

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 3,412,253	\$ 3,482,789	\$ (70,536)
Legislative Assembly Office	1,083,382	970,851	112,531
Retirement allowances and death benefits	2,279,256	1,772,449	506,807
Hansard	466,773	406,047	60,726
Conflicts Commission	24,405	19,181	5,224
	<u>7,266,069</u>	<u>6,651,317</u>	<u>614,752</u>
Capital			
Legislative Assembly Office	43,839	40,505	3,334
Amortization expense	19,893	19,893	-
Total expenses	<u>7,329,801</u>	<u>6,711,715</u>	<u>618,086</u>
Elections Office			
Operations and maintenance			
Elections	495,135	384,144	110,991
Capital			
Elections	4,167	1,107	3,060
Total expenses	<u>499,302</u>	<u>385,251</u>	<u>114,051</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	901,428	784,547	116,881
Capital			
Office of the Ombudsman	32,105	14,869	17,236
Less acquisition of tangible capital assets	(23,670)	-	(23,670)
	<u>8,435</u>	<u>14,869</u>	<u>(6,434)</u>
Total expenses	<u>909,863</u>	<u>799,416</u>	<u>110,447</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and Youth Advocate Office	\$ 482,001	\$ 401,003	\$ 80,998
Capital			
Child and Youth Advocate Office	4,233	-	4,233
Total expenses	486,234	401,003	85,231
Executive Council Office			
Operations and maintenance			
Strategic corporate services	4,998,046	4,813,087	184,959
Aboriginal relations	9,558,054	7,177,584	2,380,470
Corporate programs and intergovernmental relations	6,805,639	5,706,948	1,098,691
Government audit services	494,719	455,907	38,812
Office of the Commissioner	265,353	230,554	34,799
Cabinet Offices	3,243,247	2,793,166	450,081
Northern strategy	50,906	564,752	(513,846)
	25,415,964	21,741,998	3,673,966
Capital			
Strategic corporate services	193,025	3,754,775	(3,561,750)
Less acquisition of tangible capital assets	-	(34,429)	34,429
	193,025	3,720,346	(3,527,321)
Amortization expense	11,200	7,361	3,839
Total expenses	25,620,189	25,469,705	150,484
Community Services			
Operations and maintenance			
Corporate services	3,706,442	3,712,726	(6,284)
Protective services	35,598,747	28,539,451	7,059,296
Community development	44,159,229	38,366,007	5,793,222
Corporate policy and consumer affairs	8,571,408	9,486,953	(915,545)
	92,035,826	80,105,137	11,930,689

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 1,210,834	\$ 744,612	\$ 466,222
Protective services	2,545,851	6,214,572	(3,668,721)
Community development	30,927,205	24,975,641	5,951,564
Corporate policy and consumer affairs	1,620,184	643,172	977,012
	<u>36,304,074</u>	<u>32,577,997</u>	<u>3,726,077</u>
Less: Acquisition of tangible capital assets	(6,147,620)	(10,305,353)	4,157,733
Land development costs transferred to land inventory	(3,305,841)	(2,270,923)	(1,034,918)
Local improvement costs transferred to loans receivable	(1,031,667)	(573,146)	(458,521)
	<u>25,818,946</u>	<u>19,428,575</u>	<u>6,390,371</u>
Cost of land sold	<u>10,257,062</u>	<u>6,970,924</u>	<u>3,286,138</u>
Amortization expense	<u>4,883,954</u>	<u>3,136,116</u>	<u>1,747,838</u>
Bad debt expense	<u>10,379</u>	<u>13,096</u>	<u>(2,717)</u>
Total expenses	<u>133,006,167</u>	<u>109,653,848</u>	<u>23,352,319</u>
Economic Development			
Operations and maintenance			
Corporate services	1,646,113	1,401,533	244,580
Corporate planning and economic policy	2,462,784	2,090,875	371,909
Business and industry development	8,372,371	7,014,489	1,357,882
Regional economic development	5,715,696	4,342,973	1,372,723
	<u>18,196,964</u>	<u>14,849,870</u>	<u>3,347,094</u>
Capital			
Corporate services	23,563	21,732	1,831
Business and industry development	985,485	582,357	403,128
	<u>1,009,048</u>	<u>604,089</u>	<u>404,959</u>
Amortization expense	<u>1,895</u>	<u>3,466</u>	<u>(1,571)</u>
Total expenses	<u>19,207,907</u>	<u>15,457,425</u>	<u>3,750,482</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Education			
Operations and maintenance			
Education support services	\$ 8,404,211	\$ 9,066,988	\$ (662,777)
Public schools	105,363,777	105,509,537	(145,760)
Advanced education	15,041,891	13,554,290	1,487,601
Yukon College	25,070,572	25,559,843	(489,271)
	<u>153,880,451</u>	<u>153,690,658</u>	<u>189,793</u>
Capital			
Education support services	30,127	54,199	(24,072)
Public schools	23,410,271	30,905,215	(7,494,944)
Advanced education	30,683	-	30,683
Yukon College	3,510,964	1,592,525	1,918,439
	<u>26,982,045</u>	<u>32,551,939</u>	<u>(5,569,894)</u>
Less acquisition of tangible capital assets	<u>(19,844,649)</u>	<u>(27,567,786)</u>	<u>7,723,137</u>
	<u>7,137,396</u>	<u>4,984,153</u>	<u>2,153,243</u>
Amortization expense	<u>7,163,491</u>	<u>6,001,386</u>	<u>1,162,105</u>
Write-down of tangible capital assets	<u>14,549</u>	<u>475,933</u>	<u>(461,384)</u>
Total expenses	<u>168,195,887</u>	<u>165,152,130</u>	<u>3,043,757</u>
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	3,455,785	3,070,268	385,517
Sustainable resources	9,260,216	9,916,207	(655,991)
Energy, corporate policy and communications	5,727,456	4,450,669	1,276,787
Oil and gas and mineral resources	55,330,807	62,728,910	(7,398,103)
Compliance monitoring and inspections	6,460,238	6,842,842	(382,604)
	<u>80,234,502</u>	<u>87,008,896</u>	<u>(6,774,394)</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 980,619	\$ 800,862	\$ 179,757
Sustainable resources	1,549,683	833,761	715,922
	2,530,302	1,634,623	895,679
Less: Acquisition of tangible capital assets	(1,170,134)	(813,712)	(356,422)
Land development costs transferred to land inventory	(576,333)	(547,149)	(29,184)
	783,835	273,762	510,073
Cost of land sold	854,429	707,570	146,859
Amortization expense	430,256	366,871	63,385
Total expenses	82,303,022	88,357,099	(6,054,077)
Environment			
Operations and maintenance			
General management	486,441	372,685	113,756
Corporate services	9,610,012	8,890,934	719,078
Environmental sustainability	22,043,620	21,072,816	970,804
Environmental liabilities and remediation	4,029,553	2,811,947	1,217,606
	36,169,626	33,148,382	3,021,244
Capital			
Corporate services	876,156	2,759,297	(1,883,141)
Environmental sustainability	1,431,916	366,947	1,064,969
	2,308,072	3,126,244	(818,172)
Less acquisition of tangible capital assets	(1,289,576)	(2,334,015)	1,044,439
	1,018,496	792,229	226,267

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Environment			
Amortization expense	\$ 424,050	\$ 351,501	\$ 72,549
Environmental liabilities (net)	2,162,000	3,351,436	(1,189,436)
Total expenses	39,774,172	37,643,548	2,130,624
Finance			
Operations and maintenance			
Treasury	7,806,308	7,812,206	(5,898)
Workers' compensation supplementary benefits	355,266	363,538	(8,272)
	8,161,574	8,175,744	(14,170)
Capital			
Treasury	10,931	38,242	(27,311)
Less acquisition of tangible capital assets	-	(11,292)	11,292
	10,931	26,950	(16,019)
Amortization expense	3,270	3,271	(1)
Bad debt expense	171,540	64,699	106,841
Transfers through the tax system	3,623,140	1,782,374	1,840,766
Total expenses	11,970,455	10,053,038	1,917,417
French Language Services Directorate			
Operations and maintenance			
French language services	2,974,051	2,567,163	406,888
Capital			
French language services	1,542	3,369	(1,827)
Total expenses	2,975,593	2,570,532	405,061

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Corporate services	\$ 11,444,990	\$ 10,572,552	\$ 872,438
Family and children's services	42,486,403	40,475,375	2,011,028
Adult services	35,064,883	33,145,315	1,919,568
Community and program support	10,799,693	11,104,829	(305,136)
Health services	121,443,792	113,659,069	7,784,723
Continuing care	39,969,728	38,588,055	1,381,673
Yukon hospital services	67,357,874	65,096,796	2,261,078
	<u>328,567,363</u>	<u>312,641,991</u>	<u>15,925,372</u>
Capital			
Corporate services	3,519,675	1,471,879	2,047,796
Family and children's services	307,113	172,878	134,235
Adult services	19,105,335	2,294,986	16,810,349
Community and program support	6,020	3,489	2,531
Health services	610,164	876,203	(266,039)
Continuing care	20,412,787	4,819,711	15,593,076
Yukon hospital services	23,534,914	4,629,000	18,905,914
	<u>67,496,008</u>	<u>14,268,146</u>	<u>53,227,862</u>
Less acquisition of tangible capital assets	<u>(38,225,581)</u>	<u>(6,518,279)</u>	<u>(31,707,302)</u>
	<u>29,270,427</u>	<u>7,749,867</u>	<u>21,520,560</u>
Amortization expense	<u>1,246,169</u>	<u>1,248,037</u>	<u>(1,868)</u>
Total expenses	<u>359,083,959</u>	<u>321,639,895</u>	<u>37,444,064</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Highways and Public Works			
Operations and maintenance			
Corporate services	\$ 11,094,480	\$ 9,836,749	\$ 1,257,731
Information and communications technology	14,020,034	13,929,567	90,467
Transportation division	64,525,405	62,708,282	1,817,123
Property management	41,584,653	42,029,222	(444,569)
Central Stores write off	18,305	(3,305)	21,610
	<u>131,242,877</u>	<u>128,500,515</u>	<u>2,742,362</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(860,940)</u>	<u>(622,583)</u>	<u>(238,357)</u>
	<u>130,381,937</u>	<u>127,877,932</u>	<u>2,504,005</u>
Capital			
Information and communications technology	5,504,524	5,256,222	248,302
Transportation division	57,931,982	64,219,127	(6,287,145)
Property management	8,401,780	7,180,011	1,221,769
Corporate services	-	318,232	(318,232)
	<u>71,838,286</u>	<u>76,973,592</u>	<u>(5,135,306)</u>
Less acquisition of tangible capital assets	<u>(29,428,814)</u>	<u>(34,203,394)</u>	<u>4,774,580</u>
	<u>42,409,472</u>	<u>42,770,198</u>	<u>(360,726)</u>
Amortization expense	<u>29,812,436</u>	<u>28,914,759</u>	<u>897,677</u>
Write-down of tangible capital assets	<u>2,935,541</u>	<u>-</u>	<u>2,935,541</u>
Rental expense recognized from prepaid expenses	<u>123,488</u>	<u>128,168</u>	<u>(4,680)</u>
Total expenses	<u>205,662,874</u>	<u>199,691,057</u>	<u>5,971,817</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Justice			
Operations and maintenance			
Management services	\$ 4,032,354	\$ 3,894,875	\$ 137,479
Court services	6,665,274	7,177,635	(512,361)
Legal services	7,633,857	7,127,271	506,586
Regulatory services	3,377,232	3,515,647	(138,415)
Community justice and public safety division	43,246,452	42,626,706	619,746
Human rights	661,833	630,468	31,365
	<u>65,617,002</u>	<u>64,972,602</u>	<u>644,400</u>
Capital			
Management services	2,457,144	937,391	1,519,753
Court services	98,868	135,700	(36,832)
Community justice and public safety division	371,441	2,083,875	(1,712,434)
	<u>2,927,453</u>	<u>3,156,966</u>	<u>(229,513)</u>
Less acquisition of tangible capital assets	<u>(2,123,110)</u>	<u>(1,021,372)</u>	<u>(1,101,738)</u>
	<u>804,343</u>	<u>2,135,594</u>	<u>(1,331,251)</u>
Amortization expense	<u>2,387,079</u>	<u>2,198,636</u>	<u>188,443</u>
Write-down of tangible capital assets	<u>76,581</u>	<u>-</u>	<u>76,581</u>
Total expenses	<u>68,885,005</u>	<u>69,306,832</u>	<u>(421,827)</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	1,061,605	968,809	92,796
Corporate human resources and diversity services	2,331,474	2,263,533	67,941
Compensation and classification	2,271,214	2,098,133	173,081
Labour relations	1,454,843	1,307,396	147,447
Workers' compensation fund	5,279,560	4,904,705	374,855
Human resource management systems	934,848	897,400	37,448
Policy, planning and communication	780,059	744,090	35,969
Employee future benefits	23,434,740	21,193,882	2,240,858
Staff development	2,178,370	2,223,380	(45,010)
Respectful workplace office	748,563	687,104	61,459
Health, safety and disability management	2,194,849	2,230,101	(35,252)
	<u>42,670,125</u>	<u>39,518,533</u>	<u>3,151,592</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ 197,273	\$ 149,506	\$ 47,767
Corporate human resources and diversity services	17,000	5,331	11,669
Staff development	5,129	10,970	(5,841)
Health, safety and disability management	9,839	8,327	1,512
	<u>229,241</u>	<u>174,134</u>	<u>55,107</u>
Less acquisition of tangible capital assets	-	(10,140)	10,140
	<u>229,241</u>	<u>163,994</u>	<u>65,247</u>
Amortization expense	<u>6,714</u>	<u>6,710</u>	<u>4</u>
Total expenses	<u>42,906,080</u>	<u>39,689,237</u>	<u>3,216,843</u>
Tourism and Culture			
Operations and maintenance			
Corporate services	2,641,360	2,280,969	360,391
Cultural services	11,924,088	11,386,948	537,140
Tourism	11,452,351	11,775,777	(323,426)
	<u>26,017,799</u>	<u>25,443,694</u>	<u>574,105</u>
Capital			
Corporate services	199,287	129,709	69,578
Cultural services	1,511,083	1,413,599	97,484
Tourism	363,500	305,178	58,322
	<u>2,073,870</u>	<u>1,848,486</u>	<u>225,384</u>
Less acquisition of tangible capital assets	<u>(781,157)</u>	<u>(1,060,570)</u>	<u>279,413</u>
	<u>1,292,713</u>	<u>787,916</u>	<u>504,797</u>
Amortization expense	<u>778,050</u>	<u>758,231</u>	<u>19,819</u>
Total expenses	<u>28,088,562</u>	<u>26,989,841</u>	<u>1,098,721</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Women's Directorate			
Operations and maintenance			
Policy and program development	\$ 1,797,699	\$ 1,672,023	\$ 125,676
Capital			
Policy and program development	11,947	16,350	(4,403)
Total expenses	1,809,646	1,688,373	121,273
Yukon Development Corporation (Transfer Payment)			
Operations and maintenance			
Interim electrical rebate	3,350,729	3,350,552	177
Mayo B rate payer support	2,455,000	1,628,000	827,000
Infrastructure loan	-	21,200,000	(21,200,000)
	5,805,729	26,178,552	(20,372,823)
Less loan advances transferred to loans receivable	-	(21,200,000)	21,200,000
	5,805,729	4,978,552	827,177
Capital			
Hydro infrastructure development	1,995,837	1,297,712	698,125
Keno - Stewart transmission line	1,000,000	1,000,000	-
	2,995,837	2,297,712	698,125
Total expenses	8,801,566	7,276,264	1,525,302

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance			
Gross expenditures	\$ 18,994,679	\$ 20,277,082	\$ (1,282,403)
Less: Rental revenues	(5,728,097)	(5,443,395)	(284,702)
Recoveries	(6,987,695)	(6,900,772)	(86,923)
	<u>6,278,887</u>	<u>7,932,915</u>	<u>(1,654,028)</u>
Capital			
Gross expenditures	21,562,906	18,520,780	3,042,126
Less: Recoveries	(1,153,983)	(1,451,222)	297,239
Loan expenditures	(7,384,996)	(4,762,788)	(2,622,208)
	<u>13,023,927</u>	<u>12,306,770</u>	<u>717,157</u>
Total expenses	<u>19,302,814</u>	<u>20,239,685</u>	<u>(936,871)</u>
Loan Capital and Loan Amortization			
Operations and maintenance			
Loans to third parties	-	475,341	(475,341)
Less loan advances transferred to loans receivable	-	(475,341)	475,341
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Restricted Funds			
Net expenditures	<u>(3,135,551)</u>	<u>(7,815,377)</u>	4,679,826
Amortization expense	<u>3,101,986</u>	<u>3,169,248</u>	(67,262)
Total expenses	<u>(33,565)</u>	<u>(4,646,129)</u>	<u>4,612,564</u>

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2016**

	2016	2015	Increase (Decrease)
Totals			
Operations and maintenance	\$ 1,034,211,072	\$ 1,016,845,025	\$ 17,366,047
Capital	230,019,952	185,389,915	44,630,037
	1,264,231,024	1,202,234,940	61,996,084
Less: Acquisition of tangible capital assets	(99,034,311)	(83,880,342)	(15,153,969)
Land development costs transferred to land inventory	(3,882,174)	(2,818,072)	(1,064,102)
Loan advances transferred to loans receivable	(1,031,667)	(22,248,487)	21,216,820
Lease payments for leased tangible capital assets transferred to liabilities	(860,940)	(622,583)	(238,357)
	1,159,421,932	1,092,665,456	66,756,476
Cost of land sold	11,111,491	7,678,494	3,432,997
Amortization expenses	50,270,443	46,185,486	4,084,957
Other expenses not appropriated	5,981,667	(1,999,671)	7,981,338
	\$ 1,226,785,533	\$ 1,144,529,765	\$ 82,255,768