

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2013

	2013	2012 (Restated)	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 3,124,274	\$ 3,049,776	\$ 74,498
Legislative Assembly Office	872,043	913,197	(41,154)
Retirement allowances and death benefits	795,513	612,589	182,924
Hansard	388,619	268,525	120,094
Conflicts Commission	25,564	40,197	(14,633)
	<u>5,206,013</u>	<u>4,884,284</u>	<u>321,729</u>
Capital			
Legislative Assembly Office	74,799	46,801	27,998
Amortization expenses	<u>18,171</u>	<u>18,171</u>	<u>-</u>
Total expenses	<u>5,298,983</u>	<u>4,949,256</u>	<u>349,727</u>
Elections Office			
Operations and maintenance			
Elections	<u>371,116</u>	<u>919,514</u>	<u>(548,398)</u>
Capital			
Elections	<u>-</u>	<u>320</u>	<u>(320)</u>
Total expenses	<u>371,116</u>	<u>919,834</u>	<u>(548,718)</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>696,351</u>	<u>548,093</u>	<u>148,258</u>
Capital			
Office of the Ombudsman	<u>899</u>	<u>2,068</u>	<u>(1,169)</u>
Total expenses	<u>697,250</u>	<u>550,161</u>	<u>147,089</u>

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	2013	2012 (Restated)	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and youth advocate office	<u>\$ 409,658</u>	<u>\$ 449,586</u>	<u>\$ (39,928)</u>
Executive Council Office			
Operations and maintenance			
Corporate services	4,579,134	4,364,080	215,054
Land Claims and Implementation Secretariat	6,855,094	6,516,538	338,556
Intergovernmental relations	1,167,869	1,432,463	(264,594)
Government audit services	509,696	528,016	(18,320)
Governance liaison and capacity development	706,601	829,845	(123,244)
Office of the Commissioner	252,199	197,426	54,773
Development assessment	943,430	1,081,989	(138,559)
Cabinet Offices	2,465,179	2,620,501	(155,322)
Yukon Water Board Secretariat	1,402,235	996,391	405,844
Youth Directorate	1,204,753	1,069,806	134,947
Northern strategy	1,435,112	430,015	1,005,097
	<u>21,521,302</u>	<u>20,067,070</u>	<u>1,454,232</u>
Capital			
Corporate services	113,207	51,785	61,422
Land Claims and Implementation Secretariat	-	15,865	(15,865)
	<u>113,207</u>	<u>67,650</u>	<u>45,557</u>
Amortization expenses	<u>13,608</u>	<u>15,627</u>	<u>(2,019)</u>
Total expenses	<u>21,648,117</u>	<u>20,150,347</u>	<u>1,497,770</u>

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	2013	2012 (Restated)	Increase (Decrease)
Community Services			
Operations and maintenance			
Corporate services	\$ 4,181,314	\$ 4,108,394	\$ 72,920
Protective services	26,605,477	25,094,811	1,510,666
Community development	39,587,906	38,035,802	1,552,104
Consumer services and infrastructure development	3,872,578	3,514,768	357,810
	<u>74,247,275</u>	<u>70,753,775</u>	<u>3,493,500</u>
Capital			
Corporate services	733,354	996,502	(263,148)
Protective services	7,235,052	2,539,962	4,695,090
Community development	4,114,658	3,900,599	214,059
Consumer services and infrastructure development	76,011,463	87,018,570	(11,007,107)
	<u>88,094,527</u>	<u>94,455,633</u>	<u>(6,361,106)</u>
Less: Acquisition of tangible capital assets	(19,993,816)	(16,587,520)	(3,406,296)
Land development costs transferred to land held for sale	(23,929,959)	(39,726,159)	15,796,200
Local improvement costs transferred to loans receivable	(1,541,171)	(1,456,587)	(84,584)
	<u>42,629,581</u>	<u>36,685,367</u>	<u>5,944,214</u>
Amortization expenses	<u>2,109,404</u>	<u>1,823,447</u>	<u>285,957</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>11,466,733</u>	<u>(11,466,733)</u>
Total expenses	<u>118,986,260</u>	<u>120,729,322</u>	<u>(1,743,062)</u>
Economic Development			
Operations and maintenance			
Corporate services	1,402,616	1,331,933	70,683
Corporate planning and economic policy	1,774,352	1,561,743	212,609
Business and industry development	5,297,395	5,292,157	5,238
Regional economic development	3,998,331	4,046,469	(48,138)
	<u>12,472,694</u>	<u>12,232,302</u>	<u>240,392</u>

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	2013	2012 (Restated)	Increase (Decrease)
Economic Development			
Capital			
Corporate services	\$ 42,210	\$ 23,189	\$ 19,021
Business and industry development	676,170	963,735	(287,565)
	<u>718,380</u>	<u>986,924</u>	<u>(268,544)</u>
Amortization expenses	<u>39,200</u>	<u>39,200</u>	<u>-</u>
Total expenses	<u>13,230,274</u>	<u>13,258,426</u>	<u>(28,152)</u>
Education			
Operations and maintenance			
Education support services	7,438,990	7,341,070	97,920
Public schools	95,958,899	93,206,148	2,752,751
Advanced education	14,007,065	13,959,955	47,110
Yukon College	22,671,213	22,081,375	589,838
	<u>140,076,167</u>	<u>136,588,548</u>	<u>3,487,619</u>
Capital			
Education support services	49,142	689,553	(640,411)
Public schools	5,698,429	7,123,682	(1,425,253)
Advanced education	696,256	997,270	(301,014)
Yukon College	-	14,000	(14,000)
	<u>6,443,827</u>	<u>8,824,505</u>	<u>(2,380,678)</u>
Less acquisition of tangible capital assets	<u>(2,820,722)</u>	<u>(3,782,042)</u>	<u>961,320</u>
	<u>3,623,105</u>	<u>5,042,463</u>	<u>(1,419,358)</u>
Amortization expenses	<u>6,040,404</u>	<u>5,935,232</u>	<u>105,172</u>
Write-down/disposal loss of tangible capital assets	<u>49,230</u>	<u>-</u>	<u>49,230</u>
Total expenses	<u>149,788,906</u>	<u>147,566,243</u>	<u>2,222,663</u>

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	2013	2012 (Restated)	Increase (Decrease)
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	\$ 3,055,860	\$ 3,189,000	\$ (133,140)
Sustainable resources	8,556,776	7,919,639	637,137
Energy, corporate policy and communications	3,866,475	3,276,742	589,733
Oil and gas and mineral resources	45,133,710	37,741,675	7,392,035
Client services and inspections	6,174,821	5,825,825	348,996
	<u>66,787,642</u>	<u>57,952,881</u>	<u>8,834,761</u>
Less land development costs transferred to land held for sale	<u>(268,321)</u>	<u>-</u>	<u>(268,321)</u>
	66,519,321	57,952,881	8,566,440
Capital			
Corporate services	501,215	394,786	106,429
Sustainable resources	325,928	142,488	183,440
	<u>827,143</u>	<u>537,274</u>	<u>289,869</u>
Less: Acquisition of tangible capital assets	<u>(272,061)</u>	<u>(278,519)</u>	<u>6,458</u>
Land development costs transferred to land held for sale	<u>(291,336)</u>	<u>-</u>	<u>(291,336)</u>
	<u>263,746</u>	<u>258,755</u>	<u>4,991</u>
Amortization expenses	<u>637,818</u>	<u>619,791</u>	<u>18,027</u>
Disposal loss of tangible capital assets	<u>4,136,394</u>	<u>-</u>	<u>4,136,394</u>
Total expenses	<u>71,557,279</u>	<u>58,831,427</u>	<u>12,725,852</u>
Environment			
Operations and maintenance			
General management	403,034	414,566	(11,532)
Corporate services	7,451,918	7,163,687	288,231
Environmental sustainability	20,036,109	19,363,199	672,910
Environmental liabilities and remediation	1,481,959	2,648,593	(1,166,634)
	<u>29,373,020</u>	<u>29,590,045</u>	<u>(217,025)</u>

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	2013	2012 (Restated)	Increase (Decrease)
Environment			
Capital			
Corporate services	\$ 800,163	\$ 634,528	\$ 165,635
Environmental sustainability	222,636	112,205	110,431
	1,022,799	746,733	276,066
Less acquisition of tangible capital assets	(310,901)	(76,681)	(234,220)
	711,898	670,052	41,846
Amortization expenses	345,832	318,721	27,111
Environmental liabilities (net)	7,805,089	1,208,734	6,596,355
Total expenses	38,235,839	31,787,552	6,448,287
Finance			
Operations and maintenance			
Treasury	7,149,037	6,870,036	279,001
Workers' compensation supplementary benefits	425,786	396,422	29,364
	7,574,823	7,266,458	308,365
Capital			
Treasury	58,921	61,786	(2,865)
Less acquisition of tangible capital assets	-	(11,602)	11,602
	58,921	50,184	8,737
Amortization expenses	1,657	2,412	(755)
Bad debts expense	47,480	42,596	4,884
Transfers through the tax system	1,533,424	2,603,559	(1,070,135)
Total expenses	9,216,305	9,965,209	(748,904)

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	2013	2012 (Restated)	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Corporate services	\$ 9,173,765	\$ 8,072,427	\$ 1,101,338
Family and children's services	40,394,237	38,649,704	1,744,533
Social services	30,968,867	31,371,856	(402,989)
Continuing care	35,044,397	31,232,902	3,811,495
Health services	109,797,264	105,072,153	4,725,111
Regional services	5,127,487	4,847,055	280,432
Yukon hospital services	50,813,592	47,496,812	3,316,780
	<u>281,319,609</u>	<u>266,742,909</u>	<u>14,576,700</u>
Capital			
Corporate services	597,558	882,009	(284,451)
Family and children's services	98,439	37,041	61,398
Social services	91,948	21,425	70,523
Continuing care	969,583	604,922	364,661
Health services	426,650	507,237	(80,587)
Regional services	8,270	24,940	(16,670)
	<u>2,192,448</u>	<u>2,077,574</u>	<u>114,874</u>
Less acquisition of tangible capital assets	<u>(739,803)</u>	<u>(801,185)</u>	<u>61,382</u>
	<u>1,452,645</u>	<u>1,276,389</u>	<u>176,256</u>
Amortization expenses	<u>1,574,397</u>	<u>1,666,604</u>	<u>(92,207)</u>
Total expenses	<u>284,346,651</u>	<u>269,685,902</u>	<u>14,660,749</u>
Highways and Public Works			
Operations and maintenance			
Corporate services	5,757,144	5,444,877	312,267
Information and communications technology	12,557,990	12,118,704	439,286
Transportation	58,691,329	54,551,550	4,139,779
Supply services	3,803,603	3,621,605	181,998
Property management	36,772,064	35,673,719	1,098,345
French Language Services Directorate	2,013,801	1,977,812	35,989
Central Stores write-off	(2,090)	(331)	(1,759)
	<u>119,593,841</u>	<u>113,387,936</u>	<u>6,205,905</u>

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	2013	2012 (Restated)	Increase (Decrease)
Highways and Public Works			
Less: Lease payments for leased tangible capital assets transferred to liabilities	\$ (470,223)	\$ (826,603)	\$ 356,380
Prepaid lease payments transferred to prepaid expenses	(176,058)	(234,080)	58,022
	<u>118,947,560</u>	<u>112,327,253</u>	<u>6,620,307</u>
Capital			
Corporate services	438,558	427,092	11,466
Information and communications technology	3,886,821	4,727,241	(840,420)
Transportation	59,029,997	48,331,569	10,698,428
Supply Services	-	7,037	(7,037)
Property management	6,560,270	9,139,324	(2,579,054)
French Language Services Directorate	10,000	10,057	(57)
	<u>69,925,646</u>	<u>62,642,320</u>	<u>7,283,326</u>
Less acquisition of tangible capital assets	<u>(38,133,724)</u>	<u>(25,865,263)</u>	<u>(12,268,461)</u>
	<u>31,791,922</u>	<u>36,777,057</u>	<u>(4,985,135)</u>
Amortization expenses	<u>27,054,140</u>	<u>25,419,280</u>	<u>1,634,860</u>
Write-down/disposal loss of tangible capital assets	<u>280,316</u>	<u>-</u>	<u>280,316</u>
Rental expense recognized from prepaid expenses	<u>126,366</u>	<u>-</u>	<u>126,366</u>
Total expenses	<u>178,200,304</u>	<u>174,523,590</u>	<u>3,676,714</u>
Justice			
Operations and maintenance			
Management services	3,038,681	2,826,479	212,202
Court services	6,768,783	6,618,714	150,069
Legal services	6,223,733	6,080,772	142,961
Regulatory services	1,966,930	2,151,199	(184,269)
Correctional services	12,951,208	11,863,117	1,088,091
Community justice and public safety division	1,379,835	1,283,297	96,538
Victim services and community justice	1,908,799	1,979,207	(70,408)
Public safety and investigations	23,994,115	22,272,209	1,721,906
Human rights	655,551	606,085	49,466
	<u>58,887,635</u>	<u>55,681,079</u>	<u>3,206,556</u>

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	2013	2012 (Restated)	Increase (Decrease)
Justice			
Capital			
Management services	\$ 849,135	\$ 819,662	\$ 29,473
Court services	94,320	4,547	89,773
Correctional services	895,727	15,063,488	(14,167,761)
Public safety and investigations	-	14,520	(14,520)
	1,839,182	15,902,217	(14,063,035)
Less acquisition of tangible capital assets	(1,192,159)	(14,596,798)	13,404,639
	647,023	1,305,419	(658,396)
Amortization expenses	2,116,498	834,714	1,281,784
Total expenses	61,651,156	57,821,212	3,829,944
Public Service Commission			
Operations and maintenance			
Finance and administration	980,239	866,287	113,952
Corporate human resource staffing	1,806,983	1,668,033	138,950
Compensation and classification	2,896,065	3,026,957	(130,892)
Staff relations	1,375,961	1,213,389	162,572
Workers' compensation fund	4,591,949	5,328,606	(736,657)
Human resource management systems	801,098	674,433	126,665
Policy, planning and communication	1,596,686	1,323,314	273,372
Employee future benefits	18,222,126	17,719,459	502,667
Staff development	2,332,635	2,534,335	(201,700)
Health, safety and disability management	2,179,004	2,108,459	70,545
	36,782,746	36,463,272	319,474
Capital			
Finance and administration	63,475	38,952	24,523
Compensation and classification	18,111	4,608	13,503
Staff development	9,366	3,929	5,437
	90,952	47,489	43,463
Amortization expenses	6,542	8,867	(2,325)
Total expenses	36,880,240	36,519,628	360,612

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	2013	2012 (Restated)	Increase (Decrease)
Tourism and Culture			
Operations and maintenance			
Corporate services	\$ 2,102,784	\$ 1,887,024	\$ 215,760
Cultural services	10,751,157	9,968,709	782,448
Tourism	10,089,144	9,846,179	242,965
	<u>22,943,085</u>	<u>21,701,912</u>	<u>1,241,173</u>
Capital			
Corporate services	203,154	136,762	66,392
Cultural services	1,017,377	979,158	38,219
Tourism	688,137	488,609	199,528
	<u>1,908,668</u>	<u>1,604,529</u>	<u>304,139</u>
Less acquisition of tangible capital assets	<u>(457,701)</u>	-	<u>(457,701)</u>
	<u>1,450,967</u>	<u>1,604,529</u>	<u>(153,562)</u>
Amortization expenses	<u>663,818</u>	<u>643,769</u>	<u>20,049</u>
Total expenses	<u>25,057,870</u>	<u>23,950,210</u>	<u>1,107,660</u>
Women's Directorate			
Operations and maintenance			
Policy and program development	<u>1,810,640</u>	<u>1,731,547</u>	<u>79,093</u>
Capital			
Policy and program development	<u>3,041,338</u>	<u>7,079</u>	<u>3,034,259</u>
Total expenses	<u>4,851,978</u>	<u>1,738,626</u>	<u>3,113,352</u>

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	2013	2012 (Restated)	Increase (Decrease)
Yukon Development Corporation (Transfer Payment)			
Operations and maintenance			
Interim electrical rebate	\$ 3,291,307	\$ 3,000,000	\$ 291,307
Mayo B rate payer support	2,625,000	1,312,500	1,312,500
Total expenses	5,916,307	4,312,500	1,603,807
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance			
Gross expenditures	17,496,698	16,325,779	1,170,919
Less recoveries	(12,537,179)	(12,579,438)	42,259
	4,959,519	3,746,341	1,213,178
Capital			
Gross expenditures	16,179,825	16,645,550	(465,725)
Less: Recoveries	(1,387,442)	(6,664,923)	5,277,481
Loan expenditures	(10,021,205)	(8,013,081)	(2,008,124)
	4,771,178	1,967,546	2,803,632
Total expenses	9,730,697	5,713,887	4,016,810
Loan Capital and Loan Amortization			
Operations and maintenance			
Loans to third parties	2,317,093	-	2,317,093
Less loan advances transferred to loans receivable	(2,317,093)	-	(2,317,093)
Total expenses	-	-	-

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	2013	2012 (Restated)	Increase (Decrease)
Restricted Funds			
Net expenditures	\$ (3,647,318)	\$ (3,426,145)	\$ (221,173)
Amortization expenses	3,719,107	3,519,195	199,912
Total expenses	71,789	93,050	(21,261)
Totals			
Operations and maintenance	893,266,536	845,020,052	48,246,484
Capital	181,123,914	189,978,448	(8,854,534)
	1,074,390,450	1,034,998,500	39,391,950
Less: Acquisition of tangible capital assets	(63,920,887)	(61,999,610)	(1,921,277)
Land development costs transferred to land held for sale	(24,489,616)	(39,726,159)	15,236,543
Loan advances transferred to loans receivable	(3,858,264)	(1,456,587)	(2,401,677)
Lease payments for leased tangible capital assets transferred to liabilities	(470,223)	(826,603)	356,380
Prepaid lease payments transferred to prepaid expenses	(176,058)	(234,080)	58,022
	981,475,402	930,755,461	50,719,941
Amortization expenses	44,340,596	40,865,030	3,475,566
Other expenses not appropriated	10,330,981	11,895,477	(1,564,496)
	\$ 1,036,146,979	\$ 983,515,968	\$ 52,631,011