

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2009**

	2009	2008 (Restated - Note 3)	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 2,895,489	\$ 2,702,406	\$ 193,083
Legislative Assembly Office	786,697	638,086	148,611
Retirement allowances and death benefits	1,781,987	(440,484)	2,222,471
Hansard	416,943	265,370	151,573
Conflicts Commission	36,830	25,009	11,821
	<u>5,917,946</u>	<u>3,190,387</u>	<u>2,727,559</u>
Capital			
Legislative Assembly Office	138,090	22,163	115,927
Less acquisition of tangible capital assets	<u>(106,365)</u>	<u>-</u>	<u>(106,365)</u>
	<u>31,725</u>	<u>22,163</u>	<u>9,562</u>
Amortization expenses	<u>4,168</u>	<u>4,168</u>	<u>-</u>
Total expenses	<u>5,953,839</u>	<u>3,216,718</u>	<u>2,737,121</u>
Elections Office			
Operations and maintenance			
Elections	<u>314,308</u>	<u>251,132</u>	<u>63,176</u>
Capital			
Elections	<u>5,000</u>	<u>5,102</u>	<u>(102)</u>
Total expenses	<u>319,308</u>	<u>256,234</u>	<u>63,074</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>515,766</u>	<u>515,000</u>	<u>766</u>
Capital			
Office of the Ombudsman	<u>4,999</u>	<u>3,000</u>	<u>1,999</u>
Total expenses	<u>520,765</u>	<u>518,000</u>	<u>2,765</u>

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Executive Council Office			
Operations and maintenance			
Corporate services	\$ 4,031,685	\$ 3,313,619	\$ 718,066
Land Claims and Implementation Secretariat	6,122,247	6,767,592	(645,345)
Intergovernmental relations	1,170,859	1,264,829	(93,970)
Government audit services	306,531	409,035	(102,504)
Governance liaison and capacity development	602,312	380,603	221,709
Office of the Commissioner	159,252	195,408	(36,156)
Development assessment	1,007,316	1,075,235	(67,919)
Cabinet Offices	2,452,630	2,286,725	165,905
Yukon Water Board Secretariat	729,391	784,747	(55,356)
Youth Directorate	706,314	638,280	68,034
Northern strategy	2,186,505	662,326	1,524,179
Devolution	-	509,240	(509,240)
	<u>19,475,042</u>	<u>18,287,639</u>	<u>1,187,403</u>
Capital			
Corporate services	112,091	137,675	(25,584)
Land Claims and Implementation Secretariat	62,960	25,833,731	(25,770,771)
Governance liaison and capacity development	80,833	100,000	(19,167)
Youth Directorate	200,000	200,000	-
	<u>455,884</u>	<u>26,271,406</u>	<u>(25,815,522)</u>
Less acquisition of tangible capital assets	-	(15,014)	15,014
	<u>455,884</u>	<u>26,256,392</u>	<u>(25,800,508)</u>
Amortization expenses	<u>15,565</u>	<u>15,565</u>	<u>-</u>
Total expenses	<u>19,946,491</u>	<u>44,559,596</u>	<u>(24,613,105)</u>
Community Services			
Operations and maintenance			
Corporate services	5,011,414	4,409,651	601,763
Protective services	21,527,832	21,168,714	359,118
Community development	30,999,754	29,585,019	1,414,735
Consumer and safety services	4,525,742	4,282,540	243,202
	<u>62,064,742</u>	<u>59,445,924</u>	<u>2,618,818</u>

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Community Services			
Capital			
Corporate services	\$ 642,546	\$ 771,051	\$ (128,505)
Protective services	4,006,409	2,031,365	1,975,044
Community development	24,703,213	20,488,192	4,215,021
	<u>29,352,168</u>	<u>23,290,608</u>	<u>6,061,560</u>
Less: Acquisition of tangible capital assets	(3,787,301)	(4,035,389)	248,088
Land development costs transferred to land held for sale	(6,557,361)	(4,310,535)	(2,246,826)
Local improvement costs transferred to loans receivable	(1,061,104)	(786,154)	(274,950)
	<u>17,946,402</u>	<u>14,158,530</u>	<u>3,787,872</u>
Amortization expenses	<u>1,334,399</u>	<u>1,543,621</u>	<u>(209,222)</u>
Write-down/disposal loss of tangible capital assets	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenses	<u>81,365,543</u>	<u>75,148,075</u>	<u>6,217,468</u>
Economic Development			
Operations and maintenance			
Corporate services	1,122,373	1,093,372	29,001
Corporate planning and economic policy	1,457,181	1,321,381	135,800
Business and trade	1,418,557	1,133,792	284,765
Regional economic development	773,135	808,214	(35,079)
Strategic industries development	1,556,089	1,823,031	(266,942)
	<u>6,327,335</u>	<u>6,179,790</u>	<u>147,545</u>
Capital			
Corporate services	88,140	156,968	(68,828)
Corporate planning and economic policy	117,770	520,373	(402,603)
Business and trade	1,461,945	1,822,967	(361,022)
Regional economic development	4,097,399	3,386,315	711,084
Strategic industries development	1,605,004	2,308,708	(703,704)
	<u>7,370,258</u>	<u>8,195,331</u>	<u>(825,073)</u>
Less acquisition of tangible capital assets	<u>(40,000)</u>	<u>(139,501)</u>	<u>99,501</u>
	<u>7,330,258</u>	<u>8,055,830</u>	<u>(725,572)</u>

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Economic Development			
Amortization expenses	\$ 36,927	\$ 33,413	\$ 3,514
Total expenses	13,694,520	14,269,033	(574,513)
Education			
Operations and maintenance			
Education support services	6,337,398	6,413,405	(76,007)
Public schools	84,389,086	81,133,518	3,255,568
Advanced education	7,845,871	7,324,831	521,040
Yukon College	18,137,108	17,610,000	527,108
	<u>116,709,463</u>	<u>112,481,754</u>	<u>4,227,709</u>
Capital			
Education support services	82,533	54,835	27,698
Public schools	4,440,150	7,069,627	(2,629,477)
Advanced education	1,583,142	1,654,768	(71,626)
Yukon College	1,478,814	1,201,000	277,814
	<u>7,584,639</u>	<u>9,980,230</u>	<u>(2,395,591)</u>
Less acquisition of tangible capital assets	<u>(527,351)</u>	<u>(1,961,139)</u>	<u>1,433,788</u>
	<u>7,057,288</u>	<u>8,019,091</u>	<u>(961,803)</u>
Amortization expenses	<u>5,664,394</u>	<u>5,850,137</u>	<u>(185,743)</u>
Write-down/disposal loss of tangible capital assets	<u>941,809</u>	<u>-</u>	<u>941,809</u>
Total expenses	<u>130,372,954</u>	<u>126,350,982</u>	<u>4,021,972</u>

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**Comparative Schedule of Expenses
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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	\$ 2,860,167	\$ 3,030,944	\$ (170,777)
Sustainable resources	5,860,515	6,090,998	(230,483)
Energy and corporate policy	3,129,895	3,068,455	61,440
Oil and gas and mineral resources	18,506,434	18,877,103	(370,669)
Yukon placer regime	314,225	541,396	(227,171)
Client services and inspections	4,569,604	4,758,767	(189,163)
	<u>35,240,840</u>	<u>36,367,663</u>	<u>(1,126,823)</u>
Capital			
Corporate services	444,174	673,387	(229,213)
Sustainable resources	944,390	1,545,063	(600,673)
Energy and corporate policy	62,376	10,000	52,376
Oil and gas and mineral resources	2,273,816	1,622,326	651,490
	<u>3,724,756</u>	<u>3,850,776</u>	<u>(126,020)</u>
Less: Acquisition of tangible capital assets	(330,388)	(348,680)	18,292
Land development costs transferred to land held for sale	<u>(55,989)</u>	<u>(127,200)</u>	<u>71,211</u>
	<u>3,338,379</u>	<u>3,374,896</u>	<u>(36,517)</u>
Amortization expenses	<u>180,759</u>	<u>104,363</u>	<u>76,396</u>
Total expenses	<u>38,759,978</u>	<u>39,846,922</u>	<u>(1,086,944)</u>
Environment			
Operations and maintenance			
General management	375,083	317,867	57,216
Corporate services	5,615,809	5,039,442	576,367
Environmental sustainability	18,801,114	16,587,417	2,213,697
Environmental liabilities	2,957,500	-	2,957,500
	<u>27,749,506</u>	<u>21,944,726</u>	<u>5,804,780</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2009**

	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Environment			
Capital			
Corporate services	\$ 655,013	\$ 1,502,692	\$ (847,679)
Environmental sustainability	999,629	1,221,670	(222,041)
	<u>1,654,642</u>	<u>2,724,362</u>	<u>(1,069,720)</u>
Less acquisition of tangible capital assets	<u>(116,605)</u>	<u>(350,463)</u>	<u>233,858</u>
	<u>1,538,037</u>	<u>2,373,899</u>	<u>(835,862)</u>
Amortization expenses	<u>162,129</u>	<u>170,934</u>	<u>(8,805)</u>
Total expenses	<u>29,449,672</u>	<u>24,489,559</u>	<u>4,960,113</u>
Finance			
Operations and maintenance			
Treasury	5,740,707	5,704,502	36,205
Workers' compensation supplementary benefits	397,030	395,999	1,031
Bad debts expense	47,329	-	47,329
	<u>6,185,066</u>	<u>6,100,501</u>	<u>84,565</u>
Capital			
Treasury	<u>85,287</u>	<u>86,642</u>	<u>(1,355)</u>
Amortization expenses	<u>4,132</u>	<u>4,132</u>	<u>-</u>
Total expenses	<u>6,274,485</u>	<u>6,191,275</u>	<u>83,210</u>
Health and Social Services			
Operations and maintenance			
Policy, planning and administration	6,747,741	5,630,887	1,116,854
Family and children's services	35,920,846	31,847,849	4,072,997
Social services	24,217,507	20,663,597	3,553,910
Continuing care	24,682,349	23,123,382	1,558,967
Health services	95,748,867	82,956,394	12,792,473
Yukon hospital services	35,387,063	31,017,000	4,370,063
Regional services	4,823,304	4,428,447	394,857
	<u>227,527,677</u>	<u>199,667,556</u>	<u>27,860,121</u>

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Health and Social Services			
Capital			
Policy, planning and administration	\$ 2,123,389	\$ 2,891,995	\$ (768,606)
Family and children's services	684,810	1,372,597	(687,787)
Social services	88,731	44,548	44,183
Continuing care	669,913	1,131,039	(461,126)
Health services	1,238,700	2,057,479	(818,779)
Yukon hospital services	667,000	300,000	367,000
	5,472,543	7,797,658	(2,325,115)
Less acquisition of tangible capital assets	(1,307,720)	(2,097,688)	789,968
	4,164,823	5,699,970	(1,535,147)
Amortization expenses	2,086,558	1,474,962	611,596
Total expenses	233,779,058	206,842,488	26,936,570
Highways and Public Works			
Operations and maintenance			
Corporate services	4,352,498	4,718,888	(366,390)
Information and communications technology	8,218,741	7,847,793	370,948
Transportation	50,214,840	46,649,198	3,565,642
Supply services	3,513,265	3,227,995	285,270
Property management	32,762,389	29,460,265	3,302,124
French Language Services Directorate	2,069,951	2,045,804	24,147
Central Stores write-off	(11,030)	(3,569)	(7,461)
	101,120,654	93,946,374	7,174,280
Less capital lease payments transferred to capital lease obligations	(1,104,800)	(979,107)	(125,693)
	100,015,854	92,967,267	7,048,587

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Highways and Public Works			
Capital			
Corporate services	\$ 592,031	\$ 359,193	\$ 232,838
Information and communications technology	11,036,602	3,569,521	7,467,081
Transportation	59,417,882	51,580,033	7,837,849
Property management	5,835,872	5,079,313	756,559
French Language Services Directorate	3,020	10,000	(6,980)
Supply services	-	50	(50)
	<u>76,885,407</u>	<u>60,598,110</u>	<u>16,287,297</u>
Less acquisition of tangible capital assets	<u>(47,871,057)</u>	<u>(43,108,646)</u>	<u>(4,762,411)</u>
	<u>29,014,350</u>	<u>17,489,464</u>	<u>11,524,886</u>
Amortization expenses	<u>20,585,381</u>	<u>19,515,415</u>	<u>1,069,966</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>4,886</u>	<u>(4,886)</u>
Total expenses	<u>149,615,585</u>	<u>129,977,032</u>	<u>19,638,553</u>
Justice			
Operations and maintenance			
Management services	2,795,603	2,645,964	149,639
Court services	6,686,097	5,622,709	1,063,388
Legal services	4,995,337	4,704,216	291,121
Regulatory services	1,563,317	1,337,525	225,792
Community and correctional services	11,224,357	11,309,835	(85,478)
Crime prevention and policing	19,170,434	17,608,675	1,561,759
Human rights	582,007	695,503	(113,496)
	<u>47,017,152</u>	<u>43,924,427</u>	<u>3,092,725</u>

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**Comparative Schedule of Expenses
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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Justice			
Capital			
Management services	\$ 220,424	\$ 498,910	\$ (278,486)
Court services	14,769	86,833	(72,064)
Community and correctional services	4,040,698	914,926	3,125,772
Crime prevention and policing	19,555	18,072	1,483
	<u>4,295,446</u>	<u>1,518,741</u>	<u>2,776,705</u>
Less acquisition of tangible capital assets	<u>(3,896,521)</u>	<u>(1,295,780)</u>	<u>(2,600,741)</u>
	<u>398,925</u>	<u>222,961</u>	<u>175,964</u>
Amortization expenses	<u>820,799</u>	<u>670,401</u>	<u>150,398</u>
Total expenses	<u>48,236,876</u>	<u>44,817,789</u>	<u>3,419,087</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	738,312	747,957	(9,645)
Corporate human resource services	3,021,848	2,789,306	232,542
Employee compensation	1,416,980	1,465,457	(48,477)
Staff relations	1,210,012	1,050,946	159,066
Workers' compensation fund	5,510,102	5,028,886	481,216
Human resource management systems	597,378	586,909	10,469
Policy, planning and communication	934,660	837,097	97,563
Employee future benefits	10,326,508	6,879,367	3,447,141
Staff development	3,635,326	3,866,178	(230,852)
	<u>27,391,126</u>	<u>23,252,103</u>	<u>4,139,023</u>
Capital			
Finance and administration	68,361	55,534	12,827
Staff development	7,000	6,598	402
	<u>75,361</u>	<u>62,132</u>	<u>13,229</u>
Less acquisition of tangible capital assets	<u>(34,025)</u>	<u>-</u>	<u>(34,025)</u>
	<u>41,336</u>	<u>62,132</u>	<u>(20,796)</u>

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	2009	2008 (Restated - Note 3)	Increase (Decrease)
Public Service Commission			
Amortization expenses	\$ 7,605	\$ 9,872	\$ (2,267)
Total expenses	27,440,067	23,324,107	4,115,960
Tourism and Culture			
Operations and maintenance			
Corporate services	1,824,106	1,537,755	286,351
Cultural services	6,891,466	5,960,003	931,463
Tourism	8,494,377	8,964,428	(470,051)
	17,209,949	16,462,186	747,763
Less acquisition of tangible capital assets	(33,864)	(153,732)	119,868
	17,176,085	16,308,454	867,631
Capital			
Corporate services	213,679	314,705	(101,026)
Cultural services	2,396,073	2,825,004	(428,931)
Tourism	1,021,092	1,346,158	(325,066)
	3,630,844	4,485,867	(855,023)
Less acquisition of tangible capital assets	(17,529)	(44,723)	27,194
	3,613,315	4,441,144	(827,829)
Amortization expenses	616,105	612,190	3,915
Total expenses	21,405,505	21,361,788	43,717
Women's Directorate			
Operations and maintenance			
Policy and program development	1,147,428	1,156,802	(9,374)
Capital			
Policy and program development	4,670	7,206	(2,536)
Total expenses	1,152,098	1,164,008	(11,910)

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Yukon Development Corporation (Transfer Payment)			
Capital			
Carmacks-Stewart Crossing - transmission line project	\$ 10,000,000	\$ -	\$ 10,000,000
Aishihik Turbine	750,000	-	750,000
Total expenses	10,750,000	-	10,750,000
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance	3,171,299	2,483,195	688,104
Capital	5,689,041	3,629,275	2,059,766
Total expenses	8,860,340	6,112,470	2,747,870
Interest on Loans			
Operations and maintenance Interest	-	77,189	(77,189)
Restricted Funds			
Operations and maintenance Net expenses	(4,891,803)	(2,373,376)	(2,518,427)
Amortization expenses	2,832,732	3,008,793	(176,061)
Total expenses	(2,059,071)	635,417	(2,694,488)

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	2009	2008	Increase (Decrease)
		(Restated - Note 3)	
Totals			
Operations and maintenance	\$ 700,193,496	\$ 643,360,972	\$ 56,832,524
Capital	157,179,035	152,528,609	4,650,426
	857,372,531	795,889,581	61,482,950
Less: Acquisition of tangible capital assets	(58,068,726)	(53,550,755)	(4,517,971)
Land development costs transferred to land held for sale	(6,613,350)	(4,437,735)	(2,175,615)
Local improvement costs transferred to loans receivable	(1,061,104)	(786,154)	(274,950)
Capital lease payments transferred to capital lease obligations	(1,104,800)	(979,107)	(125,693)
	790,524,551	736,135,830	54,388,721
Amortization expenses	34,351,653	33,017,966	1,333,687
Write-down/disposal loss of tangible capital assets	961,809	4,886	956,923
	\$ 825,838,013	\$ 769,158,682	\$ 56,679,331