

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2005

	2005	2004 (Restated)	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 1,913,139	\$ 1,884,789	\$ 28,350
Legislative Assembly Office	531,485	563,600	(32,115)
Retirement allowances and death benefits	765,948	971,297	(205,349)
Hansard	329,422	297,557	31,865
Conflicts Commission	39,974	39,524	450
	<u>3,579,968</u>	<u>3,756,767</u>	<u>(176,799)</u>
Capital			
Legislative Assembly Office	<u>37,284</u>	<u>39,832</u>	<u>(2,548)</u>
Elections Office			
Operations and maintenance			
Elections	<u>186,667</u>	<u>124,164</u>	<u>62,503</u>
Capital			
Elections	<u>4,407</u>	<u>2,946</u>	<u>1,461</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>398,349</u>	<u>399,027</u>	<u>(678)</u>
Capital			
Office of the Ombudsman	<u>4,479</u>	<u>4,363</u>	<u>116</u>
Executive Council Office			
Operations and maintenance			
Corporate services	2,675,926	2,579,588	96,338
Land Claims and Implementation Secretariat	5,123,934	5,544,125	(420,191)
Devolution	498,275	912,724	(414,449)
Intergovernmental relations	1,000,573	796,589	203,984
First Nations relations	1,159,264	1,202,559	(43,295)
Government audit services	358,461	290,677	67,784
Office of the Commissioner	132,983	157,645	(24,662)
Development assessment process	1,130,459	1,012,582	117,877
Cabinet Offices	1,998,314	1,941,332	56,982
Water Board Secretariat	1,067,411	875,857	191,554
Youth Directorate	496,108	358,458	137,650
	<u>15,641,708</u>	<u>15,672,136</u>	<u>(30,428)</u>

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Executive Council Office			
Capital			
Corporate services	\$ 49,161	\$ 81,499	\$ (32,338)
Land Claims and Implementation Secretariat	585,131	2,176,810	(1,591,679)
First Nations relations	100,000	77,950	22,050
Youth Directorate	200,000	150,000	50,000
Development assessment process	-	67,689	(67,689)
	934,292	2,553,948	(1,619,656)
Community Services			
Operations and maintenance			
Corporate services	1,463,340	1,680,208	(216,868)
Protective services	29,509,033	11,866,987	17,642,046
Community development	28,645,066	28,384,209	260,857
Consumer and safety services	3,532,144	4,011,874	(479,730)
	63,149,583	45,943,278	17,206,305
Capital			
Corporate services	815,081	285,998	529,083
Protective services	4,021,468	3,413,454	608,014
Community development	12,460,321	19,848,758	(7,388,437)
	17,296,870	23,548,210	(6,251,340)
Less: Land development costs transferred to land held for sale	(5,368,478)	(3,886,141)	(1,482,337)
Local improvement costs transferred to loans receivable	(673,673)	(785,035)	111,362
Payment for road construction materials transferred to inventories	(900,000)	-	(900,000)
	10,354,719	18,877,034	(8,522,315)

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	2005	2004 (Restated)	Increase (Decrease)
Economic Development			
Operations and maintenance			
Corporate services	\$ 1,124,631	\$ 471,432	\$ 653,199
Policy, planning and research	1,077,686	763,523	314,163
Regional economic development	351,779	11,254	340,525
Strategic industries development	1,335,237	476,280	858,957
Business and trade	841,288	906,369	(65,081)
	4,730,621	2,628,858	2,101,763
Capital			
Corporate services	1,219,519	1,307,730	(88,211)
Policy, planning and research	102,000	-	102,000
Regional economic development	3,385,243	3,380,517	4,726
Strategic industries development	1,661,376	669,403	991,973
Business and trade	445,627	65,000	380,627
	6,813,765	5,422,650	1,391,115
Education			
Operations and maintenance			
Education support services	11,615,434	11,364,097	251,337
Public schools	67,598,329	64,000,505	3,597,824
Advanced education	21,158,097	19,156,470	2,001,627
	100,371,860	94,521,072	5,850,788
Capital			
Education support services	95,091	110,319	(15,228)
Public schools	6,891,958	7,620,802	(728,844)
Advanced education	2,791,026	2,383,995	407,031
	9,778,075	10,115,116	(337,041)
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	3,315,535	3,618,394	(302,859)
Sustainable resources	7,068,590	6,312,463	756,127
Energy and corporate policy	1,645,999	1,735,898	(89,899)
Oil and gas and mineral resources	15,127,724	11,517,140	3,610,584
Client services and inspections	4,204,007	3,939,428	264,579
	31,361,855	27,123,323	4,238,532

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	2005	2004 (Restated)	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 246,114	\$ 262,629	\$ (16,515)
Sustainable resources	1,148,647	1,256,544	(107,897)
Energy and corporate policy	133,114	75,135	57,979
Oil and gas and mineral resources	3,461,395	3,177,801	283,594
Write-down of tangible capital assets	-	88,635	(88,635)
	4,989,270	4,860,744	128,526
Less land development costs transferred to land held for sale	(30,429)	(9,360)	(21,069)
	4,958,841	4,851,384	107,457
Environment			
Operations and maintenance			
General management	267,876	265,398	2,478
Corporate services	4,820,353	3,876,492	943,861
Management of natural resources	7,215,439	7,356,447	(141,008)
Monitoring and compliance	6,375,490	6,025,337	350,153
	18,679,158	17,523,674	1,155,484
Capital			
Corporate services	2,336,807	1,210,680	1,126,127
Management of natural resources	1,329,441	666,407	663,034
Monitoring and compliance	19,540	-	19,540
	3,685,788	1,877,087	1,808,701
Finance			
Operations and maintenance			
Treasury	4,289,076	4,148,034	141,042
Workers' compensation supplementary benefits	386,337	452,425	(66,088)
Bad debts expense	47,051	124,720	(77,669)
	4,722,464	4,725,179	(2,715)
Capital			
Treasury	89,947	523,401	(433,454)

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Health and Social Services			
Operations and maintenance			
Policy, planning and administration	\$ 4,192,843	\$ 4,027,073	\$ 165,770
Family and children's services	31,817,164	30,663,516	1,153,648
Social services	35,627,471	32,679,091	2,948,380
Health services	89,780,449	82,604,892	7,175,557
Regional services	3,784,045	4,139,206	(355,161)
	165,201,972	154,113,778	11,088,194
Capital			
Policy, planning and administration	868,284	92,782	775,502
Family and children's services	479,701	241,757	237,944
Social services	797,662	636,000	161,662
Health services	2,278,344	1,121,038	1,157,306
Regional services	-	5,828	(5,828)
	4,423,991	2,097,405	2,326,586
Highways and Public Works			
Operations and maintenance			
Corporate services	3,880,447	3,632,323	248,124
Information and communications technology	6,391,073	6,653,211	(262,138)
Transportation	42,210,619	40,328,096	1,882,523
Supply services	2,920,306	3,048,643	(128,337)
Property management	16,194,608	15,786,435	408,173
French language services	1,636,885	1,550,746	86,139
Central Stores write-off	7,097	4,127	2,970
	73,241,035	71,003,581	2,237,454
Less capital lease payments transferred to capital lease obligations	(913,333)	(764,604)	(148,729)
	72,327,702	70,238,977	2,088,725
Capital			
Corporate services	221,578	159,634	61,944
Information and communications technology	10,462,589	3,993,741	6,468,848
Transportation	49,585,442	33,452,128	16,133,314
Supply services	91,632	50,866	40,766
Property management	3,668,998	6,977,997	(3,308,999)
French language services	95,495	160,424	(64,929)
	64,125,734	44,794,790	19,330,944

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	2005	2004 (Restated)	Increase (Decrease)
Justice			
Operations and maintenance			
Management services	\$ 2,274,500	\$ 2,180,149	\$ 94,351
Court services	4,720,344	4,667,768	52,576
Legal services	4,374,256	3,966,505	407,751
Regulatory services	1,653,093	660,376	992,717
Community and correctional services	9,241,872	8,814,036	427,836
Community justice and public safety	14,571,904	14,028,107	543,797
Human rights	531,000	383,090	147,910
	37,366,969	34,700,031	2,666,938
Capital			
Management services	286,589	190,626	95,963
Court services	40,234	-	40,234
Community and correctional services	1,027,071	164,103	862,968
Community justice and public safety	4,500	-	4,500
Write-down of tangible capital assets	-	1,227,928	(1,227,928)
	1,358,394	1,582,657	(224,263)
Public Service Commission			
Operations and maintenance			
Finance and administration	577,256	511,082	66,174
Corporate human resource services	1,819,480	1,355,363	464,117
Employee compensation	1,345,813	1,406,732	(60,919)
Staff relations	763,046	1,109,589	(346,543)
Workers' compensation fund	3,177,179	3,017,782	159,397
Human resource management systems	379,038	374,788	4,250
Policy and planning	650,222	508,955	141,267
Employee future benefits	12,054,751	6,650,117	5,404,634
Staff development	2,476,601	2,422,571	54,030
	23,243,386	17,356,979	5,886,407
Capital			
Finance and administration	85,952	38,062	47,890
Staff development	-	18,013	(18,013)
	85,952	56,075	29,877

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	2005	2004 (Restated)	Increase (Decrease)
Tourism and Culture			
Operations and maintenance			
Corporate services	\$ 2,115,637	\$ 2,092,926	\$ 22,711
Cultural services	4,195,991	3,986,985	209,006
Marketing	7,249,818	7,032,080	217,738
	13,561,446	13,111,991	449,455
Capital			
Corporate services	84,774	92,834	(8,060)
Cultural services	3,783,836	3,247,747	536,089
Marketing	1,490,842	281,142	1,209,700
	5,359,452	3,621,723	1,737,729
Women's Directorate			
Operations and maintenance			
Policy and program development	784,014	530,290	253,724
Capital			
Policy and program development	7,564	10,319	(2,755)
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance	1,090,927	634,266	456,661
Capital	1,924,677	1,466,862	457,815
Interest on Loans			
Operations and maintenance			
Interest	359,671	363,750	(4,079)

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	2005	2004 (Restated)	Increase (Decrease)
Totals			
Operations and maintenance	\$ 557,671,653	\$ 504,232,144	\$ 53,439,509
Capital	120,919,941	102,578,128	18,341,813
	678,591,594	606,810,272	71,781,322
Less: Acquisition of tangible capital assets	(44,913,447)	(40,730,924)	(4,182,523)
Land development costs transferred to land held for sale	(5,398,907)	(3,895,501)	(1,503,406)
Local improvement costs transferred to loans receivable	(673,673)	(785,035)	111,362
Capital lease payments transferred to capital lease obligations	(913,333)	(764,604)	(148,729)
Payment for road construction materials transferred to inventories of supplies	(900,000)	-	(900,000)
	625,792,234	560,634,208	65,158,026
Amortization expenses	27,411,662	25,137,160	2,274,502
	\$ 653,203,896	\$ 585,771,368	\$ 67,432,528