
Supplementary Information
for Legislative Review

2015 – 2016 Revenue Estimates

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2015/16 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 2015/16 with comparative estimates of revenue for 2014/15. 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 2015/16 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.

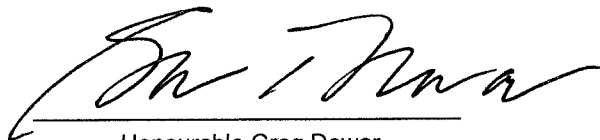
Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

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), 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 Greg Dewar
Minister of Finance

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**2015/16 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly	-	406	-	406
Aboriginal and Northern Affairs	-	130	100	230
Agriculture, Food and Rural Development	-	3,886	50	3,936
Children and Youth Opportunities	-	75	90	165
Civil Service Commission	-	21	15	36
Conservation and Water Stewardship	-	156,885	75	156,960
Education and Advanced Learning	-	1,556	14,799	16,355
Family Services	-	26,961	-	26,961
Finance	7,480,506	20,021	2,320	7,502,847
Health, Healthy Living and Seniors	-	6,029	5,267	11,296
Infrastructure and Transportation	-	179,234	11,875	191,109
Jobs and the Economy	-	15,672	71,744	87,416
Justice	-	57,335	12,764	70,099
Labour and Immigration	-	11,230	242	11,472
Mineral Resources	12,982	18,089	-	31,071
Multiculturalism and Literacy	-	19	-	19
Municipal Government	-	13,545	47	13,592
Tourism, Culture, Heritage, Sport and Consumer Protection	90,000	18,168	77	108,245
Other Sources:				
- Equalization	-	-	1,738,000	1,738,000
- Canada Health Transfer (CHT)	-	-	1,229,800	1,229,800
- Canada Social Transfer (CST)	-	-	468,400	468,400
- Emergency Expenditures	-	25	36,000	36,025
- French Language Services	-	-	425	425
- Net Income of Government Business Enterprises	-	581,500	-	581,500
- Special Operating Agencies	-	18,070	-	18,070
- Sale of Government Assets	-	50,000	-	50,000
TOTAL	7,583,488	1,178,857	3,592,090	12,354,435

SUPPLEMENTARY INFORMATION

2015/16 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
1. TAXATION		
<u>FINANCE</u>		
a. Individual Income Tax	3,261,845	3,101,900
- Tax levied on Manitoba residents' personal income from all sources		
- Three-rate structure of tax on taxable income:		
- 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	590,102	530,100
- Tax levied on income of all corporations operating in Manitoba		
- small business corporations - 0%		
- small business income threshold - \$425,000 (further increase to \$450,000 effective January 1, 2016)		
- other corporations - 12.0%		
- less tax credits that offset taxes previously paid or payable		
c. Corporation Capital Tax	180,492	155,000
- 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 6% (increased from 5%, commencing with taxation years ending after April 30, 2015) 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	87,919	84,700
- Tax levied on insurers writing policies on insured persons resident in, and property located in, Manitoba		
- 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	934	900
- 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)	
	2015/16	2014/15
FINANCE (Continued)		
f. Mining Tax	10,000	28,000
<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	335,460	326,100
<ul style="list-style-type: none"> - Tax levied on fuel sold in Manitoba other than natural gas delivered by a gas distribution system. Exemptions are provided for farming, commercial fishing, trapping, logging, mining, international cargo flights and international commercial passenger flights (effective July 1, 2015) 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 - 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 - \$0.10 per cubic metre – natural gas for motor vehicles 		
h. Levy for Health and Education	466,818	446,900
<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	72	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	2,289,781	2,207,000
<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, 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. <ul style="list-style-type: none"> - 8% of the selling price before GST - Investment tax credits offset taxes paid on manufacturing equipment 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
FINANCE (Continued)		
k. Tobacco Tax	252,283	286,300
- Tax on cigarettes and tobacco products		
- \$0.295 per cigarette (increased from \$0.29 on April 30, 2015)		
- \$0.285 per gram on fine cut tobacco (increased from \$0.28 on April 30, 2015)		
- \$0.270 per gram on raw leaf tobacco (increased from \$0.265 on April 30, 2015)		
- 75% of the retail price of cigars capped at \$5.00 per cigar		
I. Environmental Protection Taxes	4,800	4,800
- Tax on non-deposit alcoholic beverage containers and Emissions Tax on Coal		
- 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 - \$10 per tonne of carbon-dioxide-equivalent emissions		
TOTAL FINANCE	7,480,506	7,171,772

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>MINERAL RESOURCES</u>		
a. Oil and Natural Gas Tax	12,982	9,084
- 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>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION</u>		
a. Land Transfer Tax	90,000	89,500
- A graduated tax on the fair market value of property where transfers of title are registered in Manitoba		
- 0.5% on property values of \$30,001 to \$90,000		
- 1.0% on property values of \$90,001 to \$150,000		
- 1.5% on property values of \$150,001 to \$200,000		
- 2.0% on property values over \$200,000		
TOTAL TAXATION	7,583,488	7,270,356

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
2. OTHER REVENUE		
<u>LEGISLATIVE ASSEMBLY</u>		
a. Auditor General's Office Fees	400	420
- 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	406	426
<u>ABORIGINAL AND NORTHERN AFFAIRS</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>AGRICULTURE, FOOD AND RURAL DEVELOPMENT</u>		
a. Fees		
- Lease rentals - Crown lands	1,569	1,569
- 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	2,023	1,704
- veterinary diagnostic fees		
- crop diagnostic fees		
- poultry inspection fees		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>AGRICULTURE, FOOD AND RURAL DEVELOPMENT</u> (Continued)		
a. Fees (Continued)		
- Agricultural licences	221	221
- 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		
- Cattle brands - range from \$25 to \$30 renewal every five years	6	6
- Manitoba Farm Industry Board	17	17
- application for exemption fee \$233.65 per application		
- application to repossess farm machinery equipment - \$100 per application		
- Miscellaneous licences	7	7
Subtotal Fees	3,863	3,544
b. Sundry		
- Technical resources	23	23
- publications		
- bills of lading (livestock manifest)		
- 4-H Programs	-	24
- recoveries for 4-H Program leadership activities and project materials		
Subtotal Sundry	23	47
TOTAL AGRICULTURE, FOOD AND RURAL DEVELOPMENT	3,886	3,591

CHILDREN AND YOUTH OPPORTUNITIES

a. Cost Recovery from Victims Assistance Trust Fund	75	75
- 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)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>CIVIL SERVICE COMMISSION</u>		
a. Sundry		
- Employee and Family Assistance Program - \$1.65 per employee bi-weekly from Crown corporations and other government agencies and institutions	21	17
<u>CONSERVATION AND WATER STEWARDSHIP</u>		
a. Clean Environment Commission Cost Recovery	100	755
b. Cottaging Initiative		
- Sale of cottage lots on Crown land	732	732
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		
- Licence proposal application fees as set out in Manitoba Regulation 168/96	250	250
- range from \$1,000 to \$120,000		
- review of proposed alteration to proposed or licensed development \$500		
- The 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	100
- 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		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
c. Environment Fees and Sundry (Continued)		
- Manure Management Plans administrative fee as set out in Manitoba Regulation 42/98	2	2
- late submission administration fee - \$100		
- Petroleum Storage Fees	10	10
- permit to construct - \$100		
- permit to alter - \$100		
- petroleum technician licence - \$100		
Subtotal Environment Fees and Sundry	691	691
d. Fisheries Fees and Sundry	1,850	1,850
- Angling licences as set out in Manitoba Regulation 119/97 ¹		
- Fish and Wildlife Enhancement Fund - \$10.00 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		
- Commercial fishing licence – general as set out in Manitoba Regulation 119/97	50	55
- 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 - \$3 per unsigned stamp; \$5 per signed stamp; \$30 per signed print	1	2
- Miscellaneous as set out in Manitoba Regulation 119/97	20	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	1,921	1,937

¹ As of 2014/15, fees collected under The Fish and Wildlife Enhancement Fund Act are administered through the fish enhancement account.

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
e. Forestry Fees and Sundry		
- Timber permits as set out in Manitoba Regulation 227/88	135	132
- 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 227/88	1,150	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	1,550	1,430
- Fees are determined monthly from the commodity based timber pricing system referenced in each Forest Management Licence Agreement		
- Annual fees are based on Schedule A, Revision 22 referenced in Section 24 A in each of the Forest Management Licence Agreements		
- Forest renewal charge as set out in Manitoba Regulation 227/88	1,100	1,020
- softwoods \$5.75 per cubic metre; hardwoods \$0.50 per cubic metre		
- Timber seizure/trespass as set out in Manitoba Regulation 227/88	5	4
- 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		
	19	16
- General permits as set out in Manitoba Regulation 227/88		
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
e. Forestry Fees and Sundry (Continued)		
- Wood processing facility licence fee and timber dealer's licence fee as set out in Manitoba Regulation 227/88 - \$30 per year	4	2
- Fire protection charge as set out in Manitoba Regulation 227/88 - \$0.17 per cubic metre	230	210
- Miscellaneous	230	200
- assignments		
- forest management licences - \$0.40/square kilometre		
- timber sale agreements - \$30		
- arborist licence - \$30		
Subtotal Forestry Fees and Sundry	4,423	4,114
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	400
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from \$75 - \$120 as set out in Manitoba Regulation 130/91	90	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	560	550
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
g. Land Information Sales and Fees (Continued)	610	610
- Administration fees and miscellaneous receipts		
- 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	1,697	1,655
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 assessed value of land per year, minimum fees range from \$200 to \$500	5,594	4,556
- Service Fees - cost recovery	3,073	2,592
- 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	377
- 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	6,328
- 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)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
h. Parks Fees (Continued)		
- Park vehicle permit fees as set out in Manitoba Regulation 148/96	3,200	3,200
- 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	19,109	17,590
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 (CIFFC) Mutual Aid Resource Sharing (MARS) Agreement		
- Miscellaneous	20	20
Subtotal Regional Operations Fees and Cost Recovery	5,020	5,020
j. Water Power Rentals		
- Rental rates are based on the greater of the annual energy generated 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		
	119,026	125,000

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
CONSERVATION AND WATER STEWARDSHIP (Continued)		
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	113	117
- Miscellaneous	-	1
Subtotal Water Resources Sundry	114	119
l. Wildlife Sundry		
- Big game licences as set out in Manitoba Regulation 31/92	1,800	1,800
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Fish and Wildlife Enhancement Fund - \$5.00 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 - \$89.05		
- Game bird licences	775	775
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Fish and Wildlife Enhancement Fund - \$5.00 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		
- Trappers' licences	45	37
- Fish and Wildlife Enhancement Fund - \$5.00 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	30	30
- Big game hunting guide licences - \$25 per year	31	31
- Miscellaneous – as set out in Manitoba Regulation 31/92	35	35
- Fur royalties - range from \$0.05 - \$2.50 per pelt		
- Sundry licences and permits		
- dog trainer's licence (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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>CONSERVATION AND WATER STEWARDSHIP</u> (Continued)		
I. Wildlife Sundry (Continued)		
- Wildlife permit fees as set out in Manitoba Regulation 31/92	35	35
- 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		
- Outfitter allocation fee		
- for each hunting licence allocated to an outfitter or guide - \$100	230	250
- Wildlife Enhancement Initiative		
- \$5 from each big game and game bird licence sold	319	319
Subtotal Wildlife Sundry	<u>3,300</u>	<u>3,312</u>
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	251	251
- Application fee – from \$15 to \$200		
- Annual licence fee – from \$50 to \$400		
- Miscellaneous	50	50
Subtotal Sundry	<u>431</u>	<u>431</u>
TOTAL CONSERVATION AND WATER STEWARDSHIP	<u>156,885</u>	<u>161,677</u>

EDUCATION AND ADVANCED LEARNING

a. Fees		
- Professional Certification - range from \$20 to \$99 for registration of credentials and qualifications; verifications and issuance of teacher and clinician certificates and appeals	125	125
- International Education Provider Designation fee: annual designation and application fee assessed to education providers based on enrolments	22	44
- Student Records - \$12 per statement of marks	21	21
- Distance Learning: Independent study option - range from \$160 to \$500 for one-half credit to one credit courses	345	335

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>EDUCATION AND ADVANCED LEARNING</u> (Continued)		
a. Fees (Continued)		
- Overseas school registration fees - based on school enrolments and formal agreements between overseas schools and Manitoba	215	110
- 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		
Subtotal Fees	<u>763</u>	<u>670</u>
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	227	209
- Distance Learning: Independent study option		
- supplies (CD/DVD)	10	10
- reference material - \$80 per course	150	140
- miscellaneous services (exam re-write, re-registration, etc.)	10	10
- Cost recovery of postage on teacher resources: book, video, film kit and CD mailings	11	20
- Interest revenue on class B Manitoba student loans	375	1,140
- interest is earned on existing direct Manitoba student loans in repayment at the prime rate; expected implementation date of August 1 st for interest-free loans		
- Miscellaneous	10	10
Subtotal Sundry	<u>793</u>	<u>1,539</u>
TOTAL EDUCATION AND ADVANCED LEARNING	<u>1,556</u>	<u>2,209</u>

FAMILY SERVICES

a. Children's Special Allowance Recoveries

- Child Tax Benefit for wards of the province	25,030	25,030
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b. 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	450	400
- non-resident fee charges - \$406.15 per day	145	145
- employee meal charges - \$1.90 per meal	27	27
- Family contributions - voluntary placement agreements	50	50

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>FAMILY SERVICES</u> (Continued)		
b. Sundry (Continued)		
- Child Abuse Registry checks - \$15.00 each	808	808
- Post Adoption	20	20
- Winnipeg Child and Family Services Recoveries	31	31
- Adult Abuse Registry checks - \$15.00 each	300	176
- Miscellaneous	100	100
Subtotal Sundry	<u>1,931</u>	<u>1,757</u>
TOTAL FAMILY SERVICES	<u>26,961</u>	<u>26,787</u>

FINANCE

a. Public Utilities Board Cost Recovery

- Electric and Gas Utilities – proceeding costs and fees per Regulation	1,021	1,021
- 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 utilities, and do not pass through the Board's accounts.)		
- Safety related costs for administration of The Gas Pipe Line Act	250	250
- 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 three gas utilities regulated by the Board.		
- Water, sewer utilities and miscellaneous	58	58
- 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		
- Licences	-	-
- licence to sell pre-arranged funeral plans		
- varies according to scale		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
FINANCE (Continued)		
a. Public Utilities Board Cost Recovery (Continued)		
- Gas broker's licence	5	5
- 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		
Subtotal Public Utilities Board Cost Recovery	1,334	1,334
b. Recovery for Prior Years' Expenditures	14,100	10,000
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		
c. 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
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	49
- \$1,000 per tax rebate discounter 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	125	117
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	52	90
- Selkirk Linen Services – 100% cost recovery of utilities supplied through the Selkirk Health Centre	286	286
- Parking fines – range \$15 to \$70 per fine	75	75
- Accommodation Development – fee-for-service	225	225
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>FINANCE</u> (Continued)		
d. Sundry (Continued)		
- Telecommunications – recovery of costs from rural schools for the expansion of the Provincial Data Network	1,280	668
- The Pari-Mutual Levy Act – 15% deduction from the levies remitted to the Manitoba Horse Racing Commission	350	-
- Miscellaneous	985	985
Subtotal Sundry	3,740	2,808
TOTAL FINANCE	20,021	14,989

HEALTH, HEALTHY LIVING AND SENIORS

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 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	1,569	2,569
- 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, HEALTHY LIVING AND SENIORS	6,029	7,029

INFRASTRUCTURE AND TRANSPORTATION

a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees	149,300	149,300
- 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 1,000 kg in excess of maximum weight for the vehicle	345	345

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
a. Automobile and Motor Carrier Licences and Fees (Continued)		
- Overdimensional fees	455	455
- overwidth - single trip range from \$6 to \$72, or \$20 to \$195 per year		
- overlength - single trip range from \$6 to \$12, or \$20 to \$160 per year		
Subtotal Automobile and Motor Carrier Licences and Fees	150,500	150,500
b. Cost Recovery from Municipalities and Other Third Parties		
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis	8,280	4,080
c. Drivers' Licences		
- Driver licence fees - \$20 per application	15,641	15,641
- Driver licence reinstatements - \$50	258	258
- Driver licence replacements - \$10 per licence or per photo	243	243
- Road test fees	1,110	1,110
- class 1 - \$50 per test		
- classes 2 and 3 - \$45 per test		
- class 4 - \$35 per test		
- classes 5 and 6 - \$30 per test		
- Written test fees - \$10 per test	308	308
- Sundry and searches	1,082	1,082
- accident report - \$10 each		
- driver abstract - \$10 each		
- vehicle search - \$10 each		
- driver's handbook - \$5 each		
- professional driver's handbook (classes one to four) - \$10 each		
- Private Vehicle Inspection Program	870	870
- one-time setup fee for private sector facilities - \$200		
- sale of inspection certificates - \$5 each		
Subtotal Drivers' Licences	19,512	19,512
d. Licence Suspension Appeal Board Fees		
- Licence Suspension Appeal Board - \$130 per application	104	100
- Medical Review Committee - \$50 per application		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>INFRASTRUCTURE AND TRANSPORTATION</u> (Continued)		
e. Sundry		
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	598	598
- Fees for access and building applications and permits - \$50 per application	30	30
- Miscellaneous	210	210
Subtotal Sundry	838	838
TOTAL INFRASTRUCTURE AND TRANSPORTATION	179,234	175,030
<u>JOBS AND THE ECONOMY</u>		
a. 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		
b. Fees		
- Hairstylist/esthetician examinations and licences - \$75 bi-annually	155	139
- Apprenticeship registrations, examinations and certificates - \$15 to \$250 each	340	325
Subtotal Fees	495	464
c. Income Assistance Recoveries		
- Maintenance orders	3,600	3,500
- Property liens	600	600
- Overpayments	800	800
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	1,000	1,620
- Public Trustee	190	90
- Miscellaneous payments to third parties	720	720
Subtotal Income Assistance Recoveries	6,910	7,330
d. Levy for Local Government Welfare Purposes in Unorganized Territory		
- 3 mills on each dollar of the equalized assessment to a maximum of \$210,000	210	210

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>JOBS AND THE ECONOMY</u> (Continued)		
e. Sundry		
- Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business	5,440	5,440
- recovery of an amount equivalent to the authority included in the Estimates of Expenditure for immigrant settlement and integration in accordance with the Growing Through Immigration Strategy		
- Manitoba Bureau of Statistics	25	25
- publications - catalogue of prices available		
- custom data services - individually priced based on service provided		
- Employment Centres - sale of miscellaneous products	10	10
- Job Referral Service	1,200	1,200
- partial recovery from Manitoba Hydro for costs incurred for the delivery of the Job Referral Service to support the referral of job seekers to contractors associated with the construction of hydroelectric generating stations in Northern Manitoba		
- Miscellaneous	4	4
Subtotal Sundry	6,679	6,679
TOTAL JOBS AND THE ECONOMY	15,672	16,061
<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	5,789	5,886
- 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)		
d. Escheats to the Crown - unclaimed estates	50	50
e. Fines and Costs	34,256	34,256
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
JUSTICE (Continued)		
f. Law Fees		
- Court of Appeal - range from \$10 to \$55	6	6
- Court of Queen's Bench	8,450	8,450
- 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	23
- \$3.00 to \$5.50 per page of transcript		
- \$0.35 to \$0.80 per page for each additional copy		
Subtotal Law Fees	8,689	8,689
g. Sundry		
- Private investigators and security guard licence fees	190	180
- 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	2,374	2,374
- Vehicle impoundment fees	450	418
- application for a hearing - \$100 (refundable if hearing is successful)		
- administration - \$135		
- Non-police services	214	189
- 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	935	935
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>JUSTICE</u> (Continued)		
g. Sundry (Continued)		
- Miscellaneous	742	652
Subtotal Sundry	5,245	5,088
TOTAL JUSTICE	57,335	57,275
<u>LABOUR AND IMMIGRATION</u>		
a. Cost Recovery from Workers Compensation Board	10,169	10,902
- 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		
- Employment agency licences - \$100 per year	8	8
- Registration of pension plans and annual returns - range from \$120 to \$18,000	605	605
- Blaster certificates	3	5
- safety training program - \$50 each		
- examination or re-examination - \$25 each		
- Certified industrial audiometric technician - \$100 for five year licence	2	2
Subtotal Fees	618	620
c. Sundry		
- Provincial Nominee Program – Business	387	387
- Recovery of an amount equivalent to the authority included in the Estimates of Expenditure for the Business Immigration and Investment Branch		
- Miscellaneous	56	60
Subtotal Sundry	443	447
TOTAL LABOUR AND IMMIGRATION	11,230	11,969

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
MINERAL RESOURCES		
a. 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
- \$12 per hectare per year, \$216 minimum		
- \$13 per hectare per year for non-producing leases, first term \$287 minimum		
- \$13 per hectare, second term not in production - \$223		
- 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		
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
MINERAL RESOURCES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- 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	911	911
- \$27 per hectare other than peat		
- \$6.50 per hectare for peat		
- 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	4,450	4,450
b. Petroleum Royalties and Fees		
- Oil and gas lease bonus - voluntary bid	2,307	2,283
- Oil and gas lease rentals and extension penalties	413	437
- 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	10,531	11,309
- 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
- weekly well activity report - \$85 per year		
- act and regulations binder - \$50 each		
- search of an exploration reservation or lease - \$10 per written search		
- certified copy exploration reservation or lease - \$10 each		
- maps and reports - varied		
- photocopying - \$0.25 per page		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>MINERAL RESOURCES</u> (Continued)		
b. Petroleum Royalties and Fees (Continued)		
- Geophysical/drilling and production	378	375
- 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	<u>13,636</u>	<u>14,411</u>
c. Sundry		
- Publications - cost recovery	3	3
TOTAL MINERAL RESOURCES	<u>18,089</u>	<u>18,864</u>
<u>MULTICULTURALISM AND LITERACY</u>		
a. Fees		
- GED testing service	19	19
- \$75 per test battery		
- duplicate transcripts - \$30		
<u>MUNICIPAL GOVERNMENT</u>		
a. Cost Recovery from Municipalities		
- Municipal officials directory - \$9.35 per copy	3	3
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	7,969	8,004
- Over-the-counter property reports - \$15 per inquiry	1	1
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	1,605	1,494
- Computerized tax information - cost recovery based on staff time and operating costs	140	140
- Subscriber access to assessment data - \$11 per roll entry	499	499
- 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	2	2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>MUNICIPAL GOVERNMENT</u> (Continued)		
a. Cost Recovery from Municipalities (Continued)		
- Manitoba Water Services Board salary recoveries	1,752	1,257
Subtotal Cost Recovery from Municipalities	12,151	11,580
b. Fees		
- Municipal Board	135	95
- filing and debenture fees - as per fee schedule		
- Land Value Appraisal Commission	35	35
- hearing fees - \$300 per hour		
- Subdivision fees	947	848
- application fee - \$425		
- approval fee - \$200		
- Taxicab Licences and Fees	260	260
- 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	1,377	1,238
c. Sundry	17	17
TOTAL MUNICIPAL GOVERNMENT	13,545	12,835
<u>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION</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		
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION (Continued)</u>		
a. Archives of Manitoba Fees (Continued)		
- 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 audiocassette, to be supplied by client \$10		
b. Automobile Injury Appeals Commission Cost Recovery	1,261	1,356
- Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance		
c. Claimant Adviser Office Cost Recovery	1,208	1,185
- Full recovery of Claimant Adviser Office operating and overhead costs from Manitoba Public Insurance		
d. 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		
e. Consumer Protection Fees		
- Direct sellers' licence fees - \$55 per year	130	130
- 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	42	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)	
	2015/16	2014/15
<u>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION (Continued)</u>		
e. Consumer Protection 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
- Payday Loan Licence/Registration - \$5,500 per year	236	236
- Residential Tenancies	464	442
- 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 (rate effective October 1, 2015)		
- \$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 - \$100 per unit (\$150 per unit effective October 1, 2015)		
- 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 (\$400 per search effective October 1, 2015)		
- duplex, triplex or fourplex residence building - \$150 per search		
- New Home Warranty	235	-
- High Cost Credit Grantors	50	-
Subtotal Consumer Protection Fees	<u>2,541</u>	<u>2,234</u>

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION</u> (Continued)		
f. 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		
g. Manitoba Film Classification Board Fees		
- Classification fees	279	279
- 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	80
- 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	359
h. Property Registry Royalty	11,000	11,000
- Royalty to be received annually from Teranet Manitoba		
i. Statutory Publications Fees	50	22
- Manitoba Gazette		
- annual subscriptions, single issues, publication fees for notices and regulations		
j. 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 1,000 words per work day and for all same-day requests		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION</u> (Continued)		
j. Translation Services Fees (Continued)		
- Proofreading and revision for written documents		
- base rate - \$75 per hour		
- rush rate - \$97.50 per hour		
- rush rate applies to all same day requests and to other documents on a case-by-case basis as the amount of work required varies from one document to another		
- Interpretation for oral translation		
- base rate - \$110 per hour per interpreter, minimum charge of 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		
k. Sundry	9	9
- 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 up to six pages, \$0.50 per additional page		
- sent by facsimile or email - \$5 minimum up to 10 pages, \$0.50 per additional page		
- microprints - \$5 minimum up to three prints, \$0.50 per additional print		
- Miscellaneous		
TOTAL TOURISM, CULTURE, HERITAGE, SPORT AND CONSUMER PROTECTION	18,168	17,905

EMERGENCY EXPENDITURES

a. Sundry		
- Emergency response recovery - actual costs recovered from responsible party	25	25

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
<u>NET INCOME OF GOVERNMENT BUSINESS ENTERPRISES</u>		
a. Manitoba Liquor and Lotteries Corporation		
- Transfer of net income	581,500	575,000
<u>SPECIAL OPERATING AGENCIES</u>		
a. Entrepreneurship Manitoba	2,500	2,500
b. Industrial Technology Centre	100	100
c. Manitoba Financial Services Agency	11,800	11,800
d. Materials Distribution Agency	200	200
e. Office of the Fire Commissioner	750	750
f. Vehicle and Equipment Management Agency	2,500	2,500
g. Vital Statistics Agency	220	200
TOTAL SPECIAL OPERATING AGENCIES	18,070	18,050
<u>SALE OF GOVERNMENT ASSETS</u>		
a. Sundry	50,000	25,000
TOTAL OTHER REVENUE	1,178,857	1,144,963

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
3. GOVERNMENT OF CANADA		
<u>EQUALIZATION</u>	1,738,000	1,749,900
- 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		
<u>CANADA HEALTH TRANSFER (CHT)</u>	1,229,800	1,156,308
- 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>	468,400	453,200
- 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)	
	2015/16	2014/15
OTHER		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement	100	100
- 50% of Arbitrator's expenses cost shared by Canada		
b. Agriculture, Food and Rural Development		
- 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		
c. 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		
d. Civil Service Commission		
- Canada School of Public Service	15	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		
e. Conservation and Water Stewardship		
- Migratory Waterfowl Crop Damage Prevention Agreement	45	89
- 50% of costs to a maximum of \$151,000 shared by Canada		
- Ecosystem Monitoring Network	30	30
Subtotal Conservation and Water Stewardship	75	119
f. Education and Advanced Learning		
- 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		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
OTHER (Continued)		
f. Education and Advanced Learning (Continued)		
- 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 Advanced Learning Division will provide USB with an operating grant in advance of the federal revenue identified in the Canada-Manitoba agreement.		
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework	4,401	4,401
- 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 and Advanced Learning	14,799	14,799
g. Finance		
- Government of Canada Subsidy	2,320	2,320
- Statutory payment by formulae on a per capita basis		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
OTHER (Continued)		
h. Health, Healthy Living and Seniors		
- Multilateral Framework for Labour Market Agreements 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	680	-
- 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.		
- Provincial Tobacco Control Program	119	119
- To implement policy and programming to reduce tobacco use amongst Manitobans through the four goals of preventing youth from starting, protecting non-smokers from exposure to second-hand smoke, helping smokers quit and denormalizing tobacco use and products		
- Toll-Free Quitline Numbers on Tobacco Packaging Initiative	100	100
- A free-of-charge smoking cessation counseling service offered through the Canadian Cancer Society to assist smokers with quitting by working with a professional quit specialist		
Subtotal Health, Health Living and Seniors	5,267	4,587
i. Infrastructure and Transportation		
- Infrastructure Renewal	4,000	16,900
- Federal support for Infrastructure Renewal		
- Canada-Manitoba National Safety Code	244	244
- Recovery from Canada of costs for the National Safety Code Program		
- 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		
- Manitoba Floodway	-	1,500
- Recovery from Canada of 50% of eligible capital costs. The agreement was terminated effective March 31, 2015.		
Subtotal Infrastructure and Transportation	11,875	26,275

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
OTHER (Continued)		
j. Jobs and the Economy		
- Canada-Manitoba Job Fund Agreement	48,792	49,161
- 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	17,938	17,938
- 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 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		
- 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 Jobs and the Economy	71,744	71,606
k. 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	607
- 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	1,821	1,421
- 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	12,764	12,364

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2015/16	2014/15
OTHER (Continued)		
I. Labour and Immigration		
- Flin Flon Inspection Agreement	185	185
- Negotiated triennially between the two levels of government		
- Foreign Credential Recognition Program Contribution Agreement	57	301
Subtotal Labour and Immigration	<u>242</u>	<u>486</u>
m. Municipal Government		
- Infrastructure and Economic Program Agreements		
- Under the Provincial-Territorial Infrastructure Component (PTIC), recovery from Canada of up to 1% of Manitoba's Smaller Communities Fund (SCF) for eligible program administrative expenditures	47	-
n. Tourism, Culture, Heritage, Sport and Consumer Protection	77	77
- Minority Language Education and Second Language Instruction		
- Recovery from Canada for a portion of the salaries and benefits for two translators		
o. Emergency Expenditures	36,000	36,625
- Canada-Manitoba Disaster Financial Assistance Agreement		
- Federal cost sharing is available based on a formulae when provincial disaster related expenditures for a particular event exceeds a recovery of \$1 per capita		
p. French Language Services	425	425
- Canada-Manitoba Agreement on French Language Services		
- 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba		
TOTAL OTHER	<u>155,890</u>	<u>169,954</u>
TOTAL GOVERNMENT OF CANADA	<u>3,592,090</u>	<u>3,529,362</u>