
Supplementary Information
for Legislative Review

2013 – 2014 Revenue Estimates

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2013/14 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 2013/14 with comparative estimates of revenue for 2012/13. In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates figures may have been 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 2013/14 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 Health Funds. 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 Stan Struthers
Minister of Finance

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**2013/14 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

| DEPARTMENT/SOURCE | TAXATION | OTHER REVENUE | GOVERNMENT OF CANADA | TOTAL |
|---|------------------|----------------------|-----------------------------|-------------------|
| Legislative Assembly | - | 456 | - | 456 |
| Aboriginal and Northern Affairs | - | 130 | 100 | 230 |
| Advanced Education and Literacy | - | 1,194 | 4,573 | 5,767 |
| Agriculture, Food and Rural Initiatives | - | 3,249 | 2,180 | 5,429 |
| Children and Youth Opportunities | - | 75 | 205 | 280 |
| Civil Service Commission | - | 62 | 31 | 93 |
| Conservation and Water Stewardship | - | 145,034 | 30 | 145,064 |
| Culture, Heritage and Tourism | - | 2,262 | 77 | 2,339 |
| Education | - | 945 | 10,226 | 11,171 |
| Entrepreneurship, Training and Trade | - | 17,732 | 77,756 | 95,488 |
| Family Services and Labour | - | 33,106 | 185 | 33,291 |
| Finance | 6,713,272 | 6,900 | 2,320 | 6,722,492 |
| Health | - | 7,004 | - | 7,004 |
| Healthy Living, Seniors and Consumer Affairs | 74,000 | 17,033 | 4,587 | 95,620 |
| Immigration and Multiculturalism | - | 387 | 10,214 | 10,601 |
| Infrastructure and Transportation | - | 166,641 | 9,431 | 176,072 |
| Innovation, Energy and Mines | 11,301 | 30,022 | - | 41,323 |
| Justice | - | 57,949 | 12,265 | 70,214 |
| Local Government | - | 12,770 | 173 | 12,943 |
| Other Sources: | | | | |
| - Equalization | - | - | 1,799,228 | 1,799,228 |
| - Canada Health Transfer (CHT) | - | - | 1,120,800 | 1,120,800 |
| - Canada Social Transfer (CST) | - | - | 442,753 | 442,753 |
| - Infrastructure Renewal | - | - | 22,100 | 22,100 |
| - Health Funds | - | - | 9,062 | 9,062 |
| - Emergency Expenditures | - | 25 | 36,625 | 36,650 |
| - French Language Services | - | - | 425 | 425 |
| - Net Income of Government Business Enterprises | - | 615,055 | - | 615,055 |
| - Special Operating Agencies | - | 16,880 | - | 16,880 |
| - Sale of Government Assets | - | 25,000 | - | 25,000 |
| TOTAL | 6,798,573 | 1,159,911 | 3,565,346 | 11,523,830 |

SUPPLEMENTARY INFORMATION
2013/14 ESTIMATES OF REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|-----------|
| | 2013/14 | 2012/13 |
| 1. TAXATION | | |
| <u>FINANCE</u> | | |
| a. Individual Income Tax | 2,952,400 | 2,796,300 |
| <ul style="list-style-type: none"> - Tax levied on Manitoba residents' personal income from all sources. <ul style="list-style-type: none"> - 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 - less tax credits that offset taxes previously paid or payable | | |
| b. Corporation Income Tax | 413,200 | 405,500 |
| <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% - small business income threshold - \$400,000 (increases to \$425,000 January 1, 2014) - other corporations - 12.0% - less tax credits that offset taxes previously paid or payable | | |
| c. Corporation Capital Tax | 145,000 | 133,500 |
| <ul style="list-style-type: none"> - Tax levied on the taxable paid-up capital of banks, trust and loan corporations and Crown corporations. A \$10 million deduction is provided for corporations and associated corporations in calculating taxable paid-up capital (banks, trust and loan corporations with taxable paid-up capital under \$4 billion are exempt). Tax rate is 4% (increases to 5%, commencing with taxation years ending after April 16, 2013) of taxable paid-up capital for banks, trust and loan corporations and 0.5% of taxable paid-up capital for Crown corporations. | | |
| d. Insurance Corporations Tax | 81,100 | 81,100 |
| <ul style="list-style-type: none"> - Tax levied on insurers writing policies on insured persons resident in, and property located in, Manitoba. <ul style="list-style-type: none"> - 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 | | |
| e. Credit Unions and Caisses Populaires Profits Tax | 900 | 800 |
| <ul style="list-style-type: none"> - 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. | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| FINANCE (Continued) | | |
| f. Fuel Taxes | 312,100 | 296,500 |
| - 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 (except as otherwise stated) are as follows: | | |
| - \$0.015 - aviation domestic cargo fuel | | |
| - \$0.032 - aviation passenger fuel | | |
| - \$0.017 - bunker fuel for heating | | |
| - \$0.019 - heating fuel | | |
| - \$0.030 - propane and butane | | |
| - \$0.063 - railway diesel fuel | | |
| - \$0.140 - gasoline, diesel and other fuels | | |
| - \$0.030 - marked gasoline | | |
| - \$0.030 per cubic meter – natural gas for motor vehicles (effective April 16, 2013, increases to \$0.06/cubic meter April 1, 2014 and \$0.10/cubic meter April 1, 2015) | | |
| g. Levy for Health and Education | 433,500 | 410,000 |
| - 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 | | |
| h. Mining Claim Lease Tax | 72 | 72 |
| - Levied on mining claims held by lease in the province. | | |
| - \$10 per claim | | |
| i. Mining Tax | 40,000 | 35,000 |
| - 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 (transitional tax rates apply on profits between \$50 million and \$55 million) | | |
| - 17% if profits are over \$105 million (transitional tax rates apply on profits between \$100 million and \$105 million) | | |
| - 0.5% surcharge on adjusted profits (refundable if Manitoba corporation income tax payable) | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|-----------|
| | 2013/14 | 2012/13 |
| FINANCE (Continued) | | |
| j. Retail Sales Tax | 2,047,200 | 1,834,100 |
| <ul style="list-style-type: none"> - Tax on tangible personal property and prescribed services purchased in or brought into the province, as well as insurance contracts that relate to Manitoba. Significant exemptions include groceries, children's clothing and footwear, bicycle helmets (effective May 1, 2013), baby supplies (effective July 1, 2013), prescription drugs, farm inputs (machinery, fertilizer, pesticides and herbicides), books, medical supplies and electricity and natural gas used for domestic and farm heating. Electricity used for mining and manufacturing is taxed at a reduced rate. - 7% of the selling price before GST. (Tax rate increases to 8% effective July 1, 2013) - Investment tax credits offset taxes paid on manufacturing equipment | | |
| k. Tobacco Tax | 283,000 | 256,400 |
| <ul style="list-style-type: none"> - Tax on cigarettes and tobacco products. <ul style="list-style-type: none"> - \$0.290 per cigarette (increased from \$0.250 on April 16, 2013) - \$0.280 per gram on fine cut tobacco (increased from \$0.240 on April 16, 2013) - \$0.265 per gram on raw leaf tobacco (increased from \$0.225 on April 16, 2013) - 75% of the retail price of cigars capped at \$5.00 per cigar | | |
| l. Environmental Protection Tax | 4,800 | 3,200 |
| <ul style="list-style-type: none"> - Tax on non-deposit alcoholic beverage containers and emissions Tax on Coal. <ul style="list-style-type: none"> - 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 purchase of one tonne of coal for use in Manitoba in a calendar year <ul style="list-style-type: none"> - Bituminous coal - \$22.57 per tonne - Sub-bituminous coal - \$17.37 per tonne - Lignite - \$14.27 per tonne - Anthracite and any other grade of coal - \$23.97 per tonne | | |
| TOTAL FINANCE | 6,713,272 | 6,252,472 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|-----------|
| | 2013/14 | 2012/13 |
| <u>HEALTHY LIVING, SENIORS AND CONSUMER AFFAIRS</u> | | |
| a. Land Transfer Tax | 74,000 | 66,200 |
| - 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 | | |
| <u>INNOVATION, ENERGY AND MINES</u> | | |
| a. Oil and Natural Gas Tax | 11,301 | 11,433 |
| - 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 | 6,798,573 | 6,330,105 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|------------|
| | 2013/14 | 2012/13 |
| 2. OTHER REVENUE | | |
| <u>LEGISLATIVE ASSEMBLY</u> | | |
| a. Auditor General's Office Fees | 450 | 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 | 456 | 456 |
| <u>ABORIGINAL AND NORTHERN AFFAIRS</u> | | |
| 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 | | |
| <u>ADVANCED EDUCATION AND LITERACY</u> | | |
| a. Fees | | |
| - Private vocational schools | 35 | 35 |
| - 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 | 19 | 31 |
| - \$75 per test battery | | |
| - duplicate transcripts - \$30 | | |
| Subtotal Fees | 54 | 66 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| <u>ADVANCED EDUCATION AND LITERACY</u> (Continued) | | |
| b. Sundry | | |
| - Interest revenue on class B Manitoba student loans | 1,140 | 1,140 |
| - interest is earned on direct Manitoba student loans in repayment at the prime rate | | |
| TOTAL ADVANCED EDUCATION AND LITERACY | 1,194 | 1,206 |
| <u>AGRICULTURE, FOOD AND RURAL INITIATIVES</u> | | |
| a. Fees | | |
| - Lease rentals - Crown lands | 1,569 | 1,479 |
| - hay and grazing - \$2.13 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 | | |
| - 25% and \$10 per disposition re: federal government lands | | |
| - unit transfer - \$200 plus \$40 per parcel | | |
| - Diagnostic services - by department schedule | 1,330 | 1,103 |
| - veterinary diagnostic fees | | |
| - crop diagnostic fees | | |
| - poultry inspection fees | | |
| - Agricultural licences | 253 | 252 |
| - 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 |
| - 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 | 10 | 10 |
| - Miscellaneous licences | 7 | 7 |
| Subtotal Fees | 3,202 | 2,884 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| <u>AGRICULTURE, FOOD AND RURAL INITIATIVES</u> (Continued) | | |
| 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 | 47 | 47 |
| TOTAL AGRICULTURE, FOOD AND RURAL INITIATIVES | 3,249 | 2,931 |
| <u>CHILDREN AND YOUTH OPPORTUNITIES</u> | | |
| a. Cost Recovery from Victims Assistance Trust Fund | 75 | 50 |
| - Amount equivalent to the authority included in the Estimates of Expenditure for certain victims assistance expenditures | | |
| - funded from 25% surcharge on most fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund) | | |
| <u>CIVIL SERVICE COMMISSION</u> | | |
| a. Sundry | 62 | 62 |
| - Employee Assistance Program - \$1.65 per employee bi-weekly from Crown corporations and other government agencies and institutions | | |
| <u>CONSERVATION AND WATER STEWARDSHIP</u> | | |
| a. Clean Environment Commission Cost Recovery | 100 | 100 |
| b. Cottaging Initiative | 732 | 3,837 |
| - Sale of cottage lots on Crown land | | |
| c. Environment Fees and Sundry | | |
| - Consultation services and searches | 100 | 100 |
| - consultation services - \$80 per hour | | |
| - file searches - \$90 to \$200 per search | | |
| - Pesticide approval application fee as set out in Manitoba Regulation 168/96 | 56 | 56 |
| - \$250 per application | | |
| OTHER REVENUE | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| CONSERVATION AND WATER STEWARDSHIP (Continued) | | |
| c. Environment Fees and Sundry (Continued) | | |
| - Licence proposal application fees as set out in Manitoba Regulation 168/96 | 250 | 225 |
| - range from \$500 to \$120,000 | | |
| - review of proposed alteration to proposed or licensed development \$500 | | |
| - Dangerous Goods Handling and Transportation Act fee as set out in Manitoba Regulation 164/2001 | 3 | 3 |
| - \$250 per proposal | | |
| - Certification fees - Water and Wastewater Facility Operators as set out in Manitoba Regulation 168/96 | 100 | 75 |
| - 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 as set out in Manitoba Regulation 168/96 | 170 | 170 |
| - 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 as set out in Manitoba Regulation 42/98 | 2 | 2 |
| - late submission administration fee - \$100 | | |
| - Petroleum Storage Fees | 10 | 1 |
| - permit to construct - \$100 | | |
| - permit to alter - \$100 | | |
| - petroleum technician licence - \$100 | | |
| Subtotal Environment Fees and Sundry | 691 | 632 |
| d. Fisheries Fees and Sundry | | |
| - Angling licences as set out in Manitoba Regulation 119/97 | 3,550 | 2,800 |
| - Manitoba resident - \$23.89 | | |
| - Manitoba resident (conservation) - \$18.28 | | |
| - Canadian resident - \$45.38 | | |
| - Canadian resident (conservation) - \$26.69 | | |
| - resident (seniors conservation) - no charge | | |
| - non-resident - \$59.40 | | |
| - non-resident (conservation) - \$36.04 | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| CONSERVATION AND WATER STEWARDSHIP (Continued) | | |
| d. Fisheries Fees and Sundry (Continued) | | |
| - Commercial fishing licence – general as set out in Manitoba Regulation 119/97 | 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 |
| - Fisheries enhancement stamp and print - \$3 per unsigned stamp; \$5 per signed stamp; \$30 per signed print | 2 | 2 |
| - Miscellaneous as set out in Manitoba Regulation 119/97 | 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 | 3,637 | 3,107 |
| e. Forestry Fees and Sundry | | |
| - Timber permits as set out in Manitoba Regulation 227/88 | 157 | 155 |
| - 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 - \$15 | | |
| - Christmas tree timber permit fee - \$5 | | |
| - 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 as set out in Manitoba Regulation 227/88 | 1,141 | 1,037 |
| - 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 | 1,300 | 1,076 |
| - 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 | | |

OTHER REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| CONSERVATION AND WATER STEWARDSHIP (Continued) | | |
| e. Forestry Fees and Sundry (Continued) | | |
| - Forest renewal charge as set out in Manitoba Regulation 227/88 | 1,279 | 1,225 |
| - softwoods \$5.75 per cubic metre; hardwoods \$0.50 per cubic metre | | |
| - Timber seizure/trespass as set out in Manitoba Regulation 227/88 | 3 | 2 |
| - unintentional - 2 x dues plus costs | | |
| - intentional - 4 x dues plus costs | | |
| - Hay and grazing permits as set out in Manitoba Regulation 227/88 | - | - |
| - haying - \$5.85 per tonne | | |
| - grazing - \$3.13 per head per month | | |
| - grazing penalties - \$6 per head per month plus costs | | |
| - grazing permit fee - \$25 | | |
| - hay cutting permit - \$25 | | |
| - General permits as set out in Manitoba Regulation 227/88 | 17 | 15 |
| - general forestry permit - \$20 to \$40 | | |
| - timber sale operating permit - \$20 per year | | |
| - leases - vary at discretion of Minister | | |
| - timber scaler's licence - \$50 each | | |
| - cabin occupancy permits - \$20 per year as set out in Manitoba Regulation 227/88 | | |
| - Wood processing facility licence fee and timber dealer's licence fee as set out in Manitoba Regulation 227/88 - \$30 per year | 2 | 3 |
| - Fire protection charge as set out in Manitoba Regulation 227/88 - \$0.17 per cubic metre | 231 | 210 |
| - Miscellaneous | 218 | 211 |
| - assignments | | |
| - forest management licences - \$0.40/square kilometre | | |
| - timber sale agreements - \$30 | | |
| - arborist licence - \$30 | | |
| Subtotal Forestry Fees and Sundry | 4,348 | 3,934 |
| f. 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 | - | 16 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <u>CONSERVATION AND WATER STEWARDSHIP</u> (Continued) | | |
| f. GeoManitoba Fees and Sundry (Continued) | | |
| - Miscellaneous receipts | - | - |
| - Ortho-Photo Database for Southern Manitoba | - | 8 |
| - Contributions from Manitoba Hydro | | |
| Subtotal GeoManitoba Fees and Sundry | 306 | 330 |
| g. Land Information Sales and Fees | | |
| - Land sales (including recreational subdivision) - by agreement | 200 | 200 |
| - 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 | 83 | 83 |
| - 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 | 578 | 470 |
| - 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 - \$40 per year | | |
| - buyer's licence - \$300 per year | | |
| - Administration fees and miscellaneous receipts | 610 | 490 |
| - land administration fees – range from \$1 to \$300 as set out in Manitoba Regulation 130/91 | | |
| - work permit – individual \$30 | | |
| - work permit – commercial \$100 | | |
| Subtotal Land Information Sales and Fees | 1,483 | 1,255 |
| h. Parks Fees | | |
| - Chief Place of Residency - \$500 per year | 322 | 322 |
| - Lot Rental as set out in Manitoba Regulation 148/96 | | |
| - land rental fee - 4% of appraised market value of land per year, minimum fees range from \$90 to \$120 | 3,568 | 2,661 |
| - Service Fees - cost recovery | 2,422 | 2,297 |
| OTHER REVENUE | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| CONSERVATION AND WATER STEWARDSHIP (Continued) | | |
| h. Parks Fees (Continued) | | |
| - Parks Administration Charges and Subdivision Fees | 56 | 56 |
| - 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 | 377 | 349 |
| - Hecla Provincial Park - range from \$33.72 to \$61.20 per day | | |
| - Camp Morton Provincial Recreation Park - range from \$64.26 to \$70.04 per day | | |
| - Camp Morton Hall Rental - \$50 per day | | |
| - Yurts - \$50 per day | | |
| - Camping fees as set out in Manitoba Regulation 148/96 | 6,328 | 5,053 |
| - per day \$11 to \$27 | | |
| - seasonal and permanent trailer village \$375 to \$1,161 | | |
| - winter storage - \$120 | | |
| - reservation service - \$9.52, reservation change fee - \$3.81 | | |
| - self-registration charge - \$2.34 | | |
| - firewood - \$5 | | |
| - showers - \$1 for three minutes | | |
| - wireless internet access - \$2 | | |
| - group day use (Birds Hill Area I - \$35; Birds Hill Area II - \$25; all other group day use areas - \$15) | | |
| - Park vehicle permit fees as set out in Manitoba Regulation 148/96 | 3,711 | 2,700 |
| - vehicles other than buses - range from \$4.76 per day, \$11.43 per three day pass, \$38.10 per year | | |
| - buses – range from \$23.81 per day, \$33.33 per three day pass, \$104.76 per year | | |
| - Land use permits/licences as set out in Manitoba Regulation 148/96 | 119 | 69 |
| - Cottaging Initiative - lot development fees – variable | - | - |
| - Miscellaneous | 40 | 40 |
| Subtotal Parks Fees | 16,943 | 13,547 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| <u>CONSERVATION AND WATER STEWARDSHIP</u> (Continued) | | |
| i. Regional Operations Fees and Cost Recovery | | |
| - Fire suppression - cost recovery | 5,000 | 5,000 |
| - Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Aboriginal Affairs and Northern Development Canada. 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 | <u>5,020</u> | <u>5,020</u> |
| j. Water Power Rentals | 107,700 | 117,800 |
| - 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 | | |
| k. 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, 19/90,107/90 and 3/2003 | 127 | 80 |
| - Miscellaneous | 1 | 1 |
| Subtotal Water Resources Sundry | <u>129</u> | <u>82</u> |
| l. Wildlife Sundry | | |
| - Big games licences as set out in Manitoba Regulation 31/92 | 1,800 | 2,425 |
| - 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 | | |

OTHER REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| CONSERVATION AND WATER STEWARDSHIP (Continued) | | |
| I. Wildlife Sundry (Continued) | | |
| - Game bird licences | 835 | 835 |
| - 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 - \$25 | | |
| - registered trapline permit - \$25 | | |
| - Sundry licences and permits as set out in Manitoba Regulation 31/92 | 4 | 4 |
| - dog trainer's licence (foreign resident) - \$150 | | |
| - dog training club licence - \$75 | | |
| - field trial permit - \$40 | | |
| - fur dealer's licence (general) - \$35 | | |
| - fur dealer's licence (travelling) - \$35 | | |
| - game bird farm licence - \$50 | | |
| - wildlife farm licence - \$120 | | |
| - Application fee for big game draw - \$8.67 per applicant | 64 | 51 |
| - Big game hunting guide licences - \$30 per year | 37 | 30 |
| - Fur royalties - range from \$0.50 - \$2.50 per pelt as set out in Manitoba Regulation 31/92 | 35 | 46 |
| - Wildlife permit fees as set out in Manitoba Regulation 31/92 | 42 | 35 |
| - export - \$25 | | |
| - possession - from \$10 to \$100 | | |
| - wild animal parts dealer - \$40 | | |
| - taxidermist's licence - \$40 | | |
| - tanner's licence - \$40 | | |
| - wildlife management area use permit (individual) - \$20 | | |
| - wildlife management area use permit (commercial) - \$100 | | |
| - miscellaneous - from \$10 to \$30 | | |
| - Outfitter allocation fee | 250 | 250 |
| - for each hunting licence allocated to an outfitter or guide - \$100 | | |
| - Wildlife Enhancement Initiative | 410 | 410 |
| - \$5 from each big game and game bird licence sold | | |
| Subtotal Wildlife Sundry | 3,514 | 4,123 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|----------------|
| | 2013/14 | 2012/13 |
| <u>CONSERVATION AND WATER STEWARDSHIP</u> (Continued) | | |
| m. Sundry | | |
| - Employee board and lodging - not to exceed 20% of gross income; \$3 per meal | 130 | 130 |
| - Tourism operators licence as set out in the Resource Tourism Operators Act Manitoba Regulation 28/2004 | 130 | 130 |
| - Miscellaneous | 171 | 50 |
| Subtotal Sundry | 431 | 310 |
| TOTAL CONSERVATION AND WATER STEWARDSHIP | 145,034 | 154,077 |
| <u>CULTURE, HERITAGE AND TOURISM</u> | | |
| a. Archives of Manitoba Fees | 347 | 347 |
| - 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 international mail packages | | |
| - 26 to 100 pages - \$2 for domestic and \$4 for international mail packages | | |
| - 101 to 175 pages - \$3 for domestic and \$6 for international mail packages | | |
| - over 175 pages - \$4 for domestic and \$8 for international 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 | 404 | 404 |
| - Production and media services | | |
| - Brokerage fees for Crown media | | |
| - Media only – 6% of the total charges | | |
| - Media plan – 10% of the total charges | | |
| - Career Ads – 15% of the total charges | | |
| c. Hudson's Bay Company History Foundation | 835 | 800 |
| - Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives | | |
| OTHER REVENUE | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| CULTURE, HERITAGE AND TOURISM (Continued) | | |
| d. Manitoba Film Classification Board Fees | | |
| - Classification fees | 279 | 317 |
| - 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 | 80 | 101 |
| - 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, \$12.50 discount for early payment | | |
| Subtotal Manitoba Film Classification Board Fees | 359 | 418 |
| e. Statutory Publications Fees ⁽¹⁾ | | |
| - Manitoba Gazette | 50 | 167 |
| - annual subscriptions, single issues, publication fees for notices and regulations | | |
| - Statutory publications | - | 153 |
| - cost recovery for statutes, regulations and other government publications | | |
| Subtotal Statutory Publications Fees | 50 | 320 |
| 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 | | |

(1) Effective April 1, 2013 Statutory Publications are available on-line free of charge. The Manitoba Gazette will be moving to an on-line basis during 2013/14.

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <u>CULTURE, HERITAGE AND TOURISM</u> (Continued) | | |
| f. Translation Services Fees (Continued) | | |
| - Proofreading and revision for written documents | | |
| - base rate - \$75.00 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 - \$110.00 per hour per interpreter, minimum charge of 1 hour | | |
| - overtime rate - \$143.00 per hour per interpreter | | |
| - overtime rate is charged when interpretation is required on Saturdays, Sundays, holidays and beyond 7 hours a day | | |
| g. Sundry | 107 | 107 |
| - Legislative Library | | |
| - purchase of CD or other similar portable electronic storage device \$1.00 | | |
| - 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) - \$5.00 up to 15 pages, \$0.20 per additional page | | |
| - photocopying (11 x 17) - \$5.00 up to 6 pages, \$0.50 per additional page | | |
| - sent by facsimile or email - \$5.00 minimum up to 10 pages, \$0.50 per additional page | | |
| - microprints - \$5.00 minimum up to 3 prints, \$0.50 per additional print | | |
| - Miscellaneous | | |
| TOTAL CULTURE, HERITAGE AND TOURISM | 2,262 | 2,556 |
| <u>EDUCATION</u> | | |
| a. Fees | | |
| - Professional Certification - range from \$20 to \$80 for registration of credentials and qualifications; verifications and issuance of teacher and clinician certificates | 125 | 125 |
| - Student Records - \$12 per statement of marks | 21 | 19 |
| - Distance Learning: Independent study option - range from \$130 to \$500 for one-half credit to one credit courses | 325 | 315 |
| OTHER REVENUE | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|------------|
| | 2013/14 | 2012/13 |
| EDUCATION (Continued) | | |
| a. Fees (Continued) | | |
| - Overseas school registration fees - based on school enrolments and formal agreements between overseas schools and Manitoba | 110 | 110 |
| Subtotal Fees | 581 | 569 |
| b. Sundry | | |
| - Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board | 184 | 173 |
| - Distance Learning: Independent study option | | |
| - teacher resource material - \$60 each | 10 | 10 |
| - re-registration - \$70 per course | 130 | 91 |
| - re-write - \$50 per course | 10 | 10 |
| - Cost recovery of postage on teacher resources: book, video, film kit and CD mailings | 20 | 30 |
| - Miscellaneous | 10 | 10 |
| Subtotal Sundry | 364 | 324 |
| TOTAL EDUCATION | 945 | 893 |
| ENTREPRENEURSHIP, TRAINING AND TRADE | | |
| a. Cost Recovery from Municipalities | | |
| - 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. | 1,378 | 1,378 |
| b. 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 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------------|
| | 2013/14 | 2012/13 |
| <u>ENTREPRENEURSHIP, TRAINING AND TRADE</u> (Continued) | | |
| c. 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 | 1,620 | 1,620 |
| - Public Trustee | 90 | 90 |
| - Miscellaneous payments to third parties | 720 | 720 |
| Subtotal Income Assistance Recoveries | 7,330 | 7,330 |
| d. 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 | | |
| e. Sundry | | |
| - Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business - 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 | 7,111 | 6,285 |
| - Manitoba Bureau of Statistics - publications - catalogue of prices available - custom data services - individually priced based on service provided | 25 | 25 |
| - Employment Centres - sale of miscellaneous products | 10 | 10 |
| - Job Referral Service - 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 | 1,200 | 1,200 |
| - Miscellaneous | 4 | 4 |
| Subtotal Sundry | 8,350 | 7,524 |
| TOTAL ENTREPRENEURSHIP, TRAINING AND TRADE | 17,732 | 16,906 |

FAMILY SERVICES AND LABOUR

| | | |
|---|--------|--------|
| a. Children's Special Allowance Recoveries | 20,030 | 20,030 |
| - Child Tax Benefit for wards of the province | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <u>FAMILY SERVICES AND LABOUR</u> (Continued) | | |
| b. Cost Recovery from Workers Compensation Board | 10,671 | 10,671 |
| - 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 | | |
| c. Fees | | |
| - Other Fees | | |
| - Employment agency licences - \$100 per year | 8 | 9 |
| - Registration of pension plans and annual returns - range from \$120 to \$18,000 | 605 | 575 |
| - Blaster certificates | 5 | 5 |
| - safety training program - \$50 each | | |
| - examination or re-examination - \$25 each | | |
| - Certified industrial audiometric technician - \$100 for five year licence | 2 | 3 |
| Subtotal Fees | 620 | 592 |
| d. Sundry | | |
| - Manitoba Developmental Centre | | |
| - residential fee charges - sliding scale from \$32.50 to a maximum of \$76.00 per day, for residents who are able to pay | 530 | 515 |
| - non-resident fee charges - \$396.16 per day | 142 | 145 |
| - employee meal charges - \$1.90 per meal | 28 | 28 |
| - Family contributions - voluntary placement agreements | 50 | 50 |
| - Child Abuse Registry checks - \$15.00 each | 608 | 608 |
| - Post Adoption | 20 | 20 |
| - Winnipeg Child and Family Services Recoveries | 31 | 31 |
| - Adult Abuse Registry checks - \$15.00 each | 176 | - |
| - Miscellaneous | 200 | 180 |
| Subtotal Sundry | 1,785 | 1,577 |
| TOTAL FAMILY SERVICES AND LABOUR | 33,106 | 32,870 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| <u>FINANCE</u> | | |
| a. Insurance Act Fees and Cost Recovery ⁽¹⁾ | - | 1,200 |
| - Insurance Company, Agents, Brokers and Adjusters and Insurance Council of Manitoba fees as set out in The Insurance Act and by regulation | | |
| b. Recovery of Prior Years' Expenditures | 5,500 | 5,500 |
| - Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations | | |
| c. Trust and Loan Fees ⁽¹⁾ | - | 245 |
| - Annual business returns and processing for business authorizations | | |
| d. 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 | 49 | 53 |
| - \$1,000 per tax rebate counter plus \$200 for each extra franchise location | | |
| - International Fuel Tax Agreement – licence and decal fees | 138 | 138 |
| - Recovery of claims management and loss analysis costs from agencies and Crown organizations | 117 | 117 |
| - Recovery of costs for receptionists in the bilingual service centres from external partners in the centres | 90 | 90 |
| - Trust, co-operatives and credit unions/caisses populaires ⁽¹⁾ | - | 30 |
| - Miscellaneous | 831 | 831 |
| Subtotal Sundry | 1,400 | 1,434 |
| TOTAL FINANCE | 6,900 | 8,379 |

HEALTH

| | | |
|--|-------|-------|
| 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, net licence fees from the Public Health Inspectors and other miscellaneous recoveries | 2,544 | 2,544 |

(1) Revenue decrease due to the transfer of functions to the Manitoba Financial Services Agency (SOA).

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| HEALTH (Continued) | | |
| a. Sundry (Continued) | | |
| - 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 | 7,004 | 7,004 |
| HEALTHY LIVING, SENIORS AND CONSUMER AFFAIRS | | |
| a. Automobile Injury Appeals Commission Cost Recovery | 1,356 | 1,450 |
| - Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance | | |
| b. Claimant Adviser Office Cost Recovery | 1,185 | 1,187 |
| - Full recovery of Claimant Adviser Office operating and overhead costs from Manitoba Public Insurance | | |
| c. Consumer Affairs Fees | | |
| - Direct sellers' licence fees - \$55 per year | 125 | 125 |
| - Vendor licence fees | 91 | 91 |
| - 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 | 900 | 900 |
| - manufacturer - \$400 per year | | |
| - renovator - \$85 per year | | |
| - home hobby or craft operator - \$20 per year | | |
| - Hearing aid certificates/dealer fees | 7 | 7 |
| - 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 | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| HEALTHY LIVING, SENIORS AND CONSUMER AFFAIRS (Continued) | | |
| c. Consumer Affairs Fees (Continued) | | |
| - Collector registration fees - \$75 per year | 285 | 285 |
| - Payday Loan Licence/Registration - \$5,500 per year | 236 | 412 |
| - Residential Tenancies | 442 | 432 |
| - claims - \$20 each (\$30 effective October 1, 2013) | | |
| - orders of possession - \$60 each | | |
| - order to repair - \$50 or 10% | | |
| - order to redirect rent - \$150 plus \$5 per redirect | | |
| - security deposit held - \$25 plus \$5 each additional security deposit | | |
| - application for substitutional service - \$10 (\$20 effective October 1, 2013) | | |
| - application for rent increase above the guidelines | | |
| - \$500 for 20 or more units | | |
| - \$150 for 19 or less units | | |
| - application for rehabilitation - \$500 per building plus \$5 per unit to a maximum of \$1,000 (\$700 per building plus \$5 per unit to a maximum of \$1,200 effective October 1, 2013) | | |
| - 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 | | |
| Subtotal Consumer Affairs Fees | 2,126 | 2,292 |
| d. Public Utilities Board Cost Recovery | | |
| - Electric and Gas Utilities - proceeding costs, and fees as per Regulation | 1,021 | 1,067 |
| - Regulation 51/94 provides for annual recoveries from the following utilities to cover regulatory oversight as follows: | | |
| - Manitoba Hydro - \$311,365 | | |
| - Manitoba Public Insurance - \$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 | 250 | 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) | |
|--|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| HEALTHY LIVING, SENIORS AND CONSUMER AFFAIRS (Continued) | | |
| d. Public Utilities Board Cost Recovery (Continued) | | |
| - Water, sewer utilities and miscellaneous | 58 | 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 | - | 33 |
| - cemetery and mausoleum licence - initial \$550 | | |
| - 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 broker's 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 broker's licence - initial \$3,000; renewal \$500 per year | - | - |
| - Charges made to gas brokers to cover the regulatory costs of supervising broker activities. | | |
| Subtotal Public Utilities Board Cost Recovery | 1,334 | 1,367 |
| e. Property Registry Royalty | 11,000 | - |
| - Royalty to be received annually from Teranet Manitoba. | | |
| f. Sundry | | |
| - Miscellaneous | 32 | 32 |
| TOTAL HEALTHY LIVING, SENIORS AND CONSUMER AFFAIRS | 17,033 | 6,328 |
| IMMIGRATION AND MULTICULTURALISM | | |
| a. Sundry | 387 | 387 |
| - Provincial Nominee Program – Business | | |
| Recovery of an amount equivalent to the authority included in the Estimates of Expenditure for the Business Immigration and Investment Branch. | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| INFRASTRUCTURE AND TRANSPORTATION | | |
| a. Automobile and Motor Carrier Licences and Fees | | |
| - Vehicle registration and related fees | 139,330 | 145,826 |
| - passenger vehicles - \$154 per year | | |
| - trucks (other than commercial trucks) - range from \$154 to \$1,108 per year | | |
| - farm trucks - range from \$138 to \$690 per year | | |
| - commercial or public service trucks - range from \$154 to \$4,175 per year | | |
| - 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 |
| - 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 | 140,530 | 147,026 |
| b. Cost Recovery from Municipalities and Other Third Parties | 4,080 | 10,700 |
| - Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis | | |
| c. Drivers' Licences | | |
| - Driver licence fees - \$20 per application | 15,641 | 16,045 |
| - 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 | | |

OTHER REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| INFRASTRUCTURE AND TRANSPORTATION (Continued) | | |
| c. Drivers' Licences (Continued) | | |
| - Private Vehicle Inspection Program | 870 | 870 |
| - one-time setup fee for private sector facilities - \$200 | | |
| - sale of inspection certificates - \$5 each | | |
| Subtotal Drivers' Licences | 19,512 | 19,916 |
| d. Licence Suspension Appeal Board Fees | | |
| - Licence Suspension Appeal Board - \$130 per application | 100 | 100 |
| - Medical Review Committee - \$50 per application | | |
| e. Rentals from Various Government Properties | | |
| - Housing - individual unit assessment | 14 | 14 |
| - Space rental - various provincial properties | 464 | 464 |
| - 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 | 847 |
| f. 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 | 592 |
| - Accommodation Development - fee-for-service | 225 | 225 |
| - Fees for access and building applications and permits - \$50 per application | 30 | 30 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|----------------|
| | 2013/14 | 2012/13 |
| <u>INFRASTRUCTURE AND TRANSPORTATION</u> (Continued) | | |
| f. Sundry (Continued) | | |
| - Miscellaneous | 349 | 349 |
| Subtotal Sundry | 1,572 | 1,572 |
| TOTAL INFRASTRUCTURE AND TRANSPORTATION | 166,641 | 180,161 |

INNOVATION, ENERGY AND MINES

| | | |
|--|-------|-------|
| a. Minerals Royalties and Fees | | |
| - Application for mineral exploration licence fee - \$401 per licence | 13 | 12 |
| - Recording claims and claim tag fee | 37 | 35 |
| - \$16 unsurveyed claim recording fee | | |
| - \$7.50 per set of four claim tags | | |
| - \$7.50 per set of duplicate claim tags | | |
| - \$67 surveyed claim recording fee | | |
| - Filing report of work fee (claims) - \$13 per mineral claim per year | 42 | 40 |
| - Mineral lease application and renewal fee - \$267 per lease | 1 | 1 |
| - Mineral lease rentals | 334 | 316 |
| - \$12.00 per hectare per year, \$216 minimum | | |
| - \$13 per hectare per year for non-producing leases, 1st term \$287 minimum | | |
| - \$13 per hectare 2nd term not in production - \$223 | | |
| - Surface lease rentals - \$7.00 per hectare per year, \$144 minimum | 11 | 10 |
| - 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 | 1,541 | 1,457 |
| - \$12 per hectare per year, \$215 minimum | | |
| - \$13 per hectare per year, \$223 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) | |
|---|----------------------------------|--------------|
| | 2013/14 | 2012/13 |
| INNOVATION, ENERGY AND MINES (Continued) | | |
| a. Minerals Royalties and Fees (Continued) | | |
| - Registration/transfer/debenture | 20 | 18 |
| - registering an assignment/transfer - \$15 per disposition/lease | | |
| - recording any document not otherwise specified against each disposition or lease | | |
| - \$15 per disposition/lease | | |
| - grouping fee - \$7 per claim | | |
| - filing a notice of dispute fee - \$71 | | |
| - Prospecting licence and replacements | 4 | 4 |
| - \$15 per individual application | | |
| - \$287 per company application | | |
| - Maps/photocopy/assessment fees | 10 | 10 |
| - \$2 minimum charge | | |
| - copy of recorded document/instrument - \$7, claim history - \$2 and computer report - \$4 | | |
| - customized report - \$20 | | |
| - claim maps - \$3 each | | |
| - maps - cost recovery | | |
| - Application to the Mining and Surface Rights Boards - \$359 per application | 1 | 1 |
| - Casual quarry permit application fees - \$33 per permit | 30 | 28 |
| - Casual quarry permit royalties as set out in Regulation 65/92 | 224 | 212 |
| - Quarrying lease application fees and renewals - \$67 per application | 7 | 6 |
| - Quarrying lease rental fees | 911 | 862 |
| - \$27 per hectare other than peat | | |
| - \$6.50 per hectare for peat | | |
| - Quarrying lease royalties as set out in Regulation 65/92 | 450 | 426 |
| - Application for registration certificate - \$15 per certificate | 12 | 11 |
| - private aggregate quarries application fee | | |
| - Miscellaneous | 6 | 6 |
| - relief from forfeiture/extension of time application fees - \$67 per disposition | | |
| - interest on the debt to the Crown | | |
| - publications | | |
| Subtotal Minerals Royalties and Fees | 4,450 | 4,251 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------------|
| | 2013/14 | 2012/13 |
| INNOVATION, ENERGY AND MINES (Continued) | | |
| b. Petroleum Royalties and Fees | | |
| - Exploration Reservation - Fees/Rental/Registration | - | 14 |
| - Oil and gas lease bonus - voluntary bid | 9,129 | 14,490 |
| - Oil and gas lease rentals and extension penalties | 523 | 502 |
| - annual rentals - \$3.50 per hectare; minimum \$50.00 per lease | | |
| - extension penalty - first year \$2.50 per hectare, second year \$5.00 per hectare, third to fifth years \$12.50 per hectare | | |
| - application fees - \$400.00 per application | | |
| - registration of instruments against oil and dispositions - \$25.00 per registration | | |
| - Oil and gas royalties | 14,485 | 9,042 |
| - 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 | 7 | 8 |
| - weekly well activity report - \$85.00 per year | | |
| - act and regulations binder - \$50.00 each | | |
| - search of an exploration reservation or lease - \$10.00 per written search | | |
| - certified copy exploration reservation or lease - \$10.00 each | | |
| - maps and reports - varied | | |
| - photocopying - \$0.25 per page | | |
| - Geophysical/drilling and production | 480 | 513 |
| - 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 | | |
| Subtotal Petroleum Royalties and Fees | 24,624 | 24,569 |
| c. Sundry | | |
| - Telecommunications - recovery of costs from rural schools for the expansion of the Provincial Data Network | 816 | 501 |
| - Desktop refresh / sale of proceeds of computers | 129 | 504 |
| - Publications - cost recovery | 3 | 3 |
| Subtotal Sundry | 948 | 1,008 |
| TOTAL INNOVATION, ENERGY AND MINES | 30,022 | 29,828 |

OTHER REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <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 | 2,820 |
| - 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 | 5,735 | 5,543 |
| - Amount equivalent to the authority included in the Estimates of Expenditure for certain victims assistance expenditures | | |
| - funded from 25% surcharge on most fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund) | 50 | 50 |
| d. Escheats to the Crown - unclaimed estates | | |
| 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 | 8,400 | 8,100 |
| - 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 | | |
| - \$3.00 to \$5.50 per page of transcript | 23 | 23 |
| - \$0.35 to \$0.80 per page for each additional copy | | |
| Subtotal Law Fees | 8,683 | 8,383 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------------|
| | 2013/14 | 2012/13 |
| JUSTICE (Continued) | | |
| g. Sundry | | |
| - Private investigators and security guard licence fees | 165 | 163 |
| - private investigator business licence or renewal of a licence - \$500 | | |
| - security guard business licence or renewal of a licence - \$500 | | |
| - licence to operate a private investigator or security guard branch office - \$200 | | |
| - registration as an employer of in-house security guards - \$65 | | |
| - private investigator licence or renewal of licence - \$30 | | |
| - security guard licence or renewal licence - \$30 | | |
| - 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 | 3,441 | 3,191 |
| - Vehicle impoundment fees | 418 | 350 |
| - application for a hearing - \$100 (refundable if hearing is successful) | | |
| - administration - \$135 | | |
| - Non-police services | 165 | 165 |
| - 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 | 913 | 1,214 |
| - recovery of costs from Manitoba Public Insurance for the supervision of young offenders under the auto theft deterrent initiative | | |
| - Criminal Property Forfeiture | 150 | - |
| - recovery of costs associated with administrative forfeitures | | |
| - Miscellaneous | 477 | 447 |
| Subtotal Sundry | 5,919 | 5,720 |
| TOTAL JUSTICE | 57,949 | 57,258 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <u>LOCAL GOVERNMENT</u> | | |
| a. Cost Recovery from Municipalities | | |
| - Municipal Officials Directory - \$9.35 per copy | 3 | 5 |
| - Municipal assessment expenditures - recovery of 75% of estimated expenditures | 7,946 | 7,714 |
| - Over-the-Counter Property Reports - \$15 per inquiry | 1 | 1 |
| - Computerization of municipal assessment functions - recovery of 75% of estimated expenditures | 1,607 | 1,450 |
| - Computerized tax information - cost recovery based on staff time and operating costs | 140 | 140 |
| - Subscriber Access to Assessment Data - \$11 per roll entry | 499 | 474 |
| - 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 |
| - Manitoba Water Services Board salary recoveries | 1,257 | 1,257 |
| Subtotal Cost Recovery from Municipalities | 11,634 | 11,222 |
| b. Fees | | |
| - Municipal Board | 135 | 95 |
| - filing fees, hearing fees and debenture fees - as per fee schedule | | |
| - Land Value Appraisal Commission | 35 | 35 |
| - hearing fees - \$300 per hour | | |
| - Subdivision fees | 749 | 575 |
| - application fee - \$325 | | |
| - approval fee - \$200 | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------------|
| | 2013/14 | 2012/13 |
| <u>LOCAL GOVERNMENT</u> (Continued) | | |
| b. Fees (Continued) | | |
| - 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 | | |
| Subtotal Fees | 1,119 | 905 |
| c. Sundry | 17 | 52 |
| TOTAL LOCAL GOVERNMENT | 12,770 | 12,179 |
| <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 and Lotteries Corporation | 615,055 | 606,452 |
| - Transfer of net income | | |
| <u>SPECIAL OPERATING AGENCIES</u> | | |
| - Civil Legal Services | 250 | 250 |
| - Entrepreneurship Manitoba | 2,500 | 2,500 |
| - Manitoba Financial Services Agency | 10,300 | 8,800 |
| - Materials Distribution Agency | 200 | - |
| - Office of the Fire Commissioner | 750 | 750 |
| - The Property Registry | - | 11,000 |
| - Vehicle and Equipment Management Agency | 2,500 | 2,500 |
| - Vital Statistics Agency | 380 | 380 |
| TOTAL SPECIAL OPERATING AGENCIES | 16,880 | 26,180 |

OTHER REVENUE

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|------------------|
| | 2013/14 | 2012/13 |
| <u>SALE OF GOVERNMENT ASSETS</u> | | |
| a. Sundry | 25,000 | 83,210 |
| TOTAL OTHER REVENUE | 1,159,911 | 1,229,528 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|-----------|
| | 2013/14 | 2012/13 |
| 3. GOVERNMENT OF CANADA | | |
| <u>EQUALIZATION</u> | 1,799,228 | 1,872,000 |
| <ul style="list-style-type: none"> - 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 is 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 prior year total payment levels. | | |
| <u>CANADA HEALTH TRANSFER (CHT)</u> | 1,120,800 | 1,062,500 |
| <ul style="list-style-type: none"> - 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> | 442,753 | 429,200 |
| <ul style="list-style-type: none"> - 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> | 22,100 | 28,800 |
| <ul style="list-style-type: none"> - Federal support for Infrastructure Renewal. | | |
| <u>HEALTH FUNDS</u> | | |
| <ul style="list-style-type: none"> - Patient Wait Times <ul style="list-style-type: none"> - 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. | 9,062 | 9,000 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| <u>OTHER</u> | | |
| a. Aboriginal and Northern Affairs | 100 | 100 |
| - Northern Flood Agreement | | |
| - 50% of Arbitrator's expenses cost shared by Canada. | | |
| b. Advanced Education and Literacy | | |
| - Human Resources and Skills Development Canada - Transition Bursary | - | 700 |
| - 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 – Université de Saint Boniface | 2,000 | 2,000 |
| - Operating funds to be provided by the federal Government for the Université de Saint-Boniface (USB). The Council on Post-Secondary Education will provide USB 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 | 1,350 | 1,350 |
| - Based on full cost recovery for awards made to students with permanent disabilities. | | |
| Subtotal Advanced Education and Literacy | 4,573 | 5,273 |
| c. Agriculture, Food and Rural Initiatives | | |
| - 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 2 Agreement. | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| OTHER (Continued) | | |
| c. Agriculture, Food and Rural Initiatives (Continued) | | |
| - Food Safety Initiative | - | 1,289 |
| - Federal government's share of non-recurring expenditures related to the Food Safety Initiative being delivered by the province under the Growing Forward Agreement. The decrease in 2013/14 represents the end of the agreement with the Government of Canada effective March 31, 2013. | | |
| - Soil Survey Program | - | 425 |
| - Federal government's share of expenditures related to the soil survey program being delivered by the province under the Growing Forward Agreement. The decrease in 2013/14 represents the end of the agreement with the Government of Canada effective March 31, 2013. | | |
| - Manure Management Financial Assistance Program | 2,079 | 6,372 |
| - Federal government's 60% share of expenditures related to the three-year Manure Management Financial Assistance Program being delivered by the Province under the Agri-Flexibility Fund. The program expires in 2013/14. | | |
| - Bifrost Excess Water Management Initiatives | - | 145 |
| - Federal government's share of costs related to the feasibility study on water management options for the RM of Bifrost being delivered by the Province under the AgriFlexibility Fund and completed in 2012/13. | | |
| Subtotal Agriculture, Food and Rural Initiatives | 2,180 | 8,332 |
| d. Children and Youth Opportunities | | |
| - Labour Market Agreement for Persons with Disabilities | 90 | 90 |
| - 50% of eligible actual costs incurred for administering and providing training and therapy services related to Children and Youth programming. | | |
| - Fetal Alcohol Spectrum Disorder (FASD) National Strategic Partners Fund | 115 | - |
| - Funding provided by the Federal Government to support work related to FASD prevalence. | | |
| Subtotal Children and Youth Opportunities | 205 | 90 |
| e. Civil Service Commission | | |
| - Canada School of Public Service | 31 | - |
| - Recovery from Canada of costs associated with the provision of training and development courses by Organization and Staff Development to the Canada School of Public Service. | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| OTHER (Continued) | | |
| f. Conservation and Water Stewardship | | |
| - Migratory Waterfowl Crop Damage Prevention Agreement | - | 100 |
| - 50% of costs to a maximum of \$151,000 shared by Canada. | | |
| - Ecosystem Monitoring Network | 30 | 114 |
| Subtotal Conservation and Water Stewardship | 30 | 214 |
| g. 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. | | |
| h. Education | | |
| - Minority Language Education and Second Language Instruction | 4,401 | 4,401 |
| - Teaching Structure/Framework | | |
| - 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 | 5,317 | 5,317 |
| - 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. | | |
| - 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. | | |
| - 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. | | |
| Subtotal Education | 10,226 | 10,226 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| OTHER (Continued) | | |
| i. Entrepreneurship, Training and Trade | | |
| - Canada-Manitoba Labour Market Agreement | 23,110 | 23,110 |
| - 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 | 49,530 | 50,445 |
| - 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 | 609 | 843 |
| - Shared cost recovery from Canada to support the Targeted Initiative for Older Workers program which assists unemployed older workers living in communities with a population that has been affected by industry downsizing or plant closure. | | |
| - Canada-Manitoba Labour Market Agreement for Persons with Disabilities | 4,507 | 4,507 |
| - Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs. | | |
| Subtotal Entrepreneurship, Training and Trade | 77,756 | 78,905 |
| j. Family Services and Labour | | |
| - Supporting Families Initiative | - | 21 |
| - Recovery of costs associated with Family Conciliation Services Comprehensive Co-mediation Pilot Project. The Agreement with the Federal Government has expired. | | |
| - Flin Flon Inspection Agreement | 185 | 185 |
| - Negotiated triennially between the two levels of government. | | |
| Subtotal Family Services and Labour | 185 | 206 |
| k. Finance | | |
| - Government of Canada Subsidy | 2,320 | 2,298 |
| - Statutory payment by formulae on a per capita basis. | | |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|--|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| OTHER (Continued) | | |
| I. Healthy Living, Seniors and Consumer Affairs | | |
| - Multilateral Framework for Labour Market Agreements for Persons with Disabilities - 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming. | 4,368 | 4,368 |
| - Drug Treatment Funding Program - 100% of eligible actual costs incurred to enhance prevention and early intervention services and to strengthen Manitoba's addictions treatment system. | - | 2,019 |
| - Provincial Tobacco Control Program | 119 | - |
| - Toll-Free Quitline Numbers on Tobacco Packaging Initiative | 100 | - |
| Subtotal Healthy Living, Seniors and Consumer Affairs | 4,587 | 6,387 |
| m. Immigration and Multiculturalism | | |
| - Canada-Manitoba Immigration Agreement - Recovery from Canada of eligible expenditures. - Termination of agreement effective March 31, 2013 | - | 34,495 |
| - Citizenship and Immigration Canada Settlement Program Contribution Agreement - Recovery from Canada of eligible expenditures | 9,157 | - |
| - Foreign Credential Recognition Program Contribution Agreement | 1,057 | - |
| Subtotal Immigration and Multiculturalism | 10,214 | 34,495 |
| n. Infrastructure and Transportation | | |
| - Canada-Manitoba National Safety Code - Recovery from Canada of costs for the National Safety Code Program. | 244 | 244 |
| - Norway House Airport Agreement completed - Recovery from Canada of 80% of operating costs less airport revenue. | 256 | 256 |
| - Refunds for Services - Recovery from Canada of 100% of costs of providing roadwork and related services including overhead. | 10 | 10 |
| - Winter Roads - Recovery from Canada of costs related to winter road construction. | 4,621 | 4,621 |

| REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY | ESTIMATES OF REVENUE (\$000s) | |
|---|----------------------------------|---------|
| | 2013/14 | 2012/13 |
| OTHER (Continued) | | |
| n. Infrastructure and Transportation (Continued) | | |
| - Manitoba Floodway | 4,300 | 10,000 |
| - Recovery from Canada of 50% of eligible capital costs. | | |
| Subtotal Infrastructure and Transportation | 9,431 | 15,131 |
| o. 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 | 607 | 586 |
| - 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 | 1,322 | 1,055 |
| - Youth Justice Services and Programs Agreement | 5,141 | 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 | 12,265 | 13,269 |
| p. Local Government | | |
| - Infrastructure and Economic Program Agreements | 173 | 396 |
| - Recovery from Canada of 50% of eligible operating expenditures to a maximum of \$1,230,000 over five years. | | |
| q. Emergency Expenditures | | |
| - Canada-Manitoba Disaster Financial Assistance Agreement | 36,625 | 21,921 |
| - 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) | |
|---|----------------------------------|------------------|
| | 2013/14 | 2012/13 |
| r. 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 | 171,403 | 197,745 |
| TOTAL GOVERNMENT OF CANADA | 3,565,346 | 3,599,245 |