

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

2020



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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 unaudited 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, 2020**

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**Province of
Prince Edward Island**

Operating Fund
(Unaudited)

Financial Statements and Schedules

For the Year Ended March 31, 2020

UNAUDITED

PROVINCE OF PRINCE EDWARD ISLAND**Operating Fund****Statement of Financial Position****as at March 31, 2020**

	2020	2019
	(\$000)	(\$000)
FINANCIAL ASSETS		
Schedule		
1 Cash (Note 5)	127,615	-
2 Accounts and Taxes Receivable	252,332	191,930
Investment in Charlottetown Area Development Corporation	2	2
3 Sinking Fund (Note 6)	292,728	270,456
4 Loans Receivable	220,712	191,929
5 Pension, Retirement and Other Obligations (Note 10 and 11)	212,512	242,774
Total Financial Assets	1,105,901	897,091
LIABILITIES		
1 Bank Advances (Note 5)	-	34,978
6 Deferred Revenue and Credits	9,735	9,934
7 Accounts Payable and Accrued Liabilities	380,085	309,809
8 Short-Term Loans Payable	519,016	209,608
9 Obligations Under Capital Lease	6,278	216
10 Loans Payable	465,717	496,297
11 Debentures	2,123,712	2,130,671
Total Liabilities	3,504,543	3,191,513
NET DEBT	(2,398,642)	(2,294,422)
NON-FINANCIAL ASSETS		
12 Tangible Capital Assets	842,453	769,631
13 Inventories and Property Holdings	10,526	10,707
14 Prepaid Expenses and Other Deferred Charges	2,862	351
Total Non-Financial Assets	855,841	780,689
ACCUMULATED DEFICIT	(1,542,801)	(1,513,733)
Supplementary Information		
15 Trust Funds		
16 Guaranteed Debt		
17 Continuity of Provision for Doubtful Accounts and Losses		
18 Debentures Issued and Matured		

(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 Operations and Accumulated Deficit
For the Year Ended March 31, 2020

		2020	2020	2019
		Budget	Actual	Actual
		(\$000)	(\$000)	(\$000)
REVENUES				
Schedule				
19	Taxes	1,074,942	1,060,761	1,035,447
20	Licenses and Permits	36,018	38,691	36,397
21	Fees and Services	45,190	53,111	41,809
22	Other Income	4,239	4,505	2,871
23	Investment Income	4,230	5,527	6,138
24	Government of Canada	856,272	819,170	759,593
3	Sinking Fund Earnings	10,800	11,172	10,515
	Total Revenues	2,031,691	1,992,937	1,892,770
EXPENSES				
	Agriculture and Land	36,977	33,686	27,659
	Auditor General	2,264	2,082	1,943
25	Economic Growth, Tourism and Culture	64,997	64,690	61,692
26	Education and Lifelong Learning	420,227	421,757	407,802
	Environment, Water and Climate Change	33,884	37,170	26,163
	Executive Council	9,409	8,511	7,426
27	Finance	137,454	128,566	120,589
28	Fisheries and Communities	44,887	44,185	41,628
29	Health and Wellness	715,895	710,713	679,248
	Justice and Public Safety	59,842	63,113	54,875
	Legislative Assembly	8,629	7,619	6,492
	Public Service Commission	7,943	7,967	7,375
	Social Development and Housing	133,327	153,306	127,009
	Transportation, Infrastructure and Energy	220,737	169,033	135,765
	Total Program Expenses	1,896,472	1,852,398	1,705,666
	Interest Charges on Debt	128,019	124,582	124,786
	Interest Charges on Capital Obligations	-	204	27
12	Amortization of Tangible Capital Assets	60,732	59,705	55,500
	Transfer to Crown Entity - Amortization	-	2,059	2,125
	Total Expenses	2,085,223	2,038,948	1,888,104
	ANNUAL SURPLUS (DEFICIT)	(53,532)	(46,011)	4,666
	Accumulated Deficit, Beginning of Year		(1,513,733)	(1,523,809)
	Capital Transfers To Crown Entities (Note 12)		(20,061)	(27,409)
	Capital Transfers From Crown Entities (Note 12)		516	-
	Transfers from Government Business Enterprises (Note 13)		36,488	32,819
	ACCUMULATED DEFICIT, END OF YEAR		(1,542,801)	(1,513,733)
Supplementary Information				
30	Program Expenses by Object			
31	Reconciliation of 2019-2020 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, 2020**

	2020 Budget (\$000)	2020 Actual (\$000)	2019 Actual (\$000)
NET DEBT, BEGINNING OF YEAR	<u>(2,294,422)</u>	<u>(2,294,422)</u>	<u>(2,271,177)</u>
Changes in Year			
Annual Surplus (Deficit)	(53,532)	(46,011)	4,666
Capital Transfers To Crown Entities (Note 12)	(44,168)	(20,061)	(27,409)
Transfers from Government Business Enterprises (Note 13)	36,695	36,488	32,819
Acquisition of Tangible Capital Assets	(112,399)	(132,593)	(88,171)
Amortization of Tangible Capital Assets	60,733	59,705	55,500
Net Book Value of Tangible Capital Asset Disposals	-	446	134
Net Book Value of Tangible Capital Asset Adjustments	-	136	73
Change in Inventories and Property Holdings	-	181	(543)
Change in Prepaid Expenses and Other Deferred Charges	-	<u>(2,511)</u>	<u>(314)</u>
Increase in Net Debt	<u>(112,671)</u>	<u>(104,220)</u>	<u>(23,245)</u>
NET DEBT, END OF YEAR	<u><u>(2,407,093)</u></u>	<u><u>(2,398,642)</u></u>	<u><u>(2,294,422)</u></u>

(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, 2020**

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
Operating Activities		
Annual Surplus (Deficit)	(46,011)	4,666
Amortization of Tangible Capital Assets	59,705	55,500
Capital Transfers To Crown Entities (Note 12)	(20,061)	(27,409)
Transfers from Government Business Enterprises (Note 13)	36,488	32,819
Changes in:		
Accounts and Taxes Receivable	(60,402)	(6,406)
Prepaid Expenses and Other Deferred Charges	(2,511)	(314)
Inventories and Property Holdings	181	(543)
Deferred Revenues and Credits	(199)	644
Accounts Payable and Accrued Liabilities	70,276	560
Pensions, Retirement and Other Obligations	30,262	35,265
Cash Provided by Operating Activities	<u>67,728</u>	<u>94,782</u>
Investing Activities		
Changes in:		
Loans Receivable	(28,783)	8,143
Cash Provided by (Used for) Investing Activities	<u>(28,783)</u>	<u>8,143</u>
Capital Activities		
Acquisition of Tangible Capital Assets	(132,593)	(88,171)
Disposal of Tangible Capital Assets	446	134
Tangible Capital Assets Adjustments	136	73
Cash Used for Capital Activities	<u>(132,011)</u>	<u>(87,964)</u>
Financing Activities		
Changes in:		
Debentures Issued	100,000	-
Debentures Matured	(107,332)	(376)
Short-Term Loans Payable	309,408	9,908
Long-Term Loans Payable	(30,580)	(32,898)
Debenture Discount	373	1,185
Obligations Under Capital Lease	6,062	(353)
Sinking Fund	(22,272)	(21,615)
Cash Provided by (Used for) Financing Activities	<u>255,659</u>	<u>(44,149)</u>
Change in Cash	162,593	(29,188)
Bank Advances, beginning of year	(34,978)	(5,790)
Cash (Bank Advances), end of year	<u><u>127,615</u></u>	<u><u>(34,978)</u></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, 2020

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 public sector accounting standards.

(b) Future Changes in Accounting Policy

The Public Sector Accounting Board has issued new standards or amendments to standards that are not in effect as of the date of these financial statements, and they are as follows:

Effective April 1, 2022:

- *PS 1201 Financial Statement Presentation* – establishes general reporting principles and standards for the disclosure of information;
- *PS 2601 Foreign Currency Translation* – establishes standards on how to account for and report transactions that are denominated in a foreign currency;
- *PS 3041 Portfolio Investments* – establishes standards on how to account for and report portfolio investments;
- *PS 3280 Asset Retirement Obligations* – establishes standards regarding the legal obligations associated with the retirement of a tangible capital asset.
- *PS 3450 Financial Instruments* – establishes standards on how to account for and report all types of financial instruments including derivatives;

Effective April 1, 2023:

- *PS 3400 Revenue* – establishes standards on how to account for and report revenue.

The Government is currently analyzing the impact of these new and amended standards, and plans to adopt them on the effective dates.

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(c) 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 and Bank Advances represent the cash position including bank balances and cash reserves. The Province has two available credit facilities with financial institutions in the amounts of \$20.0 million and \$75.0 million for the General Account. The credit facilities expire December 31, 2021, and March 1, 2023, respectively.

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.

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

(d) 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.

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Obligations Under Capital Lease represent the liabilities 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.

(e) 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.

(f) 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.

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	5 - 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 property 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 items such as medical and drug supplies, fuel, repair parts, highway materials, and textbooks.

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.

(g) 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.

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(h) Revenues

Revenues are recorded on an accrual basis.

Revenue from the Government of Canada, under Federal - Provincial fiscal arrangements (such as equalization and health and social transfers), are based on estimated entitlements 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 and harmonized sales tax revenues based on estimates, adjusted for known factors. Any adjustments upon finalization are recorded in the year they are identified.

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

(i) 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 Province's Operating Fund 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 annually as estimates are revised.

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3 Government Restructuring

Executive Council announced that effective April 1, 2019, a reorganization of the operations of several departments would occur. The changes were formally adopted through an amendment to the *Public Departments Act* on June 28, 2019. Financial results presented in the Statement of Operations for the year ended March 31, 2019, for the restructured departments, have been restated for comparative purposes.

4 Contractual Rights

The Province has entered into a number of multi-year contracts. These contractual rights will become revenue and assets in the future when the terms of the contracts are met. Significant contractual rights for the next five years and thereafter include:

	<u>2021</u> (\$000)	<u>2022</u> (\$000)	<u>2023</u> (\$000)	<u>2024</u> (\$000)	<u>2025</u> (\$000)	<u>Thereafter</u> (\$000)	<u>Total</u> (\$000)
Operating Fund							
Clean Water and Waste Water Fund	8,180	-	-	-	-	-	8,180
French Language Services	1,238	1,238	1,238	-	-	-	3,714
Investing in Canada Infrastructure Fund	55,285	51,705	15,353	9,806	5,956	2,567	140,672
Justice and Public Safety Agreements	2,695	1,812	1,083	849	849	5,943	13,231
Labour Market Development	29,760	28,740	28,610	-	-	-	87,110
Low Carbon Economy Fund	8,744	2,506	-	-	-	-	11,250
New Building Canada Fund	2,949	-	-	-	-	-	2,949
New Deal Gas Tax Fund	16,500	17,250	17,250	18,000	-	-	69,000
Provincial Integrated Communication Services	1,059	1,059	1,059	1,059	1,059	569	5,864
Workforce Development	4,282	4,369	4,313	-	-	-	12,964
Youth Justice, Rehabilitation, and Supervision Programs	1,915	1,915	1,915	-	-	-	5,745
Other Significant Rights	2,542	1,608	1,205	-	-	-	5,355
	135,149	112,202	72,026	29,714	7,864	9,079	366,034

5 Restricted Cash

As at March 31, 2020, cash of \$12.0 million (2019 - \$6.7 million) has been restricted for designated purposes by external parties. Restricted cash includes: \$7.9 million for New Deals for Cities and Communities agreement, \$2.4 million for the Northumberland Power Cable, \$0.5 million for the Supreme Court, \$0.4 million for the Health Care Innovation Working Group and \$0.8 million for other funds.

6 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. Installment 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 installment payments for the next five years and thereafter are:

	(\$000)
2020-2021	11,100
2021-2022	11,100
2022-2023	11,100
2023-2024	10,200
2024-2025	10,200
Thereafter	82,550
	<u>\$136,250</u>

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

As at March 31, 2020, Sinking Fund investments include P.E.I. issues held but not cancelled in the amounts of:

		(\$000)		(\$000)
Debentures	Par Value	103,225	Book Value	113,187
Residuals	Par Value	59,599	Book Value	37,030

7 Contaminated Sites

The Province is responsible for ensuring that provincial properties not in active use do not pose a problem for the environment. 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 \$1.8 million (2019 - \$1.9 million) associated with these sites. The Province will continue to review these sites and re-evaluate its liability on an ongoing basis.

Included in the Province's liability are costs associated with a number of former landfill and community dump sites. These sites operated prior to the establishment of the East Prince Landfill and were closed prior to 2003. The responsibility to monitor ground water for the former landfill sites is shared between the Province and Island Waste Management Corporation.

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8 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 for the next five years and beyond include:

	2021	2022	2023	2024	2025	Thereafter	Total
	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
Operating Fund							
Atlantic Fisheries Fund Program	1,806	1,806	1,806	1,806	-	-	7,224
Building Leases	6,494	5,975	5,392	4,594	3,060	5,569	31,084
Canada Games	11,134	11,134	11,134	-	-	-	33,402
Canada Nature Fund	1,487	1,487	1,390	-	-	-	4,364
Capital Infrastructure Projects	27,815	2,082	-	-	-	-	29,897
Centre Belle-Alliance and Ecole-sur-Mer Expansion	3,261	-	-	-	-	-	3,261
Community Funding Agreement - Town of Three Rivers	1,452	1,356	416	408	176	381	4,189
Clean Water and Wastewater Fund	12,270	-	-	-	-	-	12,270
Deadstock Disposal Services	1,103	1,103	-	-	-	-	2,206
Emergency Services Contracts	12,245	12,219	-	-	-	-	24,464
French Language Services	2,475	2,475	2,475	-	-	-	7,425
Information Technology Agreements	5,128	3,139	1,257	764	626	-	10,914
Investing in Canada Infrastructure Fund	80,202	64,959	17,183	9,806	5,956	2,567	180,673
Labour Market Development	29,760	28,740	28,610	-	-	-	87,110
Low Carbon Economy Fund	15,490	3,949	-	-	-	-	19,439
Municipal Funding Agreement	25,902	26,902	-	-	-	-	52,804
New Deal Gas Tax Fund	16,500	17,250	17,250	18,000	-	-	69,000
PEI Energy Systems	1,602	1,602	1,602	1,602	1,602	534	8,544
Post Secondary Education	52,426	17,729	16,853	15,461	5,409	52,539	160,417
Provincial Integrated Communication Services	2,121	2,121	2,121	2,121	2,121	-	10,605
Provincial Policing Service Agreement	16,292	16,618	16,951	17,291	17,637	133,749	218,538
Road Maintenance	12,269	12,883	13,022	10,804	10,935	11,126	71,039
Skills PEI	5,482	5,550	5,588	308	-	-	16,928
School Bus Commitments	3,140	-	-	-	-	-	3,140
Small Community Fund	6,665	3,000	-	-	-	-	9,665
Workforce Development	4,282	4,369	4,313	-	-	-	12,964
Youth Justice, Rehabilitation, and Supervision Programs	2,131	2,131	2,131	-	-	-	6,393
Other Significant Obligations	4,267	3,598	1,821	1,306	1,056	2,112	14,160
Total	365,201	254,177	151,315	84,271	48,578	208,577	1,112,119

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

The Province is subject to legal actions arising in the normal course of business. At March 31, 2020, 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 risk management services as well as general liability insurance, errors and omissions insurance, primary property and crime insurance, and automobile liability insurance for government entities. At March 31, 2020, Fund reserves were \$8.4 million (2019 - \$8.9 million). The reserve for unsettled claims represents

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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. Claims expense in the current year was \$1.7 million (2019 - \$2.8 million). The estimated amount for claims outstanding at March 31, 2020, is \$8.4 million (2019 - \$8.9 million). The Fund carries an excess liability policy limiting the liability of the Fund.

(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 seven credit unions. The Province holds two director positions on the CUDIC Board of Directors. At December 31, 2019, the CUDIC had an equity balance of \$19.9 million (2018 - \$17.6 million).

Deposits insured by CUDIC, on the basis of returns received from its member institutions, as at December 31, 2019, were \$1,160.9 million (2018 - \$1,051.7 million). The Province's contingent liability is offset by equity held by the CUDIC, Atlantic Central Credit Union, and the seven credit unions on P.E.I.

(c) Transitional Funding

Included in revenues for the fiscal year 2014-2015 was \$35.0 million in transitional funding related to the Agreement on Co-operative Capital Markets. This agreement has terms for repayment if terminated. The Province continues to work with partners to transition securities regulations to a centralized body. There is no indication that this agreement would be terminated.

(d) Guaranteed Debt

The Province has guaranteed the repayment of a variety of types of loans. Guarantees amounting to \$25.1 million (2019 - \$40.0 million) are reported in Schedule 16.

(e) Building Remediation

The building materials within certain government buildings contain levels of asbestos. The Province monitors the condition of those buildings containing asbestos to ensure they are not posing a risk to the occupants and will remove the material as the buildings are repaired and/or renovated. Total cost to remediate has not been determined. Costs and potential liabilities associated with the remediation are the responsibility of the Province.

10 Pensions

The Province sponsors various defined benefit pension plans. The primary plans are the Civil Service Superannuation Plan, the Teachers' Superannuation Plan and Pension Plan for Members of the Legislative Assembly. Other plans include arrangements for MLA Supplementary, Judges, and a Senior Compensation Plan.

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Investments of the primary plans 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 a Joint Investment Advisory Committee to the Minister of Finance.

(a) **Pension Plan Descriptions, Benefit Formulas, and Funding Policies**

Civil Service Superannuation Fund

Pursuant to the *Civil Service Superannuation Act* (CSSA), membership is mandatory for all permanent employees of participating employers. Pension benefits are paid from the Civil Service Superannuation Fund (CSSF) which is not part of the Operating Fund of the Province. The plan is funded by employee contributions, which are matched by the employer, as well as employer special contributions as described below.

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 annually as estimates are revised.

- *Contributions:* Members are required to contribute 8.09% of their pensionable salary up to the year's maximum pensionable earnings (YMPE). For earnings above the YMPE, the contribution rate is 9.75%. Member contributions are matched by their respective employer, and combined are considered Base Contributions. Variable contributions are in addition to Base Contributions as determined by the funded benefits ratio. Contribution increases, if needed, will be implemented on January 1st of the year following the effective date of the annual valuation report. The funded benefits ratio, as determined by the April 1, 2020, actuarial valuation, does not indicate that a contribution adjustment is required.
- *Pension Formula:* The annual pension for service prior to December 31, 2013, is based on the number of pensionable years of service, times 2% of the average best three years' annualized salary, with a reduction at age 65 for estimated Canada Pension Plan (CPP) benefits. The resulting pension amount represents the guaranteed Base Benefit. For service commencing January 1, 2014, pension amounts are based on the same formula as described above, applied to an employee's average weighted indexed pensionable salary. The resulting annual pension amount each year thereafter is added to the existing annual pension and becomes the new guaranteed Base Benefit.
- *Pre-Retirement Indexation:* Beginning in 2017, pre-retirement indexation is awarded only if the funded benefits ratio (as determined at April 1st immediately prior to the calendar year in which indexation is to be awarded) is greater than 100%. If there are years that full indexation is not awarded, and if the funded benefits ratio subsequently reaches 115%, then a portion of Plan funds is available to award missed indexation on a go-forward basis (i.e. no retroactive payments). The maximum indexation is 100% of the increase in the Average Industrial Wage (AIW) in Canada; however, if in any year the assets available to provide inflation protection are not adequate to provide full AIW, partial indexation will be awarded.
- *Post-Retirement Indexation:* Post-retirement indexation is awarded only if the funded benefits ratio is greater than 110%. If there are years that full post-retirement indexation is not awarded, and if the funded benefit ratio subsequently reaches 118%, then a portion of Plan

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funds is available to award missed indexation on a go-forward basis (i.e. no retroactive payments). The maximum indexation is 100% of Consumer Price Index (CPI); however, if in any year the Plan cannot afford full CPI, partial indexation will be awarded. Indexation for deferred vested benefits is applied at the same level as the post-retirement indexation.

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. Pension benefits are paid from the Teachers' Superannuation Fund (TSF), which is not part of the Operating Fund of the Province. The plan is funded by employee contributions, which are matched by the employer, as well as employer special contributions as described below.

- *Contributions:* Members are required to contribute 8.3% of their pensionable salary up to the year's YMPE. For earnings above the YMPE, the contribution rate is 10%. All member contributions are matched by their respective employer, and combined are considered Base Contributions. Supplementary contributions are those in addition to Base Contributions as determined by the funded benefits ratio.

Contribution increases, if needed, will be implemented on September 1st of the valuation year. The funded benefits ratio, as determined by the April 1, 2020, actuarial valuation, does not indicate that a contribution adjustment is required at this time.

- *Pension Formula:* The annual pension for service prior to December 31, 2013, is based on the number of years of pensionable service, times 2% of the average best five years' annualized salary, with a reduction at age 65 for estimated CPP benefits. The resulting pension amount represents the guaranteed Base Benefit. For service commencing January 1, 2014, pension amounts are based on the same formula as described above, applied to an employee's average weighted indexed pensionable salary. The resulting annual pension amount each year thereafter is added to the existing annual pension and becomes the new guaranteed Base Benefit.
- *Pre-Retirement Indexation:* With the adoption of an average weighted indexed pension salary approach to establishing yearly pension benefits, pre-retirement indexation was introduced. Pre-retirement indexation of the TSF is the same as described for the CSSF.
- *Post-Retirement Indexation:* Post-retirement indexation for the TSF is the same as described for the CSSF. Indexation for deferred vested benefits is applied at the same level as the post-retirement indexation.

Special Payments to the CSSF and the TSF

Effective April 1, 2016, if the funded benefits ratio of the Plans falls below 100% and, after reflecting the future variable contributions, the Plans are still not projected to achieve a funded benefits ratio of at least 100% 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% within 5 years. This is reviewed on an annual basis and the contribution amount will be subject to change each year.

Previous contributions made by the Province in the form of promissory notes, and outstanding at year-end, are listed in Schedule 10. Subsection 5(5) of the *Civil Service Superannuation Act* and 9(5) of the

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Teachers' Superannuation Act stipulates that none of the aforementioned promissory notes may be cancelled or recalled by the Province prior to maturity unless the Province contributes assets to the CSSF and TSF 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. 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 annual pension payable shall be equal to the amount accrued as at April 1, 2001, plus 25% of the required contributions made by the Member from April 1, 2001, up to and including April 12, 2014, plus 22.22% of the required contributions made by the Member on and after April 13, 2014. Indexation is provided at the same level as provided in the CSSA.

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 9% of their salary. 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. Effective September 10, 2017, the Province contributes 9.12% of the members' salary based on the unfunded position of the Fund.

Pension Plan for Members of the Legislative Assembly (Supplementary)

This 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. This Plan is unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. Annual cost of living adjustments are provided at the same level as the CSSA.

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 CSSA. 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% of the best three years' average salary. Effective January 1, 2014, the best three years' average salary was replaced by an average weighted indexed earnings in which the indexation is contingent on the financial health of the CSSF. 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 CSSA. This Plan is unfunded. The

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Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due.

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.

The *Provincial Court Act* also provides a pension plan for Province Court Judges (New Plan) who were appointed after March 31, 1997. This is a supplementary benefit to the benefits provided under the CSSA. Pension benefits are based on the number of years' service times 3% of the best three years' average salary, less benefits received under the CSSA.

Both Plans are unfunded. The Province is responsible for the unfunded liability and makes payments from the Operating Fund as they become due. The Plans provide for inflation protection to a maximum of 8% and 6%, respectively.

(b) Summary of Plans Membership

Year	CSSF		TSF		MLA – Basic		MLA Supplementary		SCP		Judges – Old Plan & New Plan	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Actives	7,620	7,563	1,903	1,711	26	25	26	25	30	26	3	3
Retirees	4,931	4,704	1,665	1,640	103	94	71	63	80	70	4	4
Deferreeds	615	582	139	152	8	7	5	6	6	8	-	-

(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. 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.

The world is in the midst of the COVID-19 health pandemic. Although the pandemic could have a material impact on the financial status of the Plans, there is currently insufficient information to determine the extent of either the short-term impact or the long-term impact of this pandemic on the Plans. As such, the results of the accounting valuations as at April 1, 2020, only reflect the financial impact on Plan assets and future return expectations up to that date, but do not reflect any further potential impacts on the Plans to occur after that date which may be caused by either economic and/or demographic outcomes different from the assumptions being used in the valuations. Such impacts will result in gains and losses to be revealed in future valuations.

The valuation method adopted for accounting purposes is the projected unit credit method pro-rated on service. 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:

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	CSSF	TSF	MLA – Basic & Supplementary	SCP	Judges – Old Plan & New
Date of Valuation	April 1, 2020	April 1, 2020	April 1, 2020	April 1, 2020	April 1, 2017
Inflation	2.05% per annum	2.05% per annum	2.05% per annum	2.05% per annum	2.20% per annum
Discount Rate	5.70% per annum	5.70% per annum	Basic – 5.40% per annum Supplementary – 2.95% per annum	2.95% per annum	3.63% per annum
Expected Rate of Return of Plan Assets	5.70% per annum	5.70% per annum	Basic – 5.40% per annum Supplementary – n/a	n/a	n/a
Salary Escalation	Inflation + 0.5%	Inflation + 0.5%	Inflation + 0.5%	Inflation + 0.5%	2.70% per annum
Pre-Retirement Indexation	2.26% per annum for 2020, 2.55% per annum for 12 years; 0% thereafter	2.26% per annum for 2020, 2.55% per annum for 11 years; 0% thereafter	2.26% per annum for 2020, 2.55% per annum for 12 years; 0% thereafter	2.26% per annum for 2020, 2.55% per annum for 13 years; 0% thereafter	n/a
Post-Retirement Indexation (includes deferred pensioners)	2.15% per annum for 2020, 2.05% per annum for 3 years; 0% thereafter	2.15% per annum for 2020, 2.05% per annum for 2 years; 0% thereafter	2.05% per annum for 3 years; 0% thereafter	2.05% per annum for 3 years; 0% thereafter	2.10% per annum
Mortality	CPM2014 with scale CPM-B improvement scale and size adjustment factors: 1.10 for males, 0.95 for females	CPM2014 with scale CPM-B improvement scale and size adjustment factors: 1.00 for males, 0.95 for females	CPM2014 with scale CPM-B improvement scale	CPM2014 with scale CPM-B improvement scale and size adjustment factors: 0.75 for males, 0.926 for females	CPM2014 with scale CPM-B improvement scale and size adjustment factors: 0.75 for males, 0.926 for females

The Province also has assumptions for expected terminations, retirement ages, 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.

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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:

	2020	2019
Civil Service Superannuation Fund (CSSF)	14 years	14 years
Teachers' Superannuation Fund (TSF)	15 years	15 years
MLA Pension – Basic & Supplementary	8 years	4 years
Senior Compensation Pension Plan (SCP)	5 years	2 years
Judges Pension Plan (Old)	4 years	4 years
Judges Pension Plan (New)	5 years	5 years

Pension fund assets are valued at market values. The actual return on plan assets was negative 2.7% in 2020 (2019 - 6.3%).

In 2020, an actuarial estimate was performed for the Pension Plan for Judges to reflect a change to the discount rate assumption that became effective as at April 1, 2020.

The updated discount rate assumptions are as follows:

	CSSF	TSF	MLA – Basic	MLA – Supplementary	SCP	Judges – Old Plan & New Plan
Discount Rate 2020	5.70%	5.70%	5.40%	2.95%	2.95%	2.95%
Discount Rate 2019	5.70%	5.70%	5.70%	3.16%	3.16%	3.16%

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(d) Summary Pension Information

	CSSF (\$000)	TSF (\$000)	MLA Basic (\$000)	MLA Supp¹ (\$000)	SCP¹ (\$000)	Judges Old¹ (\$000)	Judges New¹ (\$000)	Total (\$000)
Accrued benefit obligation, beginning of year	2,102,889	999,886	23,906	20,007	28,808	9,271	3,879	3,188,646
(Gains) losses on experience and assumption changes and contingent indexation	(179,534)	(81,898)	(1,137)	(1,647)	476	272	152	(263,316)
Benefits accrued	49,801	18,508	313	419	513	164	218	69,936
Interest	118,623	56,110	1,324	626	899	290	126	177,998
Benefit payments	(93,356)	(49,526)	(1,648)	(750)	(1,238)	(336)	-	(146,854)
Accrued benefit obligation, end of year	1,998,423	943,080	22,758	18,655	29,458	9,661	4,375	3,026,410
Plan assets, beginning of year	2,102,889	999,886	21,666	-	-	-	-	3,124,441
Actuarial losses	(203,431)	(90,592)	(2,303)	-	-	-	-	(296,326)
Return on plan assets	119,285	56,350	1,201	-	-	-	-	176,836
Employer contributions	36,518	13,481	236	-	-	-	-	50,235
Employee contributions	36,518	13,481	233	-	-	-	-	50,232
Benefit payments	(93,356)	(49,526)	(1,648)	-	-	-	-	(144,530)
Plan assets, end of year	1,998,423	943,080	19,385	-	-	-	-	2,960,888
Actuarial pension liability	-	-	3,373	18,655	29,458	9,661	4,375	65,522
Unamortized adjustments, beginning of year	297,031	142,615	1,273	2,950	3,942	882	259	448,952
(Gains) losses on experience and assumption changes and contingent indexation	(179,534)	(81,898)	(1,137)	(1,647)	476	272	152	(263,316)
Loss on assets	203,431	90,592	2,303	-	-	-	-	296,326
Amortization of gains (losses)	(35,192)	(17,820)	(373)	(712)	(1,862)	(394)	(88)	(56,441)
Unamortized adjustments, end of year	285,736	133,489	2,066	591	2,556	760	323	425,521
Net Pension liability	(285,736)	(133,489)	1,307	18,064	26,902	8,901	4,052	(359,999)
Expense								
Current period benefit cost	48,877	17,523	313	419	513	164	218	68,027
Employee and other contributions	(36,501)	(12,988)	(233)	-	-	-	-	(49,722)
Net interest	(662)	(240)	123	626	899	290	126	1,162
Amortization of (gains) losses	35,192	17,820	373	712	1,862	394	88	56,441
Total pension expense	46,906	22,115	576	1,757	3,274	848	432	75,908

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 (\$000)	TSF (\$000)	MLA Basic (\$000)	MLA Supp (\$000)	SCP (\$000)	Total (\$000)
Base benefit liability	1,765,203	849,240	21,430	17,320	27,708	2,680,901
Contingent indexation liability ¹	233,220	93,840	1,328	1,335	1,750	331,473
Total accrued benefit obligation	1,998,423	943,080	22,758	18,655	29,458	3,012,374

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 or losses on asset returns and new benefit accruals.

11 Other Future Employee Benefits

(a) Other Future Employee Benefits Descriptions

Retirement Pay

Employees of the Civil Service, Health, and 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 \$5.0 thousand is provided to regular, health, and senior compensation members of the CSSF. MLAs also receive coverage in the amount of \$50.0 thousand until age 65, reducing to \$25.0 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 \$75.0 thousand coverage until they are 65. These benefits are paid by assets held in a separate reserve account of the Public Sector Group Insurance Plan (PSGIP). Annual contributions 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 employee 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, Instruction Education, and former Health Sector employees. The liability associated with these benefits is held by the Workers Compensation Board.

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Sick Leave

Employees of the Civil, Education, and Health 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 1.50 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 other 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.

The valuation method adopted for accounting purposes is the projected unit credit method, pro-rated on service. 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 & Health)	WCB	Sick Leave (Civil & Education)
Date of Valuation	1-Apr-17	1-Apr-20	1-Apr-17	1-Apr-17	1-Apr-17
Inflation	2.20% per annum	N/A	N/A	0-4.20% per annum	2.20% per annum
Discount Rate	3.26% per annum	2.95% per annum	3.63% per annum	3.26% per annum	3.26% per annum
Salary Escalation	1	N/A	N/A	N/A	2.70% per annum
Retirement Age	2	Same as for MLA Pension (Basic & Supp)	3	N/A	4
Mortality	None	Same as for MLA (Basic & Supp)	Same as for CSSF	CPM2014 Public Table	None
Termination	5	Same as for MLA (Basic & Supp) post retirement	Same as for CSSF, rates are doubled for temporary and casual employees	N/A	6

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- ¹ Salary escalation assumptions for Retirement Pay (Civil & Education) are as follows:

 - Senior Compensation Plan members & MLAs – 2.70% per annum;
 - All other civil servants and health employees – same as for CSSF;
 - Education sector instructional and excluded employees – same as for TSF; and
 - Education sector CUPE employees – 2.70% per annum.
- ² Retirement age assumptions for Retirement Pay (Civil & Education) are as follows:

 - Civil servants and health employees – same as CSSF retirement rates for members age 55 and older at January 1, 2019, or in one year if the member has attained age 66;
 - MLAs – For members eligible to retire: 33% retire after 1st election, 50% of balance retire at 2nd election and remaining retire after 3rd election. Elections are assumed to occur every 4 years;
 - Education sector instructional and excluded employees – same as TSF retirement rates for members age 55 and older at January 1, 2019, 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.
- ³ Same as CSSF retirement rates for members age 55 and older, or in one year if the member has attained age 66.
- ⁴ Retirement age assumptions for Sick Leave (Civil & Education) are as follows:

 - Civil servants and excluded employees – CSSA Retirement Scale;
 - Education sector instructional employees – TSA Retirement Scale; and
 - Education sector CUPE and excluded 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.
- ⁵ Termination assumptions for Retirement Pay (Civil & Education) are as follows:

 - Civil servants – same as for CSSF, rates are doubled for temporary and casual employees;
 - Health employees – same as for CSSF;
 - 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.
- ⁶ Termination assumptions for Sick Leave (Civil & Education) are as follows:

 - Civil servants and education sector CUPE and excluded employees – CSSA Termination Scale; and
 - Education sector instructional employees – TSA Termination Scale.

Actuarial gains and losses for other future employee benefits are amortized on a straight-line basis over the expected average remaining service life (EARSL) of the related employee group, which ranges from 8 years to 14 years.

The market value of death benefit assets at the end of the year was \$83.0 thousand (2019 - \$293.0 thousand). The expected rate of return on death benefit assets was 2.95%. The actual return on assets was 3.2% (2019 - 3.1%).

In 2020, actuarial estimates were performed for all of the Province's other future employee benefits, except for death benefits (MLA), to reflect changes to the discount rate assumption that became effective as at April 1, 2020. An actuarial valuation for death benefits (MLA) was performed as at April 1, 2020.

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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 2020	2.67%	2.95%	2.95%	2.67%	2.67%
Discount Rate 2019	2.99%	3.16%	3.16%	2.99%	2.99%

(a) Benefit Summary Information

	Retirement Pay \$000	Death Benefits \$000	WCB \$000	Sick Leave ¹ \$000	Total \$000
Accrued benefit obligation, beginning of year	95,504	17,475	1,461	29,115	143,555
(Gains) losses on experience and assumption changes	2,940	921	34	640	4,535
Benefits accrued	6,547	452	162	2,886	10,047
Interest	2,850	556	44	857	4,307
Benefit payments	(6,906)	(248)	(142)	(3,768)	(11,064)
Accrued benefit obligation, end of year	100,935	19,156	1,559	29,730	151,380
Plan assets, beginning of year	-	293	-	-	293
Actuarial gains (losses)	-	19	-	-	19
Return on plan assets	-	6	-	-	6
Benefit payments	-	(235)	-	-	(235)
Plan assets, end of year	-	83	-	-	83
Actuarial benefit liability	100,935	19,073	1,559	29,730	151,297
Unamortized adjustments, beginning of year	7,637	2,937	448	(9,733)	1,289
(Gains) losses on assumption changes	2,940	921	34	639	4,534
(Gain) loss on assets	-	(19)	-	-	(19)
Amortization of gains (losses)	(2,397)	(417)	(39)	859	(1,994)
Unamortized adjustments, end of year	8,180	3,422	443	(8,235)	3,810
Net benefit liability	92,755	15,651	1,116	37,965	147,487
Expense					
Current period benefit cost	6,547	452	162	2,886	10,047
Net interest	2,850	550	44	857	4,301
Amortization of (gains) losses	2,397	417	39	(859)	1,994
Total benefit expense	11,794	1,419	245	2,884	16,342

¹ Sick leave payments represent the cost of utilization in excess of benefits earned for the respective year.

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12 Capital Transfers to and from Crown Entities

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 Expenditures*.

During the year, responsibility for a capital project for mental health and addictions facilities that had originally been approved for Health PEI was transferred to the Department on Health and Wellness. Capital assets from prior years, totalling \$0.5 million, have been transferred back to the Department of Health and Wellness from Health PEI.

13 Transfers from Government Business Enterprises

The Operating Fund receives and makes transfers periodically from P.E.I. Liquor Control Commission, P.E.I. Lotteries Commission, and P.E.I. Cannabis Management Corporation. These transfers are presented as revenue and expenditures from Crown Corporations in the annual *Estimates of Revenue and Expenditures* book and are recorded in the consolidated financial statements as revenues and expenditures from Government Business Enterprises.

14 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, contaminated sites obligations, various federal and provincial revenues including tax 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 contaminated sites 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.

Due to the global pandemic from Coronavirus (COVID-19), additional uncertainty exists. Best estimates have been used to reflect the impacts of the pandemic. However, changes in future conditions could materially change the amounts disclosed in the financial statements.

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15 Prior Period Comparative Figures

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

16 Impact of COVID-19

On March 11, 2020, the World Health Organization declared a global pandemic due to Coronavirus (COVID-19). The pandemic had significant impacts on the economic results of the Province during March 2020. Revenues are expected to continue to decline and expenses are anticipated to rise as the economy slows and relief programs are provided. At this time, the effects on operations cannot be reasonably estimated.

To prepare for further relief funding and address uncertainty in the capital markets, the Province began increasing their cash reserves during March 2020. Cash reserves for relief funding and other financial obligations at March 31, 2020 were \$170.0 million.

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PROVINCE OF PRINCE EDWARD ISLAND
Schedules to the Operating Fund Financial Statements
For the Year Ended March 31, 2020

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
1 Cash (Bank Advances)		
Bank Advances	(42,390)	(34,978)
Liquidity Reserve	170,005	-
	<u>127,615</u>	<u>(34,978)</u>
 2 Accounts and Taxes Receivable		
Taxes	75,839	74,858
Government of Canada	100,871	75,798
Agencies, Boards and Crown Corporations	68,899	36,799
Other	7,620	6,327
	<u>253,229</u>	<u>193,782</u>
Provision for Doubtful Accounts (Schedule 17)	<u>(897)</u>	<u>(1,852)</u>
	<u>252,332</u>	<u>191,930</u>

UNAUDITED			
3 Sinking Fund		<u>2020</u>	<u>2019</u>
		(\$000)	(\$000)
FINANCIAL ACTIVITIES			
Sinking Fund Earnings			
Investment Earnings		11,197	10,517
Bank Charges		(25)	(2)
Net Sinking Fund Earnings		<u>11,172</u>	<u>10,515</u>
Installments from the Operating Fund			
Change in Sinking Fund		<u>11,100</u>	<u>11,100</u>
		22,272	21,615
Sinking Fund, beginning of year			
		<u>270,456</u>	<u>248,841</u>
Sinking Fund, end of year		<u><u>292,728</u></u>	<u><u>270,456</u></u>
FINANCIAL POSITION			
Assets			
Cash		428	477
Accrued Interest		1,913	1,798
Accounts Receivable		27	-
		<u>2,368</u>	<u>2,275</u>
Investments, at cost ¹		<u>290,370</u>	<u>268,182</u>
Total Assets		<u><u>292,738</u></u>	<u><u>270,457</u></u>
Liabilities			
Accounts Payable		10	1
Sinking Fund Reserve		<u>292,728</u>	<u>270,456</u>
Total Liabilities and Fund Reserve		<u><u>292,738</u></u>	<u><u>270,457</u></u>

¹ Market value of investments \$340.5 million (2019 - \$310.8 million)

UNAUDITED

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
4 Loans Receivable		
Charlottetown Area Development Corporation loan paid during year	-	216
Community Development loans due in varying annual amounts to the year 2023, bearing interest rates ranging from 3.00% to 4.24%.	123	343
Finance PEI loans due in varying amounts to the year 2032, bearing interest rates ranging from 1.65% to 3.46%.	180,936	149,406
Island Investment Development Inc. loans due to the year 2023, bearing interest rates ranging from 1.61% to 2.46%.	4,682	5,349
Island Waste Management Corporation loans due to the year 2022, bearing interest rates ranging from 1.91% to 2.56%.	756	1,127
P.E.I. Cannabis Management Corporation loans due to the year 2028, bearing interest rates ranging from 3.05% to 3.46%.	6,042	7,000
P.E.I. Liquor Control Commission loans due in varying annual amounts to the year 2024, bearing interest rates ranging from 1.81% to 4.20%.	315	516
P.E.I. Student Financial Assistance Corporation loan due on demand, bearing interest at the Province of P.E.I. Treasury Board interest rate to Crown Corporations on advances.	26,200	26,200
	<u>219,054</u>	<u>190,157</u>
Other		
Employee Loans, with a one year term, bearing interest at 1.91%.	43	45
Employee Transition Advances - Non-interest bearing.	1,810	1,971
Adjustment for Interest Concession	(195)	(244)
	1,658	1,772
Total Loans Receivable	<u><u>220,712</u></u>	<u><u>191,929</u></u>

UNAUDITED

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
5 Pension, Retirement and Other Obligations		
Civil Service Superannuation Fund	285,736	297,031
Teachers' Superannuation Fund	133,489	142,615
Pension Plan for Members of the Legislative Assembly	(1,307)	(967)
Other Pension Plans	(57,919)	(53,932)
Retirement and Death Benefits	(108,406)	(102,112)
Sick Leave	(37,965)	(38,848)
Workers' Compensation	(1,116)	(1,013)
	<u>212,512</u>	<u>242,774</u>
6 Deferred Revenue and Credits		
Motor Vehicle Registry	9,518	8,180
Other	217	1,754
	<u>9,735</u>	<u>9,934</u>
7 Accounts Payable and Accrued Liabilities		
Goods and Services	79,628	64,547
Government of Canada	58,204	32,483
Due to Agencies, Boards and Crown Corporations	158,572	131,333
Wages and Benefits	38,603	39,594
Payments Due - LMDA Program and Social Services	2,593	1,453
Interest		
Debentures	21,818	20,789
Canada Pension Bonds	2,292	2,439
Other	4,996	5,329
Other	13,379	11,842
	<u>380,085</u>	<u>309,809</u>
8 Short-Term Loans Payable		
Treasury Notes, 0.82% - 1.80%, maturing April 16, 2020 to June 29, 2020	520,000	210,000
Discount on Treasury Notes	(984)	(392)
	<u>519,016</u>	<u>209,608</u>

UNAUDITED

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
9 Obligations Under Capital Lease		
Lease obligation payable monthly until the year 2032, bearing interest at 3.00%.	6,278	-
Leasehold improvement obligation, repaid during the year.	-	216
	<u>6,278</u>	<u>216</u>

Interest expense related to capital lease obligations for the year was \$204.2 thousand (2019 - \$27.2 thousand).

Future minimum lease payments under the capital lease obligations are as follows:

2020-2021	567
2021-2022	617
2022-2023	617
2023-2024	617
2024-2025	617
Thereafter	4,568
Total minimum lease payments	<u>7,603</u>
Less: Imputed interest	(1,325)
Net Obligation	<u>6,278</u>

UNAUDITED

	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
10 Loans Payable		
Government of Canada, repaid during the year.	-	7,418
Government of Canada, non-interest bearing, maturing March 31, 2022, payable in monthly installments of \$9,076.	218	327
Adjustment for interest charge concessions.	<u>(10)</u>	<u>(71)</u>
	208	7,674
Teachers' Superannuation Fund, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$8.0 million payable annually.	24,111	32,148
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, 2.90%, maturing April 1, 2022, with interest payable semi-annually and principal payments of \$15.1 million payable annually.	45,228	60,305
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>465,717</u>	<u>496,297</u>

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

	<u>2020</u> <u>(\$000)</u>
2020-2021	23,214
2021-2022	23,219
2022-2023	79,709
2023-2024	56,596
2024-2025	56,596
Thereafter	<u>226,383</u>
	<u>465,717</u>

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11 Debentures and Sinking Fund

Issue Date	Maturity Date	Interest Rate	Term of Years	Gross Debt (\$000)	Sinking Fund (\$000)	Net Debt 2020 (\$000)	Net Debt 2019 (\$000)
Public Issues:							
15-Sep-09	24-Sep-19	4.250%	10	-	-	-	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	53,183	6,817	9,768
20-Aug-02	29-Jul-27	6.100%	25	100,000	33,062	66,938	69,462
21-Feb-00	21-Feb-30	6.800%	30	80,000	40,334	39,666	42,399
29-Jan-02	29-Jan-32	6.250%	30	100,000	42,294	57,706	60,808
12-Jun-03	21-Feb-34	5.600%	30	100,000	32,022	67,978	70,434
16-Sep-04	15-Jun-35	5.700%	30	100,000	27,384	72,616	74,925
28-Jan-05	19-May-36	5.300%	31	100,000	24,821	75,179	77,391
12-Sep-05	19-Nov-37	4.650%	32	100,000	24,187	75,813	77,976
17-Mar-10	19-Nov-37	4.650%	27	100,000	15,441	84,559	86,381
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	125,000
11-Sep-19	1-Dec-51	2.650%	32	100,000	-	100,000	-
				<u>2,015,000</u>	<u>292,728</u>	<u>1,722,272</u>	<u>1,744,544</u>
Canada Pension Plan Issues:							
1999-00	2019-2020	6.347%	20	-	-	-	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	4.968%	30	9,703	-	9,703	9,703
2009-10	2039-2040	4.984%	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>132,631</u>	<u>-</u>	<u>132,631</u>	<u>139,963</u>
				2,147,631	292,728	1,854,903	1,884,507
Debenture Discount				(23,919)	-	(23,919)	(24,292)
Total Debentures and Sinking Fund				<u>2,123,712</u>	<u>292,728</u>	<u>1,830,984</u>	<u>1,860,215</u>

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11 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.

Projected Payments

Projected payments for the next five years and thereafter are:

	Total Repayments (\$000)	Sinking Fund Requirements (\$000)	Net Principal Repayments (\$000)
2020-2021	109,136	-	109,136
2021-2022	11,374	-	11,374
2022-2023	11,360	-	11,360
2023-2024	71,135	53,183	17,952
2024-2025	10,500	-	10,500
Thereafter	<u>1,934,126</u>	<u>239,545</u>	<u>1,694,581</u>
	<u>2,147,631</u>	<u>292,728</u>	<u>1,854,903</u>

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

12 Tangible Capital Assets

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	Land (\$000)	Buildings and Improvements (\$000)	Leasehold Improvements (\$000)	Roads and Bridges (\$000)	Motor Vehicles (\$000)	Equipment (\$000)	Other (\$000)	Total 2020 (\$000)	Total 2019 (\$000)
Cost									
Balance, beginning of year	88,638	469,721	7,194	1,220,195	70,211	164,354	89,222	2,109,535	2,025,872
Additions	2,603	30,472	-	70,456	7,685	17,749	3,628	132,593	88,171
Adjustments	55	-	-	-	-	-	(191)	(136)	(73)
Disposals	(171)	-	-	-	(6,102)	(205)	-	(6,478)	(4,435)
Transfers from Agencies	-	516	-	-	-	-	-	516	-
Balance, end of year	91,125	500,709	7,194	1,290,651	71,794	181,898	92,659	2,236,030	2,109,535
Amortization									
Accumulated, beginning of year	-	257,168	6,467	853,781	51,274	112,921	58,293	1,339,904	1,288,705
Annual Amortization	-	10,935	130	30,245	4,325	12,289	1,781	59,705	55,500
Disposals	-	-	-	-	(6,032)	-	-	(6,032)	(4,301)
Accumulated, end of year	-	268,103	6,597	884,026	49,567	125,210	60,074	1,393,577	1,339,904
Net Book Value	91,125	232,606	597	406,625	22,227	56,688	32,585	842,453	769,631

The net book value of capital assets unamortized and under construction or development is \$27.3 million (2019 - \$9.6 million).

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	<u>2020</u> <u>(\$000)</u>	<u>2019</u> <u>(\$000)</u>
13 Inventories and Property Holdings		
Inventory - Dept. of Education and Lifelong Learning	851	1,236
Inventory - Dept. of Health and Wellness	118	123
Inventory - Dept. of Transportation, Infrastructure and Energy	9,149	8,955
Property Holdings - Tax Sale Properties	690	713
	<u>10,808</u>	<u>11,027</u>
Provision for Losses on Property Holdings (Schedule 17)	(282)	(320)
	<u>10,526</u>	<u>10,707</u>
14 Prepaid Expenses and Other Deferred Charges		
Information Technology Maintenance and Support	2,396	-
Workers Compensation Board Premiums	400	351
Other	66	-
	<u>2,862</u>	<u>351</u>
15 Trust Funds		
Civil Service Superannuation Fund	1,998,423	2,102,889
Pension Plan for MLAs ¹	19,385	21,666
Public Trustee	10,214	9,457
Supreme Court	747	1,034
Teachers' Superannuation Fund ²	943,080	999,886
Other	3,955	3,386
	<u>2,975,804</u>	<u>3,138,318</u>
Totals		

¹ The Pension Plan for MLAs has a fiscal year end of December 31, 2019.

² The Teachers' Superannuation Fund has a fiscal year end of June 30, 2019.

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.

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16 Guaranteed Debt

	Principal Guaranteed (\$000)	Outstanding 2020 (\$000)	Outstanding 2019 (\$000)
Lines of Credit / Demand Loans ¹	8,000	4,498	3,075
Debentures / Capital Loans ²	186,120	20,600	36,877
Total Guaranteed Debt	194,120	25,098	39,952

	Maturity Date	Principal Guaranteed (\$000)	Outstanding 2020 (\$000)	Outstanding 2019 (\$000)
¹ Lines of Credit / Demand Loans				
P.E.I. Grain Elevators Corp.	31-Jul-20	8,000	4,498	3,075
		8,000	4,498	3,075
² Debentures / Capital Loans				
Fathers of Confederation Bldg.	30-Sep-2020	1,000	51	169
Island Investment Dev. Inc.	Apr 2016 to Apr 2021	129,280	2,033	16,483
Island Waste Manage. Corp.	31-Dec-2027	30,130	14,563	15,973
L.M. Montgomery Land Trust	31-Mar-2021	1,570	1,416	1,416
P.E.I. Energy Savings Bonds	31-Dec-2016	20,000	1	1
P.E.I. Firefighters Association	31-Mar-2027	140	78	87
P.E.I. Grain Elevators Corp.	01-Jan-2021	3,300	2,134	2,337
Pownal Sports Centre	30-Jun-2024	700	324	411
		186,120	20,600	36,877

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.

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17 Continuity of Provision for Doubtful Accounts and Losses

	<u>Provision 2019</u> (\$000)	<u>Written Off During Year</u> (\$000)	<u>Increase (Decrease)</u> (\$000)	<u>Provision 2020</u> (\$000)
Accounts Receivable:				
Real Property Tax	1,725	(1,407)	300	618
Other Departments	<u>127</u>	<u>(1)</u>	<u>153</u>	<u>279</u>
	<u>1,852</u>	<u>(1,408)</u>	<u>453</u>	<u>897</u>
				¹
Property Holdings:				
Land (Tax Sales)	<u>320</u>	<u>-</u>	<u>(38)</u>	<u>282</u>
	<u>320</u>	<u>-</u>	<u>(38)</u>	<u>282</u>
				²
Totals	<u><u>2,172</u></u>	<u><u>(1,408)</u></u>	<u><u>415</u></u>	<u><u>1,179</u></u>

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

² The Provision for Losses on Property Holdings are deducted on Schedule 13.

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18 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				
18-Sep-19	2.65%	1-Dec-51	100,000	99.91
Total Debentures Issued			100,000	

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>
Provincial Debentures					
2-Apr-99	5.84%	2-Apr-19	730	730	730
1-May-99	5.87%	1-May-19	1,120	1,120	1,120
1-Jun-99	6.17%	1-Jun-19	1,232	1,232	1,232
3-Jul-99	6.32%	3-Jul-19	775	775	775
1-Aug-99	6.42%	1-Aug-19	353	353	353
4-Sep-99	6.53%	4-Sep-19	265	265	265
1-Oct-99	6.52%	1-Oct-19	649	649	649
1-Nov-99	6.99%	1-Nov-19	648	648	648
3-Dec-99	6.80%	3-Dec-19	478	478	478
2-Jan-00	6.86%	2-Jan-20	126	126	126
3-Mar-00	6.62%	3-Mar-20	956	956	956
15-Sep-09	4.25%	24-Sep-19	100,000	100,000	100,000
Total Debentures Matured				107,332	107,332

UNAUDITED

	2020 Budget (\$000)	2020 Actual (\$000)	2019 Actual (\$000)
<u>Revenues</u>			
19 Taxes			
Personal Income Tax	419,715	409,855	388,080
Sales Tax	316,500	334,941	311,562
Real Property Tax	127,844	128,425	123,087
Corporate Income Tax	85,650	65,146	93,587
Gasoline Tax	29,600	29,157	37,308
Health Tax on Tobacco	31,000	28,291	30,487
Health Tax on Liquor	20,000	21,250	20,451
Insurance Premium Tax	15,000	15,507	15,148
Carbon Tax	12,533	13,082	-
Real Property Transfer Tax	7,000	7,660	7,339
Corporation Capital Tax	6,500	4,624	5,928
Cannabis Tax	2,500	1,430	1,136
Environment Tax	1,100	1,393	1,334
	<u>1,074,942</u>	<u>1,060,761</u>	<u>1,035,447</u>
20 Licenses and Permits			
Motor Vehicle Registry	19,735	22,049	20,188
Securities Act	7,710	7,570	7,697
Security Brokers and Salesmen Licenses	3,350	3,447	3,378
Registry Act	1,146	1,308	1,174
Other	4,077	4,317	3,960
	<u>36,018</u>	<u>38,691</u>	<u>36,397</u>
21 Fees and Services			
Beverage Containers and Recycled Materials	7,980	8,220	7,977
Housing Rental	9,097	8,118	6,913
Third Party Insurance	4,700	4,924	4,726
Land Title and Registry Fees	3,100	3,216	3,087
Automated Property Registration	1,600	1,708	1,596
9-1-1 Cost Recovery Fees	1,330	1,415	1,398
Fines and Penalties	1,050	934	1,077
R.C.M.P. Recoveries	871	861	829
Other	15,462	23,715	14,206
	<u>45,190</u>	<u>53,111</u>	<u>41,809</u>
22 Other Income			
Environmental Attributes	745	653	743
Sales	940	596	794
Other	2,554	3,256	1,334
	<u>4,239</u>	<u>4,505</u>	<u>2,871</u>

UNAUDITED

	2020 Budget (\$000)	2020 Actual (\$000)	2019 Actual (\$000)
23 Investment Income			
Finance PEI	2,914	3,612	3,412
Other	1,316	1,915	2,726
	4,230	5,527	6,138
24 Government of Canada			
Equalization	419,015	419,015	418,793
Canada Health Transfer	167,228	170,776	159,523
Canada Social Transfer	60,415	60,942	58,548
Labour Market Agreements	33,179	32,843	33,799
Infrastructure Programs			
Investing in Canada Plan	76,514	22,806	5,637
Build Canada and New Building Canada Funds	18,534	21,325	11,755
New Deals for Cities and Communities	23,100	19,267	12,028
Capital Funding	9,900	9,225	4,950
Senior Accommodations Facilities	2,135	1,107	9,988
National Disaster Mitigation Program	40	265	570
Housing Programs	10,611	10,808	4,647
Low Carbon Economy Fund	7,725	8,886	5,653
HST Recovery	-	5,930	1,236
Official Languages in Education	5,214	5,833	2,912
Disaster Relief	-	5,800	2,091
Agriculture Support Programs	4,030	3,988	3,230
Early Learning and Childhood Care	3,547	3,559	5,179
Crop Insurance	1,720	1,861	1,828
Rehabilitation Programs	1,460	1,844	1,460
Youth Justice Services	1,615	1,615	1,709
Promotion of Official Languages	942	974	956
Career Prep Programs	-	419	1,923
Other	9,348	10,082	11,178
	856,272	819,170	759,593

UNAUDITED

	2020 Budget (\$000)	2020 Actual (\$000)	2019 Actual (\$000)
<u>Expenses</u>			
25 Economic Growth, Tourism and Culture			
Department of Economic Growth, Tourism and Culture	8,419	6,926	7,728
Innovation PEI	41,920	41,920	39,984
Tourism PEI	14,658	15,844	13,980
	<u>64,997</u>	<u>64,690</u>	<u>61,692</u>
26 Education and Lifelong Learning			
Department of Education and Lifelong Learning	418,827	420,357	406,402
P.E.I. Regulatory and Appeals Commission	1,400	1,400	1,400
	<u>420,227</u>	<u>421,757</u>	<u>407,802</u>
27 Finance			
Department of Finance	54,830	51,778	51,612
Employee Benefits	54,536	54,363	51,489
Interest on Unfunded Employee Future Benefits	5,546	5,464	5,690
General Government	21,881	16,297	11,184
Interministerial Women's Secretariat	661	664	614
	<u>137,454</u>	<u>128,566</u>	<u>120,589</u>
28 Fisheries and Communities			
Department of Fisheries and Communities	39,244	38,871	36,178
Employment Development Agency	5,643	5,314	5,450
	<u>44,887</u>	<u>44,185</u>	<u>41,628</u>
29 Health and Wellness			
Department of Health and Wellness	35,491	34,647	13,301
Health PEI	680,404	676,066	665,947
	<u>715,895</u>	<u>710,713</u>	<u>679,248</u>

30 Program Expenses 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 Land	331	(8)	889	197	9,885	609	21,783	33,686
Auditor General	32	-	23	52	1,940	26	9	2,082
Economic Growth, Tourism and Culture	89	-	84	237	12,204	69	52,007	64,690
Education and Lifelong Learning	952	-	3,413	1,050	242,166	489	173,687	421,757
Environment, Water and Climate Change	234	9	7,330	337	8,497	419	20,344	37,170
Executive Council	141	-	520	459	6,212	169	1,010	8,511
Finance	3,773	5,889	6,825	6,143	81,781	645	23,510	128,566
Fisheries and Communities	87	-	239	114	3,537	162	40,046	44,185
Health and Wellness	159	15	1,983	13,631	6,053	209	688,663	710,713
Justice and Public Safety	626	-	4,484	19,033	31,783	827	6,360	63,113
Legislative Assembly	1,021	-	270	160	5,986	182	-	7,619
Public Service Commission	90	-	44	739	6,410	684	-	7,967
Social Development and Housing	1,660	251	4,794	660	27,856	893	117,192	153,306
Transportation, Infrastructure and Energy	10,023	13	47,475	2,248	42,447	1,071	65,756	169,033
Total Program Expenses	19,218	6,169	78,373	45,060	486,757	6,454	1,210,367	1,852,398
Percentage of Total	1.0	0.3	4.2	2.4	26.3	0.4	65.4	100.0

UNAUDITED

31 Operating Fund - Reconciliation of 2019-2020 Budget Estimates

	2019-2020		2020
	Budget per	Restatement	
	Estimates Book		
	(\$000)	(\$000)	(\$000)
REVENUES			
Taxes	1,074,942	-	1,074,942
Licenses and Permits	36,018	-	36,018
Fees and Services	79,333	(34,143) ¹	45,190
Other	9,118	(4,879) ¹	4,239
Investment Income	4,230	-	4,230
Government of Canada	859,903	(3,631) ¹	856,272
Government Business Enterprises	74,339	(74,339) ²	-
Sinking Fund Earnings	10,800	-	10,800
Consolidated Agencies Revenue	52,302	(52,302) ¹	-
Total Revenues	2,200,985	(169,294)	2,031,691
EXPENSES			
Agriculture and Land	36,977	-	36,977
Auditor General	2,264	-	2,264
Economic Growth, Tourism and Culture	73,363	(8,366) ¹	64,997
Education and Lifelong Learning	420,227	-	420,227
Environment, Water and Climate Change	33,884	-	33,884
Executive Council	9,409	-	9,409
Finance	137,454	-	137,454
Fisheries and Communities	44,887	-	44,887
Health and Wellness	750,184	(34,289) ¹	715,895
Justice and Public Safety	59,842	-	59,842
Legislative Assembly	8,629	-	8,629
Public Service Commission	7,943	-	7,943
Social Development and Housing	133,327	-	133,327
Transportation, Infrastructure and Energy	220,737	-	220,737
Consolidated Agencies Expenses	46,466	(46,466) ¹	-
Total Program Expenses	1,985,593	(89,121)	1,896,472
Interest Charges on Debt	128,019	-	128,019
Amortization of Capital Assets	85,582	(24,850) ³	60,732
Total Expenses	2,199,194	(113,971)	2,085,223
Surplus (Deficit)	1,791	(55,323)	(53,532)

¹ Eliminate revenue and expenditures of Consolidated Agencies and Crown Entities

² Eliminate net surplus of Government Business Enterprises

³ Eliminate amortization of Consolidated Agencies and Crown Entities

This schedule outlines the changes in the Province's 2019-2020 Budget to present, for comparative purposes, the Operating Fund portion of the budget. The "Budget per Estimates Book" is taken from the Province of P.E.I.'s *Estimates of Revenue and Expenditures 2019-2020*.

Summary

Of

Ordinary Revenues and Expenses

(Unaudited)

For the Year Ended March 31, 2020

Province of Prince Edward Island
Summary of Ordinary Revenues and Expenses
for the Year Ended March 31, 2020

	Expenses \$	Revenue \$	Net Expenses (Revenue) \$
Department of Agriculture and Land			
Department Management	460,022	3,987,342	(3,527,320)
Farm Business Risk Management	16,008,154	1,885,184	14,122,970
Agriculture Resources	9,959,665	804,103	9,155,562
Animal Health, Regulatory and Analytical Labs	4,044,828	837,128	3,207,700
Land	3,213,132	2,135,076	1,078,056
Total Agriculture and Land	<u>33,685,801</u>	<u>9,648,833</u>	<u>24,036,968</u>
Auditor General			
Administration	2,082,082	-	2,082,082
Total Auditor General	<u>2,082,082</u>	<u>-</u>	<u>2,082,082</u>
Department of Economic Growth, Tourism and Culture			
General Administration	913,040	85,400	827,640
Culture and Heritage	2,352,458	24,600	2,327,858
P.E.I. Museum and Heritage Foundation	1,383,130	139	1,382,991
Labour Market Research and Population Development	1,399,152	4,100	1,395,052
Labour and Industrial Relations	877,872	377,766	500,106
Total Department of Economic Growth, Tourism and Culture	<u>6,925,652</u>	<u>492,005</u>	<u>6,433,647</u>
Innovation PEI			
Innovation PEI	41,920,444	-	41,920,444
Total Innovation PEI	<u>41,920,444</u>	<u>-</u>	<u>41,920,444</u>
Tourism PEI			
Tourism PEI	15,843,906	-	15,843,906
Total Tourism PEI	<u>15,843,906</u>	<u>-</u>	<u>15,843,906</u>
Department of Education and Lifelong Learning			
Finance and Administration	249,228,718	7,142,443	242,086,275
External Relations and Educational Services	2,175,251	1,764,468	410,783
Innovation, Education and Programs	5,758,672	-	5,758,672
Leadership and Learning	4,335,842	-	4,335,842
Early Childhood Development	20,246,271	3,688,373	16,557,898
Joint Consortium for School Health	487,509	-	487,509
Provincial Libraries	3,110,026	43,846	3,066,180
Public Archives and Records Office	1,152,270	32,497	1,119,773
SkillsPEI	29,757,280	33,262,648	(3,505,368)
Post-Secondary and Continuing Education	104,104,549	3,331,919	100,772,630
Total Education and Lifelong Learning	<u>420,356,388</u>	<u>49,266,194</u>	<u>371,090,194</u>

	Expenses \$	Revenue \$	Net Expenses (Revenue) \$
Island Regulatory and Appeals Commission			
Island Regulatory and Appeals Commission	1,400,300	-	1,400,300
Total Island Regulatory and Appeals Commission	1,400,300	-	1,400,300
Department of Environment, Water and Climate Change			
Minister's / Deputy Minister's Office	553,259	-	553,259
Forests, Fish and Wildlife	8,633,528	1,485,571	7,147,957
Climate Change Secretariat	1,059,151	9,223,102	(8,163,951)
Environment	26,923,936	2,076,512	24,847,424
Total Environment, Water and Climate Change	37,169,874	12,785,185	24,384,689
Executive Council			
Premier's Office	798,302	-	798,302
Executive Council Office	1,612,813	-	1,612,813
Intergovernmental and Public Affairs	2,741,069	536,400	2,204,669
Communications and Public Engagement	2,938,545	-	2,938,545
Office of the Child Commissioner	420,362	-	420,362
Total Executive Council	8,511,091	536,400	7,974,691
Department of Finance			
Administration	2,093,136	1,290,267	802,869
Economics, Statistics and Federal Fiscal Relations	9,127,649	1,482,062,516	(1,472,934,867)
Office of the Comptroller	2,212,321	6,231,924	(4,019,603)
Taxation and Property Records	4,018,843	250,429,941	(246,411,098)
Treasury Board Secretariat	34,326,140	151,072	34,175,068
Total Finance	51,778,089	1,740,165,720	(1,688,387,631)
Employee Benefits			
Medical & Life Benefits	357,169	-	357,169
Employees' Future Benefits	24,321,058	774,697	23,546,361
Government Pension Contribution	34,737,422	-	34,737,422
Pension Management	410,960	-	410,960
Total Employee Benefits	59,826,609	774,697	59,051,912
General Government			
Miscellaneous General	145,814	-	145,814
Grants	1,905,494	-	1,905,494
Government Insurance Program	2,067,003	-	2,067,003
Contingency Fund and Salary Negotiations	12,178,794	-	12,178,794
Total General Government	16,297,105	-	16,297,105
Interministerial Women's Secretariat			
Interministerial Women's Secretariat	664,389	-	664,389
Total Interministerial Women's Secretariat	664,389	-	664,389

	Expenses \$	Revenue \$	Net Expenses (Revenue) \$
Department of Fisheries and Communities			
Departmental Management	286,007	-	286,007
Marine Fisheries and Seafood Regulatory Services	3,926,074	37,425	3,888,649
Aquaculture	1,447,033	30,000	1,417,033
Rural and Regional Development	3,680,657	166,355	3,514,302
Municipal Affairs	29,530,977	-	29,530,977
Total Fisheries and Communities	38,870,748	233,780	38,636,968
Employment Development Agency			
Management	182,944	-	182,944
Job Creation and Placement	5,131,315	-	5,131,315
Total Employment Development Agency	5,314,259	-	5,314,259
Department of Health and Wellness			
Minister's / Deputy Minister's Office	564,436	-	564,436
Health Policy and Programs	25,494,671	1,572,587	23,922,084
Chief Public Health Office	4,736,922	514,522	4,222,400
Sport, Recreation and Physical Activity	3,850,430	348,345	3,502,085
Total Health and Wellness	34,646,459	2,435,454	32,211,005
Health PEI			
Health PEI	676,066,070	-	676,066,070
Total Health PEI	676,066,070	-	676,066,070
Department of Justice and Public Safety			
Minister's / Deputy Minister's Office	274,756	-	274,756
Consumer, Corporate and Financial Services	1,513,739	35,334,414	(33,820,675)
Legal and Policy Services	3,859,199	2,582	3,856,617
Public Safety and Policing	28,107,988	9,670,301	18,437,687
Legal Aid	1,820,407	456,796	1,363,611
Crown Attorneys	1,395,840	52,039	1,343,801
Community and Correctional Services	18,933,794	2,906,116	16,027,678
Family Law and Court Services	7,207,608	4,301,589	2,906,019
Total Justice and Public Safety	63,113,331	52,723,837	10,389,494
Legislative Assembly			
Legislative Services	3,076,106	-	3,076,106
Members	2,497,420	-	2,497,420
Office of the Conflict of Interest Commissioner	50,792	-	50,792
Office of the Information and Privacy Commissioner	227,621	-	227,621
Elections PEI	1,715,696	-	1,715,696
Referendum PEI	50,877	-	50,877
Total Legislative Assembly	7,618,512	-	7,618,512

	Expenses \$	Revenue \$	Net Expenses (Revenue) \$
P.E.I. Public Service Commission			
Management	287,367	-	287,367
HR Management and Labour Relations	3,671,035	-	3,671,035
Staffing, Classification and Organizational Development	2,949,080	781,625	2,167,455
Administration, Corporate HRMS and Payroll	1,059,735	6,801	1,052,934
Total P.E.I. Public Service Commission	<u>7,967,217</u>	<u>788,426</u>	<u>7,178,791</u>
Department of Social Development and Housing			
Housing Services	28,840,379	27,567,054	1,273,325
Seniors and Planning, Policy and Innovation	2,343,886	154,451	2,189,435
Social Programs	97,802,419	1,844,335	95,958,084
Child and Family Services	24,319,743	766,593	23,553,150
Total Social Development and Housing	<u>153,306,427</u>	<u>30,332,433</u>	<u>122,973,994</u>
Department of Transportation, Infrastructure and Energy			
Corporate Services	1,932,023	-	1,932,023
Infrastructure, Policy and Planning	52,523,188	38,395,278	14,127,910
Highway Safety	3,107,904	22,215,919	(19,108,015)
Land and Environment	2,250,357	129,164	2,121,193
Highway Maintenance Operations	56,771,206	934,850	55,836,356
Public Works and Planning	21,102,691	2,434,411	18,668,280
Capital Projects Division	13,254,613	9,980,578	3,274,035
Access PEI	2,834,989	8,429	2,826,560
Energy and Minerals	15,256,222	2,009,233	13,246,989
Total Transportation, Infrastructure and Energy	<u>169,033,193</u>	<u>76,107,862</u>	<u>92,925,331</u>
Interest Charges / Investment Income			
Debentures	100,601,463	-	100,601,463
Loans and Treasury Notes	4,949,589	-	4,949,589
Promissory Notes for Pension Funds	18,415,032	-	18,415,032
Bank Charges	616,142	-	616,142
Obligations Under Capital Lease	204,186	-	204,186
Fees and Services	-	1,598	(1,598)
Interest Income	-	5,471,714	(5,471,714)
Sinking Fund Earnings	-	11,172,159	(11,172,159)
Total Interest Charges / Investment Income	<u>124,786,412</u>	<u>16,645,471</u>	<u>108,140,941</u>
Total Provincial Operating Fund	<u>1,977,184,358</u>	<u>1,992,936,297</u>	<u>(15,751,939)</u>

Details

of

Ordinary Revenues With Estimates

(Unaudited)

For the Year Ended March 31, 2020

Department of Agriculture and Land

Department Management

	Revenue \$	Estimates \$
Corporate Services		
Federal		
Agriculture Support Programs	3,988,060	4,029,500
Fees and Services		
Miscellaneous	(768)	-
Sales		
Miscellaneous	50	-
	<u>3,987,342</u>	<u>4,029,500</u>
Total Department Management	3,987,342	4,029,500

Farm Business Risk Management

	Revenue \$	Estimates \$
Farm Business Risk Management		
Federal		
BRM Program Delivery	1,861,403	1,720,000
Fees and Services		
AgriStability Producer Fees	23,781	20,000
	<u>1,885,184</u>	<u>1,740,000</u>
Total Farm Business Risk Management	1,885,184	1,740,000

Agriculture Resources

	Revenue \$	Estimates \$
Agriculture Resources Division Management		
Sales		
Miscellaneous	1,363	-
	<u>1,363</u>	<u>-</u>
Sustainable Agriculture		
Federal		
Miscellaneous	446,639	-
Fees and Services		
Miscellaneous	80,916	65,000
Licenses and Permits		
Miscellaneous	14,613	-
	<u>542,168</u>	<u>65,000</u>
Agriculture Industry Development		
Fees and Services		
Agriculture Deadstock Service	250,000	250,000
Miscellaneous	10,515	9,000
Sales		
Miscellaneous	57	-
	<u>260,572</u>	<u>259,000</u>
Total Agriculture Resources	804,103	324,000

Department of Agriculture and Land

Animal Health, Regulatory and Analytical Labs

	Revenue \$	Estimates \$
Agriculture Regulatory Services		
Federal		
Miscellaneous	141,826	200,000
Licenses and Permits		
Miscellaneous	530	2,400
	142,356	202,400
Soil and Feed Lab		
Fees and Services		
Soil and Feed Lab Fees	323,022	210,000
Miscellaneous	3,375	-
Investment		
Recovery of Bad Debts	536	-
	326,933	210,000
Dairy and Plant Diagnostics Lab		
Fees and Services		
Dairy Lab Fees	367,593	367,800
Investment		
Recovery of Bad Debts	246	-
	367,839	367,800
Total Animal Health, Regulatory and Analytical Labs	837,128	780,200

Land

	Revenue \$	Estimates \$
Inspection Services		
Licenses and Permits		
Ozone License	29,250	25,000
Storage Tank Contractor's Licenses	5,050	5,000
Electrical Contractor Licenses	69,806	100,000
LP Gas Permits	24,455	25,000
Plumbing Contractor Licenses	4,950	9,000
Fees and Services		
Electrical Inspection Fees	684,012	500,000
Plumbing Permits	254,193	200,000
Boiler Inspection Fees	246,382	250,000
Engineer Fees	55,055	55,000
Elevator Inspection Fees	108,371	125,000
Amusement Ride Inspection Fees	6,409	8,000
Miscellaneous	18,680	-
Sales		
Miscellaneous	442	-
Investment		
Recovery of Bad Debts	250	-
	1,507,305	1,302,000

Department of Agriculture and Land

	Revenue \$	Estimates \$
Provincial Planning		
Licenses and Permits		
Subdivision Permits	85,046	80,000
Sewage Disposal Permits	67,300	65,000
Development Permits	367,835	320,000
On-site Sewage Disposal Licenses	29,750	5,000
Fees and Services		
Registered Documents-Sewer Inspections	77,840	70,000
	<u>627,771</u>	<u>540,000</u>
Total Land	<u>2,135,076</u>	<u>1,842,000</u>
Total Agriculture and Land	<u>9,648,833</u>	<u>8,715,700</u>

Department of Economic Growth, Tourism and Culture

General Administration

	Revenue \$	Estimates \$
Corporation Management		
Federal		
French Services Agreement	83,900	134,200
Fees and Services		
Miscellaneous	1,500	-
	<u>85,400</u>	<u>134,200</u>
Total General Administration	<u>85,400</u>	<u>134,200</u>

Culture and Heritage

	Revenue \$	Estimates \$
Cultural Affairs		
Federal		
French Services Agreement	24,600	60,000
	<u>24,600</u>	<u>60,000</u>
Total Culture and Heritage	<u>24,600</u>	<u>60,000</u>

P.E.I. Museum and Heritage Foundation

	Revenue \$	Estimates \$
P.E.I. Museum and Heritage Foundation		
Fees and Services		
Miscellaneous	139	-
	<u>139</u>	<u>-</u>
Total P.E.I. Museum and Heritage Foundation	<u>139</u>	<u>-</u>

Labour Market Research and Population Development

	Revenue \$	Estimates \$
Administration		
Federal		
French Services Agreement	4,100	-
Miscellaneous	-	313,700
	<u>4,100</u>	<u>313,700</u>
Total Labour Market Research and Population Development	<u>4,100</u>	<u>313,700</u>

Labour and Industrial Relations

	Revenue \$	Estimates \$
Labour and Industrial Relations		
Fees and Services		
Workers Compensation Board Fees	377,766	560,900
	<u>377,766</u>	<u>560,900</u>
Total Labour and Industrial Relations	<u>377,766</u>	<u>560,900</u>

Total Economic Growth, Tourism and Culture	<u>492,005</u>	<u>1,068,800</u>
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Department of Education and Lifelong Learning

Finance and Administration

	Revenue \$	Estimates \$
Finance and Administration		
Fees and Services		
Registrar's Office Fees	81,075	49,200
Miscellaneous	487,476	1,055,000
Sales		
Miscellaneous	8,635	-
	<u>577,186</u>	<u>1,104,200</u>
Grants to Public Schools		
Federal		
Minority and Second Language	5,328,441	3,022,800
Capital Revenue	-	2,121,000
Fees and Services		
Tuition Reimbursement	1,077,407	865,000
Capital Revenue	28,034	-
Miscellaneous	131,375	256,000
	<u>6,565,257</u>	<u>6,264,800</u>
Total Finance and Administration	7,142,443	7,369,000

External Relations and Educational Services

	Revenue \$	Estimates \$
External Relations and Educational Services		
Fees and Services		
Staff Training	13,800	-
Processing Fee	36,907	-
Tuition Reimbursement	(8,720)	-
Miscellaneous	1,722,481	2,100,000
	<u>1,764,468</u>	<u>2,100,000</u>
Total External Relations and Educational Services	1,764,468	2,100,000

Early Childhood Development

	Revenue \$	Estimates \$
Early Childhood Development		
Federal		
French Services Agreement	75,000	-
Miscellaneous	3,558,844	3,547,000
Licenses and Permits		
Child Care Facility	15,750	1,500
Fees and Services		
Miscellaneous	28,779	-
	<u>3,678,373</u>	<u>3,548,500</u>
Autism Services		
Federal		
Miscellaneous	10,000	-
	<u>10,000</u>	<u>-</u>
Total Early Childhood Development	3,688,373	3,548,500

Department of Education and Lifelong Learning

Provincial Libraries

	Revenue \$	Estimates \$
Public Library Services		
Federal		
Miscellaneous	(30)	-
Fees and Services		
Miscellaneous	43,876	49,600
	43,846	49,600
Total Provincial Libraries	43,846	49,600

Public Archives and Records Office

	Revenue \$	Estimates \$
Public Archives and Records Office		
Federal		
French Services Agreement	30,400	-
Fees and Services		
Miscellaneous	2,097	3,000
	32,497	3,000
Total Public Archives and Records Office	32,497	3,000

SkillsPEI

	Revenue \$	Estimates \$
SkillsPEI		
Federal		
Workforce Development Agreement	2,073,063	2,425,400
Labour Market Development	27,379,773	27,379,800
Labour Market Agreement - Omnibus	2,695,332	2,695,000
Essential Skills Training	509,321	213,000
Digital Skills for Youth	185,979	300,000
Miscellaneous	419,180	500,000
	33,262,648	33,513,200
Total SkillsPEI	33,262,648	33,513,200

Post-Secondary and Continuing Education

	Revenue \$	Estimates \$
General		
Federal		
Minority and Second Language	505,000	337,000
Student Loan Administration	778,944	376,000
Miscellaneous	380,708	600,000
	1,664,652	1,313,000

Department of Education and Lifelong Learning

	Revenue \$	Estimates \$
Apprenticeship and Training		
Fees and Services		
Blended Learning for Apprentices	587,757	603,100
Workplace Essential Skills	389,608	466,000
Women in Construction Trades	165,869	-
Miscellaneous	8,470	10,500
	1,151,704	1,079,600
Post-Secondary Grants		
Federal		
Miscellaneous	519,066	-
Investment		
Bad Debt Recovery - Student Loans	(3,503)	-
	515,563	-
Total Post-Secondary and Continuing Education	3,331,919	2,392,600
Total Education and Lifelong Learning	49,266,194	48,975,900

Department of Environment, Water and Climate Change

Forests, Fish and Wildlife

	Revenue \$	Estimates \$
Forest Fire Protection		
Fees and Services		
Miscellaneous	83,039	45,000
	83,039	45,000
Production Development		
Fees and Services		
Bank Fees Recoveries	25	-
Miscellaneous	37,600	25,000
Sales		
J.F. Gaudet Tree Nursery	107,060	108,500
Hedgerow Sales	17,863	35,000
	162,548	168,500
Field Services		
Fees and Services		
Forestry Establishment Fees	17,908	20,000
Forestry Checkoff	38,578	50,000
Special Funds Revenue	2,700	-
Miscellaneous	25,237	5,000
Sales		
Forestry Sales	160,138	145,000
	244,561	220,000
Resource Inventory and Modeling		
Sales		
Miscellaneous	1,357	3,500
	1,357	3,500
Fish and Wildlife		
Federal		
Miscellaneous	644,667	-
Licenses and Permits		
Fish and Game Licenses	116,327	130,000
Miscellaneous	295	1,000
Fees and Services		
Firearm Safety Administration	10,500	11,000
Wildlife Conservation Fee	189,602	175,000
Course Fees for Fire Arm Safety	32,675	35,000
Miscellaneous	-	2,000
Sales		
Miscellaneous	-	15,000
	994,066	369,000
Total Forests, Fish and Wildlife	1,485,571	806,000

Department of Environment, Water and Climate Change

Climate Change Secretariat

	Revenue \$	Estimates \$
Climate Change Secretariat		
Federal		
Low Carbon Economy Fund	8,885,558	7,724,500
Miscellaneous	337,544	430,000
	9,223,102	8,154,500
Total Climate Change Secretariat	9,223,102	8,154,500

Environment

	Revenue \$	Estimates \$
Division Management		
Other		
Environmental Attributes	652,639	745,000
	652,639	745,000
Water and Air Monitoring		
Federal		
Shellfish Monitoring	211,878	208,000
Miscellaneous	33,070	32,000
Licenses and Permits		
Air Quality Permits	12,520	6,000
Fees and Services		
Transporting Hazardous Materials	-	6,000
Special Funds Revenue	77,449	-
	334,917	252,000
Drinking Water and Wastewater Management		
Licenses and Permits		
Well Drillers Licenses	-	1,500
Septic Pumper Licenses	2,000	1,000
Fees and Services		
Miscellaneous	2,200	2,500
	4,200	5,000
Microbiology and Chemistry Laboratories		
Licenses and Permits		
Water Testing Fees	847,674	750,000
Investment		
Recovery of Bad Debts	7,031	-
	854,705	750,000
Agricultural Outreach		
Licenses and Permits		
Pesticide Applicator Business License	6,000	7,000
Pesticide Application Permit	1,450	1,000
Non-domestic Pesticide Vendor Business License	12,850	12,000
Pesticide Applicator Certificate	30,040	25,000
Pesticide Loader / Mixer Certificate	900	2,000
Non-domestic Pesticide Certificate	525	2,000
Pesticide Purchase Permit	800	1,500
Sales		
Miscellaneous	135	1,000
Other		
Books / Publications	130	500
	52,830	52,000

Department of Environment, Water and Climate Change

	Revenue \$	Estimates \$
Environmental Land Management		
Licenses and Permits		
Irrigation Permits	2,100	6,000
Waste Resource Management	8,600	5,000
Excavation Pit Permits	18,700	15,000
Special Waste Permit	11,700	15,000
Watercourse Alteration Permit	14,325	15,000
Contractor Licenses - Watercourse and Wetlands	12,200	15,000
Fees and Services		
Transporting Hazardous Waste Registrations	2,095	-
Environmental Audit Fees	33,293	38,000
Environmental Impact Assessments	100	20,000
Soil and Feed Lab Fees	1,800	2,900
Special Funds Revenue	30,580	-
	135,493	131,900
 Beverage Container Management		
Licenses and Permits		
Waste Resource Management	1,728	1,500
Fees and Services		
Extended Producer Responsibility Program	40,000	75,000
	41,728	76,500
 Total Environment	 2,076,512	 2,012,400
 Total Environment, Water and Climate Change	 12,785,185	 10,972,900

Executive Council

Intergovernmental and Public Affairs

	Revenue \$	Estimates \$
Acadian and Francophone Affairs Secretariat		
Federal		
French Services Agreement	<u>536,400</u>	<u>522,400</u>
	<u>536,400</u>	<u>522,400</u>
Total Intergovernmental and Public Affairs	<u>536,400</u>	<u>522,400</u>
Total Executive Council	<u>536,400</u>	<u>522,400</u>

Department of Finance

Administration

	Revenue \$	Estimates \$
Debt and Investment Management		
Fees and Services		
Miscellaneous	195,500	185,100
	195,500	185,100
Pensions and Benefits		
Fees and Services		
Recoverable Pension Cost	1,094,767	1,126,200
	1,094,767	1,126,200
Total Administration	1,290,267	1,311,300

Economics, Statistics and Federal Fiscal Relations

	Revenue \$	Estimates \$
Economics, Statistics and Federal Fiscal Relations		
Federal		
Equalization	419,015,000	419,015,000
Canada Health Transfer	170,776,000	167,228,000
Canada Social Transfer	60,942,000	60,415,000
Infrastructure Program	24,042,293	19,800,000
Statutory Subsidy	684,541	684,500
Taxes		
Harmonized Sales Tax	330,172,296	311,700,000
Personal Income Tax	409,854,622	419,715,000
Corporate Income Tax	65,145,721	85,650,000
Cannabis Tax	1,430,043	2,500,000
	1,482,062,516	1,486,707,500
Total Economics, Statistics and Federal Fiscal Relations	1,482,062,516	1,486,707,500

Office of the Comptroller

	Revenue \$	Estimates \$
Comptroller		
Federal		
Miscellaneous	5,929,543	-
Fees and Services		
Site Overage (Underage)	(2,493)	-
Gain (Loss) on Foreign Exchange	208,477	-
Account Write-Off / Adjustments	10,967	-
Miscellaneous	45,863	-
Sales		
Miscellaneous	(10,058)	-
Investment		
Bad Debt Recovery	699	-
Interest Miscellaneous	48,926	51,000
	6,231,924	51,000
Total Office of the Comptroller	6,231,924	51,000

Department of Finance

Taxation and Property Records

	Revenue \$	Estimates \$
Administration		
Fees and Services		
Registry of Deeds	3,216,034	3,100,000
Tax Certificates	11,060	10,000
Site Overage (Underage)	(37)	-
GeoLinc Plus User Fees	284,183	250,000
Beverage Containers	7,250,024	6,880,000
Recycled Materials	969,557	1,100,000
Marked Fuel Issuance Fee	20,460	5,000
Account Write-Off / Adjustments	-	20,000
Bank Fees Recoveries	1,540	-
Sales		
Geomatics Services	25,943	50,000
Photocopy Sales	7,006	7,400
Fax Sales	6,423	4,500
Property Tax Sales	(13,851)	-
Bad Debt Recovery	-	30,000
Taxes		
Health Tax on Liquor	21,250,232	20,000,000
Health Tax on Tobacco	28,291,566	31,000,000
Real Property Tax	128,424,735	127,844,000
Revenue Tax	28,575	-
Gasoline Tax	29,156,727	29,600,000
Corporation Capital Tax	4,624,655	6,500,000
Environmental Tax	1,393,420	1,100,000
Real Property Transfer Tax	7,659,854	7,000,000
Private Vehicle Sales	4,739,998	4,800,000
Carbon Tax	13,081,837	12,533,000
	<u>250,429,941</u>	<u>251,833,900</u>
Total Taxation and Property Records	<u>250,429,941</u>	<u>251,833,900</u>

Treasury Board Secretariat

	Revenue \$	Estimates \$
Information Technology Shared Services		
Federal		
French Services Agreement	6,000	-
Miscellaneous	27,512	63,200
Fees and Services		
Professional Services	4,500	4,500
Sales		
Miscellaneous	100,645	103,500
Other		
Books / Publications	12,415	15,000
	<u>151,072</u>	<u>186,200</u>
Total Treasury Board Secretariat	<u>151,072</u>	<u>186,200</u>
Total Finance	<u>1,740,165,720</u>	<u>1,740,089,900</u>

Department of Fisheries and Communities

Marine Fisheries and Seafood Regulatory Services

	Revenue \$	Estimates \$
Marine Fisheries and Seafood Regulatory Services		
Fees and Services		
Fish Processors and Peddlers	37,425	45,000
	37,425	45,000
Total Marine Fisheries and Seafood Regulatory Services	37,425	45,000

Aquaculture

	Revenue \$	Estimates \$
Aquaculture		
Sales		
Miscellaneous	30,000	150,000
	30,000	150,000
Total Aquaculture	30,000	150,000

Rural and Regional Development

	Revenue \$	Estimates \$
Rural and Regional Development		
Federal		
French Services Agreement	22,900	22,900
Sales		
Miscellaneous	2,315	-
Other		
Northside Windmill Enhancement Program	141,140	165,000
	166,355	187,900
Total Rural and Regional Development	166,355	187,900
Total Fisheries and Communities	233,780	382,900

Employee Benefits

Employees' Future Benefits

	Revenue \$	Estimates \$
Employees' Future Benefits		
Sales		
Miscellaneous	774,697	-
	<u>774,697</u>	<u>-</u>
Total Employees' Future Benefits	<u>774,697</u>	<u>-</u>
Total Employee Benefits	<u>774,697</u>	<u>-</u>

Department of Health and Wellness

Health Policy and Programs

	Revenue \$	Estimates \$
Health Policy and Programs		
Sales		
Miscellaneous	6,775	-
Other		
External Funding	1,000,000	-
Miscellaneous	200,534	303,500
	<u>1,207,309</u>	<u>303,500</u>
Community Care Facility and Private Nursing Home Inspection		
Licenses and Permits		
Community Care Facility / Nursing Home Licenses	1,125	1,100
	<u>1,125</u>	<u>1,100</u>
Emergency Health Services		
Licenses and Permits		
Miscellaneous	1,400	2,900
	<u>1,400</u>	<u>2,900</u>
National Blood Portfolio Secretariat		
Other		
Miscellaneous	362,753	400,000
	<u>362,753</u>	<u>400,000</u>
ACCESS Atlantic Initiative		
Sales		
Miscellaneous	-	1,000,000
	<u>-</u>	<u>1,000,000</u>
Total Health Policy and Programs	<u>1,572,587</u>	<u>1,707,500</u>

Chief Public Health Office

	Revenue \$	Estimates \$
Population Health Assessment and Surveillance		
Federal		
Miscellaneous	210,057	210,100
	<u>210,057</u>	<u>210,100</u>
Health Promotion		
Federal		
Miscellaneous	75,084	100,000
Fees and Services		
Special Funds Revenue	7,856	-
Sales		
Miscellaneous	2,698	-
Other		
Miscellaneous	-	200,000
	<u>85,638</u>	<u>300,000</u>

Department of Health and Wellness

	Revenue \$	Estimates \$
Environmental Health Services		
Licenses and Fees		
Food Premises License	143,408	123,000
Miscellaneous	1,800	900
Fees and Services		
Meat Inspection Program	26,253	36,000
Workshop Fees	45,766	25,000
Miscellaneous	1,600	900
	<u>218,827</u>	<u>185,800</u>
Total Chief Public Health Office	<u>514,522</u>	<u>695,900</u>
Sport, Recreation and Physical Activity		
	Revenue	Estimates
	\$	\$
Sport, Recreation and Physical Activity		
Federal		
French Services Agreement	17,500	54,800
Miscellaneous	330,845	330,900
	<u>348,345</u>	<u>385,700</u>
Total Sport, Recreation and Physical Activity	<u>348,345</u>	<u>385,700</u>
Total Health and Wellness	<u>2,435,454</u>	<u>2,789,100</u>

Department of Justice and Public Safety

Corporate, Insurance and Financial Services

	Revenue \$	Estimates \$
Corporate Services		
Licenses and Permits		
Companies Act	480,963	490,000
Registration and Licensing Act	1,307,721	1,146,500
Insurance Act	1,048,170	920,000
Securities Act	7,570,350	7,710,000
Provincial Lotteries	235,397	245,000
Collecting Agency Act	125,200	120,000
Real Estate Agents	43,230	25,000
Securities, Brokers and Salesman	3,446,591	3,350,000
Partnership Act	199,450	240,000
Direct Sellers Act	9,616	10,000
Auctioneers Act	815	-
Miscellaneous	2,445	34,900
Fees and Services		
Third Party Insurance	4,923,667	4,700,000
Company Inspection Fees	20,000	60,000
Sales		
Miscellaneous	29,509	40,000
Taxes		
Insurance Premium Tax Act	15,506,786	15,000,000
	<u>34,949,910</u>	<u>34,091,400</u>
Vital Statistics		
Federal		
Miscellaneous	56,278	60,000
Licenses and Permits		
Marriage License	75,695	75,000
Miscellaneous	13,720	10,000
Fees and Services		
Vital Statistics Fees	192,494	220,000
Processing Fees	39,780	40,000
Shipping Fees	6,537	10,000
	<u>384,504</u>	<u>415,000</u>
Total Corporate, Insurance and Financial Services	35,334,414	34,506,400

Legal and Policy Services

	Revenue \$	Estimates \$
Justice Policy		
Federal		
Miscellaneous	-	5,000
	<u>-</u>	<u>5,000</u>
Access and Privacy Services Office		
Fees and Services		
FOIP Fees	2,582	3,500
	<u>2,582</u>	<u>3,500</u>
Total Legal and Policy Services	2,582	8,500

Department of Justice and Public Safety

Public Safety and Policing

	Revenue \$	Estimates \$
Public Safety		
Federal		
Disaster Financial Assistance	5,800,000	-
Gun Control	225,502	225,000
Miscellaneous	276,951	476,700
Licenses and Permits		
P.I. Security Guards Act	15,650	20,000
Fees and Services		
RCMP Recoveries	861,096	871,000
Signage / Civic Addressing Fees	39,673	30,000
911 Cost Recovery Fee	1,414,771	1,330,000
Workshop Fees	1,350	5,000
Miscellaneous	1,034,808	1,160,000
	<u>9,669,801</u>	<u>4,117,700</u>
Provincial Coroner Services		
Fees and Services		
Miscellaneous	500	-
	<u>500</u>	<u>-</u>
Total Public Safety and Policing	9,670,301	4,117,700

Legal Aid

	Revenue \$	Estimates \$
Legal Aid		
Federal		
Legal Aid	456,796	452,200
	<u>456,796</u>	<u>452,200</u>
Total Legal Aid	456,796	452,200

Crown Attorneys

	Revenue \$	Estimates \$
Crown Attorneys		
Federal		
Miscellaneous	52,039	52,000
	<u>52,039</u>	<u>52,000</u>
Total Crown Attorneys	52,039	52,000

Community and Correctional Services

	Revenue \$	Estimates \$
Division Management		
Federal		
Youth Justice	1,615,075	1,615,000
Miscellaneous	88,900	88,900
	<u>1,703,975</u>	<u>1,703,900</u>

Department of Justice and Public Safety

	Revenue \$	Estimates \$
Adult Correctional Centres		
Federal		
Exchange of Service Agreement	329,326	210,000
Licenses and Permits		
Miscellaneous	169	-
Fees and Services		
Lockup Fees	26,850	23,500
Sales		
Meals	896	2,000
	357,241	235,500
Summerside Youth Centre		
Federal		
Special Income Assistance	6,746	15,000
Other		
Meals	9,431	5,000
	16,177	20,000
Victim Services		
Federal		
Victim Services Funding Agreement	286,994	281,500
Miscellaneous	23,617	40,600
Fees and Services		
Victim Surcharge - Federal	74,157	85,000
Victim Surcharge - Provincial	140,020	180,000
Fees and Services		
Miscellaneous	3,935	-
	528,723	587,100
Clinical Services		
Federal		
IRCS: Intensive Rehabilitative Custody and Supervision	300,000	300,000
	300,000	300,000
Total Community and Correctional Services	2,906,116	2,846,500

Family Law and Court Services

	Revenue \$	Estimates \$
Office of the Public Trustee and Official Public Guardian		
Licenses and Permits		
Miscellaneous	95,228	100,000
	95,228	100,000
Family Law		
Federal		
Family Justice Initiatives	214,916	215,000
Miscellaneous	27,361	-
Fees and Services		
Miscellaneous	66,025	30,000
	308,302	245,000

Department of Justice and Public Safety

	Revenue \$	Estimates \$
Court and Sheriff Services		
Federal		
Contravention Act	209,891	225,300
Miscellaneous	147,844	84,900
Fees and Services		
Court Fees	299,775	340,000
Personal Property Security Agreement Fees	1,708,112	1,600,000
Fines and Penalties	933,756	1,050,000
Probate Court Fees	496,840	425,000
Sheriff Fees	101,841	135,000
	<u>3,898,059</u>	<u>3,860,200</u>
Total Family Law and Court Services	<u>4,301,589</u>	<u>4,205,200</u>
 Total Justice and Public Safety	 <u>52,723,837</u>	 <u>46,188,500</u>

P.E.I. Public Service Commission

Staffing, Classification and Organizational Development

	Revenue \$	Estimates \$
Staffing, Classification and HR Planning		
Federal		
French Services Agreement	49,800	49,800
Fees and Services		
Miscellaneous	521,500	521,500
	571,300	571,300
Employee Assistance Program		
Fees and Services		
Miscellaneous	61,800	61,800
	61,800	61,800
Language Training Centre		
Federal		
French Services Agreement	122,900	97,900
Fees and Services		
Miscellaneous	25,625	25,000
	148,525	122,900
Total Staffing, Classification and Organizational Development	781,625	756,000

Administration, Corporate HRMS and Payroll

	Revenue \$	Estimates \$
Administration, Corporate HRMS and Payroll		
Fees and Services		
Miscellaneous	3,600	3,700
Other		
Miscellaneous	3,201	-
	6,801	3,700
Total Administration, Corporate HRMS and Payroll	6,801	3,700
Total P.E.I. Public Service Commission	788,426	759,700

Department of Social Development and Housing

Housing Services

	Revenue \$	Estimates \$
Housing Services		
Federal		
Housing Revenue	10,805,098	10,611,200
Fees and Services		
Housing Rental	8,117,945	9,096,400
Capital Funding - P.E.I. Housing Corporation	8,615,553	-
Miscellaneous	26,980	20,000
Investment		
Miscellaneous	1,478	-
	<u>27,567,054</u>	<u>19,727,600</u>
Total Housing Services	<u>27,567,054</u>	<u>19,727,600</u>

Seniors and Planning, Policy and Innovation

	Revenue \$	Estimates \$
Planning, Policy and Innovation		
Federal		
Miscellaneous	153,701	-
Sales		
Miscellaneous	750	-
	<u>154,451</u>	<u>-</u>
Total Seniors and Planning, Policy and Innovation	<u>154,451</u>	<u>-</u>

Social Programs

	Revenue \$	Estimates \$
Social Programs		
Federal		
Rehabilitation Programs	1,844,223	1,459,600
Other		
Miscellaneous	112	-
	<u>1,844,335</u>	<u>1,459,600</u>
Total Social Programs	<u>1,844,335</u>	<u>1,459,600</u>

Department of Social Development and Housing

Child and Family Services

	Revenue \$	Estimates \$
Child and Family		
Federal		
Children in Care Special Allowance	544,426	736,400
Children's Disability Benefit	42,599	35,900
Miscellaneous	27,763	5,000
Fees and Services		
Adoption Fees	-	200
Miscellaneous	151,805	138,000
	766,593	915,500
Total Child and Family Services	766,593	915,500
 Total Social Development and Housing	 30,332,433	 22,102,700

Department of Transportation, Infrastructure and Energy

Infrastructure

	Revenue \$	Estimates \$
Infrastructure		
Federal		
Infrastructure Program	38,395,278	98,387,400
	38,395,278	98,387,400
Total Infrastructure	38,395,278	98,387,400

Highway Safety

	Revenue \$	Estimates \$
Registration, Safety and Scales		
Federal		
National Safety Code	160,617	161,100
Licenses and Permits		
Motor Vehicle Licenses	22,049,186	19,734,600
Fees and Services		
Shipping Fees	5,896	-
Sales		
Strait Crossing Transponders	220	-
	22,215,919	19,895,700
Total Highway Safety	22,215,919	19,895,700

Land and Environment

	Revenue \$	Estimates \$
Land and Environment		
Fees and Services		
Public Land Rentals	80,900	56,000
Miscellaneous	3,050	3,000
Sales		
Land	35,214	85,000
Other		
Gain on Disposal of Assets	10,000	-
	129,164	144,000
Total Land and Environment	129,164	144,000

Highway Maintenance Operations

	Revenue \$	Estimates \$
Highway Maintenance Administration		
Fees and Services		
Miscellaneous	422,524	480,000
Sales		
Miscellaneous	-	2,500
	422,524	482,500

Department of Transportation, Infrastructure and Energy

	Revenue \$	Estimates \$
Provincial Highway Maintenance Operations		
Fees and Services		
Miscellaneous	378,428	350,000
	378,428	350,000
Mechanical Operations		
Other		
Gain on Disposal of Assets	133,898	-
	133,898	-
Total Highway Maintenance Operations	934,850	832,500

Public Works and Planning

	Revenue \$	Estimates \$
Direct Building Maintenance		
Fees and Services		
Public Building Rental	176,986	173,100
	176,986	173,100
Planning and Building Construction		
Federal		
Infrastructure Program	2,107,425	2,135,000
Sales		
Miscellaneous	150,000	150,000
	2,257,425	2,285,000
Total Public Works and Planning	2,434,411	2,458,100

Capital Projects Division

	Revenue \$	Estimates \$
Traffic Operations		
Fees and Services		
Miscellaneous	866	-
Sales		
Miscellaneous	27,112	1,000
	27,978	1,000
Capital Projects Administration		
Federal		
Infrastructure Program	9,450,345	9,900,000
Miscellaneous	200	-
Fees and Services		
Miscellaneous	550	-
	9,451,095	9,900,000
Bridge Maintenance		
Sales		
Miscellaneous	-	1,000
	-	1,000
Materials Testing Lab		
Sales		
Miscellaneous	501,505	500,000
	501,505	500,000
Total Capital Projects Division	9,980,578	10,402,000

Department of Transportation, Infrastructure and Energy

Access PEI

	Revenue \$	Estimates \$
Access PEI		
Fees and Services		
Miscellaneous	8,429	13,700
	8,429	13,700
Total Access PEI	8,429	13,700

Energy and Minerals

	Revenue \$	Estimates \$
Energy and Minerals		
Federal		
Miscellaneous	480,250	461,200
Licenses and Fees		
Gas and Oil Licenses	8,383	8,400
Fees and Services		
Miscellaneous	1,520,600	1,570,000
	2,009,233	2,039,600
Total Energy and Minerals	2,009,233	2,039,600
Total Transportation, Infrastructure and Energy	76,107,862	134,173,000

Investment Income

Investments / Sinking Fund		
	Revenue	Estimates
	\$	\$
Fees and Services		
Bank Fees Recoveries	1,598	-
Total Fees and Services	1,598	-
Interest Income		
Community Development Fund	9,722	10,000
Finance PEI	3,612,463	2,914,000
Innovation PEI	-	350,000
Charlottetown Area Development Corporation	3,636	-
P.E.I. Liquor Control Commission	16,379	10,000
Bank Accounts	845,787	200,000
Return on Investment	70,467	-
Employee Loans	580	-
Island Waste Management Corporation	21,662	-
P.E.I. Student Loan Corporation	526,957	550,000
Island Investment Development Inc.	145,758	90,000
P.E.I. Cannabis Management Corporation	218,303	225,000
Total Interest Income	5,471,714	4,349,000
Sinking Fund Earnings		
Sinking Fund Earnings	11,172,159	10,600,000
Total Sinking Fund Earnings	11,172,159	10,600,000
 Total Investments / Sinking Fund	 16,645,471	 14,949,000
 Total Operating Fund Revenues	 1,992,936,297	 2,031,690,500

Details

of

Ordinary Expenses With Estimates

(Unaudited)

For the Year Ended March 31, 2020

Department of Agriculture and Land

Department Management

	Expenses \$	Estimates \$
Corporate Services		
Administration	23,843	43,600
Equipment	9,467	3,000
Materials, Supplies and Services	23,622	40,500
Professional Services	8,720	15,600
Salaries	367,996	381,100
Travel and Training	26,374	65,400
	460,022	549,200
Total Department Management	460,022	549,200

Farm Business Risk Management

	Expenses \$	Estimates \$
Farm Business Risk Management		
Administration	50,642	60,500
Debt	(9,371)	-
Equipment	6,918	39,300
Materials, Supplies and Services	26,195	35,700
Professional Services	4,390	11,000
Salaries	2,297,718	2,088,000
Travel and Training	202,573	232,900
Grants		
AgriStability	1,232,083	2,734,700
AgriInsurance	11,319,369	12,977,200
AgriInvest	877,637	1,177,800
	16,008,154	19,357,100
Total Farm Business Risk Management	16,008,154	19,357,100

Agriculture Resources

	Expenses \$	Estimates \$
Agriculture Resources Division Management		
Administration	17,816	17,100
Equipment	11,163	4,000
Materials, Supplies and Services	21,054	17,100
Professional Services	9,900	24,000
Salaries	121,929	237,500
Travel and Training	53,881	46,900
Grants		
Public Trust Program	135,586	150,000
Miscellaneous	131,307	161,100
	502,636	657,700

Department of Agriculture and Land

	Expenses \$	Estimates \$
Policy, Planning and Evaluation		
Administration	23,056	29,200
Equipment	8,793	2,000
Materials, Supplies and Services	10,466	6,800
Professional Services	-	2,500
Salaries	479,013	552,500
Travel and Training	27,387	31,200
Grants		
Program Assistance - Women's Institute	115,000	115,000
4-H Program	264,200	264,200
Farm Safety Program	25,500	25,500
Miscellaneous	21,500	23,000
	<u>974,915</u>	<u>1,051,900</u>
Sustainable Agriculture		
Administration	13,270	15,900
Equipment	11,583	4,700
Materials, Supplies and Services	21,161	29,600
Professional Services	10,985	18,200
Salaries	949,067	951,200
Travel and Training	29,583	40,000
Grants		
Alternative Land Use Services	789,657	775,000
Canadian Agriculture Stewardship Program	1,131,520	1,025,000
Food Safety and Assurance Program	318,209	300,000
Future Farmer Program	261,467	280,000
Environmental Farm Plans	171,350	170,000
Miscellaneous	483,783	-
	<u>4,191,635</u>	<u>3,609,600</u>
Agriculture Industry Development		
Administration	8,595	14,600
Equipment	1,598	6,100
Materials, Supplies and Services	42,033	40,500
Professional Services	2,299	3,500
Salaries	847,476	850,800
Travel and Training	35,974	32,300
Grants		
P.E.I. Organic Strategy	204,953	150,000
Dead Stock Disposal Service	955,960	1,000,000
Perennial Crop Program	142,157	175,000
Agriculture Innovation and Research Program	1,308,050	975,000
Agriculture Business Development Program	200,714	350,000
AgriFood Sector Support	81,147	140,000
Community Food Security and Agriculture Awareness Program	186,694	150,000
Buy PEI AgriFood Growth and Promotion	68,244	110,000
Association of Exhibitions Operating Grant	204,585	204,600
	<u>4,290,479</u>	<u>4,202,400</u>
Total Agriculture Resources	<u>9,959,665</u>	<u>9,521,600</u>

Department of Agriculture and Land

Animal Health, Regulatory and Analytical Labs

	Expenses \$	Estimates \$
Animal Health and Provincial Veterinarian		
Administration	3,652	4,300
Equipment	3,810	6,500
Materials, Supplies and Services	739	5,600
Professional Services	15,859	25,600
Salaries	382,035	485,500
Travel and Training	12,738	16,500
	418,833	544,000
Agriculture Regulatory Services and Product Development		
Administration	3,850	9,600
Equipment	2,499	3,800
Materials, Supplies and Services	283,065	277,600
Professional Services	50,553	8,800
Salaries	581,915	632,100
Travel and Training	67,989	100,200
Grants		
Product and Market Development	261,352	355,000
Strategic Industry Growth Initiatives	542,837	650,000
Miscellaneous	348,415	97,300
	2,142,475	2,134,400
Soil and Feed Lab		
Administration	47,088	52,000
Debt	1,090	-
Equipment	4,408	11,100
Materials, Supplies and Services	149,659	160,600
Professional Services	12,635	8,400
Salaries	600,741	628,500
Travel and Training	895	2,600
	816,516	863,200
Dairy and Plant Diagnostics Lab		
Administration	77,155	75,400
Debt	58	-
Equipment	3,293	2,900
Materials, Supplies and Services	176,220	220,100
Professional Services	17,152	2,500
Salaries	390,457	402,600
Travel and Training	2,669	8,200
	667,004	711,700
Total Animal Health, Regulatory and Analytical Labs	4,044,828	4,253,300

Land

	Expenses \$	Estimates \$
Land Administration		
Administration	46,271	57,400
Equipment	12,130	2,400
Materials, Supplies and Services	12,229	11,400
Professional Services	3,647	12,300
Salaries	235,376	184,300
Travel and Training	4,680	28,700
	314,333	296,500

Department of Agriculture and Land

	Expenses \$	Estimates \$
Inspection Services		
Administration	12,389	38,300
Equipment	3,485	6,000
Materials, Supplies and Services	31,625	44,400
Professional Services	4,125	20,000
Salaries	1,700,584	1,727,000
Travel and Training	123,424	96,500
	1,875,632	1,932,200
 Provincial Planning		
Administration	3,208	19,200
Equipment	9,112	2,500
Materials, Supplies and Services	2,960	1,700
Professional Services	56,799	50,000
Salaries	930,275	957,200
Travel and Training	20,813	36,600
	1,023,167	1,067,200
 Total Land	 3,213,132	 3,295,900
 Total Agriculture and Land	 33,685,801	 36,977,100

Auditor General

Administration

	Expenses \$	Estimates \$
Administration		
Administration	31,705	34,400
Equipment	2,319	7,500
Materials, Supplies and Services	21,049	28,600
Professional Services	51,904	92,400
Salaries	1,940,406	2,053,600
Travel and Training	26,120	39,300
Grants		
Comprehensive Auditing Foundation	8,579	8,600
	<u>2,082,082</u>	<u>2,264,400</u>
Total Auditor General	<u>2,082,082</u>	<u>2,264,400</u>

Department of Economic Growth, Tourism and Culture

General Administration

	Expenses \$	Estimates \$
Corporation Management		
Administration	25,076	20,000
Equipment	5,596	4,500
Materials, Supplies and Services	15,458	13,100
Professional Services	112,346	180,000
Realized (Gain) Loss on Asset Disposal	(20,051)	-
Salaries	748,313	962,200
Travel and Training	26,302	43,500
	913,040	1,223,300
Total General Administration	913,040	1,223,300

Culture and Heritage

	Expenses \$	Estimates \$
Cultural Affairs		
Administration	1,033	1,800
Equipment	-	700
Materials, Supplies and Services	561	1,900
Professional Services	5,000	5,000
Salaries	199,106	231,700
Travel and Training	3,267	11,800
Grants		
Acadian Development	135,868	132,000
Arts and Heritage Core Grants	1,516,956	1,556,200
Cultural Centres	354,689	338,100
Cultural Development Program	-	36,000
Heritage	98,758	91,500
Miscellaneous	37,220	16,400
	2,352,458	2,423,100
Total Culture and Heritage	2,352,458	2,423,100

Department of Economic Growth, Tourism and Culture

P.E.I. Museum and Heritage Foundation

	Expenses \$	Estimates \$
P.E.I. Museum and Heritage Foundation		
Administration	136	-
Materials, Supplies and Services	-	3,800
Debt	-	-
Salaries	1,137,972	1,094,000
Travel and Training	79	600
Grants		
Miscellaneous	244,943	281,000
	<u>1,383,130</u>	<u>1,379,400</u>
Total P.E.I. Museum and Heritage Foundation	<u>1,383,130</u>	<u>1,379,400</u>

Labour Market Research and Population Development

	Expenses \$	Estimates \$
Administration		
Administration	15,321	14,500
Equipment	3,893	4,500
Materials, Supplies and Services	65,806	110,000
Professional Services	26,185	100,000
Salaries	714,671	873,800
Travel and Training	25,883	31,500
Grants		
Apprenticeship Training Allowances	100	-
Federal Programs	139,150	94,000
Miscellaneous	408,143	1,007,500
	<u>1,399,152</u>	<u>2,235,800</u>
Total Labour Market Research and Population Development	<u>1,399,152</u>	<u>2,235,800</u>

Labour and Industrial Relations

	Expenses \$	Estimates \$
Labour and Industrial Relations		
Administration	47,224	47,600
Equipment	4,801	2,000
Materials, Supplies and Services	7,233	25,900
Professional Services	93,733	212,000
Salaries	709,290	835,500
Travel and Training	13,091	31,600
Grants		
Miscellaneous	2,500	2,500
	<u>877,872</u>	<u>1,157,100</u>
Total Labour and Industrial Relations	<u>877,872</u>	<u>1,157,100</u>

Total Economic Growth, Tourism and Culture

6,925,652

8,418,700

Innovation PEI

Innovation PEI

	Expenses	Estimates
	\$	\$
Innovation PEI		
Grants		
Operating Grant	<u>41,920,444</u>	<u>41,920,700</u>
	<u>41,920,444</u>	<u>41,920,700</u>
Total Innovation PEI	<u>41,920,444</u>	<u>41,920,700</u>

Tourism PEI

Tourism PEI

	Expenses	Estimates
	\$	\$
Tourism PEI		
Grants		
Operating Grant	<u>15,843,906</u>	<u>14,658,000</u>
	<u>15,843,906</u>	<u>14,658,000</u>
Total Tourism PEI	<u>15,843,906</u>	<u>14,658,000</u>

Department of Education and Lifelong Learning

Finance and Administration

	Expenses \$	Estimates \$
Finance and Administration		
Administration	133,544	125,700
Equipment	240,273	250,000
Materials, Supplies and Services	33,606	53,400
Professional Services	6,914	12,000
Salaries	377,421	416,600
Travel and Training	16,155	31,600
Grants		
Resource Centre -		
Atlantic Provinces Special Education Authority	918,999	954,700
P.E.I. Federation of Home and School	37,600	37,600
School Milk Program	67,000	67,000
Miscellaneous	801,138	644,700
	<u>2,632,650</u>	<u>2,593,300</u>
Provincial Learning Materials Distribution Centre		
Administration	24,517	500
Materials, Supplies and Services	873,543	797,200
Salaries	172,799	194,500
Travel and Training	362	1,200
	<u>1,071,221</u>	<u>993,400</u>
Grants to Public Schools		
Materials, Supplies and Services	1,115	-
Salaries	222,084,192	225,016,300
Grants		
Administration	1,966,152	1,989,900
Maintenance	13,530,597	13,508,500
Transportation	4,362,395	3,612,400
Program Materials	2,422,998	2,419,500
Equipment and Repairs	1,157,398	1,147,600
	<u>245,524,847</u>	<u>247,694,200</u>
Total Finance and Administration	249,228,718	251,280,900

External Relations and Educational Services

	Expenses \$	Estimates \$
External Relations and Educational Services		
Administration	29,031	49,300
Equipment	29,677	-
Materials, Supplies and Services	63,546	97,300
Professional Services	29,500	-
Salaries	923,807	959,200
Travel and Training	33,246	20,400
Grants		
Miscellaneous	96,826	45,300
	<u>1,205,633</u>	<u>1,171,500</u>
Achievement and Accountability		
Administration	7,720	14,500
Equipment	4,412	5,500
Materials, Supplies and Services	30,717	76,800
Professional Services	11,550	67,200
Salaries	403,358	1,083,100
Travel and Training	4,591	19,400
	<u>462,348</u>	<u>1,266,500</u>

Department of Education and Lifelong Learning

	Expenses \$	Estimates \$
English / French as an Additional Language		
Administration	13,627	11,000
Equipment	2,269	-
Materials, Supplies and Services	29,607	30,000
Professional Services	108,896	176,000
Salaries	335,723	315,600
Travel and Training	17,148	16,000
	507,270	548,600
Total External Relations and Educational Services	2,175,251	2,986,600

Innovation, Education and Programs

	Expenses \$	Estimates \$
English Innovation, Education and Programs		
Administration	2,372	3,900
Equipment	7,373	31,600
Materials, Supplies and Services	625,345	467,400
Professional Services	16,504	-
Salaries	1,668,363	1,663,300
Travel and Training	23,240	32,800
Grants		
Miscellaneous	66,171	122,500
	2,409,368	2,321,500
French Innovation, Education and Programs		
Administration	13,344	8,700
Equipment	30,563	27,000
Materials, Supplies and Services	477,633	413,000
Professional Services	23,170	33,000
Salaries	2,554,539	2,476,900
Travel and Training	73,464	41,200
Grants		
Minority and Second Language	176,591	195,000
Miscellaneous	-	3,600
	3,349,304	3,198,400
Total Innovation, Education and Programs	5,758,672	5,519,900

Leadership and Learning

	Expenses \$	Estimates \$
Leadership and Learning		
Administration	69,054	45,200
Equipment	49,852	22,500
Materials, Supplies and Services	290,279	229,000
Professional Services	375	25,000
Salaries	3,706,905	3,340,800
Travel and Training	107,536	135,700
Grants		
Teachers' Federation In Service Projects	71,498	70,000
Miscellaneous	40,343	49,000
	4,335,842	3,917,200
Total Leadership and Learning	4,335,842	3,917,200

Department of Education and Lifelong Learning

Early Childhood Development

	Expenses \$	Estimates \$
Early Childhood Development		
Administration	6,216	4,600
Equipment	14,982	-
Materials, Supplies and Services	27,855	24,100
Professional Services	48,207	60,000
Salaries	830,440	1,063,200
Travel and Training	35,039	34,800
Grants		
Day Care Centers Maintenance Grant	531,925	325,500
Day Care Centers Special Needs Grant	1,671,102	1,605,000
Non-Governmental Organization Operating Grants	1,431,000	1,281,100
Education Bursaries	-	40,000
Miscellaneous	14,235,704	13,740,500
	18,832,470	18,178,800
Autism Services		
Administration	7,700	8,300
Materials, Supplies and Services	14,959	16,600
Professional Services	34	-
Salaries	771,185	762,000
Travel and Training	42,668	33,800
Grants		
Day Care Centres Special Needs Grant	577,255	615,000
	1,413,801	1,435,700
Total Early Childhood Development	20,246,271	19,614,500

Joint Consortium for School Health

	Expenses \$	Estimates \$
Joint Consortium for School Health		
Administration	5,805	12,700
Equipment	-	2,000
Materials, Supplies and Services	17,231	19,000
Professional Services	36,704	64,200
Salaries	384,660	352,500
Travel and Training	43,109	79,600
	487,509	530,000
Total Joint Consortium for School Health	487,509	530,000

Department of Education and Lifelong Learning

Provincial Libraries

	Expenses \$	Estimates \$
Public Library Services		
Administration	116,187	118,300
Debt	-	500
Equipment	4,552	5,200
Materials, Supplies and Services	380,479	295,100
Professional Services	12,760	22,000
Salaries	2,580,118	2,462,700
Travel and Training	12,280	20,800
Grants		
Miscellaneous	3,650	6,500
	<u>3,110,026</u>	<u>2,931,100</u>
Total Provincial Libraries	<u>3,110,026</u>	<u>2,931,100</u>

Public Archives and Records Office

	Expenses \$	Estimates \$
Public Archives and Records Office		
Administration	2,567	6,900
Equipment	53,453	4,000
Materials, Supplies and Services	5,795	11,400
Professional Services	200	3,000
Salaries	1,080,098	1,053,300
Travel and Training	10,157	16,400
	<u>1,152,270</u>	<u>1,095,000</u>
Total Public Archives and Records Office	<u>1,152,270</u>	<u>1,095,000</u>

SkillsPEI

	Expenses \$	Estimates \$
SkillsPEI		
Administration	488,583	589,800
Equipment	5,231	6,000
Materials, Supplies and Services	75,181	37,900
Professional Services	337,761	337,300
Salaries	3,125,871	2,985,500
Travel and Training	49,008	55,000
Grants		
Essential Skills	509,321	213,000
Labour Market Development Agreement	20,833,783	20,929,800
Youth Funding	419,180	500,000
Provincial Programs	2,082,442	2,056,000
WDA Workforce Development	1,707,138	2,425,400
Digital Skills for Youth	123,781	300,000
	<u>29,757,280</u>	<u>30,435,700</u>
Total SkillsPEI	<u>29,757,280</u>	<u>30,435,700</u>

Department of Education and Lifelong Learning

Post-Secondary and Continuing Education

	Expenses	Estimates
	\$	\$
General		
Administration	29,562	25,600
Equipment	761	900
Materials, Supplies and Services	2,792	4,000
Professional Services	29,859	41,600
Salaries	553,817	638,800
Travel and Training	5,033	9,700
	621,824	720,600
Apprenticeship and Training		
Administration	2,396	1,900
Equipment	9,433	7,000
Materials, Supplies and Services	10,362	11,800
Professional Services	387,772	100,000
Salaries	611,754	633,600
Travel and Training	16,150	20,900
Grants		
Apprenticeship Training	1,400	3,500
Blended Learning	518,110	531,500
Shared AMS	91,970	-
Workplace Essential Skills	-	394,400
Women in Construction Trades	155,480	-
Miscellaneous	-	15,000
	1,804,827	1,719,600
	Expenses	Estimates
	\$	\$
Post-Secondary Grants		
Grants		
Education Bursaries	200,690	125,000
Collège de l'Île	1,009,158	1,003,400
Student Assistance	9,365,676	9,930,000
Maritime Provinces Higher Education Commission	74,951,436	71,505,900
Atlantic Region Vet College	8,925,015	9,068,100
Community Schools	41,800	43,100
Labour Market Development	7,062,498	6,225,000
Adult Basic Education	121,625	175,000
	101,677,898	98,075,500
Total Post-Secondary and Continuing Education	104,104,549	100,515,700
Total Education and Lifelong Learning	420,356,388	418,826,600

Island Regulatory and Appeals Commission

Island Regulatory and Appeals Commission

	Expenses	Estimates
	\$	\$
Island Regulatory and Appeals Commission		
Grants		
Operating Grant	<u>1,400,300</u>	<u>1,400,300</u>
	<u>1,400,300</u>	<u>1,400,300</u>
Total Island Regulatory and Appeals Commission	<u>1,400,300</u>	<u>1,400,300</u>

Department of Environment, Water and Climate Change

Minister's / Deputy Minister's Office

	Expenses \$	Estimates \$
Minister's / Deputy Minister's Office		
Administration	18,933	17,900
Equipment	2,952	6,500
Materials, Supplies and Services	6,763	8,000
Professional Services	-	10,000
Salaries	520,656	367,500
Travel and Training	3,955	22,000
	<u>553,259</u>	<u>431,900</u>
Total Minister's / Deputy Minister's Office	<u>553,259</u>	<u>431,900</u>

Forests, Fish and Wildlife

	Expenses \$	Estimates \$
Division Management		
Administration	21,520	22,700
Equipment	995	3,000
Materials, Supplies and Services	4,695	3,700
Professional Services	230	-
Salaries	476,889	495,000
Travel and Training	17,150	19,800
Grants		
Watershed Grants	1,585,331	1,335,000
Miscellaneous	19,100	15,000
	<u>2,125,910</u>	<u>1,894,200</u>
Forest Fire Protection		
Administration	9,821	19,400
Equipment	130	8,000
Materials, Supplies and Services	14,072	24,900
Professional Services	3,829	1,500
Salaries	118,298	85,500
Travel and Training	43,186	35,500
Grants		
Forest Fire Truck Maintenance	8,000	8,000
	<u>197,336</u>	<u>182,800</u>
Production Development		
Administration	30,482	36,000
Equipment	20,573	12,000
Materials, Supplies and Services	223,836	274,500
Professional Services	6,209	15,500
Salaries	784,753	719,000
Travel and Training	12,889	18,500
Grants		
Special Projects	54,570	189,300
	<u>1,133,312</u>	<u>1,264,800</u>

Department of Environment, Water and Climate Change

	Expenses \$	Estimates \$
Field Services		
Administration	29,712	31,700
Debt	(63)	-
Equipment	9,626	9,600
Materials, Supplies and Services	129,461	127,300
Professional Services	4,221	200
Salaries	1,929,135	1,988,800
Travel and Training	156,263	173,300
Grants		
Forest Enhancement Program	667,079	750,000
Special Projects	88,810	-
Total Field Services	3,014,244	3,080,900
Resource Inventory and Modeling		
Administration	954	4,500
Equipment	2,538	5,000
Materials, Supplies and Services	1,752	5,900
Professional Services	-	7,500
Salaries	398,006	386,800
Travel and Training	10,425	11,500
	413,675	421,200
Fish and Wildlife		
Administration	23,949	26,500
Debt	3,198	-
Equipment	22,512	11,500
Materials, Supplies and Services	171,854	174,000
Professional Services	10,641	32,500
Salaries	699,858	727,300
Travel and Training	34,333	50,000
Grants		
Wildlife Conservation	181,163	175,000
Miscellaneous	601,543	62,500
	1,749,051	1,259,300
Total Forests, Fish and Wildlife	8,633,528	8,103,200

Climate Change Secretariat

	Expenses \$	Estimates \$
Climate Change Secretariat		
Administration	11,805	14,500
Equipment	1,636	2,000
Materials, Supplies and Services	4,795	6,800
Professional Services	57,091	570,000
Salaries	307,095	411,900
Travel and Training	5,675	60,700
Grants		
Community Capacity	62,500	-
Special Projects	-	258,100
Miscellaneous	608,554	20,000
	1,059,151	1,344,000
Total Climate Change Secretariat	1,059,151	1,344,000

Department of Environment, Water and Climate Change

Environment

	Expenses \$	Estimates \$
Division Management		
Administration	9,954	8,700
Equipment	2,412	1,000
Materials, Supplies and Services	6,901	2,600
Professional Services	59,972	50,000
Salaries	302,626	321,400
Travel and Training	4,012	7,700
Grants		
Eastern Canadian Premiers Secretariat	4,060	4,100
Canadian Council of Ministers for the Environment	10,000	10,000
Clean Energy Rebates	9,150,467	10,100,000
Carbon Pricing Rebates	6,935,813	3,300,000
Transit Subsidy	90,384	70,000
Miscellaneous	116,250	115,000
	16,692,851	13,990,500
Water and Air Monitoring		
Administration	15,237	11,800
Equipment	31,620	34,000
Materials, Supplies and Services	81,794	55,700
Professional Services	161,714	96,500
Salaries	829,611	895,300
Travel and Training	38,739	58,000
Grants		
Miscellaneous	129,637	80,000
	1,288,352	1,231,300
Drinking Water and Wastewater Management		
Administration	7,651	6,500
Equipment	-	9,000
Materials, Supplies and Services	6,461	10,700
Professional Services	10,015	7,000
Salaries	348,854	329,600
Travel and Training	11,571	34,600
	384,552	397,400
Microbiology and Chemistry Laboratories		
Administration	28,186	40,200
Debt	6,167	-
Equipment	12,503	15,800
Materials, Supplies and Services	171,542	174,300
Professional Services	13,075	14,000
Salaries	640,556	617,700
Travel and Training	2,272	2,900
	874,301	864,900
Agricultural Outreach		
Administration	7,114	6,300
Equipment	831	4,500
Materials, Supplies and Services	3,192	15,500
Professional Services	2,456	2,000
Salaries	248,254	255,100
Travel and Training	19,382	32,100
	281,229	315,500

Department of Environment, Water and Climate Change

	Expenses \$	Estimates \$
Environmental Land Management		
Administration	15,702	17,000
Equipment	3,445	13,200
Materials, Supplies and Services	8,183	9,600
Professional Services	7,319	16,000
Salaries	724,382	644,200
Travel and Training	49,714	44,600
Grants		
Alternative Land Use Services	30,580	-
	<u>839,325</u>	<u>744,600</u>
Beverage Container Management		
Administration	2,661	2,000
Equipment	109,068	6,000
Materials, Supplies and Services	6,273,368	6,288,300
Salaries	168,644	154,100
Travel and Training	9,585	10,900
	<u>6,563,326</u>	<u>6,461,300</u>
Total Environment	<u>26,923,936</u>	<u>24,005,500</u>
 Total Environment, Water and Climate Change	<u>37,169,874</u>	<u>33,884,600</u>

Executive Council

Premier's Office

	Expenses	Estimates
	\$	\$
Premier's Office		
Administration	22,032	22,000
Equipment	3,942	3,500
Materials, Supplies and Services	6,708	5,500
Salaries	706,438	750,100
Travel and Training	59,182	44,200
	<u>798,302</u>	<u>825,300</u>
Total Premier's Office	<u>798,302</u>	<u>825,300</u>

Executive Council Office

	Expenses	Estimates
	\$	\$
Executive Council Office		
Administration	39,272	35,000
Equipment	4,292	5,000
Materials, Supplies and Services	16,779	23,000
Professional Services	35,379	40,000
Salaries	1,516,654	1,657,600
Travel and Training	437	11,000
	<u>1,612,813</u>	<u>1,771,600</u>
Total Executive Council Office	<u>1,612,813</u>	<u>1,771,600</u>

Intergovernmental and Public Affairs

	Expenses	Estimates
	\$	\$
Intergovernmental Affairs Secretariat		
Administration	2,531	4,400
Equipment	215	2,000
Materials, Supplies and Services	1,315	2,000
Salaries	248,887	273,300
Travel and Training	63,590	62,800
Grants		
Canadian Intergovernmental Conference Secretariat	86,599	91,500
	<u>403,137</u>	<u>436,000</u>
Indigenous Relations Secretariat		
Administration	8,084	6,500
Equipment	2,031	3,000
Materials, Supplies and Services	10,913	6,900
Professional Services	243,527	466,500
Salaries	312,056	432,300
Travel and Training	9,733	16,100
Grants		
Native Council of PEI	37,500	50,000
Aboriginal Framework	500,000	450,000
Miscellaneous	231,305	239,000
	<u>1,355,149</u>	<u>1,670,300</u>

Executive Council

	Expenses \$	Estimates \$
Acadian and Francophone Affairs Secretariat		
Administration	5,832	8,500
Equipment	1,421	4,200
Materials, Supplies and Services	5,082	9,000
Professional Services	160,501	212,000
Salaries	644,510	691,400
Travel and Training	10,604	18,100
Grants		
Miscellaneous	154,833	10,000
	982,783	953,200
Total Intergovernmental and Public Affairs	2,741,069	3,059,500

Communications and Public Engagement

	Expenses \$	Estimates \$
Departmental Communications and Engagement		
Administration	17,800	13,000
Equipment	477	-
Materials, Supplies and Services	585	-
Salaries	1,164,773	1,440,700
Travel and Training	2,725	10,700
	1,186,360	1,464,400
Strategic Communications and Outreach		
Administration	15,135	24,100
Equipment	36,904	67,800
Materials, Supplies and Services	411,883	342,900
Professional Services	19,524	30,000
Salaries	1,258,706	1,206,100
Travel and Training	10,033	17,300
	1,752,185	1,688,200
Total Communications and Public Engagement	2,938,545	3,152,600

Office of the Child Commissioner

	Expenses \$	Estimates \$
Office of Children and Youth		
Administration	30,461	14,500
Equipment	12,887	-
Materials, Supplies and Services	4,829	10,100
Professional Services	265	50,000
Salaries	358,921	505,000
Travel and Training	12,999	20,400
	420,362	600,000
Total Office of the Child Commissioner	420,362	600,000

Total Executive Council	8,511,091	9,409,000
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Department of Finance

Administration

	Expenses \$	Estimates \$
General		
Administration	16,742	11,000
Equipment	2,333	1,000
Materials, Supplies and Services	6,407	16,100
Salaries	394,586	388,500
Travel and Training	48,452	56,200
	468,520	472,800
Debt and Investment Management		
Administration	7,774	7,500
Equipment	365	4,000
Materials, Supplies and Services	3,729	10,500
Professional Services	102,700	104,300
Salaries	306,912	346,300
Travel and Training	10,725	15,600
	432,205	488,200
Pensions and Benefits		
Administration	14,714	13,600
Equipment	2,234	4,000
Materials, Supplies and Services	6,912	9,600
Salaries	1,159,675	1,236,900
Travel and Training	8,876	10,700
	1,192,411	1,274,800
Total Administration	2,093,136	2,235,800

Economics, Statistics and Federal Fiscal Relations

	Expenses \$	Estimates \$
Economics, Statistics and Federal Fiscal Relations		
Administration	131,195	143,000
Equipment	302	1,700
Materials, Supplies and Services	4,740	5,900
Professional Services	58,815	63,000
Salaries	442,790	438,600
Travel and Training	11,963	22,000
Grants		
Low and Modest Income Household Credit	7,472,644	7,360,000
First Nations HST Rebate	529,200	529,200
Volunteer Firefighters Tax Credit	476,000	472,000
	9,127,649	9,035,400
Total Economics, Statistics and Federal Fiscal Relations	9,127,649	9,035,400

Department of Finance

Office of the Comptroller

	Expenses \$	Estimates \$
Office of the Comptroller		
Administration	23,524	27,000
Equipment	3,808	5,700
Materials, Supplies and Services	4,983	5,600
Professional Services	902,828	25,600
Salaries	1,271,863	1,406,400
Travel and Training	5,315	13,400
	2,212,321	1,483,700
Total Office of the Comptroller	2,212,321	1,483,700

Taxation and Property Records

	Expenses \$	Estimates \$
Administration		
Administration	85,230	99,900
Debt	425,505	300,000
Equipment	3,074	20,000
Materials, Supplies and Services	74,963	74,000
Professional Services	32,164	106,000
Salaries	3,330,835	3,545,600
Travel and Training	67,072	87,500
	4,018,843	4,233,000
Total Taxation and Property Records	4,018,843	4,233,000

Treasury Board Secretariat

	Expenses \$	Estimates \$
Administration		
Administration	14,205	17,300
Equipment	545	5,000
Materials, Supplies and Services	3,121	4,000
Professional Services	-	10,000
Salaries	832,120	811,100
Travel and Training	1,071	7,100
	851,062	854,500
Corporate Finance		
Administration	22,157	33,100
Equipment	-	1,000
Materials, Supplies and Services	3,749	3,900
Salaries	4,751,350	4,929,800
Travel and Training	12,134	30,800
	4,789,390	4,998,600

Department of Finance

	Expenses	Estimates
	\$	\$
Information Technology Shared Services		
Administration	1,373,447	1,234,500
Equipment	316,266	292,200
Materials, Supplies and Services	6,091,407	8,968,200
Professional Services	4,837,214	3,989,200
Salaries	15,674,028	17,120,400
Travel and Training	393,326	384,000
	<u>28,685,688</u>	<u>31,988,500</u>
Total Treasury Board Secretariat	<u>34,326,140</u>	<u>37,841,600</u>
Total Finance	<u>51,778,089</u>	<u>54,829,500</u>

Employee Benefits

Medical / Life Benefits

	Expenses \$	Estimates \$
Medical / Life Benefits		
Salaries	357,169	381,000
	357,169	381,000
Total Medical / Life Benefits	357,169	381,000

Employees' Future Benefits

	Expenses \$	Estimates \$
Employees' Future Benefits		
Debt	6,243,558	6,292,600
Salaries	18,077,500	15,054,100
	24,321,058	21,346,700
Total Employees' Future Benefits	24,321,058	21,346,700

Government Pension Contribution

	Expenses \$	Estimates \$
Government Pension Contribution		
Debt	(779,907)	(746,700)
Salaries	35,517,329	38,730,900
	34,737,422	37,984,200
Total Government Pension Contribution	34,737,422	37,984,200

Pension Management

	Expenses \$	Estimates \$
Pension Management		
Administration	-	1,500
Materials, Supplies & Services	204,131	199,500
Professional and Contract Services	206,829	168,900
	410,960	369,900
Total Pension Management	410,960	369,900

Total Employee Benefits	59,826,609	60,081,800
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General Government

General Government

	Expenses	Estimates
	\$	\$
Miscellaneous General		
Administration	14,613	80,000
Materials, Supplies and Services	53,311	35,000
Professional Services	2,250	35,000
Travel and Training	75,640	100,000
	145,814	250,000
Grants		
Grants-in-lieu of Property Tax	1,905,494	2,000,000
	1,905,494	2,000,000
Government Insurance Program		
Administration	2,067,003	1,979,000
	2,067,003	1,979,000
Contingency Fund and Salary Negotiations		
Salary Negotiations	(495,119)	5,997,700
Grants		
Miscellaneous	12,673,913	11,655,000
	12,178,794	17,652,700
Total General Government	16,297,105	21,881,700

Interministerial Women's Secretariat

Interministerial Women's Secretariat

	Expenses	Estimates
	\$	\$
Interministerial Women's Secretariat		
Administration	2,671	4,500
Equipment	2,518	-
Materials, Supplies and Services	36,035	37,300
Salaries	159,180	154,700
Travel and Training	10,886	15,600
Grants		
Advisory Council on the Status of Women	210,000	210,000
Women's Secretariat Grants	243,099	239,100
	664,389	661,200
 Total Interministerial Women's Secretariat	 664,389	 661,200

Department of Fisheries and Communities

Departmental Management

	Expenses	Estimates
	\$	\$
Administration		
Administration	22,343	8,000
Equipment	1,502	1,000
Materials, Supplies and Services	12,322	3,600
Professional Services	-	1,000
Salaries	237,781	287,800
Travel and Training	12,059	15,000
	286,007	316,400
Total Departmental Management	286,007	316,400

Marine Fisheries and Seafood Regulatory Services

	Expenses	Estimates
	\$	\$
Seafood Services		
Administration	936	3,000
Equipment	-	1,500
Materials, Supplies and Services	91,003	53,300
Professional Services	15,455	5,000
Salaries	230,340	317,600
Travel and Training	17,999	33,600
Grants		
Seafood Development Initiatives	130,590	151,300
Miscellaneous	33,782	53,000
	520,105	618,300
Marine Fisheries and Seafood Regulatory Services		
Administration	3,488	5,600
Equipment	-	300
Materials, Supplies and Services	26,453	15,500
Professional Services	75	6,000
Salaries	407,140	500,000
Travel and Training	34,063	46,100
Grants		
Future Fisher Program	140,364	185,400
Atlantic Fisheries Fund	2,679,676	2,000,000
Interest Support Program	52,350	65,000
Miscellaneous	62,360	25,000
	3,405,969	2,848,900
Total Marine Fisheries and Seafood Regulatory Services	3,926,074	3,467,200

Department of Fisheries and Communities

Aquaculture

	Expenses	Estimates
	\$	\$
Aquaculture		
Administration	14,417	15,600
Equipment	13,548	11,300
Materials, Supplies and Services	72,474	62,700
Professional Services	15,313	23,100
Salaries	719,398	657,000
Travel and Training	50,118	65,700
Grants		
Fisheries and Aquaculture Clean Technology Adoption Program	27,476	100,000
Fisheries Organization Funding	80,000	90,000
Shellfish Programs	100,000	100,000
Research, Innovation and Growth Program	64,520	250,000
Aquaculture Futures Fund	115,553	93,800
Shellfish / Aquaculture Leasing	144,216	144,300
Miscellaneous	30,000	150,000
	<u>1,447,033</u>	<u>1,763,500</u>
Total Aquaculture	1,447,033	1,763,500

Rural and Regional Development

	Expenses	Estimates
	\$	\$
Rural and Regional Development		
Administration	28,288	29,000
Equipment	12,033	4,000
Materials, Supplies and Services	1,640	16,400
Professional Services	1,852	10,000
Salaries	1,206,507	1,296,800
Travel and Training	39,914	45,300
Grants		
Rural Growth Initiative	2,028,065	2,285,900
Northside Windmill Enhancement	141,140	165,000
Miscellaneous	221,218	200,000
	<u>3,680,657</u>	<u>4,052,400</u>
Total Rural and Regional Development	3,680,657	4,052,400

Department of Fisheries and Communities

Municipal Affairs

	Expenses	Estimates
	\$	\$
Municipal Affairs		
Administration	8,292	10,000
Equipment	1,104	3,000
Materials, Supplies and Services	6,203	9,800
Professional Services	81,171	105,000
Salaries	567,482	574,500
Travel and Training	3,805	8,100
Grants		
Federation of P.E.I. Municipalities	95,000	95,000
Municipal Equalization	5,937,937	6,331,500
Municipal Training Support	6,181	7,800
Municipal Transitional Funding	1,147,578	826,100
Real Property Tax	21,556,941	21,600,000
Miscellaneous	119,283	73,300
	29,530,977	29,644,100
 Total Municipal Affairs	29,530,977	29,644,100
 Total Fisheries and Communities	38,870,748	39,243,600

Employment Development Agency

Management

	Expenses \$	Estimates \$
General		
Administration	9,021	7,500
Equipment	-	2,700
Materials, Supplies and Services	975	300
Salaries	168,982	169,900
Travel and Training	3,966	6,000
	<u>182,944</u>	<u>186,400</u>
Total Management	<u>182,944</u>	<u>186,400</u>

Job Creation and Placement

	Expenses \$	Estimates \$
Community and Business Projects		
Grants		
Rural Job Initiative	538,877	724,000
Special Projects	2,855,644	2,854,400
Job Creation Projects	652,184	613,800
Jobs for Youth Program - Private Sector	158,186	275,000
Jobs for Youth Program - Non-Profit Sector	803,046	674,900
Jobs for Youth Program - Public Sector	110,878	315,000
Miscellaneous	12,500	-
	<u>5,131,315</u>	<u>5,457,100</u>
Total Job Creation and Placement	<u>5,131,315</u>	<u>5,457,100</u>

Total Employment Development Agency	<u>5,314,259</u>	<u>5,643,500</u>
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Department of Health and Wellness

Minister's / Deputy Minister's Office

	Expenses \$	Estimates \$
Minister's / Deputy Minister's Office		
Administration	14,573	22,700
Equipment	428	1,500
Materials, Supplies and Services	6,622	8,000
Professional Services	6,734	-
Salaries	508,115	456,700
Travel and Training	27,964	25,200
	564,436	514,100
Total Minister's / Deputy Minister's Office	564,436	514,100

Health Policy and Programs

	Expenses \$	Estimates \$
Health Policy and Programs		
Administration	33,760	41,200
Equipment	15,182	5,000
Materials, Supplies and Services	28,792	40,400
Professional Services	126,389	253,600
Salaries	1,001,073	1,200,500
Travel and Training	15,045	56,800
Grants		
Federal, Provincial and Territorial Organization Grant	23,586	10,300
Canadian Mental Health Association	1,701,200	1,701,200
Non-Governmental Organization Operating Grants / Subsidies	499,000	134,000
Healthy Child Development	2,000	-
Training Program / Training Allowance	1,950	-
Miscellaneous	680,350	347,500
	4,128,327	3,790,500
Community Care Facility and Private Nursing Home Inspection		
Administration	6,850	8,200
Equipment	1,350	1,200
Materials, Supplies and Services	1,554	2,900
Professional Services	5,218	10,000
Salaries	498,894	512,800
Travel and Training	13,239	19,300
	527,105	554,400
Health Recruitment and Retention		
Administration	11,361	22,200
Debt	13,458	-
Equipment	2,870	-
Materials, Supplies and Services	127,130	53,600
Professional Services	82,536	25,000
Salaries	470,011	420,400
Travel and Training	34,999	18,700
Grants		
Miscellaneous	1,073,484	1,466,500
	1,815,849	2,006,400

Department of Health and Wellness

	Expenses \$	Estimates \$
Emergency Health Services		
Administration	8,193	15,300
Equipment	4,767	-
Materials, Supplies and Services	23,437	1,300
Professional Services	13,237,988	13,215,500
Salaries	275,520	347,200
Travel and Training	9,288	18,700
Grants		
Non-Governmental Organization Operating Grants and Subsidies	852,582	877,400
Ground Ambulance Program	1,003,036	869,900
Air Ambulance Program	1,012,928	640,300
Education Bursaries	37,650	24,000
Canadian Blood Agency	2,184,691	2,440,000
Miscellaneous	11,928	20,000
	<u>18,662,008</u>	<u>18,469,600</u>
National Blood Portfolio Secretariat		
Administration	10,601	6,800
Equipment	5,186	-
Materials, Supplies and Services	60,111	25,000
Professional Services	8,604	7,000
Salaries	252,774	303,500
Travel and Training	25,477	57,700
	<u>362,753</u>	<u>400,000</u>
ACCESS Atlantic Initiative		
Professional Services	-	763,000
Salaries	-	207,000
Travel and Training	(1,371)	30,000
	<u>(1,371)</u>	<u>1,000,000</u>
Total Health Policy and Programs	<u>25,494,671</u>	<u>26,220,900</u>

Chief Public Health Office

	Expenses \$	Estimates \$
Chief Public Health Office		
Administration	33,324	27,200
Equipment	2,842	-
Materials, Supplies and Services	1,434,047	1,388,400
Professional Services	9,694	5,300
Salaries	1,113,964	1,105,900
Travel and Training	23,451	25,000
Grants		
Federal, Provincial, and Territorial Organization Grant	800	500
Miscellaneous	2,100	1,100
	<u>2,620,222</u>	<u>2,553,400</u>
Population Health Assessment and Surveillance		
Administration	2,694	4,300
Equipment	693	2,400
Materials, Supplies and Services	-	600
Professional Services	-	16,300
Salaries	348,469	348,000
Travel and Training	765	2,100
	<u>352,621</u>	<u>373,700</u>

Department of Health and Wellness

	Expenses \$	Estimates \$
Health Promotion		
Administration	5,621	5,700
Equipment	753	-
Materials, Supplies and Services	68,165	106,600
Professional Services	53,586	101,100
Salaries	399,028	324,800
Travel and Training	6,591	5,800
Grants		
Miscellaneous	127,046	191,500
	<u>660,790</u>	<u>735,500</u>
Tobacco Prevention and Cessation		
Administration	1,269	1,500
Materials, Supplies and Services	165,960	260,100
Professional Services	3,895	49,100
Salaries	31,740	78,600
Travel and Training	813	4,000
	<u>203,677</u>	<u>393,300</u>
Environmental Health Services		
Administration	23,957	18,100
Debt	1,494	-
Equipment	11,789	800
Materials, Supplies and Services	20,700	30,500
Professional Services	26,514	41,800
Salaries	771,757	815,500
Travel and Training	43,401	60,600
	<u>899,612</u>	<u>967,300</u>
Total Chief Public Health Office	<u>4,736,922</u>	<u>5,023,200</u>

Sport, Recreation and Physical Activity

	Expenses \$	Estimates \$
Sport, Recreation and Physical Activity		
Administration	7,275	8,800
Equipment	-	2,100
Materials, Supplies and Services	1,030	5,500
Professional Services	70,000	70,000
Salaries	380,636	371,200
Travel and Training	9,093	16,900
Grants		
Sport PEI	195,000	195,000
Bilateral Agreement on Sport	756,921	756,700
Community Recreation Support Programs	304,500	317,000
Amateur Sport Assistance Program	571,340	443,000
Provincial Organizational Support	1,399,955	1,511,700
Miscellaneous	154,680	35,000
	<u>3,850,430</u>	<u>3,732,900</u>
Total Sport, Recreation and Physical Activity	<u>3,850,430</u>	<u>3,732,900</u>
Total Health and Wellness	<u>34,646,459</u>	<u>35,491,100</u>

Health PEI

Health PEI		
	Expenses	Estimates
	\$	\$
Health PEI		
Grants		
Operating Grant	<u>676,066,070</u>	<u>680,404,300</u>
	<u>676,066,070</u>	<u>680,404,300</u>
Total Health PEI	<u>676,066,070</u>	<u>680,404,300</u>

Department of Justice and Public Safety

Minister's / Deputy Minister's Office

	Expenses	Estimates
	\$	\$
Minister's / Deputy Minister's Office		
Administration	14,950	21,900
Equipment	6,448	6,000
Materials, Supplies and Services	9,231	11,300
Professional Services	2,138	-
Salaries	237,689	286,900
Travel and Training	3,550	41,200
Grants		
Police and Peace Officers Memorial	750	400
	274,756	367,700
Total Minister's / Deputy Minister's Office	274,756	367,700

Consumer, Corporate and Financial Services

	Expenses	Estimates
	\$	\$
Corporate Services		
Administration	50,171	32,100
Equipment	1,610	4,000
Materials, Supplies and Services	12,222	8,400
Professional Services	47,813	138,000
Salaries	1,030,135	952,500
Travel and Training	19,879	23,000
	1,161,830	1,158,000
Vital Statistics		
Administration	12,506	17,600
Equipment	418	400
Materials, Supplies and Services	24,467	6,400
Professional Services	-	20,000
Salaries	309,690	272,700
Travel and Training	4,828	3,400
	351,909	320,500
Total Consumer, Corporate and Financial Services	1,513,739	1,478,500

Legal and Policy Services

	Expenses	Estimates
	\$	\$
Justice Policy		
Administration	2,926	8,300
Equipment	2,998	1,500
Materials, Supplies and Services	22,551	5,600
Professional Services	55,972	255,000
Salaries	307,533	355,100
Travel and Training	11,012	12,400
Grants		
Human Rights Commission	495,780	458,300
Victims of Sexual Violence	150,000	-
Indigenous Justice Program	129,500	65,000
	1,178,272	1,161,200

Department of Justice and Public Safety

	Expenses \$	Estimates \$
Access and Privacy Services Office		
Administration	7,479	3,000
Equipment	1,467	2,600
Materials, Supplies and Services	4,407	2,200
Professional Services	-	800
Salaries	384,156	302,200
Travel and Training	1,470	2,200
	<u>398,979</u>	<u>313,000</u>
Legal Services and Legislative Counsel		
Administration	37,789	44,000
Equipment	2,449	2,800
Materials, Supplies and Services	87,837	68,600
Professional Services	5,155	14,000
Salaries	2,121,723	2,209,100
Travel and Training	13,151	13,400
Grants		
National Judicial Institute	3,844	3,900
Uniform Law Conference	10,000	3,000
	<u>2,281,948</u>	<u>2,358,800</u>
Total Legal and Policy Services	3,859,199	3,833,000

Public Safety and Policing

Public Safety		
Administration	40,364	40,500
Equipment	14,505	52,000
Materials, Supplies and Services	2,287,715	2,302,100
Professional Services	17,457,875	18,353,200
Salaries	1,595,833	1,495,900
Travel and Training	59,228	73,100
Grants		
Disaster Assistance - Post-Tropical Storm Dorian	4,680,369	-
Drug Impaired Driving	229,964	412,700
Police Training and Equipment	167,450	150,000
Workers Compensation - Volunteer Firefighters	142,074	72,000
Office of the Police Commissioner	108,000	108,000
P.E.I. Firefighters Association	38,500	88,500
Ground Search and Rescue	22,035	20,000
Crime Stoppers	10,000	10,000
P.E.I. Association of Chiefs of Police	1,000	1,000
Miscellaneous	-	130,000
	<u>26,854,912</u>	<u>23,309,000</u>
Conservation Officers		
Administration	5,711	19,800
Equipment	9,758	22,500
Materials, Supplies and Services	12,851	24,700
Professional Services	4,776	9,500
Salaries	521,959	520,600
Travel and Training	68,014	76,700
	<u>623,069</u>	<u>673,800</u>

Department of Justice and Public Safety

	Expenses \$	Estimates \$
Provincial Coroner Services		
Administration	3,942	4,800
Materials, Supplies and Services	3,110	3,500
Professional Services	611,716	563,000
Travel and Training	11,239	8,700
	630,007	580,000
Total Public Safety and Policing	28,107,988	24,562,800

Legal Aid

	Expenses \$	Estimates \$
Legal Aid		
Administration	37,480	40,400
Equipment	549	1,500
Materials, Supplies and Services	9,672	8,400
Professional Services	372,462	303,500
Salaries	1,387,845	1,595,500
Travel and Training	12,399	15,200
	1,820,407	1,964,500
Total Legal Aid	1,820,407	1,964,500

Crown Attorneys

	Expenses \$	Estimates \$
Crown Attorneys		
Administration	37,083	30,600
Equipment	4,347	700
Materials, Supplies and Services	27,143	30,800
Professional Services	68,898	20,000
Salaries	1,228,869	1,384,400
Travel and Training	29,500	18,500
	1,395,840	1,485,000
Total Crown Attorneys	1,395,840	1,485,000

Community and Correctional Services

	Expenses \$	Estimates \$
Division Management		
Administration	29,704	25,500
Equipment	5,441	7,500
Materials, Supplies and Services	6,606	5,800
Professional Services	6,815	5,000
Salaries	794,806	907,100
Travel and Training	165,977	149,700
	1,009,349	1,100,600
Adult Correctional Centres		
Administration	60,573	50,400
Equipment	55,319	60,200
Materials, Supplies and Services	1,095,863	776,600
Professional Services	119,781	100,400
Salaries	8,363,461	7,999,400
Travel and Training	68,440	71,700
	9,763,437	9,058,700

Department of Justice and Public Safety

	Expenses \$	Estimates \$
Probation Services		
Administration	22,358	21,300
Equipment	4,556	2,500
Materials, Supplies and Services	7,228	6,600
Professional Services	1,205	-
Salaries	1,232,369	1,339,200
Travel and Training	26,749	30,100
	<u>1,294,465</u>	<u>1,399,700</u>
Youth Justice Services		
Administration	27,398	38,800
Equipment	21,992	34,000
Materials, Supplies and Services	43,198	17,700
Salaries	1,925,679	2,349,200
Travel and Training	147,646	159,100
	<u>2,165,913</u>	<u>2,598,800</u>
Summerside Youth Centre		
Administration	20,384	19,200
Equipment	17,572	11,500
Materials, Supplies and Services	163,852	172,400
Professional Services	1,573	3,000
Salaries	2,556,986	2,648,100
Travel and Training	19,330	28,000
	<u>2,779,697</u>	<u>2,882,200</u>
Victim Services		
Administration	11,172	12,600
Equipment	5,232	5,700
Materials, Supplies and Services	12,653	11,700
Professional Services	9,204	30,000
Salaries	802,799	775,000
Travel and Training	17,664	29,500
Grants		
Victims Compensation Fund	167,762	125,000
	<u>1,026,486</u>	<u>989,500</u>
Clinical Services		
Administration	17,156	15,700
Equipment	5,371	6,400
Materials, Supplies and Services	61,776	32,600
Professional Services	-	6,000
Salaries	755,021	808,900
Travel and Training	55,123	40,200
	<u>894,447</u>	<u>909,800</u>
Total Community and Correctional Services	<u>18,933,794</u>	<u>18,939,300</u>

Family Law and Court Services

	Expenses \$	Estimates \$
Division Management		
Administration	16,856	12,200
Equipment	8,370	5,000
Materials, Supplies and Services	537	1,000
Professional Services	128,278	-
Salaries	472,728	885,100
Travel and Training	7,844	4,000
	<u>634,613</u>	<u>907,300</u>

Department of Justice and Public Safety

	Expenses \$	Estimates \$
Office of the Public Trustee and Official Public Guardian		
Administration	12,222	7,500
Debt	37	-
Equipment	14,332	3,200
Materials, Supplies and Services	2,078	1,600
Professional Services	591	-
Salaries	750,207	606,500
Travel and Training	2,949	5,200
	782,416	624,000
 Family Law		
Administration	32,380	20,500
Equipment	13,973	4,000
Materials, Supplies and Services	60,368	72,300
Professional Services	82,718	52,500
Salaries	1,064,925	1,145,600
Travel and Training	16,017	10,000
	1,270,381	1,304,900
 Court and Sheriff Services		
Administration	124,687	89,200
Equipment	43,146	21,800
Materials, Supplies and Services	287,264	210,200
Professional Services	56,100	122,200
Salaries	3,085,868	2,981,300
Travel and Training	21,101	26,600
Grants		
Judicial Council	-	500
	3,618,166	3,451,800
 Provincial Court Judges		
Administration	347	1,600
Materials, Supplies and Services	1,383	2,500
Professional Services	-	4,000
Salaries	853,470	849,300
Travel and Training	44,107	63,000
Grants		
Canadian Association of Provincial Court Judges	1,725	1,800
Canadian Association of Chief Judges	1,000	1,000
	902,032	923,200
 Total Family Law and Court Services	 7,207,608	 7,211,200
 Total Justice and Public Safety	 63,113,331	 59,842,000

Legislative Assembly

Legislative Services

	Expenses \$	Estimates \$
Legislative Services		
Administration	166,770	163,100
Equipment	73,579	197,500
Materials, Supplies and Services	86,096	87,800
Professional Services	29,549	20,000
Salaries	1,412,171	1,688,300
Travel and Training	41,571	65,000
	<u>1,809,736</u>	<u>2,221,700</u>
Government Members' Office		
Administration	105,000	129,000
Equipment	273	-
Salaries	220,713	208,500
	<u>325,986</u>	<u>337,500</u>
Opposition Members' Office		
Administration	95,000	155,100
Equipment	365	-
Salaries	367,549	379,900
Travel and Training	200	-
	<u>463,114</u>	<u>535,000</u>
Third Party Office		
Administration	249,348	183,500
Equipment	670	-
Salaries	227,252	231,500
	<u>477,270</u>	<u>415,000</u>
Total Legislative Services	<u>3,076,106</u>	<u>3,509,200</u>

Members

	Expenses \$	Estimates \$
Members		
Administration	2,555	15,000
Materials, Supplies and Services	1,539	-
Professional Services	1,690	-
Salaries	2,392,891	2,407,400
Travel and Training	98,745	140,000
	<u>2,497,420</u>	<u>2,562,400</u>
Total Members	<u>2,497,420</u>	<u>2,562,400</u>

Office of the Conflict of Interest Commissioner

	Expenses \$	Estimates \$
Office of the Conflict of Interest Commissioner		
Salaries	50,792	47,700
Travel and Training	-	3,200
	<u>50,792</u>	<u>50,900</u>
Total Office of the Conflict of Interest Commissioner	<u>50,792</u>	<u>50,900</u>

Legislative Assembly

Office of the Information and Privacy Commissioner

	Expenses \$	Estimates \$
Office of the Information and Privacy Commissioner		
Administration	20,562	4,900
Equipment	217	-
Materials, Supplies and Services	863	21,600
Professional Services	-	18,800
Salaries	217,834	215,000
Travel and Training	(11,855)	5,000
	227,621	265,300
Total Office of the Information and Privacy Commissioner	227,621	265,300

Office of the Public Interest Disclosure Commissioner

	Expenses \$	Estimates \$
Office of the Public Interest Disclosure Commissioner		
Salaries	-	46,900
Travel and Training	-	3,200
	-	50,100
Total Office of the Public Interest Disclosure Commissioner	-	50,100

Elections PEI

	Expenses \$	Estimates \$
Elections PEI		
Administration	375,521	133,200
Equipment	7,474	56,300
Materials, Supplies and Services	78,526	252,500
Professional Services	128,202	14,000
Salaries	1,072,382	1,305,300
Travel and Training	53,591	80,000
	1,715,696	1,841,300
Total Elections PEI	1,715,696	1,841,300

Referendum PEI

	Expenses \$	Estimates \$
Referendum PEI		
Administration	6,653	100,000
Equipment	509	-
Materials, Supplies and Services	20,215	100,000
Professional Services	85	-
Salaries	23,415	150,000
	50,877	350,000
Total Referendum PEI	50,877	350,000

Total Legislative Assembly	7,618,512	8,629,200
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P.E.I. Public Service Commission

Management

	Expenses \$	Estimates \$
Management		
Administration	15,807	15,900
Equipment	-	1,000
Materials, Supplies and Services	797	600
Professional Services	27,125	30,000
Salaries	238,623	230,700
Travel and Training	5,015	6,700
	287,367	284,900
Total Management	287,367	284,900

HR Management and Labour Relations

	Expenses \$	Estimates \$
HR Management and Labour Relations		
Administration	8,392	11,100
Equipment	-	-
Materials, Supplies and Services	1,843	4,400
Professional Services	710,820	710,000
Salaries	2,699,543	2,642,800
Travel and Training	22,934	33,000
	3,443,532	3,401,300
Occupational Health and Safety		
Administration	5,176	5,500
Equipment	3,975	3,000
Materials, Supplies and Services	1,743	1,800
Salaries	214,204	217,600
Travel and Training	2,405	7,900
	227,503	235,800
Total HR Management and Labour Relations	3,671,035	3,637,100

Staffing, Classification and Organizational Development

	Expenses \$	Estimates \$
Staffing, Classification and HR Planning		
Administration	23,292	20,800
Equipment	2,407	1,300
Materials, Supplies and Services	12,886	13,500
Salaries	2,123,361	2,035,000
Travel and Training	167,413	193,400
	2,329,359	2,264,000
Employee Assistance Program		
Administration	9,770	8,200
Equipment	-	300
Materials, Supplies and Services	351	1,000
Professional Services	620	1,300
Salaries	368,423	341,000
Travel and Training	4,424	11,200
	383,588	363,000

P.E.I. Public Service Commission

	Expenses \$	Estimates \$
Language Training Centre		
Administration	605	1,500
Equipment	479	-
Materials, Supplies and Services	4,925	2,100
Salaries	130,867	143,400
Travel and Training	99,257	118,400
	236,133	265,400
Total Staffing, Classification and Organizational Development	2,949,080	2,892,400

Administration, Corporate HRMS and Payroll

	Expenses \$	Estimates \$
Administration, Corporate HRMS and Payroll		
Administration	27,285	24,800
Equipment	2,571	3,500
Materials, Supplies and Services	11,652	10,400
Salaries	636,025	654,400
Travel and Training	382,202	435,000
	1,059,735	1,128,100
Total Administration, Corporate HRMS and Payroll	1,059,735	1,128,100

Total P.E.I. Public Service Commission	7,967,217	7,942,500
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Department of Social Development and Housing

Housing Services

	Expenses	Estimates
	\$	\$
Housing Services		
Administration	1,194,343	1,231,800
Debt	249,724	230,000
Equipment	68,535	2,500
Materials, Supplies and Services	3,910,232	3,998,800
Professional Services	162,418	43,700
Salaries	2,642,341	2,590,100
Travel and Training	123,599	103,200
Grants		
Non-Governmental Organization Operating Grants / Subsidies	428,500	443,200
Housing Programs	20,060,687	14,094,500
	<u>28,840,379</u>	<u>22,737,800</u>
Total Housing Services	28,840,379	22,737,800

Seniors and Planning, Policy and Innovation

	Expenses	Estimates
	\$	\$
Seniors		
Administration	13,539	17,300
Materials, Supplies and Services	2,482	16,300
Professional Services	-	3,600
Salaries	103,489	94,300
Travel and Training	3,501	6,600
Grants		
Non-Governmental Organization Operating Grants / Subsidies	231,225	220,100
	<u>354,236</u>	<u>358,200</u>
Planning, Policy and Innovation		
Administration	92,878	62,600
Equipment	9,777	1,800
Materials, Supplies and Services	42,130	42,500
Professional Services	371,993	369,700
Salaries	1,431,117	1,170,700
Travel and Training	41,755	19,600
	<u>1,989,650</u>	<u>1,666,900</u>
Total Seniors and Planning, Policy and Innovation	2,343,886	2,025,100

Department of Social Development and Housing

Social Programs

	Expenses	Estimates
	\$	\$
Social Programs		
Administration	132,550	82,900
Debt	1,720	3,200
Equipment	26,141	6,500
Materials, Supplies and Services	278,523	67,600
Professional Services	105,900	60,000
Salaries	7,081,892	7,246,200
Travel and Training	125,796	82,400
Grants		
Social Assistance Benefits	44,135,650	42,971,500
AccessAbility Support Program	25,147,939	16,885,300
Community Grants	11,186,735	11,064,100
Child Care Subsidy	6,377,985	3,906,000
Specialized Residential Services	1,792,047	1,327,400
Seniors Independence Program	581,552	650,000
Miscellaneous Grants	827,989	798,400
	<u>97,802,419</u>	<u>85,151,500</u>
Total Social Programs	<u>97,802,419</u>	<u>85,151,500</u>

Child and Family Services

	Expenses	Estimates
	\$	\$
Child and Family		
Administration	226,538	190,300
Debt	18	-
Equipment	44,402	32,000
Materials, Supplies and Services	411,866	494,200
Professional Services	19,687	63,100
Salaries	16,597,184	15,875,400
Travel and Training	598,681	501,400
Grants		
Support for Children	4,904,851	4,684,200
Community Grants	1,575,662	1,516,400
Miscellaneous Grants	(59,146)	56,000
	<u>24,319,743</u>	<u>23,413,000</u>
Total Child and Family Services	<u>24,319,743</u>	<u>23,413,000</u>

Total Social Development and Housing	<u>153,306,427</u>	<u>133,327,400</u>
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Department of Transportation, Infrastructure and Energy

Corporate Services

	Expenses	Estimates
	\$	\$
Corporate Services		
Administration	34,296	51,900
Equipment	506	3,000
Materials, Supplies and Services	12,282	15,300
Professional Services	8,940	1,500
Salaries	713,602	745,300
Travel and Training	24,401	19,800
Grants		
Island Waste Management Corporation	1,137,996	1,075,000
	<u>1,932,023</u>	<u>1,911,800</u>
Total Corporate Services	<u>1,932,023</u>	<u>1,911,800</u>

Infrastructure, Policy and Planning

	Expenses	Estimates
	\$	\$
Infrastructure, Policy and Planning		
Administration	73,913	92,600
Equipment	7,054	13,000
Materials, Supplies and Services	5,734	13,200
Professional Services	110,363	395,000
Salaries	758,945	1,012,200
Travel and Training	26,214	28,500
Grants		
Infrastructure Programs	51,540,965	109,658,000
	<u>52,523,188</u>	<u>111,212,500</u>
Total Infrastructure, Policy and Planning	<u>52,523,188</u>	<u>111,212,500</u>

Highway Safety

	Expenses	Estimates
	\$	\$
Registration, Safety and Scales		
Administration	89,221	60,000
Equipment	53,032	16,900
Materials, Supplies and Services	480,760	370,100
Professional Services	300	33,000
Salaries	2,403,601	2,621,200
Travel and Training	30,990	47,900
Grants		
Miscellaneous	50,000	50,000
	<u>3,107,904</u>	<u>3,199,100</u>
Total Highway Safety	<u>3,107,904</u>	<u>3,199,100</u>

Department of Transportation, Infrastructure and Energy

Land and Environment

	Expenses	Estimates
	\$	\$
Land and Environment		
Administration	134,615	144,700
Equipment	2,401	11,700
Materials, Supplies and Services	210,458	256,100
Professional Services	90,341	39,500
Salaries	1,742,253	2,040,000
Travel and Training	70,289	99,400
	2,250,357	2,591,400
Total Land and Environment	2,250,357	2,591,400

Highway Maintenance Operations

	Expenses	Estimates
	\$	\$
Highway Maintenance Administration		
Administration	26,416	19,800
Equipment	9,826	-
Materials, Supplies and Services	3,106,323	2,328,900
Professional Services	16,954	66,000
Salaries	736,447	799,000
Travel and Training	26,061	17,900
	3,922,027	3,231,600
Provincial Highway Maintenance Operations		
Administration	102,546	164,400
Equipment	24,208	7,500
Materials, Supplies and Services	23,351,157	18,717,500
Professional Services	2,230	-
Salaries	14,621,979	14,407,600
Travel and Training	244,161	270,400
	38,346,281	33,567,400
Mechanical Operations		
Administration	105,354	133,700
Equipment	58,689	49,200
Materials, Supplies and Services	6,633,981	5,571,600
Professional Services	45,376	59,100
Salaries	6,050,031	6,841,000
Travel and Training	259,832	346,800
	13,153,263	13,001,400
Confederation Trail Maintenance		
Administration	1,922	3,400
Equipment	9,795	-
Materials, Supplies and Services	379,392	426,900
Salaries	948,732	1,019,700
Travel and Training	9,794	23,000
	1,349,635	1,473,000
Total Highway Maintenance Operations	56,771,206	51,273,400

Department of Transportation, Infrastructure and Energy

Public Works and Planning

	Expenses \$	Estimates \$
Public Works Operations - Administration		
Administration	12,895	21,100
Equipment	3,603	3,000
Materials, Supplies and Services	1,620,358	1,786,900
Salaries	653,148	1,005,700
Travel and Training	23,409	33,500
	<u>2,313,413</u>	<u>2,850,200</u>
Direct Building Maintenance		
Administration	1,186,240	1,160,000
Equipment	35,595	2,000
Materials, Supplies and Services	4,656,877	4,770,000
Professional Services	453,327	433,100
Salaries	1,793,387	1,882,400
Travel and Training	3,856	4,500
	<u>8,129,282</u>	<u>8,252,000</u>
Accommodations		
Administration	7,942,817	9,443,700
Equipment	4,980	-
Materials, Supplies and Services	584,020	496,600
Professional Services	236,478	213,200
Salaries	18,245	16,300
Travel and Training	55	-
	<u>8,786,595</u>	<u>10,169,800</u>
Planning and Building Construction		
Administration	24,523	12,200
Equipment	3,294	-
Materials, Supplies and Services	591,557	120,500
Professional Services	67,488	110,000
Salaries	1,138,276	1,164,700
Travel and Training	48,263	46,000
	<u>1,873,401</u>	<u>1,453,400</u>
Total Public Works and Planning	<u>21,102,691</u>	<u>22,725,400</u>

Capital Projects Division

	Expenses \$	Estimates \$
Traffic Operations		
Administration	26,083	30,600
Equipment	33,330	7,300
Materials, Supplies and Services	1,680,051	1,052,100
Professional Services	4,817	7,500
Salaries	2,181,486	2,124,600
Travel and Training	82,972	47,100
	<u>4,008,739</u>	<u>3,269,200</u>

Department of Transportation, Infrastructure and Energy

	Expenses \$	Estimates \$
Capital Projects Administration		
Administration	57,205	78,200
Equipment	6,392	28,800
Materials, Supplies and Services	515,953	36,500
Professional Services	45,460	42,000
Salaries	2,790,110	2,418,800
Travel and Training	72,003	50,900
	<u>3,487,123</u>	<u>2,655,200</u>
Design		
Administration	9,114	9,000
Equipment	3,388	500
Materials, Supplies and Services	8,967	5,500
Professional Services	250	4,800
Salaries	572,541	606,900
Travel and Training	26,635	10,300
	<u>620,895</u>	<u>637,000</u>
Bridge Maintenance		
Administration	2,073	5,200
Equipment	249	-
Materials, Supplies and Services	2,895,745	1,464,500
Professional Services	459,612	420,000
Salaries	518,003	526,200
Travel and Training	30,599	9,600
	<u>3,906,281</u>	<u>2,425,500</u>
Materials Testing Lab		
Administration	31,420	12,400
Equipment	6,472	23,800
Materials, Supplies and Services	19,605	9,700
Professional Services	6,540	5,000
Salaries	1,135,736	1,293,900
Travel and Training	31,802	23,400
	<u>1,231,575</u>	<u>1,368,200</u>
Total Capital Projects Division	<u>13,254,613</u>	<u>10,355,100</u>

Access PEI

	Expenses \$	Estimates \$
Access PEI		
Administration	78,402	88,200
Debt	12,703	8,400
Equipment	4,417	5,200
Materials, Supplies and Services	19,258	30,100
Professional Services	94,350	66,600
Salaries	2,600,962	2,680,200
Travel and Training	24,897	47,100
	<u>2,834,989</u>	<u>2,925,800</u>
Total Access PEI	<u>2,834,989</u>	<u>2,925,800</u>

Department of Transportation, Infrastructure and Energy

Energy and Minerals

	Expenses	Estimates
	\$	\$
Energy and Minerals		
Administration	84,157	105,000
Equipment	19,500	32,600
Materials, Supplies and Services	415,423	792,100
Professional Services	604,840	747,900
Salaries	1,070,721	1,422,000
Travel and Training	34,355	80,700
Grants		
Miscellaneous	13,027,226	11,361,900
	<u>15,256,222</u>	<u>14,542,200</u>
 Total Energy and Minerals	15,256,222	14,542,200
 Total Transportation, Infrastructure and Energy	169,033,193	220,736,700

Interest Charges

Interest Charges on Debt

	Expenses	Estimates
	\$	\$
Interest Expense		
Debentures	100,601,463	101,671,200
Loans and Treasury Notes	4,949,589	7,231,900
Promissory Notes for Pension Funds	18,415,032	18,415,100
Bank Charges	616,142	700,000
	124,582,226	128,018,200
Total Interest Charges on Debt	124,582,226	128,018,200

Interest Charges on Capital Obligations

	Expenses	Estimates
	\$	\$
Interest Expense		
Obligations under Capital Lease	204,186	-
	204,186	-
Total Interest Charges on Capital Obligations	204,186	-
Total Interest Charges	124,786,412	128,018,200
Total Operating Fund Expenses	1,977,184,358	2,024,492,100

Details

of

Capital Expenses With Estimates

(Unaudited)

For the Year Ended March 31, 2020

Capital Expenses

Acquisition of Tangible Capital Assets

	Expenses \$	Estimates \$
Highways		
Bridges	17,816,241	5,000,000
Highways	52,640,224	51,000,000
	<u>70,456,465</u>	<u>56,000,000</u>
Buildings		
Capital Improvements	11,375,581	15,975,000
School Construction and Renovations	12,451,606	18,012,000
Buildings Under Capital Lease	6,645,629	-
	<u>30,472,816</u>	<u>33,987,000</u>
Equipment		
Information Systems	3,890,905	12,844,400
Other	13,858,241	5,334,800
	<u>17,749,146</u>	<u>18,179,200</u>
Other		
Land	2,603,164	365,000
Vehicles	3,287,378	2,500,000
School Buses	4,398,160	2,050,000
Parks	253,966	300,000
Golf Courses	124,999	400,000
Confederation Trail	103,400	50,000
Other	3,145,533	-
	<u>13,916,600</u>	<u>5,665,000</u>
Total Acquisition of Tangible Capital Assets	<u>132,595,027</u>	<u>113,831,200</u>

Capital Transfers to Crown Agencies

	Expenses \$	Estimates \$
P.E.I. Housing Corporation		
Housing Unit Renovations	654,400	800,000
Housing Construction	7,961,123	10,871,000
	<u>8,615,523</u>	<u>11,671,000</u>
P.E.I. Museum and Heritage		
Museum and Heritage Sites	137,009	150,000
	<u>137,009</u>	<u>150,000</u>
Health PEI		
Health Facilities	5,928,714	18,170,700
Mental Health Facilities	4,166,671	10,244,600
Capital Repairs	1,213,135	2,500,000
	<u>11,308,520</u>	<u>30,915,300</u>
Total Capital Transfers to Crown Agencies	<u>20,061,052</u>	<u>42,736,300</u>

Total Capital Expenses	<u>152,656,079</u>	<u>156,567,500</u>
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