



**ESTIMATES OF REVENUE**  
FOR THE FISCAL YEAR ENDING MARCH 31, 2006

# MANITOBA BUDGET 2005

**BALANCING PRIORITIES. BUILDING OPPORTUNITIES. INVESTING IN TOMORROW.**



**Manitoba**   
Building for the Future

**2005**  
**MANITOBA**  
**ESTIMATES OF**  
**REVENUE**

**FOR THE FISCAL YEAR**  
**ENDING MARCH 31, 2006**  
**AS PRESENTED TO THE**  
**THIRD SESSION,**  
**THIRTY-EIGHTH LEGISLATURE**

**THE HONOURABLE**  
**GREGORY F. SELINGER**  
**MINISTER OF FINANCE**

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## INTRODUCTION

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The Manitoba Estimates of Revenue for the Fiscal Year Ending March 31, 2006 detail the revenue projections of the government as presented in The 2005 Manitoba Budget. Estimates of expenditure for the same period are detailed in a separate document, Manitoba Estimates of Expenditure for the Fiscal Year Ending March 31, 2006.

### **Prior Year Estimates of Revenue**

In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates figures may be necessary. These adjustments may reflect organizational changes, as well as any other adjustments that may be required to ensure comparability. Normally, the total of the previous year's estimates of revenue do not change as a result of these adjustments. However, the 2004/05 revenue estimates have been restated for Provincial Municipal Tax Sharing Payments along with a corresponding change in the expenditure estimates, to reflect a revised accounting treatment resulting from an adjustment in the method used to determine support for local governments.

### **Categorization of Revenues**

Revenues are grouped by the three major sources: Taxation, Other Revenue and Government of Canada. Within each of these major sources, additional information is provided on the department responsible for collection and the type of revenue.

### **Estimates Supplement**

Additional detail on estimates of revenue is available in the Supplementary Information for Legislative Review document that is prepared annually by the Department of Finance in order to assist Members of the Legislative Assembly in their review of the revenue estimates.



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**SUMMARY – ESTIMATES OF REVENUE**


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SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	CHANGE FROM 2004/05 %	ESTIMATES OF REVENUE 2004/05 \$ (000s)*
1. TAXATION .....	4,537,291.5	2.6	4,420,872.1
2. OTHER REVENUE .....	842,984.6	7.4	784,861.4
3. GOVERNMENT OF CANADA .....	2,796,322.3	14.3	2,447,182.8
<b>TOTAL REVENUE</b> .....	<b>8,176,598.4</b>	6.8	<b>7,652,916.3</b>

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**\* RECONCILIATION STATEMENT**  
**\$ (000s)**

Printed Estimates of Revenue 2004/05 .....	7,570,572.8
Restatement of Provincial Municipal Tax Sharing Payments .....	82,343.5
Estimates of Revenue 2004/05 (Adjusted) .....	<u>7,652,916.3</u>

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**DETAILS – ESTIMATES OF REVENUE**


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SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>1. TAXATION</b>		
<b>FINANCE</b>		
(a) Individual Income Tax	1,876,900.0	1,844,244.2
(b) Corporation Income Tax	365,600.0	339,349.3
(c) Corporation Capital Tax	167,500.0	153,500.0
(d) Gasoline Tax	155,500.0	157,700.0
(e) Insurance Corporations Tax	54,000.0	52,500.0
(f) Land Transfer Tax	24,000.0	21,000.0
(g) Levy for Health and Education	294,300.0	280,800.0
(h) Mining Claim Lease Tax	72.0	72.0
(i) Mining Tax	57,200.0	57,230.0
(j) Motive Fuel Tax	78,000.0	77,600.0
(k) Retail Sales Tax	1,180,800.0	1,154,300.0
(l) Revenue Act, 1964, Part I	73,800.0	73,400.0
(m) Tobacco Tax	203,700.0	203,700.0
(n) Environmental Protection Tax	3,200.0	3,200.0
	4,534,572.0	4,418,595.5
<b>INDUSTRY, ECONOMIC DEVELOPMENT AND MINES</b>		
(a) Oil and Natural Gas Tax	2,719.5	2,276.6
	4,537,291.5	4,420,872.1
<b>TOTAL TAXATION</b>	4,537,291.5	4,420,872.1

SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>2. OTHER REVENUE</b>		
<b>LEGISLATIVE ASSEMBLY</b>		
(a) Auditor General's Office Fees	325.0	320.0
(b) Sundry	6.0	12.0
	331.0	332.0
<b>EXECUTIVE COUNCIL</b>		
(a) Sundry	0.2	0.2
<b>ABORIGINAL AND NORTHERN AFFAIRS</b>		
(a) Sundry	110.0	72.0
<b>ADVANCED EDUCATION AND TRAINING</b>		
(a) Fees	342.5	322.5
(b) Sundry	1,252.0	1,102.0
	1,594.5	1,424.5
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES</b>		
(a) Fees	2,461.0	2,462.7
(b) Sundry	46.3	51.7
	2,507.3	2,514.4
<b>CIVIL SERVICE COMMISSION</b>		
(a) Sundry	151.5	141.2
<b>CONSERVATION</b>		
(a) Clean Environment Commission Cost Recovery	393.2	284.7
(b) Environment Fees and Sundry	543.2	495.2
(c) Forestry Fees and Sundry	8,628.0	8,179.8
(d) Land Information Sales and Fees	12,285.3	2,096.8
(e) Licence Sales by Vendors	3,947.3	3,958.6
(f) Parks Fees	11,374.9	10,042.6
(g) Regional Operations Fees and Cost Recovery	1,101.7	1,108.4
(h) Wildlife Sundry	224.0	74.0
(i) Sundry	303.3	323.3
	38,800.9	26,563.4



SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>CULTURE, HERITAGE AND TOURISM</b>		
(a) Archives of Manitoba Fees	296.1	125.1
(b) Communication Services Manitoba Fees	285.9	231.7
(c) Hudson's Bay Company History Foundation	860.7	815.5
(d) Manitoba Film Classification Board Fees	481.4	483.3
(e) Statutory Publications Fees	388.8	388.8
(f) Translation Services Fees	93.8	-
(g) Sundry	2.9	322.9
	2,409.6	2,367.3
<b>EDUCATION, CITIZENSHIP AND YOUTH</b>		
(a) Fees	853.6	844.2
(b) Sundry	344.2	369.6
	1,197.8	1,213.8
<b>ENERGY, SCIENCE AND TECHNOLOGY</b>		
(a) Sundry	749.6	14.8
<b>FAMILY SERVICES AND HOUSING</b>		
(a) Children's Special Allowance Recoveries	5,734.9	5,300.0
(b) Cost Recovery from Municipalities	1,378.4	1,378.4
(c) Income Assistance Recoveries	7,270.0	7,020.0
(d) Levy for Local Government Welfare Purposes in Unorganized Territory	210.0	210.0
(e) Sundry	1,445.6	1,456.6
	16,038.9	15,365.0
<b>FINANCE</b>		
(a) Automobile Injury Appeals Commission Cost Recovery	1,312.6	1,227.0
(b) Claimant Adviser Office Cost Recovery	664.4	468.3
(c) Consumer Affairs Fees	1,609.9	1,628.1
(d) Insurance Act Fees and Cost Recovery	927.7	927.7
(e) Public Utilities Board Cost Recovery	1,373.0	1,373.0
(f) Recovery of Prior Years' Expenditures	3,184.1	11,000.0
(g) Trust and Loan Fees	245.0	265.0
(h) Sundry	704.3	1,742.2
	10,021.0	18,631.3
<b>HEALTH</b>		
(a) Sundry	3,534.0	3,191.9

SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>INDUSTRY, ECONOMIC DEVELOPMENT AND MINES</b>		
(a) Minerals Royalties and Fees	2,889.5	2,478.5
(b) Petroleum Royalties and Fees	3,605.5	2,952.5
(c) Sundry	38.5	189.0
	6,533.5	5,620.0
<b>INTERGOVERNMENTAL AFFAIRS AND TRADE</b>		
(a) Cost Recovery from Municipalities	8,071.4	7,907.4
(b) Cost Recovery from New Brunswick	22.8	22.8
(c) Fees	637.0	542.7
(d) Sundry	94.2	76.8
	8,825.4	8,549.7
<b>JUSTICE</b>		
(a) Cost Recovery from City of Winnipeg	501.4	501.4
(b) Cost Recovery from Municipalities	2,471.6	2,374.4
(c) Cost Recovery from Victims Assistance Trust Fund	2,915.2 (1)	2,915.2
(d) Escheats to the Crown	50.0	50.0
(e) Fines and Costs	19,681.3	21,429.8
(f) Law Fees	6,740.4	5,990.1
(g) Sundry	1,498.9	1,496.0
	33,858.8	34,756.9
<b>LABOUR AND IMMIGRATION</b>		
(a) Cost Recovery from Workers Compensation Board	7,000.0	6,700.0
(b) Fees	3,903.9	3,965.9
(c) Sundry	75.0	75.0
	10,978.9	10,740.9
<b>TRANSPORTATION AND GOVERNMENT SERVICES</b>		
(a) Automobile and Motor Carrier Licences and Fees	97,997.8	85,853.0
(b) Cost Recovery from Municipalities and Other Third Parties	1,500.0	1,500.0
(c) Drivers' Licences	17,916.1	17,916.1
(d) Licence Suspension Appeal Board Fees	100.0	100.0
(e) Rentals from Various Government Properties	1,396.4	1,396.4
(f) Taxicab Licences and Fees	200.0	200.0
(g) Sundry	1,527.1	1,622.1
	120,637.4	108,587.6

1. Represents an amount equivalent to the authority included in the 2005/06 Estimates of Expenditure for various victims assistance expenditures. The actual level of 2005/06 victims assistance expenditures will determine the actual amount of funds transferred from the Victims Assistance Trust Fund to revenue.

SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>WATER STEWARDSHIP</b>		
(a) Cost Recovery from Municipalities	1,000.0	975.0
(b) Drinking Water Fees	101.8	101.8
(c) Fisheries Fees and Sundry	313.0	313.0
(d) 1997 Flood Proofing Program	-	90.6
(e) Licence Sales by Vendors	2,589.1	2,719.6
(f) Water Power Rentals	105,000.0	100,000.0
(g) Water Resources Sundry	570.4	616.8
	<b>109,574.3</b>	<b>104,816.8</b>
<b>EMERGENCY EXPENDITURES</b>		
(a) Sundry	25.0	25.0
<b>CROWN CORPORATIONS/ENTITIES</b>		
(a) Manitoba Lotteries Corporation	271,000.0	232,000.0
(b) Manitoba Liquor Control Commission	187,000.0	187,000.0
(c) Special Operating Agencies		
Civil Legal Services	200.0	200.0
Companies Office	1,615.0	1,500.0
Fleet Vehicles Agency	1,500.0	1,500.0
Land Management Services	250.0	250.0
Manitoba Securities Commission	7,000.0	7,000.0
Materials Distribution Agency	400.0	400.0
The Property Registry	5,900.0	5,600.0
Vital Statistics Agency	140.0	75.0
	<b>475,005.0</b>	<b>435,525.0</b>
<b>SALE OF GOVERNMENT ASSETS</b>		
(a) Government Departments	100.0	4,407.7
	<b>842,984.6</b>	<b>784,861.4</b>
<b>TOTAL OTHER REVENUE</b>	<b>842,984.6</b>	<b>784,861.4</b>

SOURCE	ESTIMATES OF REVENUE 2005/06 \$ (000s)	ESTIMATES OF REVENUE 2004/05 \$ (000s)
<b>3. GOVERNMENT OF CANADA</b>		
EQUALIZATION	1,601,000.0	1,435,800.0
CANADA HEALTH TRANSFER (CHT)	726,400.0	495,600.0
CANADA SOCIAL TRANSFER (CST)	320,100.0	309,200.0
CHILD CARE	5,000.0	-
HEALTH REFORM FUND	-	55,000.0
OTHER HEALTH FUNDS	26,451.9 (2)	42,100.0
<b>OTHER</b>		
(a) Aboriginal and Northern Affairs	100.0	100.0
(b) Advanced Education and Training	70,796.5	67,833.3
(c) Agriculture, Food and Rural Initiatives	76.0	6.0
(d) Conservation	151.0	151.0
(e) Culture, Heritage and Tourism	744.9	577.1
(f) Education, Citizenship and Youth	8,020.7	7,020.2
(g) Family Services and Housing	4,456.7	4,096.2
(h) Finance	2,200.0	2,200.0
(i) Health	4,760.1	4,410.1
(j) Intergovernmental Affairs and Trade	516.3	604.1
(k) Justice	12,979.5	11,669.4
(l) Labour and Immigration	8,278.7	7,067.6
(m) Transportation and Government Services	3,225.0	3,322.8
(n) Water Stewardship	640.0	-
(o) Promotion of Official Languages	425.0	425.0
	<u>117,370.4</u>	<u>109,482.8</u>
<b>TOTAL GOVERNMENT OF CANADA</b>	<u><u>2,796,322.3</u></u>	<u><u>2,447,182.8</u></u>

2. Includes federal special purpose funding for primary health care transition, diagnostic and other medical equipment.