

Public Accounts

of the Province of

Prince Edward Island

Volume II
Operating Fund Financial Statements
Detail of Revenues and Expenditures
(Unaudited)

For the Year Ended March 31st

2016



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Introduction

The Public Accounts of the Province of Prince Edward Island are presented through the publication of *Volume I: Consolidated Financial Statements*, *Volume II*, which presents the financial statements of the Operating Fund and the details of revenues and expenses of the Operating Fund, and *Volume III* which presents a reproduction of the available audited financial statements of the Province's Agencies, Boards and Crown Corporations.

Internet Address – Volumes I, II and III of the Public Accounts are available in PDF format on the Province's website: <https://www.princeedwardisland.ca/en/topic/public-accounts>

Province of Prince Edward Island
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For the Fiscal Year Ended March 31, 2016

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**Province of
Prince Edward Island**

Operating Fund
(Unaudited)

Financial Statements and Schedules

For the Year Ended March 31, 2016

UNAUDITED

PROVINCE OF PRINCE EDWARD ISLAND**Operating Fund****Statement of Financial Position
as at March 31, 2016**

		2016	2015
		(\$000)	(\$000)
FINANCIAL ASSETS			
Schedule			
2	Accounts and Taxes Receivable	155,463	148,321
3	Investments	4	4
4	Sinking Fund (Note 4)	207,825	229,383
5	Loans Receivable	220,260	232,712
6	Pension, Retirement and Other Obligations (Note 9 and 10)	346,816	385,706
	Total Financial Assets	930,368	996,126
LIABILITIES			
1	Bank Advances (Note 3)	3,869	8,210
7	Deferred Revenue and Credits	9,364	8,259
8	Accounts Payable and Accrued Liabilities	224,320	253,883
9	Short-Term Loans Payable	224,856	224,792
10	Obligation Under Capital Leases	1,207	1,495
11	Loans Payable	558,531	590,632
12	Debentures	2,127,493	2,077,264
	Total Liabilities	3,149,640	3,164,535
	NET DEBT	2,219,272	2,168,409
NON-FINANCIAL ASSETS			
13	Tangible Capital Assets	705,032	681,252
14	Inventories and Property Holdings	7,795	6,933
15	Prepaid Expenses and Other Deferred Charges	763	230
	Total Non-Financial Assets	713,590	688,415
	ACCUMULATED DEFICIT	1,505,682	1,479,994
Supplementary Information			
16	Trust Funds		
17	Guaranteed Debt		
18	Continuity of Provision for Doubtful Accounts and Losses		
19	Schedule of Debentures Issued and Matured		

(The accompanying notes and schedules are an integral part of these financial statements.)

UNAUDITED

PROVINCE OF PRINCE EDWARD ISLAND**Operating Fund****Statement of Operations and Accumulated Deficit
for the year ended March 31, 2016**

		2016 Budget (\$000)	2016 Actual (\$000)	2015 Actual (\$000)
REVENUES				
Schedule				
20	Taxes	873,607	889,036	847,412
21	Licenses and Permits	31,376	31,447	30,426
22	Fees and Services	34,343	38,391	34,412
23	Other Income	2,310	5,887	4,003
24	Investment Income	5,953	6,046	7,547
25	Government of Canada	637,845	633,425	653,171
4	Sinking Fund Earnings	8,915	8,996	9,057
	Total Revenues	1,594,349	1,613,228	1,586,028
EXPENSES				
	Agriculture and Fisheries	33,040	31,210	32,742
	Auditor General	2,057	1,832	1,781
	Communities, Land and Environment	20,271	19,803	19,252
26	Economic Development and Tourism	43,952	50,220	43,512
27	Education, Early Learning and Culture	243,947	245,152	251,507
	Executive Council	8,674	8,167	8,786
	Family and Human Services	94,205	96,667	95,356
28	Finance	132,451	135,921	131,400
29	Health and Wellness	599,118	598,838	588,977
	Justice and Public Safety	49,444	49,867	48,803
	Legislative Assembly	6,423	6,310	5,027
	Public Service Commission	7,320	7,131	7,227
30	Transportation, Infrastructure and Energy	109,420	105,690	111,758
31	Workforce and Advanced Learning	125,738	126,457	118,757
	Total Program Expenses	1,476,060	1,483,265	1,464,885
	Interest Charges on Debt	127,016	127,926	128,514
13	Amortization of Tangible Capital Assets	47,603	48,872	46,722
	Transfer to Crown Entity - Amortization	-	2,099	2,050
	Total Expenses	1,650,679	1,662,162	1,642,171
	ANNUAL DEFICIT	(56,330)	(48,934)	(56,143)
	Accumulated Deficit, Beginning of Year		(1,479,994)	(1,445,632)
	Capital Transfers To Crown Entities (Note 11)		(5,503)	(7,751)
	Transfers from Government Business Enterprises (Note 12)		28,749	29,532
	ACCUMULATED DEFICIT, END OF YEAR		(1,505,682)	(1,479,994)
Supplementary Information				
32	Program Expenses by Object			
33	Reconciliation of 2015-2016 Budget Estimates			

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND**Operating Fund****Statement of Changes in Net Debt
for the year ended March 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
	(\$000)	(\$000)	(\$000)
NET DEBT, BEGINNING OF YEAR	2,168,409	2,168,409	2,111,254
Changes in Year			
Annual Deficit	56,330	48,934	56,143
Capital Transfers To Crown Entities (Note 11)	9,581	5,503	7,751
Transfers from Government Business Enterprises (Note 12)	(32,502)	(28,749)	(29,532)
Acquisition of Tangible Capital Assets	64,945	73,417	69,098
Amortization of Tangible Capital Assets	(47,603)	(48,872)	(46,722)
Net Book Value of Tangible Capital Asset Disposals	-	(695)	(64)
Net Book Value of Tangible Capital Assets Adjustments	-	(70)	7
Change in Inventories and Property Holdings	-	862	350
Change in Prepaid Expenses and Other Deferred Charges	-	533	124
Increase in Net Debt	50,751	50,863	57,155
NET DEBT, END OF YEAR	2,219,160	2,219,272	2,168,409

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND

Operating Fund
Statement of Cash Flow
for the year ended March 31, 2016

	<u>2016</u> <u>(\$000)</u>	<u>2015</u> <u>(\$000)</u>
Operating Activities		
Annual Deficit	(48,934)	(56,143)
Amortization of Tangible Capital Assets	48,872	46,722
Capital Transfers To Crown Entities (Note 11)	(5,503)	(7,751)
Transfers from Government Business Enterprises (Note 12)	28,749	29,532
Changes in:		
Accounts and Taxes Receivable	(7,142)	31,665
Prepaid Expenses and Other Deferred Charges	(533)	(124)
Inventories and Property Holdings	(862)	(350)
Deferred Revenues and Credits	1,105	(263)
Accounts Payable and Accrued Liabilities	(29,563)	(364,863)
Pensions, Retirement and Other Obligations	38,890	33,468
Cash Provided by (Used for) Operating Activities	<u>25,079</u>	<u>(288,107)</u>
Investing Activities		
Changes in:		
Loans Receivable	12,452	24,083
Cash Provided by (Used for) Investing Activities	<u>12,452</u>	<u>24,083</u>
Capital Activities		
Acquisition of Tangible Capital Assets	(73,417)	(69,098)
Disposal of Tangible Capital Assets	695	64
Tangible Capital Assets Adjustments	70	(7)
Cash Provided by (Used for) Capital Activities	<u>(72,652)</u>	<u>(69,041)</u>
Financing Activities		
Debentures Issued	125,000	125,000
Debentures Matured	(75,000)	(100,000)
Changes in:		
Short-Term Loans Payable	64	(64,993)
Long-Term Loans Payable	(32,101)	348,246
Debenture Discount	229	(772)
Obligation Under Capital Leases	(288)	(384)
Sinking Fund	21,558	(21,283)
Cash Provided by (Used for) Financing Activities	<u>39,462</u>	<u>285,814</u>
Change in Cash	4,341	(47,251)
Cash (Bank Advances), beginning of year	<u>(8,210)</u>	<u>39,041</u>
Cash (Bank Advances), end of year	<u>(3,869)</u>	<u>(8,210)</u>

(The accompanying notes and schedules are an integral part of these financial statements.)

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PROVINCE OF PRINCE EDWARD ISLAND**Notes to the Operating Fund Financial Statements
as at March 31, 2016****1 Reporting Entity**

The Operating Fund is comprised of all departments and government units of the Province. It does not include Agencies, Boards and Crown Corporations. The Operating Fund receives all revenues unless otherwise specified by law. Spending from the Operating Fund is appropriated by the Legislative Assembly.

Government entities, such as Agencies, Boards and Crown Corporations, report separately in other financial statements. The Province's consolidated financial statements include the combined financial position and financial activities of the Operating Fund and other government entities, and are provided separately in *Volume I* of the Public Accounts.

2 Significant Accounting Policies**(a) Basis of Accounting**

These financial statements are prepared in accordance with Canadian accounting standards for the public sector. The Province complies with the recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada) wherever applicable. PSAB standards are supplemented, where appropriate, by other CPA Canada accounting pronouncements.

(b) Financial Assets

Financial assets are those assets on hand at the end of an accounting period which could provide resources to discharge existing liabilities or finance future operations.

Cash (Bank Advances) represents the cash position including bank balances and short-term investments. The Province has an available credit facility with a financial institution in the amount of \$20.0 million for the General Account. The credit facility expires December 31, 2016.

Accounts and Taxes Receivable are recorded for all amounts due for work performed and goods or services supplied in the fiscal year. A provision for loss is established for doubtful accounts.

Investments are recorded at the lower of cost or net realizable value.

Sinking Fund assets are recorded at cost plus accrued interest. A portion of the Sinking Fund assets are externally restricted.

Loans Receivable are recorded at cost less adjustments for impairment in value and concessionary terms. Where concessionary terms apply, loans are reported at their net present value. Loans usually bear interest at approximate market rates and normally have fixed repayment schedules. A provision for loss is established for doubtful accounts. Interest revenue is recognized on an accrual basis until such time that the collectability of either principal or interest is not reasonably assured.

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Pension, Retirement and Other Obligations represent the Province's net asset for future employee benefit obligations as calculated using an accrued benefits actuarial method on an accounting basis. The net asset represents the present value of accrued benefits less the market value of assets plus or minus deferred gains or losses to be amortized.

(c) Liabilities

Deferred Revenue and Credits represent amounts received but not yet earned.

Accounts Payable and Accrued Liabilities are recorded for all amounts due for work performed, goods or services received and other charges incurred in the fiscal year.

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds standards included in the *Environmental Protection Act*. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the Province is directly responsible; or accepts responsibility;
- a reasonable estimate of the cost of remediation can be made; and
- it is expected that future economic benefits will be given up.

Short-Term Loans Payable are recorded at cost, which approximates market value less unamortized discounts.

Obligation Under Capital Leases represents the liability recorded for contractual arrangements which are deemed to be capital leases. Establishment of a capital lease liability recognizes the lease contract as a financing tool to acquire an asset.

Loans Payable are recorded at face value less adjustments for concessionary terms.

Debentures represent the gross funded debt of the Province of P.E.I. public debenture issues and Canada Pension Plan debenture issues less unamortized discounts and premiums.

(d) Net Debt

The Province's financial statements are presented so as to highlight net debt as the measure of financial position. The net debt of the Province is determined as its liabilities less its financial assets.

(e) Non-Financial Assets

Non-Financial Assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities. They are normally employed to deliver government services and may be consumed in the normal course of operations.

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Tangible Capital Assets are recorded at historical cost, or estimated cost where historical cost information is not available. Amortization is calculated using the straight line method at the following rates:

Buildings and Improvements	10 - 40 years
Leasehold Improvements	Based on length of lease
Roads	10 - 20 years
Bridges	20 - 40 years
Motor Vehicles	5 - 10 years
Equipment	5 - 20 years
Other	5 - 40 years

Tangible Capital Assets do not include works of art and historical treasures because a reasonable estimate of the future benefits associated with such property cannot be made. Works of art and historic property consist mainly of paintings, drawings, prints, artifacts, and photographs. The cost of works of art and historic property are expensed in the fiscal year in which they are acquired.

Inventories consist of items on hand which were purchased for consumption or use by the Province in the course of its operations. They are recorded at cost and expensed as they are consumed. Inventories consist of drug supplies, fuel, repair parts, highway materials, textbooks etc.

Property Holdings are recorded at the lower of cost or net realizable value.

Prepaid Expenses and Other Deferred Charges are goods and services purchased which will provide economic benefits in future periods.

(f) Accumulated Deficit

Accumulated Deficit is the net debt of the Province less non-financial assets. It represents the accumulated balance of annual surpluses and deficits arising from operations of the Province.

(g) Revenues

Revenues are recorded on an accrual basis.

Revenue from the Government of Canada, under Federal-Provincial fiscal arrangements (equalization, health and social transfers, etc.), are based on estimated entitlements received which are adjusted against future years' revenues when actual results, or new information, become available.

Transfers from the Government of Canada are recognized as revenue in the period during which the transfer is authorized and all eligibility criteria are met, except when and to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers meeting the definition of a liability are recognized as revenue when the funds are used as intended.

Income taxes and Harmonized Sales Tax are both collected by the Government of Canada under various tax collection agreements and are remitted to the Province, net of credits. The remittances are based on the Government of Canada Department of Finance's best estimates, which are periodically adjusted until finalized. The Province recognizes income tax revenues based on estimates, adjusted for known factors. Any adjustments upon finalization are recorded in the year they are identified.

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Fuel and tobacco tax revenues are recorded based on returns which are filed by collectors and taxpayers. Returns filed, or estimated for prior periods, adjustments, and audit assessments are recognized as revenue in the period during which the return is filed or estimated, or the amount is determined.

Property tax revenues are recorded based on prorated actual property tax billings for each of the calendar years that comprise the fiscal year. Adjustments recorded subsequent to fiscal year end, due to adjustments to property assessments or provincial tax credits, are recognized as revenue adjustments in the period in which the adjustments are determined.

(h) Expenses

Expenses are recorded on an accrual basis.

Capital expenditures are incurred in the acquisition, development and/or construction of tangible capital assets. They do not include operational expenses. The acquisitions of tangible capital assets are not reported as expenses in the year the assets are acquired. Tangible capital assets are included in the Operating Fund's Statement of Financial Position as non-financial assets and their cost is amortized over their estimated useful life.

Transfer payments are transfers of money to individuals, organizations or other governments for which the government making the transfer does not receive any goods or services directly in return. Transfer payments are recognized by the Province as expenses in the period during which both the payment is authorized and any eligibility criteria are met.

Provisions are made for probable losses or impairments in the value of the asset on certain loans, investments, loan guarantees and accounts receivable when it is likely that impairment in the value of the asset or a liability exists and the amount can be reasonably determined. These provisions are updated at least annually as estimates are revised.

3 Restricted Cash

As at March 31, 2016, Cash of \$14.8 million (2015 - \$9.8 million) has been restricted for designated purposes by external parties. Restricted cash includes: \$11.5 million for the Labour Market Development Agreement, \$1.0 million for the Northumberland Power Cable, \$0.8 million for New Deals for Cities and Communities agreement, \$0.5 million for the Supreme Court, \$0.5 million for the Health Care Innovation Working Group and \$0.5 million for other funds.

4 Sinking Fund**(a) Description of Sinking Fund**

The Province of Prince Edward Island Sinking Fund was established to reserve funds to meet future debt retirement. Earnings on Sinking Funds are reflected as current revenue.

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Certain funds in the Sinking Fund designated for debentures are externally restricted and as a result cannot be used for other purposes. Instalment payments are made to the Sinking Fund from the Operating Fund, they are allocations within the Operating Fund and as such are not treated as an expense. The instalment payments for the next five years and thereafter are:

	(\$000)
2016-2017	11,100
2017-2018	11,100
2018-2019	11,100
2019-2020	11,100
2020-2021	11,100
Thereafter	125,150

(b) P.E.I. Issues Held by the Sinking Fund

As at March 31, 2016, Sinking Fund investments include P.E.I. issues held but not cancelled in the amounts of:

		(\$000)		(\$000)
Debentures	Par Value	89,002	Book Value	99,996
Residuals	Par Value	47,544	Book Value	21,604

5 Solid Waste Landfill Closure and Post-Closure Liability

The collection and disposal of all solid waste generated in Prince Edward Island is included in the mandate of Island Waste Management Corporation (IWMC). IWMC is responsible for liabilities related to the closure and post-closure costs of the East Prince Landfill Site, which was in use at March 31, 2016. IWMC is also responsible for monitoring and administering post-closure issues at four landfill sites and a number of smaller government owned community dumps, which were closed prior to 2003. The Province is responsible for the costs associated with the former dump sites as disclosed in Note 6 - Contaminated Sites.

6 Contaminated Sites

The Province is responsible for ensuring properties not in active use do not pose a problem for the environment. This would include the costs associated with the former dump sites closed prior to 2003. The Province has reviewed a listing of its own sites and also additional properties, for which it has accepted responsibility, and has recorded a liability of \$2.1 million (2015 - \$1.9 million) associated with these sites. The Province will continue to review these sites and re-evaluate its liability on an ongoing basis.

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7 Contractual Obligations

The Province has entered into a number of multi-year contracts. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant obligations, generally amounts in excess of \$100 thousand per annum, for the next five years and beyond include:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Thereafter</u>	<u>Total</u>
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Operating Fund							
911 Contract	744	760	775	790	805	820	4,694
Atlantic Beef Producers	443	-	-	-	-	-	443
Beverage Container Program	5,559	5,671	5,604	5,633	-	-	22,467
Building Leases	7,122	6,248	6,009	4,829	3,197	11,971	39,376
Capital - Highways	415	-	-	-	-	-	415
Capital - Other	340	-	-	-	-	-	340
Chances - Best Start	1,221	-	-	-	-	-	1,221
Early Years Centres	7,430	-	-	-	-	-	7,430
Highway Maintenance and Safety	9,624	9,494	7,822	1,156	-	-	28,096
Holland College	2,959	2,959	2,926	2,930	2,928	21,108	35,810
IT Service Contracts	716	523	371	371	371	877	3,229
Labour Market Research and Population Development	606	-	-	-	-	-	606
Non Government Organizations	12,100	-	-	-	-	-	12,100
Peoplesoft Upgrade	630	630	-	-	-	-	1,260
Provincial Integrated Communication Services	1,131	1,131	1,131	1,131	1,131	4,523	10,178
Provincial Policing Service Agreement	13,736	13,979	14,219	14,463	14,711	178,956	250,064
Public Works and Planning	1,716	1,602	1,602	1,602	1,602	5,339	13,463
School Buses	2,043	-	-	-	-	-	2,043
Skills PEI	3,170	-	-	-	-	-	3,170
Telephone Services	1,350	-	-	-	-	-	1,350
UPEI	14,362	14,604	13,689	13,690	13,439	56,905	126,689
Other Significant Obligations	8,006	3,041	1,657	81	83	-	12,868
Total	95,423	60,642	55,805	46,676	38,267	280,499	577,312

8 Contingent Liabilities**(a) Claims Outstanding**

The Province is subject to legal actions arising in the normal course of business. At March 31, 2016, there were a number of outstanding claims arising from legal action in progress against the Crown.

The cost, if any, of most of the claims outstanding will be paid through the P.E.I. Self-Insurance and Risk Management Fund. The P.E.I. Self-Insurance and Risk Management Fund was established in 1988 under Part II of the *Financial Administration Act*. The Fund provides general liability insurance, errors and omissions insurance, primary property and crime insurance, and automobile liability insurance. At March 31, 2016, Fund reserves were \$7.8 million (2015 - \$7.3 million). The reserve for unsettled claims represents management's best estimate of the total costs, including investigation, litigation, and the projected final settlement of specific claims incurred as of the financial statement date. It also includes a general reserve to cover possible claims incurred as of the financial statement date but not yet reported to management. At March 31, 2016 the net reserve for unsettled claims were based on an actuarial review. Claims amounting to \$2.8 million were settled in the current year (2015 - \$2.3 million). The estimated amount for claims outstanding at March 31, 2016 is \$7.3 million (2015 - \$5.9 million). The Fund carries an excess liability policy limiting the liability of the Fund.

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(b) Credit Union Deposit Insurance Corporation

The *Credit Unions Act* states that the Province shall ensure that the obligations of the Credit Union Deposit Insurance Corporation (CUDIC) are carried out. The CUDIC provides deposit insurance coverage on deposits within established limits held by P.E.I. credit unions. The CUDIC is funded by an assessment on insurable deposits in each of the ten credit unions. The Province holds two director positions on the CUDIC Board of Directors. At December 31, 2015 the CUDIC had an equity balance of \$14.5 million (2014 - \$13.6 million).

Deposits insured by CUDIC, on the basis of returns received from its member institutions, as at December 31, 2015, were \$859.8 million (2014 - \$811.0 million). The Province's contingent liability, if any, is offset by equity held by the CUDIC, Atlantic Central Credit Union and the ten credit unions on P.E.I.

(c) Transitional Funding

Included in revenues for the fiscal year 2014-2015 is \$35.0 million in transitional funding related to the Agreement on Co-operative Capital Markets. This agreement has terms for repayment if it is terminated. At March 31, 2016 the termination of the agreement is doubtful.

(d) Guaranteed Debt

The Province has guaranteed the repayment of a variety of types of loans. Guarantees amounting to \$162.7 million (2015 - \$213.8 million) are reported in Schedule 17.

9 Pensions

The Province participates in various pension plans. The primary plans are the Civil Service Superannuation Plan and the Teachers Superannuation Plan. Other plans include arrangements for MLAs, Judges, and a Senior Compensation Plan.

Significant pension plan amendments effective January 1, 2014, provided a change to the benefit determination, a change to the early retirement provisions and for the removal of guaranteed pension indexation. Indexation is now contingent on the funded status of the plans, with the exception of contingent indexation for the senior compensation plan and the supplemental pension plan for Members of the Legislative Assembly. For these plans, contingent indexation is equal to indexation awarded in the Civil Service Superannuation Pension Plan.

Included in the determination of the accrued benefit obligation for pension retirement benefits is a liability for contingent indexation. For the year ended March 31, 2016, the contingent indexation liability is calculated based on total plan assets less the accrued benefit obligation assuming no future contingent indexation. This calculation does not incorporate the potential impact of future events such as contributions, gains, losses on asset returns and new benefit accruals.

Significant judgment is involved in the accounting treatment for contingent indexation. The Province recognizes that the contingent indexation liability represents a new challenge for pensions in Canada and as such there are no established accounting standards and practices for this liability. Going forward, the Province will continue to monitor developments in the accounting standards and practices when assessing the most appropriate accounting treatment for plans with a contingent indexation liability component.

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(a) Pension Plan Descriptions, Benefit Formulas, and Funding Policies**Civil Service Superannuation Fund**

Employees of the Province, and some of its entities, are entitled to receive pension benefits pursuant to the provisions of a pension plan under the *Civil Service Superannuation Act*. The plan is operated within the Civil Service Superannuation Fund (CSSF) which is not part of the Operating Fund of the Province. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance. The plan is funded by employee contributions, which are matched by the employer, as well as, employer special contributions.

- **Contributions:** Starting January 1, 2013, members were required to contribute 8.09 percent of their pensionable salary up to the year's maximum pensionable earnings plus 9.75 percent of pensionable salary in excess of the year's maximum pensionable earnings. Participating employers match member contributions. Herein these are considered the Base Contributions. For 2014 to 2016, contributions will remain fixed unless they are deemed ineligible based on the maximum contributions allowed under the *Income Tax Act* (ITA). Variable contributions are based on the funded benefits ratio as defined below (note that contribution changes by funded level are total and not cumulative).

Funded Benefits Ratio	Employee Contributions ¹	Participating Employer Contributions ¹
<100% ²	Base Contributions plus 1%	Base Contributions plus 4%
100% to 110% ³	Base Contributions plus 1%	Base Contributions plus 2%
110% to 135%	Base Contributions	Base Contributions
135% to 145% ⁴	Base Contributions less 1%	Base Contributions less 2%
145% + ⁵	Base Contributions less 1%	Base Contributions less 4%

^{1.} Subject to the *Income Tax Act* Rules for maximum contributions.

^{2.} If triggered, contributions based on funded benefits ratio <100% remain in effect until funded benefits ratio of $\geq 105\%$ is attained.

^{3.} If triggered, contributions based on funded benefits ratio <110% remain in effect until funded benefits ratio of $\geq 115\%$ is attained.

^{4.} If triggered, contributions based on funded benefits ratio $\geq 135\%$ remain in effect until funded benefits ratio of $\leq 130\%$ is attained.

^{5.} If triggered, contributions based on funded benefits ratio $\geq 145\%$ remain in effect until funded benefits ratio of $\leq 140\%$ is attained.

- **Pension Formula:** The annual pension is based on the number of years of service times 2 percent of average salary with a reduction at age 65 for estimated Canada Pension Plan (CPP) benefits. The reduction is referred to as a bridge pension and only payable to age 65. The bridge is based on the number of years of service times 0.7% of average salary to a maximum of the average CPP year's maximum pensionable earnings. For service prior to December 31, 2013, average salary and year's maximum pensionable earnings is based on the best three year average. For service commencing January 1, 2014, average salary and year's maximum pensionable earnings is based on career average.
- **Pre-Retirement Indexation:** Benefits earned during 2014 to 2016, are automatically indexed at 1.5 percent per annum. As this indexation is guaranteed, it is included in the Base Benefits, which are the Plan benefits prior to any future contingent indexation. In 2017 and beyond, pre-retirement indexation will only be awarded if the funded benefits ratio (as determined at the

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April 1st immediately prior to the calendar year in which indexation is to be awarded) is greater than 100 percent. If there are years that full indexation is not awarded, and if the funded benefits ratio subsequently reaches 115 percent, then a portion of Plan funds is available to make up for missed indexation in the past. The maximum indexation is 100 percent of the increase in the Average Industrial Wage (AIW) in Canada, however, if in any year the assets available to be spent on inflation protection are not adequate to provide the full amount, partial indexation will be awarded.

- *Post-Retirement Indexation:* For 2014 to 2016, post-retirement indexation is automatically awarded at 1.5 percent per annum. As this indexation is guaranteed, it is included in the Base Benefits. In 2017 and beyond, post-retirement indexation will only be awarded if the funded benefits ratio (as determined at the April 1st immediately prior to the calendar year in which indexation is to be awarded) is greater than 110 percent. If there are years that full post-retirement indexation is not awarded, and if the funded benefit ratio subsequently reaches 118 percent, then a portion of Plan funds is available to make up for missed past indexation on a go-forward basis (i.e. no retroactive payments). The maximum indexation is 100 percent of the Consumer Price Index (CPI); however, if the Plan cannot afford that amount, partial indexation will be awarded. Indexation for deferred vested benefits is applied in the same manner as the post-retirement indexation.
- *Retirement Age:* For pensionable service prior to January 1, 2019, the earliest unreduced retirement age remains at the earlier of 30 years of pensionable service (minimum of age 55) and attained age 60. For pensionable service after December 31, 2018, the earliest unreduced retirement age will be the earlier of 32 years of pensionable service (minimum of age 55) and attained age 62. The earliest retirement age remains at age 55 with 2 years of continuous service both prior to and after the conversion date.

Teachers' Superannuation Fund

The *Teachers' Superannuation Act* established a fund for the payment of pensions to retired teachers or refund of contributions under certain circumstances. The plan is operated within the Teachers' Superannuation Fund (TSF) which is not part of the Operating Fund of the Province. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance. The plan is funded by employee contributions, which are matched by the employer, as well as, employer special contributions as described below.

- *Contributions:* Starting January 1, 2013, members were required to contribute 8.3 percent of their pensionable salary up to the year's maximum pensionable earnings plus 10.0 percent of pensionable salary in excess of the year's maximum pensionable earnings. Participating employers match member contributions. Herein these are considered the Base Contributions. For 2014 to 2016, contributions will remain fixed unless they are deemed ineligible based on the maximum contributions allowed under the *Income Tax Act* (ITA). Variable contributions are based on the funded benefits ratio (note that contribution changes by funded level are total and not cumulative). The variable contribution rates are the same as described for the Civil Service Superannuation Plan.
- *Pension Formula:* The annual pension is based on the number of years of service times 2 percent of average salary with a reduction at age 65 for estimated Canada Pension Plan (CPP) benefits. The reduction is referred to as a bridge pension and only payable to age 65.

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The bridge is based on the number of years of service times 0.7% of average salary to a maximum of the average CPP year's maximum pensionable earnings. For service prior to December 31, 2013, average salary and year's maximum pensionable earnings is based on the best five year average. For service commencing January 1, 2014, average salary and year's maximum pensionable earnings is based on career average.

- *Pre-Retirement Indexation:* Pre-retirement indexation of the Teachers Superannuation Plan is now the same as described for the Civil Service Superannuation Plan.
- *Post-Retirement Indexation:* For 2014 to 2016, post-retirement indexation will automatically be awarded at 0.9 percent per annum. As this indexation is guaranteed, it is included in the Base Benefits, which are the Plan benefits prior to any future contingent indexation. In 2017 and beyond, post-retirement indexation for the Teachers Superannuation Plan is now the same as described for the Civil Service Superannuation Plan. Indexation for deferred vested benefits is applied in the same manner as the post-retirement indexation.
- *Retirement Age:* For the Teachers Superannuation Plan the retirement age is the same as described for the Civil Service Superannuation Plan.

Special Payments to the CSSF and the TSF

Prior to the plan amendments, the Province was committed to make payments if the CSSF or the TSF was insufficient to provide for pension payments as they became due. In addition, a funding policy existed which required the Province to make special contributions when the CSSF or TSF's funding level declined below 90 percent. Special contributions made under these funding policies, and which are still outstanding, were as follows:

- On December 11, 2012, the Province made a special contribution to the CSSF by issuing a \$150.8 million promissory note. The note is receivable in ten equal annual instalments of \$15.1 million beginning April 1, 2013. Interest on the note is accrued at a rate of 2.90 percent per annum and is receivable semi-annually on April 1 and October 1.
- On December 11, 2012, the Province made a special contribution to the TSF by issuing an \$80.4 million promissory note. The note is receivable in ten equal annual instalments of \$8.04 million beginning April 1, 2013. Interest on the note is accrued at a rate of 2.90 percent per annum and is receivable semi-annually on April 1 and October 1.

As part of the plan amendment, the Province's requirement to make payments if the CSSF or TSF was insufficient to provide for pension payments as they became due was removed, the funding policy was rescinded and was replaced by the following Government guarantee:

- Beginning on April 1, 2016, if the funded benefits ratio of the Plans falls below 100 percent and, after reflecting the future contributions as described previously, the Plans are still not projected to achieve a funded benefits ratio of at least 100 percent within 5 years, the Province is required to make an additional contribution equal to one fifth of the additional amount required to restore the funded benefits ratio to 100 percent within 5 years. This is reviewed on an annual basis and the contribution amount will be subject to change each year.

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In addition, the Province committed to make a one-time transitional contribution (transitional government funding amount) to the Plans on or before December 31, 2014 such that, if that contribution had been made on January 1, 2014, the total assets of the CSSF and TSF would have equalled:

- 1 122 percent of the total liabilities of the Fund excluding the liabilities for salary indexing and pension indexing for any year after 2013; plus
- 2 100 percent of the liabilities for salary indexing and pension indexing for 2014, 2015 and 2016.

Transitional government funding was contributed to the CSSF by the Province on December 29, 2014 through the issuance of a \$231.5 million promissory note. The note is receivable in seven equal annual instalments of \$33.1 million beginning January 1, 2023. Interest on the note is accrued at a rate of 4.14 percent per annum and is receivable semi-annually on January 1 and July 1.

Transitional government funding was contributed to the TSF by the Province on December 22, 2014 through the issuance of a \$164.6 million promissory note. The note is receivable in seven equal annual instalments of \$23.5 million beginning January 1, 2023. Interest on the note is accrued at a rate of 4.14 percent per annum and is receivable semi-annually on January 1 and July 1.

Subsection 5(5) of the *Civil Service Superannuation Act* and 9(5) of the *Teachers' Superannuation Act* stipulates that none of the above promissory notes may be cancelled or recalled by the Province prior to maturity unless the Province contributes to the CSSF and TSF assets equal to or greater than the value of the promissory notes on the date of cancellation or recall.

Pension Plan for Members of the Legislative Assembly

The *Legislative Assembly Act* provides for an Indemnities and Allowances Commission to review and determine the remuneration and benefits to be paid to the Members of the Legislative Assembly, Ministers, Speaker, Deputy Speaker, Leader of the Opposition, Government House Leader, Opposition House Leader, Leader of the Third Party, Government Whip, and Opposition Whip. The Commission established the "Pension Plan for Members of the Legislative Assembly of Prince Edward Island" and designated the Minister of Finance as Administrator having responsibility for the day-to-day operation and administration of the plan. Pension benefits are based on criteria which differ depending on the period of service. The criteria for the different periods are as follows:

- (i) For the period up to and including June 30, 1994, annual Members' pensions are equal to the lesser of 75 percent of contributions and the average annual indemnity during the last five years of service. Annual Ministers' pensions are equal to the lesser of 75 percent of contributions and one half of the highest annual salary as a Minister.
- (ii) For the period July 1, 1994 to March 31, 2001, benefits are based on the number of years of service times 2 percent of the best thirty-six consecutive months' average indemnity and salary earned by the member.
- (iii) For the period April 1, 2001 to April 12, 2014, benefits are 25 percent of the required contributions made by the participant.
- (iv) For the period on or after April 13, 2014, benefits are 22.22 percent of the required contributions made by the participant.

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Up to the end of 2014, annual pre-retirement indexation of all of the above components will be at the percentage increase in the CPI, subject to a maximum of 8 percent per annum. Annual post-retirement indexation up to the end of 2014 will be at the percentage increase in the CPI minus 2 percent, subject to a maximum of 8 percent per annum.

Effective January 1, 2015, pre- and post-retirement indexation will no longer be guaranteed. Rather, indexation will be provided at the same level as provided in the *Civil Service Superannuation Act*.

This plan operates within the Pension Plan for Members of the Legislative Assembly of Prince Edward Island Fund and is not part of the Operating Fund of the Province. The plan is funded by contributions from the members of the Legislative Assembly equal to 8 percent of their salary up to April 12, 2014 and 9 percent of their salary thereafter. Investments of the Fund are held within the Province of Prince Edward Island Master Trust, which is administered by external investment managers under policy guidelines set down by Executive Council and supervised by an advisory committee to the Minister of Finance. The Province is required to make contributions to the Fund to ensure that there is sufficient money to cover the cost of current service accruals as well as provide for the proper amortization of any unfunded liability. The plan text requires that an employer contribution holiday must be taken while the plan is in a surplus position.

Pension Plan for Members of the Legislative Assembly (Supplementary)

The supplementary to the Pension Plan for Members of the Legislative Assembly was established effective April 1, 1999. The plan provides a pension which is supplementary to the benefits provided under the Pension Plan for Members of the Legislative Assembly. Supplementary benefits are provided for service rendered subsequent to June 30, 1994 and the amount of benefit is approximately equal to those benefits provided under the Pension Plan for Members of the Legislative Assembly of Prince Edward Island. Effective May 4, 2015, the commencement of the 65th General Assembly, the benefit will be reduced on a prospective basis to approximately 75 percent of the benefits provided under the Pension Plan for Members of the Legislative Assembly of Prince Edward Island. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. Up to the end of 2014, the plan will provide for inflation protection to a maximum of 8 percent. Commencing January 1, 2015, inflation protection will no longer be guaranteed. Rather, it will be provided at the same level as provided in the *Civil Service Superannuation Act*.

Senior Compensation Program

An executive compensation plan is provided to the senior management of the Province. The plan provides a pension which is supplementary to the benefits provided under the *Civil Service Superannuation Act*. Prior to January 1, 2014, pension benefits were based on the number of years' participation in the Senior Compensation Program to a maximum of 5 years times 2 percent of the best three years' average salary. Effective January 1, 2014, the best three years' average salary will be replaced by indexed average earnings in which the indexation is contingent on the Civil Service Superannuation Fund's financial health. To ensure no reduction in pre-2014 benefits as a result of this change, the best 3-year average salary up to the end of 2013 will be used as the starting point for future benefit determination. Pre- and post-retirement inflation protection is provided at the same level as provided in the *Civil Service Superannuation Act*. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due.

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Pension Plan for Judges – Old/New

The *Provincial Court Act* provides a pension plan for Provincial Court judges (Old Plan) who were appointed before April 1, 1997. Pension benefits are based on two thirds of the salary payable to the judge at the time of retirement. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 8 percent.

The *Provincial Court Act* established a Judicial Remuneration Review Commission which reviews salary, benefits and expenses paid to judges. In February 2002, the Commission approved the establishment of a pension plan for judges appointed after March 31, 1997, (New Plan) which is supplementary to the benefits provided under the *Civil Service Superannuation Act*. Pension benefits are based on the number of years' service times 3 percent of the best three years' average salary less benefits received under the *Civil Service Superannuation Act*, based on the provisions in existence prior to the January 1, 2014 amendments. This plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The plan provides for inflation protection to a maximum of 6 percent.

(b) Summary of Plans Membership

	CSSF		TSF		MLA – Basic		MLA Supplementary		SCP		Judges – Old Plan & New Plan	
Year	2016	2015 ¹	2016	2015 ¹	2016	2015	2016	2015	2016	2015	2016	2015
Actives	7,363	7,151	1,919	1,825	26	24	26	24	24	29	3	3
Retirees	3,944	3,720	1,586	1,555	93	87	56	48	62	56	4	4
Deferreds	499	845	99	164	11	3	8	3	3	3	-	-

⁽¹⁾ The 2015 plan membership data has been updated to reflect the April 1, 2015 actuarial valuation report results

(c) Actuarial Valuations / Estimates

Actuarial valuations of the Civil Service Superannuation Fund and Teachers' Superannuation Fund are performed annually as at April 1st and are required to be completed by December 31st of each year. In years where the audit of consolidated financial statements precedes the completion of the actuarial valuations, the accrued benefit obligations and unamortized adjustments are estimated by the Province based on the extrapolations of the prior year's valuations.

An actuarial valuation for the Civil Service Superannuation Fund and Teachers' Superannuation Fund was performed at April 1, 2015 and 2016. The actuarial liabilities and accrued benefit obligation as at April 1, 2016 are extrapolated from the actuarial liabilities and accrued benefit obligation determined as in the report of the actuarial valuation as at April 1, 2015 for funding and accounting purposes. This represents a change in the methodology from the previous valuation.

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Actuarial valuations of all the Province's other pension plans are carried out every three years. Extrapolations based on the most recent valuations are completed by the Province to estimate accrued benefit obligations and unamortized adjustments for the years between valuations.

Actuarial valuations and estimates are based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the Province's best estimates. The assumptions for the most recent valuations are as follows:

	CSSF		TSF	
Date of Valuation	April 1, 2016	April 1, 2015	April 1, 2016	April 1, 2015
Inflation	2.25%	2.25%	2.25%	2.25%
Discount Rate	5.25% for 10 years, 5.90% thereafter	5.50% for 9 years, 5.90% thereafter	5.40% for 10 years, 5.90% thereafter	5.60% for 9 years, 5.90% thereafter
Expected Rate of Return of Plan Assets	5.25% for 10 years, 5.90% thereafter	5.50% for 9 years, 5.90% thereafter	5.40% for 10 years, 5.90% thereafter	5.60% for 9 years, 5.90% thereafter
Salary Escalation	Basic increase of 2.75% per annum + promotional scale	Basic increase of 2.75% per annum + promotional scale	Basic increase of 2.75% per annum + promotional scale	Basic increase of 2.75% per annum + promotional scale
Pre-Retirement Indexation	1.5% per annum for 2015-2016, 2.75% per annum for 10 years, 0% thereafter	1.5% per annum for 2015-2016, 2.75% per annum for 16 years, 0% thereafter	1.5% per annum for 2015-2016, 2.75% per annum for 12 years, 0% thereafter	1.5% per annum for 2015-2016, 2.75% per annum for 17 years, 0% thereafter
Post-Retirement Indexation (includes deferred pensioners)	1.5% per annum for 2015-2016, 2.25% for 4 years, 0% thereafter	1.5% per annum for 2015-2016, 2.25% for 10 years, 0% thereafter	0.9% per annum for 2015-2016, 2.25% for 4 years, 0% thereafter	0.9% per annum for 2015-2016, 2.25% for 11 years, 0% thereafter
Mortality	CPM2014Publ with future improvements based on CPM Scale B and adjustments of 1.10 for males and 0.95 for females	CPM2014Publ with future improvements based on CPM Scale B and adjustments of 1.10 for males and 0.95 for females	CPM2014Publ with future improvements based on CPM Scale B and adjustments of 1.0 for males and 0.95 for females	CPM2014Publ with future improvements based on CPM Scale B and adjustments of 1.0 for males and 0.95 for females

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	MLA – Basic & Supplementary ¹	SCP ¹	Judges – Old Plan & New Plan ¹
Date of Valuation	April 1, 2014	April 1, 2014	April 1, 2014
Inflation	2.25%	2.25%	2.25%
Discount Rate	Basic – 5.50% for 10 years, 6.00% thereafter Supplementary – 4.09%	4.11% per annum	Old Plan – 4.09% New Plan – 4.14%
Expected Rate of Return of Plan Assets	Basic – 5.50% for 10 years, 6.00% thereafter Supplementary – N/A	N/A	N/A
Salary Escalation	2.75% per annum	2.75% per annum	2.75% per annum
Pre-Retirement Indexation	1.5% per annum for 2015-2016, 2.75% per annum for 16 years, 0% thereafter	1.5% per annum for 2015-2016, 2.75% per annum for 16 years, 0% thereafter	N/A
Post-Retirement Indexation (includes deferred pensioners)	1.5% per annum for 2015-2016, 2.25% per annum for 11 years, 0% thereafter	1.5% per annum for 2015-2016, 2.25% per annum for 11 years, 0% thereafter	2.15% per annum
Mortality	Pre-Retirement – None Post-Retirement – CPM2014Publ with no adjustments and future improvements based on CPM Scale B	Pre-Retirement – None Post-Retirement – CPM2014Publ with future improvements based on CPM Scale B and size adjustments of 0.750 males & 0.926 females	Pre-Retirement – None Post-Retirement – CPM2014Publ with future improvements based on CPM Scale B and size adjustments of 0.750 males & 0.926 females

¹ Valuations for these liabilities are prepared every three years. Extrapolations are completed in non-valuation years, which include adjustments for discount rate changes.

The Province also has assumptions for expected terminations, retirement age, proportions married and age differences for spouses. All actuarial assumptions are reviewed by a Valuation Assumption Committee. Recommendations from this committee for the various assumptions are prepared for the approval of the Minister.

Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee group as follows:

	2016	2015
Civil Service Superannuation Fund (CSSF)	13 years	13 years
Teachers' Superannuation Fund (TSF)	16 years	16 years
MLA Pension – Basic & Supplementary	7 years	6 years
Senior Compensation Pension Plan	5 years	5 years
Judges Pension Plan (Old)	7 years	7 years
Judges Pension Plan (New)	7 years	7 years

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The following are the most recent actuarial valuations for the Province's pension funds:

	<u>CSSF</u>	<u>TSF</u>	<u>MLA Basic</u>	<u>MLA Supp</u>	<u>Senior Comp. Pension Plan</u>	<u>Judges Pension Plan (Old)</u>	<u>Judges Pension Plan (New)</u>
Date of Valuation	1-Apr-16	1-Apr-16	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Accrued Benefit Obligation	1,742,904	880,397	21,442	12,987	20,857	8,955	2,159
Fund Assets	<u>1,742,904</u>	<u>880,397</u>	<u>21,394</u>	-	-	-	-
Unfunded Liability (Surplus)	<u>-</u>	<u>-</u>	<u>48</u>	<u>12,987</u>	<u>20,857</u>	<u>8,955</u>	<u>2,159</u>

In 2016, actuarial estimations were performed for all of the Province's pension funds that did not have an actuarial valuation completed in the current year. These estimates are completed to reflect changes to assumptions that became effective as at April 1, 2016. These assumptions are as follows:

	MLA – Basic & Supplementary	SCP	Judges – Old Plan & New Plan
Discount Rate	Basic – 5.45% for 10 years, 6.10% thereafter Supplementary – 3.54%	3.54% per annum	Old Plan – 3.54% New Plan – 3.54%
Expected Rate of Return of Plan Assets	Basic – 5.45% for 10 years, 6.10% thereafter Supplementary – N/A	N/A	N/A
Pre-Retirement Indexation	1.5% per annum for 2015-2016, 2.75% for 10 years, 0% thereafter	1.5% per annum for 2015-2016, 2.75% for 10 years, 0% thereafter	N/A
Post-Retirement Indexation (includes deferred pensioners)	1.5% per annum for 2016. 2.25% for 4 years, 0% thereafter	1.5% per annum for 2016, 2.25% for 4 years, 0% thereafter	Old Plan – N/A New Plan – 2.15% per annum

Pension fund assets are valued at market values. The actual return on plan assets was -0.9% percent in 2016 (2015 9.3 percent).

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(d) Summary Pension Information

	CSSF	TSF	MLA	MLA Supp¹	SCP¹	Judge Old¹	Judge New¹	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Accrued benefit obligation, beginning of year	1,774,975	911,847	21,085	15,810	24,825	10,568	2,946	2,762,056
(Gains) losses on experience and assumption changes, and contingent indexation	(103,971)	(51,970)	(579)	(2,323)	(3,482)	(761)	(289)	(163,375)
Benefits accrued	45,025	15,036	449	783	565	150	211	62,219
Interest	96,935	50,236	1,185	483	745	317	92	149,993
Benefit payments	(70,060)	(44,752)	(1,400)	(447)	(905)	(315)	-	(117,879)
Accrued benefit obligation, end of year	1,742,904	880,397	20,740	14,306	21,748	9,959	2,960	2,693,014
Plan assets, beginning of year	1,774,975	911,847	22,070	-	-	-	-	2,708,892
Actuarial gains (losses)	(122,126)	(59,244)	(1,778)	-	-	-	-	(183,148)
Return on plan assets	97,421	50,434	1,235	-	-	-	-	149,090
Employer contributions	30,949	10,916	-	-	-	-	-	41,865
Employee contributions	31,745	11,196	218	-	-	-	-	43,159
Benefit payments	(70,060)	(44,752)	(1,400)	-	-	-	-	(116,212)
Plan assets, end of year	1,742,904	880,397	20,345	-	-	-	-	2,643,646
Actuarial pension liability	-	-	395	14,306	21,748	9,959	2,960	49,368
Unamortized adjustments, beginning of year	347,608	186,408	(921)	2,028	6,578	5,026	942	547,669
(Gains) losses on experience and assumption changes	(103,973)	(52,058)	(579)	(2,323)	(3,482)	(761)	(289)	(163,465)
Amortization of gains (losses)	(29,603)	(19,869)	143	(338)	(1,510)	(865)	(218)	(52,260)
Current year (gain) loss on assets	122,128	59,332	1,778	-	-	-	-	183,238
Unamortized adjustments, end of year	336,160	173,813	421	(633)	1,586	3,400	435	515,182
Net Pension liability	(336,160)	(173,813)	(26)	14,939	20,162	6,559	2,525	(465,814)
Expense								
Current period benefit cost	44,229	14,755	449	783	565	150	211	61,142
Employee and other contributions	(32,222)	(10,954)	(218)	-	-	-	-	(43,394)
Net interest	(486)	(198)	(50)	483	745	317	92	903
Amortization of (gains) losses	29,603	19,869	(143)	338	1,510	865	218	52,260
Total pension expense	41,124	23,472	38	1,604	2,820	1,332	521	70,911

1. These pension plans are non-contributory.

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For plans with contingent indexation, the total accrued benefit obligation consists of the following:

	CSSF	TSF	MLA	MLA Supp	SCP	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Base benefit liability	1,508,408	761,752	19,005	12,824	20,557	2,322,546
Contingent indexation liability ¹	234,496	118,645	1,735	1,482	1,191	357,549
Total accrued benefit obligation	1,742,904	880,397	20,740	14,306	21,748	2,680,095

1. The contingent indexation liability is calculated based on total plan assets less the accrued benefit obligation assuming no future contingent indexation. This calculation does not incorporate the potential impact of future events such as contributions, gains, losses on asset returns and new benefit accruals.

10 Other Employee Benefit Plans

(a) Other Employee Benefit Plan Descriptions

Retirement Pay

Employees of the Civil Service, Education sectors and MLAs are provided with retirement allowances in accordance with the applicable collective agreement, terms of employment or legislation. Amounts paid to eligible employees at retirement are based on the pay rate in effect at the retirement date and range from four days to one month of pay for each year of eligible service, depending on the employee group. Retirement pay is subject to maximums which vary by employee group from twenty to fifty-two weeks of pay. These benefits are unfunded.

Death Benefits

A post-retirement death benefit in the form of life insurance coverage of \$5 thousand is provided to regular and senior compensation members of the CSSF. MLAs also receive coverage in the amount of \$50 thousand until age 65, reducing to \$25 thousand at age 65 and then remaining at that level for life. MLAs who served as Premier, Leader of the Opposition, Speaker of the House or as a Minister are entitled to \$75 thousand coverage until they are 65 instead of \$50 thousand. These benefits are paid by assets held in a separate reserve account of the Public Sector Group Insurance Plan (PSGIP). Prior to April 2014, a \$50 thousand contribution was made annually to these funds by the Province. This annual contribution ceased in 2014. Once the assets in the reserve account have been depleted, death benefit payments will be issued from the Operating Fund.

Workers Compensation

Workers compensation benefits include medical services, wage loss replacement and rehabilitation costs paid in the event that a volunteer firefighter or emergency measures organization volunteer is injured while performing their duties.

Effective January 1, 2011 the Province became an assessed employer for the purpose of providing workers compensation benefits to Civil Service and Instructional Education. The liability associated with these benefits is held by the Workers Compensation Board of PEI.

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Sick Leave

Employees of the Civil and Education sectors are entitled to sick leave as provided for under collective agreements and terms of employment. Unused hours can be carried forward for future paid leave, up to predetermined maximum amounts. However, no amounts are paid out in respect of unused sick leave at termination or retirement. Eligible employees accumulate between 1.25 and 1.5 days of sick leave per month of service, depending on the employee group. Maximum accumulations range from 199 to 260 days. This program is unfunded.

(b) Actuarial Valuations / Estimates

Actuarial valuations of the Province's liability for future employee benefits are carried out every three years. An estimated update, which is a calculation based on an extrapolation of the most recent valuation, is calculated by the Province for the years in which a formal valuation is not prepared.

Actuarial valuations and estimates are based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the Province's best estimates. The assumptions for the most recent valuations are as follows:

	Retirement Pay (Civil & Education)	Death Benefits (MLA)	Death Benefits (Civil)	WCB	Sick Leave (Civil & Education)
Date of Valuation	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14
Inflation	N/A	N/A	N/A	4	N/A
Discount Rate	3.80%	4.12%	4.10%	4.09%	3.80%
Salary Escalation	1	N/A	N/A	N/A	5
Mortality	None	Same as for MLA Pension (Basic & Supp) post-retirement	Same as for CSSF	CPM2014 Public Table	None
Termination	2	Same as for MLA Pension (Basic & Supp)	Same as for CSSF, rates are doubled for temporary and casual employees	N/A	6
Retirement Age	3	Same as for MLA Pension (Basic & Supp)	Same as CSSF retirement rates for members age 55 and older, or in one year if the member has attained age 66	N/A	Age 61, or in one year if member has attained age 61

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1. Salary escalation assumptions for Retirement Pay (Civil & Education) are as follows:
 - Senior Compensation Plan members & MLAs – 2.75% per annum;
 - All other civil servants – same as for CSSF;
 - Education sector instructional and excluded employees – same as for TSF; and
 - Education sector CUPE employees – 2.75% per annum.
2. Termination assumptions for Retirement Pay (Civil & Education) are as follows:
 - Civil servants – same as for CSSF, rates are doubled for temporary and casual employees;
 - MLAs – same as for MLA Pension (Basic & Supplementary);
 - Education sector instructional and excluded employees - same as for TSF; and
 - Education sector CUPE employees – same as for CSSF.
3. Retirement age assumptions for Retirement Pay (Civil & Education) are as follows:
 - Civil servants– same as CSSF retirement rates for members age 55 and older, or in one year if the member has attained age 66;
 - MLAs – same as for MLA Pension (Basic & Supplementary);
 - Education sector instructional and excluded employees – same as TSF retirement rates for members age 55 and older, or in one year if the member has attained age 66; and
 - Education sector CUPE employees – 5% at each age from 55 to 59, 20% at age 60, 15% at age 61, 5% at each age from 62 to 64, 25% at age 65, or in one year if the member has attained age 65.
4. Inflation assumptions for Workers Compensation is as follows:
 - General – 2.25%;
 - Health and medical benefits – 4.25%;
 - Regular pension, survivor and extended wage loss benefits – 1.80%; and
 - Lost pension benefits – 0.00%.
5. Salary escalation assumptions for Sick Leave (Civil & Education) are as follows:
 - Civil servant – 3.00% per annum;
 - Education sector instructional employees – 3.10% per annum for those with a Master's Degree, 3.50% per annum for those without a Master's Degree; and
 - Education sector CUPE and excluded employees – 2.75% per annum.
6. Termination assumptions for Sick Leave (Civil & Education) are as follows:
 - Civil servants and education sector CUPE and excluded employees – 0.5% terminate per year; and
 - Education sector instructional employees – 0.0% terminate per year.

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Actuarial gains and losses for future employee benefits other than workers compensation are amortized on a straight-line basis over the expected average remaining service life of the related employee group as follows:

	2016	2015
Retirement Pay (Civil Service & Education Sector)	13 years	13 years
Death Benefits (MLA)	5 years	5 years
Death Benefits (Civil Service)	11 years	11 years
Sick Leave (Civil Sector)	12 years	12 years
Sick Leave (Education Sector)	15 years	15 years

Actuarial gains and losses for workers compensation benefits are amortized on a straight-line basis over the average expected period during which benefits will be paid which is 17 years.

The following are the results of the most recent actuarial valuations of the Province's future employee benefits:

	Retirement Pay (Civil & Education)	Death Benefits (MLA)	Death Benefits (Civil & Health)	WCB	Sick Leave (Civil & Education)
Date of Valuation	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14	1-Apr-14
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Accrued Benefit Obligation	77,410	792	10,054	1,033	35,497
Fund Assets	-	-	1,036	-	-
Unfunded Liability (Surplus)	77,410	792	9,018	1,033	35,497

The market value of death benefit assets at the beginning of the year was \$1.0 million. The expected rate of return on death benefit assets was 4.10 percent. The actual return on assets was -0.3% percent in 2016 (2015 10.3 percent).

In 2016, actuarial estimates were performed for all of the Province's retirement and other benefits to reflect changes to the discount rate assumption that became effective as at April 1, 2016.

The updated discount rate assumptions are as follows:

	Retirement Pay (Civil & Education)	Death Benefits (MLA)	Death Benefits (Civil & Health)	WCB	Sick Leave (Civil & Education)
Discount Rate	3.08%	3.54%	3.54%	3.08%	3.08%

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(e) Benefit Summary Information

	Retirement Pay \$000	Death Benefits \$000	WCB ¹ \$000	Sick Leave ² \$000	Total \$000
Accrued benefit obligation, beginning of year	89,517	14,893	1,192	40,367	145,969
(Gains) losses on experience and assumption changes	(3,790)	(1,903)	(49)	(1,391)	(7,133)
Benefits accrued	5,850	508	43	3,602	10,003
Interest	2,393	455	31	1,075	3,954
Benefit payments	(4,517)	(136)	(104)	(2,870)	(7,627)
Accrued benefit obligation, end of year	89,453	13,817	1,113	40,783	145,166
Plan assets, beginning of year	-	964	-	-	964
Actuarial gains (losses)	-	4	-	-	4
Return on plan assets	-	27	-	-	27
Benefit payments	-	(136)	-	-	(136)
Plan assets, end of year	-	859	-	-	859
Actuarial benefit liability	89,453	12,958	1,113	40,783	144,307
Unamortized adjustments, beginning of year	27,307	4,648	349	3,902	36,206
(Gains) losses on experience and assumption changes	(3,790)	(1,903)	(49)	(1,391)	(7,133)
Amortization of gains (losses)	(2,994)	(458)	(11)	(297)	(3,760)
Current year (gain) loss on assets	-	(4)	-	-	(4)
Unamortized adjustments, end of year	20,523	2,283	289	2,214	25,309
Net benefit liability	68,930	10,675	824	38,569	118,998
Expense					
Current period benefit cost	5,850	508	43	3,602	10,003
Net interest	2,393	455	31	1,075	3,954
Amortization of (gains) losses	2,994	458	11	297	3,760
Total benefit expense	11,237	1,421	85	4,974	17,717

¹ Workers compensation costs and benefit payments include only those in respect of volunteer firefighters and emergency measures organization volunteers.

² Sick leave payments represent the cost of utilization in excess of benefits earned for the respective year.

11 Capital Transfers to Agencies

The Province provides capital funding to Provincial Agencies, Boards and Crown Corporations for the purchase of tangible capital assets. Budget approval for capital funding is included in the *Capital Estimates of the Province*. Funding to Provincial Agencies, Boards and Crown Corporations for operating expenses are included in the annual *Estimate of Revenue and Expenditure*.

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12 Transfers from Government Business Enterprises

The Operating Fund receives transfers of revenues periodically from the P.E.I. Liquor Control Commission and the P.E.I. Lotteries Commission. These revenues are presented as revenue from Crown Corporations in the annual *Estimates of Revenue and Expenditures* book and are recorded in the Public Accounts Volume I as revenue from Government Business Enterprises.

13 Use of Estimates and Measurement Uncertainty

Measurement uncertainty exists in financial statements when recorded amounts are based on assumptions or estimates. When estimates are used it is possible that there could be a material variance between the recorded amount and another reasonably possible amount. The accuracy of estimates depends on the completeness and quality of information available at the time of preparation of financial statements. Estimates are adjusted to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements in the accruals for such items as future pension, retirement and other obligations, environmental remediation obligations, various federal and provincial revenues and provisions for losses on loans, loan guarantees, accounts receivable and reserves for unsettled claims. The nature of uncertainty in the accruals for pension, retirement and other obligations arises because actual results may differ significantly from the Province's various assumptions about plan members and economic conditions in the market place. Uncertainty exists for environmental remediation obligations because the actual extent of remediation activities required may differ significantly based on the actual extent of site contamination and the chosen remediation process. Uncertainty related to federal and provincial revenues arises because of the possible differences between the estimated and actual economic growth and other assumptions used to accrue these revenues. Uncertainty related to amounts receivable arises due to assumptions on economic conditions in the market place and the financial health of recipients. There is uncertainty in the reserve for unsettled claims because it is based on estimates and assumptions that could differ significantly from actual results once the claims are settled. Measurement uncertainty also exists in the estimate of useful life of tangible capital assets.

14 Prior Period Comparative Figures

Certain prior period comparatives have been restated to conform to the presentation format adopted in the current period.

15 Government Restructuring

In 2015 Executive Council announced a reorganization of the operations of several departments. The changes were formally adopted through an amendment to the *Public Department's Act* on December 2, 2015. The changes took effect April 1, 2015. Financial results presented in the Statement of Operations and Accumulated Deficit for the year ended March 31, 2015 for the restructured departments have been restated for comparative purposes.

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16 Subsequent Events**(a) Contractual Obligations**

Subsequent to March 31, 2016, the Province entered into a number of contracts. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant obligations include:

	<u>2017</u> (\$000)	<u>2018</u> (\$000)	<u>2019</u> (\$000)	<u>2020</u> (\$000)	<u>2021</u> (\$000)	<u>Thereafter</u> (\$000)	<u>Total</u> (\$000)
Capital - Highway	15,292	-	-	-	-	-	15,292
Capital - Other	6,085	406	-	-	-	-	6,491
Federal/Provincial Strategic Investment Fund	-	-	767	767	767	13,039	15,340
Highway Maintenance	7,669	-	-	-	-	-	7,669
IT Support Contracts	4,130	-	-	-	-	-	4,130
Public Works and Planning	7,788	274	173	113	108	999	9,455
School Buses	-	1,036	-	-	-	-	1,036
Other Significant Obligations	5,818	474	474	474	474	-	7,714
	46,782	2,190	1,414	1,354	1,349	14,038	67,127

(b) Storm Damage

Subsequent to March 31, 2016, the Government of Canada approved Provincial Emergency Financial Assistance Order No. 179. This order approved the Province of PEI's December 2014 rain event for the Disaster Financial Assistance Arrangement Program.

(c) Infrastructure

Subsequent to March 31, 2016, the Province of PEI entered into a Bilateral Agreement on the Public Transit Infrastructure Fund and Clean Water and Wastewater Fund. Federal Funding in the amount of \$55.6 million has been allocated to PEI under the Clean Water and Wastewater Fund, and \$0.7 million under the Public Transit Infrastructure Fund. For both programs, the cost share ratio is 50% federal, 25% provincial, and 25% municipal/applicant. To date, over 20 projects totaling \$33.0 million, representing the federal and provincial share, have been approved.

(d) Biomass Contracts

Subsequent to March 31, 2016, the Department of Transportation, Infrastructure and Energy entered into a contract covering the provision of biomass heat for the Prince County Hospital and Summerset Manor. The contract is for 20 years, commencing when the biomass plant begins operating in 2017. Costs associated with the contract will be paid for by Health PEI. Annual costs associated with the contract fluctuate based on unit cost and consumption. Based on 2016 pricing (which is adjusted annually to reflect 75% of Consumer Price Index) and average heat load, the anticipated annual and 20 year costs are as follows:

	<u>Annual</u>	<u>20 Years</u>
Prince County Hospital	\$0.31 million	\$6.1 million
Summerset Manor	\$0.01 million	\$1.2 million

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PROVINCE OF PRINCE EDWARD ISLAND**Schedules to the Operating Fund Financial Statements
For the year ended March 31, 2016**

	<u>2016</u> <u>(\$000)</u>	<u>2015</u> <u>(\$000)</u>
1 Bank Advances		
Bank Accounts	(3,869)	(8,210)
	<u>(3,869)</u>	<u>(8,210)</u>
2 Accounts and Taxes Receivable		
Taxes	71,880	70,403
Government of Canada	42,823	41,167
Agencies, Boards and Crown Corporations	37,489	32,554
Other	5,372	6,105
	<u>157,564</u>	<u>150,229</u>
Provision for Doubtful Accounts (Schedule 18)	(2,101)	(1,908)
	<u>155,463</u>	<u>148,321</u>
3 Investments		
Summerside Regional Development Corporation	2	2
Charlottetown Area Development Corporation	2	2
	<u>4</u>	<u>4</u>

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4 Sinking Fund

	2016 (\$000)	2015 (\$000)
FINANCIAL ACTIVITIES		
Sinking Fund Earnings		
Investment Earnings	9,009	9,068
Bank Charges	(13)	(11)
Net Sinking Fund Earnings	8,996	9,057
Instalments from the Operating Fund	11,100	12,226
Other payments from (to) the Operating Fund	(46)	-
Debentures Redeemed	(41,608)	-
Change in Sinking Fund	(21,558)	21,283
Sinking Fund, beginning of year	229,383	208,100
Sinking Fund, end of year	207,825	229,383
FINANCIAL POSITION		
Assets		
Cash	4	385
Accrued Interest	1,498	1,911
	1,502	2,296
Investments, at cost ¹	206,326	227,090
Total Assets	207,828	229,386
Liabilities		
Accounts Payable	3	3
Sinking Fund Reserve	207,825	229,383
Total Liabilities and Fund Reserve	207,828	229,386

1 - Market value of investments \$243.2 million (2015- \$273.1 million)

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	2016 (\$000)	2015 (\$000)
5 Loans Receivable		
Loans		
Charlottetown Area Development Corporation loan due in 2019, with monthly payments of \$31,610, bearing interest at 6.64%.	1,206	1,495
Communities 13 Inc. loan due 2021, bearing an interest rate at 7.25%.	17	44
Community Development loans due in varying annual amounts to the year 2033, bearing interest rates ranging from 4.24% - 6.00%.	1,220	1,308
Finance PEI loans due in varying amounts to the year 2034, bearing interest rates ranging from 1.65% - 3.45%.	148,698	154,462
P.E.I. Energy Corporation loans due in varying annual amounts to the year 2035, bearing interest rates up to 3.86%.	42,829	54,210
Island Investment Development Inc. loans due in varying annual amounts to the year 2022, bearing interest rates ranging from 2.03% to 3.11%.	7,455	5,758
Island Waste Management Corporation loan due 2019, bearing interest at 1.35%.	3,782	-
P.E.I. Liquor Control Commission loans due in varying annual amounts to the year 2024, bearing interest rates ranging from 1.81% to 5.28%.	1,267	1,347
P.E.I. Student Financial Assistance Corporation loan due on demand, bearing interest at the Province of P.E.I. Treasury Board's interest rate to crown corporations on advances.	26,200	26,200
	<u>232,674</u>	<u>244,824</u>
Other		
Employee Transition Advances - Non-interest bearing.	2,607	2,900
Employee Computer Purchase Loans - 3 year term, interest 2.8%.	1	1
Employee Health Club Loans - 1 year term, interest rates ranging from 1.00% - 1.27%.	36	45
	<u>2,644</u>	<u>2,946</u>
Total Loans Receivable before Provisions	235,318	247,770
Provision for Doubtful Accounts (Schedule 18)	<u>(15,058)</u>	<u>(15,058)</u>
	<u>220,260</u>	<u>232,712</u>

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	2016 (\$000)	2015 (\$000)
6 Pension, Retirement and Other Obligations		
Civil Service Superannuation Fund	336,160	347,608
Teachers' Superannuation Fund	173,813	186,408
Pension Plan for Members of the Legislative Assembly	26	64
Other Pension Plans	(44,185)	(39,575)
Retirement and Death Benefits	(79,605)	(71,491)
Sick Leave	(38,569)	(36,465)
Workers' Compensation	(824)	(843)
	346,816	385,706
7 Deferred Revenue and Credits		
Motor Vehicle Registry	8,263	7,567
Other	1,101	692
	9,364	8,259
8 Accounts Payable and Accrued Liabilities		
Goods and Services	38,443	51,733
Government of Canada	32,347	58,172
Due to Agencies, Boards and Crown Corporations	84,358	73,938
Wages and Benefits	28,478	28,138
Payments Due - LMDA Program and Social Services	1,894	1,908
Interest		
Debentures	20,767	22,571
Canada Pension Bonds	2,441	2,441
Other	6,327	6,764
Other	9,265	8,218
	224,320	253,883
9 Short-Term Loans Payable		
Treasury Notes, 0.51% - 0.64%, maturing April 18, 2016 - June 8, 2016	225,000	225,000
Discount on Treasury Notes	(144)	(208)
	224,856	224,792

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	<u>2016</u> <u>(\$000)</u>	<u>2015</u> <u>(\$000)</u>
10 Obligation Under Capital Leases		
Leasehold Improvement obligation payable monthly until the year 2019, bearing interest at 6.64%	1,207	1,495
	<u>1,207</u>	<u>1,495</u>
Interest expense related to capital lease obligations for the year was \$91 thousand (2015 - \$112 thousand).		
Future minimum lease payments under the capital lease obligations are:		
2015-2016	-	379
2016-2017	379	379
2017-2018	379	379
2018-2019	379	379
2019-2020	222	222
Total minimum lease payments	<u>1,359</u>	<u>1,738</u>
Less: Imputed interest	<u>(152)</u>	<u>(243)</u>
Net Obligation	<u><u>1,207</u></u>	<u><u>1,495</u></u>

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	<u>2016</u> <u>(\$000)</u>	<u>2015</u> <u>(\$000)</u>
11 Loans Payable		
Government of Canada, non-interest bearing, maturing March 31, 2022, payable in monthly instalments of \$9,076.	653	4,561
Adjustment for Interest Charge Concession	<u>(83)</u>	<u>(203)</u>
	570	4,358
Teachers' Superannuation Fund, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$8.0 million payable annually.	56,258	64,295
Teachers' Superannuation Fund, 4.14%, maturing January 1, 2029, with interest payable semi-annually and principal payments of \$23.5 million payable annually beginning in 2023.	164,640	164,640
Civil Service Superannuation Fund, 4.41%, maturing October 15, 2015, with interest payable semi-annually and principal payments of \$5.2 million payable annually.	-	5,200
Civil Service Superannuation Fund, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$15.1 million payable annually.	105,533	120,609
Civil Service Superannuation Fund, 4.14%, maturing January 1, 2029, with interest payable semi-annually and principal payments of \$33.1 million payable annually beginning in 2023.	<u>231,530</u>	<u>231,530</u>
	<u>558,531</u>	<u>590,632</u>

Principal repayment requirements over the next five years and thereafter on outstanding loans payable are as follows:

	<u>2016</u> <u>(\$000)</u>
2016-2017	23,222
2017-2018	23,222
2018-2019	23,222
2019-2020	23,222
2020-2021	23,222
Thereafter	<u>442,421</u>
	<u>558,531</u>

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12 Debentures and Sinking Fund

Issue Date	Maturity Date	Interest Rate	Term of Years	Gross Debt (\$000)	Sinking Fund (\$000)	Net Debt 2016 (\$000)	Net Debt 2015 (\$000)
Public Issues:							
27-Oct-95	27-Oct-15	8.500%	20	-	-	-	34,191
15-Sep-09	24-Sep-19	4.250%	10	100,000	-	100,000	100,000
25-Aug-10	2-Sep-20	3.700%	10	100,000	-	100,000	100,000
15-Dec-93	15-Dec-23	8.500%	30	60,000	41,887	18,113	20,693
20-Aug-02	29-Jul-27	6.100%	25	100,000	23,443	76,557	78,745
21-Feb-00	21-Feb-30	6.800%	30	80,000	29,908	50,092	52,465
29-Jan-02	29-Jan-32	6.250%	30	100,000	30,470	69,530	72,219
12-Jun-03	21-Feb-34	5.600%	30	100,000	22,666	77,334	79,461
16-Sep-04	15-Jun-35	5.700%	30	100,000	18,597	81,403	83,400
28-Jan-05	19-May-36	5.300%	31	100,000	16,406	83,594	85,505
12-Sep-05	19-Nov-37	4.650%	32	100,000	15,962	84,038	85,905
17-Mar-10	19-Nov-37	4.650%	27	100,000	8,532	91,468	93,033
16-Mar-11	19-May-41	4.600%	30	100,000	-	100,000	100,000
26-Jul-11	19-May-41	4.600%	30	100,000	-	100,000	100,000
19-Jun-12	27-Jun-42	3.650%	30	200,000	-	200,000	200,000
10-Jan-13	17-Jan-53	3.600%	40	125,000	-	125,000	125,000
6-Aug-13	17-Jan-53	3.600%	40	75,000	-	75,000	75,000
11-Mar-14	17-Jan-53	3.600%	39	125,000	-	125,000	125,000
17-Jul-14	17-Jul-54	3.850%	40	125,000	-	125,000	125,000
17-Aug-15	25-Aug-25	2.350%	10	125,000	-	125,000	-
				<u>2,015,000</u>	<u>207,871</u>	<u>1,807,129</u>	<u>1,735,617</u>
Canada Pension Plan Issues:							
1998-99	2018-2019	5.930%	20	376	-	376	376
1999-00	2019-2020	6.347%	20	7,332	-	7,332	7,332
2000-01	2020-2021	6.681%	20	9,136	-	9,136	9,136
2001-02	2021-2022	6.593%	20	11,374	-	11,374	11,374
2002-03	2022-2023	6.285%	20	11,360	-	11,360	11,360
2003-04	2023-2024	5.728%	20	11,135	-	11,135	11,135
2004-05	2024-2025	5.659%	20	10,500	-	10,500	10,500
2005-06	2025-2026	5.212%	20	3,036	-	3,036	3,036
2005-06	2035-2036	4.772%	30	5,939	-	5,939	5,939
2006-07	2036-2037	4.879%	30	13,526	-	13,526	13,526
2007-08	2037-2038	4.851%	30	10,010	-	10,010	10,010
2008-09	2038-2039	4.970%	30	9,703	-	9,703	9,703
2009-10	2039-2040	5.092%	30	10,544	-	10,544	10,544
2010-11	2040-2041	4.818%	30	9,603	-	9,603	9,603
2011-12	2041-2042	4.522%	30	9,794	-	9,794	9,794
2012-13	2042-2043	3.624%	30	6,971	-	6,971	6,971
				<u>140,339</u>	<u>-</u>	<u>140,339</u>	<u>140,339</u>
				2,155,339	207,871	1,947,468	1,875,956
Debt Discount				(27,846)	-	(27,846)	(28,075)
Unfunded Portion of Sinking Fund				-	(46)	46	-
Total Debentures and Sinking Fund				<u><u>2,127,493</u></u>	<u><u>207,825</u></u>	<u><u>1,919,668</u></u>	<u><u>1,847,881</u></u>

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12 Debentures and Sinking Fund continued

The debentures listed on this schedule have been issued in Canadian dollars.

Canada Pension Plan debentures are redeemable in whole or in part before maturity at the option of the Minister of Finance of Prince Edward Island.

Interest rates are calculated on a weighted average basis.

The unfunded portion of the Sinking Fund represents cash loaned to the Province's Operating Fund.

Projected Payments

Projected payments for the next five years and thereafter are:

	Total Repayments (\$000)	Sinking Fund Requirements (\$000)	Net Principal Repayments (\$000)
2016-2017	-	-	-
2017-2018	-	-	-
2018-2019	376	-	376
2019-2020	107,332	-	107,332
2020-2021	109,136	-	109,136
Thereafter	1,938,495	207,871	1,730,624
	<u>2,155,339</u>	<u>207,871</u>	<u>1,947,468</u>

Net principal repayments are comprised of the principal amount due less available designated sinking funds to retire the debenture.

13 Tangible Capital Assets

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	<u>Land</u> (\$000)	<u>Buildings and Improvements</u> (\$000)	<u>Leasehold Improvements</u> (\$000)	<u>Roads and Bridges</u> (\$000)	<u>Motor Vehicles</u> (\$000)	<u>Equipment</u> (\$000)	<u>Other</u> (\$000)	<u>Total</u> 2016 (\$000)	<u>Total</u> 2015 (\$000)
<u>Cost</u>									
Balance, beginning of year	76,683	408,703	7,072	1,064,661	64,146	115,535	86,482	1,823,282	1,756,203
Additions	1,753	11,007	-	38,349	5,755	14,403	2,150	73,417	69,098
Adjustments	6	(40)	-	-	-	(36)	-	(70)	7
Disposals	(633)	(1,205)	-	-	(2,055)	(292)	-	(4,185)	(2,026)
Balance, end of year	77,809	418,465	7,072	1,103,010	67,846	129,610	88,632	1,892,444	1,823,282
<u>Amortization</u>									
Accumulated, beginning of year	-	220,369	5,054	745,318	47,431	73,482	50,376	1,142,030	1,097,270
Annual Amortization	-	9,160	352	25,775	2,400	8,450	2,735	48,872	46,722
Disposals	-	(1,205)	-	-	(1,993)	(292)	-	(3,490)	(1,962)
Accumulated, end of year	-	228,324	5,406	771,093	47,838	81,640	53,111	1,187,412	1,142,030
Net Book Value	77,809	190,141	1,666	331,917	20,008	47,970	35,521	705,032	681,252

The net book value of capital assets unamortized and under construction or development is \$8.4 million (2015 - \$19.2 million).

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	<u>2016</u> <u>(\$000)</u>	<u>2015</u> <u>(\$000)</u>
14 Inventories and Property Holdings		
Inventory - Dept. of Education, Early Learning and Culture	1,320	1,392
Inventory - Dept. of Health and Wellness	87	158
Inventory - Dept. of Transportation, Infrastructure and Energy	6,270	5,352
Property Holdings - Tax Sale Properties	614	537
	<u>8,291</u>	<u>7,439</u>
Provision for Losses on Property Holdings (Schedule 18)	(496)	(506)
	<u>7,795</u>	<u>6,933</u>
15 Prepaid Expenses and Other Deferred Charges		
Community Inclusions Service Contract	208	114
Insurance	106	106
Workers Compensation Board Premiums	369	-
Other	80	10
	<u>763</u>	<u>230</u>

UNAUDITED

16 Trust Funds

		Fund Balance 2015 (\$000)	Increase (Decrease) in Funds (\$000)	Fund Balance 2016 (\$000)
Civil Service Superannuation Fund		1,774,975	(32,071)	1,742,904
Pension Plan for M.L.A.s	¹	22,070	(1,725)	20,345
Public Trustee		9,000	-	9,000
Supreme Court		305	(14)	291
Teachers' Superannuation Fund	²	911,847	(31,450)	880,397
Other		<u>2,574</u>	<u>(123)</u>	<u>2,451</u>
Totals		<u>2,720,771</u>	<u>(65,383)</u>	<u>2,655,388</u>

1 - The Pension Plan for M.L.A.'s has a fiscal year end of December 31, 2015.

2 - The Teachers' Superannuation Fund has a fiscal year end of June 30, 2015.

The information used to prepared this schedule uses unaudited draft financial statements when audited financial statements are unavailable.

Trusts administered by the Province on behalf of other parties are excluded from the financial statements of the Operating Fund.

UNAUDITED

17 Guaranteed Debt

	Principal Guaranteed (\$000)	Outstanding 2016 (\$000)	Outstanding 2015 (\$000)
¹ Lines of Credit / Demand Loans	8,000	1,989	2,320
² Debentures / Capital Loans	207,580	160,721	211,497
Total Guaranteed Debt	215,580	162,710	213,817

	Maturity Date	Principal Guaranteed (\$000)	Outstanding 2016 (\$000)	Outstanding 2015 (\$000)
¹ Lines of Credit / Demand Loans				
P.E.I. Grain Elevators Corp.	31-Jul-15	8,000	1,989	2,320
		8,000	1,989	2,320
² Debentures / Capital Loans				
Atlantic Technology Centre	31-Aug-2017	12,100	5,526	6,010
Fathers of Confederation Bldg.	30-Sep-2020	1,000	495	594
Island Investment Dev. Inc.	Apr 2016 to Apr 2021	129,280	129,280	177,782
Island Waste Manage. Corp.	31-Dec-2027	30,130	19,701	20,795
L.M. Montgomery Land Trust	31-Dec-2017	1,570	1,570	1,570
P.E.I. Energy Corporation	6-Mar-2017	9,360	480	1,395
P.E.I. Energy Savings Bonds	31-Dec-2016	20,000	1	1
P.E.I. Firefighters Association	31-Mar-2027	140	113	121
P.E.I. Grain Elevators Corp.	31-Aug-2017	-	-	2,664
P.E.I. Grain Elevators Corp.	01-Jan-2021	3,300	2,964	-
Pownal Sports Centre	30-Jun-2024	700	591	565
		207,580	160,721	211,497

Both principal and interest are guaranteed for loan guarantees and debenture share issues. During the term authorized, lines of credit may revolve up to the original principal guaranteed plus interest due.

UNAUDITED

18 Continuity of Provision for Doubtful Accounts and Losses

	<u>Provision 2015 (\$000)</u>	<u>Written Off During Year (\$000)</u>	<u>Increase (Decrease) (\$000)</u>	<u>Provision 2016 (\$000)</u>	
Accounts Receivable:					
Provincial Taxes					
Provincial Sales Tax	447	-	(57)	390	
Real Property Tax	260	-	200	460	
Transportation, Infrastructure and Energy	915	-	17	932	
Other Departments	286	-	33	319	
	<u>1,908</u>	<u>-</u>	<u>193</u>	<u>2,101</u>	¹
Loans Receivable:					
P.E.I. Student Financial Assistance Corporation	3,894	-	-	3,894	
Other	11,164	-	-	11,164	
	<u>15,058</u>	<u>-</u>	<u>-</u>	<u>15,058</u>	²
Property Holdings:					
Land (Tax Sales)	506	-	(10)	496	
	<u>506</u>	<u>-</u>	<u>(10)</u>	<u>496</u>	³
Totals	<u>17,472</u>	<u>-</u>	<u>183</u>	<u>17,655</u>	

¹ The Provision for Doubtful Accounts for Accounts and Taxes Receivable is deducted on Schedule 2.

² The Provision for Doubtful Accounts for Loans Receivable is deducted on Schedule 5.

³ The Provision for Losses on Property Holdings is deducted on Schedule 14.

UNAUDITED

19 Schedule of Debentures Issued and Matured

ISSUED

<u>Date Of Issue</u>	<u>Rate of Interest</u>	<u>Date of Maturity</u>	<u>Amount of Issue (\$000)</u>	<u>Price Received</u>
Provincial Debentures				
17-Aug-15	2.35%	25-Aug-25	<u>125,000</u>	99.24
Total Debentures Issued			<u>125,000</u>	

MATURED

<u>Date Of Issue</u>	<u>Rate of Interest</u>	<u>Date of Maturity</u>	<u>Amount of Issue (\$000)</u>	<u>Amount Matured (\$000)</u>	<u>Redeemed By Operating Fund (\$000)</u>	<u>Redeemed By Sinking Fund (\$000)</u>
Provincial Debentures						
27-Oct-95	8.50%	27-Oct-15	75,000	<u>75,000</u>	<u>33,392</u>	<u>41,608</u>
Total Debentures Matured				<u>75,000</u>	<u>33,392</u>	<u>41,608</u>

UNAUDITED

	2016 Budget (\$000)	2016 Actual (\$000)	2015 Actual (\$000)
<u>Revenue</u>			
20 Taxes			
Personal Income Tax	345,114	348,534	329,814
Sales Tax	254,671	244,934	249,114
Real Property Tax	111,500	111,806	109,485
Corporate Income Tax	52,078	73,184	52,458
Gasoline Tax	36,500	36,032	35,398
Health Tax on Tobacco	32,000	32,926	30,259
Health Tax on Liquor	18,419	18,724	17,978
Insurance Premium Tax	11,600	11,746	11,323
Corporation Capital Tax	5,600	4,637	5,754
Real Property Transfer Tax	4,600	4,777	4,313
Environment Tax	1,000	1,151	993
Fire Prevention Tax	525	585	523
	873,607	889,036	847,412
21 Licenses and Permits			
Motor Vehicle Registry	19,613	18,761	18,905
Securities Act	5,175	5,794	5,173
Security Brokers and Salesmen Licenses	2,070	2,114	2,068
Registry Act	1,000	1,042	997
Other	3,518	3,736	3,283
	31,376	31,447	30,426
22 Fees and Services			
Beverage Containers and Recycled Materials	7,150	7,153	7,116
Housing Rental	5,900	5,631	5,568
Third Party Insurance	3,700	3,902	3,710
Land Title and Registry Fees	2,340	2,541	2,299
9-1-1 Cost Recovery Fees	1,300	1,339	1,337
Automated Property Registration	1,050	1,095	1,054
Fines and Penalties	1,395	1,071	1,039
R.C.M.P. Recoveries	794	737	698
Other	10,714	14,922	11,591
	34,343	38,391	34,412
23 Other Income			
Transfer of Funds from Crowns	65	3,974	1,055
Environmental Attributes	1,065	637	557
Sales	649	534	467
Forum of Labour Market Ministers	-	22	977
Trans Canada Trail	-	-	628
Other	531	720	319
	2,310	5,887	4,003

UNAUDITED

	2016 Budget (\$000)	2016 Actual (\$000)	2015 Actual (\$000)
24 Investment Income			
Finance PEI	3,525	3,463	4,249
P.E.I. Energy Corporation	983	892	1,495
Other	1,445	1,691	1,803
	5,953	6,046	7,547
25 Government of Canada			
Equalization	360,999	360,999	359,821
Canada Health Transfer	139,960	139,497	132,192
Canada Social Transfer	53,305	52,975	51,813
Transitional Funding - Securities Regulation	-	-	35,000
Labour Market Agreements	30,017	30,001	30,354
Infrastructure Programs			
New Deals for Cities and Communities	10,500	11,059	9,627
Build Canada and New Building Canada Funds	13,250	8,199	4,128
Capital Funding	4,500	3,500	6,250
Agriculture Support Programs	4,787	4,880	3,809
Housing Programs	4,432	4,753	4,565
Official Languages in Education	3,292	3,439	3,192
Crop Insurance	1,675	1,800	1,660
Youth Justice Services	1,615	1,615	1,615
Rehabilitation Programs	1,376	1,376	1,376
Promotion of Official Languages	768	1,003	1,349
Capital Funding - Schools	-	700	-
Statutory Subsidy	684	684	685
Children-In-Care Special Allowance	465	528	485
Canada Study Grant	375	507	-
Legal Aid	445	445	445
Student Loan Administration	376	381	404
Other	5,024	5,084	4,401
	637,845	633,425	653,171
<u>Expense</u>			
26 Economic Development and Tourism			
Department of Economic Development and Tourism	2,874	2,645	4,637
Innovation PEI	26,403	33,295	23,960
Tourism PEI	14,675	14,280	14,915
	43,952	50,220	43,512

UNAUDITED

	2016 Budget (\$000)	2016 Actual (\$000)	2015 Actual (\$000)
27 Education, Early Learning and Culture			
Department of Education, Early Learning and Culture	242,747	243,952	250,307
Island Regulatory and Appeals Commission	1,200	1,200	1,200
	243,947	245,152	251,507
28 Finance			
Department of Finance	70,330	68,028	69,997
Employee Benefits	49,773	56,985	49,378
Interest on Unfunded Employee Future Benefits	5,860	4,829	5,853
General Government	6,300	5,891	5,984
Council of Atlantic Premiers	188	188	188
	132,451	135,921	131,400
29 Health and Wellness			
Department of Health and Wellness	12,541	12,260	11,714
Health PEI	586,577	586,578	577,263
	599,118	598,838	588,977
30 Transportation, Infrastructure and Energy			
Department of Transportation, Infrastructure and Energy	108,981	105,257	111,320
Interministerial Women's Secretariat	439	433	438
	109,420	105,690	111,758
31 Workforce and Advanced Learning			
Department of Workforce and Advanced Learning	120,506	121,451	113,379
Employment Development Agency	5,232	5,006	5,378
	125,738	126,457	118,757

32 Program Expense by Object

UNAUDITED

Department	Administration (\$000)	Debt (\$000)	Materials, Supplies and Services (\$000)	Professional Services (\$000)	Salaries and Benefits (\$000)	Travel and Training (\$000)	Transfer Payments (\$000)	Total (\$000)
Agriculture and Fisheries	308	5	1,138	210	8,157	653	20,739	31,210
Auditor General	27	-	26	54	1,693	24	8	1,832
Communities, Land and Environment	282	5	6,258	302	10,037	507	2,412	19,803
Economic Development and Tourism	42	-	21	38	9,803	76	40,240	50,220
Education, Early Learning and Culture	292	-	2,913	472	203,033	330	38,112	245,152
Executive Council	758	-	722	191	6,085	127	284	8,167
Family and Human Services	446	1	580	90	19,850	568	75,132	96,667
Finance	2,545	4,972	7,388	4,096	82,341	617	33,962	135,921
Health and Wellness	97	6	1,332	651	5,358	158	591,236	598,838
Justice and Public Safety	564	23	2,246	17,685	27,867	524	958	49,867
Legislative Assembly	362	-	223	573	4,754	169	229	6,310
Public Service Commission	81	-	27	825	5,552	646	-	7,131
Transportation, Infrastructure and Energy	9,558	30	38,534	2,020	38,017	1,179	16,352	105,690
Workforce and Advanced Learning	669	5	148	372	5,443	92	119,728	126,457
Total Program Expenses	16,031	5,047	61,556	27,579	427,990	5,670	939,392	1,483,265
Percentage of Total	1.1	0.3	4.1	1.9	28.9	0.4	63.3	100.0

Note - Debt includes Bad Debt Expense, Interest, Bank Charges, etc.

UNAUDITED

33 Operating Fund - Reconciliation of 2015-2016 Budget Estimates

	2015-2016 Budget per Estimates Book (\$000)	Restatement (\$000)	2016 Budget Unaudited (\$000)
REVENUES			
Taxes	873,607	-	873,607
Licenses and Permits	31,376	-	31,376
Fees and Services	34,343	-	34,343
Other Income	2,310	-	2,310
Investment Income	5,953	-	5,953
Government of Canada	633,260	4,585 ¹	637,845
Sinking Fund Earnings	8,915	-	8,915
Capital Revenue	8,015	(8,015) ^{1/2}	-
Net Surplus of Crown Corporations	51,072	(51,072) ³	-
Total Revenues	1,648,851	(54,502)	1,594,349
EXPENSES			
Agriculture and Fisheries	33,040	-	33,040
Auditor General	2,057	-	2,057
Communities, Land and Environment	20,271	-	20,271
Economic Development and Tourism	43,952	-	43,952
Education, Early Learning and Culture	243,947	-	243,947
Executive Council	8,674	-	8,674
Family and Human Services	94,205	-	94,205
Finance	132,451	-	132,451
Health and Wellness	599,118	-	599,118
Justice and Public Safety	49,444	-	49,444
Legislative Assembly	6,423	-	6,423
Public Service Commission	7,320	-	7,320
Transportation, Infrastructure and Energy	109,420	-	109,420
Workforce and Advanced Learning	125,738	-	125,738
Total Program Expenses	1,476,060	-	1,476,060
Interest Charges on Debt	127,016	-	127,016
Amortization of Capital Assets	65,671	(18,068) ⁴	47,603
Total Expenses	1,668,747	(18,068)	1,650,679
Surplus (Deficit)	(19,896)	(36,434)	(56,330)

¹ - Transfer capital revenue to Government of Canada² - Eliminate capital revenue of Crown Corporations³ - Eliminate net surplus of Crown Corporations⁴ - Eliminate amortization of Crown Corporations

This schedule outlines the changes in the Province's 2015-2016 Budget to present, for comparative purposes, the Operating Fund portion of the budget. The "Budget per Estimates Book" is taken from the Province of PEI Estimates of Revenue and Expenditures 2015-2016.

Summary

Of

Ordinary Revenues and Expenses

(Unaudited)

For the Year Ended March 31, 2016

Province of Prince Edward Island
Summary of Ordinary Revenues and Expenses
For the Year Ended March 31, 2016

	Expenses \$	Revenue \$	Net Expenses (Revenue) \$
Department of Agriculture and Fisheries			
Department Management	575,608	4,917,867	(4,342,259)
Farm Business Risk Management	11,651,125	1,830,662	9,820,463
Agriculture Resource Division	7,971,107	39,898	7,931,209
Agriculture Policy and Regulatory Division	6,578,793	421,664	6,157,129
P.E.I. Analytical Laboratories	1,375,172	577,004	798,168
Marine Fisheries and Seafood Services	1,666,519	108,600	1,557,919
Aquaculture	1,391,763	-	1,391,763
Total Agriculture and Fisheries	<u>31,210,087</u>	<u>7,895,695</u>	<u>23,314,392</u>
Auditor General			
Administration	1,832,327	-	1,832,327
Total Auditor General	<u>1,832,327</u>	<u>-</u>	<u>1,832,327</u>
Department of Communities, Land and Environment			
Minister's/Deputy Minister's Office	227,195	-	227,195
Municipal Affairs and Provincial Planning	778,977	-	778,977
Forests, Fish and Wildlife	6,071,851	881,388	5,190,463
Environment	12,725,412	3,271,425	9,453,987
Total Communities, Land and Environment	<u>19,803,435</u>	<u>4,152,813</u>	<u>15,650,622</u>
Department of Economic Development and Tourism			
General Administration	964,104	130,801	833,303
Rural Development	1,680,487	123,738	1,556,749
Total Economic Development and Tourism	<u>2,644,591</u>	<u>254,539</u>	<u>2,390,052</u>
Innovation PEI			
Innovation PEI	33,294,400	-	33,294,400
Total Innovation PEI	<u>33,294,400</u>	<u>-</u>	<u>33,294,400</u>
Tourism PEI			
Tourism PEI	14,279,982	-	14,279,982
Total Tourism PEI	<u>14,279,982</u>	<u>-</u>	<u>14,279,982</u>

	Expenses \$	Revenue \$	Expenses (Revenue) \$
Department of Education, Early Learning and Culture			
Administration and Corporate Services	215,403,702	9,641,686	205,762,016
Learning and Early Childhood Development	454,391	976,883	(522,492)
Curriculum Development Programs	5,059,764	-	5,059,764
Instructional Development and Achievement	2,019,664	-	2,019,664
Early Childhood Development	13,478,084	92,257	13,385,827
English/French as an Additional Language	426,303	-	426,303
Joint Consortium for School Health	442,278	-	442,278
Provincial Libraries	2,739,349	54,863	2,684,486
Culture and Heritage	2,770,971	65,782	2,705,189
P.E.I. Museum and Heritage Foundation	1,157,300	-	1,157,300
Total Education, Early Learning and Culture	243,951,806	10,831,471	233,120,335
Island Regulatory and Appeals Commission			
Island Regulatory and Appeals Commission	1,200,000	-	1,200,000
Total Island Regulatory and Appeals Commission	1,200,000	-	1,200,000
Executive Council			
Premier's Office	686,146	-	686,146
Executive Council Office	1,121,440	-	1,121,440
Intergovernmental and Public Affairs	1,618,428	200,000	1,418,428
Communications PEI	4,740,735	305,466	4,435,269
Total Executive Council	8,166,749	505,466	7,661,283
Department of Family and Human Services			
Housing Services	11,921,495	11,269,835	651,660
Seniors and Corporate Support	1,103,499	-	1,103,499
Social Programs	64,575,946	1,375,660	63,200,286
Child and Family Services	19,065,485	832,191	18,233,294
Total Family and Human Services	96,666,425	13,477,686	83,188,739
Department of Finance			
Administration	24,499,548	1,217,448	23,282,100
Economics, Statistics and Federal Fiscal Relations	7,776,075	1,226,497,253	(1,218,721,178)
Office of the Comptroller	1,409,728	1,626,650	(216,922)
Taxation and Property Records	3,518,511	224,568,271	(221,049,760)
Treasury Board Secretariat	30,824,238	386,704	30,437,534
Total Finance	68,028,100	1,454,296,326	(1,386,268,226)
Council of Atlantic Premiers			
Council of Atlantic Ministers of Education and Training	15,300	-	15,300
Council of Atlantic Premiers Secretariat	74,492	-	74,492
Maritime Provinces Higher Education Commission	94,100	-	94,100
Atlantic Provinces Community College Consortium	4,500	-	4,500
Total Council of Atlantic Premiers	188,392	-	188,392

	Expenses \$	Revenue \$	Expenses (Revenue) \$
Employee Benefits			
Medical/Life Benefits	301,047	-	301,047
Employees' Future Benefits	25,097,734	-	25,097,734
Government Pension Contribution	36,023,674	-	36,023,674
Pension Management	391,676	-	391,676
Total Employee Benefits	61,814,131	-	61,814,131
General Government			
Miscellaneous General	117,831	-	117,831
Grants	2,110,118	-	2,110,118
Government Insurance Program	1,728,993	-	1,728,993
Contingency Fund and Salary Negotiations	1,934,335	-	1,934,335
Total General Government	5,891,277	-	5,891,277
Department of Health and Wellness			
Minister's/Deputy Minister's Office	363,452	-	363,452
Health Policy and Programs	3,413,124	208,670	3,204,454
Chief Mental Health and Addictions Office	2,081,749	232,873	1,848,876
Chief Public Health Office	4,035,774	496,148	3,539,626
Sport, Recreation and Physical Activity	2,366,265	274,745	2,091,520
Total Health and Wellness	12,260,364	1,212,436	11,047,928
Health PEI			
Health PEI	586,577,300	-	586,577,300
Total Health PEI	586,577,300	-	586,577,300
Department of Justice and Public Safety			
Minister's/Deputy Minister's Office	331,778	-	331,778
Consumer, Labour and Financial Services	2,273,305	28,008,780	(25,735,475)
Justice Policy and Privacy Services	1,194,895	4,287	1,190,608
Public Safety and Policing	19,459,866	2,892,522	16,567,344
Legal Services	3,610,115	387,968	3,222,147
Legal Aid	1,722,039	519,873	1,202,166
Crown Attorneys	1,283,271	26,047	1,257,224
Community and Correctional Services	16,081,772	2,770,627	13,311,145
Court Services	3,909,560	3,301,080	608,480
Total Justice and Public Safety	49,866,601	37,911,184	11,955,417
Legislative Assembly			
Legislative Services	2,494,613	1,650	2,492,963
Members	2,229,108	-	2,229,108
Office of the Conflict of Interest Commissioner	47,995	-	47,995
Office of the Information and Privacy Commissioner	116,988	-	116,988
Elections P.E.I.	1,421,465	20	1,421,445
Total Legislative Assembly	6,310,169	1,670	6,308,499

	Expenses \$	Revenue \$	Expenses (Revenue) \$
Public Service Commission			
Management	286,785	1,000	285,785
HR Management and Labour Relations	3,479,036	-	3,479,036
Staffing, Classification and Organizational Development	2,432,072	682,725	1,749,347
Administration, Corporate HRMS and Payroll	933,041	1,932	931,109
Total Public Services Commission	7,130,934	685,657	6,445,277
Department of Transportation, Infrastructure and Energy			
Corporate Services	1,575,570	-	1,575,570
Infrastructure	14,895,885	11,563,826	3,332,059
Highway Safety	2,612,495	18,922,712	(16,310,217)
Land and Environment	2,457,951	93,251	2,364,700
Highway Maintenance Operations	49,455,618	342,450	49,113,168
Public Works and Planning	19,710,323	149,874	19,560,449
Capital Project Division	10,617,250	3,555,320	7,061,930
Access PEI	2,679,873	(2,385)	2,682,258
Energy and Minerals	1,252,476	8,383	1,244,093
Total Transportation, Infrastructure and Energy	105,257,441	34,633,431	70,624,010
Interministerial Women's Secretariat			
Interministerial Women's Secretariat	433,553	-	433,553
Total Interministerial Women's Secretariat	433,553	-	433,553
Department of Workforce and Advanced Learning			
Departmental Management	370,193	-	370,193
Labour Research; and Immigrant Recruitment, Settlement and Retention	1,991,340	358,921	1,632,419
SkillsPEI	25,291,911	30,747,069	(5,455,158)
Post-Secondary and Continuing Education	93,797,550	1,915,985	91,881,565
Total Innovation and Advanced Learning	121,450,994	33,021,975	88,429,019
Employment Development Agency			
Management	218,177	-	218,177
Job Creation and Placement	4,787,453	313	4,787,140
Total Employment Development Agency	5,005,630	313	5,005,317
Interest Charges / Investment Income			
Debentures	104,647,988	-	104,647,988
Loans and Treasury Notes	1,485,704	-	1,485,704
Promissory Notes for Pension Funds	21,220,254	-	21,220,254
Bank Charges	571,241	-	571,241
Interest Income	-	5,353,766	(5,353,766)
Sinking Fund Earnings	-	8,995,228	(8,995,228)
Total Interest Charges / Investment Income	127,925,187	14,348,994	113,576,193
Total Provincial Operating Fund	1,611,189,875	1,613,229,656	(2,039,781)

Details

of

**Ordinary Revenues
With Estimates**

(Unaudited)

For the Year Ended March 31, 2016

Department of Agriculture and Fisheries

Department Management

	Revenue \$	Estimates \$
Corporate Services		
Federal		
Agriculture Support Programs - Growing Forward	4,879,634	4,786,900
Miscellaneous	6,519	50,000
Fees and Services		
Miscellaneous	31,714	-
	<u>4,917,867</u>	<u>4,836,900</u>
Total Department Management	<u>4,917,867</u>	<u>4,836,900</u>

Farm Business Risk Management

	Revenue \$	Estimates \$
Farm Business Risk Management		
Federal		
BRM Program Delivery	1,799,917	1,675,000
Fees and Services		
AgriStability Producer Fees	30,745	-
	<u>1,830,662</u>	<u>1,675,000</u>
Total Farm Business Risk Management	<u>1,830,662</u>	<u>1,675,000</u>

Agriculture Resource Division

	Revenue \$	Estimates \$
Sustainable Agriculture Resources		
Fees and Services		
Miscellaneous	24,334	-
	<u>24,334</u>	<u>-</u>
Agriculture Innovation		
Fees and Services		
Miscellaneous	9,650	7,500
	<u>9,650</u>	<u>7,500</u>
Agriculture Information		
Fees and Services		
Miscellaneous	5,639	1,500
Sales		
Miscellaneous	275	-
	<u>5,914</u>	<u>1,500</u>
Total Agriculture Resource Division	<u>39,898</u>	<u>9,000</u>

Department of Agriculture and Fisheries

Agriculture Policy and Regulatory Division

	Revenue \$	Estimates \$
Agriculture Regulatory Programs		
Federal		
Miscellaneous	323,961	260,000
Licenses and Permits		
Miscellaneous	200	2,400
Fees and Services		
Disinfection Fees	94,177	450,700
Miscellaneous	3,326	-
	<u>421,664</u>	<u>713,100</u>
Total Agriculture Policy and Regulatory Division	<u>421,664</u>	<u>713,100</u>

P.E.I. Analytical Laboratories

	Revenue \$	Estimates \$
Soil and Feed Lab and Plant Health Diagnostics Lab		
Fees and Services		
Soil and Feed Lab Fees	239,221	165,000
Investment		
Recovery of Bad Debts	2,814	-
	<u>242,035</u>	<u>165,000</u>
Dairy Lab		
Fees and Services		
Dairy Lab Fees	334,969	286,800
	<u>334,969</u>	<u>286,800</u>
Total P.E.I. Analytical Laboratories	<u>577,004</u>	<u>451,800</u>

Marine Fisheries and Seafood Services

	Revenue \$	Estimates \$
Marine Fisheries		
Other		
Miscellaneous	65,000	65,000
	<u>65,000</u>	<u>65,000</u>
Seafood Services		
Fees and Services		
Miscellaneous	43,600	40,000
Sales		
Miscellaneous	-	5,000
	<u>43,600</u>	<u>45,000</u>
Total Marine Fisheries and Seafood Services	<u>108,600</u>	<u>110,000</u>

Total Agriculture and Fisheries	<u>7,895,695</u>	<u>7,795,800</u>
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Department of Communities, Land and Environment

Forests, Fish and Wildlife

	Revenue \$	Estimates \$
Forest Fire Protection		
Fees and Services		
Miscellaneous	94,325	-
	<u>94,325</u>	<u>-</u>
Production Development		
Fees and Services		
Miscellaneous	25,000	33,200
Sales		
J.F. Gaudet Tree Nursery	81,047	125,400
Investment		
Bad Debt Recovery	87	-
	<u>106,134</u>	<u>158,600</u>
Field Services		
Fees and Services		
Forestry Establishment Fees	25,070	30,000
Forestry Checkoff	65,618	80,000
Miscellaneous	11,654	7,500
Sales		
Forestry Sales	182,625	132,000
	<u>284,967</u>	<u>249,500</u>
Resource Inventory and Modeling		
Sales		
Miscellaneous	3,777	5,500
	<u>3,777</u>	<u>5,500</u>
Fish and Wildlife		
Federal		
Miscellaneous	46,998	-
Licenses and Permits		
Fish and Game Licenses	108,608	130,000
Miscellaneous	825	-
Fees and Services		
Firearm Safety Administration	11,900	10,500
Wildlife Conservation Fee	158,021	175,000
Course Fees for Fire Arm Safety	40,700	29,800
Miscellaneous	2,577	-
Sales		
Miscellaneous	22,556	20,000
	<u>392,185</u>	<u>365,300</u>
Total Forests, Fish and Wildlife	<u>881,388</u>	<u>778,900</u>

Environment

	Revenue \$	Estimates \$
Environmental Administration		
Fees and Services		
Extended Producer Responsibility Program	65,000	65,000
Sales		
Renewable Energy Credits	636,782	1,064,800
	<u>701,782</u>	<u>1,129,800</u>
Watershed and Subdivision Planning		
Federal		
Shellfish Monitoring	184,030	184,000
Miscellaneous	20,000	20,000
	<u>204,030</u>	<u>204,000</u>

Department of Communities, Land and Environment

	Revenue \$	Estimates \$
Drinking Water and Wastewater Management		
Licenses and Permits		
Septic Pumper Licenses	4,250	2,500
Fees and Services		
Miscellaneous	2,410	2,800
	<u>6,660</u>	<u>5,300</u>
Microbiology and Chemistry Laboratories		
Licenses and Permits		
Water Testing Fees	620,387	544,000
	<u>620,387</u>	<u>544,000</u>
Climate Change and Air Management		
Federal		
Miscellaneous	-	25,000
Licenses and Permits		
Ozone Permits	28,850	10,000
Air Quality Permits	8,089	12,000
Pesticide Applicator Business License	7,400	3,000
Non-domestic Pesticide Vendor Business License	1,250	1,600
Pesticide Applicator Certificate	17,150	12,500
Pesticide Loader/Mixer Certificate	31,950	28,500
Pesticide Application Permit	1,150	2,300
Non-domestic Pesticide Certificate	2,200	2,500
Pesticide Purchase Permit	1,750	1,700
Fees and Services		
Transportation Hazardous Waste Registration	2,125	3,000
Sales		
Books/Publications	300	-
Miscellaneous	455	3,100
	<u>102,669</u>	<u>105,200</u>
Environmental Land Management		
Federal		
Miscellaneous	15,000	-
Licenses and Permits		
Irrigation Permits	8,100	8,000
Waste Resource Management	8,850	2,000
Junkyard Licenses	-	3,000
Excavation Pit Permits	18,200	20,000
Storage Tank Contractor's License	975	2,000
Special Waste Permit	15,600	11,500
Watercourse Alternation Permit	16,200	20,000
Contractor Licenses - Watercourse and Wetlands	19,000	6,000
Fees and Services		
Environmental Audit Fees	39,100	35,000
Environmental Impact Assessments	13,900	15,000
Soil and Feed Lab Fees	3,806	8,500
Special Funds Revenue	10,588	10,600
Miscellaneous	150	-
	<u>169,469</u>	<u>141,600</u>

Department of Communities, Land and Environment

	Revenue \$	Estimates \$
Inspection Services		
Licenses and Permits		
Sub-division Permits	61,382	75,000
Sewage Disposal Permits	54,275	40,000
Building Permits	170,840	258,000
Well Drillers Licenses	1,200	1,200
Storage Tank Contractor's Licenses	5,500	3,000
On-Site Sewage Disposal Licenses	21,200	8,000
Electrical Inspection Licenses	45,315	50,000
LP Gas Permits	18,215	15,000
Plumbing Contractor Licenses	4,050	10,000
Fees and Services		
Electrical Inspection Fees	307,091	307,000
Plumbing Permits	92,388	140,000
Boiler Inspection Fees	302,636	260,300
Engineer Fees	55,085	60,000
Site Assessment	13,800	2,000
Elevator Inspection Fees	127,891	109,200
Amusement Ride Inspection Fees	8,110	7,300
Registered Documents - Sewer Inspections	51,200	50,000
Miscellaneous	20	50,000
	<u>1,340,198</u>	<u>1,446,000</u>
Beverage Container Management		
Licenses and Permits		
Waste Resource Management	126,230	130,000
	<u>126,230</u>	<u>130,000</u>
Total Environment	<u>3,271,425</u>	<u>3,705,900</u>
Total Communities, Land and Environment	<u>4,152,813</u>	<u>4,484,800</u>

Department of Economic Development and Tourism

General Administration

	Revenue \$	Estimates \$
Corporation Management		
Federal		
French Services Agreement	129,500	134,200
Fees and Services		
Miscellaneous	1,301	-
	<u>130,801</u>	<u>134,200</u>
Total General Administration	<u>130,801</u>	<u>134,200</u>

Rural Development

	Revenue \$	Estimates \$
Rural Development		
Sales		
Northside Windmill Enhancement Program	123,727	155,000
Miscellaneous	11	-
	<u>123,738</u>	<u>155,000</u>
Total Rural Development	<u>123,738</u>	<u>155,000</u>

Total Economic Development and Tourism	<u>254,539</u>	<u>289,200</u>
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Department of Education, Early Learning and Culture

Administration and Corporate Services

	Revenue \$	Estimates \$
Administration		
Fees and Services		
Registrar's Office Fees	34,321	49,200
Capital Revenue	15,174	-
Miscellaneous	442,277	1,000,000
	<u>491,772</u>	<u>1,049,200</u>
Grants to School Boards		
Federal		
Minority and Second Language	3,184,834	3,052,300
French Services Agreement	35,000	-
Capital Revenue	700,000	-
Fees and Services		
Tuition Reimbursement	799,624	923,000
Capital Revenue	405,837	-
Miscellaneous	115,380	100,000
Other		
Miscellaneous	3,909,239	-
	<u>9,149,914</u>	<u>4,075,300</u>
Total Administration and Corporate Services	<u>9,641,686</u>	<u>5,124,500</u>

Learning and Early Childhood Development

	Revenue \$	Estimates \$
Administration		
Fees and Services		
Processing Fee	15,520	-
Miscellaneous	961,363	922,000
	<u>976,883</u>	<u>922,000</u>
Total Learning and Early Childhood Development	<u>976,883</u>	<u>922,000</u>

Early Childhood Development

	Revenue \$	Estimates \$
Early Childhood Development		
Federal		
French Services Agreement	5,100	-
Fees and Services		
Miscellaneous	30,362	-
Licenses and Permits		
Child Care Facility	3,795	1,500
	<u>39,257</u>	<u>1,500</u>
Autism Services		
Federal		
Miscellaneous	53,000	-
	<u>53,000</u>	<u>-</u>
Total Early Childhood Development	<u>92,257</u>	<u>1,500</u>

Department of Education, Early Learning and Culture

Provincial Libraries

	Revenue \$	Estimates \$
Public Library Services		
Fees and Services		
Miscellaneous	54,863	89,600
	<u>54,863</u>	<u>89,600</u>
Total Provincial Libraries	<u>54,863</u>	<u>89,600</u>

Culture and Heritage

	Revenue \$	Estimates \$
Cultural Affairs		
Federal		
French Services Agreement	61,500	25,000
	<u>61,500</u>	<u>25,000</u>
Public Archives and Records Office		
Sales		
Miscellaneous	4,282	3,000
	<u>4,282</u>	<u>3,000</u>
Total Culture and Heritage	<u>65,782</u>	<u>28,000</u>

Total Education, Early Learning and Culture	<u>10,831,471</u>	<u>6,165,600</u>
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Executive Council

Intergovernmental and Public Affairs

	Revenue \$	Estimates \$
Intergovernmental Affairs Secretariat		
Federal		
French Services Agreement	-	25,500
	<u>-</u>	<u>25,500</u>
Acadian and Francophone Affairs Secretariat		
Federal		
French Services Agreement	200,000	198,300
	<u>200,000</u>	<u>198,300</u>
Total Intergovernmental and Public Affairs	<u>200,000</u>	<u>223,800</u>

Communications PEI

	Revenue \$	Estimates \$
Corporate Communications		
Federal		
French Services Agreement	36,800	17,400
	<u>36,800</u>	<u>17,400</u>
Creative Services		
Federal		
French Services Agreement	246,200	222,100
Fees and Services		
Miscellaneous	-	5,000
	<u>246,200</u>	<u>227,100</u>
Document Publishing Centre		
Sales		
Books and Publications	17,996	55,500
Miscellaneous	4,470	-
	<u>22,466</u>	<u>55,500</u>
Total Communications PEI	<u>305,466</u>	<u>300,000</u>
Total Executive Council	<u>505,466</u>	<u>523,800</u>

Department of Family and Human Services

Housing Services

	Revenue \$	Estimates \$
Housing Services		
Federal		
Housing Federal Revenue	4,752,889	4,431,700
Fees and Services		
Housing Rental	5,631,717	5,900,000
Capital Funding - P.E.I. Housing Corporation	868,288	-
Miscellaneous	16,941	20,000
	<u>11,269,835</u>	<u>10,351,700</u>
Total Housing Services	<u>11,269,835</u>	<u>10,351,700</u>

Social Programs

	Revenue \$	Estimates \$
Social Programs		
Federal		
Rehabilitation Programs	1,375,660	1,376,000
	<u>1,375,660</u>	<u>1,376,000</u>
Total Social Programs	<u>1,375,660</u>	<u>1,376,000</u>

Child and Family Services

	Revenue \$	Estimates \$
Child and Family		
Federal		
Special Care Allowance	528,190	465,000
Children's Disability Benefit	28,326	35,900
Miscellaneous	-	5,000
Fees and Services		
Adoption Fees	-	200
Miscellaneous	275,675	138,000
	<u>832,191</u>	<u>644,100</u>
Total Child and Family Services	<u>832,191</u>	<u>644,100</u>

Total Family and Human Services	<u>13,477,686</u>	<u>12,371,800</u>
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Department of Finance

Administration

	Revenue \$	Estimates \$
Debt, Investment and Pension Management		
Fees and Services		
Miscellaneous	173,191	217,400
	<u>173,191</u>	<u>217,400</u>
Pensions and Benefits		
Fees and Services		
Recoverable Pension Cost	1,044,257	915,400
	<u>1,044,257</u>	<u>915,400</u>
Total Administration	<u>1,217,448</u>	<u>1,132,800</u>

Economics, Statistics and Federal Fiscal Relations

	Revenue \$	Estimates \$
Economics, Statistics and Federal Fiscal Relations		
Federal		
Equalization	360,999,000	360,999,000
Canada Health Transfer	139,497,000	139,960,000
Canada Social Transfer	52,975,000	53,305,000
Infrastructure Program	7,694,394	10,000,000
Statutory Subsidy	684,541	684,500
Fees and Services		
Miscellaneous	2,465,549	-
Taxes		
Harmonized Sales Tax	240,463,883	251,170,800
Personal Income Tax	348,533,747	345,114,200
Corporate Income Tax	73,184,139	52,078,000
	<u>1,226,497,253</u>	<u>1,213,311,500</u>
Total Economic, Statistics and Federal Fiscal Relations	<u>1,226,497,253</u>	<u>1,213,311,500</u>

Office of the Comptroller

	Revenue \$	Estimates \$
Comptroller/Accounting		
Federal		
Miscellaneous	333,547	300,000
Fees and Services		
Gain/Loss on Foreign Exchange	990,986	-
Miscellaneous	294,625	-
Other		
Miscellaneous	7,232	-
Investment		
Bad Debt Recovery	260	-
	<u>1,626,650</u>	<u>300,000</u>
Total Office of the Comptroller	<u>1,626,650</u>	<u>300,000</u>

Department of Finance

Taxation and Property Records

	Revenue \$	Estimates \$
Administration		
Fees and Services		
Registry of Deeds	2,540,775	2,340,000
Tax Certificates	15,720	14,500
GeoLinc Plus User Fees	214,128	195,000
Beverage Containers	6,396,567	6,250,000
Recycled Materials	756,307	900,000
Marked Fuel Issuance Fee	5,440	9,000
Miscellaneous	25	-
Sales		
Geomatics Services	50,907	25,000
Photocopy Sales	5,621	7,200
Fax Sales	3,207	4,500
Miscellaneous	56,255	-
Taxes		
Health Tax on Liquor	18,723,751	18,419,000
Health Tax on Tobacco	32,926,368	32,000,000
Real Property Tax	111,805,944	111,500,000
Revenue Tax	343,302	-
Gasoline Tax	36,032,107	36,500,000
Corporation Capital Tax	4,636,497	5,600,000
Environmental Tax	1,151,228	1,000,000
Real Property Transfer Tax	4,777,333	4,600,000
Private Vehicle Sales	4,126,789	3,500,000
	<u>224,568,271</u>	<u>222,864,200</u>
Total Taxation and Property Records	<u>224,568,271</u>	<u>222,864,200</u>

Treasury Board Secretariat

	Revenue \$	Estimates \$
Risk Management and Insurance		
Fees and Services		
Self Insurance Rebates	276,202	276,900
	<u>276,202</u>	<u>276,900</u>
Information Technology Shared Services		
Federal		
Miscellaneous	106,002	106,000
Fees and Services		
Professional Services	4,500	13,200
	<u>110,502</u>	<u>119,200</u>
Total Treasury Board Secretariat	<u>386,704</u>	<u>396,100</u>

Total Finance	<u>1,454,296,326</u>	<u>1,438,004,600</u>
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Employee Benefits

Pension Management

	Revenue \$	Estimates \$
Pension Management		
Fees and Services		
Recoverable Pension Cost	-	202,900
	-	202,900
Total Pension Management	-	202,900
Total Employee Benefits	-	202,900

Department of Health and Wellness

Health Policy and Programs

	Revenue \$	Estimates \$
Health Policy and Programs		
Federal		
Miscellaneous	2,763	-
Fees and Services		
Miscellaneous	1,000	-
	<u>3,763</u>	<u>-</u>
Community Care Facility and Private Nursing Home Inspection		
License and Fees		
Community Care Facility / Nursing Home Licenses	1,525	1,100
	<u>1,525</u>	<u>1,100</u>
Health Care Innovation Working Group Secretariat		
Other		
Miscellaneous	203,382	221,200
	<u>203,382</u>	<u>221,200</u>
Total Health Policy and Programs	<u>208,670</u>	<u>222,300</u>

Chief Mental Health and Addictions Office

	Revenue \$	Estimates \$
Chief Mental Health and Addictions Office		
Other		
Miscellaneous	232,873	290,500
	<u>232,873</u>	<u>290,500</u>
Total Chief Mental Health and Addictions Office	<u>232,873</u>	<u>290,500</u>

Chief Public Health Office

	Revenue \$	Estimates \$
Population Health Assessment and Surveillance		
Federal		
Miscellaneous	179,338	179,300
	<u>179,338</u>	<u>179,300</u>
Health Promotion		
Federal		
French Services Agreement	65,000	65,000
Miscellaneous	98,481	100,000
Fees and Services		
Miscellaneous	190	1,000
	<u>163,671</u>	<u>166,000</u>
Environmental Health Services		
Licenses and Fees		
Food Premises License	121,715	123,000
Miscellaneous	1,500	900
Fees and Services		
Meat Inspection Program	29,824	36,000
Miscellaneous	100	25,000
	<u>153,139</u>	<u>184,900</u>
Total Chief Public Health Office	<u>496,148</u>	<u>530,200</u>

Department of Health and Wellness

Sport, Recreation and Physical Activity

	Revenue \$	Estimates \$
Sport, Recreation and Physical Activity		
Federal		
French Services Agreement	17,500	17,500
Miscellaneous	257,245	257,300
	<u>274,745</u>	<u>274,800</u>
Total Sport, Recreation and Physical Activity	<u>274,745</u>	<u>274,800</u>
 Total Health and Wellness	 <u>1,212,436</u>	 <u>1,317,800</u>

Department of Justice and Public Safety

Consumer, Labour and Financial Services

	Revenue \$	Estimates \$
Corporate Services		
Federal		
Miscellaneous	-	200,000
Licenses and Permits		
Companies Act	480,179	500,000
Registration and Licensing Act	1,042,034	1,000,000
Securities Act	5,794,050	5,175,000
Securities, Brokers and Salesman	2,114,109	2,070,000
Partnership Act	227,408	212,500
Provincial Lotteries	242,119	190,500
Collecting Agency Act	132,991	120,000
Direct Sellers Act	8,600	7,200
Auctioneers Act	1,500	1,500
Insurance Act	846,895	750,000
Real Estate Agents	45,000	24,000
Miscellaneous	400	500
Fees and Services		
Third Party Insurance	3,902,271	3,700,000
Sales		
Miscellaneous	30,337	30,000
Taxes		
Insurance Premium Tax Act	11,745,386	11,600,000
Fire Prevention Tax Act	585,878	525,000
	27,199,157	26,106,200
Labour and Industrial Relations		
Fees and Services		
Fees - Workers Compensation Board	429,812	474,300
	429,812	474,300
Vital Statistics		
Federal		
Miscellaneous	63,159	60,000
Licenses and Permits		
Marriage License	82,209	82,000
Miscellaneous	14,600	2,900
Fees and Services		
Vital Statistics Fees	182,901	218,200
Processing Fee	27,566	15,000
Shipping Fee	9,376	7,000
	379,811	385,100
Total Consumer, Labour and Financial Services	28,008,780	26,965,600

Department of Justice and Public Safety

Justice Policy and Privacy Services

	Revenue \$	Estimates \$
Justice Policy		
Federal		
Miscellaneous	4,186	15,000
	<u>4,186</u>	<u>15,000</u>
Access and Privacy Services Office		
Fees and Services		
FOIP Fees	101	1,500
	<u>101</u>	<u>1,500</u>
Total Justice Policy and Privacy Services	<u>4,287</u>	<u>16,500</u>

Public Safety and Policing

	Revenue \$	Estimates \$
Public Safety		
Federal		
Miscellaneous	552,481	165,000
Licenses and Permits		
P.I. Security Guards Act	17,630	15,000
Fees and Services		
RCMP Recoveries	737,110	793,700
Signage/Civic Addressing Fees	17,778	20,000
911 Cost Recovery Fee	1,338,623	1,300,000
Miscellaneous	3,500	63,100
	<u>2,667,122</u>	<u>2,356,800</u>
Coroner's Inquests		
Fees and Services		
Miscellaneous	400	-
	<u>400</u>	<u>-</u>
Gun Control		
Federal		
Gun Control	225,000	225,000
	<u>225,000</u>	<u>225,000</u>
Total Public Safety and Policing	<u>2,892,522</u>	<u>2,581,800</u>

Legal Services

	Revenue \$	Estimates \$
Office of the Public Trustee and Public Guardian		
Licenses and Permits		
Miscellaneous	70,000	70,000
	<u>70,000</u>	<u>70,000</u>

Department of Justice and Public Safety

	Revenue \$	Estimates \$
Family Law		
Federal		
Miscellaneous	214,932	214,900
Fees and Services		
Workshop Fees	16,071	-
Special Fund Revenue	32,000	-
Miscellaneous	54,671	30,000
Investment		
Bad Debt Recovery	294	-
	<u>317,968</u>	<u>244,900</u>
Total Legal Services	<u>387,968</u>	<u>314,900</u>

Legal Aid

	Revenue \$	Estimates \$
Legal Aid		
Federal		
Legal Aid	444,873	444,900
Fees and Services		
Miscellaneous	75,000	75,000
	<u>519,873</u>	<u>519,900</u>
Total Legal Aid	<u>519,873</u>	<u>519,900</u>

Crown Attorneys

	Revenue \$	Estimates \$
Crown Attorneys		
Federal		
Miscellaneous	26,047	26,000
	<u>26,047</u>	<u>26,000</u>
Total Crown Attorneys	<u>26,047</u>	<u>26,000</u>

Community and Correctional Services

	Revenue \$	Estimates \$
Division Management		
Federal		
Youth Justice	1,615,000	1,615,000
IRCS: Intensive Rehabilitative Custody and Supervision	96,800	114,000
	<u>1,711,800</u>	<u>1,729,000</u>
Provincial Correctional Centre		
Federal		
Exchange of Service Agreement	83,775	150,000
Fees and Services		
Lockup Fees	20,325	25,000
Miscellaneous	-	25,000
Sales		
Meals	2,396	1,000
	<u>106,496</u>	<u>201,000</u>

Department of Justice and Public Safety

	Revenue \$	Estimates \$
Prince County Correctional Centre		
Federal		
Exchange of Service Agreement	107,328	50,000
Fees and Services		
Lockup Fees	5,825	5,000
	<u>113,153</u>	<u>55,000</u>
Summerside Youth Centre		
Federal		
Exchange of Service Agreement	20,677	20,000
Fees and Services		
Lockup Fees	6,828	10,000
	<u>27,505</u>	<u>30,000</u>
Victim Services		
Federal		
Miscellaneous	229,840	263,400
Fees and Services		
Victim Surcharge - Federal	94,371	55,000
Victim Surcharge - Provincial	187,462	175,000
	<u>511,673</u>	<u>493,400</u>
Clinical Services		
Federal		
IRCS: Intensive Rehabilitative Custody and Supervision	300,000	300,000
	<u>300,000</u>	<u>300,000</u>
Total Community and Correctional Services	<u>2,770,627</u>	<u>2,808,400</u>

Court Services

	Revenue \$	Estimates \$
Court and Sheriff Services		
Federal		
Contravention Act	246,920	225,300
Miscellaneous	28,603	10,000
Fees and Services		
Court Fees	296,336	275,000
Personal Property Security Agreement Fees	1,094,860	1,050,000
Fines and Penalties	1,070,756	1,395,100
Probate Court Fees	425,198	290,600
Sheriff Fees	138,407	130,000
	<u>3,301,080</u>	<u>3,376,000</u>
Total Court Services	<u>3,301,080</u>	<u>3,376,000</u>

Total Justice and Public Safety	<u>37,911,184</u>	<u>36,609,100</u>
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Legislative Assembly

Legislative Services

	Revenue \$	Estimates \$
Legislative Services		
Fees and Services		
Miscellaneous	1,650	-
	<u>1,650</u>	<u>-</u>
Total Legislative Services	<u>1,650</u>	<u>-</u>

Elections P.E.I.

	Revenue \$	Estimates \$
Elections P.E.I.		
Fees and Services		
Miscellaneous	20	-
	<u>20</u>	<u>-</u>
Total Elections P.E.I.	<u>20</u>	<u>-</u>
Total Legislative Assembly	<u>1,670</u>	<u>-</u>

Public Service Commission

Management

	Revenue \$	Estimates \$
Management		
Fees and Services		
Miscellaneous	1,000	-
	<u>1,000</u>	<u>-</u>
Total Management	<u>1,000</u>	<u>-</u>

Staffing, Classification and Organizational Development

	Revenue \$	Estimates \$
Staffing, Classification and HR Planning		
Federal		
French Services Agreement	36,000	-
Fees and Services		
Miscellaneous - Staffing Classification	506,300	506,300
	<u>542,300</u>	<u>506,300</u>
Employee Assistance Program		
Fees and Services		
Miscellaneous	60,000	60,000
	<u>60,000</u>	<u>60,000</u>
Language Training Centre		
Federal		
French Services Agreement	80,300	63,100
Miscellaneous	125	-
	<u>80,425</u>	<u>63,100</u>
Total Staffing, Classification and Organizational Development	<u>682,725</u>	<u>629,400</u>

Administration, Corporate HRMS and Payroll

	Revenue \$	Estimates \$
Administration, Corporate HRMS and Payroll		
Sales		
Miscellaneous	1,932	-
	<u>1,932</u>	<u>-</u>
Total Administration, Corporate HRMS and Payroll	<u>1,932</u>	<u>-</u>

Total Public Service Commission	<u>685,657</u>	<u>629,400</u>
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Department of Transportation, Infrastructure and Energy

Infrastructure

	Revenue \$	Estimates \$
Infrastructure		
Federal		
Infrastructure Program	11,563,826	13,750,000
	<u>11,563,826</u>	<u>13,750,000</u>
Total Infrastructure	<u>11,563,826</u>	<u>13,750,000</u>

Highway Safety

	Revenue \$	Estimates \$
Registration, Safety and Scales		
Federal		
National Safety Code	161,150	161,100
Licenses and Permits		
Motor Vehicle Licenses	18,761,262	19,613,100
Sales		
Strait Crossing Transponders	300	-
	<u>18,922,712</u>	<u>19,774,200</u>
Total Highway Safety	<u>18,922,712</u>	<u>19,774,200</u>

Land and Environment

	Revenue \$	Estimates \$
Land and Environment		
Fees and Services		
Public Land Rentals	53,890	38,600
Miscellaneous	6,000	2,000
Sales		
Land	33,361	-
	<u>93,251</u>	<u>40,600</u>
Total Land and Environment	<u>93,251</u>	<u>40,600</u>

Highway Maintenance Operations

	Revenue \$	Estimates \$
Highway Maintenance Administration		
Fees and Services		
Miscellaneous	248,082	482,500
	<u>248,082</u>	<u>482,500</u>
Mechanical Operations		
Sales		
Gain on Disposal of Assets	94,368	-
	<u>94,368</u>	<u>-</u>
Total Highway Maintenance Operations	<u>342,450</u>	<u>482,500</u>

Department of Transportation, Infrastructure and Energy

Public Works and Planning

	Revenue \$	Estimates \$
Direct Building Maintenance		
Fees and Services		
Public Building Rental	149,874	131,000
	<u>149,874</u>	<u>131,000</u>
Public Works and Planning	<u>149,874</u>	<u>131,000</u>

Capital Projects Division

	Revenue \$	Estimates \$
Traffic Operations		
Fees and Services		
Miscellaneous	842	-
Sales		
Miscellaneous	54,301	1,000
Investment		
Bad Debt Recovery	177	-
	<u>55,320</u>	<u>1,000</u>
Capital Projects Administration		
Federal		
Infrastructure Program	3,500,000	4,500,000
Sales		
Land	-	85,000
	<u>3,500,000</u>	<u>4,585,000</u>
Bridge Maintenance		
Sales		
Miscellaneous	-	1,000
	<u>-</u>	<u>1,000</u>
Total Capital Projects Division	<u>3,555,320</u>	<u>4,587,000</u>

Access PEI

	Revenue \$	Estimates \$
Access PEI		
Fees and Services		
Site Overage/Underage	(2,385)	-
Miscellaneous	-	1,200
	<u>(2,385)</u>	<u>1,200</u>
Total Access PEI	<u>(2,385)</u>	<u>1,200</u>

Department of Transportation, Infrastructure and Energy

Energy and Minerals

	Revenue \$	Estimates \$
Energy and Minerals		
Licenses and Fees		
Gas and Oil Licenses	8,383	-
	<u>8,383</u>	<u>-</u>
Total Energy and Minerals	<u>8,383</u>	<u>-</u>
Total Transportation, Infrastructure and Energy	<u>34,633,431</u>	<u>38,766,500</u>

Department of Workforce and Advanced Learning

Labour Research; and Immigrant Recruitment, Settlement and Retention

	Revenue \$	Estimates \$
Administration		
Federal		
French Services Agreement	5,300	-
Miscellaneous	353,621	353,600
	<u>358,921</u>	<u>353,600</u>
Total Labour Research; and Immigrant Recruitment, Settlement and Retention	<u>358,921</u>	<u>353,600</u>

SkillsPEI

	Revenue \$	Estimates \$
SkillsPEI		
Federal		
French Services Agreement	9,700	-
Labour Market Development	25,292,000	25,292,000
Labour Market Agreement	2,036,268	2,051,800
LMA - Omnibus	2,672,616	2,672,700
Miscellaneous	714,535	948,000
Sales		
Miscellaneous	21,950	-
	<u>30,747,069</u>	<u>30,964,500</u>
Total SkillsPEI	<u>30,747,069</u>	<u>30,964,500</u>

Post-Secondary and Continuing Education

	Revenue \$	Estimates \$
General		
Federal		
Minority and Second Language	254,000	240,000
Student Loan Administration	380,698	376,000
Miscellaneous	507,483	375,000
	<u>1,142,181</u>	<u>991,000</u>
Apprenticeship and Training		
Fees and Services		
Miscellaneous	9,850	10,500
	<u>9,850</u>	<u>10,500</u>
Post Secondary Grants		
Federal		
French Services Agreement	75,000	-
Investment		
Bad Debt Recovery - Student Loans	688,954	700,000
	<u>763,954</u>	<u>700,000</u>
Total Post-Secondary and Continuing Education	<u>1,915,985</u>	<u>1,701,500</u>

Total Workforce and Advanced Learning	<u>33,021,975</u>	<u>33,019,600</u>
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Employment Development Agency

Job Creation and Placement

	Revenue \$	Estimates \$
Community and Business Projects		
Investment		
Bad Debt Recovery	<u>313</u>	<u>-</u>
Total Job Creation and Placement	<u>313</u>	<u>-</u>
Total Employment Development Agency	<u>313</u>	<u>-</u>

Investment Income

Investments/Sinking Fund		
	Revenue \$	Estimates \$
Interest Income		
Community Development Fund	69,258	70,900
Finance P.E.I.	3,462,797	3,469,100
Innovation PEI	57,304	56,200
Charlottetown Area Development Corporation	89,038	89,000
P.E.I. Liquor Control Commission	55,158	54,300
Bank Accounts	320,766	100,000
P.E.I. Energy Corporation	892,412	982,400
Computer Loan Programs	304	-
Island Waste Management Corporation	14,556	-
P.E.I. Student Loan Corporation	222,736	262,000
Island Investment Development Inc.	169,437	168,800
Total Interest Income	5,353,766	5,252,700
Sinking Fund Earnings		
Sinking Fund Earnings	8,995,228	8,915,400
Total Sinking Fund Earnings	8,995,228	8,915,400
 Total Investments/Sinking Fund	 14,348,994	 14,168,100
 Total Operating Fund Revenues	 1,613,229,656	 1,594,349,000

Details

of

**Ordinary Expenses
With Estimates**

(Unaudited)

For the Year Ended March 31, 2016

Department of Agriculture and Fisheries

Department Management

	Expenses \$	Estimates \$
Corporate Services		
Administration	41,693	72,100
Equipment	6,652	3,000
Materials, Supplies and Services	70,908	124,500
Professional Services	710	15,600
Salaries	410,428	410,800
Travel and Training	45,217	70,100
	<u>575,608</u>	<u>696,100</u>
Total Department Management	<u>575,608</u>	<u>696,100</u>

Farm Business Risk Management

	Expenses \$	Estimates \$
Farm Business Risk Management		
Administration	50,406	60,500
Equipment	6,245	5,700
Materials, Supplies and Services	32,959	35,700
Professional Services	9,384	14,600
Salaries	1,916,133	1,895,500
Travel and Training	205,060	234,000
Grants		
CAIS-AgriStability	1,797,261	2,069,200
AgriInsurance	6,580,601	7,177,200
CAIS-AgriInvest	1,053,076	1,377,800
	<u>11,651,125</u>	<u>12,870,200</u>
Total Farm Business Risk Management	<u>11,651,125</u>	<u>12,870,200</u>

Agriculture Resource Division

	Expenses \$	Estimates \$
Division Management		
Administration	18,276	28,600
Equipment	1,671	4,000
Materials, Supplies and Services	8,473	7,100
Professional Services	3,155	34,000
Salaries	221,549	227,500
Travel and Training	76,328	42,800
Grants		
Association of Exhibitions	196,585	196,600
Agriculture GF Business Development Program	667,891	400,000
Miscellaneous	49,150	68,000
	<u>1,243,078</u>	<u>1,008,600</u>

Department of Agriculture and Fisheries

	Expenses \$	Estimates \$
Sustainable Agriculture Resources		
Administration	12,982	13,900
Equipment	9,599	3,700
Materials, Supplies and Services	15,004	19,600
Professional Services	85,510	88,000
Salaries	630,986	718,500
Travel and Training	8,359	8,100
Grants		
Alternative Land Use Services	731,767	728,000
Canadian Agriculture Stewardship Program	1,011,389	950,000
Miscellaneous	106,000	100,000
	<u>2,611,596</u>	<u>2,629,800</u>
Agriculture Innovation		
Administration	8,342	15,400
Equipment	465	5,100
Materials, Supplies and Services	22,263	9,200
Professional Services	3,768	4,300
Salaries	674,843	658,100
Travel and Training	22,506	23,600
Grant		
P.E.I. Organic Strategy	143,263	200,000
Dead Stock Disposal Service	350,000	350,000
Agriculture Livestock Program	358,847	300,000
Agriculture Innovation and Research Program	1,154,080	1,187,400
Miscellaneous	281	-
	<u>2,738,658</u>	<u>2,753,100</u>
Agriculture Information		
Administration	6,402	8,500
Equipment	-	2,200
Materials, Supplies and Services	53,925	50,800
Professional Services	416	1,600
Salaries	529,357	513,200
Travel and Training	17,955	22,500
Grants		
Interest Support Program	179,014	220,000
Strategic Industry Growth Fund - GF	338,840	1,000,000
Buy PEI Program	73,970	110,000
Product and Market Development	34,391	100,000
Miscellaneous	143,505	216,900
	<u>1,377,775</u>	<u>2,245,700</u>
Total Agriculture Resource Division	<u>7,971,107</u>	<u>8,637,200</u>

Department of Agriculture and Fisheries

Agriculture Policy and Regulatory Division

	Expenses \$	Estimates \$
Divisional Management		
Administration	25,419	29,700
Equipment	1,310	1,500
Materials, Supplies and Services	4,218	6,800
Professional Services	-	34,100
Salaries	486,761	503,200
Travel and Training	8,017	28,900
Grants		
Program Assistance-WI	115,000	115,000
4-H Program	264,200	264,200
Farm Organization Policy	25,500	25,500
Miscellaneous	2,117,225	2,189,900
	<u>3,047,650</u>	<u>3,198,800</u>
Agriculture Regulatory Programs		
Administration	16,512	17,600
Equipment	4,269	4,600
Materials, Supplies and Services	395,005	300,400
Professional Services	22,405	11,300
Salaries	996,146	1,041,100
Travel and Training	159,355	178,100
Grants		
Food Safety and Assurance Program	1,365,451	1,650,000
Miscellaneous	572,000	72,000
	<u>3,531,143</u>	<u>3,275,100</u>
Total Agriculture Policy and Regulatory Division	<u>6,578,793</u>	<u>6,473,900</u>

P.E.I. Analytical Laboratories

	Expenses \$	Estimates \$
Soil and Feed Lab and Plant Health Diagnostics Lab		
Administration	39,114	43,600
Debt	2,393	-
Equipment	11,252	5,100
Materials, Supplies and Services	145,658	150,600
Professional Services	6,667	8,400
Salaries	582,343	607,000
Travel and Training	1,329	2,600
	<u>788,756</u>	<u>817,300</u>
Dairy Lab		
Administration	69,797	65,900
Debt	2,627	-
Equipment	8,144	2,900
Materials, Supplies and Services	218,395	183,600
Professional Services	7,624	2,500
Salaries	273,098	290,100
Travel and Training	6,731	4,700
	<u>586,416</u>	<u>549,700</u>
Total P.E.I. Analytical Laboratories	<u>1,375,172</u>	<u>1,367,000</u>

Department of Agriculture and Fisheries

Marine Fisheries and Seafood Services

	Expenses \$	Estimates \$
Marine Fisheries		
Administration	3,595	6,500
Equipment	-	300
Materials, Supplies and Services	7,530	6,900
Professional Services	5,125	8,600
Salaries	585,394	406,200
Travel and Training	18,001	27,300
Grants		
Future Fisher Program	191,665	195,000
Interest Support Program	94,334	100,000
Miscellaneous	90,343	125,000
	<u>995,987</u>	<u>875,800</u>
Seafood Services		
Administration	3,158	4,700
Equipment	951	2,000
Materials, Supplies and Services	40,445	43,000
Professional Services	44,989	9,000
Salaries	279,495	284,800
Travel and Training	39,802	61,900
Grants		
Seafood Marketing Initiative	156,144	201,300
Miscellaneous	105,548	83,000
	<u>670,532</u>	<u>689,700</u>
Total Marine Fisheries and Seafood Services	<u>1,666,519</u>	<u>1,565,500</u>

Aquaculture

	Expenses \$	Estimates \$
Aquaculture		
Administration	11,958	15,000
Equipment	26,607	11,300
Materials, Supplies and Services	46,066	42,500
Professional Services	20,154	10,100
Salaries	570,538	638,300
Travel and Training	44,245	62,300
Grants		
Quality Oyster Aquaculture Program	216,189	100,000
Fisheries Organization Funding	89,195	102,700
Aquaculture Technology Program	48,201	50,000
Shellfish Programs	100,000	100,000
Aquaculture Futures Fund	74,394	118,800
Shellfish/Aquaculture Leasing	144,216	143,600
Miscellaneous	-	35,000
	<u>1,391,763</u>	<u>1,429,600</u>
Total Aquaculture	<u>1,391,763</u>	<u>1,429,600</u>

Total Agriculture and Fisheries

31,210,087
33,039,500

Auditor General

Administration

	Expenses \$	Estimates \$
Administration		
Administration	27,468	34,900
Equipment	9,135	9,500
Materials, Supplies and Services	16,846	25,500
Professional Services	54,312	120,000
Salaries	1,692,595	1,831,600
Travel and Training	23,856	27,000
Grants		
Comprehensive Auditing Foundation	8,115	8,200
	1,832,327	2,056,700
Total Auditor General	1,832,327	2,056,700

Department of Communities, Land and Environment

Minister's/Deputy Minister's Office

	Expenses \$	Estimates \$
Minister's/Deputy Minister's Office		
Administration	10,554	28,600
Equipment	2,271	6,500
Materials, Supplies and Services	2,329	10,500
Professional Services	-	8,000
Salaries	205,362	238,000
Travel and Training	6,679	28,000
	<u>227,195</u>	<u>319,600</u>
Total Minister's/Deputy Minister's Office	<u>227,195</u>	<u>319,600</u>

Municipal Affairs and Provincial Planning

	Expenses \$	Estimates \$
Municipal Affairs and Provincial Planning		
Administration	6,134	12,400
Equipment	1,710	3,500
Materials, Supplies and Services	3,037	3,500
Professional Services	46,500	30,000
Salaries	624,390	801,400
Travel and Training	1,106	11,200
Grants		
Municipal Planning Studies	96,100	-
	<u>778,977</u>	<u>862,000</u>
Total Municipal Affairs and Provincial Planning	<u>778,977</u>	<u>862,000</u>

Forests, Fish and Wildlife

	Expenses \$	Estimates \$
Division Management		
Administration	12,647	20,000
Equipment	9,661	3,400
Materials, Supplies and Services	4,454	5,700
Salaries	259,846	302,700
Travel and Training	5,650	10,500
Grants		
Miscellaneous	31,894	4,500
	<u>324,152</u>	<u>346,800</u>
Forest Fire Protection		
Administration	18,754	16,500
Equipment	29,079	3,300
Materials, Supplies and Services	38,939	10,900
Professional Services	543	1,600
Salaries	123,334	80,300
Travel and Training	31,769	42,100
Grants		
Forest Fire Truck Maintenance	8,000	8,000
	<u>250,418</u>	<u>162,700</u>

Department of Communities, Land and Environment

	Expenses \$	Estimates \$
Production Development		
Administration	28,488	32,000
Debt	1,653	-
Equipment	19,471	10,800
Materials, Supplies and Services	160,287	269,600
Professional Services	52,654	5,000
Salaries	730,098	685,400
Travel and Training	11,424	19,500
	<u>1,004,075</u>	<u>1,022,300</u>
Field Services		
Administration	26,430	33,800
Debt	225	-
Equipment	23,645	7,500
Materials, Supplies and Services	146,181	127,500
Professional Services	286	-
Salaries	1,784,177	1,757,800
Travel and Training	163,707	171,000
Grants		
Forest Enhancement Program	791,912	768,000
Forest Investment Program	-	10,000
	<u>2,936,563</u>	<u>2,875,600</u>
Resource Inventory and Modeling		
Administration	3,656	2,900
Equipment	3,783	7,600
Materials, Supplies and Services	15,113	6,400
Professional Services	-	6,700
Salaries	381,367	383,600
Travel and Training	6,276	14,300
	<u>410,195</u>	<u>421,500</u>
Fish and Wildlife		
Administration	23,854	31,500
Debt	70	-
Equipment	2,012	7,400
Materials, Supplies and Services	197,631	162,600
Professional Services	5,423	7,700
Salaries	616,554	629,100
Travel and Training	38,008	51,000
Grants		
Island Nature Trust	59,571	62,300
Model Watershed Program	50,000	-
Wildlife Conservation	151,825	175,800
Miscellaneous	1,500	50,000
	<u>1,146,448</u>	<u>1,177,400</u>
Total Forests, Fish and Wildlife	<u>6,071,851</u>	<u>6,006,300</u>

Department of Communities, Land and Environment

Environment

	Expenses \$	Estimates \$
Environmental Administration		
Administration	61,251	81,200
Equipment	2,259	1,900
Materials, Supplies and Services	35,989	10,300
Professional Services	80,865	26,800
Salaries	508,830	466,400
Travel and Training	25,017	26,600
Grants		
Eastern Canadian Premiers Secretariat	4,060	4,100
C.C.R.E.M.	20,000	10,000
Miscellaneous	208,000	115,000
	<u>946,271</u>	<u>742,300</u>
Watershed and Subdivision Planning		
Administration	8,627	7,300
Equipment	23,566	26,000
Materials, Supplies and Services	31,775	28,900
Professional Services	32,149	122,300
Salaries	765,448	812,900
Travel and Training	39,168	67,400
Grants		
Watershed Grants	989,276	1,050,000
	<u>1,890,009</u>	<u>2,114,800</u>
Drinking Water and Wastewater Management		
Administration	2,749	5,200
Equipment	7,852	5,500
Materials, Supplies and Services	3,480	11,500
Professional Services	30	9,000
Salaries	424,383	421,000
Travel and Training	18,198	38,400
	<u>456,692</u>	<u>490,600</u>
Microbiology and Chemistry Laboratories		
Administration	28,650	38,500
Equipment	8,050	15,800
Materials, Supplies and Services	137,109	119,700
Professional Services	9,847	14,000
Salaries	569,554	568,500
Travel and Training	1,852	3,100
	<u>755,062</u>	<u>759,600</u>
Climate Change and Air Management		
Administration	2,155	4,800
Equipment	2,792	4,700
Materials, Supplies and Services	21,940	48,600
Professional Services	41,903	51,000
Salaries	447,486	457,100
Travel and Training	14,390	23,200
	<u>530,666</u>	<u>589,400</u>

Department of Communities, Land and Environment

	Expenses \$	Estimates \$
Environmental Land Management		
Administration	9,460	4,000
Equipment	6,032	7,900
Materials, Supplies and Services	16,067	38,400
Professional Services	4,598	27,500
Salaries	683,203	650,700
Travel and Training	32,584	49,300
	<u>751,944</u>	<u>777,800</u>
Inspection Services		
Administration	37,773	50,700
Debt	3,403	-
Equipment	11,555	5,000
Materials, Supplies and Services	23,011	27,600
Professional Services	27,033	-
Salaries	1,768,625	1,812,500
Travel and Training	105,147	120,200
	<u>1,976,547</u>	<u>2,016,000</u>
Beverage Container Management		
Administration	880	1,900
Equipment	-	4,000
Materials, Supplies and Services	5,266,958	5,433,800
Salaries	144,000	143,500
Travel and Training	6,383	9,500
	<u>5,418,221</u>	<u>5,592,700</u>
Total Environment	<u>12,725,412</u>	<u>13,083,200</u>
Total Communities, Land and Environment	<u>19,803,435</u>	<u>20,271,100</u>

Department of Economic Development and Tourism

General Administration

	Expenses \$	Estimates \$
Corporation Management		
Administration	27,261	39,500
Equipment	7,857	4,500
Materials, Supplies and Services	8,674	23,000
Professional Services	38,201	36,200
Salaries	829,253	976,200
Travel and Training	52,858	107,700
	<u>964,104</u>	<u>1,187,100</u>
Total General Administration	<u>964,104</u>	<u>1,187,100</u>

Rural Development

	Expenses \$	Estimates \$
Rural Development		
Administration	14,154	15,900
Equipment	3,070	-
Materials, Supplies and Services	823	17,200
Professional Services	-	10,000
Salaries	830,300	962,300
Travel and Training	22,125	40,400
Grants		
Infrastructure Program	323,278	-
Community Development	355,810	415,900
Strategic Opportunities/Regional Development	7,200	70,000
Northside Windmill Enhancement Program	123,727	155,000
	<u>1,680,487</u>	<u>1,686,700</u>
Total Rural Development	<u>1,680,487</u>	<u>1,686,700</u>

Total Economic Development and Tourism	<u>2,644,591</u>	<u>2,873,800</u>
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Innovation PEI

Innovation PEI		
	Expenses \$	Estimates \$
Innovation PEI		
Grants		
Operating Grant	<u>33,294,400</u>	<u>26,403,100</u>
	<u>33,294,400</u>	<u>26,403,100</u>
 Total Innovation PEI	 <u>33,294,400</u>	 <u>26,403,100</u>

Tourism PEI

Tourism PEI

	Expenses \$	Estimates \$
Tourism PEI		
Grants		
Operating Grant	<u>14,279,982</u>	<u>14,674,600</u>
	<u>14,279,982</u>	<u>14,674,600</u>
Total Tourism PEI	<u>14,279,982</u>	<u>14,674,600</u>

Department of Education, Early Learning and Culture

Administration and Corporate Services

	Expenses \$	Estimates \$
Administration		
Administration	108,716	129,700
Equipment	221,270	200,000
Materials, Supplies and Services	52,548	45,900
Professional Services	16,535	22,000
Salaries	995,201	936,700
Travel and Training	40,377	52,100
Grants		
Resource Centre-APSEA	969,960	954,700
PEI Federation of Home and School	37,600	37,600
Miscellaneous	736,077	706,700
School Milk Program	67,000	67,000
	<u>3,245,284</u>	<u>3,152,400</u>
Provincial Learning Materials Distribution Centre		
Administration	202	500
Materials, Supplies and Services	797,086	872,200
Salaries	193,071	183,700
Travel and Training	-	1,200
	<u>990,359</u>	<u>1,057,600</u>
Grants to School Boards		
Salaries	190,592,651	189,758,000
Grants		
School Unit Administration	2,257,302	2,300,300
School Unit Maintenance	11,456,904	11,413,400
School Unit Transportation	3,309,900	3,309,900
School Unit Program	2,418,702	2,418,700
School Unit Capital	1,132,600	1,132,600
	<u>211,168,059</u>	<u>210,332,900</u>
Total Administration and Corporate Services	<u>215,403,702</u>	<u>214,542,900</u>

Learning and Early Childhood Development

	Expenses \$	Estimates \$
Administration		
Administration	19,097	50,300
Equipment	691	-
Materials, Supplies and Services	18,824	22,500
Professional Services	105,240	26,000
Salaries	244,136	253,600
Travel and Training	23,332	17,400
Grants		
Miscellaneous	43,071	70,300
	<u>454,391</u>	<u>440,100</u>
Total Learning and Early Childhood Development	<u>454,391</u>	<u>440,100</u>

Department of Education, Early Learning and Culture

Curriculum Development Programs

	Expenses \$	Estimates \$
English Programs		
Administration	1,810	8,900
Equipment	37,458	36,600
Materials, Supplies and Services	766,553	461,200
Professional Services	550	127,000
Salaries	1,986,736	1,970,900
Travel and Training	28,030	39,800
Grants		
Miscellaneous	71,466	47,500
	<u>2,892,603</u>	<u>2,691,900</u>
French Programs		
Administration	7,062	8,700
Equipment	33,806	27,000
Materials, Supplies and Services	400,831	417,000
Professional Services	36,830	43,000
Salaries	1,390,057	1,514,400
Travel and Training	33,382	33,700
Grants		
Minority and Second Language	265,193	195,000
	<u>2,167,161</u>	<u>2,238,800</u>
Total Curriculum Development Programs	<u>5,059,764</u>	<u>4,930,700</u>

Instructional Development and Achievement

	Expenses \$	Estimates \$
Instructional Development		
Administration	575	12,400
Equipment	20,245	32,000
Materials, Supplies and Services	60,038	52,000
Professional Services	23,515	28,100
Salaries	867,532	868,200
Travel and Training	32,876	39,500
Grants		
Teachers' Federation In Service Projects	22,000	58,000
Miscellaneous	85,200	83,600
	<u>1,111,981</u>	<u>1,173,800</u>
Program Evaluation and Student Assessment		
Administration	6,810	21,500
Equipment	3,619	5,500
Materials, Supplies and Services	50,129	69,800
Professional Services	51,805	82,200
Salaries	783,606	1,010,600
Travel and Training	11,714	25,400
	<u>907,683</u>	<u>1,215,000</u>
Total Instructional Development and Achievement	<u>2,019,664</u>	<u>2,388,800</u>

Department of Education, Early Learning and Culture

Early Childhood Development

	Expenses \$	Estimates \$
Early Childhood Development		
Administration	3,356	17,100
Equipment	992	-
Materials, Supplies and Services	45,389	64,100
Professional Services	114,067	75,000
Salaries	703,070	879,900
Travel and Training	29,228	34,800
Grants		
Day Care Centres Special Needs Grant	1,267,119	1,260,000
NGO Operating Grants/Subsidies	1,275,000	1,221,100
Miscellaneous	8,564,714	7,875,000
	<u>12,002,935</u>	<u>11,427,000</u>
Autism Services		
Administration	6,003	12,300
Materials, Supplies and Services	15,198	16,600
Professional Services	48,681	5,000
Salaries	546,143	616,100
Travel and Training	33,913	33,800
Grants		
Miscellaneous	825,211	713,400
	<u>1,475,149</u>	<u>1,397,200</u>
Total Early Childhood Development	<u>13,478,084</u>	<u>12,824,200</u>

English/French as an Additional Language

	Expenses \$	Estimates \$
English/French as an Additional Language		
Administration	6,391	6,000
Equipment	494	-
Materials, Supplies and Services	27,478	30,000
Professional Services	8,025	12,500
Salaries	383,808	303,100
Travel and Training	107	1,000
	<u>426,303</u>	<u>352,600</u>
Total English/French as an Additional Language	<u>426,303</u>	<u>352,600</u>

Joint Consortium for School Health

	Expenses \$	Estimates \$
Joint Consortium for School Health		
Administration	7,626	30,500
Equipment	7,029	-
Materials, Supplies and Services	14,611	16,000
Professional Services	49,769	78,100
Salaries	297,910	348,900
Travel and Training	65,333	26,500
	<u>442,278</u>	<u>500,000</u>
Total Joint Consortium for School Health	<u>442,278</u>	<u>500,000</u>

Department of Education, Early Learning and Culture

Provincial Libraries

	Expenses \$	Estimates \$
Public Library Services		
Administration	115,215	136,100
Debt	495	500
Equipment	9,914	5,200
Materials, Supplies and Services	314,245	295,100
Professional Services	9,678	8,000
Salaries	2,265,291	2,352,900
Travel and Training	20,325	20,800
Grants		
Miscellaneous	4,186	6,500
	<u>2,739,349</u>	<u>2,825,100</u>
Total Provincial Libraries	<u>2,739,349</u>	<u>2,825,100</u>

Culture and Heritage

	Expenses \$	Estimates \$
Cultural Affairs		
Administration	1,946	7,200
Equipment	-	700
Materials, Supplies and Services	474	3,500
Professional Services	5,000	6,600
Salaries	204,705	200,900
Travel and Training	8,582	11,100
Grants		
Cultural Development Program	54,360	47,000
Acadian Development	28,247	35,000
Confederation Centre	810,000	760,000
Heritage	84,861	85,000
Arts & Heritage Core Grant	713,553	757,100
Cultural Centres	326,150	323,500
Cultural Industries Support	18,800	11,000
Miscellaneous	4,119	15,600
	<u>2,260,797</u>	<u>2,264,200</u>
Public Archives and Records Office		
Administration	7,093	6,800
Equipment	4,439	4,000
Materials, Supplies and Services	8,899	11,400
Professional Services	2,021	3,000
Salaries	484,695	490,300
Travel and Training	3,027	4,800
	<u>510,174</u>	<u>520,300</u>
Total Culture and Heritage	<u>2,770,971</u>	<u>2,784,500</u>

Department of Education, Early Learning and Culture

P.E.I. Museum and Heritage Foundation

	Expenses \$	Estimates \$
P.E.I. Museum and Heritage Foundation		
Materials, Supplies and Services	93	3,800
Salaries	1,094,807	1,091,100
Grants		
Miscellaneous	62,400	62,400
	<u>1,157,300</u>	<u>1,157,300</u>
Total P.E.I. Museum and Heritage Foundation	<u>1,157,300</u>	<u>1,157,300</u>
 Total Education, Early Learning and Culture	 <u>243,951,806</u>	 <u>242,746,200</u>

Island Regulatory and Appeals Commission

Island Regulatory and Appeals Commission

	Expenses \$	Estimates \$
Island Regulatory and Appeals Commission		
Grants		
Operating Grant	<u>1,200,000</u>	<u>1,200,300</u>
	<u>1,200,000</u>	<u>1,200,300</u>
 Total Island Regulatory and Appeals Commission	 <u>1,200,000</u>	 <u>1,200,300</u>

Executive Council

Premier's Office

	Expenses \$	Estimates \$
Premier's Office		
Administration	19,953	24,500
Equipment	1,517	3,500
Materials, Supplies and Services	1,558	9,000
Salaries	643,529	635,700
Travel and Training	19,589	39,500
	<u>686,146</u>	<u>712,200</u>
Total Premier's Office	<u>686,146</u>	<u>712,200</u>

Executive Council Office

	Expenses \$	Estimates \$
Executive Council Office		
Administration	19,443	23,500
Equipment	230	5,000
Materials, Supplies and Services	1,723	21,000
Professional Services	18,300	75,000
Salaries	1,058,970	1,040,700
Travel and Training	19,458	15,500
Grants		
Fed, Prov & Terr (FPT) Organization Grant	3,316	-
	<u>1,121,440</u>	<u>1,180,700</u>
Total Executive Council Office	<u>1,121,440</u>	<u>1,180,700</u>

Intergovernmental and Public Affairs

	Expenses \$	Estimates \$
Intergovernmental Affairs Secretariat		
Administration	8,304	16,600
Equipment	3,615	2,000
Materials, Supplies and Services	735	2,900
Salaries	615,727	606,700
Travel and Training	50,685	71,700
Grants		
Canadian Intergovernmental Conference Secretariat	13,200	18,500
	<u>692,266</u>	<u>718,400</u>
Aboriginal Affairs Secretariat		
Administration	5,572	5,800
Equipment	1,880	3,000
Materials, Supplies and Services	11,355	4,900
Professional Services	35,281	45,000
Salaries	230,204	281,600
Travel and Training	9,707	15,900
Grants		
Native Council of PEI	15,000	80,000
Miscellaneous	237,000	239,000
	<u>545,999</u>	<u>675,200</u>

Executive Council

	Expenses \$	Estimates \$
Acadian and Francophone Affairs Secretariat		
Administration	5,331	13,500
Equipment	1,058	900
Materials, Supplies and Services	4,131	4,400
Professional Services	13,467	10,000
Salaries	330,555	351,900
Travel and Training	9,621	17,100
Grants		
Miscellaneous	16,000	10,000
	<u>380,163</u>	<u>407,800</u>
Total Intergovernmental and Public Affairs	<u>1,618,428</u>	<u>1,801,400</u>

Communications PEI

	Expenses \$	Estimates \$
Corporate Communications		
Administration	22,954	31,200
Equipment	-	6,000
Materials, Supplies and Services	346,418	366,500
Professional Services	16,785	10,000
Salaries	1,483,885	1,536,400
Travel and Training	8,644	19,000
	<u>1,878,686</u>	<u>1,969,100</u>
Creative Services		
Administration	19,353	22,200
Equipment	28,997	62,500
Materials, Supplies and Services	12,883	33,400
Professional Services	106,809	138,400
Salaries	1,254,796	1,281,100
Travel and Training	8,892	18,400
	<u>1,431,730</u>	<u>1,556,000</u>
Document Publishing Centre		
Administration	657,310	698,800
Equipment	-	5,000
Materials, Supplies and Services	305,587	292,700
Salaries	467,422	456,700
Travel and Training	-	1,200
	<u>1,430,319</u>	<u>1,454,400</u>
Total Communications PEI	<u>4,740,735</u>	<u>4,979,500</u>

Total Executive Council	<u>8,166,749</u>	<u>8,673,800</u>
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Department of Family and Human Services

Housing Services

	Expenses \$	Estimates \$
Housing Services		
Administration	1,152,943	1,107,000
Debt	439,668	426,500
Equipment	361	2,000
Materials, Supplies and Services	3,642,595	3,928,600
Professional Services	(24,000)	4,000
Salaries	1,762,622	1,829,500
Travel and Training	99,549	116,800
Grants		
Housing Programs	4,847,757	4,487,200
	<u>11,921,495</u>	<u>11,901,600</u>
Total Housing Services	<u>11,921,495</u>	<u>11,901,600</u>

Seniors and Corporate Support

	Expenses \$	Estimates \$
Seniors		
Administration	2,271	10,500
Materials, Supplies and Services	14,999	22,700
Professional Services	1,396	3,600
Salaries	87,350	86,100
Travel and Training	2,960	7,000
Grants		
Miscellaneous	197,400	217,300
	<u>306,376</u>	<u>347,200</u>
Corporate Support		
Administration	59,134	64,800
Equipment	3,960	1,700
Materials, Supplies and Services	31,421	31,700
Professional Services	28,429	23,400
Salaries	662,867	656,800
Travel and Training	11,312	18,500
	<u>797,123</u>	<u>796,900</u>
Total Seniors and Corporate Support	<u>1,103,499</u>	<u>1,144,100</u>

Department of Family and Human Services

Social Programs

	Expenses \$	Estimates \$
Social Programs		
Administration	79,011	94,500
Debt	739	3,200
Equipment	8,717	5,900
Materials, Supplies and Services	105,516	104,100
Professional Services	12,000	3,000
Salaries	5,338,242	5,782,600
Travel and Training	73,182	83,600
Grants		
Social Assistance Benefits	33,155,630	32,650,000
Disability Support Program	12,989,042	11,966,100
Community Grants	8,462,495	8,318,800
Child Care Subsidy	3,023,765	2,871,500
Specialized Residential Services	1,327,607	639,800
	<u>64,575,946</u>	<u>62,523,100</u>
Total Social Programs	<u>64,575,946</u>	<u>62,523,100</u>

Child and Family Services

	Expenses \$	Estimates \$
Child and Family		
Administration	305,010	354,800
Equipment	21,909	8,500
Materials, Supplies and Services	393,951	362,400
Professional Services	48,312	13,100
Salaries	13,761,171	13,391,900
Travel and Training	480,302	449,800
Grants		
Support for Children	2,645,671	2,677,200
Community Grants	1,162,000	1,161,000
Special Care Allowance	163,011	157,700
Miscellaneous Grants	84,148	60,000
	<u>19,065,485</u>	<u>18,636,400</u>
Total Child and Family Services	<u>19,065,485</u>	<u>18,636,400</u>

Total Family and Human Services	<u>96,666,425</u>	<u>94,205,200</u>
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Department of Finance

Administration

	Expenses \$	Estimates \$
General		
Administration	10,559	18,300
Equipment	677	1,000
Materials, Supplies and Services	8,221	10,100
Salaries	343,006	364,500
Travel and Training	37,678	56,200
	<u>400,141</u>	<u>450,100</u>
Debt and Investment Management		
Administration	5,636	15,100
Equipment	1,185	4,000
Materials, Supplies and Services	6,723	5,300
Professional Services	104,900	101,000
Salaries	401,667	411,200
Travel and Training	6,439	15,600
	<u>526,550</u>	<u>552,200</u>
Pensions and Benefits		
Administration	17,652	16,300
Equipment	6,605	5,100
Materials, Supplies and Services	14,184	3,200
Salaries	1,122,343	1,096,100
Travel and Training	18,877	10,700
	<u>1,179,661</u>	<u>1,131,400</u>
Municipal Grants		
Grants		
Municipal Grants	22,393,196	22,393,300
	<u>22,393,196</u>	<u>22,393,300</u>
Total Administration	<u>24,499,548</u>	<u>24,527,000</u>

Economics, Statistics and Federal Fiscal Relations

	Expenses \$	Estimates \$
Economics, Statistics and Federal Fiscal Relations		
Administration	113,062	110,000
Equipment	6,512	1,700
Materials, Supplies and Services	1,718	2,900
Professional Services	29,506	22,500
Salaries	326,647	352,400
Travel and Training	16,477	17,000
Grants		
Low and Modest Income Household Credit	6,403,453	6,200,000
First Nations HST Rebate	426,700	426,700
Volunteer Firefighters Tax Credit	452,000	450,000
	<u>7,776,075</u>	<u>7,583,200</u>
Total Economics, Statistics and Federal Fiscal Relations	<u>7,776,075</u>	<u>7,583,200</u>

Department of Finance

Office of the Comptroller

	Expenses \$	Estimates \$
Comptroller/Accounting		
Administration	21,614	22,500
Equipment	1,640	2,800
Materials, Supplies and Services	4,329	4,600
Professional Services	1,222	27,100
Salaries	1,107,650	1,118,000
Travel and Training	6,039	10,300
	<u>1,142,494</u>	<u>1,185,300</u>
Procurement		
Administration	3,249	5,500
Equipment	-	2,900
Materials, Supplies and Services	1,539	3,200
Salaries	262,271	267,300
Travel and Training	175	3,100
	<u>267,234</u>	<u>282,000</u>
Total Office of the Comptroller	<u>1,409,728</u>	<u>1,467,300</u>

Taxation and Property Records

	Expenses \$	Estimates \$
Administration		
Administration	88,261	119,400
Debt	143,294	200,000
Equipment	3,784	6,000
Materials, Supplies and Services	68,197	104,300
Professional Services	76,995	160,000
Salaries	3,070,532	3,296,200
Travel and Training	67,448	96,500
	<u>3,518,511</u>	<u>3,982,400</u>
Total Taxation and Property Records	<u>3,518,511</u>	<u>3,982,400</u>

Treasury Board Secretariat

	Expenses \$	Estimates \$
Administration		
Administration	3,958	7,600
Equipment	833	1,000
Materials, Supplies and Services	306	2,000
Salaries	386,445	396,600
Travel and Training	2,502	7,500
	<u>394,044</u>	<u>414,700</u>
Fiscal Management		
Administration	13,675	15,500
Equipment	169	4,700
Materials, Supplies and Services	2,523	26,700
Professional Services	-	10,000
Salaries	312,307	218,700
Travel and Training	3,215	5,000
	<u>331,889</u>	<u>280,600</u>

Department of Finance

	Expenses \$	Estimates \$
Risk Management and Insurance		
Administration	4,150	5,600
Equipment	-	800
Materials, Supplies and Services	2,535	1,600
Professional Services	61,010	63,000
Salaries	204,521	200,300
Travel and Training	3,985	5,600
	<u>276,201</u>	<u>276,900</u>
Corporate Finance		
Administration	29,588	53,800
Equipment	-	1,000
Materials, Supplies and Services	199	1,900
Salaries	4,501,585	4,774,100
Travel and Training	19,096	69,400
	<u>4,550,468</u>	<u>4,900,200</u>
Information Technology Shared Services		
Administration	518,696	521,600
Equipment	283,794	720,700
Materials, Supplies and Services	6,767,600	7,072,600
Professional Services	3,614,175	4,080,600
Salaries	13,707,858	14,078,300
Travel and Training	379,513	423,900
	<u>25,271,636</u>	<u>26,897,700</u>
Total Treasury Board Secretariat	<u>30,824,238</u>	<u>32,770,100</u>
Total Finance	<u>68,028,100</u>	<u>70,330,000</u>

Council of Atlantic Premiers

Council of Atlantic Premiers

	Expenses \$	Estimates \$
Council of Atlantic Premiers		
Council of Atlantic Ministers of Education and Training	15,300	15,300
Council of Atlantic Premiers Secretariat	74,492	74,500
Maritime Provinces Higher Education Commission	94,100	94,100
Atlantic Provinces Community College Consortium	4,500	4,500
	188,392	188,400
 Total Council of Atlantic Premiers	 188,392	 188,400

Employee Benefits

Medical/Life Benefits

	Expenses \$	Estimates \$
Medical/Life Benefits		
Group Insurance Premiums	301,047	291,400
	<u>301,047</u>	<u>291,400</u>
Total Medical/Life Benefits	<u>301,047</u>	<u>291,400</u>

Employees' Future Benefits

	Expenses \$	Estimates \$
Employees' Future Benefits		
Interest on Unfunded Liability	5,562,752	6,960,600
Current Period Benefit Cost and Amortization	19,534,982	14,409,700
	<u>25,097,734</u>	<u>21,370,300</u>
Total Employees' Future Benefits	<u>25,097,734</u>	<u>21,370,300</u>

Government Pension Contribution

	Expenses \$	Estimates \$
Government Pension Contribution		
Interest on Unfunded Liability	(734,015)	(1,100,900)
Current Period Benefit Cost and Amortization	36,757,689	34,353,500
	<u>36,023,674</u>	<u>33,252,600</u>
Total Government Pension Contribution	<u>36,023,674</u>	<u>33,252,600</u>

Pension Management

	Expenses \$	Estimates \$
Pension Management		
Administration	213	1,500
Pension Administration System Fees	185,618	173,100
Professional and Contract Services	205,845	339,500
Salaries	-	202,900
Travel and Training	-	1,500
	<u>391,676</u>	<u>718,500</u>
Total Pension Management	<u>391,676</u>	<u>718,500</u>

Total Employee Benefits	<u>61,814,131</u>	<u>55,632,800</u>
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General Government

General Government

	Expenses \$	Estimates \$
Miscellaneous General		
Administration	39,661	115,000
Materials, Supplies and Services	19,673	-
Professional Services	3,150	35,000
Travel and Training	55,347	100,000
	<u>117,831</u>	<u>250,000</u>
Grants		
Eastern Premiers Secretariat	4,379	6,300
Grants-in-lieu of Property Tax	2,105,739	2,167,000
	<u>2,110,118</u>	<u>2,173,300</u>
Government Insurance Program		
Administration	1,728,993	1,762,700
	<u>1,728,993</u>	<u>1,762,700</u>
Contingency Fund and Salary Negotiations		
Grants		
Miscellaneous	1,934,335	2,114,000
	<u>1,934,335</u>	<u>2,114,000</u>
Total General Government	<u>5,891,277</u>	<u>6,300,000</u>

Department of Health and Wellness

Minister's/Deputy Minister's Office

	Expenses \$	Estimates \$
Minister's/Deputy Minister's Office		
Administration	12,695	26,200
Equipment	239	1,500
Materials, Supplies and Services	3,068	6,500
Salaries	326,885	331,700
Travel and Training	20,565	25,200
	<u>363,452</u>	<u>391,100</u>
Total Minister's/Deputy Minister's Office	<u>363,452</u>	<u>391,100</u>

Health Policy and Programs

	Expenses \$	Estimates \$
Health Policy and Programs		
Administration	22,245	35,300
Equipment	883	3,000
Materials, Supplies and Services	4,904	11,400
Professional Services	271,411	133,800
Salaries	789,143	922,700
Travel and Training	11,251	24,500
Grants		
Fed, Prov & Terr (FPT) Organization Grant	3,292	5,300
Miscellaneous	50,000	50,000
	<u>1,153,129</u>	<u>1,186,000</u>
Community Care Facility and Private Nursing Home Inspection		
Administration	5,774	4,700
Equipment	2,026	-
Materials, Supplies and Services	1,916	700
Professional Services	33,074	2,000
Salaries	391,947	374,000
Travel and Training	12,372	10,100
	<u>447,109</u>	<u>391,500</u>
Health Recruitment and Retention		
Administration	6,903	11,600
Debt	6,050	-
Materials, Supplies and Services	45,649	58,200
Professional Services	49,306	39,300
Salaries	775,761	822,700
Travel and Training	8,313	18,700
Grants		
Miscellaneous	717,521	765,800
	<u>1,609,503</u>	<u>1,716,300</u>

Department of Health and Wellness

	Expenses \$	Estimates \$
Health Care Innovation Working Group Secretariat		
Administration	1,617	700
Equipment	484	3,100
Materials, Supplies and Services	61,233	58,100
Professional Services	52,500	73,500
Salaries	76,338	51,500
Travel and Training	11,211	34,300
	<u>203,383</u>	<u>221,200</u>
Total Health Policy and Programs	<u>3,413,124</u>	<u>3,515,000</u>

Chief Mental Health and Addictions Office

	Expenses \$	Estimates \$
Chief Mental Health and Addictions Office		
Administration	6,453	19,300
Equipment	3,722	9,500
Materials, Supplies and Services	13,693	21,900
Professional Services	128,912	162,000
Salaries	323,336	329,000
Travel and Training	18,633	19,500
Grants		
Canadian Mental Health Association	1,585,000	1,585,100
Miscellaneous	2,000	-
	<u>2,081,749</u>	<u>2,146,300</u>
Total Chief Mental Health and Addictions Office	<u>2,081,749</u>	<u>2,146,300</u>

Chief Public Health Office

	Expenses \$	Estimates \$
Chief Public Health Office		
Administration	15,069	16,200
Equipment	409	-
Materials, Supplies and Services	1,160,144	1,051,200
Professional Services	37,806	44,800
Salaries	1,013,423	1,044,700
Travel and Training	20,654	26,000
Grants		
Fed, Prov & Terr (FPT) Organization Grant	409	500
Miscellaneous	1,050	1,100
	<u>2,248,964</u>	<u>2,184,500</u>
Population Health Assessment and Surveillance		
Administration	2,861	4,300
Equipment	2,590	2,400
Materials, Supplies and Services	9,230	600
Professional Services	6,200	16,300
Salaries	241,010	318,000
Travel and Training	225	2,100
	<u>262,116</u>	<u>343,700</u>

Department of Health and Wellness

	Expenses \$	Estimates \$
Health Promotion		
Administration	2,966	5,700
Equipment	1,082	-
Materials, Supplies and Services	12,188	32,300
Professional Services	-	23,800
Salaries	298,149	301,900
Travel and Training	2,233	5,800
Grants		
Wellness Grant Program	93,594	100,000
Miscellaneous	301,078	287,000
	<u>711,290</u>	<u>756,500</u>
Environmental Health Services		
Administration	14,872	16,100
Equipment	304	800
Materials, Supplies and Services	3,731	5,500
Professional Services	52,161	65,900
Salaries	700,632	727,600
Travel and Training	41,704	54,400
	<u>813,404</u>	<u>870,300</u>
Total Chief Public Health Office	<u>4,035,774</u>	<u>4,155,000</u>

Sport, Recreation and Physical Activity

	Expenses \$	Estimates \$
Sport, Recreation and Physical Activity		
Administration	5,403	8,800
Equipment	-	2,100
Materials, Supplies and Services	4,401	5,500
Professional Services	20,000	20,000
Salaries	421,266	360,400
Travel and Training	11,158	16,900
Grants		
Sport PEI	195,000	195,000
Bilateral Agreement on Sport	596,580	609,500
Community Recreation Support Programs	323,500	322,000
Amateur Sport Assistance Program	424,510	443,000
Provincial Organizational Support	273,875	301,700
Miscellaneous	90,572	48,600
	<u>2,366,265</u>	<u>2,333,500</u>
Total Sport, Recreation and Physical Activity	<u>2,366,265</u>	<u>2,333,500</u>

Total Health and Wellness	<u>12,260,364</u>	<u>12,540,900</u>
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Health PEI

Health PEI		
	Expenses \$	Estimates \$
Health PEI		
Grants		
Operating Grant	<u>586,577,300</u>	<u>586,577,300</u>
	<u>586,577,300</u>	<u>586,577,300</u>
 Total Health PEI	 <u>586,577,300</u>	 <u>586,577,300</u>

Department of Justice and Public Safety

Minister's/Deputy Minister's Office

	Expenses \$	Estimates \$
Minister's/Deputy Minister's Office		
Administration	17,053	37,400
Equipment	2,893	5,500
Materials, Supplies and Services	6,969	14,300
Salaries	300,633	332,700
Travel and Training	2,980	26,400
Grants		
Miscellaneous	1,250	2,000
	<u>331,778</u>	<u>418,300</u>
Total Minister's/Deputy Minister's Office	<u>331,778</u>	<u>418,300</u>

Consumer, Labour and Financial Services

	Expenses \$	Estimates \$
Corporate Services		
Administration	41,132	40,100
Equipment	4,008	4,000
Materials, Supplies and Services	8,318	9,000
Professional Services	326,112	241,200
Salaries	737,693	797,900
Travel and Training	9,922	15,500
	<u>1,127,185</u>	<u>1,107,700</u>
Labour and Industrial Relations		
Administration	37,778	43,100
Equipment	-	4,300
Materials, Supplies and Services	16,904	19,300
Professional Services	82,599	112,400
Salaries	721,742	726,400
Travel and Training	12,881	32,600
Grants		
Miscellaneous	2,500	2,500
	<u>874,404</u>	<u>940,600</u>
Vital Statistics		
Administration	16,142	12,300
Equipment	242	400
Materials, Supplies and Services	6,782	11,500
Professional Services	20,000	20,000
Salaries	224,763	297,900
Travel and Training	3,787	3,300
	<u>271,716</u>	<u>345,400</u>
Total Consumer, Labour and Financial Services	<u>2,273,305</u>	<u>2,393,700</u>

Department of Justice and Public Safety

Justice Policy and Privacy Services

	Expenses \$	Estimates \$
Justice Policy and Privacy Services		
Administration	7,829	11,900
Equipment	23,601	2,700
Materials, Supplies and Services	6,379	6,000
Professional Services	157,554	177,500
Salaries	526,926	580,300
Travel and Training	10,606	15,700
Grants		
Positive Parenting Partnership	25,000	25,000
Human Rights Commission	397,000	397,000
Mi'kmaq Tripartite Agreement	40,000	40,000
	<u>1,194,895</u>	<u>1,256,100</u>
Total Justice Policy and Privacy Services	<u>1,194,895</u>	<u>1,256,100</u>

Public Safety and Policing

	Expenses \$	Estimates \$
Public Safety		
Administration	49,400	44,300
Equipment	9,706	11,900
Materials, Supplies and Services	596,456	78,000
Professional Services	15,762,785	15,756,200
Salaries	1,325,354	1,312,400
Travel and Training	51,591	56,700
Grants		
Workers Compensation Claims	138,339	72,000
Volunteer Fire-Fighters Grants	38,500	38,500
Office of the Police Commissioner	108,000	108,000
Police Training Grants	50,000	50,000
Crime Stoppers	11,250	10,000
PEI Chiefs of Police	1,000	-
Miscellaneous	25,000	-
	<u>18,167,381</u>	<u>17,538,000</u>
Investigation and Enforcement		
Administration	13,488	21,500
Equipment	28,618	26,800
Materials, Supplies and Services	20,430	28,700
Professional Services	6,788	13,500
Salaries	548,067	521,400
Travel and Training	61,624	91,700
	<u>679,015</u>	<u>703,600</u>
Coroner's Inquests		
Administration	4,678	2,500
Materials, Supplies and Services	1,705	2,000
Professional Services	604,557	475,200
Travel and Training	2,530	5,700
	<u>613,470</u>	<u>485,400</u>
Total Public Safety and Policing	<u>19,459,866</u>	<u>18,727,000</u>

Department of Justice and Public Safety

Legal Services

	Expenses \$	Estimates \$
Legal Services and Legislative Counsel		
Administration	46,693	43,700
Equipment	1,581	3,300
Materials, Supplies and Services	61,354	55,600
Professional Services	62,773	48,300
Salaries	1,960,357	1,906,200
Travel and Training	9,504	11,900
Grants		
National Judicial Institute	3,844	3,900
Uniform Law Conference	6,844	3,000
	<u>2,152,950</u>	<u>2,075,900</u>
Office of the Public Trustee and Public Guardian		
Administration	5,839	5,700
Equipment	1,081	1,900
Materials, Supplies and Services	14,326	13,000
Professional Services	989	-
Salaries	323,506	335,500
Travel and Training	7,153	4,000
	<u>352,894</u>	<u>360,100</u>
Family Law		
Administration	18,896	21,500
Debt	17,824	2,000
Equipment	2,058	2,500
Materials, Supplies and Services	64,707	54,000
Professional Services	2,125	2,500
Salaries	990,137	933,900
Travel and Training	8,524	11,300
	<u>1,104,271</u>	<u>1,027,700</u>
Total Legal Services	<u>3,610,115</u>	<u>3,463,700</u>

Legal Aid

	Expenses \$	Estimates \$
Legal Aid		
Administration	34,444	38,300
Equipment	1,082	1,000
Materials, Supplies and Services	7,105	7,500
Professional Services	215,090	192,100
Salaries	1,452,440	1,455,600
Travel and Training	11,878	15,700
	<u>1,722,039</u>	<u>1,710,200</u>
Total Legal Aid	<u>1,722,039</u>	<u>1,710,200</u>

Department of Justice and Public Safety

Crown Attorneys

	Expenses \$	Estimates \$
Crown Attorneys		
Administration	27,722	30,300
Equipment	2,006	500
Materials, Supplies and Services	28,645	28,000
Professional Services	35,824	23,000
Salaries	1,166,976	1,139,000
Travel and Training	22,098	23,300
	<u>1,283,271</u>	<u>1,244,100</u>
Total Crown Attorneys	<u>1,283,271</u>	<u>1,244,100</u>

Community and Correctional Services

	Expenses \$	Estimates \$
Division Management		
Administration	27,217	28,700
Equipment	6,353	3,900
Materials, Supplies and Services	26,521	25,600
Professional Services	54,616	55,000
Salaries	707,148	681,500
Travel and Training	46,630	50,300
	<u>868,485</u>	<u>845,000</u>
Provincial Correctional Centre		
Administration	37,877	45,500
Debt	2,494	-
Equipment	43,667	48,000
Materials, Supplies and Services	630,170	701,300
Professional Services	26,140	155,800
Salaries	6,418,808	6,186,600
Travel and Training	44,392	67,100
	<u>7,203,548</u>	<u>7,204,300</u>
Prince County Correctional Centre		
Administration	5,129	6,300
Equipment	6,078	4,200
Materials, Supplies and Services	46,807	50,600
Professional Services	42,270	3,600
Salaries	884,197	833,700
Travel and Training	7,025	11,000
	<u>991,506</u>	<u>909,400</u>
Probation Services		
Administration	24,476	22,100
Equipment	3,234	2,200
Materials, Supplies and Services	7,721	10,500
Professional Services	550	500
Salaries	1,161,193	1,223,500
Travel and Training	32,425	43,600
	<u>1,229,599</u>	<u>1,302,400</u>

Department of Justice and Public Safety

	Expenses \$	Estimates \$
Youth Justice Services		
Administration	16,909	17,700
Equipment	2,457	2,800
Materials, Supplies and Services	9,899	7,700
Professional Services	44	20,300
Salaries	1,085,846	1,148,200
Travel and Training	66,170	69,100
	1,181,325	1,265,800
Summerside Youth Centre		
Administration	15,054	19,200
Debt	2,718	-
Equipment	19,801	8,000
Materials, Supplies and Services	167,259	157,300
Professional Services	6,639	3,800
Salaries	2,736,153	2,786,900
Travel and Training	19,085	23,500
	2,966,709	2,998,700
Victim Services		
Administration	10,266	12,400
Equipment	3,369	2,500
Materials, Supplies and Services	7,518	4,500
Professional Services	1,850	20,000
Salaries	724,984	753,700
Travel and Training	18,957	18,000
Grants		
Victims of Crime	107,475	100,000
	874,419	911,100
Clinical Services		
Administration	8,720	10,800
Equipment	3,919	5,000
Materials, Supplies and Services	19,746	9,700
Professional Services	163,278	8,000
Salaries	539,505	724,500
Travel and Training	31,013	24,600
	766,181	782,600
Total Community and Correctional Services	16,081,772	16,219,300

Department of Justice and Public Safety

Court Services

	Expenses \$	Estimates \$
Court and Sheriff Services		
Administration	96,467	103,700
Equipment	22,590	5,800
Materials, Supplies and Services	300,066	208,200
Professional Services	108,442	85,000
Salaries	2,557,789	2,728,500
Travel and Training	11,726	19,300
Grants		
Judicial Council	-	500
	3,097,080	3,151,000
Provincial Court Judges		
Administration	830	2,000
Materials, Supplies and Services	2,044	-
Professional Services	3,850	2,000
Salaries	772,250	788,100
Travel and Training	31,781	66,800
Grants		
Can Association of Provincial Court Judges	1,725	1,800
	812,480	860,700
Total Court Services	3,909,560	4,011,700
Total Justice and Public Safety	49,866,601	49,444,100

Legislative Assembly

Legislative Services

	Expenses \$	Estimates \$
Legislative Services		
Administration	116,800	147,100
Equipment	31,011	49,500
Materials, Supplies and Services	75,866	47,800
Professional Services	23,337	20,000
Salaries	1,976,946	1,980,700
Travel and Training	41,450	49,400
Grants		
Opposition Members Office	112,004	108,300
Commonwealth Parliamentary Association	15,373	16,000
Government Members Office	93,846	120,400
Miscellaneous	7,980	23,000
	<u>2,494,613</u>	<u>2,562,200</u>
Total Legislative Services	<u>2,494,613</u>	<u>2,562,200</u>

Members

	Expenses \$	Estimates \$
Members		
Administration	672	-
Salaries	2,119,808	2,149,000
Travel and Training	108,628	117,900
	<u>2,229,108</u>	<u>2,266,900</u>
Total Members	<u>2,229,108</u>	<u>2,266,900</u>

Office of the Conflict of Interest Commissioner

	Expenses \$	Estimates \$
Office of the Conflict of Interest Commissioner		
Salaries	47,357	44,000
Travel and Training	638	3,200
	<u>47,995</u>	<u>47,200</u>
Total Office of the Conflict of Interest Commissioner	<u>47,995</u>	<u>47,200</u>

Office of the Information and Privacy Commissioner

	Expenses \$	Estimates \$
Office of the Information and Privacy Commissioner		
Administration	2,844	4,900
Materials, Supplies and Services	169	1,600
Professional Services	-	1,000
Salaries	113,747	110,200
Travel and Training	228	5,000
	<u>116,988</u>	<u>122,700</u>
Total Office of the Information and Privacy Commissioner	<u>116,988</u>	<u>122,700</u>

Legislative Assembly

Elections P.E.I.

	Expenses \$	Estimates \$
Elections P.E.I.		
Administration	241,268	1,205,000
Equipment	24,957	1,300
Materials, Supplies and Services	91,352	2,500
Professional Services	549,590	14,000
Salaries	496,043	197,000
Travel and Training	18,255	4,000
	<u>1,421,465</u>	<u>1,423,800</u>
Total Elections P.E.I.	<u>1,421,465</u>	<u>1,423,800</u>
 Total Legislative Assembly	 <u>6,310,169</u>	 <u>6,422,800</u>

Public Service Commission

Management

	Expenses \$	Estimates \$
Management		
Administration	10,916	21,400
Equipment	556	-
Materials, Supplies and Services	656	800
Professional Services	52,354	500
Salaries	209,555	214,100
Travel and Training	12,748	7,000
	<u>286,785</u>	<u>243,800</u>
Total Management	<u>286,785</u>	<u>243,800</u>

HR Management and Labour Relations

	Expenses \$	Estimates \$
HR Management and Labour Relations		
Administration	10,216	17,100
Equipment	260	-
Materials, Supplies and Services	3,564	4,400
Professional Services	769,598	762,100
Salaries	2,465,549	2,506,000
Travel and Training	21,581	38,600
	<u>3,270,768</u>	<u>3,328,200</u>
Occupational Health and Safety		
Administration	4,528	5,700
Equipment	82	800
Materials, Supplies and Services	315	2,600
Salaries	197,880	203,500
Travel and Training	5,463	11,100
	<u>208,268</u>	<u>223,700</u>
Total HR Management and Labour Relations	<u>3,479,036</u>	<u>3,551,900</u>

Staffing, Classification and Organizational Development

	Expenses \$	Estimates \$
Staffing, Classification and HR Planning		
Administration	21,047	26,300
Equipment	1,507	700
Materials, Supplies and Services	4,169	7,400
Professional Services	1,000	-
Salaries	1,713,214	1,755,700
Travel and Training	189,850	189,800
Grants		
Miscellaneous	-	5,000
	<u>1,930,787</u>	<u>1,984,900</u>
Employee Assistance Program		
Administration	7,480	8,500
Equipment	943	500
Materials, Supplies and Services	51	1,500
Professional Services	1,725	800
Salaries	303,440	307,000
Travel and Training	10,648	11,500
	<u>324,287</u>	<u>329,800</u>

Public Service Commission

	Expenses \$	Estimates \$
Language Training Centre		
Administration	914	4,300
Equipment	338	-
Materials, Supplies and Services	1,995	1,300
Salaries	121,333	120,400
Travel and Training	52,418	51,400
	<u>176,998</u>	<u>177,400</u>
Total Staffing, Classification and Organizational Development	<u>2,432,072</u>	<u>2,492,100</u>

Administration, Corporate HRMS and Payroll

	Expenses \$	Estimates \$
Administration, Corporate HRMS and Payroll		
Administration	26,078	33,500
Equipment	6,158	5,600
Materials, Supplies and Services	6,572	22,900
Salaries	540,860	565,900
Travel and Training	353,373	404,300
	<u>933,041</u>	<u>1,032,200</u>
Total Administration, Corporate HRMS and Payroll	<u>933,041</u>	<u>1,032,200</u>

Total Public Service Commission	<u>7,130,934</u>	<u>7,320,000</u>
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Department of Transportation, Infrastructure and Energy

Corporate Services

	Expenses \$	Estimates \$
Corporate Services		
Administration	35,813	60,300
Debt	53	-
Equipment	4,152	500
Materials, Supplies and Services	10,994	15,500
Professional Services	1,500	900
Salaries	606,274	663,300
Travel and Training	19,430	25,800
Grants		
Island Waste Management Corp	897,354	875,000
	<u>1,575,570</u>	<u>1,641,300</u>
Total Corporate Services	<u>1,575,570</u>	<u>1,641,300</u>

Infrastructure

	Expenses \$	Estimates \$
Infrastructure		
Administration	36,865	59,100
Equipment	804	2,000
Materials, Supplies and Services	1,623	10,300
Professional Services	60,438	53,500
Salaries	278,228	335,000
Travel and Training	6,253	11,600
Grants		
Infrastructure Program	14,511,674	20,300,000
	<u>14,895,885</u>	<u>20,771,500</u>
Total Infrastructure	<u>14,895,885</u>	<u>20,771,500</u>

Highway Safety

	Expenses \$	Estimates \$
Registration, Safety and Scales		
Administration	72,729	110,600
Equipment	4,929	18,700
Materials, Supplies and Services	302,745	266,100
Professional Services	80,391	87,700
Salaries	2,123,194	2,315,300
Travel and Training	28,507	61,900
	<u>2,612,495</u>	<u>2,860,300</u>
Total Highway Safety	<u>2,612,495</u>	<u>2,860,300</u>

Department of Transportation, Infrastructure and Energy

Land and Environment

	Expenses \$	Estimates \$
Land and Environment		
Administration	126,184	143,600
Debt	2,924	-
Equipment	1,217	31,700
Materials, Supplies and Services	413,197	231,600
Professional Services	15,231	98,300
Salaries	1,807,891	1,970,100
Travel and Training	91,307	91,200
	<u>2,457,951</u>	<u>2,566,500</u>
Total Land and Environment	<u>2,457,951</u>	<u>2,566,500</u>

Highway Maintenance Operations

	Expenses \$	Estimates \$
Highway Maintenance Administration		
Administration	41,575	14,300
Debt	1,500	-
Equipment	11,154	-
Materials, Supplies and Services	2,196,238	2,118,900
Professional Services	75,778	73,000
Salaries	750,352	747,300
Travel and Training	25,234	17,900
Grants		
Slemon Park	80,040	80,600
	<u>3,181,871</u>	<u>3,052,000</u>
Provincial Highway Maintenance Operations		
Administration	111,380	164,400
Debt	14,620	-
Equipment	17,769	7,500
Materials, Supplies and Services	19,120,036	15,359,700
Professional and Contract Services	14,425	-
Salaries	13,064,032	14,433,300
Travel and Training	230,873	275,400
	<u>32,573,135</u>	<u>30,240,300</u>
Mechanical Operations		
Administration	114,391	160,700
Debt	477	-
Equipment	91,992	49,200
Materials, Supplies and Services	6,078,769	4,455,800
Professional Services	67,440	66,600
Salaries	5,748,670	6,236,100
Travel and Training	414,482	349,800
	<u>12,516,221</u>	<u>11,318,200</u>
Confederation Trail Maintenance		
Administration	2,668	8,900
Debt	647	-
Equipment	1,150	-
Materials, Supplies and Services	340,959	376,900
Professional Services	1,649	-
Salaries	822,641	907,900
Travel and Training	14,677	23,000
	<u>1,184,391</u>	<u>1,316,700</u>
Total Highway Maintenance Operations	<u>49,455,618</u>	<u>45,927,200</u>

Department of Transportation, Infrastructure and Energy

Public Works and Planning

	Expenses \$	Estimates \$
Public Works Operations - Administration		
Administration	16,746	34,000
Equipment	2,482	7,500
Materials, Supplies and Services	1,623,413	1,999,400
Professional Services	23,595	-
Salaries	886,611	957,000
Travel and Training	20,259	41,000
	<u>2,573,106</u>	<u>3,038,900</u>
Direct Building Maintenance		
Administration	1,080,086	1,133,500
Debt	193	-
Equipment	4,551	8,000
Materials, Supplies and Services	4,505,404	4,566,000
Professional Services	479,582	426,300
Salaries	1,688,150	1,760,100
Travel and Training	6,116	4,500
	<u>7,764,082</u>	<u>7,898,400</u>
Accommodations		
Administration	7,707,043	8,211,200
Equipment	4,136	-
Materials, Supplies and Services	490,949	504,100
Professional Services	274,667	205,000
Salaries	18,069	15,400
	<u>8,494,864</u>	<u>8,935,700</u>
Planning and Building Construction		
Administration	15,656	12,200
Equipment	205	-
Materials, Supplies and Services	128,804	6,500
Professional Services	128,523	224,000
Salaries	724,203	942,800
Travel and Training	30,880	46,000
Cost Recovery from Capital		
Miscellaneous	(150,000)	(150,000)
	<u>878,271</u>	<u>1,081,500</u>
Total Public Works and Planning	<u>19,710,323</u>	<u>20,954,500</u>

Capital Projects Division

	Expenses \$	Estimates \$
Traffic Operations		
Administration	25,659	30,600
Debt	815	-
Equipment	19,416	7,300
Materials, Supplies and Services	1,120,740	1,142,000
Professional Services	-	10,700
Salaries	1,977,871	1,996,400
Travel and Training	66,278	50,000
	<u>3,210,779</u>	<u>3,237,000</u>

Department of Transportation, Infrastructure and Energy

	Expenses \$	Estimates \$
Capital Projects Administration		
Administration	65,506	81,400
Equipment	3,331	28,800
Materials, Supplies and Services	7,082	46,300
Professional Services	11,800	60,500
Salaries	2,340,113	2,428,500
Travel and Training	92,645	79,100
	<u>2,520,477</u>	<u>2,724,600</u>
Design		
Administration	7,314	9,000
Equipment	-	500
Materials, Supplies and Services	19,196	5,500
Professional Services	32,539	4,800
Salaries	492,158	569,400
Travel and Training	19,365	10,300
	<u>570,572</u>	<u>599,500</u>
Bridge Maintenance		
Administration	4,319	5,200
Debt	94	-
Materials, Supplies and Services	1,918,093	1,913,700
Professional and Contract Services	683,004	-
Salaries	538,133	492,800
Travel and Training	33,789	9,600
	<u>3,177,432</u>	<u>2,421,300</u>
Materials Testing Lab		
Administration	15,741	13,900
Equipment	22,611	30,700
Materials, Supplies and Services	19,206	9,700
Professional Services	2,615	5,000
Salaries	1,043,295	1,286,600
Travel and Training	34,522	23,400
Grants		
Miscellaneous	-	(500,000)
	<u>1,137,990</u>	<u>869,300</u>
Total Capital Projects Division	<u>10,617,250</u>	<u>9,851,700</u>

Access PEI

	Expenses \$	Estimates \$
Access PEI		
Administration	69,956	101,800
Debt	8,271	5,800
Equipment	4,686	5,000
Materials, Supplies and Services	9,582	40,500
Professional Services	762	-
Salaries	2,563,989	2,527,800
Travel and Training	22,627	58,400
	<u>2,679,873</u>	<u>2,739,300</u>
Total Access PEI	<u>2,679,873</u>	<u>2,739,300</u>

Department of Transportation, Infrastructure and Energy

Energy and Minerals

	Expenses \$	Estimates \$
Energy and Minerals		
Administration	5,405	14,000
Equipment	1,319	8,100
Materials, Supplies and Services	25,725	49,400
Professional Services	65,805	97,000
Salaries	404,630	389,100
Travel and Training	15,154	31,200
Grants		
Miscellaneous	734,438	1,080,200
	<u>1,252,476</u>	<u>1,669,000</u>
Total Energy and Minerals	<u>1,252,476</u>	<u>1,669,000</u>
 Total Transportation, Infrastructure and Energy	 <u>105,257,441</u>	 <u>108,981,300</u>

Interministerial Women's Secretariat

Interministerial Women's Secretariat

	Expenses \$	Estimates \$
Interministerial Women's Secretariat		
Administration	2,970	2,900
Materials, Supplies and Services	5,906	6,000
Salaries	138,144	143,000
Travel and Training	6,668	8,600
Grants		
Advisory Council on the Status of Women	198,000	198,000
Women's Secretariat Grants	81,865	80,100
	<u>433,553</u>	<u>438,600</u>
 Total Interministerial Women's Secretariat	 <u>433,553</u>	 <u>438,600</u>

Department of Workforce and Advanced Learning

Departmental Management

	Expenses \$	Estimates \$
Administration		
Administration	14,728	13,000
Equipment	4,220	-
Materials, Supplies and Services	3,683	3,600
Professional Services	-	1,000
Salaries	341,056	270,000
Travel and Training	6,506	7,700
	<u>370,193</u>	<u>295,300</u>
Total Departmental Management	<u>370,193</u>	<u>295,300</u>

Labour Research; and Immigrant Recruitment, Settlement and Retention

	Expenses \$	Estimates \$
Administration		
Administration	14,113	14,500
Equipment	18,485	7,000
Materials, Supplies and Services	62,711	153,000
Professional Services	164,319	100,000
Salaries	811,428	413,400
Travel and Training	23,783	31,500
Grants		
Federal Programs	154,271	353,600
Miscellaneous	742,230	610,000
	<u>1,991,340</u>	<u>1,683,000</u>
Total Labour Research; and Immigrant Recruitment, Settlement and Retention	<u>1,991,340</u>	<u>1,683,000</u>

SkillsPEI

	Expenses \$	Estimates \$
SkillsPEI		
Administration	614,679	482,400
Debt	454	-
Equipment	3,555	6,000
Materials, Supplies and Services	42,014	37,900
Professional Services	115,040	132,300
Salaries	2,997,958	3,246,700
Travel and Training	34,677	55,000
Grants		
Canada Job Fund	1,730,828	1,744,100
Labour Market Development Agreement	18,513,147	16,342,000
Targeted Initiative for Older Workers	173,335	240,000
Federal Programs	474,535	708,000
Provincial Programs	591,689	1,346,200
	<u>25,291,911</u>	<u>24,340,600</u>
Total SkillsPEI	<u>25,291,911</u>	<u>24,340,600</u>

Department of Workforce and Advanced Learning

Post-Secondary and Continuing Education

	Expenses \$	Estimates \$
General		
Administration	20,103	15,600
Equipment	1,161	900
Materials, Supplies and Services	3,653	4,000
Professional Services	36,523	25,600
Salaries	829,146	912,500
Travel and Training	8,801	9,700
	<u>899,387</u>	<u>968,300</u>
Apprenticeship and Training		
Administration	289	1,900
Equipment	2,710	7,000
Materials, Supplies and Services	6,058	300
Professional Services	56,583	66,000
Salaries	254,809	309,900
Travel and Training	13,373	10,400
Grants		
Apprenticeship Training	2,300	3,500
	<u>336,122</u>	<u>399,000</u>
Post Secondary Grants		
Grants		
Education Bursaries	125,000	150,000
College L'Acadie	1,039,900	884,900
Student Assistance	6,973,683	7,497,700
M.P.H.E.C	69,168,853	69,161,500
Atlantic Region Vet College	8,604,509	8,682,600
Community Schools	41,800	43,100
Labour Market Development	6,505,396	6,225,000
Adult Basic Education	102,900	175,000
	<u>92,562,041</u>	<u>92,819,800</u>
Total Post-Secondary and Continuing Education	<u>93,797,550</u>	<u>94,187,100</u>
Total Workforce and Advanced Learning	<u>121,450,994</u>	<u>120,506,000</u>

Employment Development Agency

Management

	Expenses \$	Estimates \$
General		
Administration	4,566	7,500
Equipment	-	2,700
Materials, Supplies and Services	28	300
Salaries	208,585	181,700
Travel and Training	4,998	6,000
	<u>218,177</u>	<u>198,200</u>
Total Management	<u>218,177</u>	<u>198,200</u>

Job Creation and Placement

	Expenses \$	Estimates \$
Community and Business Projects		
Debt	5,004	-
Grants		
Special Projects	2,565,674	2,641,500
Job Creation Projects	591,020	478,500
Jobs for Youth Program - Private Sector	122,167	134,800
Jobs for Youth Program - Non-Profit Sector	710,476	539,100
Jobs for Youth Program - Public Sector	133,097	256,900
Rural Job Initiative	660,015	982,500
	<u>4,787,453</u>	<u>5,033,300</u>
Total Job Creation and Placement	<u>4,787,453</u>	<u>5,033,300</u>

Total Employment Development Agency	<u>5,005,630</u>	<u>5,231,500</u>
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Interest Charges on Debt

Operating Fund Interest Expense

	Expenses \$	Estimates \$
Interest Expense		
Debentures	104,647,988	104,743,500
Loans and Treasury Notes	1,485,704	4,157,600
Promissory Notes for Pension Funds	21,220,254	18,115,300
Bank Charges	571,241	-
	<u>127,925,187</u>	<u>127,016,400</u>
 Total Interest Charges on Debt	 <u>127,925,187</u>	 <u>127,016,400</u>
 Total Expenditures (Including Interest Charges on Debt)	 <u>1,611,189,875</u>	 <u>1,603,074,400</u>

Details

of

**Capital Expenses
With Estimates**

(Unaudited)

For the Year Ended March 31, 2016

Capital Expenses

Acquisition of Tangible Capital Assets

	Expenses \$	Estimates \$
Highways		
Bridges	15,545,939	5,000,000
Highways	22,802,360	30,500,000
	<u>38,348,299</u>	<u>35,500,000</u>
Buildings		
Capital Improvements	4,612,049	3,278,000
School Construction and Renovations	6,394,842	11,305,300
	<u>11,006,891</u>	<u>14,583,300</u>
Equipment		
Information Systems	8,967,598	9,147,000
Other	5,435,056	940,000
	<u>14,402,654</u>	<u>10,087,000</u>
Other		
Land	1,752,913	575,000
Vehicles	4,108,962	1,800,000
School Buses	1,646,161	1,650,000
Parks	531,979	300,000
Golf Courses	404,410	400,000
Confederation Trail	23,945	50,000
Highway Guardrails	505,278	-
Other	684,457	-
	<u>9,658,105</u>	<u>4,775,000</u>
Total Capital Additions	<u>73,415,949</u>	<u>64,945,300</u>

Capital Transfers to Crown Agencies

	Expenses \$	Estimates \$
P.E.I. Housing Corporation		
Housing Unit Renovations	774,355	750,000
	<u>774,355</u>	<u>750,000</u>
Health PEI		
Health Facilities	1,376,303	6,156,500
Long-Term Care Facilities	1,397,159	1,027,000
Capital Repairs	1,862,016	1,647,800
Other	93,542	-
	<u>4,729,020</u>	<u>8,831,300</u>
Total Capital Transfers	<u>5,503,375</u>	<u>9,581,300</u>

Total Capital Expenses	<u>78,919,324</u>	<u>74,526,600</u>
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