
Supplementary Information
for Legislative Review

2011 – 2012 Revenue Estimates

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2011/12 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides information on all revenues estimated to be collected by each department for 2011/12 with comparative estimates of revenue for 2010/11. 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 does not change as a result of these adjustments.

The contents of this supplement are organized in the same manner as the 2011/12 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: Taxation, Other Revenue, and Government of Canada.

Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds transferred from Crown corporations, revenue sharing payments from special operating agencies and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: Equalization, Canada Health Transfer (CHT), Canada Social Transfer (CST), Infrastructure Renewal, and Manitoba Floodway Expansion. The final grouping of Other includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.



Honourable Rosann Wowchuk
Minister of Finance

TABLE OF CONTENTS

SUMMARY BY DEPARTMENT	2
1. TAXATION	
Family Services and Consumer Affairs.....	3
Finance.....	3
Innovation, Energy and Mines.....	6
2. OTHER REVENUE	
Legislative Assembly.....	7
Aboriginal and Northern Affairs.....	7
Advanced Education and Literacy.....	8
Agriculture, Food and Rural Initiatives.....	8
Civil Service Commission.....	9
Conservation.....	10
Culture, Heritage and Tourism.....	16
Education.....	18
Entrepreneurship, Training and Trade.....	19
Family Services and Consumer Affairs.....	20
Finance.....	24
Health.....	25
Healthy Living, Youth and Seniors.....	25
Infrastructure and Transportation.....	25
Innovation, Energy and Mines.....	28
Justice.....	31
Labour and Immigration.....	33
Local Government.....	34
Water Stewardship.....	35
Emergency Expenditures.....	37
Net Income of Government Business Enterprises.....	37
Special Operating Agencies.....	37
Sale of Government Assets.....	37
3. GOVERNMENT OF CANADA	
Equalization.....	38
Canada Health Transfer (CHT).....	38
Canada Social Transfer (CST).....	38
Infrastructure Renewal.....	38
Economic Stimulus.....	38
Manitoba Floodway Expansion.....	38
Health Funds.....	39
Transitional Payment – Corporation Capital Tax Phase-Out.....	39
Other.....	39

**2011/12 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly	-	506	-	506
Aboriginal and Northern Affairs	-	130	100	230
Advanced Education and Literacy	-	1,456	6,523	7,979
Agriculture, Food and Rural Initiatives	-	3,194	8,492	11,686
Civil Service Commission	-	135	-	135
Conservation	-	29,379	265	29,644
Culture, Heritage and Tourism	-	2,651	278	2,929
Education	-	979	10,363	11,342
Entrepreneurship, Training and Trade	-	8,175	75,164	83,339
Family Services and Consumer Affairs	139,300	37,959	4,507	181,766
Finance	5,864,772	6,099	2,298	5,873,169
Health	-	5,571	2,316	7,887
Healthy Living, Youth and Seniors	-	25	2,142	2,167
Infrastructure and Transportation	-	161,538	6,711	168,249
Innovation, Energy and Mines	8,218	23,673	-	31,891
Justice	-	53,639	13,106	66,745
Labour and Immigration	-	11,011	34,332	45,343
Local Government	-	10,592	-	10,592
Water Stewardship	-	118,196	-	118,196
Other Sources:				
- Equalization	-	-	1,941,700	1,941,700
- Canada Health Transfer (CHT)	-	-	1,002,200	1,002,200
- Canada Social Transfer (CST)	-	-	416,000	416,000
- Infrastructure Renewal	-	-	66,500	66,500
- Economic Stimulus	-	-	17,903	17,903
- Manitoba Floodway Expansion	-	-	22,491	22,491
- Health Funds	-	-	9,000	9,000
- Emergency Expenditures	-	25	32,000	32,025
- French Language Services	-	-	425	425
- Net Income of Government Business Enterprises	-	603,100	-	603,100
- Special Operating Agencies	-	26,180	-	26,180
- Sale of Government Assets	-	8,210	-	8,210
TOTAL	6,012,290	1,112,423	3,674,816	10,799,529

SUPPLEMENTARY INFORMATION
2011/12 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
1. TAXATION		
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u>		
a. Insurance Corporations Tax	76,800	71,000
<ul style="list-style-type: none"> - Tax levied on business transacted in Manitoba through insurers and special brokers. - 2% of the net amount of premiums written under life, accident and sickness contracts - 3% of the net amount of the premiums written under any other contract of insurance 		
b. Land Transfer Tax	62,500	51,000
<ul style="list-style-type: none"> - A graduated tax on the fair market value of property where transfers of title are registered in Manitoba. - 0.5% on property values of \$30,001 to \$90,000 - 1.0% on property values of \$90,001 to \$150,000 - 1.5% on property values of \$150,001 to \$200,000 - 2.0% on property values over \$200,000 		
TOTAL FAMILY SERVICES AND CONSUMER AFFAIRS	139,300	122,000
<u>FINANCE</u>		
a. Individual Income Tax	2,724,800	2,420,500
<ul style="list-style-type: none"> - Tax levied on Manitoba residents' personal income from all sources. - Three-rate structure of tax on taxable income: <ul style="list-style-type: none"> - 10.8% up to \$31,000 - 12.75% between \$31,000 and \$67,000 - 17.4% over \$67,000, and - less non-refundable credits equal to 10.8% of personal amounts - Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of national taxable income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of tax credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year. 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
FINANCE (Continued)		
b. Corporation Income Tax	423,400	246,900
<ul style="list-style-type: none"> - Tax levied on income of all corporations operating in Manitoba. <ul style="list-style-type: none"> - small business corporations - 0% (1.0% before December 1, 2010) - small business income threshold - \$400,000 - other corporations - 12.0% - Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years. Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial share of actual assessed returns for a tax year plus provincial estimates of tax deductions and credits. Adjustments are made on the basis of actual assessments of corporations in a given year. 		
c. Corporation Capital Tax	110,400	124,900
<ul style="list-style-type: none"> - Eliminated after December 31, 2010 for all corporations except for banks, trust and loan corporations and Crown corporations. For fiscal years ending after April 12, 2011, banks and trust and loan corporations with taxable paid up capital under \$4 billion are exempt. - Tax levied on the taxable paid up capital of corporations. A \$10 million deduction is provided for corporations and associated corporations in calculating taxable paid up capital. Tax rate is 3% of taxable paid up capital for banks and trust and loan corporations and 0.5% of taxable paid up capital for Crown corporations. - For fiscal years commencing after January 1, 2010 (up to the December 31, 2010 elimination), the tax payable is nil for corporations with taxable paid up capital less than \$10 million, 0.2% for corporations with taxable paid up capital greater than \$10 million and for corporations with taxable paid up capital between \$10 and \$11 million, the tax is calculated at 2.2% of the taxable paid up capital in excess of \$10 million. 		
d. Credit Unions and Caisses Populaires Profits Tax	800	300
<ul style="list-style-type: none"> - Commencing January 1, 2011, credit unions and caisses populaires (other than centrals, federations and deposit guarantee corporations) with a permanent establishment in Manitoba are subject to a 1% profits tax on Manitoba taxable income in excess of \$400,000. 		
e. Fuel Taxes	247,200	229,900
<ul style="list-style-type: none"> - Tax levied on fuel sold in Manitoba other than natural gas delivered by a gas distribution system. Exemptions are provided for farming, commercial fishing, trapping, logging, mining, international cargo flights and international ocean going vessels. The tax rates per litre are as follows: <ul style="list-style-type: none"> - \$0.015 - aviation domestic cargo fuel - \$0.032 - aviation passenger fuel - \$0.017 - bunker fuel - \$0.019 - heating fuel - \$0.030 - propane - \$0.063 - railway diesel fuel - \$0.115 - gasoline, diesel and other fuels 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
FINANCE (Continued)		
f. Levy for Health and Education	395,400	377,650
- Tax levied on payrolls that exceed \$1,250,000 annually (the \$1,250,000 exemption is pro-rated for employers operating less than a full year and is shared by associated employers) and is applied as follows:		
- on payrolls between \$1,250,000 and \$2,500,000, 4.3% of the portion that exceeds \$1,250,000		
- on payrolls that exceed \$2,500,000, 2.15% on the entire payroll		
g. Mining Claim Lease Tax	72	72
- Levied on mining claims held by lease in the province		
- \$10 per claim		
h. Mining Tax	35,000	6,000
- Tax on resource profits of minerals mined in Manitoba. The tax rates are as follows:		
- 10% if profits are less than \$50 million		
- 15% if profits are between \$55 million and \$100 million		
- 17% if profits are over \$105 million (transitional tax rates apply on profits between \$50 million and \$55 million and between \$100 million and \$105 million)		
- 0.5% surcharge on adjusted profits (refundable if Manitoba corporation income tax payable)		
i. Retail Sales Tax	1,671,100	1,668,600
- Tax on tangible personal property and on prescribed services purchased in or brought into the province. Exemptions are provided for food items, children's clothing and footwear up to \$150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, sanitary napkins, geophysical survey equipment, drill rigs, and well-servicing equipment used in oil and gas exploration and development, smoking cessation products, electricity and natural gas used for domestic and farm heating, municipal flood protection materials and for certain other items. Electricity used for mining and manufacturing is taxed at a reduced rate.		
- 7% of the selling price before GST		
j. Tobacco Tax	253,400	225,000
- Tax on cigarettes and tobacco products		
- \$0.225 per cigarette (increased from \$0.205 on April 13, 2011)		
- \$0.215 per gram on fine cut tobacco (increased from \$0.195 on April 13, 2011)		
- \$0.200 per gram on raw leaf tobacco (increased from \$0.180 on April 13, 2011)		
- 75% of the retail price of cigars capped at \$5.00 per cigar		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
k. Environmental Protection Tax		
- Tax on non-deposit alcoholic beverage containers	1,700	1,700
- bottles under 750 ml - \$0.05		
- aluminum and other cans - \$0.10		
- bottles 750 ml or more and non-returnable beer bottles - \$0.10		
- Tax on the purchase of disposable diapers	1,500	1,500
- 7% of the selling price before GST (collected as part of Retail Sales Tax)		
Subtotal Environmental Protection Tax	3,200	3,200
TOTAL FINANCE	5,864,772	5,303,022
<u>INNOVATION, ENERGY AND MINES</u>		
a. Oil and Natural Gas Tax	8,218	7,676
- Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province.		
- oil - formulae dependent on the classification of the oil		
- gas - 1.2% of the volume sold		
TOTAL TAXATION	6,012,290	5,432,698

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
2. OTHER REVENUE		
<u>LEGISLATIVE ASSEMBLY</u>		
a. Auditor General's Office Fees	500	450
- Recovery of financial statement attest audit costs from government agencies and Crown corporations		
- audit manager 2 - \$65 per hour		
- audit supervisor - \$50 per hour		
- audit accountant 2 - \$41 per hour		
- audit accountant 1 - \$37 per hour		
- student auditor 3 - \$23 per hour		
- student auditor 2 - \$23 per hour		
- student auditor 1 - \$23 per hour		
b. Sundry	6	6
- Sale to public by Statutory Publications		
- Bills - \$187.50 annual subscription		
- Journals - \$60 per session		
TOTAL LEGISLATIVE ASSEMBLY	506	456

ABORIGINAL AND NORTHERN AFFAIRS

a. Sundry	130	130
- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - \$500 per lot		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>ADVANCED EDUCATION AND LITERACY</u>		
a. Fees	35	35
- Private vocational schools		
- registration fees - \$275 first course; \$150 each additional course		
- new course assessment - \$275 each		
- amended course assessment - \$100 each		
- late fees at renewal time - \$50		
- General educational development testing service	31	27
- \$75 per test battery		
- duplicate transcripts - \$30		
Subtotal Fees	66	62
b. Sundry	1,390	1,390
- Interest revenue on class B Manitoba student loans		
- interest is earned on direct Manitoba student loans in repayment at the rate of prime plus 1.5%		
TOTAL ADVANCED EDUCATION AND LITERACY	1,456	1,452

AGRICULTURE, FOOD AND RURAL INITIATIVES

a. Fees		
- Lease rentals - Crown lands	1,455	1,455
- hay and grazing - \$1.97 per animal unit month		
- annual cropping - tendered (minimum 3% of assessment per cultivated acre)		
- untendered (4% of assessment per cultivated acre)		
- Administration fees - Crown lands	20	20
- 10% rural municipality		
- \$10 per disposition re: federal government lands		
- unit transfer - \$200 plus \$40 per parcel		
- Diagnostic services - by schedule available from the department	1,325	1,325
- veterinary diagnostic fees		
- crop diagnostic fees		
- poultry inspection fees		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>AGRICULTURE, FOOD AND RURAL INITIATIVES</u> (Continued)		
a. Fees (Continued)		
- Agricultural licences	315	299
- livestock dealers licences - \$100 per year		
- elk farming licences - producer licences - \$100 per year		
- dog/cat breeders and kennels licensing - \$100 per year		
- pesticides and fertilizers licences - \$100 per year		
- farm machinery dealers and vendors licences - \$100 every two years		
- apiary inspection fee - industry cost recovery		
- Cattle brands - range from \$25 to \$30 renewal every five years	6	6
- Quota transfer fee – assessment based on a percentage of the value of a quota when transferred from one producer to another within supply-managed commodities	-	300
- Farm Lands Ownership Board - application for exemption fee - \$233.65 per application	7	7
- Farm Machinery Board - application to repossess farm machinery equipment - \$100 per application	12	12
- Miscellaneous licences	7	7
Subtotal Fees	<u>3,147</u>	<u>3,431</u>
b. Sundry		
- Technical resources	23	23
- publications		
- bills of landing (livestock manifest)		
- 4-H Programs	24	24
- recoveries for 4-H Program leadership activities, project materials and achievement recognition from the Canadian 4-H Council		
Subtotal Sundry	<u>47</u>	<u>47</u>
TOTAL AGRICULTURE, FOOD AND RURAL INITIATIVES	<u>3,194</u>	<u>3,478</u>

CIVIL SERVICE COMMISSION

a. Sundry	135	133
- Employee Assistance Program - \$1.65 per employee bi-weekly from Crown corporations and other government agencies and institutions		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>CONSERVATION</u>		
a. Clean Environment Commission Cost Recovery	100	-
b. Cottaging Initiative	3,837	3,837
- Sale of cottage lots on Crown land		
c. Environment Fees and Sundry		
- Consultation services and searches		
- consultation services - \$80 per hour	60	60
- file searches - \$90 per search		
- Pesticide approval application fee - \$250 per application	56	56
- Licence proposal application fees - range from \$500 to \$100,000	225	175
- Dangerous Goods Handling and Transportation Act fee - \$250 per proposal	3	3
- Certification fees - Water and Wastewater Facility Operators	45	45
- application for certification (all levels and categories) - \$100		
- examination fee - \$150		
- operator certificate (for transfer from other provinces) - \$75		
- renewal fee for operators certificate - \$75		
- replacement fee for operators certificate - \$50		
- Onsite Wastewater Management System	148	220
- single family sewage treatment plant - \$250		
- disposal field - \$100		
- holding tank - \$50		
- septic tank replacement - \$50		
- registration of sewage haulers - \$50		
- certification of installers - \$100		
- application for certificate of exemption - \$150		
- application for approval of assumption of responsibility - \$50		
- application for an extension of time - \$50		
- Manure Management Plans Administrative Fee	2	2
- late submission administration fee - \$100		
- Miscellaneous	-	-
Subtotal Environment Fees and Sundry	539	561

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
CONSERVATION (Continued)		
d. Forestry Fees and Sundry		
- Timber permits	240	140
- Timber quota holders (<300 cubic metres) – fees are determined by the monthly price in effect from the commodity based timber pricing system when each quota holder obtains their permit		
- Commercial timber permit fee - \$10		
- Personal use timber permit fee		
- up to 2.5 cubic metres - \$20		
- up to 5 cubic metres - \$25		
- up to 10 cubic metres - \$35		
- up to 15 cubic metres - \$45		
- up to 20 cubic metres - \$55		
- up to 25 cubic metres - \$65		
- up to 50 cubic metres - \$130		
- up to 75 cubic metres - \$195		
- up to 100 cubic metres - \$260		
- Timber agreement sales	911	1,125
- Timber quota holders (>300 cubic metres) – fees are determined monthly from the commodity based timber pricing system outlined in the timber sale agreement with each quota holder		
- Forest management licence	1,337	1,540
- Fees are determined monthly from the commodity based timber pricing system referenced in each Forest Management Licence Agreement		
- Annual fees are based on Schedule A, Revision 22 referenced in Section 24 A in each of the Forest Management Licence Agreements		
- Forest renewal charge - softwoods \$5.75 per cubic metre; hardwoods \$0.50 per cubic metre	1,200	1,000
- Timber seizure/trespass	2	2
- unintentional - 2 x dues plus costs		
- intentional - 4 x dues plus costs		
- Hay and grazing permits	-	-
- haying - \$5.85 per tonne		
- grazing - \$3.13 per head per month		
- grazing penalties - \$6 per head per month plus costs		
- grazing permit fee - \$15		
- hay cutting permit - \$15		
- General permits	15	15
- timber sale operating permit - \$10 per year		
- leases - vary at discretion of Minister		
- timber scaler's licence - \$20 each		
- cabin occupancy permits - \$20 per year as set out in Manitoba Regulation 227/88 (66)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
CONSERVATION (Continued)		
d. Forestry Fees and Sundry (Continued)		
- Wood processing facility licence fee and timber dealer's licence fee - \$15 per year	2	2
- Fire protection charge - \$0.17 per cubic metre	210	300
- Miscellaneous	211	211
- assignments		
- forest management licences - \$0.40/square kilometre		
- timber sale agreements - \$30		
Subtotal Forestry Fees and Sundry	4,128	4,335
e. GeoManitoba Fees and Sundry		
- Sale of surveying services - cost recovery	1	1
- Sale of geographic mapping services - as set out in Manitoba Regulation 211/94	5	5
- mapping services - cost recovery		
- digital products - \$300 per set		
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	300	300
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	30	35
- Miscellaneous receipts	-	-
- Ortho-Photo Database for Southern Manitoba	32	32
- Contributions from Manitoba Hydro		
Subtotal GeoManitoba Fees and Sundry	368	373
f. Land Information Sales and Fees		
- Land sales (including recreational subdivision) - by agreement	150	400
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from \$75 - \$120 as set out in Manitoba Regulation 130/91	100	110
- General permits - miscellaneous leases as set out in Manitoba Regulation 130/91 - 4% of appraised market value per year, minimum fees range from \$10 - \$1,500	470	470

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
CONSERVATION (Continued)		
f. Land Information Sales and Fees (Continued)		
- Wild rice licences as set out in the Wild Rice Act Manitoba Regulation 38/88	12	12
- development licence - \$25 per year		
- production licence - \$25 per year plus \$0.03 per pound of average production over previous three years		
- block licence - \$25 per year		
- harvest permit - \$25 per year		
- buyer's licence - \$200 per year		
- Administration fees and miscellaneous receipts	490	430
- land administration fees – range from \$1 to \$300 as set out in Manitoba Regulation 130/91		
Subtotal Land Information Sales and Fees	1,222	1,422
g. Parks Fees		
- Chief Place of Residency - \$500 per year	320	317
- Lot Rental	2,661	2,586
- land rental fee - 4% of appraised market value of land per year, minimum fees range from \$90 to \$120 as set out in Manitoba Regulation 148/96		
- Service Fees - cost recovery	2,297	2,297
- Parks Administration Charges and Subdivision Fees	234	234
- application/assignment for lease/permit, renewal, amendment or copy - \$40 each		
- application for lot development variance - \$50 each		
- Variance Advisory Committee review of application - \$50 each		
- application for a permit in respect of a surveyed lot - \$50		
- site plan permit fee - \$50 each		
- application for approval of a subdivision - \$20		
- application for certificate of approval - \$15		
- sewage lagoon tipping fee - \$10 per load		
- Vacation cabin and yurts rental as set out in Manitoba Regulation 148/96	255	234
- Hecla Provincial Park - range from \$27.72 to \$42.21 per day		
- Camp Morton Provincial Recreation Park - range from \$64.26 to \$70.04 per day		
- Camp Morton Hall Rental - \$30 per day		
- Yurts - \$42 per day		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
CONSERVATION (Continued)		
g. Parks Fees (Continued)		
- Camping fees as set out in Manitoba Regulation 148/96	4,052	4,052
- range from \$9.00 to \$23.00 per day, \$315.00 to \$1,053.50 seasonal, permanent trailer village \$510.00 to \$1,161.00		
- winter storage - \$120.00		
- reservation service fee - \$7.24, reservation change fee - \$1.81		
- self-registration charge - \$2.34		
- firewood - \$2.86		
- showers - \$0.95 for three minutes		
- Park vehicle permit fees	-	-
- vehicles other than buses - range from \$6.67 per three day pass, \$26.67 per year		
- buses - range from \$23.81 per day, \$90.48 per year		
Note: Moratorium on park vehicle permits for 2010/11 and 2011/12		
- Land use permits/licences - as set out in Manitoba Regulation 148/96	60	29
- Cottaging Initiative - lot development fees - variable	49	135
- Miscellaneous	40	40
Subtotal Parks Fees	9,968	9,924
h. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery	4,700	4,700
- Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Indian and Northern Affairs. Additionally, costs are recovered when the Province sends fire-fighting resources to other Provinces and States per the Canadian Interagency Forest Fire Centre (CIFC) Mutual Aid Resource Sharing (MARS) Agreement		
- Miscellaneous	20	20
Subtotal Regional Operations Fees and Cost Recovery	4,720	4,720
i. Wildlife Sundry		
- Big games licences as set out in Manitoba Regulation 31/92	2,425	2,992
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Manitoba resident - range from \$9.52 to \$98.10		
- non-resident - range from \$98.10 to \$342.86		
- foreign resident - range from \$206.67 to \$342.86		
- Manitoba resident - special conservation moose package - \$79.05		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
CONSERVATION (Continued)		
i. Wildlife Sundry (Continued)		
- Game bird licences	835	1,051
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Manitoba resident - \$20.95		
- non-resident - \$79.05		
- foreign resident - \$147.62		
- wild turkey licence - \$21.90		
- wild turkey (youth) - \$4.76		
- Trappers' licences	37	37
- resident trapper's licence - \$5		
- registered trapline permit - \$10		
- Sundry licences and permits - as set out in Manitoba Regulation 31/92	4	4
- Application fee for big game draw - \$6.67 per applicant	51	51
- Big game hunting guide licences - \$25 per year	30	30
- Fur royalties - range from \$0.50 - \$2.50 per pelt as set out in Manitoba Regulation 31/92	46	46
- Wildlife permit fees as set out in Manitoba Regulation 31/92	40	45
- export - \$20		
- possession - from \$10 to \$100		
- wild animal parts dealer - \$30		
- miscellaneous - from \$10 to \$25		
- Outfitter allocation fee	300	390
- for each hunting licence allocated to an outfitter or guide - \$100		
- Wildlife Enhancement Initiative	410	-
- \$5 from each big game and game bird licence sold		
Subtotal Wildlife Sundry	4,178	4,646
j. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; \$3 per meal	134	134
- Tourism operators licence as set out in the Resource Tourism Operators Act Manitoba Regulation 28/2004	135	142
- application fee - from \$15 to \$200		
- annual licence fee - from \$25 to \$200		
- Miscellaneous	50	50
Subtotal Sundry	319	326
TOTAL CONSERVATION	29,379	30,144

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>CULTURE, HERITAGE AND TOURISM</u>		
a. Archives of Manitoba Fees	347	333
- Micrographics fees		
- labour - camera \$33.75 per hour; processing \$33.60 per hour		
- supplies - 33% mark-up		
- Reproduction fees		
- photocopies - \$0.20 per copy		
- microprints - \$0.50 per copy		
- Records Centre fees		
- records destruction - \$2.35 per box		
- records storage - \$9.00 per box per year		
- records retrieval - \$8.70 per item requested		
- Postage and handling fees for mailed documents		
- up to 25 pages - \$1 for domestic and \$2 for foreign mail packages		
- 20 to 100 pages - \$2 for domestic and \$4 for foreign mail packages		
- 101 to 175 pages - \$3 for domestic and \$6 for foreign mail packages		
- over 175 pages - \$4 for domestic and \$8 for foreign mail packages		
- Reproduction of audio-visual materials		
- on DVD or VHS cassette, to be supplied by Archives \$20.00		
- on audiocassette, to be supplied by client \$10.00		
b. Communications Services Manitoba Fees	336	336
- Production and media services		
- brokerage fee		
- print tendering - 6% of print purchasing cost		
- program advertising - 6% of advertising cost		
- career advertising - 6% of advertising cost		
- legal tender and hearing notices - 6% of advertising cost		
- media planning services - 4% of advertising cost		
- media estimating - \$45 per hour		
- media planning - \$50 per hour		
- production co-ordination - \$45 per hour		
- trafficking - \$35 per hour		
c. Hudson's Bay Company History Foundation	800	800
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>CULTURE, HERITAGE AND TOURISM</u> (Continued)		
d. Manitoba Film Classification Board Fees	343	462
- Classification fees		
- commercial public exhibition - first copy of 35 mm film - \$2 per minute, second and subsequent copies - \$1 per minute		
- film not over 16 mm - \$5 per reel		
- trailers - \$50 each		
- video - \$2 per minute		
- non-commercial public exhibition - film, videotape or videodisc - \$2.50 per title		
- adult home use videotape or videodisc - \$204 per title		
- DVD - \$252 per title where not previously released in another format		
- transfer fee - \$50 per title		
- mainstream (non-adult) video or DVD - \$50 per title		
- transfer fee - \$15 per title		
- documentation fee - \$25 per title		
- Licence fees	105	105
- film 35 mm - \$450 per year		
- film 16 mm - \$35 per year		
- video for public exhibition - \$450		
- home use videotape distributor - \$250 per year		
- adult home use videotape distributor - \$450 per year		
- video retailer - \$95 per year, \$20 discount for early payment		
Subtotal Manitoba Film Classification Board Fees	448	567
e. Statutory Publications Fees		
- Manitoba Gazette	167	167
- annual subscriptions - \$169.81 Part 1 and Part 2 or \$113.35 each		
- single issues - \$9.51 Part 1 and Part 2 or \$4.80 each		
- publication fees for notices and regulations - as set out in Manitoba Regulation 173/91		
- Statutory publications - cost recovery for statutes, regulations and other government publications	221	221
Subtotal Statutory Publications Fees	388	388
f. Translation Services Fees	160	160
- Translation for written documents		
- base rate - \$0.32 per word, minimum charge of \$35 per request		
- rush rate - \$0.41 per word		
- rush rate established when required production rate exceeds 1,200 words per work day and for all same-day requests		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>CULTURE, HERITAGE AND TOURISM</u> (Continued)		
f. Translation Services Fees (Continued)		
- Proofreading and revision for written documents		
- base rate - \$75 per hour		
- rush rate - \$97.50 per hour		
- rush rate applies to all same-day requests and to other documents on a case-by-case basis as the amount of work required varies from one document to another		
- Interpretation for oral translation		
- base rate - \$110 per hour per interpreter, minimum charge of 1 hour		
- overtime rate - \$143 per hour per interpreter		
- overtime rate is charged when interpretation is required on Saturdays, Sundays, holidays and beyond 7 hours a day		
g. Sundry	172	3
- Legislative Library		
- reproduction fees		
- microprints - \$0.50 per copy		
- photocopies - \$0.15 per side for 8.5 x 11 and 8.5 x 14		
- photocopies - \$0.30 per side for 11 x 17		
- staff assisted black and white laser print copies - \$0.20 per print, maximum 20 prints		
- staff assisted digital scan using camera or flat bed scanner - \$1.00 per scan		
- interlibrary loans		
- photocopying (8.5 x 11 and 8.5 x 14) - \$5 up to 15 pages, \$0.20 per additional page		
- photocopying (11 x 17) - \$5 up to 6 pages, \$0.20 per additional page		
- sent by facsimile - \$5 minimum up to 10 pages, \$0.50 per additional page		
- microprints - \$5 minimum up to 6 prints, \$0.50 per additional print		
TOTAL CULTURE, HERITAGE AND TOURISM	2,651	2,587

EDUCATION

a. Fees		
- Professional Certification - range from \$20 to \$80 for registration of credentials and qualifications; verifications and issuance of certificates	125	125
- Student Records - \$12 per statement of marks	19	15
- Manitoba School for the Deaf tuition - based on actual historic costs and enrolment	21	91

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>EDUCATION</u> (Continued)		
a. Fees (Continued)		
- Independent study option - range from \$115 to \$500 for one-half credit to one credit courses	392	392
- Overseas school registration fees - based on formal agreements with Manitoba and enrolment	90	90
Subtotal Fees	647	713
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	173	173
- Independent study option	119	119
- teacher resource material - \$60 each		
- re-registration - \$60 per course		
- re-write - \$50 per course		
- Cost recovery of postage on video film mailings	25	25
- Miscellaneous	15	15
Subtotal Sundry	332	332
TOTAL EDUCATION	979	1,045
<u>ENTREPRENEURSHIP, TRAINING AND TRADE</u>		
a. Fees		
- Hairstylist/esthetician examinations and licences - \$75 bi-annually	139	139
- Apprenticeship registrations, examinations and certificates - \$15 to \$250 each	325	325
Subtotal Fees	464	464
b. Sundry		
- Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business	6,672	6,052
- recovery of an amount equivalent to the authority included in the Estimates of Expenditure for immigrant settlement and integration in accordance with the Growing Through Immigration Strategy		
- Manitoba Bureau of Statistics	25	50
- publications - catalogue of prices available		
- custom data services - individually priced based on service provided		
- Employment Centres - sale of miscellaneous products	10	10
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>ENTREPRENEURSHIP, TRAINING AND TRADE</u> (Continued)		
b. Sundry (Continued)		
- Job Referral Service	1,000	1,000
- Partial recovery from Manitoba Hydro for costs incurred for the delivery of the Job Referral Service to support the referral of job seekers to contractors associated with the construction of hydroelectric generating stations in Northern Manitoba		
- Miscellaneous	4	4
Subtotal Sundry	7,711	7,116
TOTAL ENTREPRENEURSHIP, TRAINING AND TRADE	8,175	7,580
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u>		
a. Automobile Injury Appeals Commission Cost Recovery	1,417	1,303
- Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance		
b. Children's Special Allowance Recoveries	20,030	19,922
- Child Tax Benefit for wards of the province		
c. Claimant Adviser Office Cost Recovery	1,156	1,156
- Full recovery of Claimant Adviser Office operating and overhead costs from Manitoba Public Insurance		
d. Consumer Affairs Fees		
- Direct sellers' licence fees - \$55 per year	100	100
- Vendor licence fees	101	101
- no direct sellers - \$175 per year		
- up to five direct sellers - \$385 per year		
- over five direct sellers - \$770 per year		
- Collection agents' licence fees - \$550 per year	40	40
- Bedding and upholstery permit fees	875	875
- manufacturer - \$400 per year		
- renovator - \$85 per year		
- home hobby or craft operator - \$20 per year		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u> (Continued)		
d. Consumer Affairs Fees (Continued)		
- Hearing aid certificates/dealer fees	6	6
- interim certification - \$224 per year		
- full certification - \$154 per year		
- renewals - \$119 per year		
- student certification - \$42 per year		
- student renewals - \$28 per year		
- written examinations - \$150		
- practical examinations - \$150		
- replacement licences - \$40		
- Collector registration fees - \$75 per year	250	250
- Payday Loan Licence/Registration	275	275
- Co-operatives and credit unions/caisses populaires	30	25
- Residential tenancies	432	430
- claims - \$20 each		
- orders of possession - \$60 each		
- order to repair - \$50 or 10%		
- order to redirect rent - \$150 plus \$5 per redirect, effective October 1, 2011		
- security deposit held - \$25 plus \$5 each additional security deposit		
- application for substitutional service - \$10		
- application for rent increase above the guidelines		
- \$500 for 4 or more units		
- \$150 for 3 or less units		
- application for rehabilitation - \$500 per building plus \$5 per unit to a maximum of \$1,000		
- application for rehabilitation scheme - \$100 per unit		
- order registry searches		
- unlimited internet searches - \$250 per year		
- in person, Residential Tenancies Branch searches - \$5 per search per 1/2 hour		
- property rent status		
- multiple residence building - \$300 per search		
- duplex, triplex or fourplex residence building - \$150 per search		
- Miscellaneous	-	7
Subtotal Consumer Affairs Fees	2,109	2,109
e. Cost Recovery from Municipalities	1,378	1,378
- Represents the municipalities' share of costs for municipal assistance and welfare services in accordance with the cost neutrality agreement for the Province to assume responsibility for municipal assistance for rural and northern Manitoba.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u> (Continued)		
f. Income Assistance Recoveries		
- Maintenance orders	3,500	3,500
- Property liens	600	600
- Overpayments	800	800
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	1,800	3,000
- Public Trustee	90	90
- Miscellaneous payments to third parties	720	720
Subtotal Income Assistance Recoveries	7,510	8,710
g. Insurance Act Fees and Cost Recovery	1,160	1,160
- As set out in The Insurance Act and by regulation		
- Insurance Company fees		
- various categories of annual licence fees for insurers ranging from \$25 to \$1,985, depending on the nature of operations and classes of business underwritten		
- miscellaneous fees from \$30 up to \$300 for various services		
- Agents and adjusters fees		
- annual licence fees ranging from \$35 to \$175 depending on the nature of insurance		
- Insurance Council of Manitoba fees		
- share of various fees collected by the Insurance Council of Manitoba		
h. Levy for Local Government Welfare Purposes in Unorganized Territory	210	210
- 3 mills on each dollar of the equalized assessment to a maximum of \$210,000		
i. Public Utilities Board Cost Recovery		
- Electric and Gas Utilities - proceeding costs, and fees as per Regulation		
- Regulation 51/94 provides for annual recoveries from the following utilities to cover regulatory oversight as follows:	1,099	1,099
- Manitoba Hydro - \$311,365		
- Manitoba Public Insurance Corporation - \$311,365		
- Centra Gas Manitoba Inc. - \$394,250		
- Stittco Utilities (Man.) Ltd. - \$2,000		
- Swan Valley Gas Corporation - \$2,000		
(Note: The above reflects recovery for on-going operational costs of the Board. Incremental costs resulting from hearings and/ or reviews of specific applications are billed directly to the utility, and do not pass through the Board's accounts.)		
- Safety related costs for administration of The Gas Pipe Line Act	236	236
- The costs incurred by the Board related to the engagement of professional consultants to review and monitor gas pipeline safety, in accordance with the Gas Pipe Line Act, are paid by the Board and subsequently recovered from the 3 gas utilities regulated by the Board.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u> (Continued)		
i. Public Utilities Board Cost Recovery (Continued)		
- Water and sewer utilities	26	26
- Charges levied against utilities to recover regulatory costs, including the cost of hearings		
- no hearing - \$150 per application		
- hearing - based on actual costs		
- Annual fee - \$100 per utility		
- Licences	16	16
- cemetery and mausoleum licence - initial \$550; renewal \$275 per year		
- columbarium licence - \$27.50 per year		
- crematory licence - \$110 per year		
- owners' licence to sell - \$27.50 per year		
- agents' licence to sell		
- initial \$27.50; renewal \$27.50 per year		
- transfer \$5.50		
- licence to sell pre-arranged funeral plans		
- varies according to scale		
- Residential Gas brokers licence - initial \$1,500; renewal \$500 per year	5	5
- Charges made to gas brokers to cover the regulatory costs of supervising broker activities.		
- Commercial Gas brokers licence - initial \$3,000; renewal \$500 per year	-	-
- Charges made to gas brokers to cover the regulatory costs of supervising broker activities.		
- Appeals under The Highways Protection Act - \$50	-	-
Subtotal Public Utilities Board Cost Recovery	1,382	1,382
j. Trust and Loan Fees		
- Annual business returns	240	240
- Processing for business authorization	5	5
Subtotal Trust and Loan Fees	245	245
k. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from \$31.30 to a maximum of \$73.40 per day, for residents who are able to pay	592	642
- non-resident fee charges - \$386.51 per day	133	133
- employee meal charges - \$1.90 per meal	24	28
- Family contributions - voluntary placement agreements	50	50
- Child Abuse Registry checks	405	405

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>FAMILY SERVICES AND CONSUMER AFFAIRS</u> (Continued)		
k. Sundry (Continued)		
- Post Adoption	20	20
- Winnipeg Child and Family Services Recoveries	31	31
- Miscellaneous	107	107
Subtotal Sundry	1,362	1,416
TOTAL FAMILY SERVICES AND CONSUMER AFFAIRS	37,959	38,991
<u>FINANCE</u>		
a. Recovery of Prior Years' Expenditures	4,500	4,500
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		
b. Sundry		
- Retail Sales Tax Clearance certificate fee - \$50 each and private vehicle buy/sell refund processing fee - \$25 each	175	175
- Manitoba tax rebate discounting registration fee - \$1,000 per tax rebate discounter plus \$200 for each extra franchise location	53	53
- International Fuel Tax Agreement – licence and decal fees	138	138
- Recovery of claims management and loss analysis costs from agencies and Crown organizations	113	113
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	89	146
- Miscellaneous	1,031	1,031
Subtotal Sundry	1,599	1,656
TOTAL FINANCE	6,099	6,156

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>HEALTH</u>		
a. Sundry		
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from \$29.70 to \$69.70 per day	1,683	1,683
- Miscellaneous revenues including Nunavut revenues, vaccine recoveries from the First Nations and Inuit Health Branch, tuberculosis recoveries from the Federal Government and other miscellaneous recoveries	1,111	1,111
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - \$32 per person and recoveries from third parties to undertake collaborative epidemiology research projects	939	939
- Air ambulance – recoveries from third parties for distance traveled - \$9.20 per air mile	1,838	1,838
TOTAL HEALTH	5,571	5,571

HEALTHY LIVING, YOUTH AND SENIORS

a. Sundry		
- Advertising revenue for potential ads in Seniors publications	25	25

INFRASTRUCTURE AND TRANSPORTATION

a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees	128,790	116,790
- passenger vehicles - \$119 per year		
- trucks (other than commercial trucks) - range from \$119 to \$1,059 per year		
- farm trucks - range from \$106 to \$647 per year		
- commercial or public service trucks - range from \$119 to \$4,068 per year		
- semi-trailers - \$10 per five years		
- re-issue of licence plates - dual set \$7		
- transfer of ownership document - \$6 each		
- dealer permits - range from \$15 per year to \$120 per five years		
- dealer plates - \$145 per year		
- Personalized plates - \$100 each	36	36
- Off road vehicles - \$15 per year	400	400
- Overweight fees - \$0.036 per km per 1000 kg in excess of maximum weight for the vehicle	345	345

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
a. Automobile and Motor Carrier Licences and Fees (Continued)		
- Overdimensional fees	455	455
- overwidth - single trip range from \$6 to \$72, or \$20 to \$195 per year		
- overlength - single trip range from \$6 to \$12, or \$20 to \$160 per year		
Subtotal Automobile and Motor Carrier Licences and Fees	130,026	118,026
b. Cost Recovery from Municipalities and Other Third Parties		
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis and recovery of salary costs from Municipalities for work undertaken by the Manitoba Water Services Board	8,882	4,257
c. Drivers' Licences		
- Driver licence fees - \$20 per application	16,045	15,545
- Driver licence reinstatements - \$50	258	258
- Driver licence replacements - \$10 per licence or per photo	243	243
- Road test fees	1,110	1,110
- class 1 - \$50 per test		
- classes 2 and 3 - \$45 per test		
- class 4 - \$35 per test		
- classes 5 and 6 - \$30 per test		
- Written test fees - \$10 per test	308	308
- Sundry and searches	1,082	1,082
- accident report - \$10 each		
- driver abstract - \$10 each		
- vehicle search - \$10 each		
- driver's handbook - \$5 each		
- professional driver's handbook (classes one to four) - \$10 each		
- Private Vehicle Inspection Program	870	870
- one-time setup fee for private sector facilities - \$200		
- sale of inspection certificates - \$5 each		
Subtotal Drivers' Licences	19,916	19,416
d. Licence Suspension Appeal Board Fees		
- Licence Suspension Appeal Board - \$130 per application	100	100
- Medical Review Committee - \$50 per application		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>INFRASTRUCTURE AND TRANSPORTATION</u> (Continued)		
e. Rentals from Various Government Properties		
- Housing - individual unit assessment	14	14
- Space rental - various provincial properties	464	1,013
- Cafeterias - by tender; operators return a percentage of profit	194	194
- Casual parking	140	140
- meters - \$1 per hour		
- ticket dispensers - \$1.25 to \$3.25 per visit depending on location		
- Monthly parking - varying rates as approved by Parking Board	35	35
Subtotal Rentals from Various Government Properties	847	1,396
f. Taxicab Licences and Fees	200	200
- Taxicab business licence for taxicabs and limousines - \$200 per year		
- Taxicab business licence for accessible and handicap vans - \$100 per year		
- Temporary taxicab business licence for taxicab only - \$200 per year		
- Transfer of taxicab business licence to another person - \$400		
- Transfer of taxicab business licence to another vehicle - \$25		
- Taxicab driver licence - \$30 per year		
- Taxicab driver licence replacement - \$30		
- Taxicab business licence replacement - \$50		
g. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	286	286
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	15	15
- Parking fines - range \$15 to \$70 per fine	75	75
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	592	552
- Accommodation Development - fee-for-service	225	225

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>INFRASTRUCTURE AND TRANSPORTATION</u> (Continued)		
g. Sundry (Continued)		
- Fees for access and building applications and permits - \$50 per application	30	30
- Miscellaneous	344	344
Subtotal Sundry	<u>1,567</u>	<u>1,527</u>
TOTAL INFRASTRUCTURE AND TRANSPORTATION	<u>161,538</u>	<u>144,922</u>

INNOVATION, ENERGY AND MINES

a. Minerals Royalties and Fees

- Application for mineral exploration licence fee - \$359 per licence	11	11
- Recording claims and claim tag fee	32	32
- \$14 unsurveyed claim recording fee		
- \$6.50 per set of four claim tags		
- \$6.50 per set of duplicate claim tags		
- \$60 surveyed claim recording fee		
- Filing report of work fee (claims) - \$12 per mineral claim per year	38	38
- Mineral lease application and renewal fee - \$239 per lease	1	1
- Mineral lease rentals	298	298
- \$10.50 per hectare per year, \$193 minimum		
- \$12 per hectare per year for non-producing leases, 1 st term \$257 minimum		
- \$12 per hectare 2 nd term not in production - \$200		
- Surface lease rentals - \$6.50 per hectare per year, \$129 minimum	9	9
- Forfeiture of payment in lieu of work commitment (claims) - \$12.50 per hectare for each of the second to tenth years; \$25 per hectare for each subsequent year	100	100
- Forfeiture of cash deposit on mineral exploration licences	100	100
- \$0.50 per hectare		
- Order in Council lease rentals	1,359	1,359
- \$10.50 per hectare per year, \$193 minimum		
- \$12 per hectare per year, \$200 minimum (renewal lease not in production)		
- Potash permit lease rental fees	596	596

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
INNOVATION, ENERGY AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Registration/transfer/debenture	16	16
- registering an assignment/transfer - \$13 per disposition/lease		
- recording any document not otherwise specified against each disposition or lease		
- \$13 per disposition/lease		
- grouping fee - \$6.50 per claim		
- filing a notice of dispute fee - \$64		
- Prospecting licence and replacements	3	3
- \$13 per individual application		
- \$257 per company application		
- Maps/photocopy/assessment fees	9	9
- \$1.50 minimum charge		
- copy of recorded document/instrument - \$6, claim history - \$1.50 and computer report - \$4		
- customized report - \$18		
- claim maps - \$3 each		
- maps - cost recovery		
- Application to the Mining and Surface Rights Boards - \$322 per application	1	1
- Casual quarry permit application fees - \$30 per permit	26	26
- Casual quarry permit royalties - as set by Regulation 65/92	200	200
- Quarrying lease application fees and renewals - \$60 per application	5	5
- Quarrying lease rental fees	832	832
- \$24 per hectare other than peat		
- \$6.50 per hectare for peat		
- Quarrying lease royalties - as set by Regulation 65/92	402	402
- Application for registration certificate - \$13 per certificate	10	10
- private aggregate quarries application fee		
- Miscellaneous	3	3
- relief from forfeiture/extension of time application fees - \$60 per disposition		
- interest on the debt to the Crown		
- publications		
Subtotal Minerals Royalties and Fees	4,051	4,051

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>INNOVATION, ENERGY AND MINES</u> (Continued)		
b. Petroleum Royalties and Fees		
- Exploration Reservation - Fees/Rental/Registration	14	-
- Oil and gas lease bonus - voluntary bid	5,010	360
- Oil and gas lease rentals and extension penalties	560	458
- annual rentals - \$3.50 per hectare; minimum \$50 per lease		
- extension penalty - first year \$2.50 per hectare, second year \$5 per hectare, third to fifth years \$12.50 per hectare		
- application fees - \$400 per application		
- registration of instruments against oil and dispositions - \$25 per registration		
- Oil and gas royalties	6,285	7,332
- on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province		
- oil - formulae dependent on classification of the oil		
- gas - 12.5% of the volume sold		
- Publications/technical sales	8	6
- weekly well activity report - \$85 per year		
- act and regulations binder - \$50 each		
- search of an exploration reservation or lease - \$10 per written search		
- certified copy exploration reservation or lease - \$10 each		
- maps and reports - varied		
- photocopying - \$0.25 per page		
- Geophysical/drilling and production	386	54
- drilling licence - \$750 per application		
- geophysical licence - \$250 per application		
- oil and gas facility licence - \$750 per application		
- transfer of well licence (including name change) - \$200 each, no maximum		
- enhanced oil recovery (EOR) reduced spacing - \$2,000 per application		
- salt water disposal permit \$200		
- Federal Mineral Rights	6,000	-
Subtotal Petroleum Royalties and Fees	18,263	8,210
c. Sundry		
- Telecommunications - recovery of costs from rural schools for the expansion of the Provincial Data Network	501	501
- Desktop refresh / sale of proceeds of computers	855	-
- Publications - cost recovery	3	3
Subtotal Sundry	1,359	504
TOTAL INNOVATION, ENERGY AND MINES	23,673	12,765

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>JUSTICE</u>		
a. Cost Recovery from City of Winnipeg	486	486
- Negotiated amount as specified in agreement between the city and province to allow admissions to the Remand Centre by the Winnipeg Police Service on a 24 hours a day basis		
b. Cost Recovery from Municipalities	2,820	2,722
- Extension Policing Service Agreements and Municipal Sub-Contracts for RCMP policing - recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons		
c. Cost Recovery from Victims Assistance Trust Fund	5,552	5,507
- Amount equivalent to the authority included in the Estimates of Expenditure for certain victims assistance expenditures		
- funded from 20% surcharge on most fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)		
d. Escheats to the Crown - unclaimed estates	50	50
e. Fines and Costs	34,256	34,256
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		
f. Law Fees		
- Court of Appeal - range from \$10 to \$55	10	10
- Court of Queen's Bench	7,135	6,886
- civil and family matters - ranges from \$20 to \$225 depending upon the filing type		
- probate matters - fee calculated on value of estate		
- trial fees - trial setting fees of \$500 for civil matters and \$200 for family matters		
- Sheriffs - flat rate fee of \$350, plus additional fees for services excluded from flat rate	250	250
- External transcription fees	23	23
- \$3 to \$5.50 per page of transcript		
- \$0.35 to \$0.80 per page for each additional copy		
Subtotal Law Fees	7,418	7,169

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
JUSTICE (Continued)		
g. Sundry		
- Private investigators and security guard licence fees	181	181
- private investigator business licence or renewal of a licence - \$400		
- security guard business licence or renewal of a licence - \$400		
- licence to operate a private investigator or security guard branch office - \$200		
- registration as an employer of in-house security guards - \$50		
- private investigator licence or renewal of licence - \$25		
- security guard licence or renewal licence - \$25		
- replacement of an identification card - \$15		
- writing or re-writing the security guard examination - \$25		
- Provincial correctional institutions recoveries for federal prisoners, immigration holds and City of Brandon arrestees - per diem based on actual costs	650	650
- Vehicle impoundment fees	300	300
- application for a hearing - \$100 (refundable if hearing is successful)		
- administration - \$115		
- Non-police services	110	110
- recovery of costs from users of non-police related services provided by provincially funded police services		
- Children's Special Allowance Recoveries	190	190
- for youth in custody		
- Youth Auto Theft Deterrent Initiative	1,172	1,172
- recovery of costs from Manitoba Public Insurance for the supervision of young offenders under the auto theft deterrent initiative		
- Miscellaneous	454	449
Subtotal Sundry	3,057	3,052
TOTAL JUSTICE	53,639	53,242

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>LABOUR AND IMMIGRATION</u>		
a. Cost Recovery from Workers Compensation Board	10,339	10,058
- Recovery of costs of administering worker adviser services and workplace safety and health programs, pursuant to section 84.1(1) of The Workers Compensation Act		
- Recovery of costs for prevention initiatives through agreement with the Workers Compensation Board using funds generated under section 97.1(1) of The Workers Compensation Act		
b. Fees		
- Mechanical and Engineering Fees (responsibility transferred to the Office of the Fire Commissioner)		
- Amusement ride inspections	-	12
- first inspection non-portable rides - \$40		
- first inspection other rides - \$80		
- re-inspection - \$200		
- Electrical inspections/approvals	-	120
- equipment inspection - \$180 for first item, \$60 for each similar item or \$170 per hour		
- Electricians' examinations and licences	-	42
- examination - \$60 each		
- renewal - \$30 per year (four year renewal - \$120)		
- other - \$12		
- Power engineers' examinations and certificates	-	256
- certificate - \$60 per examination		
- renewal - \$30 per year (four year renewal - \$120)		
- other - range from \$15 to \$95		
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97, 139/98, 67/02, 105/05 and 226/09	-	1,460
- Elevator permits	-	550
- initial permit range from \$163 to \$675; renewal from \$96 to \$550 dependent on type of elevator and length of licence period		
- additional inspection - \$75 per hour		
- Design registration for elevators - drawings and specifications - range from \$75 to \$175 each	-	10
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components	-	125
- design registration - range from \$110 to \$500 each		
- shop inspections - \$60 basic fee, plus a range from \$95 to \$1,010 each		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>LABOUR AND IMMIGRATION</u> (Continued)		
b. Fees (Continued)		
- Mechanical and Engineering Fees (responsibility transferred to the Office of the Fire Commissioner) (Continued)		
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95, 226/96, 154/97, 45/03, 115/03, 80/05 and 228/09	-	842
- Testing and retesting of welders	-	75
- testing - \$85 each or \$170 per hour plus cost of material		
- retesting - \$85 each		
- Affidavit processing fee - boiler/pressure vessel installations - \$25 each	-	5
- Quality assurance certificates - \$75 per hour of inspection	-	12
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - \$95 per hour	-	2
- Other Fees		
- Employment agency licences - \$100 per year	9	9
- Registration of pension plans and annual returns - range from \$120 to \$18,000	575	475
- Blaster certificates	5	5
- safety training program - \$50 each		
- examination or re-examination - \$25 each		
- Certified industrial audiometric technician - \$100 for five year licence	3	3
Subtotal Fees	592	4,003
c. Sundry	80	80
TOTAL LABOUR AND IMMIGRATION	11,011	14,141

LOCAL GOVERNMENT

a. Cost Recovery from Municipalities

- Municipal Officials Directory - \$9.35 per copy	5	5
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	7,594	7,584
- Over-the-Counter Property Reports - \$7 per inquiry	2	7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>LOCAL GOVERNMENT</u> (Continued)		
a. Cost Recovery from Municipalities (Continued)		
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	1,547	1,397
- Computerized tax information - cost recovery based on staff time and operating costs	140	140
- Subscriber Access to Assessment Data - \$6 per roll entry	324	324
- Federal Gas Tax - Recovery of administrative costs	175	175
- Recovery of costs on planning projects - fee schedule based on current salary rates	5	5
- Sale of maps, booklets and reports - varied	1	1
Subtotal Cost Recovery from Municipalities	9,793	9,638
b. Fees		
- Municipal Board	137	111
- filing fees, hearing fees and debenture fees - as per fee schedule		
- Land Value Appraisal Commission	35	35
- hearing fees - \$300 per hour		
- Subdivision fees	575	500
- application fee - \$290		
- approval fee - \$175		
Subtotal Fees	747	646
c. Sundry	52	52
TOTAL LOCAL GOVERNMENT	10,592	10,336

WATER STEWARDSHIP

a. Fisheries Fees and Sundry

- Angling licences	2,800	3,091
- Manitoba resident - \$18.89		
- Manitoba resident (conservation) - \$13.28		
- Canadian resident - \$40.38		
- Canadian resident (conservation) - \$21.69		
- resident (seniors conservation) - no charge		
- non-resident - \$54.40		
- non-resident (conservation) - \$31.04		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>WATER STEWARDSHIP</u> (Continued)		
a. Fisheries Fees and Sundry (Continued)		
- Commercial fishing licence - general	55	55
- commercial operator licence - range from \$22.50 to \$62.50		
- commercial fisherman licence - range from \$5.00 to \$52.50		
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	220	220
- Fisheries enhancement stamp and print - \$3 per unsigned stamp; \$5 per signed stamp; \$30 per signed print	2	2
- Miscellaneous	30	30
- live fish handling permit and fish farming licence - \$15 per year		
- commercial bait fishing licence - first block or open block - \$52.50 per year; each additional block \$50; commercial leech harvester licence - first block or open block \$22.50 per block per year; each additional block \$20		
- commercial live bait fish dealer's licence - \$12.50 per year		
- various miscellaneous items		
Subtotal Fisheries Fees and Sundry	3,107	3,398
b. Water Power Rentals	115,000	110,000
- Rental rates are based on the greater of the annual energy generation or the installed plant capacity.		
- utilities with a total capacity of 268,096 horsepower or more, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by \$8.13 (ii) the horsepower year output multiplied by \$20.32		
- utilities with a total capacity less than 268,096 horsepower, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by \$3.96 (ii) the horsepower year output multiplied by \$9.90		
- Land rental rate - \$1.80 per acre		
c. Water Resources Sundry		
- Well drilling licences - \$10 per rig	1	1
- Water rights application fees range from \$25 to \$2,000 and water use charges - industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	82	82
- Town Dykes Agreement (pump replacement)	5	4
- Miscellaneous	1	1
Subtotal Water Resources Sundry	89	88
TOTAL WATER STEWARDSHIP	118,196	113,486

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>EMERGENCY EXPENDITURES</u>		
a. Sundry	25	25
- Emergency response recovery - actual costs recovered from responsible party		
<u>NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES</u>		
a. Manitoba Liquor Control Commission	254,800	246,800
- Transfer of net income		
- Prices set by policy		
b. Manitoba Lotteries Corporation	348,300	312,700
- Transfer of net income		
TOTAL NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES	603,100	559,500
<u>SPECIAL OPERATING AGENCIES</u>		
- Civil Legal Services	250	250
- Companies Office	2,500	2,500
- Manitoba Securities Commission	8,800	8,800
- Office of the Fire Commissioner	750	-
- The Property Registry	11,000	11,000
- Vehicle and Equipment Management Agency	2,500	2,500
- Vital Statistics Agency	380	380
TOTAL SPECIAL OPERATING AGENCIES	26,180	25,430
<u>SALE OF GOVERNMENT ASSETS</u>		
a. Government Departments	8,210	2,465
TOTAL OTHER REVENUE	1,112,423	1,034,060

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
3. GOVERNMENT OF CANADA		
<u>EQUALIZATION</u>	1,941,700	2,001,500
- An unconditional transfer payment received from Canada under a program designed to provide provincial governments with the financial ability to provide reasonably comparable levels of public service at reasonably comparable levels of taxation.		
- Entitlements under the Equalization Program are calculated once a year. Effective 2009/10, growth in total Program entitlements limited to a three-year moving average of national nominal GDP growth.		
- Entitlement includes a federal Total Transfer Protection payment that prevents combined major transfers (Equalization, CHT and CST) from falling below combined 2010/11 total payment levels.		
<u>CANADA HEALTH TRANSFER (CHT)</u>	1,002,200	953,358
- Transfer payment received from Canada in support of health care.		
- Allocated by formulae on an equal per capita total entitlement basis.		
<u>CANADA SOCIAL TRANSFER (CST)</u>	416,000	404,698
- Block transfer payment received from Canada in support of post-secondary education, social assistance and social services, and programs for children.		
- Allocated on an equal per capita cash basis effective 2007/08.		
<u>INFRASTRUCTURE RENEWAL</u>	66,500	48,100
- Federal support for Infrastructure Renewal.		
<u>ECONOMIC STIMULUS</u>	17,903	119,905
- Federal cost-sharing under Canada's various economic stimulus funds announced in the 2009 federal budget.		
<u>MANITOBA FLOODWAY EXPANSION</u>	22,491	39,869
- Expansion of the Red River Floodway		
- Recovery from Canada of 50% of eligible capital costs of \$665,000,000 joint funding.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
<u>HEALTH FUNDS</u>	9,000	9,038
- Patient Wait Times		
- The Patient Wait Times is a payment from Canada to augment existing provincial investments and assist Manitoba Health in its diverse initiatives to improve certainty of timely access to insured health care services.		
<u>TRANSITIONAL PAYMENT – CORPORATION CAPITAL TAX PHASE-OUT</u>	-	9,100
- In 2008, Manitoba legislated the elimination of its general capital tax by the end of 2010, thereby qualifying for an incentive payment from Canada. Payments are based on 17% of the estimated amount of capital tax revenue foregone by Manitoba after 2008 and up to the relevant fiscal year.		
<u>OTHER</u>		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement	100	100
- 50% of Arbitrator's expenses cost shared by Canada.		
b. Advanced Education and Literacy		
- Human Resources and Skills Development Canada - Transition Bursary	2,300	4,300
- Provides students, who previously received a Canada Millennium Scholarship Bursary (CMSB) and are in the same course of study, a bursary equivalent to their prior CMSB. For Manitoba students, the Transition Bursary will reduce their Manitoba Student Loan. The Transition Bursary program will terminate following the 2011/12 loan year.		
- Canada Manitoba Minority Language Education Agreement – Collège universitaire de Saint Boniface	2,000	2,000
- Operating funds to be provided by the federal Government for the Collège universitaire de Saint-Boniface (CUSB). The Council on Post-Secondary Education will provide CUSB with an operating grant in advance of the federal revenue identified in the Canada-Manitoba agreement.		
- Canada Student Loan Service Fee	1,223	1,223
- Fixed fee of \$667,000 recovered from the federal government, which is based on a range of full-time students assisted.		
- Fee of \$17 per certificate issued plus \$12 for each grant assessed.		
- Cost recovery from the federal government for the designation of post-secondary programs for student aid purposes.		
- Canada Student Grants	1,000	1,000
- Based on full cost recovery for awards made to students with permanent disabilities.		
Subtotal Advanced Education and Literacy	6,523	8,523

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
c. Agriculture, Food and Rural Initiatives		
- Animal Health Surveillance	65	65
- Federal government's share of expenditures related to the province's Avian Influenza Emergency Preparedness strategy.		
- Rabies Indemnity	2	2
- Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.		
- Agricultural Income Stabilization Recovery	99	99
- Federal government's share of eligible provincial administration expenditures for the delivery of agricultural income support programming based on the Growing Forward Agreement.		
- Food Safety Initiative	1,328	1,328
- Federal government's share of expenditures related to the Food Safety Initiative being delivered by the province under the Growing Forward Agreement.		
- Soil Survey Program	425	425
- Federal government's share of expenditures related to the soil survey program being delivered by the province under the Growing Forward Agreement.		
- Manure Management Financial Assistance Program	6,573	3,910
- Federal government's potential share of expenditures related to the Manure Management Financial Assistance Program being delivered by the Province under the Agri-Flexibility Fund.		
Subtotal Agriculture, Food and Rural Initiatives	8,492	5,829
d. Conservation		
- Migratory Waterfowl Crop Damage Prevention Agreement	151	151
- 50% of costs to a maximum of \$151,000 shared by Canada.		
- Community Based Timber Volume Sampling	-	569
- Ecosystem Monitoring Network	114	-
Subtotal Conservation	265	720

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
e. Culture, Heritage and Tourism		
- Minority Language Education and Second Language Instruction	77	77
- Recovery from Canada for a portion of the salaries and benefits for two translators.		
- Canada-Manitoba Immigration Agreement	201	183
- Recovery from Canada of eligible expenditures under the Welcoming Communities Program		
Subtotal Culture, Heritage and Tourism	278	260
f. Education		
- Making Education Work Research Study	137	125
- Full recovery from Canada of costs incurred for the completion of the Making Education Work research study.		
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework	4,401	4,384
- Partial recovery from Canada of costs incurred in providing financial support, curriculum development and educational support services to educational institutions.		
- Teacher Training/Student Aid	508	508
- Full recovery from Canada of costs incurred providing bursaries to teachers involved in French-language instruction and to students attending French-language programs at post-secondary institutions.		
- Special Projects		
- Full recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking special projects that complement French-language instruction.	1,205	1,205
- 50% recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking projects designed to revitalize French-language instruction.	837	837
- Partial recovery from Canada of cost of support provided to the Division scolaire franco-manitobaine (DSFM) to cover differential costs associated with providing French minority language education.	3,275	4,530
- 50% recovery from Canada to purchase services and educational materials from Ontario's French education television channel TFO.	-	50
Subtotal Education	10,363	11,639

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
g. Entrepreneurship, Training and Trade		
- Canada-Manitoba Labour Market Agreement	23,110	18,146
- Full cost recovery from Canada to support labour market programs and services that address areas of current and emerging labour market priorities, including labour force participation by under-represented groups.		
- Canada-Labour Market Development Agreement	50,425	51,475
- Full cost recovery from Canada for Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.		
- Canada-Manitoba Contribution Agreement	1,629	-
- Shared cost recovery from Canada to support the Targeted Initiative for Older Workers program which assists unemployed old workers living in communities with a population that has been affected by industry downsizing or plant closure.		
Subtotal Entrepreneurship, Training and Trade	75,164	69,621
h. Family Services and Consumer Affairs		
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	4,507	4,507
- Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.		
i. Finance		
- Government of Canada Subsidy	2,298	2,298
- Statutory payment by formulae on a per capita basis.		
j. Health		
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	2,316	2,316
- 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming.		
- Bridging General and Specialist Care	-	2,459
- Program created to focus on the patient journal of care, ensuring that patients have access to service within a defined time period and have support throughout their journey on the care path.		
Subtotal Health	2,316	4,775

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
k. Healthy Living, Youth and Seniors		
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	2,142	2,142
- 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming.		
l. Infrastructure and Transportation		
- Airport Assistance Program	1,440	-
- Recovery from Canada of costs of airport equipment.		
- Canada-Manitoba National Safety Code	244	-
- Recovery from Canada of costs for the National Safety Code Program.		
- Infrastructure and Economic Program Agreements	396	396
- Recovery from Canada of 50% of eligible operating expenditures to a maximum of \$1,230,000 over five years.		
- Norway House Airport Agreement completed	-	171
- Recovery from Canada of 80% of operating costs less airport revenue.		
- Refunds for Services	10	10
- Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.		
- Winter Roads	4,621	4,621
- Recovery from Canada of costs related to winter road construction.		
Subtotal Infrastructure and Transportation	6,711	5,198

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
m. Justice		
- Aboriginal Courtwork Program	435	435
- Canada reimburses 50% of approved aboriginal court worker services costs.		
- Agreement Respecting Legal Aid in Criminal Law Matters and in Matters Relating to The Youth Criminal Justice Act	4,760	4,760
- Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.		
- Supporting Families Initiative	562	562
- Canada reimburses 100% of approved costs of a federal initiative to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.		
- Special Projects	916	1,029
- Youth Justice Services and Programs Agreement	6,433	6,433
- Canada reimburses costs of providing correctional services to young persons at rates which vary with the level of program priority and also reimburses 100% of costs of specific initiatives related to The Youth Criminal Justice Act.		
Subtotal Justice	13,106	13,219
n. Labour and Immigration		
- Flin Flon Inspection Agreement	185	197
- Negotiated triennially between the two levels of government.		
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators)	-	111
- Boilers and pressure vessels - \$181.37 per unit		
- Elevating devices - \$235.55 per unit		
- Canada-Manitoba Immigration Agreement	34,147	30,763
- Recovery from Canada of eligible expenditures.		
Subtotal Labour and Immigration	34,332	31,071
o. Emergency Expenditures		
- Canada-Manitoba Disaster Financial Assistance Agreement	32,000	5,000
- Federal cost sharing is available based on a formulae when provincial disaster related expenditures for a particular event that exceeds a recovery of \$1.00 per capita.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2011/12	2010/11
OTHER (Continued)		
p. French Language Services		
- Canada-Manitoba Agreement on French Language Services	425	425
- 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.		
TOTAL OTHER	199,022	165,327
TOTAL GOVERNMENT OF CANADA	3,674,816	3,750,895