Agenda – Council – April 27, 2005

Report – Executive Policy Committee – April 13, 2005

Item No. 8 2005 Mill Rates for the Special Levy and Education Support Levy File FL-3

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 13, 2005, 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*, a by-law required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through levies on assessable property within the City of Winnipeg in 2005, be adopted.

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

Agenda – Council – April 27, 2005

Report – Executive Policy Committee – April 13, 2005

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On April 13, 2005, the Executive Policy Committee concurred in the administrative recommendation and submitted the matter to Council.

On March 16, 2005, the Executive Policy Committee laid consideration of the matter over to a meeting in April 2005.

ADMINISTRATIVE REPORT

RE: 2005 MILL RATES FOR THE SPECIAL LEVY AND EDUCATION SUPPORT LEVY

FOR SUBMISSION TO: EXECUTIVE POLICY COMMITTEE

ORIGINAL REPORT SIGNED BY: CHIEF FINANCIAL OFFICER

REPORT DATE: April 4, 2005

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 levies on assessable property within the City of Winnipeg in 2005.

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.

The City's eight school divisions' **2005 Special Levy requirements** total $346,621,308, an increase of $14,566,032 or 4.4% over the 2004 requirement. This increase in Special Levy requirements ranges from a zero increase in the Seine River School Division to a 6.4% increase in the Louis Riel 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 changes ranging from a 0.2% decrease in the Seine River School Division to a 5.0% increase in the Interlake School Division.

The **2005 Provincial Education Support Levy requirements** total $88,583,255, a decrease of $18,423,304 or 17.2% from the 2004 requirement. The levy on Residential property is $20,032,611, representing a decrease of $17,380,061 or 46.5% from the 2004 levy. The levy on Other property is $68,550,644, representing a decrease of $1,043,243 or 1.5% from the 2004 levy.

For 2005, the combined levies for education purposes in Winnipeg will total $435,204,563, which is $3,857,272 or 0.9% lower than in 2004.

The 2005 combined school tax impact for a home assessed at $100,000, ranges from a $46.84 decrease in the River East Transcona School Division to a $97.96 decrease in the Seine River School Division.

School taxes now represent 53.4% of all property taxes collected in Winnipeg, compared to 53.8% in 2004 and 53.1% in 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.

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.

Special Levy

The City's eight school divisions' 2005 Special Levy requirements total $346,621,308, an increase of $14,566,032 or 4.4% over the 2004 requirement. This increase in Special Levy requirements ranges from a zero increase in the Seine River School Division to a 6.4% increase in the Louis Riel School Division (see Schedule "A").

The change in the school divisions' Special Levy requirements, coupled with the change in their respective portioned assessment subject to this levy, has resulted in mill rate changes ranging from a 0.2% decrease in the Seine River School Division to a 5.0% increase in the Interlake School Division. (see Schedule "A").

Provincial Education Support Levy

The Provincial Education Support Levy requirements total $88,583,255, a decrease of $18,423,304 or 17.2% from 2004 (see Schedule "A").

The Provincial levy on Residential property is $20,032,611, representing a decrease of $17,380,061 or 46.5% from 2004. This decreased requirement corresponds to a mill rate of 2.413 for Residential property which is 47.0% lower than the 2004 mill rate (see Schedule "A").

The Provincial levy on Other (non-residential) property is $68,550,644, representing a decrease of $1,043,243 or 1.5% from 2004. This decreased requirement corresponds to a mill rate of 16.384 for Other property which is 1.3% lower than the 2004 mill rate (see Schedule "A").

Impact of Combined Mill Rate for Education Purposes

For 2005, the combined levies for education purposes in Winnipeg will total $435,204,563, which is $3,857,272 or 0.9% lower than in 2004 (see Schedule “A”).

School taxes now represent 53.4% of all property taxes collected in Winnipeg, compared to 53.8% in 2004 and 53.1% in 2003.

The dollar value change in the 2005 combined school tax for a home assessed at $100,000, ranges from a $46.84 decrease in the River East Transcona School Division to a $97.96 decrease in the Seine River School Division (see Schedule “D”).

The actual 2005 combined school tax impact for a home assessed at $100,000 range from $1,114.56 in the St.James-Assiniboia School Division to $1,500.12 in the Winnipeg School Division (see Schedule “D”).

Financial Impact Statement Date: April 4, 2005

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 2005 and comparisons with the year 2004.

"B" Calculations of the Eight School Division Special Levy mill rates for 2005 in comparison with the year 2004.

"C" Total amounts to be raised for education support purposes for 2005 and comparisons with the year 2004.

“D” Combined school tax impact on a home assessed at $100,000 for 2005 and comparisons with 2004.

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

This Report Submitted By:

Corporate Finance Department, Taxation and Revenue Division
Prepared by: Robert Weselowski, Manager, Taxation and Revenue
File No. 2005 School and Education Support Levies.doc

SCHEDULE "A"

Amounts to be Raised for School Purposes

PAYABLE TO SCHOOL DIVISIONS	Requirements 2004	Requirements 2005	Change Amount	Change %	Portioned Assessments	Mill Rates 2004	Mill Rates 2005	Mill Rates Change
Provincial Levy on Residential Property	37,412,672	20,032,611	(17,380,061)	-46.5%	8,300,697,084	04.549	02.413	-47.0%
Provincial Levy on Other Property	69,593,887	68,550,644	(1,043,243)	-1.5%	4,184,040,486	16.607	16.384	-1.3%
	107,006,559	88,583,255	(18,423,304)	-17.2%	12,484,737,570			
Winnipeg	117,828,292	121,561,671	3,733,379	3.2%	3,931,111,715	29.953	30.923	3.2%
St. James-Assiniboia	31,710,342	33,158,488	1,448,146	4.6%	1,483,292,409	21.387	22.355	4.5%
Pembina Trails	57,877,263	60,531,950	2,654,687	4.6%	2,271,827,143	25.726	26.645	3.6%
Seven Oaks	23,696,020	24,783,202	1,087,182	4.6%	826,867,179	29.214	29.972	2.6%
Seine River	2,435,334	2,436,288	954	0.0%	98,868,169	24.683	24.642	-0.2%
Interlake	10,159	10,670	511	5.0%	468,452	21.686	22.777	5.0%
Louis Riel	54,011,674	57,485,571	3,473,897	6.4%	2,165,630,201	25.462	26.545	4.3%
River East Transcona	44,486,192	46,653,468	2,167,276	4.9%	1,723,847,165	25.969	27.064	4.2%
	332,055,276	346,621,308	14,566,032	4.4%	12,501,912,433			
Total to be Raised for School Purposes	439,061,835	435,204,563	-3,857,272	-0.9%				

WINNIPEG

SCHEDULE "B"
SPECIAL LEVY : PAGE 1

2005 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1) 2005 Assessment	3,373,895,740	698,570,329	295,826,650	3,705,850	0	25,300,030	54,303,840	104,353,750	3,950	2,937,267,911	7,493,228,050
(2) Percentage Share	45.03%	9.32%	3.95%	0.05%	0.00%	0.34%	0.72%	1.39%	0.00%	39.20%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4) Portioned Assessment	1,518,255,429	314,356,838	133,122,688	963,521	0	6,325,010	35,297,499	13,565,989	395	1,909,224,346	3,931,111,715
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	30.923	30.923	30.923	30.923	30.923	30.923	30.923	30.923	30.923	30.923	
(7) Special Levy	$46,949,013	$9,720,857	$4,116,553	$29,795	$0	$195,588	$1,091,505	$419,501	$12	$59,038,847	$121,561,671
(8) Percentage Share	38.62%	8.00%	3.39%	0.02%	0.00%	0.16%	0.90%	0.35%	0.00%	48.56%	100.00%
(9) 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	7,474,409,870
(10) Percentage Share	45.12%	9.34%	3.94%	0.05%	0.00%	0.34%	0.68%	1.37%	0.00%	39.16%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	3,933,738,668
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	29.953	
(15) Special Levy	$45,460,339	$9,406,789	$3,971,324	$28,705	$0	$189,448	$989,317	799,238	$12	$56,983,120	$117,828,292
(16) Percentage Share	38.58%	7.98%	3.37%	0.02%	0.00%	0.16%	0.84%	0.68%	0.00%	48.37%	100.00%

ST. JAMES-ASSINIBOIA

SCHEDULE "B"
SPECIAL LEVY : PAGE 2

2005 SPECIAL LEVY MILL RATE

					----STATUTORY----			Institutional			
	Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1) 2005 Assessment	1,572,808,197	239,248,300	105,029,700	1,715,567	778,000	3,956,000	47,096,350	0	12,403,500	902,963,372	2,885,998,986
(2) Percentage Share	54.49%	8.29%	3.64%	0.06%	0.03%	0.14%	1.63%	0.00%	0.43%	31.29%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4) Portioned Assessment	707,763,770	107,661,751	47,263,654	446,048	389,000	989,000	30,612,628	0	1,240,350	586,926,208	1,483,292,409
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	22.355	22.355	22.355	22.355	22.355	22.355	22.355	22.355	22.355	22.355	
(7) Special Levy	$15,822,059	$2,406,778	$1,056,579	$9,971	$8,696	$22,109	$684,345	$0	$27,728	$13,120,223	$33,158,488
(8) Percentage Share	47.72%	7.26%	3.19%	0.03%	0.03%	0.07%	2.06%	0.00%	0.08%	39.56%	100.00%
(9) 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	2,882,803,614
(10) Percentage Share	54.50%	8.23%	3.64%	0.06%	0.03%	0.14%	1.65%	0.00%	0.38%	31.37%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	1,482,686,011
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	21.387	
(15) 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	$31,710,342
(16) Percentage Share	47.69%	7.20%	3.18%	0.03%	0.03%	0.07%	2.08%	0.00%	0.07%	39.65%	100.00%

PEMBINA TRAILS

SCHEDULE "B"

SPECIAL LEVY : PAGE 3

2005 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2005 Assessment	3,343,480,040	257,638,466	296,894,000	16,973,520	1,331,000	15,262,900	5,779,330	203,466,364	8,849,000	734,976,000	4,884,650,620
(2) Percentage Share	68.45%	5.27%	6.08%	0.35%	0.03%	0.31%	0.12%	4.17%	0.18%	15.04%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4) Portioned Assessment	1,504,566,102	115,937,401	133,602,797	4,413,115	665,500	3,815,725	3,756,565	26,450,628	884,900	477,734,410	2,271,827,143
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	26.645	26.645	26.645	26.645	26.645	26.645	26.645	26.645	26.645	26.645	
(7) Special Levy	$40,089,164	$3,089,152	$3,559,847	$117,587	$17,732	$101,670	$100,094	$704,777	$23,578	$12,728,349	$60,531,950
(8) Percentage Share	66.23%	5.10%	5.88%	0.19%	0.03%	0.17%	0.17%	1.16%	0.04%	21.03%	100.00%
(9) 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	4,787,387,040
(10) Percentage Share	68.49%	5.29%	6.15%	0.37%	0.03%	0.32%	0.13%	4.21%	0.18%	14.83%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	2,249,763,785
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	25.726	
(15) 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	$57,877,263
(16) Percentage Share	65.59%	5.06%	5.89%	0.21%	0.03%	0.17%	0.18%	2.33%	0.04%	20.50%	100.00%

SEVEN OAKS

SCHEDULE "B"
SPECIAL LEVY : PAGE 4

2005 SPECIAL LEVY MILL RATE

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1)	2005 Assessment	1,321,695,570	124,005,150	60,676,650	6,948,420	0	2,783,100	1,839,150	0	918,000	223,396,200	1,742,262,240
(2)	Percentage Share	75.86%	7.12%	3.48%	0.40%	0.00%	0.16%	0.11%	0.00%	0.05%	12.82%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4)	Portioned Assessment	594,763,060	55,802,321	27,304,653	1,806,589	0	695,775	1,195,448	0	91,800	145,207,533	826,867,179
(5)	Rate / Levy / % Share Based on 2005 budget											
(6)	Special Levy Mill Rate	29.972	29.972	29.972	29.972	29.972	29.972	29.972	29.972	29.972	29.972	
(7)	Special Levy	$17,826,238	$1,672,507	$818,375	$54,147	$0	$20,854	$35,830	$0	$2,751	$4,352,500	$24,783,202
(8)	Percentage Share	71.93%	6.75%	3.30%	0.22%	0.00%	0.08%	0.14%	0.00%	0.01%	17.57%	100.00%
(9)	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	1,708,595,710
(10)	Percentage Share	76.41%	6.38%	3.55%	0.42%	0.00%	0.16%	0.11%	0.00%	0.05%	12.92%	100.00%
(11)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12)	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	811,107,026
(13)	Rate / Levy / % Share Based on 2004 budget											
(14)	Special Levy Mill Rate	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	29.214	
(15)	Special Levy	$17,162,306	$1,433,064	$798,050	$54,969	$0	$20,326	$37,085	$0	$2,682	$4,187,538	$23,696,020
(16)	Percentage Share	72.43%	6.05%	3.37%	0.23%	0.00%	0.09%	0.16%	0.00%	0.01%	17.66%	100.00%

SEINE RIVER

SCHEDULE "B"

SPECIAL LEVY : PAGE 5

2005 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Other	Institutional Higher Education	Recreational	Other	Total
(1) 2005 Assessment	166,452,720	827,100	24,393,350	6,317,120	7,817,000	2,118,100	735,800	0	0	9,317,600	217,978,790
(2) Percentage Share	76.36%	0.38%	11.19%	2.90%	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	13.0	10.0	65.0	
(4) Portioned Assessment	74,903,746	372,198	10,977,037	1,642,451	3,908,500	529,525	478,270	0	0	6,056,442	98,868,169
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	24.642	24.642	24.642	24.642	24.642	24.642	24.642	24.642	24.642	24.642	
(7) Special Levy	$1,845,778	$9,172	$270,496	$40,473	$96,313	$13,049	$11,786	$0	$0	$149,221	$2,436,288
(8) Percentage Share	75.76%	0.38%	11.10%	1.66%	3.95%	0.54%	0.48%	0.00%	0.00%	6.13%	100.00%
(9) 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	217,499,590
(10) Percentage Share	76.37%	0.34%	11.26%	2.86%	3.59%	0.97%	0.34%	0	0.00%	4.27%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	98,664,644
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	24.683	
(15) Special Levy	$1,844,987	$8,216	$271,918	$39,908	$96,474	$13,070	$11,805	$0	$0	$148,956	$2,435,334
(16) Percentage Share	75.76%	0.34%	11.17%	1.64%	3.96%	0.54%	0.48%	0.00%	0.00%	6.11%	100.00%

INTERLAKE

SCHEDULE "B"
SPECIAL LEVY : PAGE 6

2005 SPECIAL LEVY MILL RATE

	Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1) 2005 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	13.0	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 2005 budget											
(6) Special Levy Mill Rate	22.777	22.777	22.777	22.777	22.777	22.777	22.777	22.777	22.777	22.777	
(7) Special Levy	$1,735	$0	$0	$3,726	$0	$4,855	$354	$0	$0	$0	$10,670
(8) Percentage Share	16.26%	0.00%	0.00%	34.92%	0.00%	45.50%	3.32%	0.00%	0.00%	0.00%	100.00%
(9) 2004 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	26.0	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 2004 budget											
(14) Special Levy Mill Rate	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	21.686	
(15) Special Levy	$1,652	$0	$0	$3,547	$0	$4,623	$337	$0	$0	$0	$10,159
(16) Percentage Share	16.26%	0.00%	0.00%	34.91%	0.00%	45.51%	3.32%	0.00%	0.00%	0.00%	100.00%

LOUIS RIEL

SCHEDULE "B"

SPECIAL LEVY : PAGE 7

2005 SPECIAL LEVY MILL RATE

					----STATUTORY----		Institutional				
	Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1) 2005 Assessment	3,233,364,017	279,381,350	189,757,100	19,787,160	700,000	18,223,750	6,659,820	8,850,000	8,382,000	743,285,302	4,508,390,499
(2) Percentage Share	71.71%	6.20%	4.21%	0.44%	0.02%	0.40%	0.15%	0.20%	0.19%	16.48%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4) Portioned Assessment	1,455,013,884	125,721,623	85,391,043	5,144,661	350,000	4,555,938	4,328,885	1,150,500	838,200	483,135,467	2,165,630,201
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	26.545	26.545	26.545	26.545	26.545	26.545	26.545	26.545	26.545	26.545	
(7) Special Levy	$38,623,344	$3,337,280	$2,266,705	$136,565	$9,291	$120,937	$114,910	$30,540	$22,250	$12,823,749	$57,485,571
(8) Percentage Share	67.19%	5.81%	3.94%	0.24%	0.02%	0.21%	0.20%	0.05%	0.04%	22.30%	100.00%
(9) 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	4,413,566,039
(10) Percentage Share	71.58%	6.34%	4.23%	0.40%	0.02%	0.41%	0.16%	0.20%	0.19%	16.47%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	2,121,278,504
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	25.462	
(15) 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	54,011,674
(16) Percentage Share	67.02%	5.94%	3.96%	0.22%	0.02%	0.21%	0.22%	0.11%	0.04%	22.26%	100.00%

RIVER EAST TRANSCONA

SCHEDULE "B"
SPECIAL LEVY : PAGE 8

2005 SPECIAL LEVY MILL RATE

					----STATUTORY----		Institutional				
	Residential 1	Residential 2	Residential 3	Farm	Pipeline	Railways	Other	Higher Education	Recreational	Other	Total
(1) 2005 Assessment	2,571,410,970	243,479,850	46,977,500	9,980,381	1,442,000	16,112,800	2,076,550	0	5,795,600	656,512,001	3,553,787,652
(2) Percentage Share	72.36%	6.85%	1.32%	0.28%	0.04%	0.45%	0.06%	0.00%	0.16%	18.48%	100.00%
(3) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4) Portioned Assessment	1,157,134,998	109,565,941	21,139,987	2,594,899	721,000	4,028,200	1,349,758	0	579,560	426,732,822	1,723,847,165
(5) Rate / Levy / % Share Based on 2005 budget											
(6) Special Levy Mill Rate	27.064	27.064	27.064	27.064	27.064	27.064	27.064	27.064	27.064	27.064	
(7) Special Levy	$31,316,702	$2,965,293	$572,133	$70,228	$19,513	$109,019	$36,530	$0	$15,685	$11,548,365	$46,653,468
(8) Percentage Share	67.13%	6.36%	1.23%	0.15%	0.04%	0.23%	0.08%	0.00%	0.03%	24.75%	100.00%
(9) 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	3,534,880,412
(10) Percentage Share	72.51%	6.90%	1.33%	0.29%	0.04%	0.46%	0.06%	0.00%	0.16%	18.25%	100.00%
(11) Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(12) 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	1,713,065,092
(13) Rate / Levy / % Share Based on 2004 budget											
(14) Special Levy Mill Rate	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	25.969	
(15) Special Levy	$29,954,459	$2,849,822	$548,501	$68,268	$18,724	$104,634	$35,503	$0	$15,051	$10,891,230	$44,486,192
(16) Percentage Share	67.33%	6.41%	1.23%	0.15%	0.04%	0.24%	0.08%	0.00%	0.03%	24.49%	100.00%

2005 SPECIAL LEVY MILL RATE

"TOTAL SCHOOL DIVISIONS "

SCHEDULE "B"

SPECIAL LEVY : PAGE 9

BASED ON 2005 BUDGET REQUIREMENTS AND 2005 ASSESSMENTS

		Residential 1	Residential 2	Residential 3	Farm	----STATUTORY---- Pipeline	Railways	Institutional Other	Higher Education	Recreational	Other	Total
(1)	2005 Assessment	15,583,276,504	1,843,150,545	1,019,554,950	66,057,168	12,068,000	84,609,380	118,514,740	316,670,114	36,352,050	6,207,718,386	25,287,971,837
(2)	Percentage Share	61.62%	7.29%	4.03%	0.26%	0.05%	0.33%	0.47%	1.25%	0.14%	24.56%	100.00%
(3)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	13.0	10.0	65.0	
(4)	Portioned Assessment	7,012,477,152	829,418,073	458,801,859	17,174,863	6,034,000	21,152,348	77,034,588	41,167,117	3,635,205	4,035,017,228	12,501,912,433
(5)	Rate / Levy / % Share Based on 2005 budget											
(6)	Special Levy	192,474,033	23,201,039	12,660,688	462,492	151,545	588,081	2,075,354	1,154,818	92,004	113,761,254	346,621,308
(7)	Percentage Share	55.53%	6.69%	3.65%	0.13%	0.04%	0.17%	0.60%	0.33%	0.03%	32.83%	100.00%
(8)	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	25,020,817,275
(9)	Percentage Share	61.62%	7.28%	4.05%	0.26%	0.05%	0.34%	0.47%	1.25%	0.14%	24.54%	100.00%
(10)	Portions	45.0	45.0	45.0	26.0	50.0	25.0	65.0	26.0	10.0	65.0	
(11)	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	12,410,772,182
(12)	Rate / Levy / % Share Based on 2004 budget											
(13)	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	332,055,276
(14)	Percentage Share	55.32%	6.66%	3.66%	0.13%	0.05%	0.17%	0.59%	0.66%	0.03%	32.73%	100.00%

2005 EDUCATION SUPPORT MILL RATE

		RESIDENTIAL				OTHER							
					Total	----Statutory----		Institutional				Total	
		Residential 1	Residential 2	Residential 3	Residential	Pipeline	Railways	Other	Higher Education	Recreational	Other	Other	Total
(1)	2005 Assessment	15,583,276,504	1,843,150,545	1,019,554,950	18,445,981,999	12,068,000	84,609,380	118,514,740	316,670,114	36,352,050	6,207,718,386	6,775,932,670	25,221,914,669
(2)	Percentage Share	84.48%	9.99%	5.53%	100.00%	0.18%	1.25%	1.75%	4.67%	0.54%	91.61%	100.00%	
(3)	Portions	45.0	45.0	45.0		50.0	25.0	65.0	26.0	10.0	65.0		
(4)	Portioned Assessment	7,012,477,152	829,418,073	458,801,859	8,300,697,084	6,034,000	21,152,348	77,034,588	41,167,117	3,635,205	4,035,017,228	4,184,040,486	12,484,737,570
	Rate / Levy / % share based on 2005 Budget												
(5)	Education Support Mill Rate	2.413	2.413	2.413		16.384	16.384	16.384	16.384	16.384	16.384		
(6)	Education Support Levy	16,924,136	2,001,386	1,107,089	20,032,611	98,861	346,560	1,262,135	674,482	59,559	66,109,047	68,550,644	88,583,255
(7)	Percentage Share	84.48%	9.99%	5.53%	100.00%	0.14%	0.51%	1.84%	0.98%	0.09%	96.44%	100.00%	
(8)	2004 Assessment	15,439,900,384	1,822,462,069	1,015,562,250	18,277,924,703	12,068,000	84,608,750	115,160,310	313,837,850	36,521,050	6,158,812,084	6,721,008,044	24,998,932,747
(9)	Percentage Share	84.47%	9.97%	5.56%	100.00%	0.18%	1.26%	1.71%	4.67%	0.54%	91.64%	100.00%	
(10)	Portions	45.0	45.0	45.0		50.0	25.0	65.0	26.0	10.0	65.0		
(11)	Portioned Assessment	6,947,957,897	820,108,257	457,005,146	8,225,071,300	6,034,000	21,152,190	74,854,209	81,597,841	3,652,105	4,003,228,053	4,190,518,398	12,415,589,698
	Rate / Levy / % share based on 2004 Budget												
(12)	Education Support Mill Rate	4.549	4.549	4.549		16.607	16.607	16.607	16.607	16.607	16.607		
(13)	Education Support Levy	31,603,084	3,730,672	2,078,916	37,412,672	100,207	351,274	1,243,104	1,355,095	60,651	66,483,556	69,593,887	107,006,559
(14)	Percentage Share	84.47%	9.97%	5.56%	100.00%	0.14%	0.50%	1.79%	1.95%	0.09%	95.53%	100.00%	

Schedule "D"

Combined 2005 School Tax Impact
Sample Home Assessed at $100,00

Division	Total School Taxes 2004	2005	Tax Change $	% Change
Winnipeg	1,552.59	1,500.12	-52.47	-3.38%
St. James-Assiniboia	1,167.12	1,114.56	-52.56	-4.50%
Pembina Trails	1,362.38	1,307.61	-54.77	-4.02%
Seven Oaks	1,519.34	1,457.33	-62.01	-4.08%
Seine River	1,315.44	1,217.48	-97.96	-7.45%
Interlake	1,180.58	1,133.55	-47.03	-3.98%
Louis Riel	1,350.50	1,303.11	-47.39	-3.51%
River East Transcona	1,373.31	1,326.47	-46.84	-3.41%