

FINANCIAL INFORMATION

2016-17

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FINANCIAL SUMMARIES

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CONSOLIDATED SUMMARY

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY ⁽¹⁾
(\$000s)

	2016-17 ESTIMATE	Comparable		
		2015-16 FORECAST	2015-16 ESTIMATE	2014-15 ACTUAL
Revenues by source				
From Government of Canada	1,085,956	1,061,405	1,060,105	1,033,268
Taxes and general revenues	155,555	140,147	171,368	155,005
Funding and service agreements with other parties	56,135	62,284	55,503	39,025
Income from investment in government business enterprises ⁽²⁾	14,203	13,946	16,155	17,307
	1,311,849	1,277,782	1,303,131	1,244,605
Expenses by function				
Health and social services	401,063	383,532	379,488	320,173
Community and transportation	300,619	308,717	295,022	258,235
Education	205,847	208,200	205,406	189,486
General government	160,750	151,777	147,346	143,130
Natural resources	117,780	135,708	127,165	126,895
Justice	72,459	72,789	74,658	69,864
Business, tourism and culture	48,384	51,826	47,325	42,494
Interest on loans	2,277	2,387	2,447	2,697
Adjustments ⁽³⁾	(10,412)	(51,004)	(13,459)	0
	1,298,767	1,263,932	1,265,398	1,152,974
Recovery of prior years' expenses	0	0	0	2,902
Annual Surplus	13,082	13,850	37,733	94,533
Accumulated Surplus, end of the year	1,750,053	1,736,971	1,734,614	1,723,121
Net Financial Assets, end of the year	194,187	283,658	284,724	389,088

⁽¹⁾ Includes Government of Yukon departments, Yukon College, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.

⁽²⁾ Includes Yukon Development Corporation and Yukon Liquor Corporation.

⁽³⁾ Adjustments to Estimate - estimated lapses net of prior-year revotes and in-year savings (Innovative Budgeting).

Adjustments to Forecast - estimated lapses.

**GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY
2016-17 MAIN ESTIMATES
(\$000s)**

	Departments	Other Entities ⁽⁴⁾	Eliminations ⁽⁵⁾	2016-17 Consolidated Estimates
Revenues by source				
From Government of Canada	1,073,146	12,810	0	1,085,956
Grants from Government of Yukon	0	98,570	(98,570)	0
Taxes and general revenues	145,764	10,415	(624)	155,555
Funding and service agreements with other parties	29,365	26,770	0	56,135
Income from investment in government business enterprises ⁽⁶⁾	8,203	6,000	0	14,203
	1,256,478	154,565	(99,194)	1,311,849
Expenses by function				
Health and social services	393,114	70,968	(63,019)	401,063
Community and transportation	281,574	35,596	(16,551)	300,619
Education	183,346	42,125	(19,624)	205,847
General government	160,750	0	0	160,750
Natural resources	117,780	0	0	117,780
Justice	72,459	0	0	72,459
Business, tourism and culture	48,384	0	0	48,384
Interest on loans	0	2,277	0	2,277
Adjustments	(10,412)	0	0	(10,412)
	1,246,995	150,966	(99,194)	1,298,767
Surplus for the year	9,483	3,599	0	13,082

⁽⁴⁾ Includes Yukon College, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

⁽⁵⁾ Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

⁽⁶⁾ Includes Yukon Development Corporation and Yukon Liquor Corporation.

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NON-CONSOLIDATED SUMMARIES

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FINANCIAL SUMMARY
(\$000s)

		Comparable		
	2016-17 ESTIMATE	2015-16 FORECAST	2015-16 ESTIMATE	2014-15 ACTUAL
Calculation of Surplus / (Deficit)				
Revenue	1,256,242	1,225,371	1,250,339	1,207,919
Expenses ⁽¹⁾	(1,246,759)	(1,224,136)	(1,227,097)	(1,139,446)
Annual Surplus	9,483	1,235	23,242	68,473
Accumulated Surplus, beginning of year	1,353,904	1,352,669	1,333,197	1,284,196
Accumulated Surplus, end of year	1,363,387	1,353,904	1,356,439	1,352,669

Calculation of Net Financial Assets

Net financial assets, beginning of year	131,728	223,087	194,565	194,654
Surplus / (Deficit) for the year	9,483	1,235	23,242	68,473
Effect of change in non-financial assets	(84,220)	(92,594)	(80,874)	(40,040)
Net financial assets, end of year	56,991	131,728	136,933	223,087

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

REVENUE SUMMARY
(\$000s)

	2016-17 ESTIMATE	<i>Comparable</i>		
		2015-16 FORECAST	2015-16 ESTIMATE	2014-15 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	894,506	874,086	874,086	851,268
Canada Health Transfer	38,120	37,887	35,162	31,875
Canada Social Transfer	14,108	13,698	13,392	12,755
	946,734	925,671	922,640	895,898
RECOVERIES FROM CANADA				
Operation and Maintenance	91,767	96,574	97,617	110,104
Capital	34,645	30,674	31,992	19,706
	126,412	127,248	129,609	129,810
THIRD-PARTY RECOVERIES				
Operation and Maintenance	14,334	17,599	13,920	12,557
Capital	15,031	16,699	14,987	13,383
	29,365	34,298	28,907	25,940
TAXES AND GENERAL REVENUES				
Tax Revenue	112,328	95,817	126,683	111,306
Other Revenue	41,403	42,337	42,500	44,965
	153,731	138,154	169,183	156,271
TOTAL REVENUES ⁽¹⁾	1,256,242	1,225,371	1,250,339	1,207,919

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

EXPENSE SUMMARY
RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION
(\$000s)

DEPARTMENT / CORPORATION	2016-17 ESTIMATE	Comparable		
		2015-16 FORECAST	2015-16 ESTIMATE	2014-15 ACTUAL
Yukon Legislative Assembly	8,119	7,692	7,194	6,692
Elections Office	1,730	523	523	385
Office of the Ombudsman	1,179	1,052	1,127	800
Child and Youth Advocate Office	508	499	499	401
Executive Council Office	28,413	28,445	23,296	25,497
Community Services	139,328	142,365	138,891	112,684
Economic Development	17,669	19,482	17,488	15,454
Education	173,713	186,962	181,243	186,243
Energy, Mines and Resources	83,517	96,684	92,758	88,643
Environment	37,109	40,795	41,166	36,275
Finance	8,701	8,657	8,657	8,214
French Language Services Directorate	2,922	3,026	3,026	2,570
Health and Social Services	460,511	418,933	422,339	326,815
Highways and Public Works	212,936	212,265	215,940	205,457
Justice	69,864	71,696	72,435	68,129
Public Service Commission	46,846	44,985	44,460	39,805
Tourism and Culture	33,538	29,499	29,086	27,293
Women's Directorate	1,941	1,982	1,859	1,688
Yukon Development Corporation	11,425	9,327	12,425	28,476
Yukon Housing Corporation	46,680	53,270	47,658	38,798
Yukon Liquor Corporation	one dollar	one dollar	one dollar	0
Loan Capital and Loan Amortization	5,000	5,000	5,000	475
Total Appropriated Amounts ⁽¹⁾	1,391,649	1,383,139	1,367,070	1,220,794
Tangible Capital Assets (net)	(87,104)	(100,833)	(86,254)	(40,388)
Investment in Land Development	(8,508)	1,130	(4,470)	4,860
Expenditures on Loan Programs	(16,050)	(19,549)	(16,650)	(27,011)
Innovative Budgeting	(2,000)	0	0	0
Other Adjustments (net)	(31,228)	(39,751)	(32,599)	(18,809)
Total Expenses ⁽¹⁾	1,246,759	1,224,136	1,227,097	1,139,446

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

BUDGETARY INCOME SUMMARY BY SOURCE

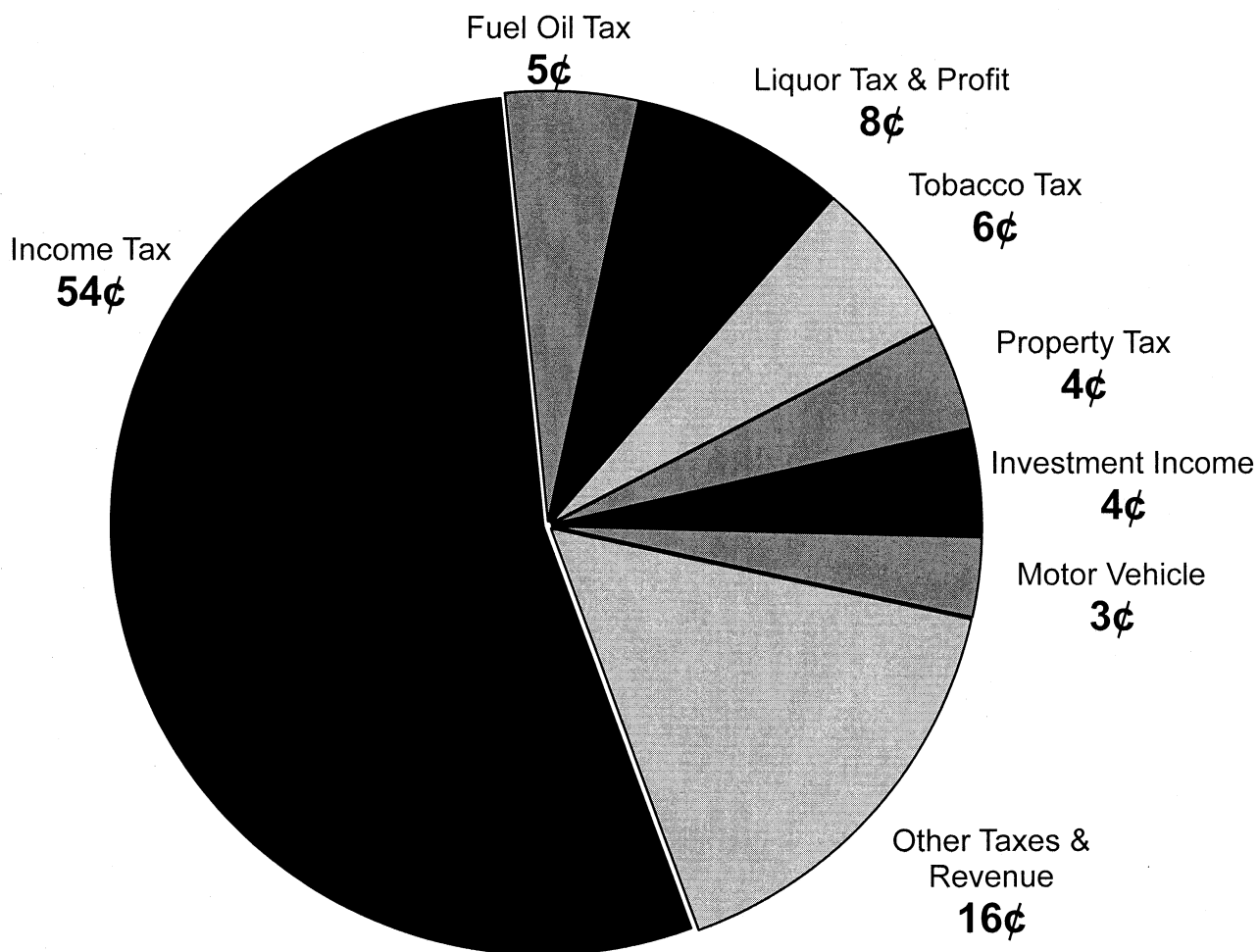
SOURCE	Comparable							
	2016-17 ESTIMATE		2015-16 FORECAST		2015-16 ESTIMATE		2014-15 ACTUAL	
	\$000s	%	\$000s	%	\$000s	%	\$000s	%
TRANSFERS FROM CANADA								
Grant from Canada	894,506	71.2	874,086	71.3	874,086	69.9	851,268	70.5
Canada Health Transfer	38,120	3.0	37,887	3.1	35,162	2.8	31,875	2.6
Canada Social Transfer	14,108	1.1	13,698	1.1	13,392	1.1	12,755	1.1
Subtotal Transfers from Canada	946,734	75.3	925,671	75.5	922,640	73.8	895,898	74.2
RECOVERIES								
Government of Canada								
Type II Mine Sites	35,139	2.8	47,581	3.9	43,296	3.5	48,639	4.0
Child Welfare	8,000	0.6	8,462	0.7	8,000	0.6	9,065	0.8
Labour Market Development Agreement	6,261	0.5	6,262	0.5	6,160	0.5	4,855	0.4
Land Claims Implementation	3,066	0.2	3,009	0.3	3,248	0.3	3,129	0.3
French Language Programs	2,213	0.2	2,213	0.2	2,213	0.2	2,213	0.2
French Language Services	1,888	0.2	1,881	0.2	1,881	0.2	1,950	0.2
Young Offenders	1,181	0.1	1,283	0.1	1,181	0.1	1,081	0.1
Inuvialuit Final Agreement	1,090	0.1	1,658	0.1	1,123	0.1	1,308	0.1
Legal Aid	934	0.1	934	0.1	934	0.1	934	0.1
Infrastructure Funding Programs	29,867	2.4	24,867	2.0	25,605	2.1	13,316	1.1
Other	36,773	2.9	29,098	2.4	35,968	2.9	43,320	3.6
	126,412	10.1	127,248	10.5	129,609	10.6	129,810	10.9
Third-Party Recoveries								
Alaska Highway (Shakwak)	12,020	1.0	10,205	0.8	9,925	0.8	12,887	1.1
French Language Programs	224	0.0	224	0.0	224	0.0	231	0.0
Third-Party Health Care Costs	4,549	0.4	4,604	0.4	3,714	0.3	3,792	0.3
Canada Health Infoway	1,258	0.1	4,721	0.4	4,562	0.4	438	0.0
Airports	1,808	0.2	1,732	0.1	1,732	0.1	1,736	0.1
Other	9,506	0.8	12,812	1.0	8,750	0.7	6,856	0.6
	29,365	2.5	34,298	2.7	28,907	2.3	25,940	2.1
Subtotal Recoveries	155,777	12.6	161,546	13.2	158,516	12.9	155,750	13.0

BUDGETARY INCOME SUMMARY BY SOURCE (Cont'd)

SOURCE	2016-17		2015-16		Comparable 2015-16		2014-15	
	ESTIMATE		FORECAST		ESTIMATE		ACTUAL	
	\$000s	%	\$000s	%	\$000s	%	\$000s	%
TAXES AND GENERAL REVENUES								
TAX REVENUE								
Personal Income Tax	67,818	5.4	58,492	4.8	69,039	5.5	64,446	5.3
Corporate Income Tax	14,517	1.2	7,302	0.6	26,537	2.1	16,429	1.4
Property Tax	5,173	0.4	5,507	0.4	5,173	0.4	5,273	0.4
Grant-in-Lieu of Property Tax	205	0.0	212	0.0	205	0.0	203	0.0
Fuel Oil Tax	8,037	0.6	7,718	0.6	8,575	0.7	7,670	0.6
Insurance Premium Tax	2,597	0.2	2,508	0.2	2,669	0.2	2,551	0.2
Tobacco Tax	9,695	0.8	9,876	0.8	10,283	0.8	10,446	0.9
Liquor Tax	4,286	0.3	4,202	0.3	4,202	0.3	4,288	0.4
	112,328	8.9	95,817	7.7	126,683	10.0	111,306	9.2
OTHER REVENUE								
Liquor Profit	8,203	0.7	7,946	0.7	8,155	0.7	9,136	0.8
Investment Income and Other Interest	6,335	0.5	7,102	0.6	7,284	0.6	8,349	0.7
Licences, Fees, Registrations and Permits:								
Motor Vehicle	4,700	0.4	4,700	0.4	4,700	0.4	4,474	0.4
Business and Professional	3,877	0.3	3,877	0.3	3,877	0.3	3,999	0.2
Continuing Care	2,308	0.2	2,180	0.2	2,180	0.2	2,210	0.2
Hunting, Fishing and Outfitting	674	0.1	616	0.1	616	0.0	690	0.1
Building Safety	425	0.0	425	0.1	425	0.1	509	0.0
Campground Permits	380	0.0	315	0.0	315	0.0	362	0.0
Land Titles	300	0.0	300	0.0	300	0.0	264	0.0
Land and Mineral Leases and Royalties	233	0.0	233	0.0	233	0.0	405	0.0
Other	459	0.0	462	0.0	443	0.0	464	0.0
Lands, Mines and Forestry	1,610	0.1	2,856	0.2	2,530	0.2	2,583	0.2
Fines	483	0.0	483	0.0	458	0.0	646	0.1
Sale of Land	9,862	0.8	9,340	0.9	9,340	0.7	9,210	0.8
Aviation Operations	1,332	0.1	1,293	0.1	1,419	0.1	1,165	0.1
Miscellaneous	222	0.0	209	0.0	225	0.0	499	0.0
	41,403	3.2	42,337	3.6	42,500	3.3	44,965	3.6
Subtotal Taxes and General Revenues	153,731	12.1	138,154	11.3	169,183	13.3	156,271	12.8
TOTAL BUDGETARY INCOME ⁽¹⁾	1,256,242	100.0	1,225,371	100.0	1,250,339	100.0	1,207,919	100.0
(Total Transfers from Canada, Recoveries and Taxes and General Revenues)								

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

GOVERNMENT OF YUKON
TAXES AND GENERAL REVENUES BY SOURCE
2016-17



Note: Represents the portion by source of each dollar of locally raised revenue.

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MAJOR TERRITORIAL AND PROVINCIAL TAX RATES

March 2016 ⁽¹⁾

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME)	HIGH INCOME (2) SURCHARGE % (3)	GENERAL RATE %	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES % (4)	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Yukon ⁽⁵⁾	6.40	≤ \$45,282	--	15.00	3.00	2.50	--	525.00	6.20	7.20
	9.00	\$45,282 - 90,563								
	10.90	\$90,563 - 140,388								
	12.80	\$140,388 - 500,000								
	15.00	> \$500,000								
Northwest Territories ⁽⁶⁾	5.90	≤ \$41,011	--	11.50	4.00	11.50	--	715.00	10.70/6.40	9.10
	8.60	\$41,011 - 82,024								
	12.20	\$82,024 - 133,353								
	14.05	> \$133,353								
Nunavut ⁽⁷⁾	4.00	≤ \$43,176	--	12.00	4.00	12.00	--	625.00	10.70/6.40	9.10
	7.00	\$43,176 - 86,351								
	9.00	\$86,351 - 140,388								
	11.50	> \$140,388								
British Columbia ⁽⁸⁾	5.06	≤ \$38,210	--	11.00	2.50	11.00	7.0	597.50	21.17	22.67
	7.70	\$38,210 - 76,421								
	10.50	\$76,421 - 87,741								
	12.29	\$87,741 - 106,543								
	14.70	> \$106,543								
Alberta ⁽⁹⁾	10.00	< \$125,000	--	12.00	3.00	12.00	--	625.00	13.00	13.00
	12.00	\$125,000 - 150,000								
	13.00	\$150,000 - 200,000								
	14.00	\$200,000 - 300,000								
	15.00	> \$300,000								
Saskatchewan ⁽¹⁰⁾	11.00	≤ \$44,601	--	12.00	2.00	10.00	5.0	625.00	15.00	15.00
	13.00	\$44,601 - 127,430								
	15.00	> \$127,430								
Manitoba ⁽¹¹⁾	10.80	≤ \$31,000	--	12.00	--	12.00	8.0	737.50	14.00	14.00
	12.75	\$31,000 - 67,000								
	17.40	> \$67,000								
Ontario ⁽¹²⁾	5.05	≤ \$41,536	20.0/36.0	11.50	4.50	10.00	8.0	386.88	14.70	14.30
	9.15	\$41,536 - 83,075								
	11.16	\$83,075 - 150,000								
	12.16	\$150,000 - 220,000								
	13.16	> \$220,000								
Quebec ⁽¹³⁾	16.00	≤ \$42,390	--	11.90	8.00	11.90	9.975	372.50	19.20	20.20
	20.00	\$42,390 - 84,780								
	24.00	\$84,780 - 103,150								
	25.75	> \$103,150								
New Brunswick ⁽¹⁴⁾	9.68	≤ \$40,492	--	12.00	4.00	12.00	8.0	556.50	15.50	21.50
	14.82	\$40,492 - 80,985								
	16.52	\$80,985 - 131,664								
	17.84	\$131,664 - 150,000								
	21.00	\$150,000 - 250,000								
	25.75	> \$250,000								
Prince Edward Island ⁽¹⁵⁾	9.80	≤ \$31,984	10.0	16.00	4.50	16.00	9.0	625.00	13.10	20.20
	13.80	\$31,984 - 63,969								
	16.70	> \$63,969								
Nova Scotia ⁽¹⁶⁾	8.79	≤ \$29,590	--	16.00	3.00	16.00	10.0	638.00	15.50	15.40
	14.95	\$29,590 - 59,180								
	16.67	\$59,180 - 93,000								
	17.50	\$93,000 - 150,000								
	21.00	> \$150,000								
Newfoundland & Labrador ⁽¹⁷⁾	7.70	≤ \$35,148	--	14.00	3.00	5.00	8.0	587.50	16.50	16.50
	12.50	\$35,148 - 70,295								
	13.30	\$70,295 - 125,500								
	14.30	\$125,500 - 175,700								
	15.30	> \$175,700								

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
March 2016 ⁽¹⁾

Notes to Table:

- (1) Rate changes may have occurred since the time of the survey (March, 2016). Reference should be made to each jurisdiction's Department of Finance to determine current rates or upcoming rate changes.
- (2) Income tax brackets are indexed using the Consumer Price Index in New Brunswick, Saskatchewan, Northwest Territories, Nunavut, and Yukon.
- (3) The following jurisdictions levy a surcharge on personal income tax: Prince Edward Island - 10% of provincial tax in excess of \$12,500; Ontario - 20% of provincial tax in excess of \$4,484 and 36% of provincial tax in excess of \$5,739.
- (4) Provincial share of Harmonized Sales Tax for Newfoundland, New Brunswick, Nova Scotia, Ontario and Prince Edward Island.
- (5) Yukon - Effective January 1, 2015 personal income tax rates changed from 7.04%, 9.68%, 11.44%, 12.76%, a new threshold and rate for income over \$500,000 was introduced and the high income surtax was revoked. Effective July 1, 2014 small business rate decreased from 4% to 3%.
- (6) Northwest Territories - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). The 6.4 cent rate applies for communities not on the highway system.
- (7) Nunavut - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre).
- (8) British Columbia - For 2015 tax year a temporary tax bracket and rate was in place: 16.8% on taxable income over \$151,050. This does not exist for 2016 onward. Fuel tax rates are for fuel on highways and include carbon tax rates of 6.67 cents per litre for gas and 7.67 cents per litre for diesel. Rates do not include regional taxes.
- (9) Alberta - Effective October 1, 2015 a progressive personal income tax rate structure was introduced on income over \$125,000. Prior to this date a flat rate of 10% was in place. Effective July 1, 2015 corporate taxes increased from 10%. Effective March 27, 2015 tobacco tax increased from 20 cents per cigarette to 22.5 cents per cigarette and gasoline and diesel tax increased by 4 cents per litre. Tobacco tax was again increased to 25 cents per cigarette effective October 28, 2015.
- (10) Saskatchewan - no recent or upcoming tax rate amendments to note.
- (11) Manitoba - Effective April 30, 2015 tobacco tax increased from 29 cents per cigarette.
- (12) Ontario - General corporate income tax rate freeze took effect for 2012 until budget is balanced; scheduled to be balanced in 2017-18 at which time rate will be further reduced to 11% and to 10% July 1 each year. Tobacco tax increased on February 26, 2016 from 13.975 cents per cigarette.
- (13) Quebec - Gasoline rate includes 0.8 cent per litre carbon tax; diesel rate includes 0.9 cent per litre carbon tax. Between 2017 and 2020 there will be a gradual reduction of general corporate tax rate to 11.5% and the small business rate for the primary sector (those making direct use of natural resources) will be reduced to 4%.
- (14) New Brunswick - Effective January 1, 2015 the top two personal income tax brackets were added. Effective April 1, 2016 the general corporate tax rate will increase to 14%. Effective January 1, 2015 the small business rate was decreased from 4.5% to 4%. On July 1, 2016 the provincial portion of the Harmonized Sales Tax will increase to 10%. Effective February 3, 2016 tobacco tax increased from 19 cents per cigarette. A second increase of 3.26 cents per cigarette on February 1, 2017 will bring the tobacco tax rate to 25.52 cents per cigarette. Effective April 1, 2015 gasoline tax was increased from 13.6 cents per litre and diesel tax was increased from 19.2 cents per litre.
- (15) Prince Edward Island - Effective June 20, 2015 tobacco tax was increased from 22.5 cents per cigarette.
- (16) Nova Scotia - Effective April 10, 2015 cigarette tax was increased from 23.52 cents per cigarette.
- (17) Newfoundland & Labrador - Effective July 1, 2015 a 4th and 5th personal income tax bracket were introduced. The provincial portion of the Harmonized Sales Tax was scheduled to increase by 2% on January 1, 2016; however, this increase has been cancelled.

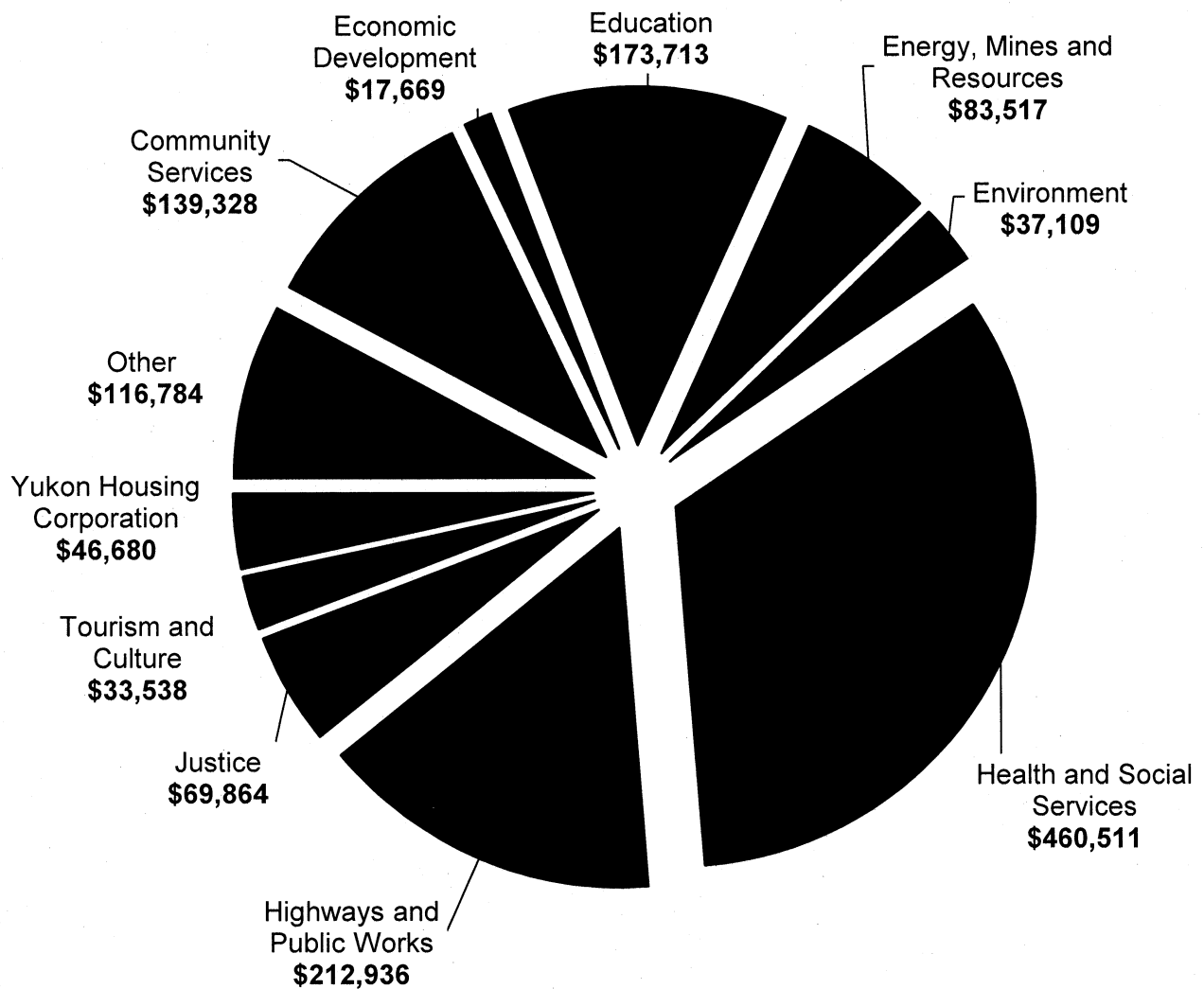
TOTAL APPROPRIATIONS BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2016-17		Comparable					
	ESTIMATE		2015-16 FORECAST		2015-16 ESTIMATE		2014-15 ACTUAL	
	\$000s	%	\$000s	%	\$000s	%	\$000s	%
Yukon Legislative Assembly	8,119	0.6	7,692	0.6	7,194	0.5	6,692	0.5
Elections Office	1,730	0.1	523	0.0	523	0.0	385	0.0
Office of the Ombudsman	1,179	0.1	1,052	0.1	1,127	0.1	800	0.1
Child and Youth Advocate Office	508	0.0	499	0.0	499	0.0	401	0.0
Executive Council Office	28,413	2.0	28,445	2.1	23,296	1.7	25,497	2.1
Community Services	139,328	10.0	142,365	10.3	138,891	10.2	112,684	9.2
Economic Development	17,669	1.3	19,482	1.4	17,488	1.3	15,454	1.3
Education	173,713	12.5	186,962	13.5	181,243	13.3	186,243	15.3
Energy, Mines and Resources	83,517	6.0	96,684	7.0	92,758	6.8	88,643	7.3
Environment	37,109	2.6	40,795	2.9	41,166	3.0	36,275	3.0
Finance	8,701	0.6	8,657	0.6	8,657	0.6	8,214	0.7
French Language Services Directorate	2,922	0.2	3,026	0.2	3,026	0.2	2,570	0.2
Health and Social Services	460,511	33.1	418,933	30.3	422,339	30.9	326,815	26.8
Highways and Public Works	212,936	15.4	212,265	15.3	215,940	15.8	205,457	16.8
Justice	69,864	5.0	71,696	5.2	72,435	5.3	68,129	5.6
Public Service Commission	46,846	3.4	44,985	3.3	44,460	3.3	39,805	3.3
Tourism and Culture	33,538	2.4	29,499	2.1	29,086	2.1	27,293	2.2
Women's Directorate	1,941	0.1	1,982	0.1	1,859	0.1	1,688	0.1
Yukon Development Corporation	11,425	0.8	9,327	0.7	12,425	0.9	28,476	2.3
Yukon Housing Corporation	46,680	3.4	53,270	3.9	47,658	3.5	38,798	3.2
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.4	5,000	0.4	5,000	0.4	475	0.0
Total Appropriations ⁽¹⁾	1,391,649	100.0	1,383,139	100.0	1,367,070	100.0	1,220,794	100.0

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

GOVERNMENT OF YUKON
O&M and CAPITAL EXPENDITURES
BY DEPARTMENT

2016-17 BUDGET
\$000s



Note: "Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Child and Youth Advocate Office, Executive Council Office, Finance, French Language Services Directorate, Public Service Commission, Women's Directorate, Yukon Development Corporation, Yukon Liquor Corporation and Loan Capital and Loan Amortization.

**OPERATION AND MAINTENANCE
APPROPRIATION SUMMARY BY DEPARTMENT / CORPORATION**

DEPARTMENT / CORPORATION	2016-17		Comparable				2014-15	
	ESTIMATE		2015-16 FORECAST		2015-16 ESTIMATE		ACTUAL	
	\$000s	%	\$000s	%	\$000s	%	\$000s	%
Yukon Legislative Assembly	8,069	0.7	7,642	0.7	7,144	0.7	6,651	0.6
Elections Office	1,725	0.2	518	0.0	518	0.0	384	0.0
Office of the Ombudsman	1,099	0.1	1,018	0.1	1,018	0.1	785	0.1
Child and Youth Advocate Office	503	0.0	494	0.0	494	0.0	401	0.0
Executive Council Office	27,771	2.6	27,278	2.5	22,984	2.2	21,742	2.1
Community Services	87,632	8.1	93,837	8.6	84,552	8.0	80,106	7.8
Economic Development	16,411	1.5	18,374	1.7	16,215	1.5	14,850	1.4
Education	160,344	14.7	156,637	14.4	154,762	14.7	153,691	14.9
Energy, Mines and Resources	78,424	7.2	92,258	8.5	85,335	8.1	87,008	8.5
Environment	35,921	3.3	38,440	3.5	39,408	3.7	33,149	3.3
Finance	8,689	0.8	8,644	0.8	8,644	0.8	8,176	0.8
French Language Services Directorate	2,918	0.3	3,022	0.3	3,022	0.3	2,567	0.3
Health and Social Services	348,363	32.1	334,925	30.8	327,531	31.1	312,547	30.4
Highways and Public Works	134,199	12.4	133,179	12.3	132,528	12.6	128,596	12.5
Justice	68,012	6.3	67,933	6.2	67,192	6.4	64,972	6.3
Public Service Commission	46,059	4.2	44,095	4.1	43,695	4.1	39,518	3.8
Tourism and Culture	25,622	2.4	26,661	2.4	26,077	2.5	25,444	2.5
Women's Directorate	1,938	0.2	1,969	0.2	1,846	0.2	1,672	0.2
Yukon Development Corporation	6,125	0.6	5,955	0.5	6,125	0.6	26,178	2.5
Yukon Housing Corporation	20,205	1.8	20,506	1.9	19,771	1.9	20,277	2.0
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.5	5,000	0.5	5,000	0.5	475	0.0
Total O&M to be Voted ⁽¹⁾	1,085,029	100.0	1,088,385	100.0	1,053,861	100.0	1,029,189	100.0

⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

CAPITAL

APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2016-17		Comparable							
	ESTIMATE		2015-16 FORECAST		2015-16 ESTIMATE		2014-15 ACTUAL			
	\$000s	%	\$000s	%	\$000s	%	\$000s	%		
Yukon Legislative Assembly	50	0.0	50	0.0	50	0.0	41	0.0		
Elections Office	5	0.0	5	0.0	5	0.0	1	0.0		
Office of the Ombudsman	80	0.0	34	0.0	109	0.0	15	0.0		
Child and Youth Advocate Office	5	0.0	5	0.0	5	0.0	0	0.0		
Executive Council Office	642	0.2	1,167	0.4	312	0.1	3,755	2.0		
Community Services	51,696	16.9	48,528	16.5	54,339	17.3	32,578	17.0		
Economic Development	1,258	0.4	1,108	0.4	1,273	0.4	604	0.3		
Education	13,369	4.4	30,325	10.3	26,481	8.5	32,552	17.0		
Energy, Mines and Resources	5,093	1.7	4,426	1.5	7,423	2.4	1,635	0.9		
Environment	1,188	0.4	2,355	0.8	1,758	0.6	3,126	1.6		
Finance	12	0.0	13	0.0	13	0.0	38	0.0		
French Language Services Directorate	4	0.0	4	0.0	4	0.0	3	0.0		
Health and Social Services	112,148	36.6	84,008	28.5	94,808	30.3	14,268	7.5		
Highways and Public Works	78,737	25.6	79,086	26.8	83,412	26.6	76,861	40.1		
Justice	1,852	0.6	3,763	1.3	5,243	1.7	3,157	1.6		
Public Service Commission	787	0.3	890	0.3	765	0.2	287	0.1		
Tourism and Culture	7,916	2.6	2,838	1.0	3,009	1.0	1,849	1.0		
Women's Directorate	3	0.0	13	0.0	13	0.0	16	0.0		
Yukon Development Corporation	5,300	1.7	3,372	1.1	6,300	2.0	2,298	1.2		
Yukon Housing Corporation	26,475	8.6	32,764	11.1	27,887	8.9	18,521	9.7		
Total Capital to be Voted ⁽¹⁾	306,620	100.0	294,754	100.0	313,209	100.0	191,605	100.0		

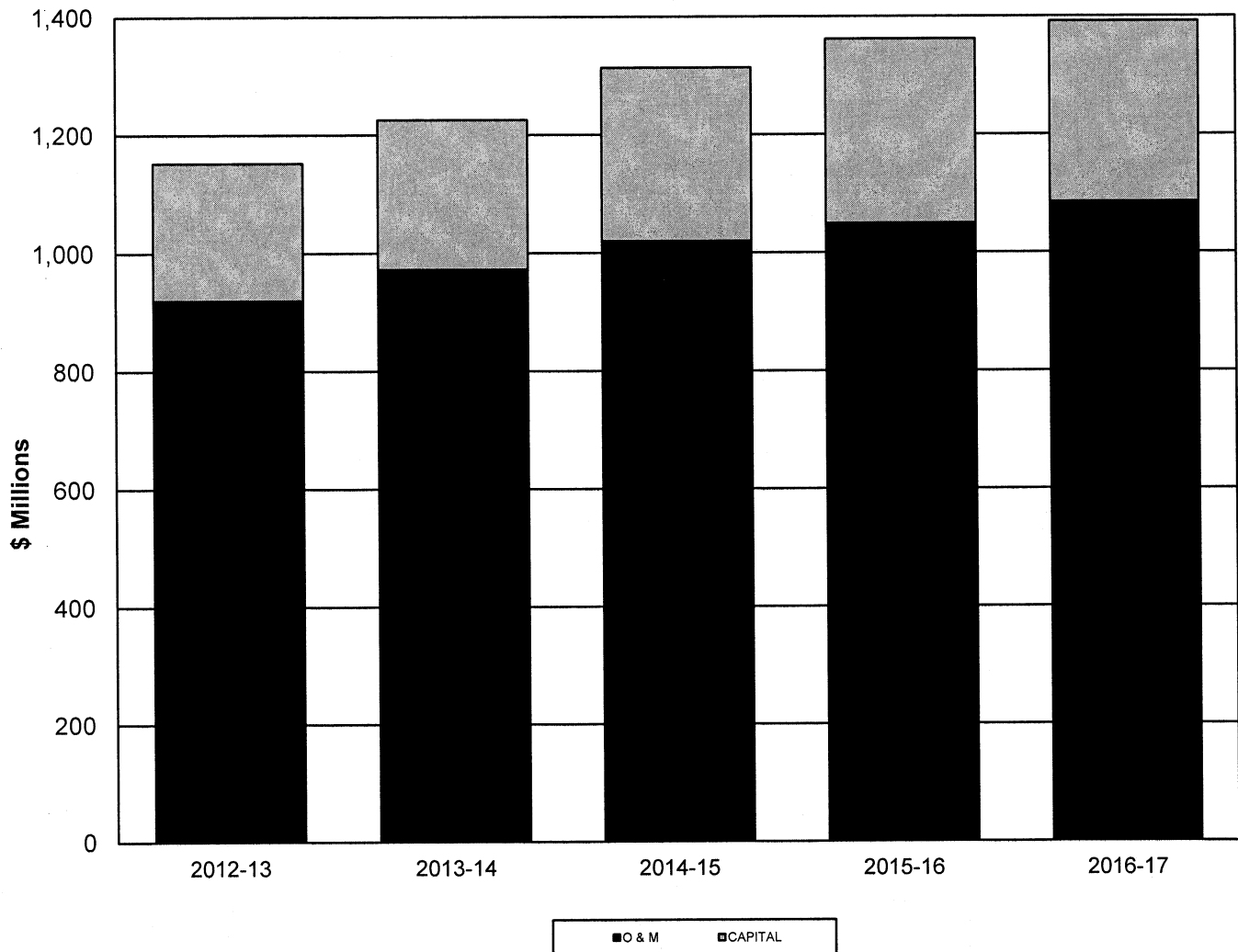
⁽¹⁾ Restated 2015-16 Forecast, 2015-16 Estimate and 2014-15 Actual to be consistent with the 2016-17 Estimate presentation.

MAIN ESTIMATES
HISTORICAL COMPARISON
(\$000s)

	OPERATION & MAINTENANCE	CAPITAL	TOTAL
2016-17	1,085,029	306,620	1,391,649
2015-16	1,049,291	312,779	1,362,070
2014-15	1,019,990	293,410	1,313,400
2013-14	972,350	252,772	1,225,122
2012-13	920,144	231,619	1,151,763
2011-12	851,863	237,717	1,089,580
2010-11	811,886	263,516	1,075,402
2009-10	762,613	240,618	1,003,231
2008-09	696,978	202,777	899,755
2007-08	649,406	212,328	861,734

Note: These figures reflect the voted expenditures as per the estimates for the relevant year and have not been restated for purposes of comparison. Figures do not include Loan Capital and Loan Amortization.

GOVERNMENT OF YUKON
O & M and CAPITAL EXPENDITURES
2012-13 TO 2016-17



Note: These figures reflect the voted expenditures as per the Main Estimates for the relevant year and have not been restated for purposes of comparison.

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