

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2007**

	2007	2006	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 2,146,848	\$ 2,025,738	\$ 121,110
Legislative Assembly Office	606,038	543,054	62,984
Retirement allowances and death benefits	(457,601)	668,338	(1,125,939)
Hansard	379,846	350,412	29,434
Conflicts Commission	37,860	23,736	14,124
	<u>2,712,991</u>	<u>3,611,278</u>	<u>(898,287)</u>
Capital			
Legislative Assembly Office	39,100	39,866	(766)
Amortization expenses	6,930	6,930	-
Total expenses	<u>2,759,021</u>	<u>3,658,074</u>	<u>(899,053)</u>
Elections Office			
Operations and maintenance			
Elections	662,368	254,893	407,475
Capital			
Elections	-	1,749	(1,749)
Total expenses	<u>662,368</u>	<u>256,642</u>	<u>405,726</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	433,775	403,506	30,269
Capital			
Office of the Ombudsman	6,449	13,803	(7,354)
Total expenses	<u>440,224</u>	<u>417,309</u>	<u>22,915</u>

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	2007	2006	Increase (Decrease)
Executive Council Office			
Operations and maintenance			
Corporate services	\$ 3,201,346	\$ 3,014,243	\$ 187,103
Land Claims and Implementation Secretariat	6,713,229	6,710,228	3,001
Devolution	614,898	737,801	(122,903)
Intergovernmental relations	1,151,052	1,044,912	106,140
Government audit services	316,827	315,571	1,256
Office of the Commissioner	142,005	140,809	1,196
Development assessment	781,172	1,069,033	(287,861)
Cabinet Offices	2,015,432	1,968,123	47,309
Yukon Water Board Secretariat	746,282	812,382	(66,100)
Youth Directorate	501,020	516,849	(15,829)
Northern strategy	261,000	-	261,000
	<u>16,444,263</u>	<u>16,329,951</u>	<u>114,312</u>
Capital			
Corporate services	113,063	84,836	28,227
Land Claims and Implementation Secretariat	6,969,331	3,507,394	3,461,937
Youth Directorate	200,000	200,000	-
	<u>7,282,394</u>	<u>3,792,230</u>	<u>3,490,164</u>
Less acquisition of tangible capital assets	<u>(42,015)</u>	<u>(16,600)</u>	<u>(25,415)</u>
	<u>7,240,379</u>	<u>3,775,630</u>	<u>3,464,749</u>
Amortization expenses	<u>11,411</u>	<u>7,794</u>	<u>3,617</u>
Total expenses	<u>23,696,053</u>	<u>20,113,375</u>	<u>3,582,678</u>
Community Services			
Operations and maintenance			
Corporate services	4,226,232	4,037,742	188,490
Protective services	14,403,346	13,619,000	784,346
Community development	32,669,523	29,069,693	3,599,830
Consumer and safety services	3,926,305	3,908,600	17,705
	<u>55,225,406</u>	<u>50,635,035</u>	<u>4,590,371</u>

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	2007	2006	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 1,030,273	\$ 1,139,690	\$ (109,417)
Protective services	2,494,854	2,643,846	(148,992)
Community development	41,914,574	37,800,570	4,114,004
	<u>45,439,701</u>	<u>41,584,106</u>	<u>3,855,595</u>
Less: Acquisition of tangible capital assets	(18,044,021)	(24,179,838)	6,135,817
Land development costs transferred to land held for sale	(5,765,414)	(6,962,383)	1,196,969
Local improvement costs transferred to loans receivable	(864,143)	(1,078,069)	213,926
	<u>20,766,123</u>	<u>9,363,816</u>	<u>11,402,307</u>
Amortization expenses	<u>854,658</u>	<u>771,844</u>	<u>82,814</u>
Total expenses	<u>76,846,187</u>	<u>60,770,695</u>	<u>16,075,492</u>
Economic Development			
Operations and maintenance			
Corporate services	1,280,118	1,190,660	89,458
Policy, planning and research	1,243,990	932,911	311,079
Business and trade	1,046,170	946,442	99,728
Regional economic development	659,747	608,014	51,733
Strategic industries development	1,930,027	1,761,239	168,788
	<u>6,160,052</u>	<u>5,439,266</u>	<u>720,786</u>
Capital			
Corporate services	95,651	56,020	39,631
Policy, planning and research	2,370,569	1,494,785	875,784
Business and trade	2,410,617	1,909,158	501,459
Regional economic development	2,957,031	2,924,209	32,822
Strategic industries development	2,382,060	1,774,232	607,828
	<u>10,215,928</u>	<u>8,158,404</u>	<u>2,057,524</u>
Less acquisition of tangible capital assets	<u>(74,965)</u>	<u>-</u>	<u>(74,965)</u>
	<u>10,140,963</u>	<u>8,158,404</u>	<u>1,982,559</u>

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	2007	2006	Increase (Decrease)
Economic Development			
Amortization expenses	\$ 1,984	\$ 2,000	\$ (16)
Total expenses	16,302,999	13,599,670	2,703,329
Education			
Operations and maintenance			
Education support services	13,104,851	12,094,840	1,010,011
Public schools	75,022,439	72,057,463	2,964,976
Advanced education	23,687,241	21,677,751	2,009,490
	<u>111,814,531</u>	<u>105,830,054</u>	<u>5,984,477</u>
Capital			
Education support services	131,099	141,751	(10,652)
Public schools	17,236,481	11,244,359	5,992,122
Advanced education	2,788,257	2,589,713	198,544
	<u>20,155,837</u>	<u>13,975,823</u>	<u>6,180,014</u>
Less acquisition of tangible capital assets	<u>(10,931,199)</u>	<u>(5,021,544)</u>	<u>(5,909,655)</u>
	<u>9,224,638</u>	<u>8,954,279</u>	<u>270,359</u>
Amortization expenses	<u>5,143,974</u>	<u>5,130,317</u>	<u>13,657</u>
Total expenses	<u>126,183,143</u>	<u>119,914,650</u>	<u>6,268,493</u>

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	2007	2006	Increase (Decrease)
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	\$ 3,306,992	\$ 3,181,292	\$ 125,700
Sustainable resources	6,553,049	6,561,234	(8,185)
Energy and corporate policy	2,244,647	2,074,599	170,048
Oil and gas and mineral resources	14,390,858	15,785,081	(1,394,223)
Yukon Placer Regime Secretariat	575,402	379,738	195,664
Client services and inspections	4,256,050	4,273,225	(17,175)
	<u>31,326,998</u>	<u>32,255,169</u>	<u>(928,171)</u>
Capital			
Corporate services	751,639	305,014	446,625
Sustainable resources	1,052,736	1,200,289	(147,553)
Energy and corporate policy	60,000	54,704	5,296
Oil and gas and mineral resources	3,823,756	4,566,651	(742,895)
	<u>5,688,131</u>	<u>6,126,658</u>	<u>(438,527)</u>
Less: Acquisition of tangible capital assets	(504,666)	(115,602)	(389,064)
Land development costs transferred to land held for sale	(424,585)	(80,327)	(344,258)
	<u>4,758,880</u>	<u>5,930,729</u>	<u>(1,171,849)</u>
Amortization expenses	<u>99,756</u>	<u>89,505</u>	<u>10,251</u>
Total expenses	<u>36,185,634</u>	<u>38,275,403</u>	<u>(2,089,769)</u>

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	2007	2006	Increase (Decrease)
Environment			
Operations and maintenance			
General management	\$ 289,205	\$ 283,937	\$ 5,268
Corporate services	4,886,275	4,830,810	55,465
Environmental sustainability	15,038,012	14,534,319	503,693
	<u>20,213,492</u>	<u>19,649,066</u>	<u>564,426</u>
Capital			
Corporate services	1,038,462	790,657	247,805
Environmental sustainability	1,343,246	1,443,763	(100,517)
	<u>2,381,708</u>	<u>2,234,420</u>	<u>147,288</u>
Less acquisition of tangible capital assets	<u>(351,977)</u>	<u>(274,737)</u>	<u>(77,240)</u>
	<u>2,029,731</u>	<u>1,959,683</u>	<u>70,048</u>
Amortization expenses	<u>155,584</u>	<u>112,674</u>	<u>42,910</u>
Total expenses	<u>22,398,807</u>	<u>21,721,423</u>	<u>677,384</u>
Finance			
Operations and maintenance			
Treasury	4,806,603	5,173,345	(366,742)
Workers' compensation supplementary benefits	372,503	389,624	(17,121)
Bad debts expense	87,920	39,128	48,792
	<u>5,267,026</u>	<u>5,602,097</u>	<u>(335,071)</u>
Capital			
Treasury	38,181	61,433	(23,252)
Bad debts expense	989	209,483	(208,494)
	<u>39,170</u>	<u>270,916</u>	<u>(231,746)</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>(16,890)</u>	<u>16,890</u>
	<u>39,170</u>	<u>254,026</u>	<u>(214,856)</u>
Amortization expenses	<u>4,132</u>	<u>4,132</u>	<u>-</u>
Total expenses	<u>5,310,328</u>	<u>5,860,255</u>	<u>(549,927)</u>

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**Comparative Schedule of Expenses
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	2007	2006	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Policy, planning and administration	\$ 5,249,067	\$ 4,849,284	\$ 399,783
Family and children's services	29,638,205	30,020,802	(382,597)
Social services	41,856,990	40,418,414	1,438,576
Health services	114,886,847	96,309,740	18,577,107
Regional services	4,357,953	4,205,440	152,513
	<u>195,989,062</u>	<u>175,803,680</u>	<u>20,185,382</u>
Capital			
Policy, planning and administration	1,588,548	764,321	824,227
Family and children's services	457,676	455,531	2,145
Social services	2,268,031	2,394,573	(126,542)
Health services	2,090,037	4,901,306	(2,811,269)
	<u>6,404,292</u>	<u>8,515,731</u>	<u>(2,111,439)</u>
Less acquisition of tangible capital assets	<u>(2,780,704)</u>	<u>(3,844,961)</u>	<u>1,064,257</u>
	<u>3,623,588</u>	<u>4,670,770</u>	<u>(1,047,182)</u>
Amortization expenses	<u>2,716,083</u>	<u>2,612,371</u>	<u>103,712</u>
Total expenses	<u>202,328,733</u>	<u>183,086,821</u>	<u>19,241,912</u>
Highways and Public Works			
Operations and maintenance			
Corporate services	4,487,580	4,421,968	65,612
Information and communications technology	6,865,089	6,952,226	(87,137)
Transportation	43,490,546	43,907,165	(416,619)
Supply services	3,141,151	3,096,675	44,476
Property management	16,324,359	16,506,333	(181,974)
French language services	1,703,736	1,547,532	156,204
Central Stores write-off	5,728	164	5,564
	<u>76,018,189</u>	<u>76,432,063</u>	<u>(413,874)</u>
Less capital lease payments transferred to capital lease obligations	<u>(867,770)</u>	<u>(905,601)</u>	<u>37,831</u>
	<u>75,150,419</u>	<u>75,526,462</u>	<u>(376,043)</u>

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	2007	2006	Increase (Decrease)
Highways and Public Works			
Capital			
Corporate services	\$ 228,255	\$ 321,285	\$ (93,030)
Information and communications technology	3,287,288	3,514,554	(227,266)
Transportation	66,932,729	60,347,654	6,585,075
Supply services	168,585	59,000	109,585
Property management	4,228,848	4,656,403	(427,555)
French language services	13,810	5,440	8,370
	<u>74,859,515</u>	<u>68,904,336</u>	<u>5,955,179</u>
Less acquisition of tangible capital assets	<u>(53,604,763)</u>	<u>(49,150,817)</u>	<u>(4,453,946)</u>
	<u>21,254,752</u>	<u>19,753,519</u>	<u>1,501,233</u>
Amortization expenses	<u>19,258,926</u>	<u>19,032,787</u>	<u>226,139</u>
Total expenses	<u>115,664,097</u>	<u>114,312,768</u>	<u>1,351,329</u>
Justice			
Operations and maintenance			
Management services	2,431,818	2,246,074	185,744
Court services	5,178,311	4,954,590	223,721
Legal services	4,446,397	4,355,130	91,267
Regulatory services	1,277,656	1,325,188	(47,532)
Community and correctional services	10,471,299	9,618,587	852,712
Community justice and public safety	15,575,238	15,314,543	260,695
Human rights	491,024	477,590	13,434
	<u>39,871,743</u>	<u>38,291,702</u>	<u>1,580,041</u>
Capital			
Management services	314,008	367,296	(53,288)
Court services	1,250	37,264	(36,014)
Community and correctional services	411,579	1,485,757	(1,074,178)
Community justice and public safety	54,293	9,000	45,293
	<u>781,130</u>	<u>1,899,317</u>	<u>(1,118,187)</u>
Less acquisition of tangible capital assets	<u>(427,467)</u>	<u>(562,803)</u>	<u>135,336</u>
	<u>353,663</u>	<u>1,336,514</u>	<u>(982,851)</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2007**

	2007	2006	Increase (Decrease)
Justice			
Amortization expenses	\$ 737,608	\$ 562,391	\$ 175,217
Total expenses	40,963,014	40,190,607	772,407
Public Service Commission			
Operations and maintenance			
Finance and administration	678,690	613,470	65,220
Corporate human resource services	2,194,476	2,122,012	72,464
Employee compensation	1,412,548	1,331,098	81,450
Staff relations	1,149,356	988,658	160,698
Workers' compensation fund	5,882,293	4,118,947	1,763,346
Human resource management systems	525,540	494,815	30,725
Policy and planning	790,812	615,555	175,257
Employee future benefits	14,342,651	10,690,285	3,652,366
Staff development	2,977,894	2,903,200	74,694
	<u>29,954,260</u>	<u>23,878,040</u>	<u>6,076,220</u>
Capital			
Finance and administration	68,806	52,900	15,906
Corporate human resource services	20,719	-	20,719
	<u>89,525</u>	<u>52,900</u>	<u>36,625</u>
Less acquisition of tangible capital assets	<u>(25,650)</u>	<u>(14,982)</u>	<u>(10,668)</u>
	<u>63,875</u>	<u>37,918</u>	<u>25,957</u>
Amortization expenses	<u>9,872</u>	<u>10,790</u>	<u>(918)</u>
Total expenses	<u>30,028,007</u>	<u>23,926,748</u>	<u>6,101,259</u>

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**Comparative Schedule of Expenses
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	2007	2006	Increase (Decrease)
Tourism and Culture			
Operations and maintenance			
Corporate services	\$ 2,401,052	\$ 2,233,594	\$ 167,458
Cultural services	4,395,470	4,412,745	(17,275)
Tourism	8,407,337	7,324,425	1,082,912
	<u>15,203,859</u>	<u>13,970,764</u>	<u>1,233,095</u>
Less acquisition of tangible capital assets	<u>(54,904)</u>	<u>-</u>	<u>(54,904)</u>
	<u>15,148,955</u>	<u>13,970,764</u>	<u>1,178,191</u>
Capital			
Corporate services	182,508	216,686	(34,178)
Cultural services	4,635,443	3,711,468	923,975
Tourism	988,464	1,192,905	(204,441)
	<u>5,806,415</u>	<u>5,121,059</u>	<u>685,356</u>
Amortization expenses	<u>612,190</u>	<u>612,866</u>	<u>(676)</u>
Total expenses	<u>21,567,560</u>	<u>19,704,689</u>	<u>1,862,871</u>
Women's Directorate			
Operations and maintenance			
Policy and program development	<u>1,015,302</u>	<u>882,982</u>	<u>132,320</u>
Capital			
Policy and program development	<u>3,252</u>	<u>9,469</u>	<u>(6,217)</u>
Total expenses	<u>1,018,554</u>	<u>892,451</u>	<u>126,103</u>

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	2007	2006	Increase (Decrease)
Yukon Development Corporation (Transfer Payment)			
Capital			
Carmacks-Stewart Crossing transmission line project - planning	\$ 450,000	\$ -	\$ 450,000
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance	1,917,277	1,337,294	579,983
Capital	1,897,758	2,033,677	(135,919)
Total expenses	3,815,035	3,370,971	444,064
Interest on Loans			
Operations and maintenance Interest	357,204	360,179	(2,975)
Restricted Funds			
Operations and maintenance Net expenses	(2,623,357)	(4,952,412)	2,329,055
Amortization expenses	3,106,462	3,001,433	105,029
Total expenses	483,105	(1,950,979)	2,434,084

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	2007	2006	Increase (Decrease)
Totals			
Operations and maintenance	\$ 607,964,441	\$ 566,014,607	\$ 41,949,834
Capital	181,540,305	162,734,464	18,805,841
	789,504,746	728,749,071	60,755,675
Less: Acquisition of tangible capital assets	(86,842,331)	(83,198,774)	(3,643,557)
Land development costs transferred to land held for sale	(6,189,999)	(7,042,710)	852,711
Local improvement costs transferred to loans receivable	(864,143)	(1,078,069)	213,926
Capital lease payments transferred to capital lease obligations	(867,770)	(905,601)	37,831
	694,740,503	636,523,917	58,216,586
Amortization expenses	32,719,570	31,957,834	761,736
	\$ 727,460,073	\$ 668,481,751	\$ 58,978,322