

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 3,436,012	\$ 3,412,253	\$ 23,759
Legislative Assembly Office	1,063,332	1,083,382	(20,050)
Retirement allowances and death benefits	2,486,943	2,279,256	207,687
Hansard	414,478	466,773	(52,295)
Conflicts Commission	37,522	24,405	13,117
	<u>7,438,287</u>	<u>7,266,069</u>	<u>172,218</u>
Capital			
Legislative Assembly Office	48,112	43,839	4,273
Amortization expense	19,893	19,893	-
Total expenses	<u>7,506,292</u>	<u>7,329,801</u>	<u>176,491</u>
Elections Office			
Operations and maintenance			
Elections	1,750,052	495,135	1,254,917
Capital			
Elections	893	4,167	(3,274)
Total expenses	<u>1,750,945</u>	<u>499,302</u>	<u>1,251,643</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	952,383	901,428	50,955
Capital			
Office of the Ombudsman	99,135	32,105	67,030
Less acquisition of tangible capital assets	(96,296)	(23,670)	(72,626)
	<u>2,839</u>	<u>8,435</u>	<u>(5,596)</u>
Amortization expense	11,997	-	11,997
Total expenses	<u>967,219</u>	<u>909,863</u>	<u>57,356</u>

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	2017	2016	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and Youth Advocate Office	\$ 482,111	\$ 482,001	\$ 110
Capital			
Child and Youth Advocate Office	4,727	4,233	494
Total expenses	486,838	486,234	604
Executive Council Office			
Operations and maintenance			
Strategic corporate services	5,044,534	4,998,046	46,488
Aboriginal relations	8,194,556	9,989,054	(1,794,498)
Corporate programs and intergovernmental relations	4,833,667	3,530,253	1,303,414
Government audit services	496,009	494,719	1,290
Office of the Commissioner	276,408	265,353	11,055
Cabinet Offices	4,350,630	3,243,247	1,107,383
Yukon Water Board secretariat	1,598,245	1,696,950	(98,705)
Northern strategy	-	50,906	(50,906)
	24,794,049	24,268,528	525,521
Capital			
Strategic corporate services	49,994	193,025	(143,031)
Amortization expense	11,362	11,200	162
Write-down of tangible capital assets	3,994	-	3,994
Total expenses	24,859,399	24,472,753	386,646
Community Services			
Operations and maintenance			
Corporate services	3,796,803	3,706,442	90,361
Protective services	29,870,377	35,598,747	(5,728,370)
Community development	43,125,144	44,159,229	(1,034,085)
Corporate policy and consumer affairs	8,838,169	8,571,408	266,761
	85,630,493	92,035,826	(6,405,333)

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	2017	2016	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 271,568	\$ 1,210,834	\$ (939,266)
Protective services	3,589,541	2,545,851	1,043,690
Community development	27,476,632	30,927,205	(3,450,573)
Corporate policy and consumer affairs	2,018,591	1,620,184	398,407
	<u>33,356,332</u>	<u>36,304,074</u>	<u>(2,947,742)</u>
Less: Acquisition of tangible capital assets	(4,657,439)	(6,147,620)	1,490,181
Land development costs transferred to land inventory	(7,523,269)	(3,305,841)	(4,217,428)
Local improvement costs transferred to loans receivable	(2,658,266)	(1,031,667)	(1,626,599)
	<u>18,517,358</u>	<u>25,818,946</u>	<u>(7,301,588)</u>
Cost of land sold	12,443,879	10,257,062	2,186,817
Amortization expense	5,043,528	4,883,954	159,574
Write-down of tangible capital assets	236,816	-	236,816
Bad debt expense	17,068	10,379	6,689
Total expenses	<u>121,889,142</u>	<u>133,006,167</u>	<u>(11,117,025)</u>
Economic Development			
Operations and maintenance			
Corporate services	1,537,609	1,646,113	(108,504)
Corporate planning and economic policy	1,888,136	1,955,784	(67,648)
Business and industry development	7,754,980	8,372,371	(617,391)
Regional economic development	4,914,583	5,715,696	(801,113)
	<u>16,095,308</u>	<u>17,689,964</u>	<u>(1,594,656)</u>
Capital			
Corporate services	137,858	23,563	114,295
Business and industry development	1,024,726	985,485	39,241
	<u>1,162,584</u>	<u>1,009,048</u>	<u>153,536</u>
Amortization expense	1,895	1,895	-
Total expenses	<u>17,259,787</u>	<u>18,700,907</u>	<u>(1,441,120)</u>

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**Comparative Schedule of Expenses
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	2017	2016	Increase (Decrease)
Education			
Operations and maintenance			
Education support services	\$ 13,595,981	\$ 12,430,211	\$ 1,165,770
Public schools	116,332,697	104,661,777	11,670,920
Advanced education	16,160,313	15,816,525	343,788
Yukon College	26,221,574	24,295,938	1,925,636
	<u>172,310,565</u>	<u>157,204,451</u>	<u>15,106,114</u>
Capital			
Education support services	38,548	30,127	8,421
Public schools	13,820,738	23,410,271	(9,589,533)
Advanced education	19,312	30,683	(11,371)
Yukon College	1,712,974	3,510,964	(1,797,990)
	<u>15,591,572</u>	<u>26,982,045</u>	<u>(11,390,473)</u>
Less acquisition of tangible capital assets	<u>(5,960,573)</u>	<u>(19,844,649)</u>	<u>13,884,076</u>
	<u>9,630,999</u>	<u>7,137,396</u>	<u>2,493,603</u>
Amortization expense	<u>7,023,166</u>	<u>7,163,491</u>	<u>(140,325)</u>
Write-down of tangible capital assets	<u>220,247</u>	<u>14,549</u>	<u>205,698</u>
Total expenses	<u>189,184,977</u>	<u>171,519,887</u>	<u>17,665,090</u>
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	3,384,171	3,455,785	(71,614)
Sustainable resources	9,917,781	9,797,216	120,565
Energy, corporate policy and communications	5,808,053	5,190,456	617,597
Oil and gas and mineral resources	47,730,690	55,330,807	(7,600,117)
Compliance monitoring and inspections	6,424,043	6,460,238	(36,195)
	<u>73,264,738</u>	<u>80,234,502</u>	<u>(6,969,764)</u>

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for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 155,141	\$ 980,619	\$ (825,478)
Sustainable resources	1,887,664	1,549,683	337,981
	<u>2,042,805</u>	<u>2,530,302</u>	<u>(487,497)</u>
Less: Acquisition of tangible capital assets	(303,307)	(1,170,134)	866,827
Land development costs transferred to land inventory	(662,209)	(576,333)	(85,876)
	<u>1,077,289</u>	<u>783,835</u>	<u>293,454</u>
Cost of land sold	<u>2,536,492</u>	<u>854,429</u>	<u>1,682,063</u>
Amortization expense	<u>450,286</u>	<u>430,256</u>	<u>20,030</u>
Total expenses	<u>77,328,805</u>	<u>82,303,022</u>	<u>(4,974,217)</u>
Environment			
Operations and maintenance			
General management	492,412	486,441	5,971
Corporate services	8,612,052	9,177,012	(564,960)
Environmental sustainability	23,175,706	22,476,620	699,086
Environmental liabilities and remediation	3,601,920	4,029,553	(427,633)
	<u>35,882,090</u>	<u>36,169,626</u>	<u>(287,536)</u>
Capital			
Corporate services	383,321	876,156	(492,835)
Environmental sustainability	921,944	1,431,916	(509,972)
	<u>1,305,265</u>	<u>2,308,072</u>	<u>(1,002,807)</u>
Less acquisition of tangible capital assets	<u>(798,524)</u>	<u>(1,289,576)</u>	<u>491,052</u>
	<u>506,741</u>	<u>1,018,496</u>	<u>(511,755)</u>

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**Comparative Schedule of Expenses
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	2017	2016	Increase (Decrease)
Environment			
Amortization expense	\$ 532,577	\$ 424,050	\$ 108,527
Environmental liabilities (net)	7,389,679	2,162,000	5,227,679
Total expenses	44,311,087	39,774,172	4,536,915
Finance			
Operations and maintenance			
Treasury	9,509,276	9,460,744	48,532
Workers' compensation supplementary benefits	335,452	355,266	(19,814)
	9,844,728	9,816,010	28,718
Capital			
Treasury	12,000	10,931	1,069
Amortization expense	3,271	3,270	1
Bad debt expense	198,243	171,540	26,703
Transfers through the tax system	2,362,131	3,623,140	(1,261,009)
Total expenses	12,420,373	13,624,891	(1,204,518)
French Language Services Directorate			
Operations and maintenance			
French language services	3,139,468	2,974,051	165,417
Capital			
French language services	7,990	1,542	6,448
Total expenses	3,147,458	2,975,593	171,865

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**Comparative Schedule of Expenses
for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Corporate services	\$ 11,930,682	\$ 11,610,990	\$ 319,692
Family and children's services	44,311,470	42,320,403	1,991,067
Adult services	39,315,695	35,064,883	4,250,812
Community and program support	12,140,586	10,799,693	1,340,893
Health services	133,240,772	121,443,792	11,796,980
Continuing care	44,107,414	39,969,728	4,137,686
Yukon hospital services	67,811,902	67,357,874	454,028
	<u>352,858,521</u>	<u>328,567,363</u>	<u>24,291,158</u>
Capital			
Corporate services	5,269,997	3,519,675	1,750,322
Family and children's services	120,025	307,113	(187,088)
Adult services	18,413,320	19,105,335	(692,015)
Health services	747,068	610,164	136,904
Continuing care	45,910,042	20,412,787	25,497,255
Yukon hospital services	25,163,000	23,534,914	1,628,086
Community and program support	-	6,020	(6,020)
	<u>95,623,452</u>	<u>67,496,008</u>	<u>28,127,444</u>
Less acquisition of tangible capital assets	<u>(58,258,049)</u>	<u>(38,225,581)</u>	<u>(20,032,468)</u>
	<u>37,365,403</u>	<u>29,270,427</u>	<u>8,094,976</u>
Amortization expense	<u>2,392,047</u>	<u>1,246,169</u>	<u>1,145,878</u>
Write-down of tangible capital assets	<u>359,530</u>	<u>-</u>	<u>359,530</u>
Total expenses	<u>392,975,501</u>	<u>359,083,959</u>	<u>33,891,542</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Highways and Public Works			
Operations and maintenance			
Corporate services	\$ 11,111,586	\$ 11,094,480	\$ 17,106
Information and communications technology	15,266,085	14,020,034	1,246,051
Transportation division	64,826,284	64,525,405	300,879
Property management	39,941,015	38,260,653	1,680,362
Central Stores write off	(1,599)	18,305	(19,904)
	<u>131,143,371</u>	<u>127,918,877</u>	<u>3,224,494</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(902,232)</u>	<u>(860,940)</u>	<u>(41,292)</u>
	<u>130,241,139</u>	<u>127,057,937</u>	<u>3,183,202</u>
Capital			
Information and communications technology	7,153,715	4,825,524	2,328,191
Transportation division	55,566,331	57,931,982	(2,365,651)
Property management	8,665,788	8,401,780	264,008
	<u>71,385,834</u>	<u>71,159,286</u>	<u>226,548</u>
Less acquisition of tangible capital assets	<u>(24,458,785)</u>	<u>(28,749,814)</u>	<u>4,291,029</u>
	<u>46,927,049</u>	<u>42,409,472</u>	<u>4,517,577</u>
Amortization expense	<u>30,268,782</u>	<u>29,649,436</u>	<u>619,346</u>
Write-down of tangible capital assets	<u>-</u>	<u>2,935,541</u>	<u>(2,935,541)</u>
Rental expense recognized from prepaid expenses	<u>118,978</u>	<u>123,488</u>	<u>(4,510)</u>
Total expenses	<u>207,555,948</u>	<u>202,175,874</u>	<u>5,380,074</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Justice			
Operations and maintenance			
Management services	\$ 4,008,099	\$ 4,220,354	\$ (212,255)
Court services	7,031,484	6,665,274	366,210
Legal services	7,879,030	7,633,857	245,173
Regulatory services	4,133,185	3,377,232	755,953
Community justice and public safety	43,868,493	43,058,452	810,041
Human rights	750,514	661,833	88,681
	<u>67,670,805</u>	<u>65,617,002</u>	<u>2,053,803</u>
Capital			
Management services	1,641,393	2,457,144	(815,751)
Court services	24,449	98,868	(74,419)
Community justice and public safety	83,079	371,441	(288,362)
	<u>1,748,921</u>	<u>2,927,453</u>	<u>(1,178,532)</u>
Less acquisition of tangible capital assets	<u>(1,298,196)</u>	<u>(2,123,110)</u>	<u>824,914</u>
	<u>450,725</u>	<u>804,343</u>	<u>(353,618)</u>
Amortization expense	<u>2,452,306</u>	<u>2,387,079</u>	<u>65,227</u>
Write-down of tangible capital assets	<u>-</u>	<u>76,581</u>	<u>(76,581)</u>
Total expenses	<u>70,573,836</u>	<u>68,885,005</u>	<u>1,688,831</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	1,030,642	1,061,605	(30,963)
Corporate human resources and diversity services	2,765,897	2,331,474	434,423
Compensation and classification	2,494,691	2,271,214	223,477
Labour relations	1,399,638	1,454,843	(55,205)
Workers' compensation fund	5,068,571	5,279,560	(210,989)
Human resource management systems	818,505	920,848	(102,343)
Policy, planning and communication	884,976	780,059	104,917
Employee future benefits	23,166,516	23,434,740	(268,224)
Organizational development	2,181,639	2,178,370	3,269
Respectful workplace office	831,185	748,563	82,622
Health, safety and disability management	2,134,099	2,194,849	(60,750)
	<u>42,776,359</u>	<u>42,656,125</u>	<u>120,234</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2017**

	2017	2016	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ 659,150	\$ 890,273	\$ (231,123)
Corporate human resources and diversity services	1,698	17,000	(15,302)
Health, safety and disability management	19,473	9,839	9,634
Staff development	-	5,129	(5,129)
	<u>680,321</u>	<u>922,241</u>	<u>(241,920)</u>
Less acquisition of tangible capital assets	<u>(352,014)</u>	<u>(679,000)</u>	<u>326,986</u>
	<u>328,307</u>	<u>243,241</u>	<u>85,066</u>
Amortization expense	<u>57,726</u>	<u>169,714</u>	<u>(111,988)</u>
Total expenses	<u>43,162,392</u>	<u>43,069,080</u>	<u>93,312</u>
Tourism and Culture			
Operations and maintenance			
Corporate services	2,493,855	2,641,360	(147,505)
Cultural services	12,352,884	11,924,088	428,796
Tourism	11,897,545	11,452,351	445,194
	<u>26,744,284</u>	<u>26,017,799</u>	<u>726,485</u>
Capital			
Corporate services	231,140	199,287	31,853
Cultural services	7,774,006	1,511,083	6,262,923
Tourism	405,284	363,500	41,784
	<u>8,410,430</u>	<u>2,073,870</u>	<u>6,336,560</u>
Less acquisition of tangible capital assets	<u>(5,419,632)</u>	<u>(781,157)</u>	<u>(4,638,475)</u>
	<u>2,990,798</u>	<u>1,292,713</u>	<u>1,698,085</u>
Amortization expense	<u>787,073</u>	<u>778,050</u>	<u>9,023</u>
Total expenses	<u>30,522,155</u>	<u>28,088,562</u>	<u>2,433,593</u>

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	2017	2016	Increase (Decrease)
Women's Directorate			
Operations and maintenance			
Policy and program development	\$ 1,910,128	\$ 1,797,699	\$ 112,429
Capital			
Policy and program development	2,577	11,947	(9,370)
Total expenses	1,912,705	1,809,646	103,059
Yukon Development Corporation (Transfer Payment)			
Operations and maintenance			
Interim electrical rebate	3,459,485	3,350,729	108,756
Mayo B rate payer support	2,625,000	2,455,000	170,000
	6,084,485	5,805,729	278,756
Capital			
Hydro infrastructure development	682,436	1,995,837	(1,313,401)
Keno - Stewart transmission line	1,389,993	1,000,000	389,993
	2,072,429	2,995,837	(923,408)
Total expenses	8,156,914	8,801,566	(644,652)

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	2017	2016	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance			
Gross expenditures	\$ 17,460,604	\$ 18,994,679	\$ (1,534,075)
Less: Rental revenues	(6,261,574)	(5,728,097)	(533,477)
Recoveries	(6,594,323)	(6,987,695)	393,372
	<u>4,604,707</u>	<u>6,278,887</u>	<u>(1,674,180)</u>
Capital			
Gross expenditures	14,242,050	21,562,906	(7,320,856)
Less: Recoveries	(1,848,860)	(1,153,983)	(694,877)
Loan expenditures	(7,634,040)	(7,384,996)	(249,044)
	<u>4,759,150</u>	<u>13,023,927</u>	<u>(8,264,777)</u>
Total expenses	<u>9,363,857</u>	<u>19,302,814</u>	<u>(9,938,957)</u>
Restricted Funds			
Net expenditures	<u>(8,670,675)</u>	<u>(3,135,551)</u>	<u>(5,535,124)</u>
Amortization expense	<u>3,542,705</u>	<u>3,101,986</u>	<u>440,719</u>
Total expenses	<u>(5,127,970)</u>	<u>(33,565)</u>	<u>(5,094,405)</u>

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	2017	2016	Increase (Decrease)
Totals			
Operations and maintenance	\$ 1,065,376,932	\$ 1,034,197,072	\$ 31,179,860
Capital	238,364,523	230,033,952	8,330,571
	1,303,741,455	1,264,231,024	39,510,431
Less: Acquisition of tangible capital assets	(101,602,815)	(99,034,311)	(2,568,504)
Land development costs transferred to land inventory	(8,185,478)	(3,882,174)	(4,303,304)
Loan advances transferred to loans receivable	(2,658,266)	(1,031,667)	(1,626,599)
Lease payments for leased tangible capital assets transferred to liabilities	(902,232)	(860,940)	(41,292)
	1,190,392,664	1,159,421,932	30,970,732
Cost of land sold	14,980,371	11,111,491	3,868,880
Amortization expenses	52,598,614	50,270,443	2,328,171
Other expenses not appropriated	2,236,011	5,981,667	(3,745,656)
	<u>\$ 1,260,207,660</u>	<u>\$ 1,226,785,533</u>	<u>\$ 33,422,127</u>