

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2010

	2010	2009	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 2,893,715	\$ 2,895,489	\$ (1,774)
Legislative Assembly Office	876,634	786,697	89,937
Retirement allowances and death benefits	1,237,501	1,781,987	(544,486)
Hansard	364,433	416,943	(52,510)
Conflicts Commission	57,284	36,830	20,454
	<u>5,429,567</u>	<u>5,917,946</u>	<u>(488,379)</u>
Capital			
Legislative Assembly Office	97,846	138,090	(40,244)
Less acquisition of tangible capital assets	<u>(55,647)</u>	<u>(106,365)</u>	<u>50,718</u>
	<u>42,199</u>	<u>31,725</u>	<u>10,474</u>
Amortization expenses	<u>20,369</u>	<u>4,168</u>	<u>16,201</u>
Total expenses	<u>5,492,135</u>	<u>5,953,839</u>	<u>(461,704)</u>
Elections Office			
Operations and maintenance			
Elections	<u>318,775</u>	<u>314,308</u>	<u>4,467</u>
Capital			
Elections	<u>1,750</u>	<u>5,000</u>	<u>(3,250)</u>
Total expenses	<u>320,525</u>	<u>319,308</u>	<u>1,217</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>532,293</u>	<u>515,766</u>	<u>16,527</u>
Capital			
Office of the Ombudsman	<u>1,895</u>	<u>4,999</u>	<u>(3,104)</u>
Total expenses	<u>534,188</u>	<u>520,765</u>	<u>13,423</u>

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	2010	2009	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and youth advocate office	\$ 175,462	\$ -	\$ 175,462
Capital			
Child and youth advocate office	35,804	-	35,804
Total expenses	211,266	-	211,266
Executive Council Office			
Operations and maintenance			
Corporate services	4,012,491	4,031,685	(19,194)
Land Claims and Implementation Secretariat	6,443,124	6,122,247	320,877
Intergovernmental relations	1,623,522	1,170,859	452,663
Government audit services	447,865	306,531	141,334
Governance liaison and capacity development	1,272,664	683,145	589,519
Office of the Commissioner	166,352	159,252	7,100
Development assessment	788,227	1,007,316	(219,089)
Cabinet Offices	2,452,532	2,452,630	(98)
Yukon Water Board Secretariat	957,711	729,391	228,320
Youth Directorate	885,271	906,314	(21,043)
Northern strategy	2,104,827	2,186,505	(81,678)
	21,154,586	19,755,875	1,398,711
Capital			
Corporate services	131,583	112,091	19,492
Land Claims and Implementation Secretariat	32,687	62,960	(30,273)
	164,270	175,051	(10,781)
Less acquisition of tangible capital assets	(24,247)	-	(24,247)
	140,023	175,051	(35,028)
Amortization expenses	14,011	15,565	(1,554)
Total expenses	21,308,620	19,946,491	1,362,129

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	2010	2009	Increase (Decrease)
Community Services			
Operations and maintenance			
Corporate services	\$ 3,642,355	\$ 5,011,414	\$ (1,369,059)
Protective services	22,977,808	21,527,832	1,449,976
Community development	33,412,877	30,674,754	2,738,123
Consumer and safety services	4,591,296	4,525,742	65,554
	<u>64,624,336</u>	<u>61,739,742</u>	<u>2,884,594</u>
Capital			
Corporate services	1,206,380	642,546	563,834
Protective services	3,691,132	4,006,409	(315,277)
Community development	33,240,929	24,567,213	8,673,716
	<u>38,138,441</u>	<u>29,216,168</u>	<u>8,922,273</u>
Less: Acquisition of tangible capital assets	(9,795,793)	(3,787,301)	(6,008,492)
Land development costs transferred to land held for sale	(7,412,738)	(6,557,361)	(855,377)
Local improvement costs transferred to loans receivable	(937,419)	(1,061,104)	123,685
	<u>19,992,491</u>	<u>17,810,402</u>	<u>2,182,089</u>
Amortization expenses	<u>1,694,508</u>	<u>1,334,399</u>	<u>360,109</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>
Total expenses	<u>86,311,335</u>	<u>80,904,543</u>	<u>5,406,792</u>
Economic Development			
Operations and maintenance			
Corporate services	1,120,110	1,122,373	(2,263)
Corporate planning and economic policy	1,493,936	1,457,181	36,755
Regional economic development	555,204	773,135	(217,931)
Business and industry development	3,379,247	3,279,646	99,601
	<u>6,548,497</u>	<u>6,632,335</u>	<u>(83,838)</u>

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	2010	2009	Increase (Decrease)
Economic Development			
Capital			
Corporate services	\$ 112,652	\$ 88,140	\$ 24,512
Corporate planning and economic policy	121,666	117,770	3,896
Business and trade	-	577,945	(577,945)
Regional economic development	3,611,684	4,097,399	(485,715)
Strategic industries development	-	1,018,004	(1,018,004)
Business and industry development	4,017,510	1,201,000	2,816,510
	<u>7,863,512</u>	<u>7,100,258</u>	<u>763,254</u>
Less acquisition of tangible capital assets	<u>(13,265)</u>	<u>(40,000)</u>	<u>26,735</u>
	<u>7,850,247</u>	<u>7,060,258</u>	<u>789,989</u>
Amortization expenses	<u>39,289</u>	<u>36,927</u>	<u>2,362</u>
Write-down/disposal loss of tangible capital assets	<u>1,952</u>	<u>-</u>	<u>1,952</u>
Total expenses	<u>14,439,985</u>	<u>13,729,520</u>	<u>710,465</u>
Education			
Operations and maintenance			
Education support services	6,244,852	6,337,398	(92,546)
Public schools	85,483,605	84,389,086	1,094,519
Advanced education	10,477,454	7,845,871	2,631,583
Yukon College	19,448,985	18,137,108	1,311,877
	<u>121,654,896</u>	<u>116,709,463</u>	<u>4,945,433</u>
Capital			
Education support services	76,687	82,533	(5,846)
Public schools	4,870,854	4,440,150	430,704
Advanced education	1,887,897	1,583,142	304,755
Yukon College	1,702,567	1,478,814	223,753
	<u>8,538,005</u>	<u>7,584,639</u>	<u>953,366</u>

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	2010	2009	Increase (Decrease)
Education			
Less acquisition of tangible capital assets	\$ (1,006,942)	\$ (527,351)	\$ (479,591)
	<u>7,531,063</u>	<u>7,057,288</u>	<u>473,775</u>
Amortization expenses	<u>5,703,601</u>	<u>5,664,394</u>	<u>39,207</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>941,809</u>	<u>(941,809)</u>
Total expenses	<u>134,889,560</u>	<u>130,372,954</u>	<u>4,516,606</u>
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	2,842,521	2,860,167	(17,646)
Sustainable resources	7,388,443	6,728,515	659,928
Energy and corporate policy	3,422,291	3,192,271	230,020
Oil and gas and mineral resources	30,296,947	18,506,434	11,790,513
Yukon placer regime	368,008	314,225	53,783
Client services and inspections	4,793,690	4,569,604	224,086
	<u>49,111,900</u>	<u>36,171,216</u>	<u>12,940,684</u>
Capital			
Corporate services	946,109	444,174	501,935
Sustainable resources	1,366,433	537,390	829,043
Oil and gas and mineral resources	5,111,503	2,273,816	2,837,687
	<u>7,424,045</u>	<u>3,255,380</u>	<u>4,168,665</u>
Less: Acquisition of tangible capital assets	(3,348,307)	(330,388)	(3,017,919)
Land development costs transferred to land held for sale	<u>(517,931)</u>	<u>(55,989)</u>	<u>(461,942)</u>
	<u>3,557,807</u>	<u>2,869,003</u>	<u>688,804</u>
Amortization expenses	<u>323,273</u>	<u>180,759</u>	<u>142,514</u>
Total expenses	<u>52,992,980</u>	<u>39,220,978</u>	<u>13,772,002</u>

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**Comparative Schedule of Expenses
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	2010	2009	Increase (Decrease)
Environment			
Operations and maintenance			
General management	\$ 362,579	\$ 375,083	\$ (12,504)
Corporate services	7,051,154	6,219,809	831,345
Environmental sustainability	19,113,604	18,381,114	732,490
Environmental liabilities	885,334	2,957,500	(2,072,166)
	<u>27,412,671</u>	<u>27,933,506</u>	<u>(520,835)</u>
Capital			
Corporate services	1,878,032	649,013	1,229,019
Environmental sustainability	864,553	836,629	27,924
	<u>2,742,585</u>	<u>1,485,642</u>	<u>1,256,943</u>
Less acquisition of tangible capital assets	<u>(1,320,584)</u>	<u>(116,605)</u>	<u>(1,203,979)</u>
	<u>1,422,001</u>	<u>1,369,037</u>	<u>52,964</u>
Amortization expenses	<u>170,582</u>	<u>162,129</u>	<u>8,453</u>
Total expenses	<u>29,005,254</u>	<u>29,464,672</u>	<u>(459,418)</u>
Finance			
Operations and maintenance			
Treasury	6,182,039	5,725,707	456,332
Workers' compensation supplementary benefits	393,229	397,030	(3,801)
Bad debts expense	43,019	47,329	(4,310)
	<u>6,618,287</u>	<u>6,170,066</u>	<u>448,221</u>
Capital			
Treasury	<u>59,059</u>	<u>50,287</u>	<u>8,772</u>
Amortization expenses	<u>4,132</u>	<u>4,132</u>	<u>-</u>
Total expenses	<u>6,681,478</u>	<u>6,224,485</u>	<u>456,993</u>

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**Comparative Schedule of Expenses
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	2010	2009	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Policy, planning and administration	\$ 7,584,365	\$ 6,747,741	\$ 836,624
Family and children's services	37,989,693	35,935,846	2,053,847
Social services	28,606,592	24,217,507	4,389,085
Continuing care	26,830,607	24,682,349	2,148,258
Health services	108,013,153	95,748,867	12,264,286
Yukon hospital services	38,019,627	35,387,063	2,632,564
Regional services	5,106,983	4,823,304	283,679
	<u>252,151,020</u>	<u>227,542,677</u>	<u>24,608,343</u>
Capital			
Policy, planning and administration	1,085,585	2,123,389	(1,037,804)
Family and children's services	1,407,951	669,810	738,141
Social services	63,952	88,731	(24,779)
Continuing care	536,007	669,913	(133,906)
Health services	1,676,305	1,238,700	437,605
Yukon hospital services	350,000	667,000	(317,000)
	<u>5,119,800</u>	<u>5,457,543</u>	<u>(337,743)</u>
Less acquisition of tangible capital assets	<u>(1,443,866)</u>	<u>(1,307,720)</u>	<u>(136,146)</u>
	<u>3,675,934</u>	<u>4,149,823</u>	<u>(473,889)</u>
Amortization expenses	<u>1,621,193</u>	<u>2,086,558</u>	<u>(465,365)</u>
Write-down/disposal loss of tangible capital assets	<u>130,456</u>	<u>-</u>	<u>130,456</u>
Total expenses	<u>257,578,603</u>	<u>233,779,058</u>	<u>23,799,545</u>
Highways and Public Works			
Operations and maintenance			
Corporate services	4,792,788	4,352,498	440,290
Information and communications technology	10,036,425	8,218,741	1,817,684
Transportation	50,382,451	50,214,840	167,611
Supply services	3,890,023	3,513,265	376,758
Property management	33,482,448	32,762,389	720,059
French Language Services Directorate	2,064,560	2,069,951	(5,391)
Central Stores write-off	15,031	(11,030)	26,061
	<u>104,663,726</u>	<u>101,120,654</u>	<u>3,543,072</u>

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**Comparative Schedule of Expenses
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	2010	2009	Increase (Decrease)
Highways and Public Works			
Less capital lease payments transferred to capital lease obligations	\$ (1,247,032)	\$ (1,104,800)	\$ (142,232)
	<u>103,416,694</u>	<u>100,015,854</u>	<u>3,400,840</u>
Capital			
Corporate services	686,727	592,031	94,696
Information and communications technology	16,211,115	11,036,602	5,174,513
Transportation	67,953,233	59,417,882	8,535,351
Property management	5,651,358	5,835,872	(184,514)
French Language Services Directorate	9,531	3,020	6,511
	<u>90,511,964</u>	<u>76,885,407</u>	<u>13,626,557</u>
Less acquisition of tangible capital assets	<u>(59,563,844)</u>	<u>(47,871,057)</u>	<u>(11,692,787)</u>
	<u>30,948,120</u>	<u>29,014,350</u>	<u>1,933,770</u>
Amortization expenses	<u>21,658,371</u>	<u>20,585,381</u>	<u>1,072,990</u>
Total expenses	<u>156,023,185</u>	<u>149,615,585</u>	<u>6,407,600</u>
Justice			
Operations and maintenance			
Management services	2,468,519	2,439,603	28,916
Court services	6,332,285	6,617,097	(284,812)
Legal services	5,054,359	4,995,337	59,022
Regulatory services	1,443,564	1,563,317	(119,753)
Correctional services	10,848,002	9,984,357	863,645
Community justice and public safety division	1,812,898	1,606,434	206,464
Human rights	635,025	582,007	53,018
Victim services and community justice	2,102,345	2,095,000	7,345
Policing and investigation services	25,565,531	17,134,000	8,431,531
	<u>56,262,528</u>	<u>47,017,152</u>	<u>9,245,376</u>

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	2010	2009	Increase (Decrease)
Justice			
Capital			
Management services	\$ 416,521	\$ 220,424	\$ 196,097
Court services	25,739	14,769	10,970
Community and correctional services	25,561,883	4,040,698	21,521,185
Policing and investigation services	12,675	19,555	(6,880)
	<u>26,016,818</u>	<u>4,295,446</u>	<u>21,721,372</u>
Less acquisition of tangible capital assets	<u>(25,863,372)</u>	<u>(3,896,521)</u>	<u>(21,966,851)</u>
	<u>153,446</u>	<u>398,925</u>	<u>(245,479)</u>
Amortization expenses	<u>1,152,234</u>	<u>820,799</u>	<u>331,435</u>
Total expenses	<u>57,568,208</u>	<u>48,236,876</u>	<u>9,331,332</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	814,148	738,312	75,836
Corporate human resource services	3,364,335	3,021,848	342,487
Employee compensation	1,459,862	1,416,980	42,882
Staff relations	1,273,009	1,210,012	62,997
Workers' compensation fund	5,864,830	5,510,102	354,728
Human resource management systems	575,749	597,378	(21,629)
Policy, planning and communication	959,305	934,660	24,645
Employee future benefits	16,285,966	10,326,508	5,959,458
Staff development	4,027,191	3,635,326	391,865
	<u>34,624,395</u>	<u>27,391,126</u>	<u>7,233,269</u>
Capital			
Finance and administration	30,793	68,361	(37,568)
Staff development	54,227	7,000	47,227
	<u>85,020</u>	<u>75,361</u>	<u>9,659</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>(34,025)</u>	<u>34,025</u>
	<u>85,020</u>	<u>41,336</u>	<u>43,684</u>

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	2010	2009	Increase (Decrease)
Public Service Commission			
Amortization expenses	\$ 11,007	\$ 7,605	\$ 3,402
Total expenses	34,720,422	27,440,067	7,280,355
Tourism and Culture			
Operations and maintenance			
Corporate services	1,730,161	1,824,106	(93,945)
Cultural services	9,825,645	7,393,466	2,432,179
Tourism	8,362,921	8,460,513	(97,592)
	<u>19,918,727</u>	<u>17,678,085</u>	<u>2,240,642</u>
Capital			
Corporate services	283,888	213,679	70,209
Cultural services	2,335,699	1,894,073	441,626
Tourism	944,231	1,054,956	(110,725)
	<u>3,563,818</u>	<u>3,162,708</u>	<u>401,110</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>(51,393)</u>	<u>51,393</u>
	<u>3,563,818</u>	<u>3,111,315</u>	<u>452,503</u>
Amortization expenses	<u>641,114</u>	<u>616,105</u>	<u>25,009</u>
Total expenses	24,123,659	21,405,505	2,718,154
Women's Directorate			
Operations and maintenance			
Policy and program development	1,129,873	1,147,428	(17,555)
Capital			
Policy and program development	4,832	4,670	162
Total expenses	1,134,705	1,152,098	(17,393)

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	2010	2009	Increase (Decrease)
Yukon Development Corporation (Transfer Payment)			
Capital			
Aishihik Turbine	\$ 3,750,000	\$ 10,000,000	\$ (6,250,000)
Interim electrical rebate	2,250,000	750,000	1,500,000
Total expenses	6,000,000	10,750,000	(4,750,000)
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance	329,980	3,171,299	(2,841,319)
Capital	3,076,269	5,689,041	(2,612,772)
Total expenses	3,406,249	8,860,340	(5,454,091)
Restricted Funds			
Operations and maintenance			
Net expenses	4,497,110	(4,891,803)	9,388,913
Amortization expenses	3,301,017	2,832,732	468,285
Total expenses	7,798,127	(2,059,071)	9,857,198

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	2010	2009	Increase (Decrease)
Totals			
Operations and maintenance	\$ 777,158,629	\$ 702,036,841	\$ 75,121,788
Capital	199,445,733	155,335,690	44,110,043
	976,604,362	857,372,531	119,231,831
Less: Acquisition of tangible capital assets	(102,435,867)	(58,068,726)	(44,367,141)
Land development costs transferred to land held for sale	(7,930,669)	(6,613,350)	(1,317,319)
Local improvement costs transferred to loans receivable	(937,419)	(1,061,104)	123,685
Capital lease payments transferred to capital lease obligations	(1,247,032)	(1,104,800)	(142,232)
	864,053,375	790,524,551	73,528,824
Amortization expenses	36,354,701	34,351,653	2,003,048
Write-down/disposal loss of tangible capital assets	132,408	961,809	(829,401)
	\$ 900,540,484	\$ 825,838,013	\$ 74,702,471