	0.00%	0.17%	18.31%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52	10.0	65.0	
(12)	Portioned Assessment	1,136,002,143	106,401,631	21,134,676	2,834,892	721,000	4,029,200	1,372,021	0	579,560	414,101,660	1,687,176,7
(13)	Rate / Levy / % Share Based on 2002 budget											
(14)	Special Levy Mill Rate	22.198	22.198	22.198	22.198	22.198	22.198	22.198	22.198	22.198	22.198	
(15)	Special Levy	$25,216,976	$2,361,903	$469,148	$62,929	$16,005	$89,440	$30,456	$0	$12,865	$9,192,775	$37,452,49
(16)	Percentage Share	67.33%	6.31%	1.25%	0.17%	0.04%	0.24%	0.08%	0.00%	0.03%	24.55%	100.00%

This school divisions did not exist in an amalgamated form in 2002. Therefore, in order to compare their 2003 budget against their 2002 budget, the 2002 budgets for the amalgamated divisions have been adjusted by combining the budgets of merging school divisions.

2003 SPECIAL LEVY MILL RATE

"TOTAL SCHOOL DIVISIONS "

SCHEDULE "B"

SPECIAL LEVY : PAGE 9

BASED ON 2003 BUDGET REQUIREMENTS AND 2003 ASSESSMENTS

						----STATUTORY----		Institutional				
		Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1)	2003 Assessment	15,259,042,969	1,810,388,769	986,546,800	68,667,861	12,068,000	86,267,550	96,566,760	314,720,550	35,206,550	6,155,906,030	24,825,381,839
(2)	Percentage Share	61.47%	7.29%	3.97%	0.28%	0.05%	0.35%	0.39%	1.27%	0.14%	24.79%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(4)	Portioned Assessment	6,866,572,111	814,675,286	443,948,186	17,853,643	6,034,000	21,566,890	62,768,402	122,741,015	3,520,655	4,001,339,135	12,361,019,323
(5)	Rate / Levy / % Share Based on 2003 budget											
(6)	Special Levy	171,481,790	20,792,928	11,186,758	438,617	142,479	547,415	1,476,427	3,146,141	80,342	103,132,308	312,425,205
(7)	Percentage Share	54.88%	6.66%	3.58%	0.14%	0.05%	0.18%	0.47%	1.01%	0.03%	33.00%	100.00%
(8)	2002 Assessment	14,960,204,059	1,811,813,819	939,882,850	71,191,421	12,068,000	87,806,450	95,964,010	314,720,550	36,731,550	6,070,866,890	24,401,249,599
(9)	Percentage Share	61.31%	7.43%	3.85%	0.29%	0.05%	0.36%	0.39%	1.29%	0.15%	24.88%	100.00%
(10)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	52.0	10.0	65.0	
(11)	Portioned Assessment	6,732,094,615	815,316,584	422,949,258	18,509,770	6,034,000	21,951,615	62,376,612	163,654,686	3,673,155	3,946,063,719	12,192,624,014
(12)	Rate / Levy / % Share Based on 2003 budget											
(13)	Special Levy	157,761,310	19,544,007	10,025,655	428,366	132,025	520,675	1,353,177	3,974,774	77,580	95,577,484	289,395,053
(14)	Percentage Share	54.51%	6.75%	3.46%	0.15%	0.05%	0.18%	0.47%	1.37%	0.03%	33.03%	100.00%

Fin/tax/ bn/2003schsp
March 15/2003

SCHEDULE "C"

MILL RATE CHANGE FOR AMALGAMATED SCHOOL DIVISIONS

Amalgamated Divisions	School Divisions	Actual 2002	Amalgamated 2003	% Change
Pembina Trails	**Amalgamated Division**	**22.967**	**24.230**	**5.5%**
	3 - Assiniboine South - former division	**22.809**	**24.230**	**6.2%**
	5 - Fort Garry - former division	**23.105**	**24.230**	**4.9%**
Louis Riel	**Amalgamated Division**	**22.110**	**23.814**	**7.7%**
	4 - St. Boniface - former division	**22.110**	**23.814**	**7.7%**
	6 - St Vital - former division	**22.110**	**23.814**	**7.7%**
River East Transcona	**Amalgamated Division**	**22.198**	**24.049**	**8.3%**
	9 - River East - former division	**22.867**	**24.049**	**5.2%**
	12 - Transcona - Springfield - former division	**21.098**	**24.049**	**14.0%**

Fin/tax

March 15/2003

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SCHEDULE "D"

School Division Tax Impact on a Home Assessed at $100,000

	School Division Taxes			
	2002	2003	$ Change	% Change
1 - Winnipeg	1,225	1,291	66.69	5.4%
2 - St. James-Assiniboia	794	893	99.27	12.5%
3 - Assiniboine South *	1,026	1,090	63.94	6.2%
4 - St. Boniface *	995	1,072	76.68	7.7%
5 - Fort Garry *	1,040	1,090	50.62	4.9%
6 - St Vital *	995	1,072	76.68	7.7%
9 - River East *	1,029	1,082	53.19	5.2%
10 - Seven Oaks	1,232	1,265	32.98	2.7%
12 - Transcona - Springfield *	949	1,082	132.80	14.0%
14 - Seine River	1,015	1,070	54.94	5.4%
21- Interlake	903	935	32.09	3.6%

*** Former School Divisions prior to amalgamation used for comparative purposes only.**

NOTE: The School Division Tax calculations do not include the Provincial Education Support Levy.