



# MANITOBA BUDGET | 06

MEETING COMMITMENTS. BUILDING OPPORTUNITIES.

ESTIMATES OF REVENUE  
FOR THE FISCAL YEAR ENDING MARCH 31, 2007



**2006**  
**MANITOBA**  
**ESTIMATES OF**  
**REVENUE**

**FOR THE FISCAL YEAR**  
**ENDING MARCH 31, 2007**  
**AS PRESENTED TO THE**  
**FOURTH 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, 2007 detail the revenue projections of the government as presented in The 2006 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, 2007.

### **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 2005/06 revenue estimates have been restated to reflect amendments to Generally Accepted Accounting Principles (GAAP) to include inventory accounting.

### **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 2006/07 \$ (000s)	CHANGE FROM 2005/06 %	ESTIMATES OF REVENUE 2005/06 \$ (000s)*
1. TAXATION .....	4,785,648.2	5.5	4,537,291.5
2. OTHER REVENUE .....	865,555.9	4.1	831,386.3
3. GOVERNMENT OF CANADA .....	2,999,832.0	7.3	2,796,322.3
<b>TOTAL REVENUE</b>	<b>8,651,036.1</b>	6.0	<b>8,165,000.1</b>

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

Printed Estimates of Revenue 2005/06 .....	8,176,598.4
Restatement for Inventory Accounting .....	(11,598.3)
Estimates of Revenue 2005/06 (Adjusted) .....	<u>8,165,000.1</u>

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**DETAILS – ESTIMATES OF REVENUE**


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SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>1. TAXATION</b>		
<b>FINANCE</b>		
(a) Individual Income Tax	2,004,200.0	1,876,900.0
(b) Corporation Income Tax	396,100.0	365,600.0
(c) Corporation Capital Tax	174,600.0	167,500.0
(d) Gasoline Tax	155,300.0	155,500.0
(e) Insurance Corporations Tax	59,500.0	54,000.0
(f) Land Transfer Tax	32,600.0	24,000.0
(g) Levy for Health and Education	312,100.0	294,300.0
(h) Mining Claim Lease Tax	72.0	72.0
(i) Mining Tax	41,000.0	57,200.0
(j) Motive Fuel Tax	80,500.0	78,000.0
(k) Retail Sales Tax	1,244,100.0	1,180,800.0
(l) Revenue Act, 1964, Part I	82,200.0	73,800.0
(m) Tobacco Tax	195,000.0	203,700.0
(n) Environmental Protection Tax	3,200.0	3,200.0
	4,780,472.0	4,534,572.0
<b>INDUSTRY, ECONOMIC DEVELOPMENT AND MINES</b>		
(a) Oil and Natural Gas Tax	5,176.2	2,719.5
	4,785,648.2	4,537,291.5
<b>TOTAL TAXATION</b>	4,785,648.2	4,537,291.5

SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>2. OTHER REVENUE</b>		
<b>LEGISLATIVE ASSEMBLY</b>		
(a) Auditor General's Office Fees	325.0	325.0
(b) Sundry	6.0	6.0
	331.0	331.0
<b>EXECUTIVE COUNCIL</b>		
(a) Sundry	0.2	0.2
<b>ABORIGINAL AND NORTHERN AFFAIRS</b>		
(a) Sundry	130.0	110.0
<b>ADVANCED EDUCATION AND TRAINING</b>		
(a) Fees	397.5	377.5
(b) Sundry	1,144.1	1,252.0
	1,541.6	1,629.5
<b>AGRICULTURE, FOOD AND RURAL INITIATIVES</b>		
(a) Fees	2,711.3	2,461.0
(b) Sundry	46.0	46.3
	2,757.3	2,507.3
<b>CIVIL SERVICE COMMISSION</b>		
(a) Sundry	161.3	151.5
<b>CONSERVATION</b>		
(a) Clean Environment Commission Cost Recovery	393.2	393.2
(b) Environment Fees and Sundry	481.2	543.2
(c) Forestry Fees and Sundry	10,369.4	8,628.0
(d) Land Information Sales and Fees	2,706.0	2,097.2
(e) Licence Sales by Vendors	3,947.3	3,947.3
(f) Parks Fees	10,522.7	9,964.7
(g) Regional Operations Fees and Cost Recovery	3,589.2	1,101.7
(h) Wildlife Sundry	601.0	224.0
(i) Sundry	303.3	303.3
	32,913.3	27,202.6



SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>CULTURE, HERITAGE AND TOURISM</b>		
(a) Archives of Manitoba Fees	306.6	296.1
(b) Communications Services Manitoba Fees	285.9	285.9
(c) Hudson's Bay Company History Foundation	825.8	860.7
(d) Manitoba Film Classification Board Fees	520.6	481.4
(e) Statutory Publications Fees	388.5	388.8
(f) Translation Services Fees	93.8	93.8
(g) Sundry	2.9	2.9
	2,424.1	2,409.6
<b>EDUCATION, CITIZENSHIP AND YOUTH</b>		
(a) Fees	651.0	818.6
(b) Sundry	325.6	344.2
	976.6	1,162.8
<b>ENERGY, SCIENCE AND TECHNOLOGY</b>		
(a) Sundry	514.8	749.6
<b>FAMILY SERVICES AND HOUSING</b>		
(a) Children's Special Allowance Recoveries	10,860.7	5,734.9
(b) Cost Recovery from Municipalities	1,378.4	1,378.4
(c) Income Assistance Recoveries	9,020.0	7,270.0
(d) Levy for Local Government Welfare Purposes in Unorganized Territory	210.0	210.0
(e) Sundry	1,328.5	1,445.6
	22,797.6	16,038.9
<b>FINANCE</b>		
(a) Automobile Injury Appeals Commission Cost Recovery	1,142.3	1,312.6
(b) Claimant Adviser Office Cost Recovery	496.5	664.4
(c) Consumer Affairs Fees	1,994.9	1,609.9
(d) Insurance Act Fees and Cost Recovery	986.7	927.7
(e) Public Utilities Board Cost Recovery	1,373.0	1,373.0
(f) Recovery of Prior Years' Expenditures	3,000.0	3,184.1
(g) Trust and Loan Fees	245.0	245.0
(h) Sundry	597.0	704.3
	9,835.4	10,021.0
<b>HEALTH</b>		
(a) Sundry	3,759.4	3,534.0

SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>INDUSTRY, ECONOMIC DEVELOPMENT AND MINES</b>		
(a) Minerals Royalties and Fees	3,089.7	2,889.5
(b) Petroleum Royalties and Fees	5,247.2	3,605.5
(c) Sundry	3,036.5	38.5
	11,373.4	6,533.5
<b>INTERGOVERNMENTAL AFFAIRS AND TRADE</b>		
(a) Cost Recovery from Municipalities	7,996.9	8,071.4
(b) Cost Recovery from New Brunswick	22.8	22.8
(c) Fees	543.9	637.0
(d) Sundry	83.4	94.2
	8,647.0	8,825.4
<b>JUSTICE</b>		
(a) Cost Recovery from City of Winnipeg	489.3	501.4
(b) Cost Recovery from Municipalities	2,521.8	2,471.6
(c) Cost Recovery from Victims Assistance Trust Fund	3,226.6 (1)	2,915.2
(d) Escheats to the Crown	50.0	50.0
(e) Fines and Costs	22,705.2	19,681.3
(f) Law Fees	6,690.4	6,740.4
(g) Sundry	2,627.9	1,498.9
	38,311.2	33,858.8
<b>LABOUR AND IMMIGRATION</b>		
(a) Cost Recovery from Workers Compensation Board	7,280.0	7,000.0
(b) Fees	3,719.7	3,903.9
(c) Sundry	75.0	75.0
	11,074.7	10,978.9
<b>TRANSPORTATION AND GOVERNMENT SERVICES</b>		
(a) Automobile and Motor Carrier Licences and Fees	97,997.8	97,997.8
(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	1,527.1
	120,637.4	120,637.4

1. Represents an amount equivalent to the authority included in the 2006/07 Estimates of Expenditure for various victims assistance expenditures. The actual level of 2006/07 victims assistance expenditures will determine the actual amount of funds transferred from the Victims Assistance Trust Fund to revenue.

SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>2. OTHER REVENUE Continued</b>		
<b>WATER STEWARDSHIP</b>		
(a) Cost Recovery from Municipalities	1,257.2	1,000.0
(b) Drinking Water Fees	101.8	101.8
(c) Fisheries Fees and Sundry	312.3	313.0
(d) Licence Sales by Vendors	2,589.1	2,589.1
(e) Water Power Rentals	106,000.0	105,000.0
(f) Water Resources Sundry	339.2	570.4
	110,599.6	109,574.3
<b>EMERGENCY EXPENDITURES</b>		
(a) Sundry	25.0	25.0
<b>CROWN CORPORATIONS/ENTITIES</b>		
(a) Manitoba Lotteries Corporation	267,000.0	271,000.0
(b) Manitoba Liquor Control Commission	196,000.0	187,000.0
(c) Special Operating Agencies		
Civil Legal Services	200.0	200.0
Companies Office	1,615.0	1,615.0
Crown Lands and Property Agency	250.0	250.0
Fleet Vehicles Agency	1,500.0	1,500.0
Manitoba Securities Commission	7,250.0	7,000.0
Materials Distribution Agency	400.0	400.0
The Property Registry	9,000.0	5,900.0
Vital Statistics Agency	180.0	140.0
	483,395.0	475,005.0
<b>SALE OF GOVERNMENT ASSETS</b>		
(a) Government Departments	3,350.0	100.0
	865,555.9	831,386.3
<b>TOTAL OTHER REVENUE</b>	<b>865,555.9</b>	<b>831,386.3</b>

SOURCE	ESTIMATES OF REVENUE 2006/07 \$ (000s)	ESTIMATES OF REVENUE 2005/06 \$ (000s)
<b>3. GOVERNMENT OF CANADA</b>		
EQUALIZATION	1,690,300.0	1,601,000.0
CANADA HEALTH TRANSFER (CHT)	765,300.0	726,400.0
CANADA SOCIAL TRANSFER (CST)	369,060.0	320,100.0
CHILD CARE	23,683.4	5,000.0
HEALTH FUNDS	19,781.0 (2)	26,451.9
<b>OTHER</b>		
(a) Aboriginal and Northern Affairs	100.0	100.0
(b) Advanced Education and Training	80,762.3	70,796.5
(c) Agriculture, Food and Rural Initiatives	622.4	76.0
(d) Conservation	151.0	151.0
(e) Culture, Heritage and Tourism	610.1	744.9
(f) Education, Citizenship and Youth	7,782.3	8,020.7
(g) Family Services and Housing	4,456.7	4,456.7
(h) Finance	2,200.0	2,200.0
(i) Health	5,039.4	4,760.1
(j) Intergovernmental Affairs and Trade	588.8	516.3
(k) Justice	13,035.5	12,979.5
(l) Labour and Immigration	11,889.6	8,278.7
(m) Transportation and Government Services	3,574.5	3,225.0
(n) Water Stewardship	470.0	640.0
(o) Promotion of Official Languages	425.0	425.0
	131,707.6	117,370.4
<b>TOTAL GOVERNMENT OF CANADA</b>	<b>2,999,832.0</b>	<b>2,796,322.3</b>

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