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**GOVERNMENT  
OF THE  
YUKON TERRITORY**

**TERRITORIAL ACCOUNTS**

FOR THE  
FISCAL YEAR ENDED MARCH 31, 1975

H. J. TAYLOR, Queen's Printer

C. 1

GOVERNMENT OF THE YUKON TERRITORY  
OFFICE OF THE TERRITORIAL TREASURER

Whitehorse, Y.T.  
October 23, 1975

James Smith, Esq.,  
Commissioner of the Yukon Territory,  
Whitehorse, Y.T.

Sir:

In accordance with the provisions of Section 33(1) of the Financial Administration Ordinance, I have the honour to submit herewith the Public Accounts of the Territory for the fiscal year ended March 31, 1975.

Respectfully submitted,

I.S.J. Huberdeau  
Territorial Treasurer

Highlights of the Government's Financial Operations during 1974-1975.

The following table summarizes the budgetary and non-budgetary transactions for the 1974/75 fiscal year with comparative figures for the 1973/74 fiscal year and indicate how these transactions affected the Government's cash position.

	<u>1975</u>	<u>1974</u>
<b>Budgetary Transactions</b>		
Revenue	\$ 11,800,240	\$ 9,688,765
Recoveries	18,947,850	16,626,549
Grants from Canada	<u>15,314,327</u>	<u>14,944,920</u>
	46,062,417	41,260,234
Expenditures	<u>56,481,303</u>	<u>44,486,469</u>
Deficit	<u>10,418,886</u>	<u>3,226,235</u>
<b>Non-Budgetary Transactions</b>		
Receipts and Credits		
Loans from Canada	15,082,836	5,843,500
Repayment of loan principal	<u>738,258</u>	<u>288,858</u>
	<u>15,821,094</u>	<u>6,132,358</u>

	<u>1975</u>	<u>1974</u>
Disbursements and Charges		
Municipal and Housing Loans	\$ 1,829,795	\$ 250,624
Loan principal repayments	<u>1,882,302</u>	<u>2,104,685</u>
	<u>3,712,097</u>	<u>2,355,309</u>
Net amount available from non-budgetary transactions	<u>12,108,997</u>	<u>3,777,049</u>
Net increase in working capital	<u>\$ 1,690,111</u>	<u>\$ 550,814</u>

#### REVENUE

Operation and maintenance revenue increased 21.8% to \$11,800,240. The major revenue increases were in Fuel Tax - 15.1% and Property Taxes - 11.2%. Collection of grants in lieu due the Territory increased the Property Tax revenue by further \$504,287.

Recoveries on expenditures increased 15.4% to \$15,414,946. Increases were due to increased recoveries under the Alaska Highway Maintenance Agreement and the Engineering Services Agreement - 19.4% over previous year. Approximately \$300,000 of the increase was recoveries for prior years expenditures.

Health, Welfare and Rehabilitation recoveries increased 12.3% over the previous year and, with Highways and Public Works accounted for 95.5% of the total increase in expenditure recoveries.

Government of Canada operating grants decreased \$1,027,000 dollars but the grant in lieu of income tax increased \$809,000 for a net decrease of \$218,000.

#### EXPENDITURES

Operating and maintenance expenditures increased \$4,370,766 or 13.0% over the previous year. Education and Health, Welfare and Rehabilitation accounted for 57.6% of the increase with Highways and Public Works accounting for 17.5% of the increase.

Project capital increased \$7,334,778 to \$15,788,606 compared with the \$8,453,828 of 1974 or an increase of 86.8%.

Overall budgetary and non-budgetary transactions resulted in a net increase in working capital of \$1,690,111 as compared with an increase of \$550,814 for the year 1974. This is due entirely to underexpenditure of funds available for project capital.

## STATEMENT OF ASSETS AND LIABILITIES

Current assets increased \$4,513,052 during the year to \$18,678,762. Higher cash position is the major cause increasing \$3,539,652. Accounts receivable increased also and inventory decreased.

The Workmen's Compensation Fund increased \$2,395,981. The results for the fiscal year ended March 31, 1975 reflect a full years operations where the 1974 figures only represent a portion of a year.

Fixed Assets increased by \$8,657,011. Public buildings and land accounted for \$6,223,974 of the increase. Rental purchase housing through the Yukon Housing Corporation accounted for \$2,203,977.

## GENERAL

Turnover of staff and the resultant shortage of trained staff at the supervisory level made it extremely difficult to effect the improvements in operation, including the operation of the computer, that had been planned for. Some gains were made and as we neared the halfway mark of the 1975-1976 fiscal year some glimmer of light appears at the end of the long dark tunnel. We are however, continuing to struggle.

In conclusion, I would like to take this opportunity of expressing my thanks for the assistance and courtesies shown the Territorial Treasurer's office during the past year by all concerned. I would like also, to thank and compliment the staff of the Treasury Department for the excellent way in which they undertook their duties.

AUDITOR GENERAL OF CANADA

Ottawa, Ontario  
K1A 0G6

July 2, 1975.

The Council of the Yukon Territory  
Whitehorse, Y.T.

Sirs,

I have examined the accounts and financial transactions of the Yukon Territory for the year ended March 31, 1975. My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

In compliance with Section 26 of the Yukon Act I report that, in my opinion:

- (a) proper books of account have been kept by the Territory;
- (b) the financial statements of the Territory -
  - (i) were prepared on a basis consistent with that of the preceding year and are in agreement with the books of account.
  - (ii) in the case of the statement of expenditure and revenue, give a true and fair view of the expenditures and revenues of the Territory for the fiscal year, and
  - (iii) in the case of the statement of assets and liabilities, give a true and fair view of the affairs of the Territory at the end of the fiscal year; and
- (c) the transactions of the Territory that have come under my notice have been within the powers of the Territory under this Act and any other Act applicable to the Territory.

Yours sincerely,

J. J. Macdonell  
Auditor General of Canada

## GOVERNMENT OF THE YUKON TERRITORY

Statement of Expenditure and Revenue  
for the year ended March 31, 1975

Expenditure	1975		1974		Revenue	1975		1974	
Operation and maintenance					Operation and maintenance (Note 1)				
Highways and Public Works	\$ 11,002,901	\$ 10,238,888			Revenue				
Education	9,659,526	7,977,734			Taxes	\$ 5,787,793	\$ 4,384,886		
Health, Welfare and Rehabilitation	7,709,267	6,873,311			Liquor Control	2,737,646	2,527,885		
Local Government	1,929,338	2,349,227			Licences	1,559,479	1,072,159		
Administrative Services	1,874,088	1,450,209			Yukon Health Care premiums	764,860	1,005,439		
Tourism, Conservation and Information	1,783,869	1,410,466			Bank interest	697,080	460,632		
Legal Affairs	1,435,234	1,285,164			Fees - registration and services	155,043	150,816		
Territorial Treasurer	1,363,026	1,160,752			Other	98,339	86,948		
Territorial Secretary	870,680	693,870				11,800,240	9,688,765		
Yukon Housing Corporation	330,746	148,288			Expenditure recoveries (Note 2)				
	37,958,675	33,587,909			Highways and Public Works	9,776,312	8,186,052		
					Health, Welfare and Rehabilitation	3,460,811	3,080,983		
					Education	978,025	994,812		
					Administrative Services	563,106	574,824		
					Territorial Treasurer	325,928	247,642		
					Local Government	102,762	195,509		
					Other	208,002	81,090		
						15,414,946	13,360,912		
					Government of Canada grants				
					Operating grant	5,837,000	6,864,000		
					Grant in lieu of income tax	5,446,000	4,637,000		
						11,283,000	11,501,000		
						38,498,186	34,550,677		
					Loan amortization recoveries (Note 1)				
Interest on Government of Canada loans	2,734,022	2,444,732			Government of Canada grant	4,031,327	3,443,920		
					Sale of lots	416,695	426,474		
					Interest on municipal and housing loans	296,018	319,637		
					Frontage taxes	43,022	44,203		
						4,787,062	4,234,234		
Project capital	15,788,606	8,453,828			Project capital recoveries (Notes 1 & 3)	2,777,169	2,475,323		
					Total revenue	46,062,417	41,260,234		
					Excess of expenditure over revenue	10,418,886	3,226,235		
						\$ 56,481,303	\$ 44,486,469		

The accompanying notes are an integral part of the financial statements.

The above Statement of Expenditure and Revenue has been examined in accordance with my certificate dated July 2, 1975

Certified correct

I.S.J. HUBERDEAU  
Territorial Treasurer

Approved

J. SMITH  
CommissionerJ.J. Macdonell  
Auditor General of Canada

## GOVERNMENT OF THE YUKON TERRITORY

## Statement of Assets and Liabilities as at March 31, 1975

<u>Assets</u>	<u>1975</u>	<u>1974</u>	<u>Liabilities</u>	<u>1975</u>	<u>1974</u>
Current assets:			Current liabilities:		
Cash	\$ 12,598,105	\$ 9,058,453	Accounts payable	\$ 3,159,398	\$ 2,689,100
Accounts receivable	4,447,008	3,323,476	Contractors' holdbacks	511,975	88,938
Inventories, at cost	<u>1,633,649</u>	<u>1,783,781</u>	Unapplied balance of advances and grants from Government of Canada	65,063	245,363
Total current assets	18,678,762	14,165,710	Deferred revenue	<u>701,551</u>	<u>532,979</u>
Loans and agreements for sale	4,815,012	4,159,779	Total current liabilities	4,437,987	3,556,380
Securities and other deposits	136,721	82,796	Trust accounts	1,861,771	1,700,926
Compensation Fund (Note 4)	2,898,653	502,672	Unrealized recovery from sale of assets secured by agreements for sale or debentures (Note 7)	177,275	222,593
Capital assets (Note 5):			Undisbursed balance of road equipment replacement account (Note 8)	864,305	1
Public buildings, including land and furnishings	40,164,364	33,940,390	Government of Canada loans (Note 9)	49,691,902	38,149,710
Road equipment	5,816,568	6,296,356	Central Mortgage and Housing Corporation loans (Note 6)	2,995,940	758,474
Rental-purchase housing projects (Note 6)	3,926,214	1,722,237	Compensation Fund (Note 4)	2,898,653	502,672
Other	<u>3,306,196</u>	<u>2,597,348</u>	Current deficit	(36,398,685)	(25,979,799)
	53,213,342	44,556,331	Capital surplus	49,798,489	41,047,651
Less: Accumulated provision for depreciation of road equipment	<u>3,414,853</u>	<u>3,508,680</u>			
	49,798,489	41,047,651			
	<u>\$ 76,327,637</u>	<u>\$ 59,958,608</u>		<u>\$ 76,327,637</u>	<u>\$ 59,958,608</u>

The accompanying notes are an integral part of the financial statements.

Certified correct

I.S.J. HUBERDEAU  
Territorial Treasurer

Approved

J. SMITH  
Commissioner

The above Statements of Assets and Liabilities has been examined in accordance with my certificate dated July 2, 1975.

J.J. Macdonell  
Auditor General of Canada

GOVERNMENT OF THE YUKON TERRITORYStatement of Capital Surplus  
for the year ended March 31, 1975

	<u>1975</u>	<u>1974</u>
Balance at beginning of year	\$ 41,047,651	\$ 37,804,165
Add:		
Assets acquired at cost or estimated market value (Note ) -		
Public buildings, including land and furnishings	6,326,244	2,255,698
Road equipment	300,811	645,903
Rental-purchase housing projects	2,203,977	953,041
Other	<u>193,088</u>	<u>159,238</u>
	<u>9,024,120</u>	<u>4,013,880</u>
Deduct:		
Assets written off or sold -		
Public buildings, including land and furnishings	102,270	68,422
Road equipment	195,677	97,007
Other	<u>69,163</u>	<u>186,744</u>
	367,110	352,173
Net provision for depreciation of road equipment	<u>( 93,828)</u>	<u>418,221</u>
	<u>273,282</u>	<u>770,394</u>
<b>BALANCE AT END OF YEAR</b>	<u><u>\$ 49,798,489</u></u>	<u><u>\$ 41,047,651</u></u>

The accompanying notes are an integral part of the financial statements.

GOVERNMENT OF THE YUKON TERRITORYLiquor Control Operating Statement  
for the year ended March 31, 1975

	<u>1975</u>	<u>1974</u>
Sales	\$ 6,445,103	\$ 5,618,776
Cost of sales	<u>3,515,893</u>	<u>2,966,231</u>
Gross trading profit	<u>2,929,210</u>	<u>2,652,545</u>
Operating expense		
Salaries, wages and employee benefits	394,026	321,656
Express and cartage	97,828	76,262
Rental of buildings	52,014	51,832
Utility service	16,106	18,658
Office supplies	13,293	5,848
Warehouse supplies	9,995	10,828
Communications	7,419	6,888
Sundry	6,356	3,238
Equipment repairs and rentals	6,552	5,182
Travel	4,439	7,328
Breakage and loss	3,398	3,830
Liquor Board	<u>2,998</u>	<u>1,542</u>
	<u>614,424</u>	<u>513,092</u>
Net profit from liquor sales	<u>2,314,786</u>	<u>2,139,453</u>
Other revenue		
Liquor surcharge	378,353	348,427
Licences, fees and permits	35,067	28,315
Sundry	<u>9,440</u>	<u>11,690</u>
	<u>422,860</u>	<u>388,432</u>
Net revenue from liquor operations	<u>2,737,646</u>	<u>2,527,885</u>



GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements

1. Comparative figures

Revenue applied to the repayment of loans from Canada has been segregated under the loan amortization recoveries caption. The corresponding figures for the previous year have been reclassified to conform with the current year's presentation.

2. Expenditure recoveries

Expenditure recoveries include a total of \$13,925,036 (\$12,057,906 in 1973-74) received from Canada in accordance with various Federal-Territorial cost-sharing agreements.

3. Project capital recoveries

Project capital recoveries include \$2,772,280 (\$2,405,372 in 1973-74) received from Canada pursuant to agreements providing for the administration by the Territory of construction projects financed by Canada.

4. Compensation Fund

The Compensation Fund was established, as an account within the Yukon Consolidated Revenue Fund, by Section 52 of the Workmen's Compensation Ordinance 1973 (Third Session). Separate financial statements of the Fund have been prepared for the year ended December 31, 1974. As the assets and liabilities of the Compensation Fund form an integral part of the Yukon Consolidated Revenue Fund, they have been incorporated into the Statement of Assets and Liabilities of the Territory in the amount of \$2,898,653 as at March 31, 1975; the corresponding balance of \$502,672 as at March 31, 1974 was shown in the cash and trust accounts.

5. Capital assets

Capital assets purchased by the Territory are recorded at cost. Capital assets acquired by transfer from the Government of Canada are recorded at estimated value at time of transfer.

6. Rental-purchase housing projects

Pursuant to agreements with Central Mortgage and Housing Corporation the Territory receives, from the Corporation, loans equal to a proportion of the cost of rental-purchase housing projects up to stipulated maximums.

7. Unrealized recover from sale of assets secured by agreements for sale or debentures

Payments for lots sold in the Village of Faro and for assets sold to the Village have been deferred and are secured by agreements for sale and debentures payable over a period of 20-25 years. Corresponding amounts are included in the assets under loans and agreements for sale.

8. Undisbursed balance of road equipment replacement account

The Fourth Appropriation Ordinance 1970-71, 1971 (First Session) established the road equipment replacement account to be credited with equipment rental income and charged with all purchases of replacement road equipment. During 1974-75 the Territory received a lump sum payment of \$900,000 from Canada for the purpose of replenishing the equipment replacement account which had been depleted to one dollar as at March 31, 1974.

9. Government of Canada loans

In accordance with policy established by the Government of Canada all repayments of principal and interest due after March 31, 1975 in respect of which amortization grants had been received pursuant to financial agreements between the Territory and Canada are to be deferred until legislation authorizing cancellation of the Territory's liability is enacted. The outstanding balance of loans included in this policy totalled \$42,871,706 as at March 31, 1975.

## GOVERNMENT OF THE YUKON TERRITORY

## CONSOLIDATED REVENUE FUND

Statement of Revenue and Expenditure Recoveries  
for the fiscal year ended March 31, 1975

	1975	1974	Increase (Decrease)
<u>Operating and Maintenance Revenue - Operating</u>			
Tax revenue			
Property and School Tax	\$ 1,585,004	\$ 1,425,153	\$ 159,851
Grant in lieu of taxes	504,287	-	504,287
Fuel Oil Tax	3,394,854	2,949,872	444,982
Fur Export Tax	2,695	3,514	( 819)
Insurance Premium Tax	13,049	6,347	6,702
Tobacco Tax	287,904	-	287,904
	<u>5,787,793</u>	<u>4,384,886</u>	<u>1,402,907</u>
Liquor Control profit	<u>2,737,646</u>	<u>2,527,885</u>	<u>209,761</u>
Yukon Health Care Insurance Plan premiums	<u>764,860</u>	<u>1,005,439</u>	<u>( 249,199)</u>
Licence revenue			
Motor Vehicle Ordinance	1,371,344	824,821	546,523
Business and Professional licences	35,138	93,414	( 58,276)
Game Ordinance	152,067	152,961	( 894)
Marriage licences	930	963	( 33)
	<u>1,559,479</u>	<u>1,072,159</u>	<u>487,320</u>
Other revenue			
Interest, bank, etc.	697,080	460,632	236,448
Fees - registration, permits, and other	155,043	150,816	4,227
Fines - Ordinances and other information	58,095	43,753	14,342
Sundry	20,208	43,195	( 22,987)
Western Canada Lottery	20,036	-	20,036
	<u>950,462</u>	<u>698,396</u>	<u>252,066</u>
<b>TOTAL REVENUE</b>	<u>\$ 11,800,240</u>	<u>\$ 9,688,765</u>	<u>\$ 2,102,855</u>

## Schedule I

## Statement of Revenue and Expenditure Recoveries (Cont'd.)

	1975	1974	Increase (Decrease)
<u>Expenditure Recoveries</u>			
Administrative Services			
Housing and accommodation rentals	\$ 519,555	\$ 501,605	\$ 17,950
Yukon Land Claims negotiation	-	50,000	( 50,000)
Clerk of Council recoveries	18	2,333	( 2,315)
Federal Inter-departmental Co-ordinating Committee	35,634	20,886	14,748
Pipeline assessment	7,899	-	7,899
	<u>563,106</u>	<u>574,824</u>	<u>( 11,718)</u>
Territorial Treasurer and Collector of Taxes			
Equalization of electric rates	279,591	215,944	63,647
Sale of surplus equipment	42,781	30,288	12,493
Insurance recoveries	125	312	( 187)
Small Business Loan recoveries	3,425	1,074	2,351
Tax Lien recoveries	6	24	( 18)
	<u>325,928</u>	<u>247,642</u>	<u>78,286</u>
Education			
Student accommodation	47,134	19,917	27,217
Sale of school supplies	144	304	( 160)
Transportation of school children	3,744	1,794	1,950
Rental of Government premises	3,182	1,538	1,644
Night school fees	15,861	10,149	5,712
Sale of materials, supplies and services	12,788	20,212	( 7,424)
Occupational training program	563,673	820,274	256,601
Vocational School dormitory fees	46,630	46,479	151
Tradesmen qualification fees	2,080	254	1,826
Fitness and amateur sport	70,000	55,000	15,000
Friendship centres	15,000	15,000	-
Salary recoveries - D.N.D.	23,077	3,891	19,186
Rehabilitation for disabled persons	96,001	-	96,001
French language program	56,411	-	56,411
Vocational School rental	22,300	-	22,300
	<u>978,025</u>	<u>994,812</u>	<u>( 16,787)</u>

## Statement of Revenue and Expenditure Recoveries (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Territorial Secretary and Registrar General</b>			
Sale of supplies and services	\$ 4,476	\$ 12,464	\$( 7,988)
Weigh scale recoveries	73,512	40,336	33,176
Public Administrator recoveries	<u>3,575</u>	<u>3,739</u>	<u>( 164)</u>
	<u>81,563</u>	<u>56,539</u>	<u>25,024</u>
<b>Health, Welfare and Rehabilitation</b>			
Mental Health Services	-	75	( 75)
General Health Services	25,684	25,060	624
Child Welfare Services	-	2,377	( 2,377)
Social Assistance	-	1,787	( 1,787)
Subsidization of travel - medical necessity outside Yukon	2,354	2,998	( 644)
Subsidization of travel - medical necessity inside Yukon	6,228	-	6,228
Yukon Hospital Insurance Scheme	1,413,098	1,198,077	214,921
Yukon Health Care Insurance Plan - recoveries (from National Health and Welfare)	678,009	638,398	48,231
Blind Person's Allowance	-	1,913	( 1,913)
Disabled Person's Allowance	75	2,288	( 2,213)
Child Welfare Services (I.A.B.)	339,380	318,433	20,947
Canada Assistance Plan	884,401	788,621	95,780
Homes and institutions	77,134	63,021	14,113
Social Welfare Administration	10,056	10,454	( 398)
Social Assistance - repayment Administration - Rehabilitation - meals	7,309	21,192	( 13,883)
	1,160	677	483
Probation and detention costs	561	540	21
National Parole Board	4,115	5,072	( 957)
Third Party recoveries - Y.H.I.S.	9,372	-	9,372
Third Party recoveries - Y.H.C.I.P.	<u>1,875</u>	<u>-</u>	<u>1,875</u>
	<u>3,460,811</u>	<u>3,080,983</u>	<u>388,348</u>
<b>Local Government</b>			
Insect Control	24,032	24,966	( 934)
Federal Labour Incentives Program	-	110,164	( 110,164)
Water Service - Ross River	5,007	3,193	1,814
Sale of electrical and building code books	-	84	( 84)
Land sales - unsurveyed privileged	1,395	659	736
Sale of maps	56	78	( 22)
Ambulance services	20,130	17,187	2,943
Municipal tax assessing services	18,996	12,109	6,887
Sale of special study reports	903	69	834
Kluane Corridor study	10,331	27,000	( 16,669)
Third Party recoveries	3,202	-	3,202

Schedule I

Statement of Revenue and Expenditure Recoveries (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Skagway-Carcross Study</b>			
Recoveries	\$ 12,500	\$ -	\$ 12,500
Emergency Assistance Program	6,210	-	6,210
	<u>102,762</u>	<u>195,509</u>	<u>( 92,747)</u>
<b>Tourism, Conservation and Information</b>			
Library supplies and materials	8,980	2,476	6,504
Overview study	1,780	-	1,780
Archives photo service and overdue books	1,385	-	1,385
	<u>12,145</u>	<u>2,476</u>	<u>9,669</u>
<b>Legal Affairs</b>			
Legal expenses and costs - transcript, copies, etc.	579	584	( 5)
Sherriff's Office recoveries	7,760	10,635	( 2,875)
Court Party recoveries	-	68	( 68)
	<u>8,339</u>	<u>11,287</u>	<u>( 2,948)</u>
<b>Yukon Housing Corporation</b>			
C.M.H.C. portion of Public Housing deficit	37,890	10,788	27,102
I.A.N.D. Subsidy - Native rentals	68,065	-	68,065
	<u>105,955</u>	<u>10,788</u>	<u>95,167</u>
<b>Highways and Public Works</b>			
Administration fee - Engineering Services Agreement	417,000	110,000	307,000
Administration fee - Alaska Highway Agreement	345,293	300,000	45,293
Dawson Airport	17,180	8,333	8,847
Mayo Airport	14,582	17,322	( 2,740)
Third Party Services	257,437	189,404	68,033
<b>85% recoveries from Federal Government under Engineering Services Agreement</b>			
Stewart Crossing Boundary Road	359,185	342,630	16,555
Dawson Boundary Road including Ferry	425,645	382,879	42,766
Whitehorse-Keno Highway	877,003	853,797	23,206
Two Mile Hill - Whitehorse	12,403	13,446	( 1,043)
Canal Road	192,376	231,831	( 39,455)

## Statement of Revenue and Expenditure Recoveries (Cont'd.)

	1975	1974	Increase (Decrease)
Dempster Highway	\$ 416,621	\$ 347,991	\$ 68,630
Campbell Highway	813,340	881,147	( 67,807)
Carcross Road	118,011	144,883	( 26,872)
Nahanni Range Road	66,767	59,259	7,508
Skagway Road	3,533	3,814	( 281)
100% recoverable from Federal Government under Engineering Services Agreement			
Skyline Operation - Dawson Boundary Road	43,166	66,206	( 23,040)
100% recoverable from Federal Government under Alaska Highway Maintenance Agreement	5,250,623	4,233,110	1,017,513
Road Equipment Replacement Recovery	146,147	-	146,147
	<u>9,776,312</u>	<u>8,186,052</u>	<u>1,590,260</u>
<b>TOTAL RECOVERIES - OPERATION AND MAINTENANCE</b>	<u>15,414,946</u>	<u>13,360,912</u>	<u>2,062,554</u>
<b>Operating Grant</b>			
Government of Canada - Deficit Grant	5,187,000	6,864,000	( 1,677,000)
Grant in lieu of income tax	5,446,000	4,637,000	809,100
Interim salary adjustment	650,000	-	650,000
	<u>11,283,000</u>	<u>11,501,000</u>	<u>( 217,900)</u>
<b>Loan Amortization</b>			
Government of Canada grant	4,031,327	3,443,920	587,407
Interest on municipal and housing loans	296,018	319,637	( 23,619)
Riverdale Subdivision	173,724	349,507	( 175,783)
Watson Lake Wye Subdivision	6,513	3,549	2,964
Haines Junction Subdivision	30,409	1,811	28,598
Porter Creek Subdivision	9,746	18,488	( 8,742)
Ross River Subdivision	( 156)	606	( 762)
Porter Creek Industrial Subdivision	2,702	22,655	( 19,953)
Whitehorse Industrial Subdivision	600	1,715	( 1,115)
McCrae Industrial Subdivision	2,560	12,850	( 10,290)
Whitehorse lanes and properties	25,552	3,750	21,802
Faro Subdivisions	122,129	5,417	116,712
Mayo Road	264	1,351	( 1,087)
Golden Horn Subdivision	1,029	1,608	( 579)
Teslin Subdivision	4,245	202	4,043

## Schedule I

## Statement of Revenue and Expenditure Recoveries (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
Realized recovery - sale of Faro assets	\$ 1,899	\$ 1,754	\$ 145
Carmacks land sales	2,737	1,211	1,526
Carcross land sales	1,359	-	1,359
Hillcrest land sales	31,383	-	31,383
Porter Creek frontage taxes	26,186	26,076	110
Lot 19 frontage taxes	5,238	5,238	-
Haines Junction frontage taxes	5,077	2,660	2,417
Mayo frontage taxes	4,377	4,619	( 242)
Watson Lake frontage taxes	2,144	5,610	( 3,466)
	<u>4,787,062</u>	<u>4,234,234</u>	<u>552,828</u>
<b>Project and Loan Capital Recoveries</b>			
<b>Territorial Treasurer and Collector of Taxes</b>			
Previous years income adjustment	4,889	22,522	( 17,633)
Public housing projects	-	8,415	( 8,415)
	<u>4,889</u>	<u>30,937</u>	<u>( 26,048)</u>
<b>Education</b>			
Vocational School house project	-	37,650	( 37,650)
	<u>-</u>	<u>37,650</u>	<u>( 37,650)</u>
<b>Health, Welfare and Rehabilitation</b>			
Sundry	69,000	1,364	67,636
	<u>69,000</u>	<u>1,364</u>	<u>67,636</u>
<b>100% recoverable from Federal Government under Engineering Services Agreement</b>			
Whitehorse-Keno Road	-	707,118	( 707,118)
Campbell Highway	496,248	1,135,658	639,410
Pre-Engineered Federal Projects	12,817	106,449	( 93,632)
Nahanni Range Road - drain	12,808	-	12,808
Miscellaneous minor projects	76,797	49,074	27,723
Skagway Road	-	53,548	( 53,548)
Guiderail materials	43,574	41,501	2,073
Mapping Indian communities	-	22,397	( 22,397)
Faro Airport	-	100,000	( 100,000)
Ross River Airport	-	117,006	( 117,006)
Beaver Creek Airport	-	51,228	( 51,228)
Stewart Crossing-Dawson Road	1,245,006	-	1,245,006
Resource management buildings	-	21,393	( 21,393)
	- 18 -		

## Statement of Revenue and Expenditure Recoveries (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
Surveys	\$ 82,599	\$ -	\$ 82,599
Paving - Mile 0-6	107,035	-	107,035
Culvert material	<u>126,036</u>	<u>-</u>	<u>126,036</u>
	<u>2,202,920</u>	<u>2,405,372</u>	<u>( 202,452)</u>
 Purchase of Assets			
Alaska Highway (D.P.W.)	<u>500,360</u>	<u>-</u>	<u>500,360</u>
 TOTAL RECOVERIES - PROJECT AND LOAN CAPITAL	<u>2,777,169</u>	<u>\$ 2,475,323</u>	<u>\$ 301,846</u>
 TOTAL REVENUE AND RECOVERIES	<u>\$ 46,062,417</u>	<u>\$ 41,260,234</u>	<u>\$ 4,802,183</u>

## GOVERNMENT OF THE YUKON TERRITORY

## CONSOLIDATED REVENUE FUND

Statement of Expenditure by Department  
for the fiscal year ended March 31, 1975

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Administrative Services</b>			
Yukon Council	\$ 124,662	\$ 100,986	\$ 23,676
Administrative Services	532,899	410,425	122,474
Personnel	567,958	400,707	167,251
Land Claims Secretariat	38,066	22,062	16,004
Inter-Governmental Affairs	37,337	21,443	15,894
Public Inquiries	-	6,117	( 6,117)
Accommodation Services	558,675	488,469	70,206
Electoral Boundaries Committee	5,083	-	5,083
Pipeline Assessment Committee	9,408	-	9,408
	<u>1,874,088</u>	<u>1,450,209</u>	<u>423,879</u>
<b>Territorial Treasurer and Collector of Taxes</b>			
Territorial Treasurer	527,525	430,264	97,261
Insurance	176,170	115,545	60,625
Electric Rate Equalization grant	340,770	247,381	93,389
Refund of amounts credited revenue - previous years	64,954	164,398	( 99,444)
Central Purchasing	223,894	166,328	57,566
Provision for doubtful accounts	15,015	35,107	( 20,092)
Heating Fuel Equalization	14,698	411	14,287
Write-off of obsolete Central Stores inventory	-	318	( 318)
Ex gratia payment	-	1,000	( 1,000)
	<u>1,363,026</u>	<u>1,160,752</u>	<u>202,274</u>
<b>Education and Occupational Training</b>			
Administration - Education	579,411	492,994	86,417
Schools curriculum supplies and salaries	4,860,700	4,203,164	657,536
Custodial supplies and salaries, leases and rentals	1,822,880	1,431,278	391,602
Student accommodation	110,730	70,453	40,277
Handicapped and retarded children	19,963	11,310	8,653
Post-secondary training	168,488	159,863	8,625
Kindergartens	195,098	84,712	110,386
Recreation and amateur sport	211,666	202,777	8,889
Administration - vocational and apprenticeship training	46,520	46,425	95
Vocational and Technical Training Centre	1,486,125	1,195,408	290,717
Adult education	34,270	43,112	( 8,842)
Apprenticeship training	23,679	20,017	3,662

## Statement of Expenditure by Department (Cont'd.)

	1975	1974	Increase (Decrease)
Rehabilitation Services	\$ 65,540	\$ 16,221	\$ 49,319
French Language Program	34,456	-	34,456
	<u>9,659,526</u>	<u>7,977,734</u>	<u>1,681,792</u>
<b>Territorial Secretary and Registrar General</b>			
Territorial Secretary	644,046	496,692	147,354
Records Office	226,634	197,178	29,456
	<u>870,680</u>	<u>693,870</u>	<u>176,810</u>
<b>Health, Welfare and Rehabilitation</b>			
<b>Northern Health Services</b>			
Disease control	81,877	43,780	38,097
Mental Health Services	143,674	156,460	( 12,786)
General Health Services	507,970	406,459	101,511
Subsidized Medical Travel	118,454	113,959	4,495
<b>Health Insurance Services</b>			
Yukon Hospital Insurance Services	1,977,930	1,860,556	117,374
Yukon Health Care Insurance Plan	1,481,118	1,231,683	249,435
<b>Social Welfare Branch</b>			
Administration	555,908	520,659	35,249
Child Welfare Services	554,678	550,819	3,859
Social Assistance	610,408	542,803	67,605
Categorical Allowances	1,726	7,125	( 5,400)
Grants to Social Service Agencies	62,951	35,957	26,994
Children's Group Homes	40,171	45,904	( 5,733)
Lodges and Senior Citizen's Homes	448,482	368,386	80,096
Alcoholism and Narcotics Services	40,613	31,496	9,117
Fire damage to receiving home	-	4,676	( 4,676)
<b>Corrections</b>	<u>1,083,307</u>	<u>952,589</u>	<u>130,718</u>
	<u>7,709,267</u>	<u>6,873,311</u>	<u>835,955</u>
<b>Local Government</b>			
Administration	134,814	147,017	( 12,203)
Community Planning	128,279	237,112	( 108,833)
Protection Services	169,713	144,810	24,903
Land Disposal and Assessment Services	66,480	41,258	25,222
Municipal Services	1,220,540	1,303,268	( 82,728)
Robert Campbell Bridge repairs	1,194	274,449	( 273,255)
Ambulance Services	208,318	189,313	19,005
Traffic and Transit Study	-	12,000	( 12,000)
	<u>1,929,338</u>	<u>2,349,227</u>	<u>( 419,889)</u>

Schedule II

Statement of Expenditure by Department (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Tourism, Conservation and Information Services</b>			
Administration - Tourism and Information	\$ 669,984	\$ 555,547	\$ 114,437
Campground Maintenance	207,014	160,582	46,432
Game Branch	440,115	294,601	145,514
Library Services Branch	466,756	399,736	67,020
	<u>1,783,869</u>	<u>1,410,466</u>	<u>373,403</u>
<b>Legal Affairs</b>			
Administration - general	554,080	515,060	39,020
Legal Aid	27,803	20,107	7,696
Police Services Agreement	853,351	749,997	103,354
	<u>1,435,234</u>	<u>1,285,164</u>	<u>150,070</u>
<b>Highways and Public Works</b>			
Administration - Highways and Public Works	601,566	549,774	51,792
Territorial Building Maintenance	802,112	817,150	( 15,038)
Territorial Roads and Airstrips	191,290	257,890	( 66,600)
Recreational Roads	89,350	156,583	( 67,233)
Airport Maintenance	25,576	23,065	2,511
Third Party Services	190,305	151,446	38,859
Tote Trail Assistance	31,880	137,603	( 105,723)
Federal roads 85% recoverable under Federal-Territorial Engineering Services Agreement	3,801,374	3,755,172	46,202
Dawson Skyline 100% recoverable under Federal-Territorial Engineering Services Agreement	43,166	66,206	( 23,040)
Federal roads 100% recoverable under Federal-Territorial Alaska Highway Agreement	5,197,938	4,085,407	1,112,531
Write-off of obsolete parts	28,344	62,849	( 34,505)
Deficit on machine operations	-	146,147	( 146,147)
Year end inventory operational charges	-	29,596	( 29,596)
	<u>11,002,901</u>	<u>10,238,888</u>	<u>764,013</u>

## Statement of Expenditure by Department (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Yukon Housing Corporation</b>			
Administration	\$ 106,884	\$ 104,627	\$ 2,257
Housing projects operating deficit	<u>223,863</u>	<u>43,661</u>	<u>180,202</u>
	<u>330,747</u>	<u>148,288</u>	<u>182,459</u>
<b>TOTAL OPERATION AND MAINTENANCE EXPENDITURE</b>	<u>37,958,675</u>	<u>33,587,909</u>	<u>4,370,766</u>
<b><u>Project and Loan Capital</u></b>			
<b>Administrative Services</b>			
Community Development grants	74,110	51,587	22,523
Refund of amounts credited to capital recoveries - prior years	-	6,436	( 6,436)
Staff housing	389,472	117,302	272,170
Territorial building	3,455,419	191,024	3,264,395
Watson Lake Administration Building	-	186,534	( 186,534)
Haines Junction Administration Building	<u>11,679</u>	<u>-</u>	<u>11,679</u>
	<u>3,930,680</u>	<u>552,883</u>	<u>3,377,797</u>
<b>Territorial Treasurer</b>			
Public Housing	2,206,900	1,119,128	1,087,772
Furniture and office equipment	82,902	77,669	5,233
Liquor control equipment	23,918	24,878	( 960)
Central Purchasing equipment	<u>15,882</u>	<u>-</u>	<u>15,882</u>
	<u>2,329,602</u>	<u>1,221,675</u>	<u>1,107,927</u>
<b>Education</b>			
Miscellaneous school equipment	40,832	60,256	( 19,424)
Vocational School equipment	30,833	37,378	( 6,545)
Vocational School house project	43,339	19,651	23,688
Whitehorse Junior High School	9,392	197,839	( 188,447)
Selkirk Street School extention	7,483	20,490	( 13,007)
Van Gorder School extention	2,000	20,612	( 18,612)
Watson Lake Elementary School addition	6,896	289,972	( 283,076)
Teslin Elementary School addition	5,208	513,291	( 508,083)
Industrial Shop equipment	1,640	13,514	( 11,874)
Minor alterations to schools	38,748	29,047	9,701
Jack Hulland School - Porter Creek	19,866	126,242	( 106,376)
Robert Service School	<u>779,407</u>	<u>283,817</u>	<u>495,590</u>

Schedule II

Statement of Expenditure by Department (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
Mayo School replacement	\$ 3	\$ -	\$ 3
F.H. Collins School cafeteria	170	-	170
Recreational swimming pools	11,917	-	11,917
Ross River Elementary School	<u>93,715</u>	<u>-</u>	<u>93,715</u>
	<u>1,091,449</u>	<u>1,612,109</u>	<u>( 520,660)</u>
<b>Health, Welfare and Rehabilitation</b>			
Yukon Territorial Government portion of National Health and Welfare			
Capital Expenditures	185,327	60,684	124,643
Equipment - various homes and institutions	34,523	9,041	25,482
Children's Receiving Home	-	11,894	( 11,894)
Macauley Lodge - Riverdale	169,434	35,010	134,424
Juvenile Training Home	530,605	22,257	508,348
Equipment and furnishings - Corrections	6,683	3,461	3,222
Dawson City Receiving Home	<u>9,804</u>	<u>-</u>	<u>9,804</u>
	<u>936,376</u>	<u>142,347</u>	<u>794,029</u>
<b>Local Government</b>			
Firehalls and fire fighting equipment	9,160	8,066	1,094
Local services	19,398	11,121	8,277
Land development	948,011	22,169	925,842
Road and sidewalk construction	400,040	156,889	243,151
New Robert Campbell Bridge	971,274	215,444	755,830
Cemetery Improvements	-	34,245	( 34,245)
Mayo water system	390,243	3,903	386,340
Ross River water truck	-	14,644	( 14,644)
Sewer, treatment and water systems	-	762,760	( 762,760)
Watson Lake sewer and water	535,520	-	535,520
Municipal capital grants	495,729	-	495,729
Old Crow escarpment control	43,319	-	43,319
Community Services Improvement Program	<u>4,398</u>	<u>-</u>	<u>4,398</u>
	<u>3,817,092</u>	<u>1,229,241</u>	<u>2,587,851</u>
<b>Territorial Secretary and Registrar General</b>			
Queen's Printer equipment	1,335	5,435	( 4,100)
Records Office equipment	<u>-</u>	<u>2,492</u>	<u>( 2,492)</u>
	<u>1,335</u>	<u>7,927</u>	<u>( 6,592)</u>

## Statement of Expenditure by Department (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
<b>Tourism, Conservation and Information</b>			
Campground development	\$ 48,904	\$ 49,663	\$( 759)
Historic Sites development	33,038	18,619	14,419
Game equipment	28,414	5,994	22,420
Game radio equipment	-	1,862	( 1,862)
Library equipment	10,779	8,374	2,405
Museum construction grants	25,000	37,688	( 12,688)
Klondike Discovery celebration	-	40,949	( 40,949)
Travel and Information radio equipment	1,560	130	1,430
Tourism Information Centre - Watson Lake	42,665	2,534	40,131
Communications equipment	880	-	880
	<u>191,240</u>	<u>165,813</u>	<u>25,427</u>
<b>Highways and Public Works</b>			
Road equipment	394,070	608,323	( 214,253)
Sundry engineering equipment	65,394	31,907	33,487
Communications equipment	-	25,539	( 25,539)
Garage tools and equipment	4,782	6,508	( 1,726)
Building contingency fund	17,923	25,739	( 7,816)
Pre-engineering-Territorial projects	110,445	156,468	( 46,023)
Ground improvements - various locations	103,296	123,423	( 20,127)
Territorial roads - improvements	1,982	106,313	( 104,331)
Recreation roads, airstrips and marinas	35,360	171,441	( 136,081)
Airports	3,885	12,494	( 8,609)
Mapping Indian communities	-	22,747	( 22,747)
Whitehorse Workshop extension	511,227	-	511,227
Temporary Maintenance Camp - Dempster Highway	84	-	84
Research study - community television	39,402	-	39,402
	<u>1,287,850</u>	<u>1,290,902</u>	<u>( 3,052)</u>

Schedule II

Statement of Expenditure by Department (Cont'd.)

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
100% recoverable expenditures under the Federal-Territorial Engineering Services Agreement			
Whitehorse-Keno Road	\$ 43	\$ 707,117	\$( 707,074)
Skagway Road	-	53,547	( 53,547)
Pre-engineering - Federal projects	82,599	106,449	( 23,850)
Miscellaneous minor projects	76,797	49,074	27,723
Campbell Highway	772,912	1,176,344	( 403,432)
Assistant Resource Management residence - Mayo	-	5,829	( 5,829)
- Carmacks	-	6,401	( 6,401)
- Ross River	-	9,164	( 9,164)
Ross River Airstrip	-	117,006	( 117,006)
Stewart Crossing-Dawson road	1,245,006	-	1,245,006
Canal Road Pre-engineering	12,817	-	12,817
Nahanni Range Road - culverts	12,808	-	12,808
	<u>2,202,982</u>	<u>2,230,931</u>	<u>( 27,949)</u>
<b>TOTAL PROJECT AND LOAN CAPITAL EXPENDITURE</b>	<u>\$ 15,788,606</u>	<u>\$ 8,453,828</u>	<u>\$ 7,334,778</u>
<b>LOAN AMORTIZATION INTEREST</b>	<u>\$ 2,734,022</u>	<u>\$ 2,444,732</u>	<u>\$ 289,290</u>
<b>TOTAL EXPENDITURE</b>	<u>\$ 56,481,303</u>	<u>\$ 44,486,469</u>	<u>\$ 11,994,834</u>

## GOVERNMENT OF THE YUKON TERRITORY

Statement of Legislative Appropriations, Expenditures and Unexpended Balances  
for the fiscal year ended March 31, 1975

## APPROPRIATIONS

Vote	Service	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
<b>Vote 1</b>						
100	Yukon Council	\$ 111,995	\$ 12,667	\$ 124,662	\$ 124,662	\$ -
120	Administrative Services	425,990	106,909	532,899	532,899	-
122	Land Claims Secretariat	95,000	( 56,918)	38,082	38,066	16
124	Federal Inter-departmental Co-ordinating Committee	34,980	2,357	37,337	37,337	-
126	Electoral Boundaries Committee	-	5,083	5,083	5,083	-
128	Pipeline Assessment Committee	-	9,408	9,408	9,408	-
140	Public inquiries	1	-	1	-	1
150	Plebiscites	1	-	1	-	1
160	Personnel	478,400	89,558	567,958	567,958	-
180	Accommodation Services	532,509	26,166	558,675	558,675	-
	<b>TOTAL VOTE 1</b>	<b>1,678,876</b>	<b>195,230</b>	<b>1,874,106</b>	<b>1,874,088</b>	<b>18</b>
<b>Vote 2</b>						
200	Territorial Treasurer and Collector of Taxes	499,949	30,702	530,651	527,525	3,126
201	Insurance	131,000	45,170	176,170	176,170	-
202	Electric Rate Equalization	245,616	95,154	340,770	340,770	-
203	Central Purchasing and Stores	228,772	( 4,878)	223,894	223,894	-
204	Heating Fuel Equalization	70,845	( 56,147)	14,698	14,698	-
210	Adjustment to prior years income	-	64,954	64,954	64,954	-
211	Provision for doubtful accounts	-	15,015	15,015	15,015	-
		<b>1,176,182</b>	<b>189,970</b>	<b>1,366,152</b>	<b>1,363,026</b>	<b>3,126</b>
<b>Vote 3</b>						
300	Administration - Education	585,369	( 5,958)	579,411	579,411	-
302	Schools - curriculum supplies and salaries	4,271,185	589,515	4,860,700	4,860,700	-
303	Custodial supplies and salaries, lease and rentals	1,471,749	351,131	1,822,880	1,822,880	-
304	French Language Program	-	34,456	34,456	34,456	-
309	Student accommodation	107,785	2,945	110,730	110,730	-
313	Handicapped and retarded children	30,000	( 10,037)	19,963	19,963	-
314	Special services and grants for post- secondary training	212,000	( 43,512)	168,488	168,488	-
316	Kindergartens	101,527	93,571	195,098	195,098	-
319	Recreation and amateur sports	210,952	714	211,666	211,666	-
320	Administration - Vocational and Apprenticeship Training	43,948	2,572	46,520	46,520	-
321	Yukon Vocational and Technical Training Centre	1,522,966	( 36,252)	1,486,714	1,486,125	589

## Statement of Legislative Appropriations, Expenditures and Unexpended Balances (Cont'd.)

## APPROPRIATIONS

Vote	Service	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
322	Adult education - night school and continuing education	\$ 49,350	\$ ( 15,080)	\$ 34,270	\$ 34,270	\$ -
323	Apprenticeship training	22,853	826	23,679	23,679	-
324	Rehabilitation Services	67,192	( 1,652)	65,540	65,540	-
	TOTAL VOTE 3	<u>8,696,876</u>	<u>963,239</u>	<u>9,660,115</u>	<u>9,659,526</u>	<u>589</u>
<b>Vote 4</b>						
400	Territorial Secretary and Registrar General	583,350	60,696	644,046	644,046	-
403	Records Office	221,724	5,704	227,428	226,634	794
	TOTAL VOTE 4	<u>805,074</u>	<u>66,400</u>	<u>871,474</u>	<u>870,680</u>	<u>794</u>
<b>Vote 5</b>						
500	Disease control	78,100	3,777	81,877	81,877	-
501	Mental Health Services	140,200	3,474	143,674	143,674	-
502	General Health Services	474,119	33,851	507,970	507,970	-
504	Subsidized travel - medical necessity	80,000	38,454	118,454	118,454	-
505	Alcoholism and Drug Abuse Services	57,000	( 16,387)	40,613	40,613	-
	Sub-total Health	<u>829,419</u>	<u>63,169</u>	<u>892,588</u>	<u>892,588</u>	<u>-</u>
515	Yukon Hospital Insurance Service	1,961,959	24,100	1,986,059	1,977,930	8,129
525	Yukon Health Care Insurance Plan	1,468,387	12,731	1,481,118	1,481,118	-
	Sub-total Hospitalization and Medicare	<u>3,430,346</u>	<u>36,831</u>	<u>3,467,177</u>	<u>3,459,048</u>	<u>8,129</u>
530	Administration - Welfare	571,000	( 15,092)	555,908	555,908	-
531	Child Welfare Services	624,000	( 42,799)	581,201	554,678	26,523
532	Social Assistance	570,000	40,408	610,408	610,408	-
533	Categorical allowances	12,000	( 10,275)	1,725	1,725	-
534	Social Service Agencies	57,000	5,951	62,951	62,951	-
535	Children's group homes	38,000	2,111	40,171	40,171	-
536	Lodges and Senior Citizen's homes	429,000	19,482	448,482	448,482	-
	Sub-total Welfare	<u>2,301,000</u>	<u>( 154)</u>	<u>2,300,846</u>	<u>2,274,323</u>	<u>26,523</u>
560	Corrections Branch	1,045,153	38,154	1,083,307	1,083,307	-
	TOTAL VOTE 5	<u>7,605,918</u>	<u>138,000</u>	<u>7,743,918</u>	<u>7,709,266</u>	<u>34,652</u>

## Statement of Legislative Appropriations, Expenditures and Unexpended Balances (Cont'd.)

		APPROPRIATIONS					
Vote	Service	Main Appropriation	Supplementary and Allotment	Estimates and Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
<b>Vote 6</b>							
600	Administration	\$ 92,992	\$	41,822	\$ 134,814	\$ 134,814	\$ -
601	Community planning and land disposal	119,644		8,635	128,279	128,279	-
602	Protective Services Branch	184,314	(	14,601)	169,713	169,713	-
603	Assessment Services Branch	59,332		7,148	66,480	66,480	-
605	Municipal Services Branch	1,336,690	(	68,299)	1,268,391	1,220,540	47,851
606	Ambulance Services Branch	184,217		24,101	208,318	208,318	-
607/608	Robert Campbell Bridge repairs	-		1,194	1,194	1,194	-
		<u>1,977,189</u>		<u>-</u>	<u>1,977,189</u>	<u>1,929,338</u>	<u>47,851</u>
<b>Vote 7</b>							
700	Administration -Tourism	641,500		28,484	669,984	669,984	-
701	Campground maintenance	184,000		23,545	207,545	207,014	531
	Sub-total Tourism	<u>825,500</u>		<u>52,029</u>	<u>877,529</u>	<u>876,998</u>	<u>531</u>
720	Game Branch	384,600		55,515	440,115	440,115	-
730	Library Services	453,000		13,756	466,756	466,756	-
	TOTAL VOTE 7	<u>1,663,100</u>		<u>121,300</u>	<u>1,784,400</u>	<u>1,783,869</u>	<u>531</u>
<b>Vote 8</b>							
800	Administration - general	534,663		19,417	554,080	554,080	-
801	Legal aid	18,000		9,882	27,882	27,803	79
802	Police Services Agreement	844,000		9,351	853,351	853,351	-
	TOTAL VOTE 8	<u>1,396,663</u>		<u>38,650</u>	<u>1,435,313</u>	<u>1,435,234</u>	<u>79</u>
<b>Vote 9</b>							
900	Administration - Highways and Public Works	544,000		57,566	601,566	601,566	-
901	Maintenance of Territorial buildings	719,000		83,112	802,112	802,112	-
902	Territorial roads and airstrips	228,000	(	36,710)	191,290	191,290	-
903	Recreational roads and boat launching ramps	110,000	(	20,650)	89,350	89,350	-
904	Airport maintenance (100% recoverable)	20,000		5,576	25,576	25,576	-
905	Third Party Services (110% recoverable)	113,000		77,305	190,305	190,305	-
906	Tote Trail Assistance	100,000	(	68,120)	31,880	31,880	-
907	Federal Roads (85% recoverable)	3,767,000		34,374	3,801,374	3,801,374	-
908	Dawson Skyline (100% recoverable)	58,000	(	14,834)	43,166	43,166	-
909	Alaska Highway and Haines Road (100% recoverable)	4,990,000		157,381	5,147,381	5,147,285	96

## Statement of Legislative Appropriations, Expenditures and Unexpended Balances (Cont'd.)

		APPROPRIATIONS				
Vote	Service	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
910	Alaska Highway flood control - British Columbia section (100% recoverable)	\$ -	\$ 52,000	\$ 52,000	\$ 50,653	\$ 1,347
915	Write off of obsolete parts	-	28,345	28,345	28,344	1
	TOTAL VOTE 9	<u>10,649,000</u>	<u>355,345</u>	<u>11,004,345</u>	<u>11,002,901</u>	<u>1,444</u>
<u>Vote 18</u>						
1800	Administration	105,378	1,506	106,884	106,884	-
1801	Operating subsidy	295,000	( 1,506)	293,494	223,863	69,631
		<u>400,378</u>	<u>-</u>	<u>400,378</u>	<u>330,747</u>	<u>69,631</u>
<u>Vote 20</u>						
2003	Community Development Grants	56,000	18,110	74,110	74,110	-
2004	Staff Housing	490,000	( 23,574)	466,426	389,472	76,954
2005	Territorial Administration Building	2,000,000	1,455,419	3,455,419	3,455,419	-
2101	Furniture and office equipment	70,000	12,902	82,902	82,902	-
2102	Liquor Control equipment	25,000	( 1,082)	23,918	23,918	-
2103	Central Purchasing equipment	14,000	1,882	15,882	15,882	-
2182	Public Housing	2,500,000	-	2,500,000	2,206,900	293,100
2183	Vocational School log house	-	23,627	23,627	23,627	-
2301	Miscellaneous school equipment	30,000	10,832	40,832	40,832	-
2316	Vocational School equipment	34,000	( 3,167)	30,833	30,833	-
2322	F.H. Collins School cafeteria	-	170	170	170	-
2323	Whitehorse Junior Secondary School	-	9,392	9,392	9,392	-
2324	Jack Hulland Elementary School	-	19,866	19,866	19,866	-
2326	Van Gorder School	-	2,000	2,000	2,000	-
2328	Watson Lake Elementary School addition	-	6,896	6,896	6,896	-
2330	Teslin Elementary School addition	-	5,208	5,208	5,208	-
2338	Industrial shop equipment	-	1,640	1,640	1,640	-
2339	Robert Service School, Dawson	832,551	-	832,551	779,407	53,144
2340	Minor alterations to schools	-	38,748	38,748	38,748	-
2341	Vocational School house construction	22,000	( 2,288)	19,712	19,712	-
2342	Recreational swimming pool program	15,000	( 3,083)	11,917	11,917	-
2343	Selkirk Street School renovations	-	7,483	7,483	7,483	-
2345	Ross River Elementary School	400,000	-	400,000	93,715	306,285
2406	Queen's Printer equipment	-	1,335	1,335	1,335	-
2501	Northern Health Services construction	380,900	-	380,900	185,327	195,573
2502	Northern Health Services - miscellaneous projects	40,000	( 14,041)	25,959	25,050	-
2538	Equipment and furnishings - Welfare	10,000	( 1,436)	8,564	8,564	-

## Statement of Legislative Appropriations, Expenditures and Unexpended Balances (Cont'd.)

## APPROPRIATIONS

Vote	Service	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
2541	Macauley Lodge addition	\$ 85,000	\$ 31,277	\$ 116,277	\$ 116,277	\$ -
2542	Macauley Lodge elevator	-	36,718	36,718	36,718	-
2543	Macauley Lodge renovations	-	16,439	16,439	16,439	-
2544	Dawson City Receiving Home renovations and landscaping	-	9,804	9,804	9,804	-
2551	Juvenile training home	450,000	80,605	530,605	530,605	-
2552	Miscellaneous equipment - Corrections	5,000	( 710)	4,290	4,290	-
2553	Leadership training equipment	3,000	( 606)	2,394	2,394	-
2600	Fire fighting equipment	10,000	( 840)	9,160	9,160	-
2601	Roads, streets and sidewalk construction and improvements	358,000	42,040	400,040	400,040	-
2602	Local services	70,000	( 6,500)	63,500	19,398	44,102
2603	Land development	725,000	223,011	948,011	948,011	-
2604	Sewage treatment and water systems	-	535,520	535,520	535,520	-
2605	Ambulance Services	6,000	( 6,000)	-	-	-
2610	Haines Junction water systems	450,000	-	450,000	362,677	87,323
2611	Haines Junction Administration Building	400,000	-	400,000	11,679	388,321
2612	Municipal capital contributions	1,500,000	( 40,000)	1,460,000	495,729	964,271
2613	Old Crow Escarpment	40,000	3,319	43,319	43,319	-
2614	Mayo Administration Building	400,000	-	400,000	-	400,000
2615	Repairs to Mayo water and sewer system	-	27,566	27,566	27,566	-
2616	Community Services Improvement Program	-	4,398	4,398	4,398	-
2701	Campground and rest-stop development	50,000	( 1,096)	48,904	48,904	-
2703	Historic sites development	30,000	3,038	33,038	33,038	-
2709	Museum construction grants	25,000	-	25,000	25,000	-
2710	Photographic equipment	2,000	( 440)	1,560	1,560	-
2711	Watson Lake information centre	35,000	7,665	42,665	42,665	-
2723	Game equipment	30,000	( 1,586)	28,414	28,414	-
2724	Communications equipment	1,800	( 920)	880	880	-
2741	Library and Archives equipment	8,000	( 299)	7,701	7,701	-
2742	Library Archives architect fees	-	3,079	3,079	3,079	-
2900	Road equipment	375,000	19,060	394,070	394,070	-
2902	Sundry equipment	60,000	5,394	65,394	65,394	-
2903	Garage tools and equipment	5,000	( 218)	4,782	4,782	-
2909	Building contingency fund	20,000	( 2,077)	17,923	17,923	-
2910	Pre-engineering - Territorial projects	60,000	50,445	110,445	110,445	-
2911	Ground improvements - various locations	100,000	3,296	103,296	103,296	-
2912	Temporary maintenance camp - Dempster Highway	100,000	-	100,000	84	99,916
2913	Robert Campbell Bridge	1,485,000	-	1,485,000	971,274	513,726
2914	Whitehorse Workshop extension	875,000	-	875,000	511,227	363,773
2915	South Access Road straightened	-	443	443	443	-
2916	Research study for community television	-	39,402	39,402	39,402	-
2918	Territorial road improvements	95,000	( 75,000)	20,000	1,540	18,460

## Statement of Legislative Appropriations, Expenditures and Unexpended Balances (Cont'd.)

## APPROPRIATIONS

Vote	Service	Main Appropriation	Supplementary Estimates and Allotment Transfers	Revised Appropriation	Actual Expenditure	Unexpended Balance
2921	Recreational roads, boat launching ramps and airstrips	\$ 31,000	\$ 4,360	\$ 35,360	\$ 35,360	\$ -
2922	Dawson Airport building	140,000	-	140,000	3,885	136,115
2930	Whitehorse-Keno Road	-	43	43	43	-
2940	Pre-engineering Federal projects	100,000	( 17,401)	82,599	82,599	-
2941	Miscellaneous minor Federal projects	50,000	26,797	76,797	76,797	-
2950	Stewart Crossing-Dawson Road	1,300,000	-	1,300,000	1,245,006	54,994
2951	Campbell Highway reconstruction	1,350,000	-	1,350,000	772,912	577,088
2952	Canol Road pre-engineering	-	12,817	12,817	12,817	-
2953	Campbell Highway paving	-	12,808	12,808	12,808	-
	TOTAL VOTE 20	<u>17,749,251</u>	<u>2,612,500</u>	<u>20,361,751</u>	<u>15,788,606</u>	<u>4,573,145</u>
<u>Vote 19</u>						
1900	Loan interest	2,778,700	-	2,778,700	2,734,022	44,678
1901	Principal	1,935,700	-	1,935,700	1,882,250	53,450
	TOTAL VOTE 19	<u>4,714,400</u>	<u>-</u>	<u>4,714,400</u>	<u>4,616,272</u>	<u>98,128</u>
<u>Vote 29</u>						
2980	C.M.H.C. - second mortgage	100,000	-	100,000	14,300	85,700
2983	Loans to City of Whitehorse	1,125,000	-	1,125,000	741,495	383,505
2984	Loans to the Town of Faro	400,000	-	400,000	230,000	170,000
2990	Land development	725,000	-	725,000	850,000	( 125,000)
	TOTAL VOTE 29	<u>2,350,000</u>	<u>-</u>	<u>2,350,000</u>	<u>1,835,795</u>	<u>514,205</u>
	GRAND TOTAL	<u>\$ 60,862,907</u>	<u>\$ 4,680,634</u>	<u>\$ 65,543,541</u>	<u>\$ 60,199,348</u>	<u>\$ 5,344,193</u>

GOVERNMENT OF THE YUKON TERRITORY

TERRITORIAL GARAGES AND RELATED ENGINEERING OPERATIONS

Statement of Revenue and Expenditure  
for the fiscal year ended March 31, 1975

<u>Revenue</u>	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
Parts and materials used	\$ 727,296	\$ 784,742	\$( 57,446)
Gasoline, diesel oil and lubricants used	<u>258,039</u>	<u>230,263</u>	<u>27,776</u>
	<u>985,335</u>	<u>1,015,005</u>	<u>( 29,670)</u>
<u>Cost of goods consumed</u>			
Opening inventory			
Parts and materials	344,716	427,896	( 83,180)
Gasoline, diesel oil and lubricants	37,892	48,990	( 11,098)
Containers	<u>1,635</u>	<u>2,089</u>	<u>( 454)</u>
	384,243	478,975	( 94,732)
Add: Purchases			
Parts and materials	699,847	686,840	13,007
Gasoline, diesel oil and lubricants	<u>265,067</u>	<u>233,433</u>	<u>31,634</u>
	1,349,157	1,399,248	( 50,091)
Deduct: Closing inventory			
Parts and materials	317,268	344,716	( 27,448)
Gasoline, diesel oil and lubricants	45,657	37,892	7,765
Containers	<u>897</u>	<u>1,635</u>	<u>( 738)</u>
	<u>363,822</u>	<u>384,243</u>	<u>( 20,421)</u>
	<u>985,335</u>	<u>1,015,005</u>	<u>( 29,670)</u>
Gross profit from goods consumed	-	-	-
Labour - garage mechanics at \$14.00 per hour (\$12.00 per hour 1974)	<u>1,412,162</u>	<u>1,288,497</u>	<u>123,665</u>
Gross Surplus	<u>1,412,162</u>	<u>1,288,497</u>	<u>123,665</u>
<u>Operating expenses</u>			
Salaries, wages and fringe benefits	1,214,437	1,115,247	99,190
Heat, light water and power	54,797	47,791	7,006
Shop and miscellaneous expense (including tool replacement)	104,799	95,292	9,507
Travel	27,210	22,699	4,511
Telephone and telegraph	<u>10,919</u>	<u>7,468</u>	<u>3,451</u>
	<u>1,412,162</u>	<u>1,288,497</u>	<u>123,665</u>
 SURPLUS TO REVENUE	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

GOVERNMENT OF THE YUKON TERRITORY

Statement of Central Stores Revolving Fund  
for the fiscal year ended March 31, 1975

	<u>1975</u>	<u>1974</u>	<u>Increase</u> <u>(Decrease)</u>
Revenue			
Goods requisitioned from stores	\$ 586,359	\$ 1,322,062	\$( 735,703)
Cost of goods requisitioned			
Opening inventory	361,292	496,102	( 134,810)
Purchases	<u>680,425</u>	<u>1,187,252</u>	<u>( 506,827)</u>
	1,041,717	1,683,354	( 641,637)
Less: Closing inventory	<u>455,358</u>	<u>361,292</u>	<u>94,066</u>
	<u>586,359</u>	<u>1,322,062</u>	<u>( 735,703)</u>
 SURPLUS TO REVENUE	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

GOVERNMENT OF THE YUKON TERRITORYStatement of Dust Palletives Revolving Fund  
for the fiscal year ended March 31, 1975

	<u>1975</u>	<u>1974</u>	<u>Increase (Decrease)</u>
Revenue			
Goods consumed	\$ 1,014,455	\$ -	\$ 1,014,455
Cost of goods consumed			
Opening inventory	337,467	-	337,467
Purchases	<u>903,745</u>	<u>337,467</u>	<u>566,278</u>
Closing inventory	1,241,212	337,467	903,745
	<u>226,757</u>	<u>337,467</u>	<u>( 110,710)</u>
	<u>1,014,455</u>	<u>-</u>	<u>1,014,455</u>
 SURPLUS TO REVENUE	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>