

FISCAL PLAN TABLES

Budget
2015

TABLE OF CONTENTS

FISCAL PLAN TABLES

Statement of Operations	107
Consolidated Fiscal Summary	108
Balance Sheet Details	110
Revenue	111
Expense by Ministry	112
Debt Servicing Costs	112
Operating Expense	113
Disaster / Emergency Assistance	113
Capital Amortization	114
Inventory Consumption	114
Capital Grants.	114
Capital Plan	115
Capital Investment	115
Expense by Function.	116
Expense by Object	117
Inventory Acquisition	118
Capital Assets	118
Liabilities for Capital Projects	118
Capital Plan Liability Principal Repayments	118
Cash Adjustments	119
Pension Liabilities	119
Financing Requirements	120
Loans and Advances	120
Guarantees	120
Full-Time Equivalents	121
2015-16 Allocation of Lottery Fund Revenue	122
Changes to Premiums, Fees and Fines	122

NOTE: Amounts presented in tables may not add to totals due to rounding.

Statement of Operations

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS

	2013-14 Actual	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Revenue							
Personal income tax / health care contrib. levy	10,537	10,994	11,699	12,647	13,477	14,402	15,167
Corporate income tax	5,486	5,717	4,529	4,586	5,499	6,371	7,283
Other taxes	4,500	4,605	5,322	5,617	5,744	5,877	6,012
Non-renewable resource revenue	9,578	8,794	2,869	3,477	4,753	6,279	8,739
Transfers from Government of Canada	5,477	6,537	6,922	7,275	7,563	7,878	8,173
Transfers for 2013 Alberta flood assistance	1,582	(246)	-	-	-	-	-
Investment income	3,423	3,073	2,562	2,630	2,840	3,048	3,189
Net income from govt. business enterprises	2,541	2,602	2,721	2,772	3,002	3,181	3,170
Premiums, fees and licences	3,437	3,552	3,872	3,958	4,074	4,140	4,221
Other	2,873	3,331	2,901	2,866	2,875	2,788	2,823
Total Revenue	49,434	48,959	43,397	45,828	49,827	53,964	58,777
Less resource revenue risk adjustment	-	-	-	-	-	(1,570)	(4,370)
Budget Revenue	49,434	48,959	43,397	45,828	49,827	52,394	54,407
Expense							
Aboriginal Relations	171	205	196	190	193	203	186
Agriculture and Rural Development	785	1,056	931	932	929	956	983
Culture and Tourism	302	320	313	314	315	323	331
Education	7,213	7,343	7,488	7,592	7,640	7,892	8,123
Energy	808	768	1,010	735	670	663	681
Environment and Sustainable Res. Develop.	827	901	717	729	726	746	765
Health	18,259	19,027	18,868	18,843	18,823	19,347	19,924
Human Services	3,861	4,137	4,209	4,198	4,187	4,313	4,443
Infrastructure	647	656	729	733	716	707	746
Innovation and Advanced Education	5,578	5,865	5,810	5,843	5,864	5,842	5,976
International and Intergovernmental Relations	33	37	37	38	38	39	40
Jobs, Skills, Training and Labour	111	163	186	194	201	207	213
Justice and Solicitor General	1,311	1,337	1,347	1,354	1,353	1,393	1,435
Municipal Affairs	1,631	2,150	1,348	1,747	1,757	1,797	1,712
Seniors	591	654	703	707	665	666	663
Service Alberta	293	293	294	289	289	296	304
Transportation	1,339	1,394	1,275	1,282	1,330	1,390	1,406
Treasury Board and Finance	1,588	1,440	1,433	1,545	1,590	1,633	1,675
Executive Council	22	22	22	22	22	22	23
Legislative Assembly	114	127	153	151	129	129	129
Debt servicing costs	601	732	891	1,179	1,524	1,767	1,855
2013 Alberta flood assistance	2,906	261	199	102	54	50	50
Unallocated disaster/emergency assistance	-	-	200	200	200	400	400
Pension provisions	748	(176)	31	(42)	(97)	(97)	(142)
Total Expense	49,736	48,711	48,388	48,875	49,118	50,684	51,919
Surplus / (deficit) = Bud. rev. less total exp.	(302)	248	(4,991)	(3,047)	709	1,710	2,488
Beginning net assets (+ adjustments)	54,173	53,871	54,119	49,128	46,081	46,790	50,070
Add: resource revenue risk adjustment	-	-	-	-	-	1,570	4,370
Net assets at end of year	53,871	54,119	49,128	46,081	46,790	50,070	56,928

Consolidated Fiscal Summary

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS (CFS)	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Projected	2019-20 Projected
Revenue						
1 Resource revenue	8,794	2,869	3,477	4,753	6,279	8,739
2 Resource revenue risk adjustment	-	-	-	-	(1,570)	(4,370)
3 Income and health care tax revenue	16,711	16,228	17,233	18,976	20,773	22,450
4 Other revenue	23,454	24,300	25,118	26,098	26,912	27,588
5 Total Budget Revenue	48,959	43,397	45,828	49,827	52,394	54,407
Expense						
6 Operating expense	42,096	42,030	42,162	42,256	43,351	44,646
7 % change from prior year	4.4	(0.2)	0.3	0.2	2.6	3.0
8 Disaster assistance (with operating 2013 flood support)	451	301	220	204	400	400
9 Capital grants (including 2013 flood support)	2,612	2,021	2,177	2,080	2,132	2,033
10 Amortization / loss on disposals	2,164	2,206	2,294	2,297	2,301	2,289
11 Inventory consumption	831	911	888	856	830	839
12 Debt servicing costs – general	374	413	506	628	702	772
13 Debt servicing costs – Capital Plan	358	477	673	896	1,065	1,084
14 Pension provisions	(176)	31	(42)	(97)	(97)	(142)
15 Total Expense	48,711	48,388	48,875	49,118	50,684	51,919
16 Surplus / (Deficit)	248	(4,991)	(3,047)	709	1,710	2,488

Reconciliation to Fiscal Plan Basis Presentation

17 Total Revenue – CFS Basis, less:	48,959	43,397	45,828	49,827	53,964	58,777
18 Resource revenue risk adjustment	-	-	-	-	(1,570)	(4,370)
19 SUCH sector own-source revenue / other adjustments	(4,247)	(4,327)	(4,382)	(4,475)	(4,525)	(4,549)
20 Total Revenue – Fiscal Plan Basis	44,712	39,070	41,446	45,352	47,869	49,858
21 Total Expense – CFS Basis, less:	48,711	48,388	48,875	49,118	50,684	51,919
22 SUCH sector additional expense / consolidation adjustments	(4,606)	(4,672)	(4,844)	(4,849)	(4,711)	(4,761)
23 Pension provisions	176	(31)	42	97	97	142
24 Total Expense – Fiscal Plan Basis	44,281	43,685	44,073	44,366	46,070	47,300
25 Surplus / (deficit) – Fiscal Plan Basis	431	(4,615)	(2,627)	986	1,799	2,558

Capital Plan

26 Capital grants	2,695	2,131	2,211	2,093	2,148	2,047
27 Capital investment	3,755	4,300	4,024	3,886	3,476	3,186
28 Capital Plan – Fiscal Plan basis	6,450	6,431	6,235	5,979	5,624	5,233
29 SUCH sector adjustment / self-financed investment	803	493	246	331	212	316
30 Total Capital Plan – CFS basis	7,253	6,925	6,480	6,311	5,836	5,548

Consolidated Fiscal Summary, *continued*

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Projected	2019-20 Projected
Contingency Account						
1 Balance at Start of Year	4,658	6,527	2,479	1,000	2,902	4,609
2 Surplus / (deficit) – CFS basis	248	(4,991)	(3,047)	709	1,710	2,488
Adjustments to Fiscal Plan basis						
3 SUCH / Alberta Innovates revenue / expense adjustments	359	345	462	374	186	212
4 Pension provisions	(176)	31	(42)	(97)	(97)	(142)
Cash Adjustments – Sources / (Requirements)						
5 Heritage Fund inflation-proofing	(285)	(166)	(244)	(279)	(315)	-
6 Retained income of funds and agencies	(570)	(659)	(742)	(843)	(897)	(957)
7 Energy royalties	1,373	(378)	(168)	(313)	(265)	(244)
8 Student loans	(232)	(367)	(341)	(304)	(266)	(232)
9 Other cash adjustments	(116)	(76)	(35)	(58)	(46)	(393)
10 2013 Alberta flood assistance revenue / expense	(944)	(164)	73	132	-	-
11 Inventory acquisition	(187)	(170)	(175)	(163)	(159)	(159)
12 Inventory consumption (non-cash expense)	145	214	190	158	132	141
Capital Plan Cash Adjustments – Sources / (Requirements)						
13 Capital investment	(3,755)	(4,300)	(4,024)	(3,886)	(3,476)	(3,186)
14 Amortization / book value of disposals (non-cash expense)	861	880	980	1,093	1,177	1,223
15 Withdrawal from Capital Plan financing account	673	-	-	-	-	-
16 Direct borrowing for Capital Plan	3,000	5,681	5,535	5,229	2,775	-
17 Alternative financing of capital projects (P3s)	227	114	150	211	242	338
18 Current principal repayments (P3s / direct borrowing)	(39)	(42)	(51)	(61)	(564)	(966)
19 Surplus / (deficit) plus net cash adjustments	582	(4,048)	(1,479)	1,902	137	(1,877)
20 Cash from prior-year final results	1,287	-	-	-	-	-
21 Cash to be transferred next year	-	-	-	-	-	-
22 Balance at end of year prior to allocations	6,527	2,479	1,000	2,902	3,039	2,732
23 NRR allocation to Contingency Account	-	-	-	-	1,570	304
24 NRR allocation to Capital Plan / debt repayment	-	-	-	-	-	1,964
25 Balance at End of Year	6,527	2,479	1,000	2,902	4,609	5,000
Allocation of Surplus Cash						
26 Resource revenue risk adjustment (line 2, facing page)	-	-	-	-	1,570	4,370
27 Total for allocation	-	-	-	-	1,570	4,370
Allocated to:						
28 Contingency Account	-	-	-	-	1,570	304
29 Capital Plan	-	-	-	-	-	1,964
30 Reduction in capital borrowing	-	-	-	-	-	1,051
31 Savings (Heritage Fund)	-	-	-	-	-	1,051
32 Total Allocation	-	-	-	-	1,570	4,370
Liabilities for Capital Projects						
33 Opening balance	8,724	11,930	17,700	23,349	28,744	31,213
34 Alternative financing (P3s – public-private partnerships)	227	114	150	211	242	338
35 Direct borrowing	3,000	5,681	5,535	5,229	2,775	-
36 Re-financing of existing debt	905	-	-	-	-	-
37 Principal repayments / amortization of debt issue costs	(926)	(25)	(36)	(45)	(548)	(951)
38 Allocation from surplus cash for debt repayment	-	-	-	-	-	(1,051)
39 Total Liabilities for capital proj., net of surplus cash	11,930	17,700	23,349	28,744	31,213	29,549
Savings						
40 Allocation from surplus cash for savings	-	-	-	-	-	1,051
41 Total Accumulated Savings	-	-	-	-	-	1,051

Balance Sheet Details

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	At March 31					
	2015 Forecast	2016 Estimate	2017 Target	2018 Target	2019 Target	2020 Target
Financial Assets						
Alberta Heritage Savings Trust Fund	15,091	15,257	15,501	15,780	16,095	17,146
Endowment funds:						
Alberta Heritage Foundation for Medical Research	1,416	1,454	1,492	1,535	1,583	1,659
Alberta Heritage Science and Engineering Research	845	873	905	942	983	1,027
Alberta Heritage Scholarship	1,058	1,076	1,106	1,144	1,188	1,237
Alberta Cancer Prevention Legacy Fund	485	468	455	442	429	416
Alberta Enterprise Corporation	98	98	98	98	98	98
Contingency Account	6,527	2,479	1,000	2,902	4,609	5,000
Self-supporting lending organizations:						
Alberta Capital Finance Authority	15,148	15,970	16,376	16,449	16,628	16,722
Agriculture Financial Services Corporation	4,232	4,658	5,145	5,715	6,259	6,791
Equity in commercial enterprises	3,787	4,163	4,493	4,933	5,417	5,799
Capital Plan Principal Repayment Account	-	-	-	-	-	1,051
Student loans	1,354	1,722	2,063	2,366	2,633	2,865
Other cash, inventory, marketable securities, accounts receivable	5,379	5,837	6,328	6,507	6,867	7,202
SUCH sector / Ab Innovates corp. additional financial assets	8,251	7,696	7,281	6,811	6,606	6,558
Total Financial Assets	63,671	61,751	62,243	65,624	69,395	73,571
Liabilities						
Pension liabilities	11,424	11,455	11,413	11,316	11,219	11,077
Self-supporting lending organizations:						
Alberta Capital Finance Authority	15,148	15,970	16,376	16,449	16,628	16,722
Agriculture Financial Services Corporation	2,253	2,422	2,614	2,847	3,025	3,188
Liabilities for capital projects:						
Alternative financing (P3s)	2,658	2,730	2,828	2,978	3,156	3,428
Direct borrowing	9,272	14,970	20,521	25,766	28,057	27,172
Debt issued to reduce pre-1992 TPP unfunded liability	943	943	944	945	946	597
Other debt, accounts and interest payable	5,323	4,485	3,918	3,149	2,782	2,567
Other accrued liabilities, including guarantees, indemnities, remissions	320	320	320	320	321	322
SUCH sector / Ab Innovates corp. additional liabilities	5,041	4,796	4,627	4,417	3,983	3,597
Deferred capital contributions	2,486	2,546	2,626	2,606	2,571	2,564
Total Liabilities	54,868	60,637	66,187	70,793	72,688	71,234
Net Financial Assets	8,803	1,114	(3,944)	(5,169)	(3,293)	2,337
Capital Assets	45,316	48,014	50,025	51,959	53,363	54,591
Net Assets	54,119	49,128	46,081	46,790	50,070	56,928
Change in Net Assets	248	(4,991)	(3,047)	709	3,280	6,858

Revenue

(millions of dollars)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
CONSOLIDATED FINANCIAL STATEMENTS BASIS	Forecast	Estimate	Target	Target	Target	Target
Income Taxes						
Personal income tax	10,994	11,303	12,115	12,937	13,845	14,600
Health care contribution levy	-	396	532	540	557	567
Corporate income tax	5,717	4,529	4,586	5,499	6,371	7,283
	16,711	16,228	17,233	18,976	20,773	22,450
Other Taxes						
Education property tax (includes opted-out boards)	2,106	2,253	2,318	2,360	2,403	2,448
Tobacco tax	915	1,010	1,016	1,021	1,027	1,032
Fuel tax	965	1,476	1,490	1,520	1,566	1,613
Insurance taxes	384	409	603	646	681	717
Freehold mineral rights tax	143	88	104	109	109	108
Tourism levy	92	86	86	88	91	94
	4,605	5,322	5,617	5,744	5,877	6,012
Non-Renewable Resource Revenue						
Bitumen royalty	5,001	1,361	1,767	2,850	4,326	6,551
Crude oil royalty	2,163	594	776	907	928	1,022
Natural gas and by-products royalty	960	450	466	474	505	645
Bonuses and sales of Crown leases	484	315	334	396	400	404
Rentals and fees / coal royalty	186	149	134	126	120	117
	8,794	2,869	3,477	4,753	6,279	8,739
Transfers from Government of Canada						
Canada Health Transfer	3,618	3,978	4,242	4,460	4,694	4,944
Canada Social Transfer	1,452	1,515	1,570	1,626	1,687	1,751
Direct transfers to SUCH sector	474	476	478	478	480	480
Agriculture support programs	304	288	296	302	306	308
Infrastructure support	278	259	283	285	299	299
2013 Alberta flood assistance	(246)	-	-	-	-	-
Other (includes labour market agreements)	411	406	406	412	412	391
	6,291	6,922	7,275	7,563	7,878	8,173
Investment Income						
Alberta Heritage Savings Trust Fund	1,867	1,455	1,413	1,462	1,498	1,514
Endowment funds	352	260	283	303	317	331
Alberta Capital Finance Authority	289	318	420	512	564	625
Agriculture Financial Services Corporation	129	137	155	185	216	236
Other (includes Contingency Account and SUCH sector)	436	392	359	378	453	483
	3,073	2,562	2,630	2,840	3,048	3,189
Net Income from Government Business Enterprises						
AGLC - Gaming / lottery	1,493	1,545	1,599	1,655	1,688	1,722
AGLC - Liquor	750	834	851	870	886	905
Alberta Treasury Branches	316	283	264	376	401	426
Other	43	59	58	101	206	117
	2,602	2,721	2,772	3,002	3,181	3,170
Premiums, Fees and Licences						
Post-secondary institution tuition fees	1,122	1,153	1,172	1,193	1,217	1,242
Health / school board fees and charges	634	671	673	675	677	679
Motor vehicle licences	517	556	572	581	594	609
Crop, hail and livestock insurance premiums	308	301	326	339	352	360
Energy industry levies	296	306	306	306	291	291
Land Titles	93	250	254	261	268	276
Other (includes lands & grazing, health benefit premiums)	582	635	655	719	741	764
	3,552	3,872	3,958	4,074	4,140	4,221
Other						
SUCH sector sales, rentals and services	862	855	858	863	868	874
SUCH sector fundraising, donations, gifts and contributions	549	563	563	563	564	565
AIMCo investment management charges	225	257	261	270	270	270
Fines and penalties	136	204	209	215	222	222
Refunds of expense	590	138	138	138	138	138
Miscellaneous (includes CCEMF and Ab. Innovates corps.)	969	884	837	826	726	754
	3,331	2,901	2,866	2,875	2,788	2,823
Total Revenue - Consolidated Financial Statements basis	48,959	43,397	45,828	49,827	53,964	58,777

Expense by Ministry

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
CONSOLIDATED FINANCIAL STATEMENTS BASIS						
Aboriginal Relations	205	196	190	193	203	186
Agriculture and Rural Development	1,056	931	932	929	956	983
Culture and Tourism	320	313	314	315	323	331
Education	7,343	7,488	7,592	7,640	7,892	8,123
Energy	768	1,010	735	670	663	681
Environment and Sustainable Resource Development	901	717	729	726	746	765
Health	19,027	18,868	18,843	18,823	19,347	19,924
Human Services	4,137	4,209	4,198	4,187	4,313	4,443
Infrastructure	656	729	733	716	707	746
Innovation and Advanced Education	5,865	5,810	5,843	5,864	5,842	5,976
International and Intergovernmental Relations	37	37	38	38	39	40
Jobs, Skills, Training and Labour	163	186	194	201	207	213
Justice and Solicitor General	1,337	1,347	1,354	1,353	1,393	1,435
Municipal Affairs	2,150	1,348	1,747	1,757	1,797	1,712
Seniors	654	703	707	665	666	663
Service Alberta	293	294	289	289	296	304
Transportation	1,394	1,275	1,282	1,330	1,390	1,406
Treasury Board and Finance	1,440	1,433	1,545	1,590	1,633	1,675
Executive Council	22	22	22	22	22	23
Legislative Assembly	127	153	151	129	129	129
Unallocated disaster / emergency assistance	-	200	200	200	400	400
2013 Alberta flood assistance (operating and capital grants)	261	199	102	54	50	50
Total Program Expense	48,155	47,466	47,738	47,691	49,014	50,206
Debt Servicing Costs	732	891	1,179	1,524	1,767	1,855
Pension Provisions	(176)	31	(42)	(97)	(97)	(142)
Total Expense – Consolidated Financial Statements basis	48,711	48,388	48,875	49,118	50,684	51,919

Debt Servicing Costs

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
General						
Agriculture and Rural Development						
Agriculture Financial Services Corporation	73	75	80	95	106	115
Seniors – Alberta Social Housing Corporation	10	8	6	5	5	5
Treasury Board and Finance - general government	291	330	420	528	591	652
Total General Debt Servicing Costs	374	413	506	628	702	772
Capital Plan						
Education – Alberta Schools Alternative Procurement P3s	30	30	30	29	30	30
Transportation – ring road P3s	72	71	83	94	92	90
Treasury Board and Finance – direct borrowing	256	376	560	773	943	964
Total Capital Plan Debt Servicing Costs	358	477	673	896	1,065	1,084
Total Debt Servicing Costs	732	891	1,179	1,524	1,767	1,855

Operating Expense

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Aboriginal Relations	194	186	188	190	200	183
Agriculture and Rural Development	901	891	892	890	917	945
Culture and Tourism	272	270	271	272	280	288
Education	7,045	7,169	7,225	7,286	7,536	7,777
Energy	682	678	591	591	593	611
Environment and Sustainable Resource Development	608	596	613	610	629	648
Health	17,704	17,504	17,485	17,480	18,004	18,581
Human Services	4,125	4,197	4,190	4,180	4,306	4,436
Infrastructure	518	498	509	504	519	535
Innovation and Advanced Education	5,392	5,337	5,369	5,390	5,368	5,501
International and Intergovernmental Relations	37	37	38	38	39	40
Jobs, Skills, Training and Labour	162	184	192	200	206	212
Justice and Solicitor General	1,313	1,329	1,338	1,338	1,378	1,420
Municipal Affairs	251	281	281	281	290	299
Seniors	568	569	569	569	586	604
Service Alberta	235	242	241	241	248	256
Transportation	529	479	479	480	494	510
Treasury Board and Finance	1,419	1,412	1,522	1,567	1,610	1,652
Executive Council	22	22	22	22	22	23
Legislative Assembly	124	150	148	126	126	126
Total Operating Expense	42,096	42,030	42,162	42,256	43,351	44,646

Disaster / Emergency Assistance

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Agriculture and Rural Development	108	-	-	-	-	-
Environment and Sustainable Resource Development	150	-	-	-	-	-
Municipal Affairs	32	-	-	-	-	-
Unallocated	-	200	200	200	400	400
Total – excluding 2013 Alberta flood assistance	290	200	200	200	400	400
2013 Alberta flood assistance^a						
Aboriginal Relations	6	7	6	3	-	-
Agriculture and Rural Development	1	-	-	-	-	-
Culture and Tourism	6	6	2	-	-	-
Education	4	7	-	-	-	-
Environment and Sustainable Resource Development	37	12	7	-	-	-
Health	17	-	-	-	-	-
Human Services	5	1	1	1	-	-
Infrastructure	56	57	-	-	-	-
Municipal Affairs	28	11	4	-	-	-
Transportation	1	-	-	-	-	-
Total 2013 Alberta flood assistance	161	101	20	4	-	-
Total Disaster / Emergency Assistance	451	301	220	204	400	400

^a Excludes capital grants included in expense for 2013 Alberta flood assistance reported in the Capital Plan:

100	98	82	50	50	50
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Capital Amortization

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Agriculture and Rural Development	17	17	17	17	16	16
Culture and Tourism	3	4	4	4	4	4
Education	298	309	363	354	356	346
Energy	23	20	20	20	20	20
Environment and Sustainable Resource Development	55	55	55	55	55	55
Health	584	613	601	583	583	583
Human Services	11	11	8	6	6	6
Infrastructure	96	109	122	139	141	141
Innovation and Advanced Education	473	473	474	474	474	474
Jobs, Skills, Training and Labour	1	2	1	1	1	1
Justice and Solicitor General	24	17	16	15	15	15
Municipal Affairs	3	3	3	3	3	3
Seniors	32	32	38	36	35	34
Service Alberta	44	42	42	42	42	42
Transportation	455	472	503	520	521	521
Treasury Board and Finance	21	21	23	23	23	23
Legislative Assembly	3	3	3	3	3	3
Total Amortization Expense	2,144	2,205	2,293	2,296	2,300	2,288

Inventory Consumption

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Culture and Tourism	1	1	1	1	1	1
Environment and Sustainable Resource Development	1	1	1	1	1	1
Health	739	752	756	759	759	759
Human Services	1	1	1	1	1	1
Infrastructure	25	96	73	38	12	21
Service Alberta	14	10	6	6	6	6
Transportation	49	50	50	50	50	50
Treasury Board and Finance	1	-	-	-	-	-
Total Inventory Consumption	831	911	888	856	830	839

Capital Grants

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Aboriginal Relations	11	10	2	2	2	2
Agriculture and Rural Development	30	23	23	23	23	23
Culture and Tourism	44	38	38	38	38	38
Education	-	10	5	-	-	-
Energy	63	313	124	59	50	50
Environment and Sustainable Resource Development	149	142	128	110	110	110
Infrastructure	16	26	30	35	35	50
Municipal Affairs	1,892	1,078	1,477	1,473	1,504	1,410
Seniors	43	102	100	60	45	25
Transportation	364	279	250	280	325	325
Total Capital Grants	2,612	2,021	2,177	2,080	2,132	2,033

Capital Plan ^a

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Aboriginal Relations	11	10	2	2	2	2
Agriculture and Rural Development	46	35	34	34	34	34
Culture and Tourism	47	41	41	41	41	41
Education	955	1,123	1,503	1,377	971	499
Energy	95	330	140	75	66	66
Environment and Sustainable Resource Development	221	309	296	216	176	161
Health	659	457	432	453	453	453
Human Services	7	6	5	5	5	5
Infrastructure	279	356	258	228	241	267
Innovation and Advanced Education	816	914	672	672	672	671
Jobs, Skills, Training and Labour	1	1	1	1	1	1
Justice and Solicitor General	103	67	29	10	7	6
Municipal Affairs	1,897	1,088	1,478	1,474	1,505	1,411
Seniors	164	215	164	179	94	35
Service Alberta	43	46	54	44	48	48
Transportation	1,879	1,903	1,360	1,486	1,507	1,836
Treasury Board and Finance	27	21	11	11	11	11
Legislative Assembly	3	2	1	1	1	1
Total Capital Plan	7,253	6,925	6,480	6,311	5,836	5,548

^a The Capital Plan comprises capital grants included in expense plus capital investment in government-owned assets not included in expense. Capital investment adds to government capital assets, and those assets are depreciated over time through amortization expense included in total expense.

Capital Investment ^a

(millions of dollars)

CONSOLIDATED FINANCIAL STATEMENTS BASIS	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Agriculture and Rural Development	16	12	11	11	11	11
Culture and Tourism	3	3	3	3	3	3
Education	955	1,113	1,498	1,377	971	499
Energy	32	17	16	16	16	16
Environment and Sustainable Resource Development	72	167	168	106	66	51
Health	659	457	432	453	453	453
Human Services	7	6	5	5	5	5
Infrastructure	263	330	228	194	207	218
Innovation and Advanced Education	816	914	672	672	672	671
Jobs, Skills, Training and Labour	1	1	1	1	1	1
Justice and Solicitor General	103	67	29	10	7	6
Municipal Affairs	5	10	1	1	1	1
Seniors	121	113	64	119	49	10
Service Alberta	43	46	54	44	48	48
Transportation	1,515	1,624	1,110	1,206	1,182	1,511
Treasury Board and Finance	27	21	11	11	11	11
Legislative Assembly	3	2	1	1	1	1
Total Capital Investment	4,641	4,903	4,304	4,230	3,704	3,516

^a Capital investment is not included in expense. Rather, the assets are added to government capital assets and depreciated over time through amortization expense.

Expense by Function

(millions of dollars)

	Health	Education	Social Services	Transportation, Communications and Utilities	Agriculture, Resource Management and Economic Development	Protection of Persons and Property (includes 2013 flood / unallocated disaster)	Regional Planning and Development	Recreation and Culture	Housing	Environment	General Government (includes pension provisions)	Debt Servicing Costs	Total Expense
Legislative Assembly	-	-	13	-	-	-	-	-	-	-	140	-	153
Aboriginal Relations	-	-	-	-	-	7	197	-	-	-	-	-	204
Agriculture and Rural Development	-	-	-	-	931	-	-	-	-	-	-	75	1,006
Culture and Tourism	-	-	-	-	99	6	-	213	-	-	-	-	318
Education	-	7,489	-	-	-	7	-	-	-	-	38	30	7,564
Energy	-	-	-	36	887	-	-	-	-	31	56	-	1,010
Environment and Sustainable Resource Development	-	-	-	-	219	230	-	81	-	276	-	-	806
Executive Council	-	-	-	-	-	-	-	-	-	-	22	-	22
Health	18,859	-	9	-	-	-	-	-	-	-	-	-	18,868
Human Services	-	166	4,024	-	2	19	-	-	-	-	-	-	4,211
Infrastructure	7	4	-	3	-	57	-	-	94	47	574	-	785
Innovation and Advanced Education	-	5,543	-	-	261	-	6	-	-	-	(3)	-	5,807
International and Intergovernmental Relations	-	-	-	-	25	-	-	-	-	-	13	-	37
Jobs, Skills, Training and Labour	20	-	-	-	88	79	-	-	-	-	-	-	186
Justice and Solicitor General	-	-	120	-	23	1,201	-	3	-	-	-	-	1,347
Municipal Affairs	-	-	-	-	-	84	1,189	36	-	-	65	-	1,373
Seniors	-	-	458	-	-	-	-	-	245	-	-	8	711
Service Alberta	-	-	-	-	-	97	-	-	-	-	197	-	294
Transportation	-	-	-	1,238	-	40	-	-	-	2	-	71	1,351
Treasury Board and Finance	11	6	116	-	116	46	1	8	-	-	1,125	706	2,135
Unallocated Disaster Expense	-	-	-	-	-	200	-	-	-	-	-	-	200
Total Expense	18,897	13,208	4,740	1,277	2,651	2,073	1,393	340	338	355	2,226	891	48,388

Expense by Object

(millions of dollars)

	Salaries, Wages and Empl. Benefits	Supplies and Services	Grants to Others	Capital Grants to Others	Amortization of Capital Assets	Consumption of Inventory	Pension Provisions	Debt Servicing Costs	Other / Unallocated Disaster	Total Expense
Legislative Assembly	77	56	-	-	3	-	-	-	17	153
Aboriginal Relations	29	6	158	10	-	-	-	-	-	204
Agriculture and Rural Development	170	618	103	23	17	-	-	75	-	1,006
Culture and Tourism	78	86	110	38	4	1	-	-	2	318
Education	5,614	1,321	218	10	309	-	38	30	24	7,564
Energy	288	268	121	313	20	-	-	-	-	1,010
Environment and Sustainable Resource Development	306	284	18	142	55	1	-	-	-	806
Executive Council	18	3	-	-	-	-	-	-	-	22
Health	7,396	4,829	5,276	-	613	752	-	-	2	18,868
Human Services	636	1,462	2,098	-	11	1	-	-	2	4,211
Infrastructure	85	404	56	26	109	96	-	-	9	785
Innovation and Advanced Education	3,416	1,354	510	-	473	-	(3)	-	57	5,807
International and Intergovernmental Relations	28	8	2	-	-	-	-	-	-	37
Jobs, Skills, Training and Labour	93	38	53	-	2	-	-	-	-	186
Justice and Solicitor General	696	402	208	-	17	-	-	-	23	1,347
Municipal Affairs	68	29	195	1,079	3	-	-	-	-	1,373
Seniors	29	17	522	102	32	-	-	8	-	711
Service Alberta	133	108	-	-	42	10	-	-	1	294
Transportation	76	403	-	279	472	50	-	71	-	1,351
Treasury Board and Finance	229	393	786	-	21	-	(4)	706	3	2,135
Unallocated Disaster Expense	-	-	-	-	-	-	-	-	200	200
Total Expense	19,464	12,088	10,436	2,021	2,206	910	31	891	341	48,388

Inventory Acquisition

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
CONSOLIDATED FINANCIAL STATEMENTS BASIS						
Culture and Tourism	1	1	1	1	1	1
Environment and Sustainable Resource Development	1	1	1	1	1	1
Health	762	758	760	760	760	760
Human Services	1	1	1	1	1	1
Infrastructure	63	47	54	42	38	38
Service Alberta	14	10	6	6	6	6
Transportation	50	50	50	50	50	50
Other	1	1	1	1	1	1
Total Inventory Acquisition	893	868	873	861	857	857

Capital Assets

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
CONSOLIDATED FINANCIAL STATEMENTS BASIS						
Net book value at start of the year	42,839	45,316	48,014	50,025	51,959	53,363
Additions (Capital investment)	4,641	4,903	4,304	4,230	3,704	3,516
Amortization	(2,144)	(2,205)	(2,293)	(2,296)	(2,300)	(2,288)
Net book value of capital asset disposals	(20)	-	-	-	-	-
Net Book Value at End of Year	45,316	48,014	50,025	51,959	53,363	54,591

Liabilities for Capital Projects

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Opening balance	8,724	11,930	17,700	23,349	28,744	31,213
Alternative financing (P3s)	227	114	150	211	242	338
Direct borrowing	3,000	5,681	5,535	5,229	2,775	-
Re-financing of maturing debt	905	-	-	-	-	-
Principal repayment / amortization of issue costs	(926)	(25)	(36)	(45)	(548)	(951)
Allocation from surplus cash for debt repayment	-	-	-	-	-	(1,051)
Total Liabilities for Capital Projects	11,930	17,700	23,349	28,744	31,213	29,549

Capital Plan Liability Principal Repayments

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Education – Alberta Schools Alternative Procurement P3s	12	13	14	14	15	16
Infrastructure – Evan Thomas water treatment P3	1	1	1	1	1	1
Treasury Board and Finance - direct borrowing	905	-	-	-	500	900
Transportation – ring road P3s	26	28	36	46	48	49
Total Current Principal Repayments	944	42	51	61	564	966
Allocation for future principal repayments	-	-	-	-	-	1,051
Total Current / Future Principal Repayments	944	42	51	61	564	2,017

Cash Adjustments^a

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Retained Income of Funds and Agencies						
Alberta Treasury Branches	(316)	(283)	(264)	(376)	(401)	(426)
Agriculture Financial Services Corporation	(167)	(259)	(296)	(337)	(300)	(300)
Access to the Future Fund	96	6	5	(6)	(7)	(9)
Heritage Foundation for Medical Research Endowment Fund	(52)	(38)	(38)	(43)	(48)	(76)
Heritage Science and Engineering Research Endowment Fund	(49)	(28)	(32)	(37)	(41)	(44)
Heritage Scholarship Fund	(60)	(18)	(30)	(38)	(44)	(49)
Alberta School Foundation Fund	6	4	-	-	-	-
Alberta Social Housing Corporation	62	24	(10)	63	13	17
Alberta Capital Finance Authority	(51)	(55)	(51)	(41)	(41)	(41)
Alberta Cancer Prevention Legacy Fund	15	17	13	13	13	13
Other	(54)	(29)	(39)	(41)	(41)	(42)
Total Retained Income of Funds and Agencies	(570)	(659)	(742)	(843)	(897)	(957)
Other Cash Adjustments						
Energy royalties (difference between accrued revenue & cash)	1,373	(378)	(168)	(313)	(265)	(244)
Student loans	(232)	(367)	(341)	(304)	(266)	(232)
Inventory acquisition	(187)	(170)	(175)	(163)	(159)	(159)
Other cash adjustments	(116)	(76)	(35)	(58)	(46)	(393)
Current principal repayments (P3s / direct capital borrowing)	(39)	(42)	(52)	(61)	(564)	(966)
2013 Alberta flood assistance revenue	244	338	300	200	-	-
2013 Alberta flood assistance expense	(1,188)	(502)	(227)	(68)	-	-
Inventory consumption (non-cash expense)	145	214	190	158	132	141
Amortization (non-cash expense)	836	869	980	1,093	1,177	1,223
Total Other Cash Adjustments	836	(114)	472	484	9	(630)

^a Negative cash adjustments are a cash requirement; positive cash adjustments are a cash source.

Pension Liabilities

(millions of dollars)

	At March 31					
	2015 Forecast	2016 Estimate	2017 Target	2018 Target	2019 Target	2020 Target
CONSOLIDATED FINANCIAL STATEMENTS BASIS						
Teachers' Pension Plan (pre-1992)	8,556	8,520	8,411	8,239	8,054	7,858
Teachers' Pension Plan (post-1992)	635	673	706	734	755	732
Local Authorities Pension Plan	600	700	800	900	1,000	1,100
Public Service Management Pension Plan (pre-1992; closed) ^a	580	550	520	490	460	430
Public Service Pension Plan	305	330	355	380	405	430
Universities Academic Pension Plan (pre-1992)	300	275	260	245	230	215
Special Forces Pension Plan (pre-1992)	70	45	20	-	-	-
Members of the Legislative Assembly Pension Plan (closed) ^a	45	44	43	42	41	40
Management Employees Pension Plan	50	38	26	14	2	-
Public Service Supplementary Retirement Plan	-	-	-	-	-	-
Provincial Judges and Masters in Chambers Pension Plan	-	-	-	-	-	-
SUCH sector – Universities Academic / Supp. Retirement	283	280	272	272	272	272
Total Pension Liabilities	11,424	11,455	11,413	11,316	11,219	11,077
Annual non-cash change in pension liabilities	(176)	31	(42)	(97)	(97)	(142)

^a Membership closed and pensionable service no longer being accrued.

Financing Requirements

(millions of dollars)

	2014-15 Forecast	2015-16 Estimate	2016-17 Target	2017-18 Target	2018-19 Target	2019-20 Target
Term debt borrowing for provincial corporations:						
Agriculture Financial Services Corporation	175	300	375	300	300	300
Alberta Capital Finance Authority	1,655	2,375	1,825	2,575	2,000	1,500
Alberta Treasury Branches	650	1,050	1,400	1,500	1,000	1,000
Alberta Petroleum Marketing Commission	227	340	-	-	-	-
Direct borrowing for capital purposes	3,000	5,681	5,535	5,229	2,775	-
Re-financing of maturing debt	905	-	-	-	-	-
Total Financing Requirements	6,612	9,746	9,135	9,604	6,075	2,800

Loans and Advances

(millions of dollars)

	At March 31	
	2014 Actual	2015 Forecast
Loans and Advances		
Agriculture Financial Services Act	1,987	2,230
Student Financial Assistance Act	1,525	1,941
Alberta Heritage Savings Trust Fund Act		
Ridley Grain Ltd.	156	-
Vencap Acquisition Corporation	-	-
Alberta Housing Act	22	28
Financial Administration Act accountable advances	4	4
Total Loans and Advances	3,694	4,203
Allowance for doubtful loans, advances, implemented guarantees and indemnities^a		
Agriculture Financial Services Act	(33)	(44)
Student Financial Assistance Act	(120)	(155)
Total Loans and Advances	3,541	4,004

^a When a loan is considered to be impaired, accrued interest is no longer included in income. This does not alter the borrower's obligation to pay all accrued interest.

Guarantees

(millions of dollars)

	At March 31	
	2014 Actual	2015 Forecast
Guarantees		
Alberta Housing Act	5	-
Feeder Associations	47	55
Agriculture Financial Services Act	10	10
Securities Act	2	2
Total Guarantees	64	67

Full-Time Equivalents ^a

Department / Organization	2014-15 Budget	2015-16 Estimate	Change	Main reasons for change
Aboriginal Relations	228	222	(6)	Hiring restraint / unfilled positions
Agriculture and Rural Development Department	951	928	(23)	Cost containment measures
Agriculture Financial Services Corporation	647	630	(17)	Cost containment measures
Alberta Livestock and Meat Agency Ltd.	35	35	-	
Culture and Tourism Department	613	601	(12)	Cost containment measures
Travel Alberta Corporation	84	87	3	Transfer from department
Education Department	648	648	-	
School boards (public, separate, francophone, charter):				
Certificated Staff	34,415	34,415	-	
Non-certificated Staff	24,433	24,189	(244)	Cost containment measures
Energy Department	696	696	-	
Alberta Energy Regulator	1,232	1,240	8	Regulatory enhancement project
Alberta Utilities Commission	150	143	(7)	Cost containment measures
Environment and Sustainable Res. Dev. Department	2,875	2,857	(18)	Transfer to AEMERA
Environmental Monitoring, Eval. and Report. Agency	82	105	23	Transfer from department
Natural Resources Conservation Board	47	47	-	
Health Department	978	978	-	
Alberta Health Services	76,101	74,406	(1,695)	Workforce management
Alberta Innovates – Health Solutions	60	60	-	
Health Quality Council of Alberta	31	32	1	Replace contractor
Human Services	6,190	6,190	-	
Infrastructure	958	958	-	
Innovation and Advanced Education Department	719	719	-	
Post-secondary institutions	33,517	33,517	-	
Alberta Innovates corporations	652	652	-	
Alberta Enterprise Corporation	6	6	-	
International and Intergovernmental Relations	212	206	(6)	International Offices Review
Jobs, Skills, Training and Labour	609	609	-	
Justice and Solicitor General Department	6,865	6,864	(1)	Calgary Young Offenders Centre
Victims of Crime Fund	37	37	-	
Municipal Affairs	566	546	(20)	Cost containment measures
Seniors	265	297	32	Various programs
Service Alberta	1,377	1,367	(10)	Cost containment measures
Transportation	799	799	-	
Treasury Board and Finance Department	777	754	(23)	Cost containment measures
Alberta Investment Management Corporation	372	376	4	Increased assets under management
Alberta Pensions Services Corporation	282	287	5	Transition to new IT system
Alberta Securities Commission	191	196	5	Oversight activities
Alberta Insurance Council	25	24	(1)	Cost containment measures
Alberta Local Authorities Pension Plan Corporation	6	6	-	
Executive Council	153	136	(17)	Hiring restraint / unfilled positions
Legislative Assembly	714	717	3	Office of the Child and Youth Advocate
Total Full-Time Equivalent Employment	199,598	197,582	(2,016)	

^a The 2014-15 Budget numbers have been restated on the 2015-16 basis.

2015-16 Allocation of Lottery Fund Revenue

(thousands of dollars)

Lottery Fund Revenue^a		1,547,716		
Aboriginal Relations			Health	
First Nations and Metis Relations	200		Alberta Health Services - Community and Population Health Services	768,992
First Nations Development Fund	128,000			
Agriculture and Rural Development			Human Services	
Major Fairs and Exhibitions	18,140		Family and Community Support Services	52,000
Agricultural Service Boards	11,600		Fetal Alcohol Spectrum Disorder initiatives	12,000
Agricultural Societies	8,670		Prevention of Family Violence	6,500
Agriculture initiatives	1,450		Training for Work	400
Culture and Tourism			Jobs, Skills, Training and Labour	
Community Facility Enhancement Program	38,000		Settlement and Integration	4,574
Assistance to the Alberta Foundation for Arts	26,650			
Alberta Media Fund	25,800		Justice and Solicitor General	
Community Initiatives Program	24,585		Assistance to the Human Rights Education and Multiculturalism Fund	1,735
Assistance to the Alberta Sport, Recreation, Parks and Wildlife Foundation	22,020			
Assistance to the Alberta Historical Resources Foundation	8,200		Transportation	
Other initiatives	2,100		Provincial Highway Preservation	40,000
Education			Treasury Board and Finance	
Transportation	150,000		Horse Racing and Breeding Renewal Program	28,000
Plant operations and maintenance	150,000		Bingo Associations	6,000
			Gaming Research	1,600
Environment and Sustainable Resource Dev.			Total Lottery Fund Allocation	
Parks operations	10,000			1,547,716
Integrated Planning	500			

^a Includes \$3 million of Lottery Fund interest income.

Changes to Premiums, Fees and Fines

(dollars)

Ministry / Description	2014-15	2015-16
Service Alberta		
Motor Vehicles		
Driver abstract	\$15	\$20
Drivers licences – application / renewal (1 year–5 years)	\$15 - \$75	\$15.80 - \$79
Passenger motor vehicle registrations	\$75	\$84
Commercial (Class 1–3 vehicles and trailers)	varies by weight	\$4 increase
Land Titles		
Searches	\$10	\$15
Caveats	\$30	\$35
Transfer / Title creation – flat fee	\$50	\$75
Transfer / Title creation – variable fee (\$5,000 increments)	\$1	\$6
Mortgages – flat fee	\$50	\$75
Mortgages – variable fee (\$5,000 increments)	\$1	\$6
Vital Statistics		
Marriage licence	\$40	\$50
Birth, Marriage, Death certificates	\$20	\$30
Corporate Registry		
Incorporations (including amalgamations)	\$250	\$275
Annual returns	\$30	\$50
Searches	\$1	\$5

Changes to Premiums, Fees and Fines, *continued*

(dollars)

Ministry / Description	2014-15	2015-16
Environment and Sustainable Resource Development		
Application fees and rent for dispositions on public land (surface materials, mineral and other leases)	various	various
Royalty rates for sand, silt, soil, peat moss, clay and gravel	5¢-60¢ /cu. yd.	10¢-\$1.20 /cu. yd.
Parks fees		
Base camping fee range	\$5-\$23 / night	\$5-\$26 / night
Campsite electricity rates	\$6 / night	\$7 / night
Base group camping fee	\$50 / permit	\$50-\$150 / permit
Dump station use fee	\$3 / use	\$3-\$10 / use
Canmore Nordic Centre fees	\$0-\$1200	\$1-\$1440
In-park (visitor services) interpretive program fees	\$0-\$1500	\$0-\$2000
Cottage lot lease fees (increases phased over 5 years)	\$600-\$700 / year	\$1200-\$1400
Industrial / commercial land use disposition administration and land rent fees	\$0-\$375	\$40-\$1500
Permit and special event fees	\$0-\$60	\$1-\$240
Group accomm. rent – Boreal Centre for Bird Conservation (Lesser Slave Lake Prov. Park)	\$80-\$200 / night	\$80-\$500 / night
On-site pump out service		\$0 up to \$25/ service
Justice and Solicitor General		
Court Filing Fees – Civil and family matters		
Court of Appeal applications	\$0	\$50
Court of Queen's Bench		
Statements of defence	\$0	\$50
Counterclaims	\$0	\$150
Third Party claims	\$0	\$150
Interlocutory applications	\$0	\$50
<i>Family Law Act</i> claims	\$0	\$50
Daily trial fees for civil matters (trials > 5 days, starting on day 5)	\$0	\$250 / day
Provincial Court		
Dispute notes	\$0	\$25
Counterclaims < \$7,500	\$0	\$50
Counterclaims > \$7,500	\$0	\$100
Third Party Claims	\$0	\$50
Interlocutory Applications	\$0	\$50
<i>Family Law Act</i> claims	\$0	\$50
Court Filing Fees – Surrogate fees		
Issuing grants of probate, letters of administration, resealing grants, excluding trusteeship, where net Alberta property value is:		
Up to \$10,000	\$25	\$35
\$10,000 to \$25,000	\$100	\$135
\$25,000 to \$125,000	\$200	\$275
\$125,000 to \$250,000	\$300	\$400
Over \$250,000	\$400	\$525
Other estate documents, application for trusteeship, grant of double probate, caveats	\$200	\$250
Filing an application during estate or trusteeship action or proceeding	\$0	\$50
Court Filing Fees – Queen' s Bench commencement fee	\$200	\$250
Traffic Offence Fines		
	Average 35% increase	
Speeding	\$57-\$351	\$78-\$474
Emergency vehicles / construction zones	\$115-\$703	\$156-\$949
Failure to obey red light	\$287	\$388
Failure to stop at signal / crosswalk	\$172	\$233
Unsafe advance into intersection controlled by flashing red light	\$172	\$233
Traffic fine administration fee (% retained by Province)	16.67%	26.67%

