

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2006

	2006	2005	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 2,025,738	\$ 1,913,139	\$ 112,599
Legislative Assembly Office	543,054	531,485	11,569
Retirement allowances and death benefits	668,338	765,948	(97,610)
Hansard	350,412	329,422	20,990
Conflicts Commission	23,736	39,974	(16,238)
	<u>3,611,278</u>	<u>3,579,968</u>	<u>31,310</u>
Capital			
Legislative Assembly Office	39,866	37,284	2,582
Less acquisition of tangible capital assets	-	(13,689)	13,689
	<u>39,866</u>	<u>23,595</u>	<u>16,271</u>
Amortization expenses	<u>6,930</u>	<u>6,930</u>	<u>-</u>
Total expenses	<u>3,658,074</u>	<u>3,610,493</u>	<u>47,581</u>
Elections Office			
Operations and maintenance			
Elections	<u>254,893</u>	<u>186,667</u>	<u>68,226</u>
Capital			
Elections	<u>1,749</u>	<u>4,407</u>	<u>(2,658)</u>
Total expenses	<u>256,642</u>	<u>191,074</u>	<u>65,568</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>403,506</u>	<u>398,349</u>	<u>5,157</u>
Capital			
Office of the Ombudsman	<u>13,803</u>	<u>4,479</u>	<u>9,324</u>
Total expenses	<u>417,309</u>	<u>402,828</u>	<u>14,481</u>

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**Comparative Schedule of Expenses
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	2006	2005	Increase (Decrease)
Executive Council Office			
Operations and maintenance			
Corporate services	\$ 3,014,243	\$ 2,675,926	\$ 338,317
Land Claims and Implementation Secretariat	6,710,228	6,283,198	427,030
Devolution	737,801	498,275	239,526
Intergovernmental relations	1,044,912	1,000,573	44,339
Government audit services	315,571	358,461	(42,890)
Office of the Commissioner	140,809	132,983	7,826
Development assessment process	1,069,033	1,130,459	(61,426)
Cabinet Offices	1,968,123	1,998,314	(30,191)
Water Board Secretariat	812,382	1,067,411	(255,029)
Youth Directorate	516,849	496,108	20,741
	<u>16,329,951</u>	<u>15,641,708</u>	<u>688,243</u>
Capital			
Corporate services	84,836	49,161	35,675
Land Claims and Implementation Secretariat	3,507,394	685,131	2,822,263
Youth Directorate	200,000	200,000	-
	<u>3,792,230</u>	<u>934,292</u>	<u>2,857,938</u>
Less acquisition of tangible capital assets	<u>(16,600)</u>	<u>(106,316)</u>	<u>89,716</u>
	<u>3,775,630</u>	<u>827,976</u>	<u>2,947,654</u>
Amortization expenses	<u>7,794</u>	<u>5,775</u>	<u>2,019</u>
Total expenses	<u>20,113,375</u>	<u>16,475,459</u>	<u>3,637,916</u>
Community Services			
Operations and maintenance			
Corporate services	4,037,742	3,690,942	346,800
Protective services	13,619,000	29,509,033	(15,890,033)
Community development	29,069,693	28,645,066	424,627
Consumer and safety services	3,908,600	3,532,144	376,456
	<u>50,635,035</u>	<u>65,377,185</u>	<u>(14,742,150)</u>

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	2006	2005	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 1,139,690	\$ 815,081	\$ 324,609
Protective services	2,643,846	4,021,468	(1,377,622)
Community development	37,800,570	12,712,511	25,088,059
	41,584,106	17,549,060	24,035,046
Less: Acquisition of tangible capital assets	(24,179,838)	(2,663,533)	(21,516,305)
Land development costs transferred to land held for sale	(6,962,383)	(5,368,478)	(1,593,905)
Local improvement costs transferred to loans receivable	(1,078,069)	(673,673)	(404,396)
Payment for road construction materials transferred to inventories	-	(900,000)	900,000
	9,363,816	7,943,376	1,420,440
Amortization expenses	771,844	614,631	157,213
Total expenses	60,770,695	73,935,192	(13,164,497)
Economic Development			
Operations and maintenance			
Corporate services	1,190,660	1,124,631	66,029
Policy, planning and research	932,911	1,077,686	(144,775)
Business and trade	946,442	841,288	105,154
Regional economic development	608,014	351,779	256,235
Strategic industries development	1,761,239	1,335,237	426,002
	5,439,266	4,730,621	708,645
Capital			
Corporate services	1,150,364	1,219,519	(69,155)
Policy, planning and research	1,494,785	102,000	1,392,785
Business and trade	814,814	445,627	369,187
Regional economic development	2,924,209	3,133,053	(208,844)
Strategic industries development	1,774,232	1,661,376	112,856
	8,158,404	6,561,575	1,596,829

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**Comparative Schedule of Expenses
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	2006	2005	Increase (Decrease)
Economic Development			
Amortization expenses	\$ 2,000	\$ 2,000	\$ -
Total expenses	13,599,670	11,294,196	2,305,474
Education			
Operations and maintenance			
Education support services	12,574,382	11,615,434	958,948
Public schools	71,577,921	67,598,329	3,979,592
Advanced education	21,677,751	21,158,097	519,654
	<u>105,830,054</u>	<u>100,371,860</u>	<u>5,458,194</u>
Capital			
Education support services	141,751	95,091	46,660
Public schools	11,244,359	6,891,958	4,352,401
Advanced education	2,589,713	2,791,026	(201,313)
	<u>13,975,823</u>	<u>9,778,075</u>	<u>4,197,748</u>
Less acquisition of tangible capital assets	<u>(5,021,544)</u>	<u>(789,861)</u>	<u>(4,231,683)</u>
	<u>8,954,279</u>	<u>8,988,214</u>	<u>(33,935)</u>
Amortization expenses	<u>5,130,317</u>	<u>5,110,301</u>	<u>20,016</u>
Total expenses	<u>119,914,650</u>	<u>114,470,375</u>	<u>5,444,275</u>

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**Comparative Schedule of Expenses
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	2006	2005	Increase (Decrease)
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	\$ 3,181,292	\$ 3,315,535	\$ (134,243)
Sustainable resources	6,561,234	7,068,590	(507,356)
Energy and corporate policy	2,074,599	1,645,999	428,600
Oil and gas and mineral resources	15,885,081	15,127,724	757,357
Yukon placer regime secretariat	379,738	-	379,738
Client services and inspections	4,273,225	4,204,007	69,218
	<u>32,355,169</u>	<u>31,361,855</u>	<u>993,314</u>
Capital			
Corporate services	305,014	246,114	58,900
Sustainable resources	1,200,289	1,148,647	51,642
Energy and corporate policy	54,704	133,114	(78,410)
Oil and gas and mineral resources	4,466,651	3,461,395	1,005,256
	<u>6,026,658</u>	<u>4,989,270</u>	<u>1,037,388</u>
Less: Acquisition of tangible capital assets	(115,602)	(166,672)	51,070
Land development costs transferred to land held for sale	<u>(80,327)</u>	<u>(30,429)</u>	<u>(49,898)</u>
	<u>5,830,729</u>	<u>4,792,169</u>	<u>1,038,560</u>
Amortization expenses	<u>89,505</u>	<u>78,038</u>	<u>11,467</u>
Total expenses	<u>38,275,403</u>	<u>36,232,062</u>	<u>2,043,341</u>

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	2006	2005	Increase (Decrease)
Environment			
Operations and maintenance			
General management	\$ 283,937	\$ 267,876	\$ 16,061
Corporate services	4,830,810	4,820,353	10,457
Environmental sustainability	14,534,319	13,590,929	943,390
	<u>19,649,066</u>	<u>18,679,158</u>	<u>969,908</u>
Capital			
Corporate services	896,188	2,336,807	(1,440,619)
Environmental sustainability	1,443,763	1,348,981	94,782
	<u>2,339,951</u>	<u>3,685,788</u>	<u>(1,345,837)</u>
Less acquisition of tangible capital assets	<u>(274,737)</u>	<u>(1,660,498)</u>	<u>1,385,761</u>
	<u>2,065,214</u>	<u>2,025,290</u>	<u>39,924</u>
Amortization expenses	<u>112,674</u>	<u>107,899</u>	<u>4,775</u>
Total expenses	<u>21,826,954</u>	<u>20,812,347</u>	<u>1,014,607</u>
Finance			
Operations and maintenance			
Treasury	5,173,345	4,289,076	884,269
Workers' compensation supplementary benefits	389,624	386,337	3,287
Bad debts expense	39,128	47,051	(7,923)
	<u>5,602,097</u>	<u>4,722,464</u>	<u>879,633</u>
Capital			
Treasury	270,916	89,947	180,969
Less acquisition of tangible capital assets	<u>(16,890)</u>	<u>-</u>	<u>(16,890)</u>
	<u>254,026</u>	<u>89,947</u>	<u>164,079</u>
Amortization expenses	<u>4,132</u>	<u>1,719</u>	<u>2,413</u>
Total expenses	<u>5,860,255</u>	<u>4,814,130</u>	<u>1,046,125</u>

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	2006	2005	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Policy, planning and administration	\$ 4,849,284	\$ 4,192,843	\$ 656,441
Family and children's services	30,020,802	29,906,983	113,819
Social services	40,418,414	37,537,652	2,880,762
Health services	96,309,740	89,780,449	6,529,291
Regional services	4,205,440	3,784,045	421,395
	<u>175,803,680</u>	<u>165,201,972</u>	<u>10,601,708</u>
Capital			
Policy, planning and administration	764,321	868,284	(103,963)
Family and children's services	455,531	479,701	(24,170)
Social services	2,394,573	797,662	1,596,911
Health services	4,901,306	2,278,344	2,622,962
	<u>8,515,731</u>	<u>4,423,991</u>	<u>4,091,740</u>
Less acquisition of tangible capital assets	<u>(3,844,961)</u>	<u>(793,263)</u>	<u>(3,051,698)</u>
	<u>4,670,770</u>	<u>3,630,728</u>	<u>1,040,042</u>
Amortization expenses	<u>2,612,371</u>	<u>2,620,106</u>	<u>(7,735)</u>
Total expenses	<u>183,086,821</u>	<u>171,452,806</u>	<u>11,634,015</u>
Highways and Public Works			
Operations and maintenance			
Corporate services	4,421,968	3,880,447	541,521
Information and communications technology	6,952,226	6,391,073	561,153
Transportation	43,907,165	42,210,619	1,696,546
Supply services	3,096,675	2,920,306	176,369
Property management	16,506,333	16,194,608	311,725
French language services	1,547,532	1,636,885	(89,353)
Central Stores write-off	164	7,097	(6,933)
	<u>76,432,063</u>	<u>73,241,035</u>	<u>3,191,028</u>
Less capital lease payments transferred to capital lease obligations	<u>(905,601)</u>	<u>(913,333)</u>	<u>7,732</u>
	<u>75,526,462</u>	<u>72,327,702</u>	<u>3,198,760</u>

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	2006	2005	Increase (Decrease)
Highways and Public Works			
Capital			
Corporate services	\$ 321,285	\$ 221,578	\$ 99,707
Information and communications technology	3,514,554	10,462,589	(6,948,035)
Transportation	60,347,654	49,776,196	10,571,458
Supply services	59,000	91,632	(32,632)
Property management	4,550,872	3,478,244	1,072,628
French language services	5,440	95,495	(90,055)
	68,798,805	64,125,734	4,673,071
Less acquisition of tangible capital assets	(49,150,817)	(38,040,206)	(11,110,611)
	19,647,988	26,085,528	(6,437,540)
Amortization expenses	19,032,787	17,685,190	1,347,597
Total expenses	114,207,237	116,098,420	(1,891,183)
Justice			
Operations and maintenance			
Management services	2,246,074	2,274,500	(28,426)
Court services	4,954,590	4,720,344	234,246
Legal services	4,355,130	4,374,256	(19,126)
Regulatory services	1,325,188	1,653,093	(327,905)
Community and correctional services	9,618,587	9,241,872	376,715
Community justice and public safety	15,314,543	14,571,904	742,639
Human rights	477,590	531,000	(53,410)
	38,291,702	37,366,969	924,733
Capital			
Management services	367,296	286,589	80,707
Court services	37,264	40,234	(2,970)
Community and correctional services	1,485,757	1,027,071	458,686
Community justice and public safety	9,000	4,500	4,500
	1,899,317	1,358,394	540,923
Less acquisition of tangible capital assets	(562,803)	(652,314)	89,511
	1,336,514	706,080	630,434

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**Comparative Schedule of Expenses
for the year ended March 31, 2006**

	2006	2005	Increase (Decrease)
Justice			
Amortization expenses	\$ 562,391	\$ 563,055	\$ (664)
Total expenses	40,190,607	38,636,104	1,554,503
Public Service Commission			
Operations and maintenance			
Finance and administration	613,470	577,256	36,214
Corporate human resource services	2,122,012	1,819,480	302,532
Employee compensation	1,331,098	1,345,813	(14,715)
Staff relations	988,658	763,046	225,612
Workers' compensation fund	4,118,947	3,177,179	941,768
Human resource management systems	494,815	379,038	115,777
Policy and planning	615,555	650,222	(34,667)
Employee future benefits	10,690,285	12,054,751	(1,364,466)
Staff development	2,903,200	2,476,601	426,599
	<u>23,878,040</u>	<u>23,243,386</u>	<u>634,654</u>
Capital			
Finance and administration	52,900	85,952	(33,052)
Less acquisition of tangible capital assets	(14,982)	(16,295)	1,313
	<u>37,918</u>	<u>69,657</u>	<u>(31,739)</u>
Amortization expenses	<u>10,790</u>	<u>10,866</u>	<u>(76)</u>
Total expenses	23,926,748	23,323,909	602,839

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	2006	2005	Increase (Decrease)
Tourism and Culture			
Operations and maintenance			
Corporate services	\$ 2,233,594	\$ 2,115,637	\$ 117,957
Cultural services	4,412,745	4,195,991	216,754
Tourism	7,324,425	7,249,818	74,607
	<u>13,970,764</u>	<u>13,561,446</u>	<u>409,318</u>
Capital			
Corporate services	216,686	84,774	131,912
Cultural services	3,711,468	3,783,836	(72,368)
Tourism	1,192,905	1,490,842	(297,937)
	<u>5,121,059</u>	<u>5,359,452</u>	<u>(238,393)</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>(10,800)</u>	<u>10,800</u>
	<u>5,121,059</u>	<u>5,348,652</u>	<u>(227,593)</u>
Amortization expenses	<u>612,866</u>	<u>605,152</u>	<u>7,714</u>
Total expenses	<u>19,704,689</u>	<u>19,515,250</u>	<u>189,439</u>
Women's Directorate			
Operations and maintenance			
Policy and program development	<u>882,982</u>	<u>784,014</u>	<u>98,968</u>
Capital			
Policy and program development	<u>9,469</u>	<u>7,564</u>	<u>1,905</u>
Total expenses	<u>892,451</u>	<u>791,578</u>	<u>100,873</u>
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance	<u>1,337,294</u>	<u>1,090,927</u>	<u>246,367</u>
Capital	<u>2,033,677</u>	<u>1,924,677</u>	<u>109,000</u>
Total expenses	<u>3,370,971</u>	<u>3,015,604</u>	<u>355,367</u>

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Comparative Schedule of Expenses
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	2006	2005	Increase (Decrease)
Interest on Loans			
Operations and maintenance			
Interest	\$ 360,179	\$ 359,671	\$ 508
Restricted Funds			
Operations and maintenance			
Net expenses	(4,952,412)	(3,784,379)	(1,168,033)
Amortization expenses	3,001,433	3,171,693	(170,260)
Total expenses	(1,950,979)	(612,686)	(1,338,293)
Totals			
Operations and maintenance	566,114,607	556,114,876	9,999,731
Capital	162,634,464	120,919,941	41,714,523
	728,749,071	677,034,817	51,714,254
Less: Acquisition of tangible capital assets	(83,198,774)	(44,913,447)	(38,285,327)
Land development costs transferred to land held for sale	(7,042,710)	(5,398,907)	(1,643,803)
Local improvement costs transferred to loans receivable	(1,078,069)	(673,673)	(404,396)
Capital lease payments transferred to capital lease obligations	(905,601)	(913,333)	7,732
Payment for road construction materials transferred to inventories of supplies	-	(900,000)	900,000
	636,523,917	624,235,457	12,288,460
Amortization expenses	31,957,834	30,583,355	1,374,479
	\$ 668,481,751	\$ 654,818,812	\$ 13,662,939