

GOVERNMENT OF YUKON

Schedule 4

**Non-Consolidated Schedule of Expenses by Department
for the year ended March 31, 2026**

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Yukon Legislative Assembly						
Operation and Maintenance						
Legislative services	5,161,000	25,000	-	5,186,000	4,802,544	383,456
Legislative assembly office	1,902,000	20,000	-	1,922,000	2,021,925	(99,925)
Retirement allowances and death benefits	1,612,000	9,000	-	1,621,000	49,906	1,571,094
Hansard	979,000	-	-	979,000	625,832	353,168
Conflicts Commission	71,000	-	-	71,000	93,791	(22,791)
	<u>9,725,000</u>	<u>54,000</u>	<u>-</u>	<u>9,779,000</u>	<u>7,593,998</u>	<u>2,185,002</u>
Capital						
Legislative assembly office	130,000	-	-	130,000	128,390	1,610
Less: Acquisition of tangible capital assets	(110,000)	-	-	(110,000)	(108,073)	(1,927)
Amortization	40,000	-	-	40,000	39,407	593
Pension benefits	-	-	-	-	3,304,000	(3,304,000)
Total expenses	<u>9,785,000</u>	<u>54,000</u>	<u>-</u>	<u>9,839,000</u>	<u>10,957,722</u>	<u>(1,118,722)</u>

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Elections Office						
Operation and Maintenance						
Chief Electoral Office	1,233,000	18,000	-	1,251,000	1,039,069	211,931
Elections administration	994,000	-	-	994,000	1,017,205	(23,205)
Elections Education Act	145,000	-	-	145,000	33,424	111,576
Electoral District Boundaries Commission	-	-	-	-	316	(316)
Plebiscite Administration	218,000	2,000	-	220,000	32,403	187,597
	<u>2,590,000</u>	<u>20,000</u>	<u>-</u>	<u>2,610,000</u>	<u>2,122,417</u>	<u>487,583</u>
Capital						
Office furniture and equipment	16,000	-	-	16,000	9,347	6,653
Total expenses	<u>2,606,000</u>	<u>20,000</u>	<u>-</u>	<u>2,626,000</u>	<u>2,131,764</u>	<u>494,236</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Office of the Ombudsman						
Operation and Maintenance						
Office of the Ombudsman	1,848,000	50,000	-	1,898,000	1,749,680	148,320
Information & Privacy Commissioner	153,000	5,000	-	158,000	163,046	(5,046)
Public Interest Disclosure Commissioner	90,000	4,000	-	94,000	111,712	(17,712)
	<u>2,091,000</u>	<u>59,000</u>	<u>-</u>	<u>2,150,000</u>	<u>2,024,438</u>	<u>125,562</u>
Capital						
Office of the Ombudsman	10,000	-	-	10,000	6,394	3,606
Amortization	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>10,664</u>	<u>1,336</u>
Total expenses	<u>2,113,000</u>	<u>59,000</u>	<u>-</u>	<u>2,172,000</u>	<u>2,041,496</u>	<u>130,504</u>
Child and Youth Advocate Office						
Operation and Maintenance						
Child and youth advocate office	<u>1,410,000</u>	<u>46,000</u>	<u>-</u>	<u>1,456,000</u>	<u>1,383,694</u>	<u>72,306</u>
Capital						
Child and youth advocate office	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>3,941</u>	<u>1,059</u>
Total expenses	<u>1,415,000</u>	<u>46,000</u>	<u>-</u>	<u>1,461,000</u>	<u>1,387,635</u>	<u>73,365</u>

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Executive Council Office						
Operation and Maintenance						
Strategic corporate services	4,856,000	245,000	-	5,101,000	5,078,992	22,008
Aboriginal relations	9,830,000	676,000	-	10,506,000	9,867,318	638,682
Corporate programs and intergovernmental relations	7,521,000	1,029,000	-	8,550,000	8,892,713	(342,713)
Government internal audit services	631,000	13,000	-	644,000	527,121	116,879
Office of the Commissioner	290,000	3,000	-	293,000	206,320	86,680
Cabinet offices	3,642,000	1,620,000	-	5,262,000	4,804,914	457,086
	<u>26,770,000</u>	<u>3,586,000</u>	<u>-</u>	<u>30,356,000</u>	<u>29,377,378</u>	<u>978,622</u>
Capital						
Strategic corporate services	15,000	-	-	15,000	14,630	370
Amortization	33,000	-	-	33,000	605	32,395
Total expenses	<u>26,818,000</u>	<u>3,586,000</u>	<u>-</u>	<u>30,404,000</u>	<u>29,392,613</u>	<u>1,011,387</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Community Services						
Operation and Maintenance						
Corporate services	6,554,000	597,000	-	7,151,000	6,596,891	554,109
Protective services	36,507,000	34,612,000	-	71,119,000	68,258,955	2,860,045
Community development	65,845,000	1,424,000	-	67,269,000	67,756,764	(487,764)
Regulatory and consumer services	12,536,000	596,000	-	13,132,000	13,093,420	38,580
	<u>121,442,000</u>	<u>37,229,000</u>	<u>-</u>	<u>158,671,000</u>	<u>155,706,030</u>	<u>2,964,970</u>
Capital						
Protective services	2,295,000	730,000	-	3,025,000	2,367,458	657,542
Community development	93,934,000	8,048,000	-	101,982,000	97,477,788	4,504,212
Regulatory and consumer services	4,261,000	-	-	4,261,000	1,113,704	3,147,296
	<u>100,490,000</u>	<u>8,778,000</u>	<u>-</u>	<u>109,268,000</u>	<u>100,958,950</u>	<u>8,309,050</u>
Less: Acquisition of tangible capital assets	(7,708,000)	-	-	(7,708,000)	(6,065,523)	(1,642,477)
Land development costs transferred to land inventory	(24,445,000)	-	-	(24,445,000)	(14,779,579)	(9,665,421)
Loan advances transferred to loans receivable	(4,200,000)	-	-	(4,200,000)	(864,245)	(3,335,755)
	<u>64,137,000</u>	<u>8,778,000</u>	<u>-</u>	<u>72,915,000</u>	<u>79,249,603</u>	<u>(6,334,603)</u>

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Community Services						
TCA adjustment	-	-	-	-	6,257,602	(6,257,602)
Land inventory adjustment	-	-	-	-	1,877,831	(1,877,831)
Cost of land sold	31,550,000	1,500,000	-	33,050,000	21,848,046	11,201,954
Amortization	6,333,000	-	-	6,333,000	5,100,450	1,232,550
Bad debt expense	200,000	-	-	200,000	(42,565)	242,565
ARO accretion expense	433,000	158,000	-	591,000	434,051	156,949
Total expenses	<u>224,095,000</u>	<u>47,665,000</u>	<u>-</u>	<u>271,760,000</u>	<u>270,431,048</u>	<u>1,328,952</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Economic Development						
Operation and Maintenance						
COVID-19 response	-	-	-	-	60,000	(60,000)
Corporate services	3,925,000	152,000	-	4,077,000	3,698,343	378,657
Operations	22,418,000	263,000	-	22,681,000	19,573,808	3,107,192
	<u>26,343,000</u>	<u>415,000</u>	<u>-</u>	<u>26,758,000</u>	<u>23,332,151</u>	<u>3,425,849</u>
Capital						
Corporate services	40,000	-	-	40,000	37,805	2,195
Operations	973,000	-	-	973,000	348,205	624,795
	<u>1,013,000</u>	<u>-</u>	<u>-</u>	<u>1,013,000</u>	<u>386,010</u>	<u>626,990</u>
Total expenses	<u>27,356,000</u>	<u>415,000</u>	<u>-</u>	<u>27,771,000</u>	<u>23,718,161</u>	<u>4,052,839</u>

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Education						
Operation and Maintenance						
Education support services	6,450,000	(150,000)	-	6,300,000	5,952,473	347,527
School authorities	150,931,000	12,027,000	-	162,958,000	164,000,879	(1,042,879)
Administration and support	12,167,000	453,000	-	12,620,000	12,975,010	(355,010)
Student well-being and inclusion	11,048,000	1,203,000	-	12,251,000	9,267,431	2,983,569
Corporate services and program	65,239,000	3,216,000	-	68,455,000	62,071,141	6,383,859
Yukon University	31,195,000	-	-	31,195,000	33,772,248	(2,577,248)
First Nations initiatives	12,719,000	574,000	-	13,293,000	11,160,735	2,132,265
	<u>289,749,000</u>	<u>17,323,000</u>	<u>-</u>	<u>307,072,000</u>	<u>299,199,917</u>	<u>7,872,083</u>
Capital						
Education support services	-	-	-	-	8,805	(8,805)
Schools authorities	24,825,000	(4,800,000)	-	20,025,000	16,886,671	3,138,329
Corporate services and program	515,000	-	-	515,000	41,721	473,279
Yukon university	300,000	-	-	300,000	324,500	(24,500)
	<u>25,640,000</u>	<u>(4,800,000)</u>	<u>-</u>	<u>20,840,000</u>	<u>17,261,697</u>	<u>3,578,303</u>
Less: Acquisition of tangible capital assets	<u>(19,505,000)</u>	<u>5,055,000</u>	<u>-</u>	<u>(14,450,000)</u>	<u>(12,268,785)</u>	<u>(2,181,215)</u>
	<u>6,135,000</u>	<u>255,000</u>	<u>-</u>	<u>6,390,000</u>	<u>4,992,912</u>	<u>1,397,088</u>
ARO accretion expense	767,000	(173,000)	-	594,000	763,565	(169,565)
Amortization	<u>6,303,000</u>	<u>-</u>	<u>-</u>	<u>6,303,000</u>	<u>7,336,376</u>	<u>(1,033,376)</u>
Total expenses	<u>302,954,000</u>	<u>17,405,000</u>	<u>-</u>	<u>320,359,000</u>	<u>312,292,770</u>	<u>8,066,230</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Energy, Mines and Resources						
Operation and Maintenance						
Corporate services	14,314,000	935,000	-	15,249,000	14,126,504	1,122,496
Sustainable resources	13,275,000	204,000	-	13,479,000	13,569,606	(90,606)
Mineral resources and geoscience services	174,391,000	(6,495,000)	-	167,896,000	131,127,590	36,768,410
Strategic initiatives and partnerships	21,107,000	(2,537,000)	-	18,570,000	16,973,018	1,596,982
	<u>223,087,000</u>	<u>(7,893,000)</u>	<u>-</u>	<u>215,194,000</u>	<u>175,796,718</u>	<u>39,397,282</u>
Capital						
Corporate services	75,000	-	-	75,000	163,653	(88,653)
Sustainable resources	517,000	-	-	517,000	404,776	112,224
	<u>592,000</u>	<u>-</u>	<u>-</u>	<u>592,000</u>	<u>568,429</u>	<u>23,571</u>
Less: Acquisition of tangible capital assets	(258,000)	-	-	(258,000)	(335,640)	77,640
Land development costs transferred to land inventory	(250,000)	-	-	(250,000)	(131,215)	(118,785)
Loan advances to the Receiver of Victoria Gold Corp. transferred to loans receivable	<u>(118,000,000)</u>	<u>3,000,000</u>	<u>-</u>	<u>(115,000,000)</u>	<u>(80,000,000)</u>	<u>(35,000,000)</u>
	<u>(117,916,000)</u>	<u>3,000,000</u>	<u>-</u>	<u>(114,916,000)</u>	<u>(79,898,426)</u>	<u>(35,017,574)</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Energy, Mines and Resources						
Inventory adjustment	-	-	-	-	2,043,894	(2,043,894)
ARO accretion expense	35,000	(7,000)	-	28,000	36,435	(8,435)
Amortization	896,000	(32,000)	-	864,000	781,041	82,959
Valuation allowance adjustment	-	-	-	-	116,610,763	(116,610,763)
	931,000	(39,000)	-	892,000	119,472,133	(118,580,133)
Environmental liabilities (net)	(21,500,000)	35,000	-	(21,465,000)	1,725,624	(23,190,624)
Total expenses	84,602,000	(4,897,000)	-	79,705,000	217,096,049	(137,391,049)

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Environment						
Operation and Maintenance						
Corporate services	20,464,000	2,301,000	-	22,765,000	20,823,542	1,941,458
Environmental sustainability	31,010,000	3,085,000	-	34,095,000	33,599,576	495,424
Environmental liabilities & remediation	3,614,000	3,000	-	3,617,000	2,968,448	648,552
	<u>55,088,000</u>	<u>5,389,000</u>	<u>-</u>	<u>60,477,000</u>	<u>57,391,566</u>	<u>3,085,434</u>
Capital						
Corporate services	742,000	-	-	742,000	694,176	47,824
Environmental sustainability	3,093,000	-	-	3,093,000	2,792,230	300,770
	<u>3,835,000</u>	<u>-</u>	<u>-</u>	<u>3,835,000</u>	<u>3,486,406</u>	<u>348,594</u>
Less: Acquisition of tangible capital assets	<u>(2,696,000)</u>	<u>-</u>	<u>-</u>	<u>(2,696,000)</u>	<u>(1,339,576)</u>	<u>(1,356,424)</u>
	<u>1,139,000</u>	<u>-</u>	<u>-</u>	<u>1,139,000</u>	<u>2,146,830</u>	<u>(1,007,830)</u>
ARO accretion expense	17,000	(4,000)	-	13,000	17,048	(4,048)
Amortization	1,000,000	-	-	1,000,000	1,211,676	(211,676)
	<u>1,017,000</u>	<u>(4,000)</u>	<u>-</u>	<u>1,013,000</u>	<u>1,228,724</u>	<u>(215,724)</u>
Environmental liabilities (net)	<u>(928,000)</u>	<u>3,296,000</u>	<u>-</u>	<u>2,368,000</u>	<u>3,718,944</u>	<u>(1,350,944)</u>
Total expenses	<u>56,316,000</u>	<u>8,681,000</u>	<u>-</u>	<u>64,997,000</u>	<u>64,486,064</u>	<u>510,936</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Finance						
Operation and Maintenance						
Corporate services	1,538,000	90,000	-	1,628,000	1,804,301	(176,301)
Financial operations and revenue services	15,341,000	156,000	-	15,497,000	11,041,570	4,455,430
Economics, fiscal policy and statistics	2,958,000	60,000	-	3,018,000	3,030,989	(12,989)
Management board secretariat	2,852,000	10,000	-	2,862,000	2,394,749	467,251
Office of the Comptroller	1,362,000	152,000	-	1,514,000	1,541,282	(27,282)
Workers' compensation supplementary benefits	275,000	-	-	275,000	152,532	122,468
	<u>24,326,000</u>	<u>468,000</u>	<u>-</u>	<u>24,794,000</u>	<u>19,965,423</u>	<u>4,828,577</u>
Capital						
Corporate services	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
	<u>32,000</u>	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Amortization	168,000	-	-	168,000	169,823	(1,823)
Bad debt expense	325,000	-	-	325,000	373,202	(48,202)
Transfers through tax system	<u>2,181,000</u>	<u>-</u>	<u>-</u>	<u>2,181,000</u>	<u>2,373,241</u>	<u>(192,241)</u>
Total expenses	<u>27,032,000</u>	<u>468,000</u>	<u>-</u>	<u>27,500,000</u>	<u>22,913,689</u>	<u>4,586,311</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
French Language Services Directorate						
Operation and Maintenance						
Central Services	4,556,000	264,000	-	4,820,000	4,391,718	428,282
Partnerships and strategic support	3,592,000	193,000	-	3,785,000	3,546,123	238,877
	<u>8,148,000</u>	<u>457,000</u>	<u>-</u>	<u>8,605,000</u>	<u>7,937,841</u>	<u>667,159</u>
Total expenses						

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Health and Social Services						
Operation and Maintenance						
Innovation, quality and performance	211,469,000	5,326,000	-	216,795,000	187,162,499	29,632,501
Corporate services	29,004,000	4,177,000	-	33,181,000	29,127,177	4,053,823
Social Services	115,375,000	7,555,000	-	122,930,000	127,894,633	(4,964,633)
Community and primary care	90,119,000	11,228,000	-	101,347,000	101,504,241	(157,241)
Continuing care	101,595,000	7,147,000	-	108,742,000	106,202,313	2,539,687
Yukon Hospital services	135,340,000	3,315,000	-	138,655,000	138,655,000	-
	<u>682,902,000</u>	<u>38,748,000</u>	<u>-</u>	<u>721,650,000</u>	<u>690,545,863</u>	<u>31,104,137</u>
Capital						
Corporate services	2,580,000	-	-	2,580,000	1,993,711	586,289
Innovation, quality and performance	-	4,716,000	-	4,716,000	4,619,049	96,951
Community and primary care	706,000	280,000	-	986,000	42,500	943,500
Continuing care	514,000	-	-	514,000	671,143	(157,143)
Yukon Hospital services	5,350,000	3,895,000	-	9,245,000	9,245,000	-
	<u>9,150,000</u>	<u>8,891,000</u>	<u>-</u>	<u>18,041,000</u>	<u>16,571,403</u>	<u>1,469,597</u>
Less: Acquisition of tangible capital assets	<u>(1,754,000)</u>	<u>(4,996,000)</u>	<u>-</u>	<u>(6,750,000)</u>	<u>(6,334,511)</u>	<u>(415,489)</u>
	<u>7,396,000</u>	<u>3,895,000</u>	<u>-</u>	<u>11,291,000</u>	<u>10,236,892</u>	<u>1,054,108</u>
ARO accretion expense	84,000	(19,000)	-	65,000	83,613	(18,613)
Amortization	8,100,000	(1,989,000)	-	6,111,000	6,366,732	(255,732)
	<u>8,184,000</u>	<u>(2,008,000)</u>	<u>-</u>	<u>6,176,000</u>	<u>6,450,345</u>	<u>(274,345)</u>
Total expenses	<u>698,482,000</u>	<u>40,635,000</u>	<u>-</u>	<u>739,117,000</u>	<u>707,233,100</u>	<u>31,883,900</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Highways and Public Works						
Operation and Maintenance						
Corporate services	17,125,000	5,230,000	-	22,355,000	18,670,220	3,684,780
Information and communications technology	27,220,000	3,721,000	-	30,941,000	29,511,792	1,429,208
Transportation	71,617,000	19,643,000	-	91,260,000	85,213,206	6,046,794
Property management	50,689,000	6,079,000	-	56,768,000	56,568,836	199,164
	<u>166,651,000</u>	<u>34,673,000</u>	<u>-</u>	<u>201,324,000</u>	<u>189,964,054</u>	<u>11,359,946</u>
Capital						
Corporate Services	1,392,000	-	-	1,392,000	920,098	471,902
Information and communications technology	13,800,000	-	-	13,800,000	13,562,816	237,184
Transportation	210,413,000	(5,900,000)	-	204,513,000	168,069,564	36,443,436
Property management	30,476,000	-	-	30,476,000	27,298,590	3,177,410
Transformation and capital planning	-	-	-	-	205,874	(205,874)
	<u>256,081,000</u>	<u>(5,900,000)</u>	<u>-</u>	<u>250,181,000</u>	<u>210,056,942</u>	<u>40,124,058</u>
Less: Acquisition of tangible capital assets	<u>(186,608,000)</u>	<u>6,410,000</u>	<u>-</u>	<u>(180,198,000)</u>	<u>(161,850,999)</u>	<u>(18,347,001)</u>
	<u>69,473,000</u>	<u>510,000</u>	<u>-</u>	<u>69,983,000</u>	<u>48,205,943</u>	<u>21,777,057</u>

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Highways and Public Works						
Loss on disposal - Building	-	-	-	-	122,744	(122,744)
Loss on disposal - ARO	-	-	-	-	1,680	(1,680)
ARO accretion expense	601,000	(132,000)	-	469,000	597,331	(128,331)
Amortization	30,899,000	7,000	-	30,906,000	46,137,413	(15,231,413)
Rent	8,000	-	-	8,000	-	8,000
Total expenses	<u>267,632,000</u>	<u>35,058,000</u>	<u>-</u>	<u>302,690,000</u>	<u>285,029,165</u>	<u>17,660,835</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Justice						
Operation and Maintenance						
Corporate services	7,905,000	5,346,000	-	13,251,000	7,906,547	5,344,453
Court services	9,133,000	1,122,000	-	10,255,000	9,748,040	506,960
Legal services	11,459,000	1,449,000	-	12,908,000	12,711,854	196,146
Regulatory services	5,074,000	1,297,000	-	6,371,000	5,917,828	453,172
Community justice and public safety	69,627,000	5,546,000	-	75,173,000	75,965,337	(792,337)
Human rights	1,011,000	364,000	-	1,375,000	1,413,563	(38,563)
	<u>104,209,000</u>	<u>15,124,000</u>	<u>-</u>	<u>119,333,000</u>	<u>113,663,169</u>	<u>5,669,831</u>
Capital						
Corporate services	1,165,000	(255,000)	-	910,000	674,752	235,248
Court services	108,000	-	-	108,000	83,721	24,279
Regulatory services	20,000	-	-	20,000	19,030	970
Community justice and public safety	5,235,000	-	-	5,235,000	4,792,445	442,555
	<u>6,528,000</u>	<u>(255,000)</u>	<u>-</u>	<u>6,273,000</u>	<u>5,569,948</u>	<u>703,052</u>
Less: Acquisition of tangible capital assets	<u>(2,914,000)</u>	<u>300,000</u>	<u>-</u>	<u>(2,614,000)</u>	<u>(1,782,148)</u>	<u>(831,852)</u>
	<u>3,614,000</u>	<u>45,000</u>	<u>-</u>	<u>3,659,000</u>	<u>3,787,800</u>	<u>(128,800)</u>
Legal settlements	-	(4,930,000)	-	(4,930,000)	22,000	(4,952,000)
ARO accretion expense	47,000	(11,000)	-	36,000	46,643	(10,643)
Amortization	<u>1,914,000</u>	<u>12,000</u>	<u>-</u>	<u>1,926,000</u>	<u>2,096,575</u>	<u>(170,575)</u>
	<u>1,961,000</u>	<u>(4,929,000)</u>	<u>-</u>	<u>(2,968,000)</u>	<u>2,165,218</u>	<u>(5,133,218)</u>
Total expenses	<u>109,784,000</u>	<u>10,240,000</u>	<u>-</u>	<u>120,024,000</u>	<u>119,616,187</u>	<u>407,813</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Public Service Commission						
Operation and Maintenance						
Corporate services	2,352,000	363,000	-	2,715,000	2,499,796	215,204
Human resource service centre	9,168,000	350,000	-	9,518,000	9,801,232	(283,232)
People and culture	7,503,000	164,000	-	7,667,000	7,131,453	535,547
Employee relations	4,969,000	235,000	-	5,204,000	5,163,829	40,171
Corporate funds	35,443,000	315,000	-	35,758,000	35,281,015	476,985
	<u>59,435,000</u>	<u>1,427,000</u>	<u>-</u>	<u>60,862,000</u>	<u>59,877,325</u>	<u>984,675</u>
Capital						
Corporate services	45,000	-	-	45,000	62,407	(17,407)
People and culture	8,000	-	-	8,000	-	8,000
Employee relations	10,000	-	-	10,000	-	10,000
	<u>63,000</u>	<u>-</u>	<u>-</u>	<u>63,000</u>	<u>62,407</u>	<u>593</u>
Amortization	<u>129,000</u>	<u>-</u>	<u>-</u>	<u>129,000</u>	<u>175,692</u>	<u>(46,692)</u>
Total expenses	<u>59,627,000</u>	<u>1,427,000</u>	<u>-</u>	<u>61,054,000</u>	<u>60,115,424</u>	<u>938,576</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Tourism and Culture						
Operation and Maintenance						
Corporate services	2,974,000	245,000	-	3,219,000	2,853,275	365,725
Cultural services	16,098,000	333,000	-	16,431,000	15,927,459	503,541
Tourism	13,059,000	182,000	-	13,241,000	12,482,387	758,613
	<u>32,131,000</u>	<u>760,000</u>	<u>-</u>	<u>32,891,000</u>	<u>31,263,121</u>	<u>1,627,879</u>
Capital						
Corporate services	22,000	-	-	22,000	10,725	11,275
Cultural services	1,183,000	-	-	1,183,000	821,281	361,719
	<u>650,000</u>	<u>7,500,000</u>	<u>-</u>	<u>8,150,000</u>	<u>915,076</u>	<u>7,234,924</u>
	<u>1,855,000</u>	<u>7,500,000</u>	<u>-</u>	<u>9,355,000</u>	<u>1,747,082</u>	<u>7,607,918</u>
Less: Acquisition of tangible capital assets	<u>(450,000)</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	<u>(486,169)</u>	<u>36,169</u>
	<u>1,405,000</u>	<u>7,500,000</u>	<u>-</u>	<u>8,905,000</u>	<u>1,260,913</u>	<u>7,644,087</u>
ARO accretion expense	29,000	(6,000)	-	23,000	29,204	(6,204)
Amortization	<u>774,000</u>	<u>-</u>	<u>-</u>	<u>774,000</u>	<u>737,844</u>	<u>36,156</u>
	<u>803,000</u>	<u>(6,000)</u>	<u>-</u>	<u>797,000</u>	<u>767,048</u>	<u>29,952</u>
Total expenses	<u>34,339,000</u>	<u>8,254,000</u>	<u>-</u>	<u>42,593,000</u>	<u>33,291,082</u>	<u>9,301,918</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Women and Gender Equity Directorate						
Operation and Maintenance						
Policy and program development	5,084,000	29,000	-	5,113,000	4,323,897	789,103
Total expenses	5,084,000	29,000	-	5,113,000	4,323,897	789,103
Yukon Development Corporation						
Operation and Maintenance						
Winter electrical affordability rebate	3,850,000	-	-	3,850,000	3,850,000	-
Mayo B rate payer support	2,625,000	-	-	2,625,000	2,331,000	294,000
Affordability Rate Relief	-	1,600,000	-	1,600,000	1,600,000	-
	6,475,000	1,600,000	-	8,075,000	7,781,000	294,000
Capital						
Innovative renewable energy initiative	1,500,000	-	-	1,500,000	1,500,000	-
Arctic energy fund	12,733,000	(2,452,000)	-	10,281,000	10,281,141	(141)
Investing in Canada infrastructure program	-	948,000	-	948,000	947,432	568
	14,233,000	(1,504,000)	-	12,729,000	12,728,573	427
Total expenses	20,708,000	96,000	-	20,804,000	20,509,573	294,427

GOVERNMENT OF YUKON

Schedule 4

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation					
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$	Actual \$	Under (Over) Estimates \$
Yukon Housing Corporation						
Operation and Maintenance						
Gross expenditures	25,361,000	841,000	-	26,202,000	26,067,888	134,112
Less: Rental revenues	(10,208,000)	-	-	(10,208,000)	(11,070,519)	862,519
Recoveries	(2,330,000)	-	-	(2,330,000)	(2,533,083)	203,083
	<u>12,823,000</u>	<u>841,000</u>	<u>-</u>	<u>13,664,000</u>	<u>12,464,286</u>	<u>1,199,714</u>
Capital						
Gross expenditures	57,627,000	(10,750,000)	-	46,877,000	43,189,426	3,687,574
Less: Recoveries	(19,149,000)	2,760,000	-	(16,389,000)	(15,651,584)	(737,416)
Loan expenditures	(2,330,000)	-	-	(2,330,000)	(2,933,953)	603,953
	<u>36,148,000</u>	<u>(7,990,000)</u>	<u>-</u>	<u>28,158,000</u>	<u>24,603,889</u>	<u>3,554,111</u>
	<u>36,148,000</u>	<u>(7,990,000)</u>	<u>-</u>	<u>28,158,000</u>	<u>24,603,889</u>	<u>3,554,111</u>
Total expenses	<u>48,971,000</u>	<u>(7,149,000)</u>	<u>-</u>	<u>41,822,000</u>	<u>37,068,175</u>	<u>4,753,825</u>
Loan Capital and Loan Amortization						
Loans to third parties	5,000,000	-	-	5,000,000	-	5,000,000
Less loan advances transferred to loans receivable	<u>(5,000,000)</u>	<u>-</u>	<u>-</u>	<u>(5,000,000)</u>	<u>-</u>	<u>(5,000,000)</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation				Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$	Revised Estimates \$		
Restricted Funds						
Net expenditures	(5,428,000)	(1,309,000)	-	(6,737,000)	(2,555,176)	(4,181,824)
Amortization expense	7,496,000	-	-	7,496,000	6,653,737	842,263
	<u>2,068,000</u>	<u>(1,309,000)</u>	<u>-</u>	<u>759,000</u>	<u>4,098,561</u>	<u>(3,339,561)</u>
Total expenses	<u>2,068,000</u>	<u>(1,309,000)</u>	<u>-</u>	<u>759,000</u>	<u>4,098,561</u>	<u>(3,339,561)</u>

Non-Consolidated Schedule of Expenses by Department (continued)
for the year ended March 31, 2026

	Appropriation			Revised Estimates \$	Actual \$	Under (Over) Estimates \$
	Main Estimates \$	Supplementary Estimates \$	Transfers \$			
Totals						
Operation and maintenance	1,865,479,000	150,355,000	-	2,015,834,000	1,891,714,286	124,119,714
Capital	455,836,000	4,720,000	-	460,556,000	394,196,438	66,359,562
Less: Acquisition of tangible capital assets	(222,003,000)	6,769,000	-	(215,234,000)	(190,571,424)	(24,662,576)
Land development costs transferred to land held for sale	(24,695,000)	-	-	(24,695,000)	(10,989,069)	(13,705,931)
Loan advances transferred to loans receivable	(127,200,000)	3,000,000	-	(124,200,000)	(80,864,245)	(43,335,755)
Cost of land sold	31,550,000	1,500,000	-	33,050,000	21,848,046	11,201,954
Amortization expenses	64,097,000	(2,002,000)	-	62,095,000	76,818,035	(14,723,035)
ARO accretion expense	2,013,000	(194,000)	-	1,819,000	2,007,890	(188,890)
Other expenses not appropriated	(25,142,000)	(2,908,000)	-	(28,050,000)	131,912,059	(159,962,059)
Adjustment	67,504,000	(75,000,000)	-	(7,496,000)	-	(7,496,000)
	<u>2,087,439,000</u>	<u>86,240,000</u>	<u>-</u>	<u>2,173,679,000</u>	<u>2,236,072,016</u>	<u>(62,393,016)</u>