

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses  
for the year ended March 31, 2008**

	2008	2007	Increase (Decrease)
<b>Yukon Legislative Assembly</b>			
Operations and maintenance			
Legislative services	\$ 2,702,406	\$ 2,146,848	\$ 555,558
Legislative Assembly Office	638,086	606,038	32,048
Retirement allowances and death benefits	(440,484)	(457,601)	17,117
Hansard	265,370	379,846	(114,476)
Conflicts Commission	25,009	37,860	(12,851)
	<u>3,190,387</u>	<u>2,712,991</u>	<u>477,396</u>
Capital			
Legislative Assembly Office	22,163	39,100	(16,937)
Amortization expenses	4,168	6,930	(2,762)
Total expenses	<u><b>3,216,718</b></u>	<u><b>2,759,021</b></u>	<u><b>457,697</b></u>
<b>Elections Office</b>			
Operations and maintenance			
Elections	251,132	662,368	(411,236)
Capital			
Elections	5,102	-	5,102
Total expenses	<u><b>256,234</b></u>	<u><b>662,368</b></u>	<u><b>(406,134)</b></u>
<b>Office of the Ombudsman</b>			
Operations and maintenance			
Office of the Ombudsman	515,000	433,775	81,225
Capital			
Office of the Ombudsman	3,000	6,449	(3,449)
Total expenses	<u><b>518,000</b></u>	<u><b>440,224</b></u>	<u><b>77,776</b></u>

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	2008	2007	Increase (Decrease)
<b>Executive Council Office</b>			
Operations and maintenance			
Corporate services	\$ 3,525,619	\$ 3,201,346	\$ 324,273
Land Claims and Implementation Secretariat	6,767,592	6,713,229	54,363
Devolution	509,240	614,898	(105,658)
Intergovernmental relations	1,264,829	1,151,052	113,777
Government audit services	409,035	316,827	92,208
Governance liaison and capacity development	380,603	-	380,603
Office of the Commissioner	195,408	142,005	53,403
Development assessment	1,075,235	781,172	294,063
Cabinet Offices	2,286,725	2,015,432	271,293
Yukon Water Board Secretariat	784,747	746,282	38,465
Youth Directorate	638,280	501,020	137,260
Northern strategy	662,326	261,000	401,326
	<u>18,499,639</u>	<u>16,444,263</u>	<u>2,055,376</u>
Capital			
Corporate services	137,675	113,063	24,612
Land Claims and Implementation Secretariat	25,833,731	6,869,331	18,964,400
Governance liaison and capacity development	100,000	100,000	-
Youth Directorate	200,000	200,000	-
	<u>26,271,406</u>	<u>7,282,394</u>	<u>18,989,012</u>
Less acquisition of tangible capital assets	<u>(15,014)</u>	<u>(42,015)</u>	<u>27,001</u>
	<u>26,256,392</u>	<u>7,240,379</u>	<u>19,016,013</u>
Amortization expenses	<u>15,565</u>	<u>11,411</u>	<u>4,154</u>
Total expenses	<u><b>44,771,596</b></u>	<u><b>23,696,053</b></u>	<u><b>21,075,543</b></u>
<b>Community Services</b>			
Operations and maintenance			
Corporate services	4,459,651	4,226,232	233,419
Protective services	21,347,714	18,476,346	2,871,368
Community development	29,867,019	32,669,523	(2,802,504)
Consumer and safety services	4,282,540	3,926,305	356,235
	<u>59,956,924</u>	<u>59,298,406</u>	<u>658,518</u>

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	2008	2007	Increase (Decrease)
<b>Community Services</b>			
<b>Capital</b>			
Corporate services	\$ 771,051	\$ 1,030,273	\$ (259,222)
Protective services	2,031,365	2,998,854	(967,489)
Community development	20,488,192	41,914,574	(21,426,382)
	<u>23,290,608</u>	<u>45,943,701</u>	<u>(22,653,093)</u>
Less: Acquisition of tangible capital assets	(4,035,389)	(18,044,021)	14,008,632
Land development costs transferred to land held for sale	(4,310,535)	(5,765,414)	1,454,879
Local improvement costs transferred to loans receivable	(786,154)	(864,143)	77,989
	<u>14,158,530</u>	<u>21,270,123</u>	<u>(7,111,593)</u>
Amortization expenses	<u>1,543,621</u>	<u>854,658</u>	<u>688,963</u>
<b>Total expenses</b>	<b><u>75,659,075</u></b>	<b><u>81,423,187</u></b>	<b><u>(5,764,112)</u></b>
<b>Economic Development</b>			
<b>Operations and maintenance</b>			
Corporate services	1,093,372	1,280,118	(186,746)
Corporate planning and economic policy	1,321,381	1,243,990	77,391
Business and trade	1,133,792	1,046,170	87,622
Regional economic development	808,214	659,747	148,467
Strategic industries development	1,823,031	1,930,027	(106,996)
	<u>6,179,790</u>	<u>6,160,052</u>	<u>19,738</u>
<b>Capital</b>			
Corporate services	156,968	95,651	61,317
Corporate planning and economic policy	520,373	2,370,569	(1,850,196)
Business and trade	1,822,967	2,410,617	(587,650)
Regional economic development	3,386,315	2,957,031	429,284
Strategic industries development	2,308,708	2,382,060	(73,352)
	<u>8,195,331</u>	<u>10,215,928</u>	<u>(2,020,597)</u>
Less acquisition of tangible capital assets	(139,501)	(74,965)	(64,536)
	<u>8,055,830</u>	<u>10,140,963</u>	<u>(2,085,133)</u>

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	2008	2007	Increase (Decrease)
<b>Economic Development</b>			
Amortization expenses	\$ 33,413	\$ 1,984	\$ 31,429
<b>Total expenses</b>	<b>14,269,033</b>	<b>16,302,999</b>	<b>(2,033,966)</b>
<b>Education</b>			
Operations and maintenance			
Education support services	14,929,405	14,474,851	454,554
Public schools	80,711,518	75,022,439	5,689,079
Advanced education	24,934,831	23,687,241	1,247,590
	<u>120,575,754</u>	<u>113,184,531</u>	<u>7,391,223</u>
Capital			
Education support services	54,835	131,099	(76,264)
Public schools	7,671,627	15,866,481	(8,194,854)
Advanced education	2,855,768	2,788,257	67,511
	<u>10,582,230</u>	<u>18,785,837</u>	<u>(8,203,607)</u>
Less acquisition of tangible capital assets	<u>(1,961,139)</u>	<u>(10,931,199)</u>	<u>8,970,060</u>
	<u>8,621,091</u>	<u>7,854,638</u>	<u>766,453</u>
Amortization expenses	<u>5,850,137</u>	<u>5,143,974</u>	<u>706,163</u>
<b>Total expenses</b>	<b><u>135,046,982</u></b>	<b><u>126,183,143</u></b>	<b><u>8,863,839</u></b>

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	2008	2007	Increase (Decrease)
<b>Energy, Mines and Resources</b>			
Operations and maintenance			
Corporate services	\$ 3,030,944	\$ 2,858,978	\$ 171,966
Sustainable resources	6,090,998	6,553,049	(462,051)
Energy and corporate policy	3,054,455	2,692,661	361,794
Oil and gas and mineral resources	18,223,103	15,470,926	2,752,177
Yukon Placer Regime Secretariat	572,396	575,402	(3,006)
Client services and inspections	4,758,767	4,256,050	502,717
	<u>35,730,663</u>	<u>32,407,066</u>	<u>3,323,597</u>
Capital			
Corporate services	553,387	751,639	(198,252)
Sustainable resources	1,545,063	1,052,736	492,327
Energy and corporate policy	10,000	60,000	(50,000)
Oil and gas and mineral resources	2,633,326	2,743,688	(110,362)
	<u>4,741,776</u>	<u>4,608,063</u>	<u>133,713</u>
Less: Acquisition of tangible capital assets	(348,680)	(504,666)	155,986
Land development costs transferred to land held for sale	<u>(127,200)</u>	<u>(424,585)</u>	<u>297,385</u>
	<u>4,265,896</u>	<u>3,678,812</u>	<u>587,084</u>
Amortization expenses	<u>104,363</u>	<u>99,756</u>	<u>4,607</u>
<b>Total expenses</b>	<b><u>40,100,922</u></b>	<b><u>36,185,634</u></b>	<b><u>3,915,288</u></b>

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	2008	2007	Increase (Decrease)
<b>Environment</b>			
Operations and maintenance			
General management	\$ 317,867	\$ 289,205	\$ 28,662
Corporate services	5,039,442	4,886,275	153,167
Environmental sustainability	16,587,417	15,038,012	1,549,405
	<u>21,944,726</u>	<u>20,213,492</u>	<u>1,731,234</u>
Capital			
Corporate services	1,502,692	1,038,462	464,230
Environmental sustainability	1,221,670	1,343,246	(121,576)
	<u>2,724,362</u>	<u>2,381,708</u>	<u>342,654</u>
Less acquisition of tangible capital assets	<u>(350,463)</u>	<u>(351,977)</u>	<u>1,514</u>
	<u>2,373,899</u>	<u>2,029,731</u>	<u>344,168</u>
Amortization expenses	<u>170,934</u>	<u>155,584</u>	<u>15,350</u>
<b>Total expenses</b>	<b><u>24,489,559</u></b>	<b><u>22,398,807</u></b>	<b><u>2,090,752</u></b>
<b>Finance</b>			
Operations and maintenance			
Treasury	4,978,502	4,806,603	171,899
Workers' compensation supplementary benefits	395,999	372,503	23,496
Bad debts expense	-	87,920	(87,920)
	<u>5,374,501</u>	<u>5,267,026</u>	<u>107,475</u>
Capital			
Treasury	86,642	38,181	48,461
Bad debts expense	-	989	(989)
	<u>86,642</u>	<u>39,170</u>	<u>47,472</u>
Amortization expenses	<u>4,132</u>	<u>4,132</u>	<u>-</u>
<b>Total expenses</b>	<b><u>5,465,275</u></b>	<b><u>5,310,328</u></b>	<b><u>154,947</u></b>

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**Comparative Schedule of Expenses  
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	2008	2007	Increase (Decrease)
<b>Health and Social Services</b>			
Operations and maintenance			
Policy, planning and administration	\$ 5,630,887	\$ 5,249,067	\$ 381,820
Family and children's services	32,421,849	29,638,205	2,783,644
Social services	20,934,597	20,268,333	666,264
Continuing care	23,592,382	21,588,657	2,003,725
Health services	114,533,394	110,813,847	3,719,547
Regional services	4,428,447	4,357,953	70,494
	<u>201,541,556</u>	<u>191,916,062</u>	<u>9,625,494</u>
Capital			
Policy, planning and administration	2,891,995	1,588,548	1,303,447
Family and children's services	1,372,597	457,676	914,921
Social services	44,548	122,031	(77,483)
Continuing care	2,331,039	2,146,000	185,039
Health services	1,157,479	1,586,037	(428,558)
	<u>7,797,658</u>	<u>5,900,292</u>	<u>1,897,366</u>
Less acquisition of tangible capital assets	<u>(2,097,688)</u>	<u>(2,780,704)</u>	<u>683,016</u>
	<u>5,699,970</u>	<u>3,119,588</u>	<u>2,580,382</u>
Amortization expenses	<u>2,737,059</u>	<u>2,716,083</u>	<u>20,976</u>
<b>Total expenses</b>	<b><u>209,978,585</u></b>	<b><u>197,751,733</u></b>	<b><u>12,226,852</u></b>
<b>Highways and Public Works</b>			
Operations and maintenance			
Corporate services	4,718,888	4,487,580	231,308
Information and communications technology	7,847,793	6,865,089	982,704
Transportation	46,649,198	43,490,546	3,158,652
Supply services	3,227,995	3,141,151	86,844
Real property management	17,051,265	16,324,359	726,906
French Language Services Directorate	2,045,804	1,703,736	342,068
Central Stores write-off	(3,569)	5,728	(9,297)
	<u>81,537,374</u>	<u>76,018,189</u>	<u>5,519,185</u>
Less capital lease payments transferred to capital lease obligations	<u>(979,107)</u>	<u>(867,770)</u>	<u>(111,337)</u>
	<u>80,558,267</u>	<u>75,150,419</u>	<u>5,407,848</u>

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	2008	2007	Increase (Decrease)
<b>Highways and Public Works</b>			
Capital			
Corporate services	\$ 359,193	\$ 228,255	\$ 130,938
Information and communications technology	3,569,521	3,287,288	282,233
Transportation	51,580,033	66,932,729	(15,352,696)
Supply services	50	168,585	(168,535)
Real property management	5,079,313	4,228,848	850,465
French Language Services Directorate	10,000	13,810	(3,810)
	<u>60,598,110</u>	<u>74,859,515</u>	<u>(14,261,405)</u>
Less acquisition of tangible capital assets	<u>(43,108,646)</u>	<u>(53,604,763)</u>	<u>10,496,117</u>
	<u>17,489,464</u>	<u>21,254,752</u>	<u>(3,765,288)</u>
Amortization expenses	<u>19,515,415</u>	<u>19,258,926</u>	<u>256,489</u>
Write-down/disposal loss of tangible capital assets	<u>4,886</u>	<u>-</u>	<u>4,886</u>
<b>Total expenses</b>	<b><u>117,568,032</u></b>	<b><u>115,664,097</u></b>	<b><u>1,903,935</u></b>
<b>Justice</b>			
Operations and maintenance			
Management services	2,645,964	2,431,818	214,146
Court services	5,622,709	5,178,311	444,398
Legal services	4,619,216	4,446,397	172,819
Regulatory services	1,337,525	1,277,656	59,869
Community and correctional services	11,509,835	10,471,299	1,038,536
Crime prevention and policing	17,608,675	15,575,238	2,033,437
Human rights	695,503	491,024	204,479
	<u>44,039,427</u>	<u>39,871,743</u>	<u>4,167,684</u>
Capital			
Management services	498,910	314,008	184,902
Court services	86,833	1,250	85,583
Community and correctional services	914,926	411,579	503,347
Crime prevention and policing	18,072	54,293	(36,221)
	<u>1,518,741</u>	<u>781,130</u>	<u>737,611</u>



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	2008	2007	Increase (Decrease)
<b>Justice</b>			
Less acquisition of tangible capital assets	\$ (1,295,780)	\$ (427,467)	\$ (868,313)
	222,961	353,663	(130,702)
Amortization expenses	670,401	737,608	(67,207)
<b>Total expenses</b>	<b>44,932,789</b>	<b>40,963,014</b>	<b>3,969,775</b>
<b>Public Service Commission</b>			
<b>Operations and maintenance</b>			
Finance and administration	747,957	678,690	69,267
Corporate human resource services	2,789,306	2,194,476	594,830
Employee compensation	1,465,457	1,412,548	52,909
Staff relations	1,050,946	1,149,356	(98,410)
Workers' compensation fund	5,028,886	5,882,293	(853,407)
Human resource management systems	586,909	525,540	61,369
Policy and planning	837,097	790,812	46,285
Employee future benefits	16,498,367	14,342,651	2,155,716
Staff development	3,866,178	2,977,894	888,284
	32,871,103	29,954,260	2,916,843
<b>Capital</b>			
Finance and administration	55,534	68,806	(13,272)
Staff development	6,598	-	6,598
Corporate human resource services	-	20,719	(20,719)
	62,132	89,525	(27,393)
Less acquisition of tangible capital assets	-	(25,650)	25,650
	62,132	63,875	(1,743)
Amortization expenses	9,872	9,872	-
<b>Total expenses</b>	<b>32,943,107</b>	<b>30,028,007</b>	<b>2,915,100</b>

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	2008	2007	Increase (Decrease)
<b>Tourism and Culture</b>			
Operations and maintenance			
Corporate services	\$ 2,335,755	\$ 2,383,357	\$ (47,602)
Cultural services	5,013,003	4,738,671	274,332
Tourism	8,964,428	8,407,337	557,091
	<u>16,313,186</u>	<u>15,529,365</u>	<u>783,821</u>
Less acquisition of tangible capital assets	<u>(153,732)</u>	<u>(54,904)</u>	<u>(98,828)</u>
	<u>16,159,454</u>	<u>15,474,461</u>	<u>684,993</u>
Capital			
Corporate services	314,705	182,508	132,197
Cultural services	3,721,004	4,309,937	(588,933)
Tourism	1,346,158	988,464	357,694
	<u>5,381,867</u>	<u>5,480,909</u>	<u>(99,042)</u>
Less acquisition of tangible capital assets	<u>(44,723)</u>	<u>-</u>	<u>(44,723)</u>
	<u>5,337,144</u>	<u>5,480,909</u>	<u>(143,765)</u>
Amortization expenses	<u>612,190</u>	<u>612,190</u>	<u>-</u>
<b>Total expenses</b>	<b><u>22,108,788</u></b>	<b><u>21,567,560</u></b>	<b><u>541,228</u></b>
<b>Women's Directorate</b>			
Operations and maintenance			
Policy and program development	<u>1,156,802</u>	<u>1,015,302</u>	<u>141,500</u>
Capital			
Policy and program development	<u>7,206</u>	<u>3,252</u>	<u>3,954</u>
<b>Total expenses</b>	<b><u>1,164,008</u></b>	<b><u>1,018,554</u></b>	<b><u>145,454</u></b>

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	2008	2007	Increase (Decrease)
<b>Yukon Development Corporation (Transfer Payment)</b>			
Capital			
Carmacks-Stewart Crossing transmission line project - planning	\$ -	\$ 450,000	\$ (450,000)
<b>Yukon Housing Corporation (Transfer Payment)</b>			
Operations and maintenance	2,483,195	1,917,277	565,918
Capital	3,629,275	1,897,758	1,731,517
<b>Total expenses</b>	<b>6,112,470</b>	<b>3,815,035</b>	<b>2,297,435</b>
<b>Interest on Loans</b>			
Operations and maintenance			
Interest	77,189	357,204	(280,015)
<b>Restricted Funds</b>			
Operations and maintenance			
Net expenses	(2,373,376)	(2,623,357)	249,981
Amortization expenses	3,008,793	3,106,462	(97,669)
<b>Total expenses</b>	<b>635,417</b>	<b>483,105</b>	<b>152,312</b>

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	2008	2007	Increase (Decrease)
<b>Totals</b>			
Operations and maintenance	\$ 649,864,972	\$ 610,740,015	\$ 39,124,957
Capital	154,917,609	178,764,731	(23,847,122)
	804,782,581	789,504,746	15,277,835
Less: Acquisition of tangible capital assets	(53,550,755)	(86,842,331)	33,291,576
Land development costs transferred to land held for sale	(4,437,735)	(6,189,999)	1,752,264
Local improvement costs transferred to loans receivable	(786,154)	(864,143)	77,989
Capital lease payments transferred to capital lease obligations	(979,107)	(867,770)	(111,337)
	745,028,830	694,740,503	50,288,327
Amortization expenses	34,280,063	32,719,570	1,560,493
Write-down/disposal loss of tangible capital assets	4,886	-	4,886
	<b>\$ 779,313,779</b>	<b>\$ 727,460,073</b>	<b>\$ 51,853,706</b>