
Supplementary Information for Legislative Review

2017 – 2018 Revenue Estimates

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2017/18 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 that this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides information on the total revenue estimated to be collected by each department for 2017/18. Detailed revenue information is contained in the subsequent pages with comparative estimates of revenue for 2016/17. 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 provide comparability. Generally, 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 2017/18 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.

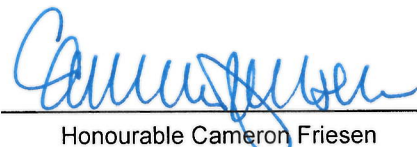
Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

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 to where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: Equalization, Canada Health Transfer (CHT), and Canada Social Transfer (CST). 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 Cameron Friesen
Minister of Finance

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**2017/18 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly	-	356	-	356
Agriculture	-	3,891	50	3,941
Civil Service Commission	-	21	5	26
Education and Training	-	7,671	81,723	89,394
Families	-	41,997	4,507	46,504
Finance	7,898,131	21,344	2,787	7,922,262
Growth, Enterprise and Trade	6,658	26,773	385	33,816
Health, Seniors and Active Living	-	4,409	4,468	8,877
Indigenous and Northern Relations	-	130	100	230
Infrastructure	-	183,317	53,225	236,542
Justice	84,109	73,970	14,243	172,322
Municipal Relations	-	13,438	-	13,438
Sport, Culture and Heritage	-	1,872	-	1,872
Sustainable Development	-	147,498	657	148,155
Other Sources:				
- Equalization	-	-	1,820,400	1,820,400
- Canada Health Transfer (CHT)	-	-	1,355,400	1,355,400
- Canada Social Transfer (CST)	-	-	501,600	501,600
- Emergency Expenditures	-	-	10,865	10,865
- French Language Services	-	-	425	425
- Net Income of Government Business Enterprises	-	592,000	-	592,000
- Special Operating Agencies	-	32,680	-	32,680
- Sale of Government Assets	-	25,000	-	25,000
TOTAL	7,988,898	1,176,367	3,850,840	13,016,105

SUPPLEMENTARY INFORMATION
2017/18 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
1. TAXATION		
<u>FINANCE</u>		
a. Individual Income Tax	3,650,335	3,338,761
<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 \$31,465 for 2017 - 12.75% between \$31,465 and \$68,005 for 2017 - 17.4% over \$68,005 for 2017, and - less non-refundable credits equal to 10.8% of personal amounts - less other tax credits <p>(Note: Income thresholds indexed starting in 2017)</p>		
b. Corporation Income Tax	543,240	529,016
<ul style="list-style-type: none"> - Tax levied on income of corporations in Manitoba <ul style="list-style-type: none"> - small business corporations - 0% - small business income threshold - \$450,000 - other corporations - 12.0% - less tax credits 		
c. Corporation Capital Tax	180,524	157,633
<ul style="list-style-type: none"> - Tax levied on the taxable paid-up capital of banks, trust and loan corporations and Crown corporations. Banks, trust and loan corporations with taxable paid up capital under \$4 billion are exempt. In 2017 the \$10 million deduction for corporations and associated corporations in calculating paid up capital was eliminated. Tax rate is 6% 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	99,493	89,853
<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	898	561
<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)	
	2017/18	2016/17
FINANCE (Continued)		
f. Mining Tax	1,000	1,000
<ul style="list-style-type: none"> - Tax on resource profits of minerals mined in Manitoba. The tax rates are as follows: <ul style="list-style-type: none"> - 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) 		
g. Fuel Taxes	334,683	321,150
<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, international commercial passenger flights and international ocean going vessels. The tax rates per litre (except as otherwise stated) are as follows: <ul style="list-style-type: none"> - \$0.015 - aviation domestic cargo fuel - \$0.032 - other aviation 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 - \$0.10 per cubic metre – natural gas for motor vehicles 		
h. Levy for Health and Education	477,528	472,614
<ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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 		
i. Mining Claim Lease Tax	73	72
<ul style="list-style-type: none"> - Levied on mining claims held by lease in the province <ul style="list-style-type: none"> - \$10 per claim 		
j. Retail Sales Tax	2,357,724	2,325,330
<ul style="list-style-type: none"> - An 8% tax applies 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, baby supplies, 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 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
FINANCE (Continued)		
k. Tobacco Tax	248,612	256,123
- Tax on cigarettes and tobacco products		
- \$0.295 per cigarette		
- \$0.285 per gram on fine cut tobacco		
- \$0.270 per gram on raw leaf tobacco		
- 75% of the retail price of cigars capped at \$5.00 per cigar		
I. Environmental Protection Taxes	4,021	4,800
- Tax on non-deposit alcoholic beverage containers and Emissions Tax on coal and petroleum coke		
- 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 each tonne of coal for use in Manitoba in a calendar year		
- 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		
- petroleum coke - \$31.90 per tonne		
TOTAL FINANCE	7,898,131	7,496,913

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>GROWTH, ENTERPRISE AND TRADE</u>		
a. Oil and Natural Gas Tax	6,658	4,719
- 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		
<u>JUSTICE</u>		
a. Land Transfer Tax	84,109	83,736
- A graduated tax on the fair market value of real 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 TAXATION	7,988,898	7,585,368

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
2. OTHER REVENUE		
<u>LEGISLATIVE ASSEMBLY</u>		
a. Auditor General's Office Fees	350	350
- 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 - \$41 per hour		
- student auditor 3 - \$23 per hour		
- student auditor 2 - \$23 per hour		
- student auditor 1 - \$23 per hour		
b. Sundry	6	6
TOTAL LEGISLATIVE ASSEMBLY	356	356
<u>AGRICULTURE</u>		
a. Fees		
- Agricultural Crown Lands	1,618	1,589
- forage and cropping leases as determined by formula outlined in schedule attached to Manitoba Regulation 168/2001		
- hay and grazing permits as determined by formula as outlined in schedule attached to Manitoba Regulation 288/88		
- administration fees - cost recovery		
- 10% rural municipality		
- 25% and \$10 per disposition re: federal government lands		
- unit transfer - \$200 plus \$40 per parcel		
- Diagnostic services - by schedule	2,023	2,023
- veterinary diagnostic fees		
- crop diagnostic fees		
- poultry inspection fees		
- Agricultural licences	204	221
- livestock dealers licences [MB Regulation 505/88] - \$100 per year		
- elk farming licences - producer licences [MB Regulation 19/97] - \$100 per year		
- pesticides and fertilizers licences [MB Regulations 216/87R and 124/2007] - \$100 per year		
- farm machinery dealers and vendors licences [MB Regulation 110/99] - \$100 every two years		
- Cattle brands [MB Regulation 34/98] - range from \$25 to \$30 renewal every five years	6	6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>AGRICULTURE</u> (Continued)		
a. Fees (Continued)		
- Manitoba Farm Industry fees	17	17
- Farm Land Ownership applications [MB Regulation 204/87R] - \$233.65 per application		
- Farm Machinery and Equipment licences and renewals [MB Regulation 110/99] - \$100 per application		
Subtotal Fees	3,868	3,856
b. Sundry	23	23
TOTAL AGRICULTURE	3,891	3,879
<u>CIVIL SERVICE COMMISSION</u>		
a. Sundry	21	21
- Employee and Family Assistance Program - \$1.65 per employee bi-weekly from Crown corporations and other government agencies and institutions		
<u>EDUCATION AND TRAINING</u>		
a. Fees		
- Professional Certification - range from \$20 to \$200 for registration of credentials and qualifications; verifications and issuance of teacher and clinician certificates and appeals	196	125
- International Education Provider Designation fee: annual designation and application fee assessed to education providers based on enrolments	22	22
- Student Records - \$15 per statement of marks	24	21
- Distance Learning: Independent study option - range from \$160 to \$500 for one-half credit to one credit courses	375	345
- Overseas school registration fees - based on school enrolments and formal agreements between overseas schools and Manitoba	215	215
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
EDUCATION AND TRAINING (Continued)		
a. Fees (Continued)		
- Hairstylist/esthetician examinations and licences - \$75 bi-annually	155	155
- Apprenticeship registrations, examinations and certificates - \$15 to \$250 each	340	340
- GED testing service	19	19
- \$75 per test battery		
- duplicate transcripts - \$30		
- Manitoba Provincial Nominee Program – application fee - \$500 each	3,500	-
Subtotal Fees	4,881	1,277
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	227	227
- Distance Learning: Independent study option		
- reference material - \$80 per course	150	150
- miscellaneous services (exam re-write, extensions, etc.)	13	10
- Library Fine Collection / Cost recovery of postage on teacher resources: book, video, film kit and CD mailings	3	3
- Job Referral Service	1,990	1,990
- Full 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		
- Workforce and Training Sundry - Miscellaneous	10	10
- Manitoba Provincial Nominee Program – Business	387	387
- Amount equivalent to the authority included in the Estimates of Expenditure for the Business Immigration and Investment Branch's expenditures		
- Miscellaneous	10	10
Subtotal Sundry	2,790	2,787
TOTAL EDUCATION AND TRAINING	7,671	4,064

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>FAMILIES</u>		
a. Children's Special Allowance Recoveries	31,168	29,634
- Child Tax Benefit for wards of the province		
b. 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		
c. Income Assistance Recoveries		
- Maintenance orders	3,600	3,600
- Property liens	600	600
- Overpayments	800	800
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	1,000	1,000
- Public Trustee	190	190
- Miscellaneous payments to third parties	720	720
Subtotal Income Assistance Recoveries	6,910	6,910
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 Developmental Centre		
- residential fee charges - sliding scale from \$33.90 to a maximum of \$79.20 per day, for residents who are able to pay	480	450
- non-resident fee charges - \$570 per day	208	208
- employee meal charges - \$3 per meal	42	27
- Family contributions - voluntary placement agreements	10	20
- Child Abuse Registry checks - \$20 first copy and \$5 for each additional copy	1,005	808
- Post Adoption	10	10
- Winnipeg Child and Family Services Recoveries	46	31
- Adult Abuse Registry checks - \$20 first copy and \$5 for each additional copy	430	300
- Miscellaneous	100	100
Subtotal Sundry	2,331	1,954
TOTAL FAMILIES	41,997	40,086

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
FINANCE		
a. Public Utilities Board Cost Recovery		
- Electric and Gas Utilities – proceeding costs and fees per Regulation - 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	1,019	1,019
(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 utilities, and do not pass through the Board's accounts.)		
- Safety related costs for administration of The Gas Pipe Line Act - 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 gas utilities regulated by the Board	50	250
- Water, sewer utilities and miscellaneous - charges levied against utilities to recover regulatory costs, including the costs of hearings - no hearing - \$150 per application - hearing - based on actual costs - annual fee - \$100 per utility	58	58
- Funeral Director's licence - licence to sell pre-arranged funeral plans - varies according to scale	-	-
- Gas broker's licence - charges made to gas brokers to cover the regulatory costs of supervising broker activities - residential – initial \$1,500; renewal \$500 per year - commercial – initial \$3,000; renewal \$500 per year	5	5
Subtotal Public Utilities Board Cost Recovery	1,132	1,332
b. Recovery for Prior Years' Expenditures	14,100	14,100
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		
c. Fees and Cost Recoveries		
- 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	49	49
- International Fuel Tax Agreement – licence and decal fees	138	138

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
FINANCE (Continued)		
c. Fees and Cost Recoveries (Continued)		
- Recovery of claims management and loss analysis costs from agencies and Crown organizations	125	125
- Selkirk Linen Services – 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	286	286
- Accommodations Development – fee-for-service	225	225
- Network – recovery of costs from schools and Telehealth for Manitoba Network and the costs of Mainframe Services from Teranet Manitoba	1,331	1,312
- Manitoba Bureau of Statistics	25	25
- publications – catalogue of prices available		
- custom data services – individually priced based on service provided		
- Registration of Pension Plans and Annual Returns	615	615
- Federal Gas Tax – Recovery of Administration Costs	172	172
- Crown Services Secretariat	714	-
- 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 - \$1.50 to \$3.75 per visit depending on location		
- Monthly parking – varying rates as approved by Parking Board	35	35
Subtotal Fees and Cost Recoveries	4,702	3,969
d. Sundry		
- Parking fines – range \$15 to \$70 per fine	75	75
- The Pari-Mutuel Levy Act – 15% deduction from the levies remitted to the Manitoba Horse Racing Commission	350	350
- Miscellaneous	985	985
Subtotal Sundry	1,410	1,410
TOTAL FINANCE	21,344	20,811

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>GROWTH, ENTERPRISE AND TRADE</u>		
a. Cost Recovery from Workers Compensation Board	10,063	9,846
- 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		
- Other Fees	8	8
- Employment agency licences - \$100 per year		
- Blaster certificates	3	3
- safety training program - \$50 each		
- examination or re-examination - \$25 each		
- Certified industrial audiometric technician - \$100 for five year licence	2	2
Subtotal Fees	13	13
c. Minerals Royalties and Fees		
- Application for mineral exploration licence fee - \$401 per licence	13	13
- Recording claims and claim tag fee	37	37
- \$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	42
- Mineral lease application and renewal fee - \$267 per lease	1	1
- Mineral lease rentals	334	334
- \$10.50 per hectare per year, \$193 minimum		
- \$12 per hectare per year for non-producing leases, first term \$257 minimum		
- \$12 per hectare, second term not in production - \$200		
- Surface lease rentals - \$7 per hectare per year, \$144 minimum	11	11
- 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		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
GROWTH, ENTERPRISE AND TRADE (Continued)		
c. Minerals Royalties and Fees (Continued)		
- Order in Council lease rentals	1,541	1,541
- \$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
- Registration/transfer/debenture	20	20
- 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	30
- Casual quarry permit royalties as set out in Regulation 65/92	224	224
- Quarrying lease application fees and renewals - \$67 per application	7	7
- Quarrying lease rental fees \$27 per hectare	561	561
- Quarrying lease royalties as set out in Regulation 65/92	450	450
- Application for registration certificate - \$15 per certificate	12	12
- 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	4,100	4,100

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>GROWTH, ENTERPRISE AND TRADE</u> (Continued)		
d. Petroleum Royalties and Fees		
- Oil and gas lease bonus - voluntary bid	307	370
- Oil and gas lease rentals and extension penalties	303	354
- 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	5,975	4,531
- 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	7
- act and regulations binder - \$50 each		
- search of an exploration reservation or lease - \$10 per written search		
- maps and reports - varied		
- photocopying - \$0.25 per page		
- Geophysical/drilling and production	159	266
- 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 reduced spacing - \$2,000 per application		
- salt water disposal permit \$200		
Subtotal Petroleum Royalties and Fees	6,751	5,528
e. Sundry		
- Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business	5,786	5,786
- 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		
- Publications - cost recovery	3	3
- Miscellaneous	57	57
Subtotal Sundry	5,846	5,846
TOTAL GROWTH, ENTERPRISE AND TRADE	26,773	25,333

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>HEALTH, SENIORS AND ACTIVE LIVING</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	463	463
- Miscellaneous revenues including vaccine recoveries from the First Nations and Inuit Health Branch, tuberculosis recoveries from the Federal Government, and other miscellaneous recoveries	2,469	2,469
- 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	539	939
- Air ambulance – recoveries from third parties for distance traveled - \$9.20 per air mile	938	938
TOTAL HEALTH, SENIORS AND ACTIVE LIVING	4,409	4,809
<u>INDIGENOUS AND NORTHERN RELATIONS</u>		
a. Sundry		
- 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	130	130
<u>INFRASTRUCTURE</u>		
a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees	152,455	151,070
- passenger vehicles - \$154 per year		
- trucks (other than commercial trucks) - range from \$154 to \$1,108 per year		
- farm trucks - range from \$154 to \$465 per year		
- commercial or public service trucks - range from \$154 to \$4,175 per year		
- Off road vehicles - \$15 per year	440	400
- Overweight fees	375	345
- \$0.036 per km from point of departure to destination specified in the permit multiplied by each increment of 1,000 kg or part of such increment, by which the permit allows the vehicle to exceed legal axle weight on each of the axle units on the highways covered by the permit; or a minimum of \$6.00		
- Overdimensional fees	500	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	153,770	152,270

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
INFRASTRUCTURE (Continued)		
b. Cost Recovery from Municipalities and Other Third Parties	7,930	7,680
- 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	16,069	15,871
- Driver licence reinstatements - \$50 per reinstatement	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 - \$55 each		
Subtotal Drivers' Licences	19,940	19,742
d. Licence Suspension Appeal Board Fees	104	104
- Licence Suspension Appeal Board - \$130 per application		
- Medical Review Committee - \$50 per application		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>INFRASTRUCTURE</u> (Continued)		
e. Sundry		
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	1,333	598
- Fees for access and building applications and permits - \$50 per application	30	30
- Miscellaneous	210	210
Subtotal Sundry	1,573	838
TOTAL INFRASTRUCTURE	183,317	180,634
<u>JUSTICE</u>		
a. Automobile Injury Appeals Commission Cost Recovery	1,308	1,255
- Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance		
b. Claimant Adviser Office Cost Recovery	1,287	1,214
- 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	130	130
- Vendor licence fees	100	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	45	42
- Bedding and upholstery permit fees	1,000	1,000
- 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)	
	2017/18	2016/17
JUSTICE (Continued)		
c. Consumer Affairs Fees (Continued)		
- Hearing aid certificates/dealer fees	8	8
- 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	285	285
- Residential Tenancies	473	473
- claims - \$30 each		
- 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 - \$20		
- application for rent increase above the guidelines		
- \$500 plus \$5 per unit for 50 or more units		
- \$500 for 20 to 49 units		
- \$150 for 19 or less units		
- application for rehabilitation - \$700 per building plus \$5 per unit to a maximum of \$1,200		
- application for rehabilitation scheme - \$150 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 - \$400 per search		
- duplex, triplex or fourplex residence building - \$150 per search		
- High-Cost Credit Grantors Licence - \$5,500 per year [Manitoba Regulation 7/2016]	214	50
- Payday Loan Licence/Registration - \$5,500 per year [Manitoba Regulation 99/2007]	236	236
- New Home Warranty (effective January 1, 2018)	257	257
- New Home Registrations - \$40 each		
- Owner-Builder Authorizations - \$440 each		
- Apartment Building Authorizations - \$440 each		
- Home Builder Registrations - \$400 each		
- Warranty Provider Registrations - \$400 each		
Subtotal Consumer Affairs Fees	2,748	2,572

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
JUSTICE (Continued)		
d. 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		
e. Cost Recovery from Municipalities	2,856	2,856
- 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		
f. Cost Recovery from Victims Assistance Trust Fund	6,624	6,826
- 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)		
g. Escheats to the Crown - unclaimed estates	50	50
h. Fines and Costs	34,256	34,256
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		
i. Law Fees		
- Court of Appeal - range from \$10 to \$55	6	6
- Court of Queen's Bench	9,284	8,861
- 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	210	210
- External transcription fees	-	23
- \$3.00 to \$5.50 per page of transcript		
- \$0.35 to \$0.80 per page for each additional copy		
Subtotal Law Fees	9,500	9,100
j. Property Registry Royalty	11,000	11,000
- Annual royalty from Teranet Manitoba		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
JUSTICE (Continued)		
k. Sundry		
- Private investigators and security guard licence fees	221	210
- 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	1,111	1,491
- Vehicle impoundment fees	450	450
- application for a hearing - \$100 (refundable if hearing is successful)		
- administration - \$135		
- Non-police services	231	231
- recovery of costs from users of non-police related services provided by provincially funded police services		
- Children's special allowance recoveries	250	190
- for youth in custody		
- Youth auto theft deterrent initiative	-	900
- recovery of costs from Manitoba Public Insurance for the supervision of young offenders under the auto theft deterrent initiative		
- Criminal property forfeiture	150	150
- recovery of costs associated with administrative forfeitures		
- Security	600	600
- Miscellaneous	842	742
Subtotal Sundry	<u>3,855</u>	<u>4,964</u>
TOTAL JUSTICE	<u>73,970</u>	<u>74,579</u>

MUNICIPAL RELATIONS

a. Cost Recovery from Municipalities

- Municipal assessment expenditures - recovery of 75% of estimated expenditures	7,706	7,959
- Over-the-counter property reports - \$15.30 per inquiry	8	10

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
MUNICIPAL RELATIONS (Continued)		
a. Cost Recovery from Municipalities (Continued)		
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	1,428	1,480
- Computerized tax information - cost recovery based on staff time and operating costs	140	140
- Subscriber access to assessment data - \$11.20 per roll entry	504	501
- Sale of maps, booklets and reports - varied	1	1
- The Manitoba Water Services Board salary recoveries	2,439	1,752
Subtotal Cost Recovery from Municipalities	12,226	11,843
b. Fees		
- Municipal Board - filing and debenture fees - as per fee schedule	135	95
- Land Value Appraisal Commission - hearing fees - \$300 per hour	35	35
- Subdivision fees - application fee - \$475 - approval fee - \$200 - accessing online copies of status of title - \$23	750	790
- Special Planning Area Fees - planning applications - \$1,500 - conditional use - \$400 - variance, first application - \$200 - appeal filing fee - \$75	15	10
- Taxicab Licences and Fees - taxicab business licence for taxicabs and limousines - \$200 per year - taxicab business licence for accessible and handicab 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	260	260
Subtotal Fees	1,195	1,190
c. Sundry	17	17
TOTAL MUNICIPAL RELATIONS	13,438	13,050

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SPORT, CULTURE AND HERITAGE</u>		
a. Archives of Manitoba Fees	341	341
- Reproduction fees		
- photocopies - \$0.20 per copy		
- microprints - \$0.50 per copy		
- Records Centre fees		
- records destruction - \$2.35 per box		
- records storage - \$9 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		
- on audio cassette, to be supplied by client \$10		
b. Communications Services Manitoba Fees	457	404
- Production and media services		
- brokerage fees for Crown media		
- media only – 6% annual fee based on 4 year average of total charges		
- media plans – 10% of the total charges		
c. Hudson's Bay Company History Foundation	835	835
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		
d. Manitoba Film Classification Board Fees	180	359
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SPORT, CULTURE AND HERITAGE</u> (Continued)		
d. Manitoba Film Classification Board Fees (Continued)		
- Licence fees		
- 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		
(Note: During the course of the fiscal year, the Department will be moving to eliminate the current film classification board, in favour of a system that adopts the film ratings already established by British Columbia.)		
e. Statutory Publications Fees	50	50
- Manitoba Gazette		
- annual subscriptions, single issues, publication fees for notices and regulations		
f. Sundry		
- Archives of Manitoba	4	4
- Photocopying and reproduction services - \$0.50 per photocopy or microfilm page		
- Other Sundry	5	5
Subtotal Sundry	9	9
TOTAL SPORT, CULTURE AND HERITAGE	1,872	1,998
<u>SUSTAINABLE DEVELOPMENT</u>		
a. Clean Environment Commission Cost Recovery	100	100
b. Cottaging Initiative	732	732
- Sale of cottage lots on Crown land		
c. Environment Fees and Sundry		
- Consultation services and searches	70	70
- consultation services - \$80 per hour		
- file searches - \$90 to \$200 per search		
- Pesticide approval application fee as set out in Manitoba Regulation 168/96	50	50
- \$750 per application		
- Licence proposal application fees as set out in Manitoba Regulation 168/96	200	200
- range from \$1,000 to \$120,000		
- review of proposed alteration to proposed or licensed development \$500		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
c. Environment Fees and Sundry (Continued)		
- The Dangerous Goods Handling and Transportation Act fee as set out in Manitoba Regulation 164/2001 - \$250 per proposal	3	3
- Certification fees - Water and Wastewater Facility Operators as set out in Manitoba Regulation 77/2003 - 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	100	100
- Onsite Wastewater Management System as set out in Manitoba Regulation 168/96 - 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 - late submission administration fee - \$100	180	180
- Manure Management Plans administrative fee as set out in Manitoba Regulation 42/98 - late submission administration fee - \$100	2	2
- Petroleum Storage Fees - permit to construct - \$100 - permit to alter - \$100 - petroleum technician licence - \$100	10	10
Subtotal Environment Fees and Sundry	615	615
d. Fisheries Fees and Sundry		
- Angling licences as set out in Manitoba Regulation 119/97 - Fish and Wildlife Enhancement Fund - \$10 included in licence fee - 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	1,850	1,850
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
d. Fisheries Fees and Sundry (Continued)		
- Commercial fishing licence – general as set out in Manitoba Regulation 119/97	45	45
- commercial operator licence - range from \$22.50 to \$62.50		
- commercial fisherman licence - range from \$5.00 to \$52.50		
- Fisheries enhancement stamp and print	-	1
- Fish and Wildlife Enhancement Fund - \$3 per unsigned stamp; \$5 per signed stamp; \$30 per signed print		
- Miscellaneous as set out in Manitoba Regulation 119/97	20	20
- 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		
Subtotal Fisheries Fees and Sundry	1,915	1,916
e. Forestry Fees and Sundry		
- Timber permits as set out in Manitoba Regulation 227/88R	135	135
- 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 a 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 227/88R	1,100	1,100
- 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	1,500	1,500
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
e. Forestry Fees and Sundry (Continued)		
- Forest renewal charge as set out in Manitoba Regulation 227/88R	550	550
- softwoods \$5.75 per cubic metre; hardwoods \$0.50 per cubic metre		
- Timber seizure/trespass as set out in Manitoba Regulation 227/88R	5	5
- unintentional - 2 x dues plus costs		
- intentional - 4 x dues plus costs		
- Hay and grazing permits as set out in Manitoba Regulation 227/88R	-	-
- 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 227/88R	22	22
- 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		
- Wood processing facility licence fee and timber dealer's licence fee as set out in Manitoba Regulation 227/88R - \$30 per year	7	7
- Fire protection charge as set out in Manitoba Regulation 227/88R - \$0.17 per cubic metre	210	210
- Peat management and licencing fees as set out in Manitoba Regulation 82/2015	350	350
- Peat royalties - \$0.12 per cubic metre		
- Land reservation charge - \$6.50 per hectare		
- Miscellaneous	260	233
- assignments as set out in Manitoba Regulation 227/88R		
- forest management licences - \$0.40/square kilometre		
- timber sale agreements - \$30		
- arborist licence - \$30		
Subtotal Forestry Fees and Sundry	4,139	4,112

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
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	15	15
Subtotal GeoManitoba Fees and Sundry	321	321
g. Land Information Sales and Fees		
- Land sales (including recreational subdivision) - by agreement	425	425
- 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	90	90
- 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	755	560
- commercial towers - \$4,600 each as set out by Crown Lands Act		
- oil wells sites - \$3,000 for up to 5 acres and an additional \$500 per acre over 5 acres		
- Wild rice licences as set out in The Wild Rice Act Manitoba Regulation 38/88R	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	680	610
- 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	1,962	1,697

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
h. Parks Fees		
- Chief Place of Residency - \$500 per year	328	328
- Lot Rental as set out in Manitoba Regulation 148/96	4,456	4,556
- land rental fee - 4% of assessed value of land per year, minimum fees range from \$200 to \$500		
- Service Fees - cost recovery	3,073	3,073
- Parks Administration Charges and Subdivision Fees as set out in Manitoba Regulation 148/96	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	500	500
- 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	6,200	6,200
- per day \$11 to \$27		
- seasonal and permanent trailer village \$375 to \$1,161		
- winter storage - \$120		
- reservation service - \$10, reservation change fee - \$4		
- self-registration charge - \$2.45		
- 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	2,900	2,900
- 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	119
- Cottaging Initiative - lot development fees – variable	-	-
- Miscellaneous	40	40
Subtotal Parks Fees	17,672	17,772

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
SUSTAINABLE DEVELOPMENT (Continued)		
i. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery	5,300	5,300
- Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Indigenous and Northern Affairs Canada. Additionally, costs are recovered when the province sends fire-fighting resources to other provinces and states per the Canadian Interagency Forest Fire Centre Mutual Aid Resource Sharing Agreement		
- Miscellaneous	20	20
Subtotal Regional Operations Fees and Cost Recovery	5,320	5,320
j. Water Power Rentals	110,920	107,722
- Rental rates are based on the greater of the annual energy generated or the installed plant capacity as set out in Manitoba Regulation 25/88R		
- 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 as set out in Manitoba Regulation 214/2015	2	1
- range from \$50 to \$100 per company		
- Water rights application fees set at \$25 and water use application fee set at \$100 - industrial users charged by water volume based on formula set by Manitoba Regulation 126/87	119	119
Fee Schedule for Industrial:		
0 – 100 cubic decametre = \$1.00 rate		
101 – 500 cubic decametre = \$1.25 rate		
501 – 10,000 cubic decametre = \$1.50 rate		
10,001 – 20,000 cubic decametre= \$1.75 rate		
20,001 – 100,000 cubic decametre - \$2.00 rate		
100,000 – OVER - \$ -		
The rate per cubic decametre for volumes in excess of 100,000 decametres shall be fixed from time to time by regulation under section 26 of the Act		
Subtotal Water Resources Sundry	121	120

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
SUSTAINABLE DEVELOPMENT (Continued)		
I. Wildlife Sundry		
- Big game licences as set out in Manitoba Regulation 31/92	1,800	1,800
- Fish and Wildlife Enhancement Fund - \$5 included in licence fee		
- Manitoba resident - range from \$14.52 to \$103.10		
- non-resident - range from \$113.10 to \$357.86		
- foreign resident - range from \$221.67 to \$357.86		
- Manitoba resident - special conservation moose package - \$84.05		
- Game bird licences as set out in Manitoba Regulation 31/92	750	750
- Fish and Wildlife Enhancement Fund - \$5 included in licence fee		
- Manitoba resident - \$25.95		
- non-resident - \$94.05		
- foreign resident - \$162.62		
- wild turkey licence - \$26.90		
- wild turkey (youth) - \$9.76		
- spring snow goose – no charge		
- Trappers' licences as set out in Manitoba Regulation 31/92	47	47
- Fish and Wildlife Enhancement Fund - \$5 included in licence fee		
- resident open area trapper's licence - \$10		
- registered trapline permit - \$15		
- Treaty Indian open area trapper's licence – no charge		
- youth trapper's licence – no charge		
- Application fee for big game draw - \$6.67 per applicant as set out in Manitoba Regulation 31/92	27	30
- Big game hunting guide licences - \$25 per year as set out in Manitoba Regulation 31/92	-	-
- Miscellaneous – as set out in Manitoba Regulation 31/92	-	-
- Sundry licences and permits		
- dog trainer's licence (resident) - \$25		
- dog trainer's licence (non-resident, foreign resident) - \$125		
- dog training club licence - \$55		
- field trial permit - \$25		
- fur dealer's licence (general) - \$25		
- fur dealer's licence (travelling) - \$25		
- game bird farm licence - \$40		
- wildlife farm licence - \$110		
- Wildlife permit fees as set out in Manitoba Regulation 31/92	30	30
- export - \$20		
- possession - from \$10 to \$100		
- wild animal parts dealer - \$30		
- taxidermist's licence - \$30		
- tanner's licence - \$30		
- wildlife management area use permit (individual) – no charge		
- wildlife management area use permit (commercial) – no charge		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>SUSTAINABLE DEVELOPMENT</u> (Continued)		
- Outfitter allocation fee	230	230
- for each hunting licence allocated to an outfitter or guide - \$100		
- Wildlife Enhancement Initiative	285	300
- \$5 from each big game and game bird licence sold		
Subtotal Wildlife Sundry	3,169	3,187
m. Translation Services Fees and Sundry	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 1,000 words per work day and for all same-day requests		
- 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 one hour		
- overtime rate - \$150 per hour per interpreter		
- overtime rate is charged when interpretation is required on Saturdays, Sundays, holidays and beyond seven hours a day		
- Francophone Affairs Secretariat		
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	52	52
Subtotal Translation Service Fees and Sundry	212	212
n. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; \$3 per meal	130	130
- Tourism operator's licence as set out in The Resource Tourism Operators Act Manitoba Regulation 28/2004	120	120
- Application fee – from \$15 to \$200		
- Annual licence or permit fee – from \$25 to \$200		
- Miscellaneous	50	50
Subtotal Sundry	300	300
TOTAL SUSTAINABLE DEVELOPMENT	147,498	144,126

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES</u>		
a. Manitoba Liquor and Lotteries Corporation		
- Transfer of net income	592,000	585,700
<u>SPECIAL OPERATING AGENCIES</u>		
a. Entrepreneurship Manitoba	7,840	2,500
b. Industrial Technology Centre	-	100
c. Manitoba Financial Services Agency	17,000	16,800
d. Materials Distribution Agency	200	200
e. Office of the Fire Commissioner	5,000	950
f. Vehicle and Equipment Management Agency	2,500	2,500
g. Vital Statistics Agency	140	120
TOTAL SPECIAL OPERATING AGENCIES	32,680	23,170
<u>SALE OF GOVERNMENT ASSETS</u>		
a. Sundry	25,000	25,000
TOTAL OTHER REVENUE	1,176,367	1,147,746

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
3. GOVERNMENT OF CANADA		
<u>EQUALIZATION</u>	1,820,400	1,735,600
<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 services at reasonably comparable levels of taxation - Entitlements under the Equalization Program are calculated once a year 		
<u>CANADA HEALTH TRANSFER (CHT)</u>	1,355,400	1,303,600
<ul style="list-style-type: none"> - Transfer payment received from Canada in support of health care - Allocated by formulae on an equal per capita basis 		
<u>CANADA SOCIAL TRANSFER (CST)</u>	501,600	482,400
<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 by formulae on an equal per capita basis 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
<u>OTHER</u>		
a. Agriculture		
- Agricultural Income Stabilization Recovery	50	50
- Federal Government's share of eligible provincial administration expenditures for the delivery of agricultural income support programming based on the Growing Forward 2 Agreement		
b. Civil Service Commission		
- Canada School of Public Service	5	5
- 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		
c. Education and Training		
- Canada-Manitoba Job Fund Agreement	17,937	17,937
- Full cost recovery from Canada to support labour market programs and services to increase the participation of Manitobans in the labour force and help them develop the skills necessary to find and keep meaningful and long-term employment		
- Canada-Manitoba Labour Market Development Agreement	48,884	49,168
- 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 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 department will provide USB with an operating grant in advance of the federal revenue identified in the Canada-Manitoba agreement		
- Canada-Manitoba Targeted Initiatives for Older Workers	-	507
- 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		
- Agreement ended March 31, 2017		
- 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		
- Variable fee of \$17 based on each successful part-time disbursement, full-time loan or grant application		
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
OTHER (Continued)		
c. Education and Training (Continued)		
- Labour Market Agreement for Persons with Disabilities	90	90
- Partial recovery of eligible actual costs incurred for administering and providing training and therapy services related to Children and Youth programming		
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework	4,384	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	5,347	5,347
- 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 and Training	81,723	82,514
d. Families		
- 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		
e. Finance		
- Government of Canada Subsidy	2,740	2,740
- Statutory payment by formulae on a per capita basis		
- Infrastructure and Economic Program Agreements	47	47
- Under the Provincial Territorial Infrastructure Component (PTIC), recovery from Canada of up to 1% of Small Communities Fund (SCF) for eligible program administration costs		
Subtotal Finance	2,787	2,787

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
OTHER (Continued)		
f. Growth, Enterprise and Trade		
- Flin Flon Inspection Agreement	185	185
- Negotiated triennially between the two levels of government		
- Soldier Settlement Board Mineral Rights	200	13,400
- Transfers of administration and control of certain federally-owned minerals and administration and control of other minerals that were acquired pursuant to the provision of the Soldiers Settlement Act(s) situate within Manitoba's boundaries		
Subtotal Growth, Enterprise and Trade	385	13,585
g. Health, Seniors and Active Living		
- Multilateral Framework for Labour Market Agreement for Persons with Disabilities	4,368	4,368
- 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming		
- Drug Treatment Funding Program	-	321
- The Drug Treatment Funding Program is a contribution agreement with Health Canada to implement the Strengthening Treatment Systems in Manitoba initiative. This program supports investments that implement evidence informed practices, strengthen evaluation and performance measurement, and facilitate knowledge exchange		
- Toll-Free Quitline Numbers on Tobacco Packaging Initiative	100	100
- A free-of-charge smoking cessation counselling service offered through the Canadian Cancer Society to assist smokers with quitting by working with a professional quit specialist		
Subtotal Health, Seniors and Active Living	4,468	4,789
h. Indigenous and Northern Relations		
- Northern Flood Agreement		
- 1/3 of Arbitrator's expenses cost shared by Canada and 1/3 shared by Manitoba Hydro	100	100
i. Infrastructure		
- Infrastructure Renewal	37,685	39,079
- Federal support for Infrastructure Renewal		
- Canada-Manitoba National Safety Code	244	244
- Recovery from Canada of costs for the National Safety Code Program		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
OTHER (Continued)		
i. Infrastructure (Continued)		
- Refunds for Services	10	10
- Recovery from Canada of 100% of costs of providing roadwork and related services including overhead		
- Winter Roads	7,621	7,621
- Recovery from Canada of costs related to winter road construction		
- Airport Assistance Program	7,665	-
- Recovery from Canada of costs related to northern airport improvements		
Subtotal Infrastructure	53,225	46,954
j. 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	805
- 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	3,300	3,407
- Includes funding from Canada for First Nation Safety Officer, Intensive Rehabilitation Custody and Supervision, Drug Treatment Court and other special projects		
- Youth Justice Services and Programs Agreement	5,141	5,141
- 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	14,243	14,548

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2017/18	2016/17
OTHER (Continued)		
k. Sustainable Development		
- Migratory Waterfowl Crop Damage Prevention Agreement	25	25
- 50% of costs to a maximum of \$50,000 shared by Canada		
- Ecosystem Monitoring Network	30	30
- Clean Water and Wastewater Fund	525	-
- Minority Language Education and Second Language Instruction	77	77
- Recovery from Canada for a portion of the salaries and benefits for two translators		
Subtotal Sustainable Development	657	132
l. Emergency Expenditures	10,865	152,559
- Canada-Manitoba Disaster Financial Assistance Agreement		
- Federal cost sharing is available when provincial disaster related expenditures for a particular event exceeds a formula based threshold		
- 2011 Community Flood Protection Program		
- Construction of community flood protection works funded jointly by the federal, provincial and municipal governments in a 45/45/10 percent (respectively) cost share of total project costs		
m. 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	173,440	322,955
TOTAL GOVERNMENT OF CANADA	3,850,840	3,844,555