

## GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses  
for the year ended March 31, 2021**

	2020-21	2019-20	Increase (Decrease)
<b>Yukon Legislative Assembly</b>			
Operation and maintenance			
Legislative services	\$ 3,601,849	\$ 3,590,869	\$ 10,980
Legislative Assembly Office	926,748	1,355,083	(428,335)
Retirement allowances and death benefits	3,692,854	2,689,353	1,003,501
Hansard	476,993	558,848	(81,855)
Conflicts Commission	36,199	38,632	(2,433)
	<u>8,734,643</u>	<u>8,232,785</u>	<u>501,858</u>
Capital			
Legislative Assembly Office	<u>40,359</u>	<u>34,963</u>	<u>5,396</u>
Amortization expense	<u>-</u>	<u>1,722</u>	<u>(1,722)</u>
Total expenses	<u><b>8,775,002</b></u>	<u><b>8,269,470</b></u>	<u><b>505,532</b></u>
<b>Elections Office</b>			
Operation and maintenance			
Elections	<u>845,781</u>	<u>472,146</u>	<u>373,635</u>
Capital			
Elections	<u>4,631</u>	<u>-</u>	<u>4,631</u>
Total expenses	<u><b>850,412</b></u>	<u><b>472,146</b></u>	<u><b>378,266</b></u>
<b>Office of the Ombudsman</b>			
Operation and maintenance			
Office of the Ombudsman	<u>1,377,609</u>	<u>1,313,531</u>	<u>64,078</u>
Capital			
Office of the Ombudsman	<u>9,780</u>	<u>21,729</u>	<u>(11,949)</u>
Amortization expense	<u>11,997</u>	<u>11,997</u>	<u>-</u>
Total expenses	<u><b>1,399,386</b></u>	<u><b>1,347,257</b></u>	<u><b>52,129</b></u>

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	2020-21	2019-20	Increase (Decrease)
<b>Child and Youth Advocate Office</b>			
Operation and maintenance			
Child and Youth Advocate Office	\$ 744,664	\$ 563,581	\$ 181,083
Capital			
Child and Youth Advocate Office	2,160	10,826	(8,666)
<b>Total expenses</b>	<b>746,824</b>	<b>574,407</b>	<b>172,417</b>
<b>Executive Council Office</b>			
Operation and maintenance			
Strategic corporate services	3,951,130	4,325,197	(374,067)
Aboriginal relations	8,340,717	8,215,268	125,449
Corporate programs and intergovernmental relations	6,792,828	7,135,720	(342,892)
Government internal audit services	408,184	481,014	(72,830)
Office of the Commissioner	213,691	248,838	(35,147)
Cabinet Offices	2,757,467	2,875,029	(117,562)
COVID-19 pandemic	389,480	3,714	385,766
	22,853,497	23,284,780	(431,283)
Capital			
Corporate Services	9,460	-	9,460
Amortization expense	9,373	9,373	-
<b>Total expenses</b>	<b>22,872,330</b>	<b>23,294,153</b>	<b>(421,823)</b>

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	2020-21	2019-20	Increase (Decrease)
<b>Community Services</b>			
Operation and maintenance			
COVID-19 response	\$ 9,890,498	\$ -	\$ 9,890,498
Corporate services	4,740,580	4,387,749	352,831
Protective services	34,095,635	55,977,916	(21,882,281)
Community development	46,081,905	46,478,756	(396,851)
Corporate policy and consumer affairs	12,131,907	11,916,811	215,096
	<u>106,940,525</u>	<u>118,761,232</u>	<u>(11,820,707)</u>
Capital			
COVID-19 response	185,791	-	185,791
Corporate services	-	313,566	(313,566)
Protective services	1,856,142	1,258,041	598,101
Community development	92,036,693	89,853,287	2,183,406
Corporate policy and consumer affairs	2,804,524	2,209,052	595,472
	<u>96,883,150</u>	<u>93,633,946</u>	<u>3,249,204</u>
Less: Acquisition of tangible capital assets	(3,039,592)	(11,146,498)	8,106,906
Land development costs transferred to land inventory	(19,499,714)	(18,103,755)	(1,395,959)
Local improvement costs transferred to loans receivable	(2,255,670)	(1,868,365)	(387,305)
	<u>72,088,174</u>	<u>62,515,328</u>	<u>9,572,846</u>
Cost of land sold	<u>33,630,477</u>	<u>17,591,761</u>	<u>16,038,716</u>
Amortization expense	<u>6,777,069</u>	<u>6,927,908</u>	<u>(150,839)</u>
Bad debts expense	<u>540,013</u>	<u>11,260</u>	<u>528,753</u>
<b>Total expenses</b>	<b><u>219,976,258</u></b>	<b><u>205,807,489</u></b>	<b><u>14,168,769</u></b>

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	2020-21	2019-20	Increase (Decrease)
<b>Economic Development</b>			
Operation and maintenance			
COVID-19 response	\$ 16,291,241	\$ -	\$ 16,291,241
Corporate services	2,051,218	1,891,113	160,105
Policy, planning and communications	1,564,855	1,547,753	17,102
Business and industry development	7,379,228	9,357,976	(1,978,748)
Regional economic development	4,516,475	4,700,232	(183,757)
	31,803,017	17,497,074	14,305,943
Capital			
Corporate services	7,423	-	7,423
Business and industry development	1,061,387	2,562,139	(1,500,752)
	1,068,810	2,562,139	(1,493,329)
Total expenses	<b>32,871,827</b>	<b>20,059,213</b>	<b>12,812,614</b>
<b>Education</b>			
Operation and maintenance			
COVID-19 response	\$ 6,073,698	\$ -	\$ 6,073,698
Education support services	3,984,227	4,038,847	(54,620)
Schools and student services	124,789,362	122,213,550	2,575,812
Policy and partnerships	16,982,936	22,466,815	(5,483,879)
Yukon College/University	28,531,922	27,192,742	1,339,180
First Nations initiatives	7,526,360	7,100,590	425,770
	187,888,505	183,012,544	4,875,961
Capital			
Pandemic	394,135	-	394,135
Schools and student services	15,931,806	27,341,603	(11,409,797)
Yukon College/University	400,000	-	400,000
	16,725,941	27,341,603	(10,615,662)
Less acquisition of tangible capital assets	(12,872,373)	(23,393,685)	10,521,312
	3,853,568	3,947,918	(94,350)
Amortization expense	7,683,112	7,201,995	481,117
Write-down of tangible capital assets	-	-	-
Total expenses	<b>199,425,185</b>	<b>194,162,457</b>	<b>5,262,728</b>

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	2020-21	2019-20	Increase (Decrease)
<b>Energy, Mines and Resources</b>			
Operation and maintenance			
COVID-19 response	\$ 1,100,000	\$ -	\$ 1,100,000
Corporate services	3,291,758	3,292,137	(379)
Sustainable resources	10,915,106	10,966,410	(51,304)
Energy, corporate policy and communications	9,238,244	8,235,215	1,003,029
Oil and gas and mineral resources	25,719,467	26,264,879	(545,412)
Compliance monitoring & inspections	8,429,698	8,803,282	(373,584)
	<u>58,694,273</u>	<u>57,561,923</u>	<u>1,132,350</u>
Capital			
Corporate services	71,240	535,436	(464,196)
Resource management	<u>354,839</u>	<u>274,442</u>	<u>80,397</u>
	426,079	809,878	(383,799)
Less: Acquisition of tangible capital assets	(192,040)	(549,473)	357,433
Land development costs transferred to land inventory	<u>(143,881)</u>	<u>(116,209)</u>	<u>(27,672)</u>
	<u>90,158</u>	<u>144,196</u>	<u>(54,038)</u>
Amortization expense	<u>515,780</u>	<u>438,617</u>	<u>77,163</u>
Environmental liabilities (net)	<u>(54,710)</u>	<u>(86,867)</u>	<u>32,157</u>
Total expenses	<u><b>59,245,501</b></u>	<u><b>58,057,869</b></u>	<u><b>1,187,632</b></u>

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	2020-21	2019-20	Increase (Decrease)
<b>Environment</b>			
Operation and maintenance			
COVID-19 response	\$ 1,222,968	\$ -	\$ 1,222,968
Corporate services	10,945,739	10,554,643	391,096
Environmental sustainability	26,430,569	26,348,541	82,028
Environmental liabilities and remediation	2,905,558	6,886,728	(3,981,170)
	<u>41,504,834</u>	<u>43,789,912</u>	<u>(2,285,078)</u>
Capital			
Corporate services	483,079	586,064	(102,985)
Environmental sustainability	1,473,940	1,443,962	29,978
	<u>1,957,019</u>	<u>2,030,026</u>	<u>(73,007)</u>
Less acquisition of tangible capital assets	<u>(1,106,836)</u>	<u>(1,069,312)</u>	<u>(37,524)</u>
	<u>850,183</u>	<u>960,714</u>	<u>(110,531)</u>
Amortization expense	<u>583,573</u>	<u>539,747</u>	<u>43,826</u>
Write-down of tangible capital assets	11,281	-	11,281
Environmental liabilities (net)	<u>(831,973)</u>	<u>881,775</u>	<u>(1,713,748)</u>
Total expenses	<u><b>42,117,898</b></u>	<u><b>46,172,148</b></u>	<u><b>(4,054,250)</b></u>

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	2020-21	2019-20	Increase (Decrease)
<b>Finance</b>			
Operation and maintenance			
Corporate services	\$ 1,183,720	\$ 1,364,070	\$ (180,350)
Financial operations and revenue services	3,457,142	5,007,929	(1,550,787)
Economics, fiscal policy and statistics	2,710,339	2,572,900	137,439
Management board secretariat	2,599,435	2,233,446	365,989
Office of the Comptroller	955,151	985,178	(30,027)
Workers' compensation supplementary benefits	308,560	247,004	61,556
COVID-19 response	39,649	1,348	38,301
	<u>11,253,996</u>	<u>12,411,875</u>	<u>(1,157,879)</u>
Capital			
Corporate services	-	655,392	(655,392)
Less acquisition of tangible capital assets	-	(156,228)	156,228
	<u>-</u>	<u>499,164</u>	<u>(499,164)</u>
Amortization expense	<u>105,402</u>	<u>65,371</u>	<u>40,031</u>
Bad debt expense	<u>95,634</u>	<u>312,905</u>	<u>(217,271)</u>
Transfers through the tax system	<u>2,065,685</u>	<u>2,221,925</u>	<u>(156,240)</u>
Total expenses	<u><b>13,520,717</b></u>	<u><b>15,511,240</b></u>	<u><b>(1,990,523)</b></u>

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	2020-21	2019-20	Increase (Decrease)
<b>French Language Services Directorate</b>			
Operation and maintenance			
French language services	\$ 6,445,386	\$ 6,169,919	\$ 275,467
<b>Health and Social Services</b>			
Operation and maintenance			
Corporate services	16,562,937	18,740,793	(2,177,856)
Family and children's services	47,158,000	52,341,137	(5,183,137)
Social supports	45,026,595	45,185,630	(159,035)
Community and program support	12,512,015	12,253,546	258,469
Mental wellness and substance use services	21,799,709	19,702,865	2,096,844
Health Services	134,146,199	145,007,100	(10,860,901)
Continuing care	79,059,233	74,399,412	4,659,821
Yukon hospital services	79,131,302	79,510,253	(378,951)
COVID-19 response	43,195,000	185,579	43,009,421
	478,590,990	447,326,315	31,264,675
Less pension costs transferred to loans receivable	-	(3,063,321)	3,063,321
	478,590,990	444,262,994	34,327,996
Capital			
Corporate services	7,218,086	1,782,062	5,436,024
Family and children's services	146,827	1,050,883	(904,056)
Social supports	172,204	138,068	34,136
Community and program support	13,873	20,568	(6,695)
Mental wellness and substance use services	272,367	-	272,367
Health services	2,216,254	741,267	1,474,987
continuing care	3,788,402	3,178,802	609,600
Yukon hospital services	5,750,000	3,905,052	1,844,948
	19,578,013	10,816,702	8,761,311
Less acquisition of tangible capital assets	(2,946,168)	(5,787,457)	2,841,289
	16,631,845	5,029,245	11,602,600
Amortization expense	7,727,822	7,662,266	65,556
Write-down/Disposal of tangible capital assets	492,910	-	492,910
Total expenses	503,443,567	456,954,505	46,489,062



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	2020-21	2019-20	Increase (Decrease)
<b>Highways and Public Works</b>			
Operation and maintenance			
COVID-19 response	\$ 6,686,766	\$ -	\$ 6,686,766
Corporate services	14,400,321	13,048,145	1,352,176
Information and communications technology	22,578,713	21,726,236	852,477
Transportation	68,325,611	65,432,640	2,892,971
Property management	43,909,474	43,748,422	161,052
Program specific	(20,334)	-	(20,334)
Central Stores write off	(133,115)	138,131	(271,246)
	155,747,436	144,093,574	11,653,862
Less lease payments for leased tangible capital assets transferred to liabilities	(1,047,988)	(1,016,420)	(31,568)
	154,699,448	143,077,154	11,622,294
Capital			
Pandemic	639,598	-	639,598
Information and communications technology	13,189,095	6,116,662	7,072,433
Transportation	90,160,740	85,261,237	4,899,503
Property management	23,316,618	26,198,013	(2,881,395)
	127,306,051	117,575,912	9,730,139
Less acquisition of tangible capital assets	(63,586,253)	(53,396,302)	(10,189,951)
	63,719,798	64,179,610	(459,812)
Amortization expense	33,184,637	30,988,601	2,196,036
Write-down/disposal loss of tangible capital assets	1,929,101	105,097	1,824,004
Rental expense recognized from prepaid expenses	102,527	106,413	(3,886)
Total expenses	<b>253,635,511</b>	<b>238,456,875</b>	<b>15,178,636</b>

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	2020-21	2019-20	Increase (Decrease)
<b>Justice</b>			
Operation and maintenance			
Management services	\$ 4,279,940	\$ 4,454,552	\$ (174,612)
Court services	7,454,732	6,899,004	555,728
Legal services	9,933,268	8,587,230	1,346,038
Regulatory services	4,546,331	4,551,542	(5,211)
Community justice and public safety	47,186,308	46,817,295	369,013
Human rights	781,340	691,911	89,429
COVID-19 response	627,935	2,772	625,163
	<u>74,809,854</u>	<u>72,004,306</u>	<u>2,805,548</u>
Capital			
Management services	92,989	1,078,825	(985,836)
Court services	73,620	75,014	(1,394)
Community justice and public safety	<u>2,585,029</u>	<u>2,324,070</u>	<u>260,959</u>
	<u>2,751,638</u>	<u>3,477,909</u>	<u>(726,271)</u>
Less acquisition of tangible capital assets	<u>(431,794)</u>	<u>(1,058,684)</u>	<u>626,890</u>
	<u>2,319,844</u>	<u>2,419,225</u>	<u>(99,381)</u>
Amortization expense	<u>2,856,534</u>	<u>2,792,073</u>	<u>64,461</u>
Total expenses	<u><b>79,986,232</b></u>	<u><b>77,215,604</b></u>	<u><b>2,770,628</b></u>
<b>Public Service Commission</b>			
Operation and maintenance			
Corporate services	2,624,766	2,743,877	(119,111)
Human resource service centre	7,380,891	5,717,371	1,663,520
People and culture	5,301,705	5,295,064	6,641
Employee relations	5,086,298	5,032,927	53,371
Corporate funds	<u>32,195,666</u>	<u>25,704,318</u>	<u>6,491,348</u>
	<u>52,589,326</u>	<u>44,493,557</u>	<u>8,095,769</u>

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	2020-21	2019-20	Increase (Decrease)
<b>Public Service Commission (continued)</b>			
Capital			
Corporate services	\$ 32,618	\$ -	\$ 32,618
People and culture	4,860	653,842	(648,982)
Employee relations	-	1,248	(1,248)
	37,478	655,090	(617,612)
Less acquisition of tangible capital assets	-	(86,118)	86,118
	37,478	568,972	(531,494)
Amortization expense	274,581	272,786	1,795
Total expenses	<b>52,901,385</b>	<b>45,335,315</b>	<b>7,566,070</b>
<b>Tourism and Culture</b>			
Operation and maintenance			
COVID-19 response	5,445,509	-	5,445,509
Corporate services	2,448,010	2,434,009	14,001
Cultural services	12,680,014	13,197,597	(517,583)
Tourism	11,404,818	12,854,153	(1,449,335)
	31,978,351	28,485,759	3,492,592
Capital			
Corporate services	7,652	5,935	1,717
Cultural services	1,271,131	1,493,879	(222,748)
Tourism	489,782	532,450	(42,668)
	1,768,565	2,032,264	(263,699)
Less acquisition of tangible capital assets	(271,281)	(567,146)	295,865
	1,497,284	1,465,118	32,166
Amortization expense	1,165,399	1,124,951	40,448
Write-down of tangible capital assets	-	12,160	(12,160)
Total expenses	<b>34,641,034</b>	<b>31,087,988</b>	<b>3,553,046</b>

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	2020-21	2019-20	Increase (Decrease)
<b>Women's Directorate</b>			
Operation and maintenance			
COVID-19 response	\$ 1,600	\$ -	\$ 1,600
Policy and program development	2,767,780	2,432,942	334,838
	2,769,380	2,432,942	336,438
Capital			
COVID-19 response	-	-	-
Policy and program development	-	6,782	(6,782)
	-	6,782	(6,782)
Total expenses	2,769,380	2,439,724	329,656
<b>Yukon Development Corporation (Transfer Payment)</b>			
Operation and maintenance			
Interim electrical rebate	3,429,309	3,375,066	54,243
Mayo B rate payer support	2,625,000	2,625,000	-
	6,054,309	6,000,066	54,243
Capital			
Innovative renewable energy initiative	1,500,000	1,518,235	(18,235)
Investing in Canada infrastructure program	15,251,582	-	15,251,582
	16,751,582	1,518,235	15,233,347
Total expenses	22,805,891	7,518,301	15,287,590

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	2020-21	2019-20	Increase (Decrease)
<b>Yukon Housing Corporation (Transfer Payment)</b>			
Operation and maintenance			
Gross expenditures	\$ 19,197,331	\$ 18,357,818	\$ 839,513
Less: Rental revenues	(7,246,577)	(6,983,218)	(263,359)
Recoveries	(5,842,336)	(6,216,345)	374,009
	<u>6,108,418</u>	<u>5,158,255</u>	<u>950,163</u>
Capital			
Gross expenditures	29,356,089	20,966,713	8,389,376
Less: Recoveries	(6,956,564)	(6,305,736)	(650,828)
Loan expenditures	(4,987,949)	(5,438,882)	450,933
	<u>17,411,576</u>	<u>9,222,095</u>	<u>8,189,481</u>
	<u><b>23,519,994</b></u>	<u><b>14,380,350</b></u>	<u><b>9,139,644</b></u>
<b>Restricted Funds</b>			
Net expenditures	4,459,910	(7,569,144)	12,029,054
Amortization expense	<u>4,972,102</u>	<u>4,626,308</u>	<u>345,794</u>
Total expenses	<u><b>9,432,012</b></u>	<u><b>(2,942,836)</b></u>	<u><b>12,374,848</b></u>

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	2020-21	2019-20	Increase (Decrease)
<b>Totals</b>			
Operation and maintenance	\$ 1,287,734,794	\$ 1,223,066,076	\$ 64,668,718
Capital	302,732,292	272,405,491	30,326,801
	1,590,467,086	1,495,471,567	94,995,519
Less: Acquisition of tangible capital assets	(84,446,337)	(97,210,903)	12,764,566
Land development costs transferred to land inventory	(19,643,595)	(18,219,964)	(1,423,631)
Loan advances transferred to loans receivable	(2,255,670)	(4,931,686)	2,676,016
Lease payments for leased tangible capital assets transferred to liabilities	(1,047,988)	(1,016,420)	(31,568)
	1,483,073,496	1,374,092,594	108,980,902
Cost of land sold	33,630,477	17,591,761	16,038,716
Amortization expenses	65,867,381	62,663,715	3,203,666
Other expenses not appropriated	8,810,378	(4,004,476)	12,814,854
	<b>\$ 1,591,381,732</b>	<b>\$ 1,450,343,594</b>	<b>\$ 141,038,138</b>