



Gas Taxes: Promises Made, Promises Unkept.

Gas Tax Honesty Campaign 2006
The Canadian Taxpayers Federation's 8th annual report on
gas taxes & roadway spending.

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About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, non-profit and non-partisan advocacy organization dedicated to lower taxes, less waste and more accountable government. The CTF was founded in Saskatchewan in 1990 when the Association of Saskatchewan Taxpayers and the Resolution One Association of Alberta joined forces to create a national taxpayers organization. Today, the CTF has over 72,000 supporters nation-wide.

The CTF maintains a federal office in Ottawa and offices in the five provincial capitals of British Columbia, Alberta, Saskatchewan, Manitoba and Ontario. In addition, the CTF has a Centre for Aboriginal Policy Change in Calgary dedicated to monitoring, researching and providing alternatives to current aboriginal policy and court decisions. Provincial offices, and the Centre, conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

CTF offices field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries and publications to advocate the common interest of taxpayers. The CTF's flagship publication, *The Taxpayer* magazine, is published six times a year. An issues and action update called *TaxAction* is produced each month. CTF offices also send out weekly *Let's Talk Taxes* commentaries to more than 800 media outlets.

CTF representatives speak at functions, make presentations to government, meet with politicians, and organize petition drives, events and campaigns to mobilize citizens to effect public policy change.

All CTF staff and board directors are prohibited from holding a membership in any political party. The CTF is independent of any institutional affiliations. Contributions to the CTF are not tax deductible.

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Table of Contents

Fact Summary	... 3
CTF Recommendations	... 4
CTF Gas Tax Principles	... 4

Section I: Introduction

The Eighth Annual Gas Tax Honesty Campaign – Overview	... 5
Gas Tax Honesty Campaign Mile Markers	... 6

Section II: Highway Robbery – Gasoline Prices and Taxes

Survey of Gasoline Taxes	... 9
Federal Gasoline Taxes	... 9
Gasoline Taxes vs. Sales	... 11
The Provinces	... 12

Section III: Infrastructure Policy and Transportation Spending

The Infrastructure Abyss – Problems with Ottawa’s Gas Tax Sharing Schemes	... 13
Filling Canada’s Infrastructure Gap	... 14
The U.S. National Highway Trust Model	... 15
Municipal Roadway Trust – A Fair Deal for Taxpayers	... 16

Section IV: Ottawa’s New Government – A Fresh Start or the Same Dead End?

The Conservatives in Opposition	... 18
The Conservatives in Government	... 19

Section V: Conclusion – What’s Needed and What’s Ahead? ... 20

Charts

Chart 1 – Current Canadian Fuel Tax Rates	... 10
Chart 2 – Federal Fuel Tax Revenues vs. Transport Canada Spending	... 11
Chart 3 – Provincial Contribution to Federal Gasoline Tax Revenues	... 15
Chart 4 – Gasoline Taxes Divided Among Major Municipalities	... 17

Appendix

Appendix I – Provincial Fact Sheets	... 21
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Fact Summary

- **Over the past 12 months – the period of May 2005 to April 2006 – the average cost of a litre of gasoline paid by Canadian motorists was approximately 96 cents. This represents a 12-cent increase over last year's average price. Gasoline taxes account for an average 34 per cent of the pump price.** Gasoline prices have now jumped to a weekly average price of over \$1 per litre and in parts of the country they are now regularly well above that.
- **GST is charged on the full pump price, gasoline taxes included. It is a tax-on-tax.** As the pump price increases so too does the GST. In 2005-06, the federal government collected \$1.8-billion in gasoline GST revenues. For every 10 cent increase in the price of gasoline, Ottawa's GST revenues rise by \$175-million. In 2004-05, Ottawa collected \$1.4-billion from GST on gasoline.
- **The vast majority of federal gasoline tax revenues are not channeled back into road and highway improvements.** Of the \$5.2-billion collected in federal gasoline and diesel taxes in 2005-06 (not counting GST revenues), Ottawa returned 17 per cent or \$882-million back in transfers and spending for road and highway development. Gasoline taxes are a user fee for roads and Ottawa should use 'em or lose 'em. These taxes should be reduced to levels commensurate with roadway spending.
- **In 2003, Canadian municipalities spent \$6.4-billion building and maintaining roads.** More than eighty per cent of all roads in Canada are municipal roads.
- **As a deficit reduction measure in 1995, Ottawa increased the federal gasoline tax from 8.5 to 10 cents per litre.** The deficit was vanquished eight years ago, but the tax remains and the federal government's gouging at the pumps continues even with multi-year, multi-billion dollar federal surpluses. All said, the federal gasoline tax increased by 567 per cent between 1985 and 1995 – rising from 1.5 to 10 cents per litre.
- **Politicians of all stripes have joined in the call to give gasoline tax revenues to cities.** The 2006 federal budget confirmed that \$600-million will flow to cities and communities for fiscal 2005-06, another \$600-million for 2006-07, and \$800-million in 2007-08. Yet roadway transfers are still very much out of line with gas tax revenues.

CTF Recommendations

- That the federal government transfer and dedicate 5 cents per litre of federal gasoline tax revenues to municipalities for roadway development using the CTF's ***Municipal Roadway Trust*** model (details can be found on page 16 of this report).
- That the remaining half be returned to motorists and taxpayers in the form of lower gasoline taxes, starting with elimination of the 1.5 cent per litre gas tax introduced in 1995 as a “deficit elimination measure.” In addition, that the federal government eliminate the 7 per cent GST (and 15 per cent HST in New Brunswick, Nova Scotia, and Newfoundland & Labrador) that is applied to the federal and provincial tax components of the pump price. Finally, that the federal levy be reduced by an additional 2 cents. These tax changes will, on average, save motorists 5 cents a litre and give consumers a real break at the pumps.

CTF Gas Tax Principles

- Treat federal, provincial, and municipal gasoline taxes as a user fee.
- Dedicate gasoline tax revenues to highway and roadway construction and maintenance.
- Reduce federal and provincial gasoline tax rates to levels commensurate with road and highway funding.

Section I: Introduction

The Eighth Annual Gas Tax Honesty Campaign – Overview

Since our first annual Gas Tax Honesty Campaign on May 20, 1999, the CTF has publicized the level of gasoline taxes paid by Canadians as well as their use – or lack thereof – by government in dedicated funding for roadway maintenance and infrastructure. This year, with an average pump price that is 12 cents higher than last year, taxpayers are increasingly aware the federal government is profiting handsomely while taxpaying motorists are running on empty.

The Thursday before the Victoria Day holiday weekend marks Gas Tax Honesty Day and kicks off the CTF's annual Gas Tax Honesty Campaign. This year's campaign focuses on pressuring the newly minted Conservative government to honour their election promises on two fronts: to lower fuel taxes and second, allow municipalities to dedicate federal gas tax dollars to roads and infrastructure.

After years of CTF prodding, the previous Liberal government finally entered into gas tax sharing agreements with provinces and municipalities, however, the agreements focused on Kyoto-related green initiatives instead of pavement and potholes. The new Conservative government has increased funding for roads and infrastructure which is a positive step. But it needs to be dedicated and predictable and not haphazard. Now is the time for Ottawa to keep its word, restore fairness to the levying and spending of gas taxes and give taxpaying motorists a break.

This report recommends measures that are specifically directed at the federal government. In general, provincial gasoline taxes should also be treated as a user fee for roads, and taxes should reflect provincial spending on roads. In the case of the federal government, the CTF advances that gasoline taxes should be cut in half, with one portion going to municipalities – through the Municipal Roadway Trust (see page 16) – and the remainder returned to motorists in the form of lower gasoline taxes. Immediately removing the 1.5 cent per litre federal gasoline “deficit elimination” tax, and

ending the practice of applying GST to federal and provincial gasoline tax levies would be a first step in making federal gas taxes commensurate with federal road and highway funding.

CTF Gas Tax Honesty Campaign Mile Markers

- On May 20th, 1999, the CTF holds its first Gas Tax Honesty Day calling for service stations to list both the pre-tax and post-tax price of gasoline. On the day of our news conference in Burlington, Ontario, one gas station billboard posts the pre-tax price of 26 cents, which causes a small traffic jam at the pumps! In the past seven years, the CTF has played an important role in educating taxpayers and politicians about the taxable and non-taxable pump price of gasoline.
- Responding to CTF pressure for more information on the cost of gasoline, the Canadian Petroleum Products Institute begins publishing, in February 2000, a bi-weekly report of fuel prices including four components: government taxes, refiner margin, marketing margin, and crude costs.
- In 2000, the CTF delivers 50,000 gas tax petitions to Paul Martin, then-Minister of Finance, that call for lower and dedicated gas taxes.
- In 2001, large gasoline chain retailers begin posting pump price breakdowns at the pumps. The CTF applauds the industry for helping consumers better understand the tax component of gasoline prices.
- In January 2002, municipalities join the CTF by asking federal and provincial governments for more money to fund upgrades to crumbling infrastructure.
- On May 16th, 2002, the CTF proposes a Municipal Roadway Trust (MRT) in response to growing demands from municipalities for funds to cover roadway construction and maintenance costs. Toronto Deputy Mayor Case Ootes joins the CTF in Toronto to lend support to the CTF's MRT model.

- On May 30th, 2003, the CTF's federal director addresses the Federation of Canadian Municipalities, urging their members to join the CTF and push for a MRT. The Federation adopts a resolution to asking the federal government for options to share gasoline tax revenues.
- In September 2003, the CTF announces the winner of its *Highway from Hell* contest. Initiated earlier in the year, the contest invited motorists to find the country's worst stretch of road to highlight the connection between poor roads and government tax gouging at the pumps. Bruce Hildebrand who identified Saskatchewan's Highway 47 received a free wheel alignment courtesy of the CTF.
- In 2003, then-Opposition Liberal leader Dalton McGuinty pledges to allocate 2 cents of the provincial gasoline tax to municipal transit, but fails to make a commitment for a portion dedicated to roads. On May 18th, 2004, the Ontario budget allocates 1 cent of the provincial gasoline tax to municipalities.
- On March 1st, 2004, the province of Manitoba tables Bill-14, which tracks all provincial roadway spending transfers to Manitoba's municipalities relative to provincial gasoline tax collection. This bill represents the boldest move toward the CTF's MRT in the country.
- On March 23rd, 2004, then-Prime Minister Paul Martin promises Canadian municipalities a share of federal gasoline tax revenues, but the 2004 budget fails to deliver the goods. Mr. Martin made a similar promise as the front-runner in the Liberal leadership race as far back as October 2003.
- For its 6th annual Gas Tax Honesty Campaign, the CTF embarks on a 30-day cross-country tour in a decorated van – in conjunction with the 2004 federal election – beginning at Mile Zero on Vancouver Island and making its way to

Parliament Hill in Ottawa. The “Running on Empty, Fuming to Ottawa” tour stops in forty communities to build support for lower and dedicated gasoline taxes. Some 1,500 municipal leaders representing 450 communities across Canada sign a petition in support of the MRT model.

- The 2004 federal election saw all political parties and leaders commit to dedicating a share of gasoline tax revenues to municipalities for roads and infrastructure. Conservative Party leader Stephen Harper also promises a reduction in gas taxes – including ending the practice of taxing taxes.
- On October 26th, 2004, the CTF’s federal director meets with John Godfrey, then-Minister of State (Infrastructure and Communities) to discuss the MRT and deliver 65,000 more gasoline tax petitions.
- The 2005 budget pledges \$5-billion in gas taxes to be returned to municipalities on a per capita basis. Incredibly, however, the money is not being earmarked for roads, but rather tossed into the abyss of “green infrastructure projects.”
- In October 2005, then-Opposition leader Stephen Harper accepts 35,000 petitions from the CTF calling for lower gas taxes, bringing the total number of petitions delivered to Parliament Hill by the CTF to 150,000.
- During the 2006 federal election, the Conservative Party pledges to maintain the funding for the so-called “New Deal for Cities and Communities” and expand it to allow cities and communities, including those with more than 500,000 people, to use the gas tax transfer money to build and repair roads and bridges.
- The first Conservative budget in 13 years pledges to reduce the GST by one point but fails to address gas taxes.

Section II: Highway Robbery – Gasoline Prices and Taxes

Survey of Gasoline Taxes

The pump price motorists pay can be broken down into four components: crude oil costs, refining costs, retailer profit margin and gas taxes. Depending on the province (see Appendix I) gas taxes represent between 26 and 37 per cent of the pump price.

A 1996 Statistics Canada study shows gas prices, adjusted for inflation, fell by 26 per cent between 1957 and 1995. Meanwhile, gas taxes rose 86 per cent in the same period.¹ Yet gasoline tax hikes have met little public opposition because they are hidden – out of sight and out of mind. Posting the full cost of gas taxes next to the retail pump price would reveal governments' true take at the pumps.

Federal Gasoline Taxes

In fiscal 1994-95, the federal government collected \$3.8-billion in combined federal gasoline taxes. By 2005-06, revenues increased by 32 per cent over what was collected ten years earlier, to \$5-billion. One explanation for the increase in gasoline tax revenues is the consistent increases in gasoline tax rates. The federal gasoline tax rate increased 567 per cent between 1985 and 1995 – from 1.5 cents per litre to 10 cents per litre.

Chart 1 gives a comprehensive overview of current federal, provincial and municipal fuel tax rates.²

¹ Statistics Canada, "Forty Years of Gasoline Prices," Consumer Price Index, December 1996.

² The term gasoline is often used to describe all fuels. In this report gasoline refers to regular gasoline and not other fuels such as diesel.

Chart 1 – Current Canadian Fuel Tax Rates³

	Regular Gasoline	Mid-Grade Gasoline	Premium Gasoline	Diesel	Aviation Gasoline/ Turbo Gasoline	Propane
Federal Taxes						
GST	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Excise (cents per litre)	10.0	10.0	10.0	4.0	11.0/4.0	--
Harmonized Sales Tax	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
Provincial Taxes (cents per litre)						
Newfoundland	16.5	16.5	16.5	16.5	0.7	7.0
P.E.I.	11.5	11.5	11.5	11.5	0.7	12.0
P.E.I. Sales Tax	10.0%	10.0%	10.0%	10.0%	--	--
Nova Scotia	15.5	15.5	15.5	15.4	0.7	7.0
New Brunswick	14.5	14.5	14.5	16.9	2.5	6.7
Quebec	15.2	15.2	15.2	16.2	3.0	--
Quebec Sales Tax	7.5%	7.5%	7.5%	7.5%	--	7.5%
Montreal Levy	1.5	1.5	1.5	--	--	--
Ontario	14.7	14.7	14.7	14.3	2.7	4.3
Manitoba	11.5	11.5	11.5	11.5	4.2	9.0
Saskatchewan	15.0	15.0	15.0	15.0	3.5	9.0
Alberta	9.0	9.0	9.0	9.0	1.5	6.5
British Columbia	14.50	14.50	14.50	15.00	3.0/5.0	--
Victoria	17.00	17.00	17.00	17.50	--	--
Vancouver	20.50	20.50	20.50	21.00	--	--
Yukon	6.2	6.2	6.2	7.2	1.1	--
N.W.T.	10.7	10.5	10.5	9.1	1.0	--
Nunavut	6.4	6.4	6.4	9.1	1.0	--

- The 15 per cent HST is only levied in Newfoundland & Labrador, Nova Scotia, and New Brunswick.
- P.E.I. lowered excise tax on fuel from 17 cents per litre to 11.5 cents – in 2005 budget – but will now charge 10 per cent PST on the total pump price, including the federal and provincial levy.
- The 7 per cent GST is levied in all other provinces and territories.

³ M.J. Ervin and Associates, Current Consumption Taxes on Petroleum Products.

Chart 2 – Federal Fuel Tax Revenues vs. Transport Canada Spending⁴

Year	Fuel Tax Revenue (\$ million)	GST Revenue Estimate (\$ million)	Transport Canada Spending (\$ million)	Highway Spending Transfers (\$ million)
1996-1997	4,467	909	1,914	290
1997-1998	4,638	886	2,256	268
1998-1999	4,716	843	1,072	194
1999-2000	4,757	868	963	191
2000-2001	4,792	1,167	940	113
2001-2002	4,848	1,038	1,220	119
2002-2003	4,935	1,159	1,451	134
2003-2004	4,952	1,178	1,464	135
2004-2005	5,054	1,397	1,647	324
2005-2006	5,155	1,838	1,492	882
2006-2007	5,258	2,013	1,417	790

- GST revenue based on gross GST revenues collected by retail gasoline and service stations.

- Highway Spending Transfers refer to transfers to provincial and territorial governments from Transport Canada for the purpose of roadway and highway spending.

Gasoline Taxes vs. Sales

The original argument for imposing higher gasoline taxes in the 1970s was to curb consumption. But consumption has chugged along and so has governments' tax take. Between 1985 and 2003, gasoline sales steadily increased at an average rate of just over one per cent per year. According to Statistics Canada, retail gasoline sales in 1985 were just over 32-billion litres and approximately 42-billion litres in 2005.

The gasoline tax rate has remained high despite improvements to federal finances. In 1995, Ottawa increased the federal regular gasoline tax rate from 8.5 to 10 cents per litre purportedly as a deficit reduction measure. The federal deficit was vanquished eight years ago, but the tax remains.

Another contributor to growing federal gasoline tax revenue is the GST and HST. The GST (and HST) is charged on the full pump price, gasoline taxes included. It is a tax paid on other taxes. As pump prices climb, Ottawa rakes in more GST revenues.

⁴ Source: Federal Public Accounts and 2005-2006 and 2006-2007 data from Federal Budget Estimates.

Between 1996-97 and 2005-06, GST revenues from gasoline sales increased from \$909-million to \$1.8-billion – a 100 per cent increase! **Because of high gas prices, Ottawa will collect \$400-million more in GST revenues this year over last year. Every ten cent increase in the price of gasoline pumps an extra \$175-million into the federal treasury.** As Ottawa collects these unanticipated revenues, motorists are finding it increasingly more difficult to fill their tanks.

Finding room for a reduction in half the federal gasoline tax bite can be accomplished with several steps. Eliminating the 1.5 cent per litre deficit tax is the first step, and then eliminating the GST tax-on-tax hit could net another 1.5 cents in savings, leaving room for a further reduction of 2 cents per litre from the federal gasoline tax levy. The remaining half of the federal tax should be directed to roads via the MRT.

The Provinces

Provincial gasoline tax revenues have also risen, but not as dramatically as federal gasoline taxes. Since 1994-95 provincial gasoline tax revenues and motoring revenues climbed 25 per cent from \$8-billion to over \$10.5-billion in 2005-06. (See Appendix I).

The provinces have done a better job at matching transportation spending with motoring revenues — total provincial spending on transportation was approximately \$9.3-billion in 2005-06 and much of the spending is being dedicated to their intended purpose, namely road construction and upkeep. Ottawa, however, very much lacks a clear infrastructure and transportation strategy and sits on billions of dollars in excess fuel tax revenues.

Section III: Infrastructure Policy and Transportation Spending

The Infrastructure Abyss – Problems with Ottawa’s Gas Tax Sharing Schemes

Canada very much lacks a comprehensive infrastructure strategy. Past approaches to infrastructure initiatives have been problematic, if not wholly politically, in their focus. One debacle has been the Canada Infrastructure Works Program (CIW), now renamed Infrastructure Canada. As the auditor-general noted in 1996, “Our observations dealt with the need for clearer definitions of program objectives and project selection criteria, as well as the need for improved information.”⁵

Furthermore, the program definition of infrastructure is far too broad. As a result, the auditor general reported that only 60 per cent of the funding contributed to the construction of roads, bridges, and water and sewer networks. The other 40 per cent went to fund bocce ball courts, fountains, canoe museums and other questionable projects. Not unlike the advertising and sponsorship scandal (Adscam) that plagued the previous government – and enraged taxpayers – the auditor-general also reported in February 2004 that federal infrastructure programs lack accountability and proper guidelines.

The previous Liberal government saw gas taxes as a way to fund various “green projects” while roads, highways and bridges registered as a lower tier, if at all. The 2005 federal budget announced \$5-billion in funding over five years for “environmentally sustainable infrastructure projects such as public transit, water and wastewater treatment, community energy systems and the handling of solid waste.”

The CTF advocates a gas tax sharing arrangement whereby the taxes the federal government collects would be specifically dedicated to “infrastructure” – defined as

⁵ Auditor General, Report of the Auditor General of Canada – September 1999, Chapter 17-5, p.5.

road, highway, and bridge construction, upkeep, and maintenance. The current plans define infrastructure too broadly and mere lip-service is paid to roads and bridges.

Without clear and dedicated funding, roads will not get the resources needed, while municipalities will be handed tax money to spend on dubious projects that are beyond the federal government's jurisdiction and have nothing to do with gas revenues or motorists. Transferring resources from one black hole to another, without any of the money going into potholes is unacceptable.

The 2005 federal budget pledged to begin returning a portion of federal gas revenues to municipalities, based on an equitable per capita funding model. This was a positive first step, and one the CTF has been advocating for years.

Filling Canada's Infrastructure Gap

Faced with a growing infrastructure deficit it is not surprising that municipalities have been seeking new taxing powers. However, the public is suffocating under the current tax burden and more taxes are no solution, especially when the federal government is sitting on excess fuel tax revenue. Canada's transportation infrastructure is crumbling. Current federal capital funding has not flowed back to the provinces and cities that are the source of those revenues. Chart 3 shows the amount of federal gasoline tax raised in each province:

**Chart 3 – Provincial Contribution to Federal Gasoline Tax Revenues
2004-2005**

Province	Percentage	Amount (\$-million)
Newfoundland	1.5%	75.3
Prince Edward Island	0.3%	15.6
Nova Scotia	2.3%	115.8
New Brunswick	1.8%	89.0
Quebec	20.5%	1,027.5
Ontario	40.1%	2,005.8
Manitoba	3.1%	155.0
Saskatchewan	3.1%	155.1
Alberta	14.5	725.5
British Columbia	12.2%	609.6

CTF Estimates

Most taxpayers recognize that gasoline taxes are paid locally but sent to the federal government, which does not directly fund roadway construction. Municipal governments should use gas tax money to fund roadway construction and the federal government should ensure the funds are used only for that purpose.

The U.S. National Highway Trust Model

In 1956, the U.S. federal government created the Highway Revenue Act (HRA) which created the National Highway Trust (NHT) as the vehicle to finance highway construction. The NHT relies on a number of taxes and levies, including motor fuel sales, taxes on truck tires, taxes on the sale of trucks and trailers and taxes on heavy vehicle use. In 1997, 83 per cent of the NHT revenues were derived from fuel taxes.

By contrast to Canada, U.S. gasoline tax increases imposed in 1993 for the purposes of deficit reduction and elimination were plowed back into the NHT account. After October 1997, the U.S. deficit elimination tax was repealed. If the same standard were applied to the 1.5 cent/litre increase in Canadian federal excise taxes on gasoline, the tax would have reverted to 8.5 cents/litre in 1998 as opposed to remaining at the current rate of 10 cents/litre.

Municipal Roadway Trust – A Fair Deal for Taxpayers

The CTF's proposed ***Municipal Roadway Trust*** (MRT) is a better approach to deal with filling Canada's infrastructure gap. With this approach, existing federal revenues would be transferred directly to municipalities. According to the Constitution, municipalities are a provincial jurisdiction, however, there is an established precedent for the federal government to directly pay municipalities cash in lieu of property taxes owed. The MRT is predicated on the principle that gasoline taxes be treated as a user fee levied on motorists and it ensures transparency and fairness in allocating funds for roadway spending.

Chart 4, next page, uses some basic assumptions to arrive at a revenue sharing formula to be used to create a ***Municipal Roadway Trust*** fund. Based on figures for the fiscal year 2005-06, federal gasoline tax revenues will be about \$5-billion (excluding GST). This chart is based on dedicating 5 cents per litre in federal gasoline tax to the MRT, and shows how these revenues would be re-directed to municipal governments for roadway spending. (See Appendix I for more examples of municipal shares under the MRT.)

To arrive at each municipality's share, Gross Domestic Product (GDP) by municipality is divided by the Canadian GDP, resulting in a percentage. Due to the complexities of tracking gasoline sales by municipality, the use of GDP is somewhat arbitrary, but still a fair way to arrive at a division of roadway spending that corresponds with gasoline taxes. In the case of smaller municipalities, these would receive funds on a per capita basis, once amounts to larger municipalities are calculated.

Rather than proposing a convoluted project approval process, this approach gives each municipality the opportunity to rationally develop and maintain its own roadway system. Funds could be spent or rolled over into the next year depending on roadway construction schedules and priorities.

Chart 4 – Gasoline Taxes Divided Among Major Municipalities

City	Halifax	Montréal	Ottawa	Toronto	Winnipeg	Regina	Calgary	Edmonton	Vancouver	Victoria
Portion of ½ Federal Fuel Tax (\$-million)	20.5	211.4	79.1	365.5	40.9	13.7	113.0	108.2	140.2	21.2

The **Municipal Roadway Trust** would consist of an initial three-year commitment to apply this formula to all Canadian municipalities. Over a three-year period of time, more than \$7-billion would be put directly into local roads. To ensure funds are only spent on roads, the following accountability framework would be applied:

- Municipalities would be provided with these funds directly – with a streamlined approval process;
- Funds could only be used for roadway and bridge construction or maintenance;
- At the end of the fiscal year each municipality would (i) identify the road, bridge or section built or repaired, (ii) name the principle contractor, and (iii) provide the cost of each project;
- Each year, the auditor-general would provide a report to the House of Commons detailing an audit of the ***Municipal Roadway Trust*** spending;
- Based on the auditor-general's report, any project of questionable merit would be disallowed – with funds subtracted from the following year's allocation;
- The program would run for three years and would be subject to renewal by Parliament.

Snapshot of Canada's Transportation Network

Canada's road system is comprised of a total of 900,000 km of roads, highways and bridges. Of these, 15,000 km are federally owned (1.7%); 231,000 km are provincially owned (25.7%);* and 655,000 km are municipally owned (72.9%).

Approximately 40% of all travel occurs on 5% of Canada's roads. Noteworthy among these was the runner up in the CTF's 2003 Worst Highway Contest (a.k.a. the "Highway From Hell") – Highway 401 in Ontario. This highway is one of the busiest in the world, handling 350,000 vehicles per day, equivalent to all 16 lanes being full for 11 hours straight each day.*

*Source: Transport Canada, Vision and Balance: Canada Transportation Act Review, (Ottawa; June 2001).

Section IV: Ottawa's New Government – A Fresh Start or the Same Dead End?

The Conservatives in Opposition

During the 2004 federal election, then-Opposition leader Stephen Harper promised to eliminate the GST on gasoline once it reached 85 cents per litre. The opposition also pledged to stop applying GST to gas taxes.

In August 2005, Stephen Harper blasted the Liberal government for refusing to reduce gas taxes as prices soared. "There's no reason for the federal government to profiteer when consumers are hurting," he said, urging the old Liberal government to give motorists a break. "This is causing considerable dislocation. There are a lot of people on fixed incomes. There are a lot of businesses on thin margins that are going to be affected by this."

Mr. Harper went further, saying there were numerous ways the government could ease the pain at the pumps, "They could knock the GST off of the excise tax. They could knock the GST off of gas above a certain price level."

Last summer, Mr. Harper was quoted saying that gas taxes could be reduced by as much as 5 cents a litre. On October 5, 2005, he accepted 35,000 petitions from the Canadian Taxpayers Federation calling on Ottawa to cut gas taxes. To date, the CTF has delivered 150,000 petitions to Parliament Hill that call for a reduction in gas taxes.

On the reinvestment of gas taxes into roads and related infrastructure the Conservatives 2006 platform document was very clear:

- Fully implement the transfer of the equivalent of five cents per litre of gasoline to cities and communities by 2009-10 for municipal infrastructure;

- Expand the New Deal to allow all cities and communities, including cities with more than 500,000 people, to use gas tax transfer dollars to build and repair roads and bridges to improve road safety and fight traffic congestion; and
- Negotiate a new infrastructure agreement with the provinces to provide a stable, permanent Highways and Border Infrastructure Fund.”⁶

The CTF welcomes these policy commitments.

The Conservatives in Government

The Canadian government is now dedicating 17 per cent of its 2005-06 fuel tax revenues to roadway construction and maintenance. This is a positive step and one the CTF welcomes. In previous years the amount spent was considerably less than that. In 2004-05 only 7.2 per cent of Ottawa’s fuel tax revenues was spent on roadways, and less still in 2003-04, with spending at a mere 3 per cent.

However, the Conservative government gave no specific details to expand or renegotiate the so-called New Deal to allow municipalities – large and small – to spend gas tax dollars on roadway construction.

On gasoline taxes meanwhile, the Conservatives are in full retreat. The one point reduction in GST is the only measure in the 2006 budget that addresses gasoline levies. This will save motorists roughly a penny a litre at the pumps – a far cry from the 5 cents a litre Mr. Harper championed last summer.

The Prime Minister is now saying that high gas prices are here to stay and that paying them is something motorists will just have to “get used to.” Like the previous government, this government is recording record windfalls from soaring gas prices and are high on the fumes.

⁶ Stand Up For Canada, Conservative Party of Canada Federal Election Platform, 2006.

Section V: Conclusion – What’s Needed and What’s Ahead

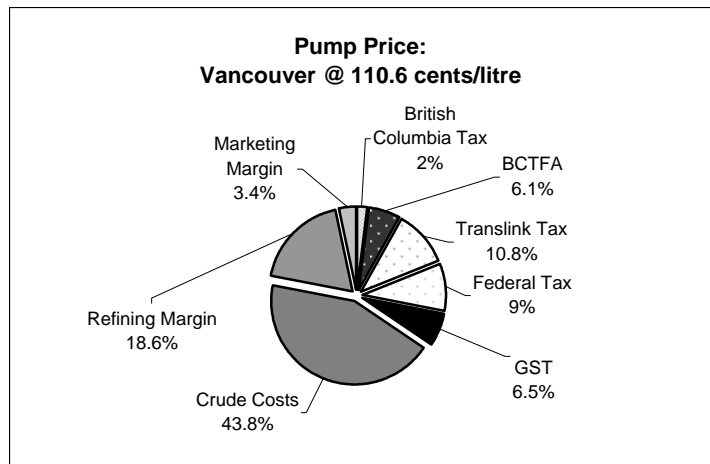
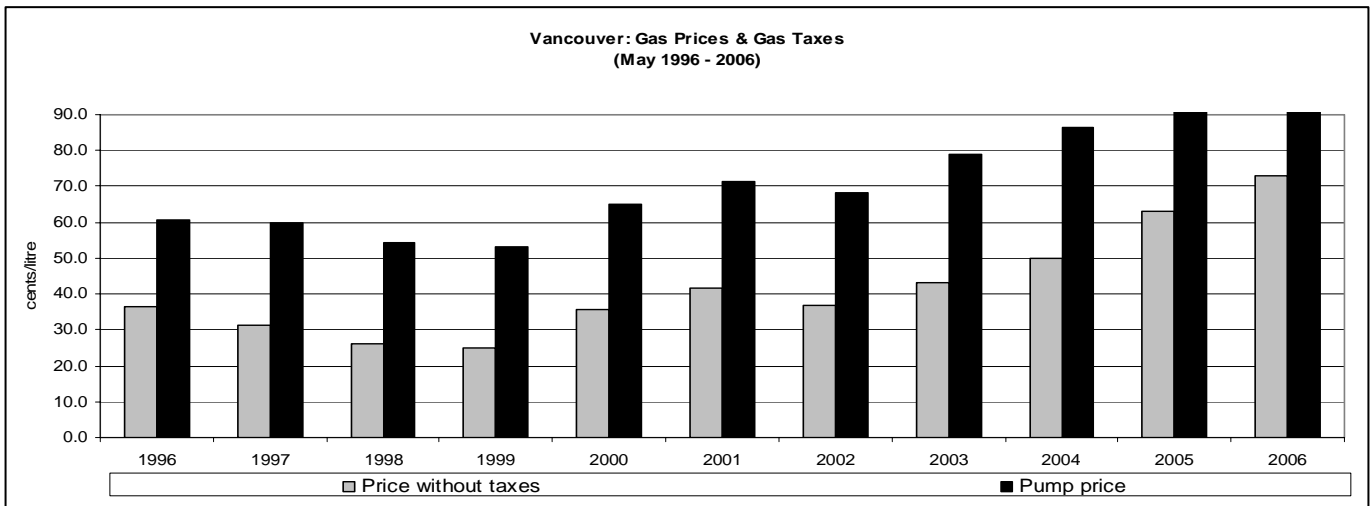
When the CTF launched its first Gas Tax Honesty Campaign in 1999, most motorists and taxpayers were unaware of the tax component of gasoline at the pumps. As gas prices soar, Canadians are becoming increasingly outraged at how the federal government profits as motorists suffer. Politicians of all stripe seem to say on thing in opposition, do another in government and watch as Canadians pump vast sums of money into federal coffers.

Meeting the infrastructure challenges of the 21st century will put a considerable strain on Canadian municipalities. For years the federal government has collected billions in gasoline tax revenues, but has not channeled significant dollars back into Canadian roads and highways. This must change. Canada’s transportation network is crumbling and failure to adopt a national highway strategy will affect cross border trade, productivity and overall economic growth. The federal government cannot put all its eggs in the public transit basket and continue to pay mere lip service to roadway maintenance and construction. It is time to develop a comprehensive, national transportation strategy and bring honesty and fairness back to the levying of gasoline taxes.

The need for more roadway funding is clear. It is not a question of creating new taxes, but one of fairly distributing taxes that already exist. The ***Municipal Roadway Trust*** would make a significant contribution toward meeting the needs of our cities – large and small – in the 21st century. The status quo is not good enough – taxpayers are getting hosed and our roads and highways are crumbling. It is time for real accountability, fairness, and lower gas taxes.



British Columbia -- Gas Tax Facts



Pump Price Breakdown:

Fill-up		110.6 cents/litre
Capacity		50.0 litres
Total Sale	\$	55.30
British Columbia Tax	\$	1.13
BCTFA	\$	3.38
Translink Tax	\$	6.00
Federal Tax	\$	5.00
GST	\$	3.59
Crude Costs	\$	24.20
Refining Margin	\$	10.30
Marketing Margin	\$	1.90

34% Tax

66% Costs

Fill-up at April 25, 2006 prices

Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

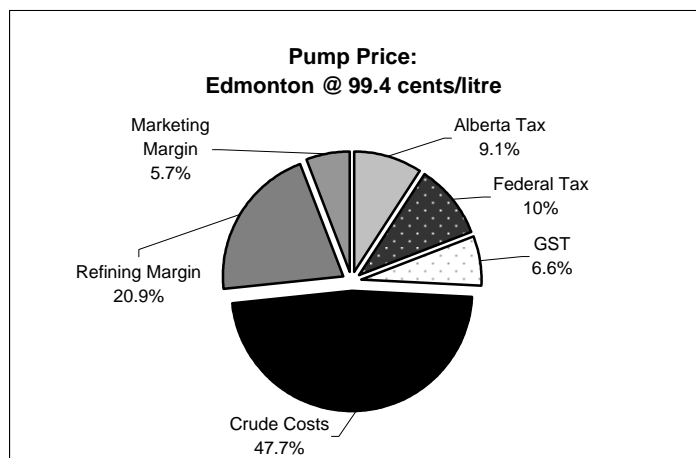
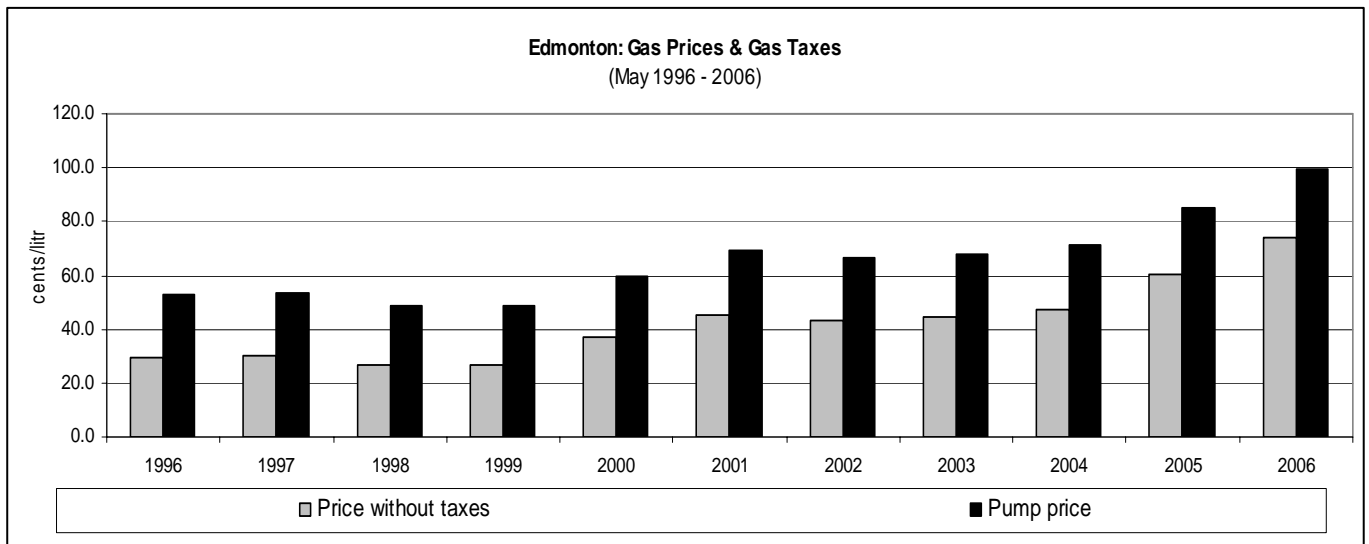
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	832.4	321.9	5.7	1,160.0	844.0	596.0	849.7	73.3%
1997-1998	760.2	316.5	6.3	1,083.0	770.0	419.0	776.3	71.7%
1998-1999	872.0	329.0	0.1	1,201.1	790.0	781.0	790.1	65.8%
1999-2000	836.0	336.0	-	1,172.0	1,697.0	1,015.0	1,697.0	144.8%
2000-2001	825.0	342.0	-	1,167.0	1,574.0	554.0	1,574.0	134.9%
2001-2002	802.0	346.0	-	1,148.0	1,763.0	310.0	1,763.0	153.6%
2002-2003	684.0	355.0	-	1,039.0	1,301.0	444.0	1,301.0	125.2%
2003-2004	875.0	362.0	-	1,237.0	1,446.0	597.0	1,446.0	116.9%
2004-2005	895.0	380.0	-	1,275.0	1,308.0	597.0	1,308.0	102.6%
2005-2006	904.0	398.0	-	1,302.0	1,223.0	707.0	1,223.0	93.9%
2006-2007	923.0	409.0	-	1,332.0	1,173.0	794.0	1,173.0	88.1%

N.B. 1999-2000 Includes debt write-down for the BC Ferry Corporation.

British Columbia Ministry of Transportation and Highways Expenditures.



Alberta -- Gas Tax Facts



Pump Price Breakdown:

Fill-up		99.4 cents/litre
Capacity		50.0 litres
Total Sale	\$	49.70
Alberta Tax	\$	4.50
Federal Tax	\$	5.00
GST	\$	3.28
Crude Costs	\$	23.70
Refining Margin	\$	10.40
Marketing Margin	\$	2.85

26% Tax

74% Costs

Fill-up at April 25, 2006 prices

Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

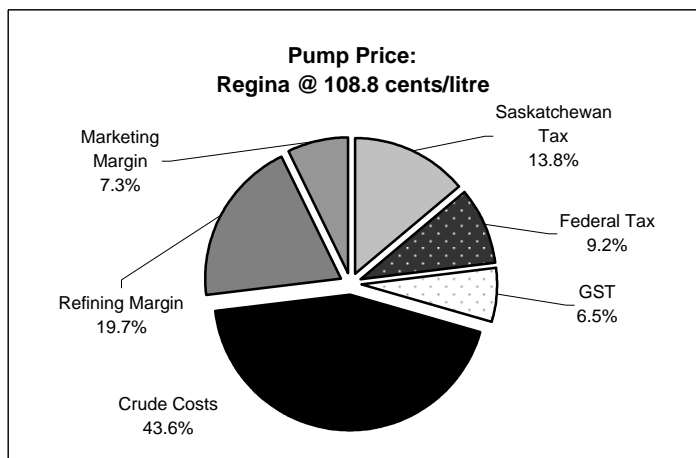
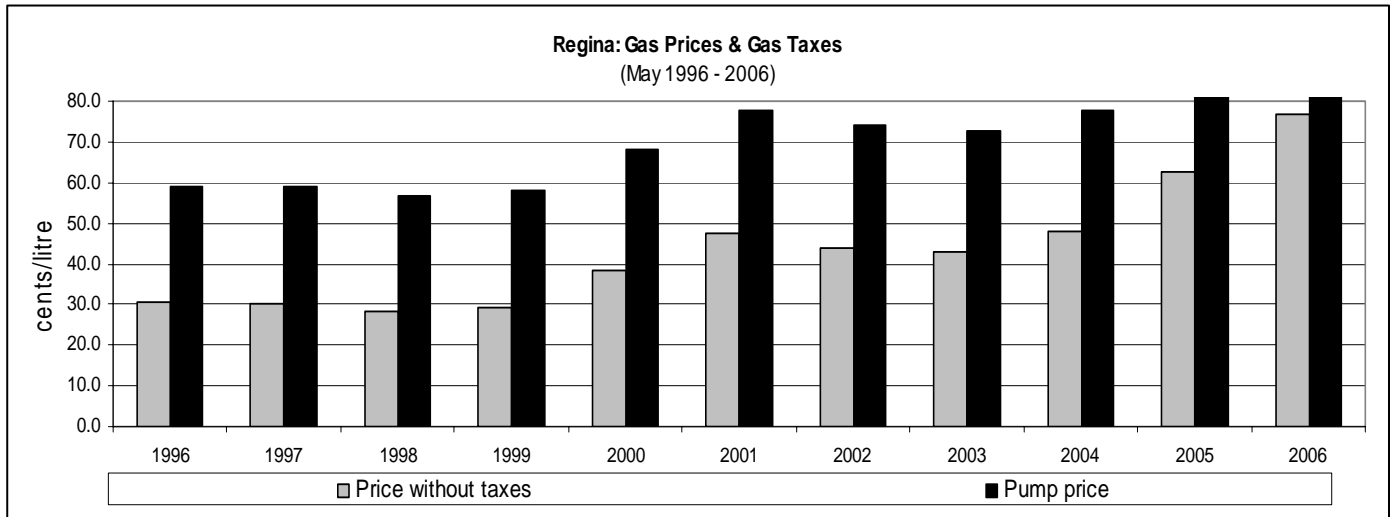
Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	540.0	171.0	1.2	712.2	505.0	115.0	506.2	71.1%
1997-1998	558.0	182.0	-	740.0	667.0	148.0	667.0	90.1%
1998-1999*	547.0	196.0	-	743.0	1,242.0	247.0	1,242.0	167.2%
1999-2000*	568.0	203.0	-	771.0	888.0	1,416.0	1,417.0	38.0%
2000-2001	581.0	208.0	-	789.0	885.0	1,282.0	1,429.0	38.1%
2001-2002	590.0	213.0	-	803.0	926.0	990.0	1,482.0	39.1%
2002-2003	597.0	248.0	-	845.0	652.0	596.0	1,554.0	39.1%
2003-2004	620.0	262.0	-	882.0	1,001.0	785.0	1,001.0	113.5%
2004-2005	635.0	285.0	-	920.0	1,268.0	981.0	1,268.0	137.8%
2005-2006	635.0	298.0	-	933.0	2,434.0	1,720.0	2,434.0	260.9%
2006-2007	643.0	305.0	-	948.0	2,043.0	2,088.0	2,043.0	215.5%

* Alberta Transportation was part of larger Alberta Infrastructure

Alberta: Transportation



Saskatchewan -- Gas Tax Facts



Pump Price Breakdown:

Fill-up		108.8 cents/litre
Capacity		50.0 litres
Total Sale	\$	54.40
Saskatchewan Tax	\$	7.50
Federal Tax	\$	5.00
GST	\$	3.54
Crude Costs	\$	23.70
Refining Margin	\$	10.70
Marketing Margin	\$	3.95

Fill-up at April 25, 2006 prices

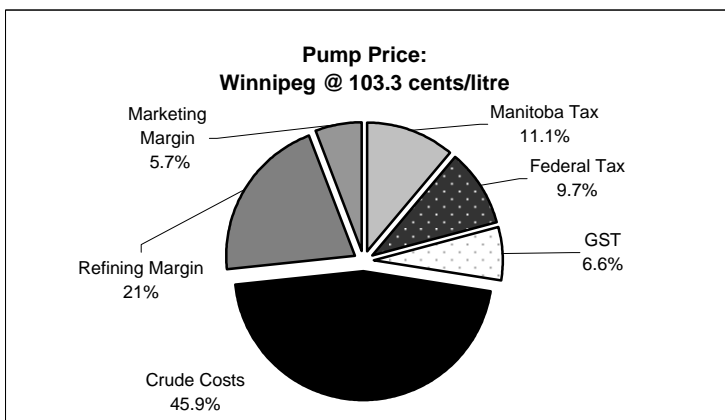
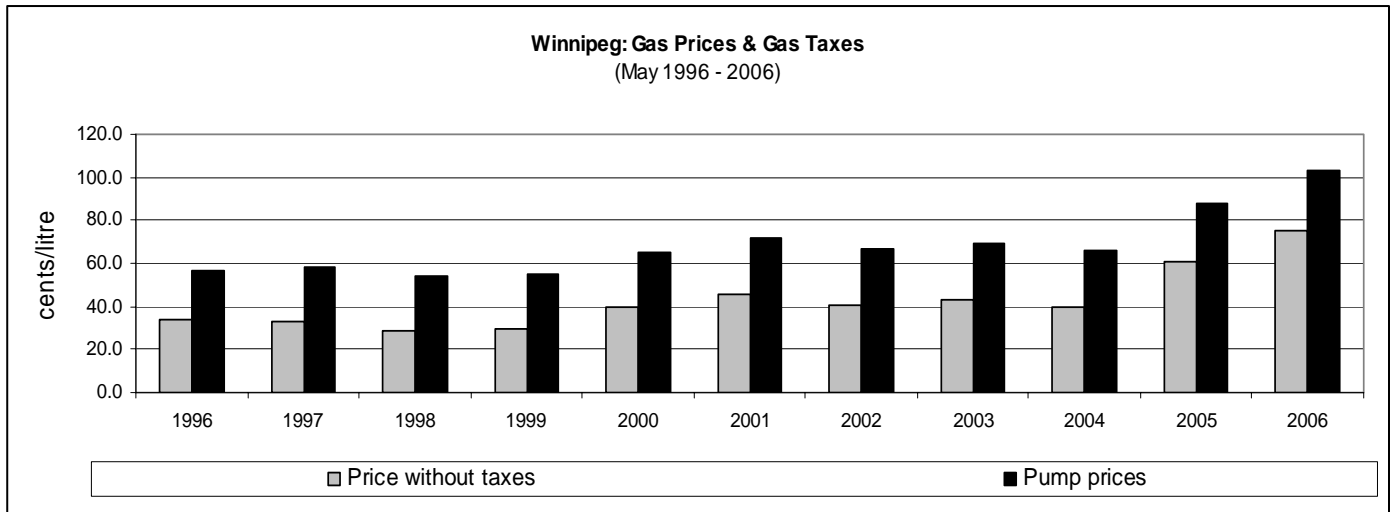
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	365.5	94.6	9.0	469.1	170.0	52.1	179.0	38.2%
1997-1998	376.9	98.8	2.5	478.2	213.0	75.6	215.5	45.1%
1998-1999	354.6	108.1	-	462.7	232.0	109.3	232.0	50.1%
1999-2000	369.0	113.3	-	482.3	236.0	106.0	236.0	48.9%
2000-2001	345.1	113.8	-	459.0	273.0	133.2	273.0	59.5%
2001-2002	354.0	117.9	-	471.9	309.0	166.3	309.0	65.5%
2002-2003	332.0	117.0	-	449.0	294.0	157.1	294.0	65.5%
2003-2004	357.0	119.0	-	476.0	243.0	78.0	243.0	51.0%
2004-2005	363.0	121.0	-	484.0	260.0	120.0	260.0	53.7%
2005-2006	370.0	130.0	-	500.0	268.0	127.0	268.0	53.6%
2006-2007	371.0	129.0	-	500.0	289.0	141.0	289.0	57.8%

Saskatchewan: Highways & Transportation



Manitoba -- Gas Tax Facts



Pump Price Breakdown:

Fill-up		103.3 cents/litre
Capacity		50.0 litres
Total Sale	\$	51.65
Manitoba Tax	\$	5.75
Federal Tax	\$	5.00
GST	\$	3.41
Crude Costs	\$	23.70
Refining Margin	\$	10.85
Marketing Margin	\$	2.95

27% Tax

73% Costs

Fill-up at April 25, 2006 prices

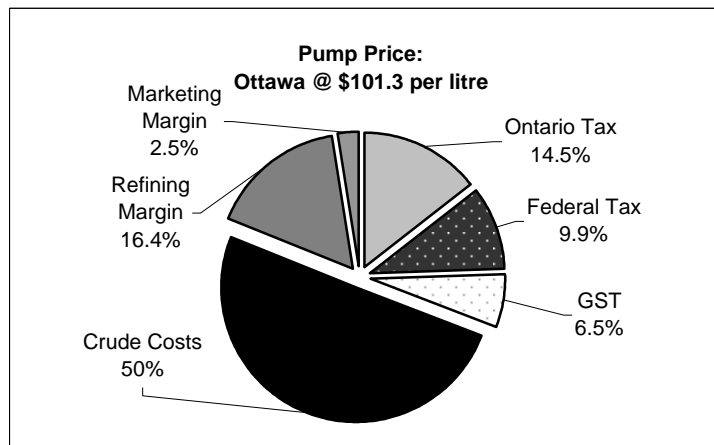
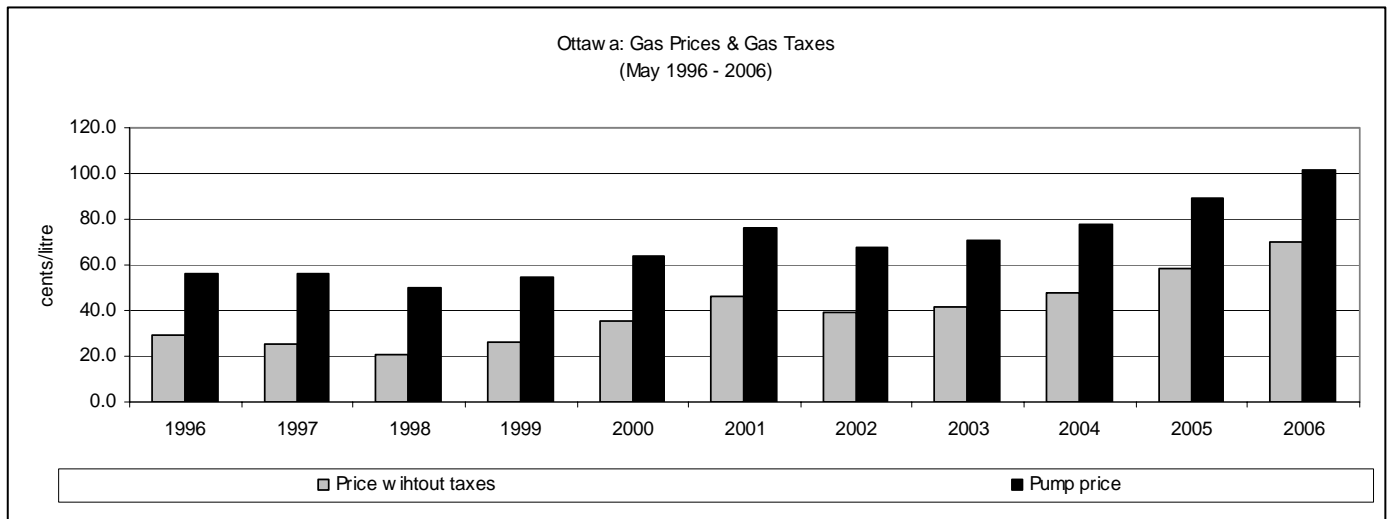
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	216.2	59.4	3.8	279.4	222.2	n/a	226.0	80.9%
1997-1998	215.9	64.0	-	279.9	224.9	n/a	224.9	80.3%
1998-1999	221.3	63.4	-	284.7	232.8	n/a	232.8	81.8%
1999-2000	221.7	68.3	-	290.0	293.9	n/a	293.9	101.3%
2000-2001	224.0	70.5	-	294.5	300.6	n/a	300.6	102.1%
2001-2002	224.0	75.5	-	299.5	319.1	n/a	319.1	106.6%
2002-2003	227.3	80.1	-	307.4	321.9	n/a	321.9	104.7%
2003-2004	231.3	88.7	-	320.0	372.0	68.0	372.0	116.3%
2004-2005	232.0	103.8	-	335.8	382.0	79.0	382.0	113.8%
2005-2006	236.0	116.0	-	352.0	401.0	n/a	401.0	113.9%
2006-2007	236.0	116.0	-	352.0	401.0	n/a	401.0	113.9%

Manitoba: Transportation & Government Service



Ontario -- Gas Tax Facts



Pump Price Breakdown:

Fill-up	\$	101.30	per litre
Capacity		50.0	litres
Total Sale	\$	50.65	
Ontario Tax	\$	7.35	
Federal Tax	\$	5.00	
GST	\$	3.29	
Crude Costs	\$	25.40	
Refining Margin	\$	8.30	
Marketing Margin	\$	1.25	

Fill-up at April 25, 2006 prices

31% Tax

69% Costs

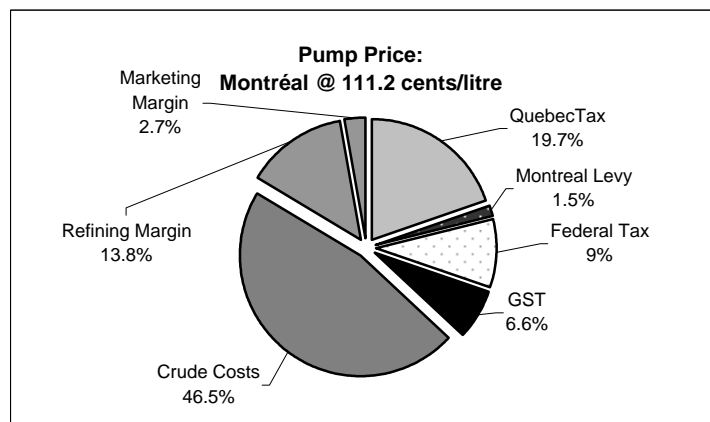
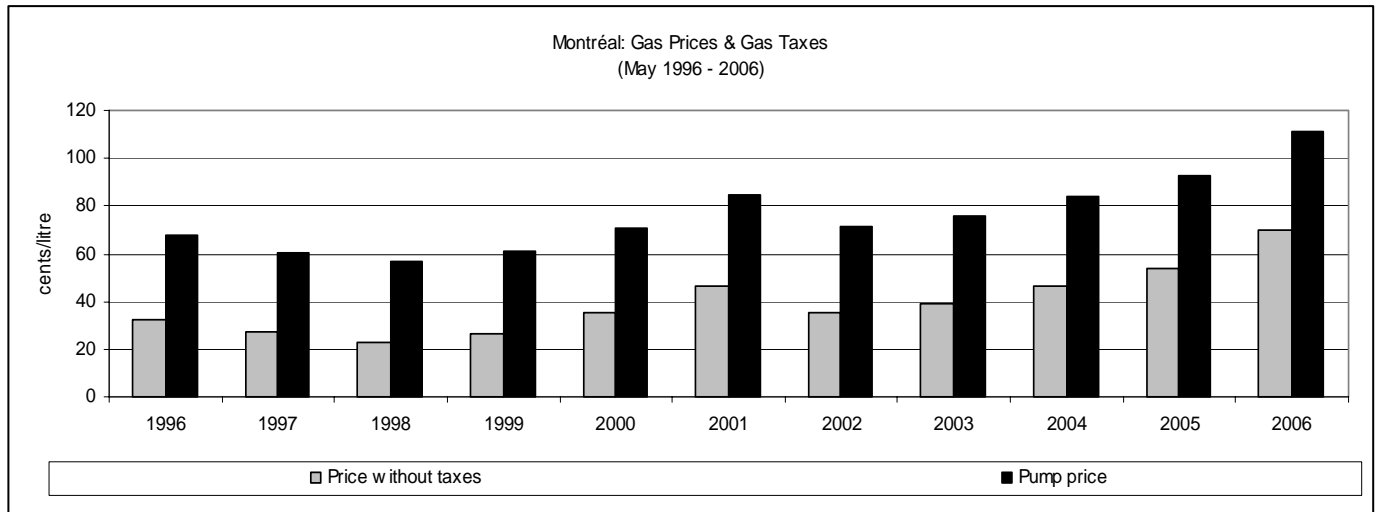
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	2,491.0	816.0	17.4	3,324.4	2,708.0	1,259.0	2,725.4	82.0%
1997-1998	2,591.0	820.0	32.2	3,443.2	2,774.0	2,022.0	2,806.2	81.5%
1998-1999	2,660.0	890.0	23.7	3,573.7	1,526.0	892.0	1,549.7	43.4%
1999-2000	2,819.0	911.0	-	3,730.0	1,417.0	830.0	1,417.0	38.0%
2000-2001	2,820.0	929.0	-	3,749.0	1,429.0	836.0	1,429.0	38.1%
2001-2002	2,851.0	941.0	-	3,792.0	1,482.0	818.0	1,482.0	39.1%
2002-2003	2,988.0	982.0	-	3,970.0	1,554.0	578.0	1,554.0	39.1%
2003-2004	2,945.0	985.0	-	3,930.0	1,816.0	797.0	1,816.0	46.2%
2004-2005	3,004.0	991.0	-	3,995.0	1,831.0	774.0	1,831.0	45.8%
2005-2006	3,025.0	1,010.0	-	4,035.0	2,208.0	1,253.0	2,208.0	54.7%
2006-2007	3,045.0	1,021.0	-	4,066.0	1,943.0	1,295.0	1,943.0	47.8%

Ontario: Transport



Quebec -- Gas Tax Facts



Fill-up		111.2 cents/litre
Capacity		50.0 litres
Total Sale	\$	55.60
QuebecTax	\$	10.94
Montreal Levy	\$	0.83
Federal Tax	\$	5.00
GST	\$	3.67
Crude Costs	\$	25.85
Refining Margin	\$	7.65
Marketing Margin	\$	1.50

Fill-up at April 25, 2006 prices

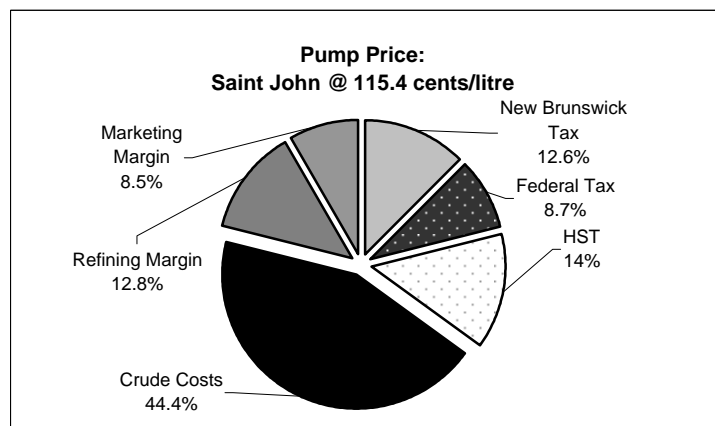
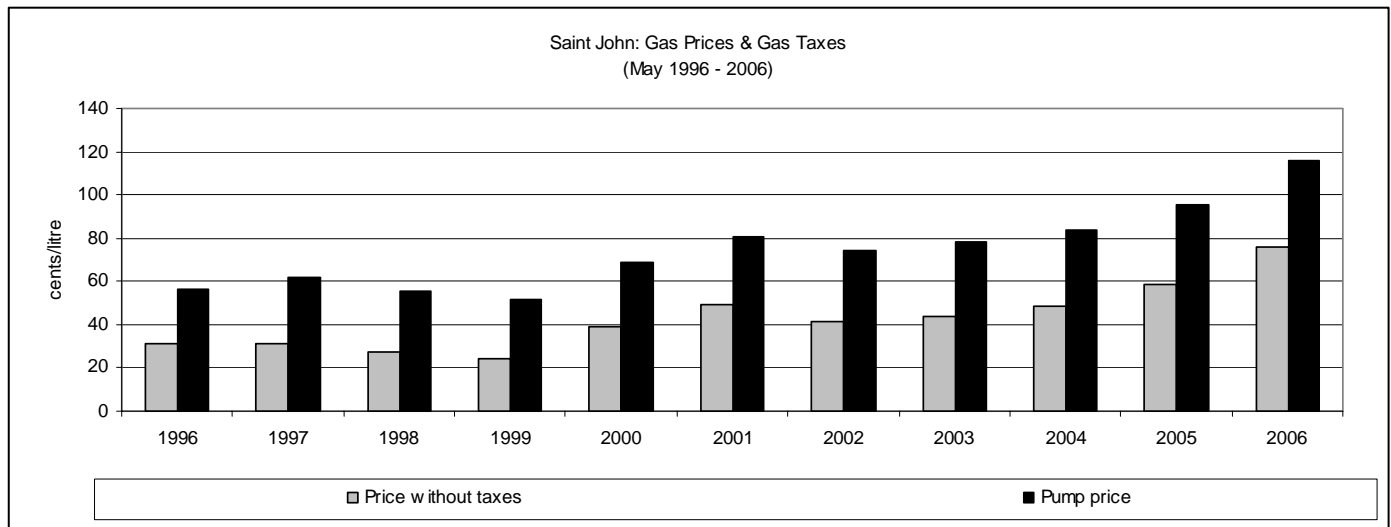
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	1,454.0	490.0	39.1	1,983.1	930.0	n/a	969.1	48.9%
1997-1998	1,486.0	641.0	36.8	2,163.8	1,363.0	n/a	1,399.8	64.7%
1998-1999	1,559.0	664.0	20.7	2,243.7	1,507.0	n/a	1,527.7	68.1%
1999-2000	1,560.0	667.0	35.7	2,262.7	1,578.0	n/a	1,613.7	71.3%
2000-2001	1,536.0	646.0	1.9	2,183.9	1,501.0	n/a	1,502.9	68.8%
2001-2002	1,536.0	662.0	7.3	2,205.3	1,443.0	n/a	1,450.3	65.8%
2002-2003	1,645.0	690.0	2.3	2,337.3	1,465.0	n/a	1,467.3	62.8%
2003-2004	1,685.0	707.0	-	2,392.0	1,545.0	n/a	1,545.0	64.6%
2004-2005	1,711.0	713.0	-	2,424.0	1,668.0	n/a	1,668.0	68.8%
2005-2006	1,696.0	734.0	-	2,430.0	1,811.0	n/a	1,811.0	74.5%
2006-2007	n/a	n/a	-	n/a	n/a	n/a	n/a	n/a

Quebec: Transports



New Brunswick -- Gas Tax Facts



Pump Price Breakdown:

Fill-up		115.4 cents/litre
Capacity		50.0 litres
Total Sale	\$	57.70
New Brunswick Tax	\$	7.25
Federal Tax	\$	5.00
HST	\$	8.08
Crude Costs	\$	25.60
Refining Margin	\$	7.40
Marketing Margin	\$	4.90

35% Tax

65% Costs

Fill-up at April 25, 2006 prices

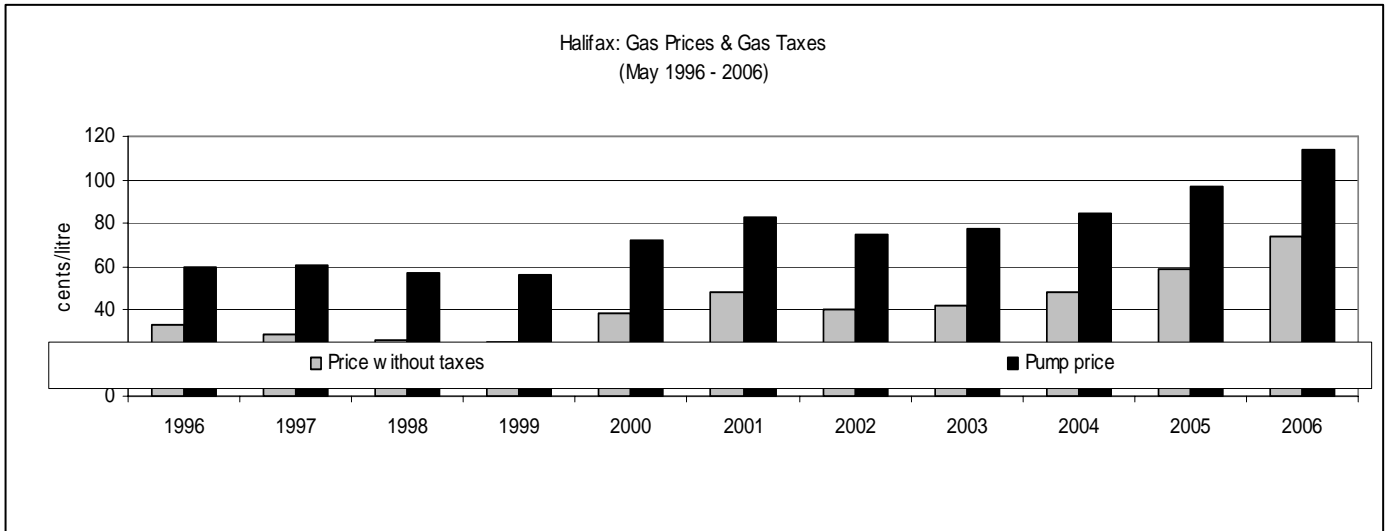
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	166.0	71.0	97.8	334.8	395.0	314.0	492.8	147.2%
1997-1998	169.0	69.7	70.5	309.2	380.0	239.2	450.5	145.7%
1998-1999	171.0	71.1	29.5	271.6	357.0	196.2	386.5	142.3%
1999-2000	185.5	78.8	35.0	299.3	356.0	198.9	391.0	130.6%
2000-2001	186.5	80.6	9.5	276.6	239.0	81.0	248.5	89.8%
2001-2002	188.0	77.4	14.9	280.3	286.0	107.0	300.9	107.4%
2002-2003	217.1	79.1	38.4	334.6	315.0	149.0	353.4	105.6%
2003-2004	235.0	78.0	-	313.0	349.0	181.0	349.0	111.5%
2004-2005	239.0	82.0	-	321.0	405.0	204.0	405.0	126.2%
2005-2006	234.0	89.0	-	323.0	402.0	249.0	402.0	124.5%
2006-2007	236.0	90.0	-	326.0	323.0	243.0	323.0	99.1%

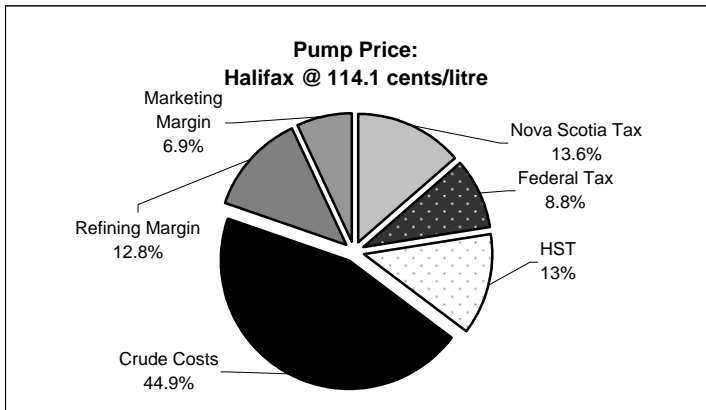
New Brunswick: Transportation



Nova Scotia -- Gas Tax Facts



Pump Price Breakdown:



Fill-up		114.1 cents/litre
Capacity	50.0 litres	
Total Sale	\$	57.05
Nova Scotia Tax	\$	7.75
Federal Tax	\$	5.00
HST	\$	7.42
Crude Costs	\$	25.60
Refining Margin	\$	7.30
Marketing Margin	\$	3.95

Fill-up at April 25, 2006 prices

35% Tax

65% Costs

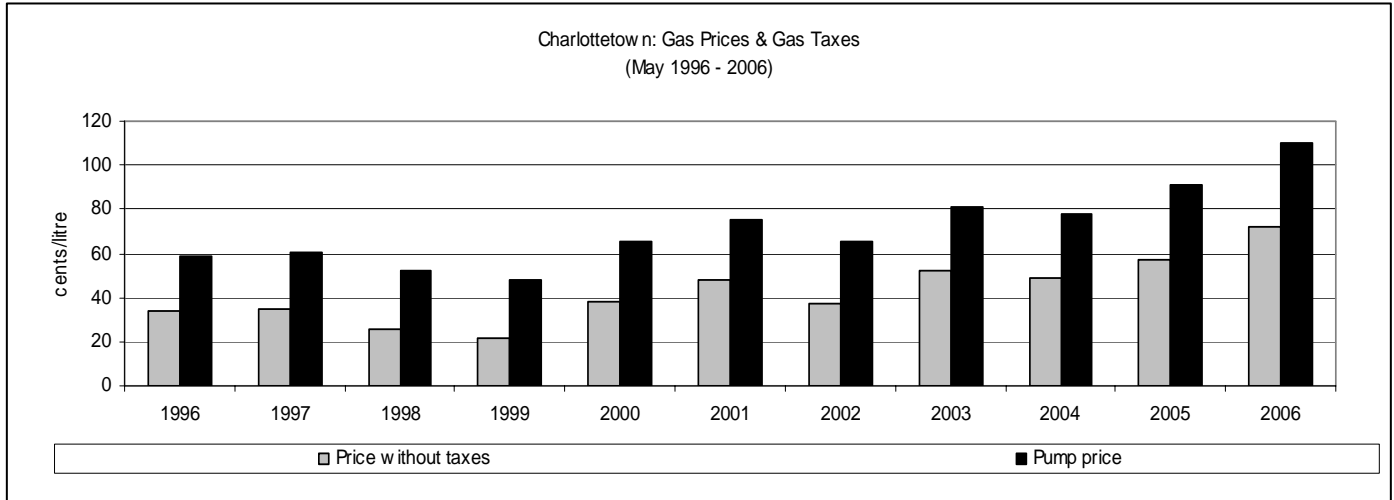
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	198.7	58.6	39.4	296.7	241.0	74.3	280.4	94.5%
1997-1998	204.1	54.9	44.4	303.4	263.0	96.9	307.4	101.3%
1998-1999	211.6	61.0	42.5	315.1	226.0	n/a	268.5	85.2%
1999-2000	219.4	61.4	7.1	287.9	236.0	n/a	243.1	84.4%
2000-2001	201.7	62.0	2.6	266.2	221.0	n/a	223.6	84.0%
2001-2002	208.0	65.1	-	273.0	234.0	n/a	234.0	85.7%
2002-2003	246.3	75.9	-	322.2	211.0	n/a	211.0	65.5%
2003-2004	250.0	76.0	-	326.0	191.0	n/a	191.0	58.6%
2004-2005	249.0	87.0	-	336.0	202.0	n/a	202.0	60.1%
2005-2006	248.0	86.0	-	334.0	226.0	n/a	226.0	67.7%
2006-2007	245.0	89.0	-	334.0	254.0	n/a	254.0	76.0%

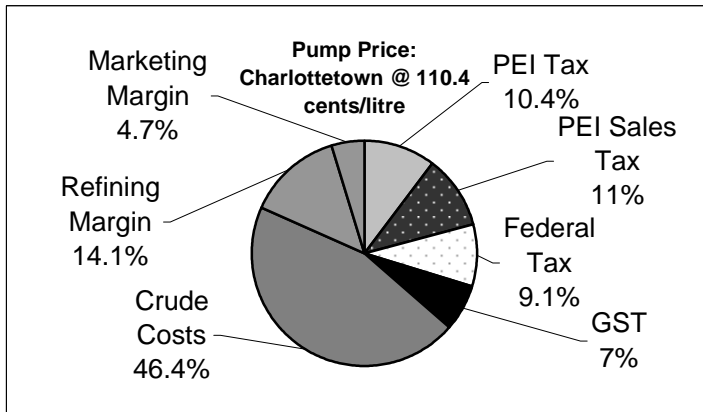
Nova Scotia: Transportation & Public Works



PEI -- Gas Tax Facts



Pump Price Breakdown:



Fill-up		110.4 cents/litre
Capacity		50.0 litres
Total Sale	\$	55.20
PEI Tax	\$	5.75
PEI Sales Tax	\$	6.07
Federal Tax	\$	5.00
GST	\$	3.86
Crude Costs	\$	25.60
Refining Margin	\$	7.80
Marketing Margin	\$	2.60

Fill-up at April 25, 2006 prices

37% Tax

63% Costs

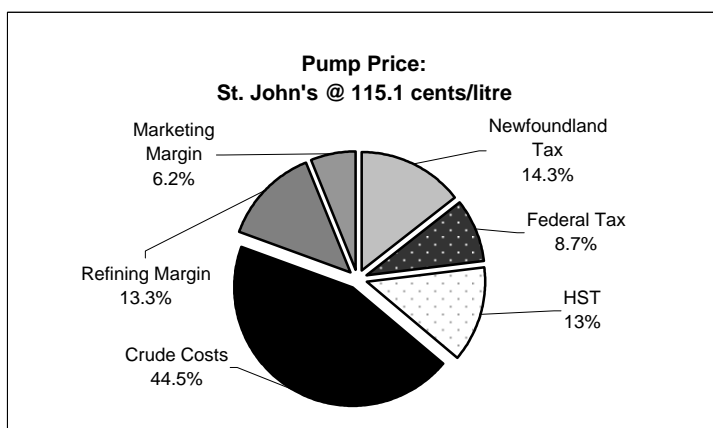
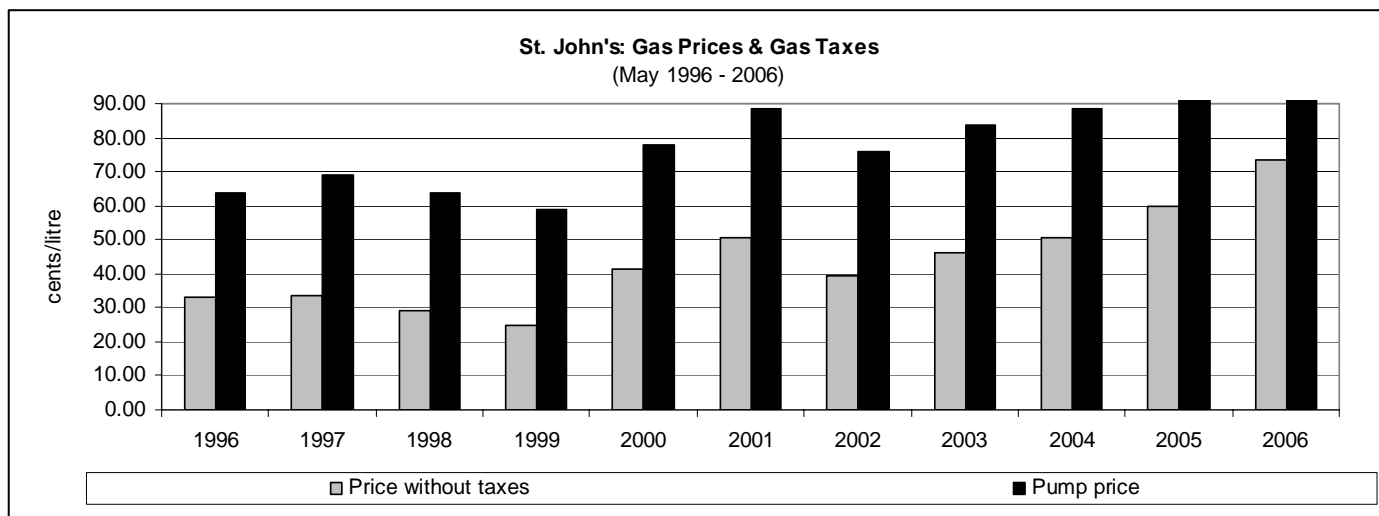
Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	27.2	9.2	8.0	44.4	86.0	38.9	94.0	211.5%
1997-1998	29.5	10.3	8.9	48.7	47.0	37.0	55.9	114.9%
1998-1999	31.0	10.7	10.1	51.8	97.0	30.1	107.1	206.9%
1999-2000	33.0	11.1	49.1	93.2	114.0	32.1	163.1	175.1%
2000-2001	33.0	11.1	47.3	91.3	107.0	26.9	154.3	168.9%
2001-2002	32.0	11.9	48.6	92.5	102.0	28.9	150.6	162.8%
2002-2003	36.0	11.8	50.3	98.1	78.0	21.4	128.3	130.8%
2003-2004	36.0	11.3	-	47.3	86.0	20.0	86.0	181.7%
2004-2005	43.0	11.3	-	54.3	79.0	32.0	79.0	145.5%
2005-2006	51.0	12.0	-	63.0	80.0	23.0	80.0	127.0%
2006-2007	52.0	12.0	-	64.0	81.0	33.0	81.0	126.6%

PEI: Transportation & Public Works



Newfoundland and Labrador-- Gas Tax Facts



Pump Price Breakdown:

Fill-up		115.1 cents/litre
Capacity		50.0 litres
Total Sale	\$	57.55
Newfoundland Tax	\$	8.25
Federal Tax	\$	5.00
HST	\$	7.48
Crude Costs	\$	25.60
Refining Margin	\$	7.65
Marketing Margin	\$	3.55
		36% Tax
		64% Costs

Fill-up at April 25, 2006 prices

Comparative Provincial Motoring Revenues and Expenditures 1994-2005 (\$ million)

Year	Gas Tax Revenue	Fees	Federal Transfers	Total Revenue	Transport Spending	Transport Capital	Total Spending	Spending % of Revenue
1996-1997	108.5	45.2	66.0	219.7	131.0	17.4	197.0	89.7%
1997-1998	120.4	50.5	63.1	234.0	142.0	29.2	205.1	87.6%
1998-1999	121.5	49.5	67.4	238.4	145.0	26.8	212.4	89.1%
1999-2000	129.2	52.0	63.7	244.9	152.0	31.3	215.7	88.1%
2000-2001	130.4	53.0	52.0	235.3	171.0	36.8	223.0	94.7%
2001-2002	132.0	54.5	47.9	234.4	177.0	41.3	224.9	95.9%
2002-2003	136.0	56.3	-	192.3	167.0	41.1	167.0	86.8%
2003-2004	136.0	56.5	-	192.5	197.0	19.1	197.0	102.3%
2004-2005	142.0	68.6	-	210.6	227.0	15.0	227.0	107.8%
2005-2006	142.0	68.0	-	210.0	223.0	30.0	223.0	106.2%
2006-2007	143.0	68.0	-	211.0	330.0	88.0	330.0	156.4%

Newfoundland: Works Services & Transportation