Agenda - Council - March 24, 2004

Report "A" - Executive Policy Committee - March 17, 2004

Item No. 3 2004 School Division Levies and Mill Rates
File FL-3

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 17, 2004, the Executive Policy Committee concurred in the administrative recommendation and submits the following 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.

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

Report "A" - Executive Policy Committee - March 17, 2004

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 17, 2004, the Executive Policy Committee concurred in the administrative recommendation and submitted the matter to Council.

ADMINISTRATIVE REPORT

RE: 2004 SCHOOL DIVISION LEVIES AND MILL RATES

FOR SUBMISSION TO: EXECUTIVE POLICY COMMITTEE

ORIGINAL REPORT SIGNED BY: CHIEF FINANCIAL OFFICER

REPORT DATE: March 17, 2004

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 2004.

REPORT SUMMARY

Key Issue(s):

*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.*

School divisions are required to submit their respective budgets to the City of Winnipeg on, or before, March 15th each year. The Province of Manitoba is required to set its requirements for the Education Support Levy on, or before, April 15th.

This report addresses the school division requirements for the Special Levy only. The Education Support Levy requirements will be addressed in a separate report to be considered by Council on April 21, 2004.

The City's eight school divisions' 2004 Special Levy requirements total $332,055,276, an increase of $19,630,071 or 6.3% over the 2003 requirement. This increase in Special Levy requirements ranges from a 4.0% increase in the Seine River School Division to an 8.1% increase in the River East Transcona School Division.

The change in the school divisions' Special Levy requirements, coupled with the change in their respective portioned assessments subject to this levy, has resulted in mill rate increases ranging from a 3.8% increase in the Seine River School Division to an 8.0% increase in the River East Transcona School Division.

The 2004 tax impact for a home assessed at $100,000, ranges from a $40.46 increase in the Seine River School Division to a $86.40 increase in the River East Transcona 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 21, 2004.

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.

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 "C" 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.*

This report addresses the school division requirements for the Special Levy only. The Education Support Levy requirements will be addressed in a separate report to be considered by Council on April 21, 2004. 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' 2004 Special Levy requirements total $332,055,276, an increase of $19,630,071 or 6.3% over the 2003 requirement. This increase in Special Levy requirements ranges from a 4.0% increase in the Seine River School Division to an 8.1% increase in the River East Transcona 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 ranging from a 3.8% increase in the Seine River School Division to an 8.0% increase in the River East Transcona School Division. (see Schedule "A").

- The 2004 tax impact for a home assessed at $100,000, ranges from a $40.46 increase in the Seine River School Division to a $86.40 increase in the River East Transcona School Division. (see Schedule “C”).

Financial Impact Statement **Date:** March 17, 2004

COMMENTS: There is no financial impact as the establishing of the school mill rates is revenue neutral to the City of Winnipeg.

Carrie Erickson
Manager of Finance & Administration

SCHEDULES

"A"	Amounts to be raised for school purposes for 2004 and comparisons with the year 2003.
"B"	Calculations of the Eight School Division Special Levy mill rates for 2004 in comparison with the year 2003.
“C”	School Division Tax Impact on a home assessed at $100,000 for 2004 and comparisons with 2003.

IN PREPARING THIS REPORT, THERE WAS CONSULTATION WITH AND CONCURRENCE BY:

This Report Submitted By:

Corporate Finance Department, Taxation and Revenue Division
Prepared by: Bob Weselowski, Manager, Taxation and Revenue
File No. 2004 School Tax Levies and Mill Rate Report. doc

Amounts to be Raised for School Purposes

PAYABLE TO SCHOOL DIVISIONS	Requirements 2003	Requirements 2004	Change Amount	Change %	Portioned Assessments	Mill Rates 2003	Mill Rates 2004	Mill Rates Change
Winnipeg	112,948,434	117,828,292	4,879,858	4.3%	3,933,738,668	28.693	29.953	4.4%
St. James-Assiniboia	29,531,592	31,710,342	2,178,750	7.4%	1,482,686,011	19.847	21.387	7.8%
Pembina Trails	53,824,698	57,877,263	4,052,565	7.5%	2,249,763,785	24.230	25.726	6.2%
Seven Oaks	22,469,494	23,696,020	1,226,526	5.5%	811,107,026	28.112	29.214	3.9%
Seine River	2,340,683	2,435,334	94,651	4.0%	98,664,644	23.784	24.683	3.8%
Interlake	9,735	10,159	424	4.4%	468,452	20.781	21.686	4.4%
Louis Riel	50,158,505	54,011,674	3,853,169	7.7%	2,121,278,504	23.814	25.462	6.9%
River East Transcona	41,142,064	44,486,192	3,344,128	8.1%	1,713,065,092	24.049	25.969	8.0%
	312,425,205	332,055,276	19,630,071	6.3%	12,410,772,182			

WINNIPEG

SCHEDULE "B"

SPECIAL LEVY : PAGE 1

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1) 2004 Assessment	3,372,711,240	697,892,069	294,632,250	3,685,850	0	25,299,400	50,813,810	102,627,150	3,950	2,926,744,151	7,474,409,8
(2) Percentage Share	45.12%	9.34%	3.94%	0.05%	0.00%	0.34%	0.68%	1.37%	0.00%	39.16%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	1,517,722,406	314,051,633	132,585,196	958,321	0	6,324,852	33,028,980	26,683,059	395	1,902,383,826	3,933,738,6
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	
(7) Special Levy	$45,460,339	$9,406,789	$3,971,324	$28,705	$0	$189,448	$989,317	$799,238	$12	$56,983,120	$117,828,2
(8) Percentage Share	38.58%	7.98%	3.37%	0.02%	0.00%	0.16%	0.84%	0.68%	0.00%	48.37%	100.00%
(9) 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
(10 Percentage Share	45.22%	9.35%	3.81%	0.05%	0.00%	0.36%	0.41%	1.34%	0.00%	39.46%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	28.693	
(15 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
(16 Percentage Share	38.53%	7.97%	3.25%	0.02%	0.00%	0.17%	0.51%	0.99%	0.00%	48.56%	100.00%

ST. JAMES-ASSINIBOIA

SCHEDULE "B"

SPECIAL LEVY : PAGE 2

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 Assessment	1,571,292,217	237,141,200	104,914,700	1,715,567	778,000	3,956,000	47,550,750	0	11,089,000	904,366,180	2,882,803,6
(2) Percentage Share	54.50%	8.23%	3.64%	0.06%	0.03%	0.14%	1.65%	0.00%	0.38%	31.37%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	707,081,583	106,713,555	47,211,905	446,048	389,000	989,000	30,907,988	0	1,108,900	587,838,032	1,482,686,0
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	
(7) Special Levy	$15,122,354	$2,282,283	$1,009,721	$9,540	$8,320	$21,152	$661,029	$0	$23,716	$12,572,227	$31,710,34
(8) Percentage Share	47.69%	7.20%	3.18%	0.03%	0.03%	0.07%	2.08%	0.00%	0.07%	39.65%	100.00%
(9) 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	2,889,618,9
(10 Percentage Share	54.29%	8.15%	3.60%	0.07%	0.03%	0.14%	1.65%	0.00%	0.38%	31.69%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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	1,487,941,0
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	19.847	
(15 Special Levy	$14,012,292	$2,103,607	$929,452	$10,693	$7,720	$19,629	$613,917	0	$22,008	$11,812,274	$29,531,59
(16 Percentage Share	47.45%	7.12%	3.15%	0.04%	0.03%	0.07%	2.08%	0.00%	0.07%	39.99%	100.00%

PEMBINA TRAILS

SCHEDULE "B"

SPECIAL LEVY : PAGE 3

2004 SPECIAL LEVY MILL RATE

					----STATUTORY----		Institutional				
	Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1) 2004 Assessment	3,278,936,090	253,063,900	294,378,250	17,845,170	1,331,000	15,262,900	6,092,330	201,619,100	8,849,000	710,009,300	4,787,387,0
(2) Percentage Share	68.49%	5.29%	6.15%	0.37%	0.03%	0.32%	0.13%	4.21%	0.18%	14.83%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	1,475,521,324	113,878,840	132,470,716	4,639,744	665,500	3,815,725	3,960,015	52,420,966	884,900	461,506,055	2,249,763,7
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	
(7) Special Levy	$37,959,262	$2,929,647	$3,407,942	$119,362	$17,121	$98,163	$101,875	$1,348,582	$22,765	$11,872,544	$57,877,26
(8) Percentage Share	65.59%	5.06%	5.89%	0.21%	0.03%	0.17%	0.18%	2.33%	0.04%	20.50%	100.00%
(9) 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
(10 Percentage Share	68.28%	5.29%	6.22%	0.42%	0.03%	0.33%	0.13%	4.41%	0.19%	14.70%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	24.23	24.23	24.23	24.23	24.23	24.23	24.23	24.23	24.23	24.23	
(15 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
(16 Percentage Share	64.71%	5.01%	5.89%	0.23%	0.03%	0.17%	0.18%	3.62%	0.04%	20.12%	100%

SEVEN OAKS

SCHEDULE "B"

SPECIAL LEVY : PAGE 4

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 Assessment	1,305,485,540	109,008,900	60,704,900	7,236,920	0	2,783,100	1,952,950	0	918,000	220,505,400	1,708,595,7
(2) Percentage Share	76.41%	6.38%	3.55%	0.42%	0.00%	0.16%	0.11%	0.00%	0.05%	12.92%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	587,468,546	49,054,009	27,317,365	1,881,599	0	695,775	1,269,418	0	91,800	143,328,514	811,107,02
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	
(7) Special Levy	$17,162,306	$1,433,064	$798,050	$54,969	$0	$20,326	$37,085	$0	$2,682	$4,187,538	$23,696,02
(8) Percentage Share	72.43%	6.05%	3.37%	0.23%	0.00%	0.09%	0.16%	0.00%	0.01%	17.66%	100.00%
(9) 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	1,686,106,9
(10 Percentage Share	76.54%	6.47%	3.60%	0.46%	0.00%	0.17%	0.11%	0.00%	0.05%	12.60%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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	799,280,78
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	28.112	
(15 Special Levy	$16,326,210	$1,379,596	$767,460	$56,421	$0	$19,560	$34,264	$0	$2,592	$3,883,391	$22,469,49
(16 Percentage Share	72.66%	6.14%	3.42%	0.25%	0.00%	0.09%	0.15%	0.00%	0.01%	17.28%	100.00%

SEINE RIVER

SCHEDULE "B"

SPECIAL LEVY : PAGE 5

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 Assessment	166,105,020	739,650	24,480,800	6,218,620	7,817,000	2,118,100	735,800	0	0	9,284,600	217,499,59
(2) Percentage Share	76.37%	0.34%	11.26%	2.86%	3.59%	0.97%	0.34%	0.00%	0.00%	4.27%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	74,747,281	332,845	11,016,390	1,616,841	3,908,500	529,525	478,270	0	0	6,034,992	98,664,64
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	
(7) Special Levy	$1,844,987	$8,216	$271,918	$39,908	$96,474	$13,070	$11,805	$0	$0	$148,956	$2,435,33
(8) Percentage Share	75.76%	0.34%	11.17%	1.64%	3.96%	0.54%	0.48%	0.00%	0.00%	6.11%	100.00%
(9) 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	216,908,64
(10 Percentage Share	76.11%	0.42%	11.20%	2.95%	3.60%	0.98%	0.34%	0	0.00%	4.40%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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	98,414,71
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	23.784	
(15 Special Levy	$1,766,952	$9,841	$260,089	$39,538	$92,960	$12,594	$11,375	$0	$0	$147,334	$2,340,68
(16 Percentage Share	75.49%	0.42%	11.11%	1.69%	3.97%	0.54%	0.49%	0.00%	0.00%	6.29%	100.00%

INTERLAKE

SCHEDULE "B"

SPECIAL LEVY : PAGE 6

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 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	26.0	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 2004 budget											
(6) Special Levy Mill Rate	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	
(7) Special Levy	$1,652	$0	$0	$3,547	$0	$4,623	$337	$0	$0	$0	$10,159
(8) Percentage Share	16.26%	0.00%	0.00%	34.91%	0.00%	45.51%	3.32%	0.00%	0.00%	0.00%	100.00%
(9) 2003 Assessment	169,250	0	0	629,150	0	852,700	23,900	0	0	0	1,675,000
(10 Percentage Share	10.10%	0.00%	0.00%	37.56%	0.00%	50.91%	1.43%	0	0.00%	0.00%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 Portioned Assessment	76,163	0	0	163,579	0	213,175	15,535	0	0	0	468,452
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	20.781	
(15 Special Levy	$1,583	$0	$0	$3,399	$0	$4,430	$323	$0	$0	$0	$9,735
(16 Percentage Share	16.25%	0.00%	0.00%	34.92%	0.00%	45.51%	3.32%	0.00%	0.00%	0.00%	100.00%

LOUIS RIEL

SCHEDULE "B"

SPECIAL LEVY : PAGE 7

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 Assessment	3,159,225,967	279,823,450	186,574,700	17,609,260	700,000	18,219,750	7,101,820	8,850,000	8,551,000	726,910,092	4,413,566,0
(2) Percentage Share	71.58%	6.34%	4.23%	0.40%	0.02%	0.41%	0.16%	0.20%	0.19%	16.47%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	1,421,651,763	125,920,569	83,958,962	4,578,407	350,000	4,554,938	4,616,185	2,301,000	855,100	472,491,580	2,121,278,5
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	
(7) Special Levy	$36,198,097	$3,206,190	$2,137,763	$116,575	$8,912	$115,978	$117,537	$58,588	$21,773	$12,030,261	$54,011,67
(8) Percentage Share	67.02%	5.94%	3.96%	0.22%	0.02%	0.21%	0.22%	0.11%	0.04%	22.26%	100.00%
(9) 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	4,372,244,5
(10 Percentage Share	71.22%	6.43%	4.01%	0.42%	0.02%	0.42%	0.17%	0.20%	0.20%	16.91%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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	2,106,227,9
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	23.814	
(15 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	50,158,50
(16 Percentage Share	66.53%	6.01%	3.75%	0.23%	0.02%	0.22%	0.23%	0.16%	0.04%	22.81%	100.00%

RIVER EAST TRANSCONA

SCHEDULE "B"

SPECIAL LEVY : PAGE 8

2004 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2004 Assessment	2,563,266,230	243,865,250	46,936,100	10,110,931	1,442,000	16,116,800	2,103,250	0	5,795,600	645,244,251	3,534,880,4
(2) Percentage Share	72.51%	6.90%	1.33%	0.29%	0.04%	0.46%	0.06%	0.00%	0.16%	18.25%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	1,153,469,865	109,739,370	21,121,358	2,628,842	721,000	4,029,200	1,367,113	0	579,560	419,408,784	1,713,065,0
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy Mill Rate	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	
(7) Special Levy	$29,954,459	$2,849,822	$548,501	$68,268	$18,724	$104,634	$35,503	$0	$15,051	$10,891,230	$44,486,19
(8) Percentage Share	67.33%	6.41%	1.23%	0.15%	0.04%	0.24%	0.08%	0.00%	0.03%	24.49%	100.00%
(9) 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
(10 Percentage Share	72.44%	6.78%	1.34%	0.29%	0.04%	0.46%	0.06%	0.00%	0.16%	18.43%	100.00%
(11 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(12 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
(13 Rate / Levy / % Share Based on 2003 budget											
(14 Special Levy Mill Rate	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	24.049	
(15 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
(16 Percentage Share	67.22%	6.29%	1.24%	0.16%	0.04%	0.24%	0.08%	0.00%	0.03%	24.70%	100.00%

2004 SPECIAL LEVY MILL RATE

SCHEDULE "B"

"TOTAL SCHOOL DIVISIONS "

SPECIAL LEVY : PAGE 9

BASED ON 2002 BUDGET REQUIREMENTS AND 2002 ASSESSMENTS

					----STATUTORY----		Institutional				
	Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1) 2004 Assessment	15,417,191,554	1,821,534,419	1,012,621,700	65,051,468	12,068,000	84,608,750	116,374,610	313,096,250	35,206,550	6,143,063,974	25,020,817,2
(2) Percentage Share	61.62%	7.28%	4.05%	0.26%	0.05%	0.34%	0.47%	1.25%	0.14%	24.54%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(4) Portioned Assessment	6,937,738,931	819,690,821	455,681,892	16,913,381	6,034,000	21,152,190	75,643,504	81,405,025	3,520,655	3,992,991,783	12,410,772,1
(5) Rate / Levy / % Share Based on 2004 budget											
(6) Special Levy	183,703,456	22,116,011	12,145,219	440,874	149,551	567,394	1,954,488	2,206,408	85,999	108,685,876	332,055,27
(7) Percentage Share	55.32%	6.66%	3.66%	0.13%	0.05%	0.17%	0.59%	0.66%	0.03%	32.73%	100.00%
(8) 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	24,825,381,8
(9) Percentage Share	61.47%	7.29%	3.97%	0.28%	0.05%	0.35%	0.39%	1.27%	0.14%	24.79%	100.00%
(10 Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	39.0	10.0	65.0	
(11 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	12,361,019,3
(12 Rate / Levy / % Share Based on 2003 budget											
(13 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	312,425,20
(14 Percentage Share	54.88%	6.66%	3.58%	0.14%	0.05%	0.18%	0.47%	1.01%	0.03%	33.00%	100.00%

Schedule "C"

2004 School Division Tax Impact
Sample Home Assessed at $100,000

Division	2003	2004	Tax Increase	% Change
Winnipeg	$1,291.19	**$1,347.89**	**$56.70**	**4.4%**
St. James-Assiniboia	$893.12	**$962.42**	**$69.30**	**7.8%**
Pembina Trails	$1,090.35	**$1,157.67**	**$67.32**	**6.2%**
Seven Oaks	$1,265.04	**$1,314.63**	**$49.59**	**3.9%**
Seine River	$1,070.28	**$1,110.74**	**$40.46**	**3.8%**
Interlake	$935.15	**$975.87**	**$40.72**	**4.4%**
Louis Riel	$1,071.63	**$1,145.79**	**$74.16**	**6.9%**
River East Transcona	$1,082.21	**$1,168.61**	**$86.40**	**8.0%**