

# COMMUNITY SERVICES



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**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

**MINISTER**

**Hon. R. Mostyn**

**DEPUTY MINISTER**

**M. King**

- Community Services contributes to the development of sustainable communities, the protection of people and property, and the advancement of community well-being.

<b>SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		<b>2021-22 FORECAST</b>	<b>2021-22 ESTIMATE</b>	<b>2020-21 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 51-1)	107,023	118,737	105,841	106,941
Capital (Vote 51-2)	116,715	118,750	121,030	96,883
<b>Total Appropriations</b>	<b>223,738</b>	<b>237,487</b>	<b>226,871</b>	<b>203,824</b>

Note: Restated 2021-22 Estimate and 2020-21 Actual to be consistent with the 2022-23 Estimate presentation.

**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 51-1)				
Corporate Services	5,914	5,704	5,704	5,538
Protective Services	38,982	47,939	35,592	32,542
Community Development	48,973	48,593	48,044	46,082
Regulatory and Consumer Services	13,154	13,301	13,301	12,889
COVID-19 Response	0	3,200	3,200	9,890
<b>Total Operation and Maintenance (Vote 51-1)</b>	<b>107,023</b>	<b>118,737</b>	<b>105,841</b>	<b>106,941</b>
Capital (Vote 51-2)				
Protective Services	3,366	2,623	2,623	1,856
Community Development	110,294	113,857	116,137	92,037
Regulatory and Consumer Services	3,055	2,270	2,270	2,804
COVID-19 Response	0	0	0	186
<b>Total Capital (Vote 51-2)</b>	<b>116,715</b>	<b>118,750</b>	<b>121,030</b>	<b>96,883</b>
<b>Total Appropriations</b>	<b>223,738</b>	<b>237,487</b>	<b>226,871</b>	<b>203,824</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	6,489	6,467	6,467	6,777
Tangible Capital Assets	(8,597)	(9,084)	(9,084)	(3,040)
Land Development (net)	(7,907)	(14,720)	(8,446)	14,131
Local Improvement Expenditures	(2,985)	(2,200)	(2,200)	(2,256)
Bad Debts Expense	16	16	16	540
<b>Total Expenses</b>	<b>210,754</b>	<b>217,966</b>	<b>213,624</b>	<b>219,976</b>
<b>Summary of Expenses by Category</b>				
Personnel	39,018	37,845	36,721	37,555
Other	101,780	106,225	109,801	65,215
Government Transfers	63,467	67,429	60,635	110,429
Amortization Expense	6,489	6,467	6,467	6,777
<b>Total Expenses</b>	<b>210,754</b>	<b>217,966</b>	<b>213,624</b>	<b>219,976</b>

**VOTE 51  
DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>31,614</b>	25,392	33,946	47,762
Third-Party Recoveries				
Operation and Maintenance	<b>2,982</b>	2,419	2,966	2,453
Capital	<b>0</b>	0	0	269
Subtotal Third-Party	<b>2,982</b>	2,419	2,966	2,722
Recoveries from Canada				
Operation and Maintenance	<b>1,382</b>	1,632	833	10,337
Capital	<b>50,709</b>	58,878	58,878	50,611
Subtotal from Canada	<b>52,091</b>	60,510	59,711	60,948
<b>Total Revenues</b>	<b>86,687</b>	88,321	96,623	111,432

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## COMMUNITY SERVICES

## CORPORATE SERVICES

- To provide leadership and decision support services to the department in the areas of corporate policy, planning, communications, health and safety, finance, human resources and information management.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 51-1)</b>				
Deputy Minister's Office	545	539	539	601
Human Resources	1,078	1,033	1,033	907
Finance, Systems and Administration	2,758	2,671	2,671	2,668
Communications	572	559	559	565
Policy	961	902	902	797
<b>Total included in the Appropriation</b>	<b>5,914</b>	<b>5,704</b>	<b>5,704</b>	<b>5,538</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	5,364	5,245	5,245	5,162
Other	550	459	459	376
Government Transfers	0	0	0	0
<b>Total included in the Appropriation</b>	<b>5,914</b>	<b>5,704</b>	<b>5,704</b>	<b>5,538</b>

**COMMUNITY SERVICES**

**PROTECTIVE SERVICES**

- To promote and foster emergency preparedness and the continuity of government services in case of disaster or major emergencies.
- To administer and enforce fire prevention, protection and safety-related programs.
- To protect life, property and infrastructure from the harmful effects of wildland fire by means of wildfire management, and the creation of wildfire-resilient Yukon communities.
- To provide emergency medical, ambulance and medevac services to the Yukon through dedicated staff and volunteers.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL

**Amounts included in the Appropriation**

**Operation and Maintenance (Vote 51-1)**

Program Administration	472	478	478	427
Emergency Measures	2,987	12,177	1,204	905
Fire Marshal	1,743	1,747	1,747	1,711
Fire Management	21,770	21,958	21,708	18,085
Emergency Medical Services	12,010	11,579	10,455	11,414
	<b>38,982</b>	<b>47,939</b>	<b>35,592</b>	<b>32,542</b>

**COMMUNITY SERVICES**

**PROTECTIVE SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Capital (Vote 51-2)</b>				
Fire Marshal				
Fire Protection	<b>1,523</b>	1,262	1,262	717
Fire Management	<b>1,140</b>	780	780	479
Emergency Medical Services	<b>703</b>	581	581	660
	<b>3,366</b>	2,623	2,623	1,856
<b>Total included in the Appropriation</b>	<b>42,348</b>	50,562	38,215	34,398
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>18,725</b>	17,899	16,775	17,152
Other	<b>20,782</b>	30,137	19,164	14,901
Government Transfers	<b>1,030</b>	1,224	974	1,445
Tangible Capital Assets	<b>1,811</b>	1,302	1,302	900
<b>Total included in the Appropriation</b>	<b>42,348</b>	50,562	38,215	34,398

## COMMUNITY SERVICES

## COMMUNITY DEVELOPMENT

- To encourage, strengthen, enable and support local government in the Yukon.
- To establish and nurture partnerships with Yukoners, community organizations and the volunteer sector.
- To plan, develop, and maintain infrastructure such as water, sewer, and solid waste in unincorporated communities, and develop residential, commercial, and recreational subdivisions for the Yukon.
- To administer various infrastructure funds that provide capital funding for infrastructure renewal in the Yukon and to assist incorporated municipalities and Yukon First Nations governments in these areas upon request.
- To encourage and support active living and healthy lifestyles in communities through the promotion and development of recreation and sport.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL

### Amounts included in the Appropriation

#### Operation and Maintenance (Vote 51-1)

Program Administration	538	538	538	334
Sport and Recreation	6,380	6,389	5,840	5,564
Community Affairs	32,518	32,042	32,042	30,465
Community Operations	9,537	9,624	9,624	9,719
	<b>48,973</b>	<b>48,593</b>	<b>48,044</b>	<b>46,082</b>

**COMMUNITY SERVICES**

**COMMUNITY DEVELOPMENT  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Capital (Vote 51-2)</b>				
Sport and Recreation				
Community Pools Capital Maintenance	<b>125</b>	250	250	108
Recreation and Community Centres Building Maintenance	<b>125</b>	0	0	0
Community Operations				
Water and Sewer Mains	<b>60</b>	60	60	54
Solid Waste Facility Improvements	<b>50</b>	50	50	45
Gas Tax Funded Projects	<b>2,500</b>	2,500	2,500	808
Community Infrastructure				
Project Management	<b>3,757</b>	3,608	3,608	2,524
Preliminary Scoping	<b>2,000</b>	2,000	2,000	1,706
Flood/Erosion Control	<b>1,000</b>	1,000	1,000	399
Community Water, Sewer and Solid Waste	<b>1,110</b>	0	0	0
Small Communities Fund	<b>16,451</b>	25,926	25,926	20,011
Clean Water Wastewater Fund	<b>373</b>	60	60	1,450
Investing in Canada Infrastructure Program	<b>52,066</b>	48,514	48,514	41,322
Land Development				
Land Assessment/Planning	<b>3,820</b>	2,082	2,082	1,235
Rural Residential	<b>13,562</b>	12,067	8,350	3,512
Whitehorse Residential	<b>13,295</b>	15,740	21,737	18,863
	<b>110,294</b>	113,857	116,137	92,037
<b>Total included in the Appropriation</b>	<b>159,267</b>	162,450	164,181	138,119

**COMMUNITY SERVICES**

**COMMUNITY DEVELOPMENT  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	7,817	7,412	7,412	6,719
Other	86,896	85,636	93,911	31,307
Government Transfers	57,768	61,620	55,076	97,953
Tangible Capital Assets	6,786	7,782	7,782	2,140
<b>Total included in the Appropriation</b>	<b>159,267</b>	<b>162,450</b>	<b>164,181</b>	<b>138,119</b>

**COMMUNITY SERVICES**

**COMMUNITY DEVELOPMENT  
Land Development**

**SUPPLEMENTARY INFORMATION**

<b>CHANGES IN LAND HELD FOR SALE (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Land Held for Sale, beginning of the year</b>	75,218	60,498	79,131	74,541
Development Costs (Appropriated Amounts)				
Whitehorse Residential	13,295	15,740	21,737	17,182
Rural Residential	13,562	12,067	8,350	2,318
Transfer between Departments	0	0	0	88
Less:				
Cost of Land Sold				
Whitehorse	17,910	12,937	20,822	29,994
Rural	1,040	150	819	3,637
<b>Land Held for Sale, end of the year</b>	<b>83,125</b>	<b>75,218</b>	<b>87,577</b>	<b>60,498</b>

## COMMUNITY SERVICES

## REGULATORY AND CONSUMER SERVICES

- To promote the lawful compliance of both employment relationships and residential tenancy arrangements through public education and legally enforceable dispute resolution.
- To encourage and ensure orderly and responsible commercial activity through the administration of legal registries, enforcement of corporate legislation and facilitation of continued disclosure requirements.
- To contribute to consumer protection through education, dispute resolution, professional regulation and enforcement of legislation.
- To provide taxing authorities in the Yukon with property assessments and establish general property tax rates for all areas outside municipalities.
- To support the growth and development of Yukoners, associations and communities by providing community education, information, culture and recreation opportunities and resources through public libraries.
- To administer and enforce building safety programs and assist contractors with the proper installation of electrical, gas and oil-fired equipment.

PROGRAM SUMMARY (\$000s)	2022-23 ESTIMATE	Comparable		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL

### Amounts included in the Appropriation

Operation and Maintenance (Vote 51-1)	2022-23 ESTIMATE	2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
Program Administration	367	342	342	323
Board and Council	229	229	229	0
Professional Licensing and Regulatory Affairs	1,171	1,179	1,179	1,533
Corporate Affairs	1,014	1,245	1,245	1,178
Employment Standards and Residential Tenancy Office	901	909	909	931
Property Assessment and Taxation	5,377	5,303	5,303	5,190
Public Libraries	2,308	2,304	2,304	2,180
Building Safety	1,787	1,790	1,790	1,554
	<b>13,154</b>	<b>13,301</b>	<b>13,301</b>	<b>12,889</b>

**COMMUNITY SERVICES**

**REGULATORY AND CONSUMER SERVICES  
(Cont'd)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Capital (Vote 51-2)</b>				
Public Libraries				
Community Library Equipment	20	20	20	58
Whitehorse Library Upgrades	50	50	50	0
Property Assessment and Taxation				
Rural Electrification and Telephone Program	1,000	1,000	1,000	1,708
Domestic Well Program	800	800	800	714
Municipal Well Program	400	400	400	317
Better Buildings Program	785	0	0	0
Prior Years' Projects	0	0	0	7
	<b>3,055</b>	<b>2,270</b>	<b>2,270</b>	<b>2,804</b>
<b>Total included in the Appropriation</b>	<b>16,209</b>	<b>15,571</b>	<b>15,571</b>	<b>15,693</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	7,112	7,289	7,289	7,249
Other	4,428	3,697	3,697	4,045
Government Transfers	4,669	4,585	4,585	4,399
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>16,209</b>	<b>15,571</b>	<b>15,571</b>	<b>15,693</b>

**COMMUNITY SERVICES**

**COVID-19 RESPONSE**

- To plan, coordinate and deliver services in response to the COVID-19 pandemic, including public health measures, emergency management, and/or targeted economic and financial support for families, businesses and communities.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 51-1)</b>				
Prior Years' Projects	0	3,200	3,200	9,890
	0	3,200	3,200	9,890
<b>Capital (Vote 51-2)</b>				
Prior Years' Projects	0	0	0	186
	0	0	0	186
<b>Total included in the Appropriation</b>	<b>0</b>	<b>3,200</b>	<b>3,200</b>	<b>10,076</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	0	0	0	1,273
Other	0	3,200	3,200	2,171
Government Transfers	0	0	0	6,632
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>0</b>	<b>3,200</b>	<b>3,200</b>	<b>10,076</b>

## COMMUNITY SERVICES

REVENUES (\$000s)	2022-23 ESTIMATE	Comparable		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>Community Development</b>				
Sale of Land	18,950	13,087	21,641	35,418
Community, Water, Sewer and Solid Waste Projects	213	0	0	0
Prior Years' Revenues	0	0	0	182
<b>Regulatory and Consumer Services</b>				
Building Safety Licences and Fees	500	500	500	701
Library Fines	8	8	8	3
Photocopier Fees	2	2	2	0
Interest on Local Improvement	200	200	200	176
General Property Tax	6,795	6,669	6,669	5,592
Grant-in-Lieu	246	239	239	225
Professional/Consumer Licensing	662	649	649	573
Business/Corporate Licensing	4,032	4,032	4,032	4,892
Employment Standards	6	6	6	0
<b>Total Taxes and General Revenues</b>	<b>31,614</b>	<b>25,392</b>	<b>33,946</b>	<b>47,762</b>

## COMMUNITY SERVICES

REVENUES (\$000s)	2022-23 ESTIMATE	Comparable		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Shared Services	55	55	55	50
<b>Protective Services</b>				
Emergency Medical Services	75	75	75	34
<b>Community Development</b>				
Community Recreation/Active Living	60	60	60	76
Sport	959	639	959	732
Water and Sewer Services	981	754	981	755
Mosquito Control	46	46	46	46
<b>Regulatory and Consumer Services</b>				
Public Library	15	15	15	11
Community Assessments	791	775	775	749
	<b>2,982</b>	<b>2,419</b>	<b>2,966</b>	<b>2,453</b>
<b>Capital</b>				
<b>Regulatory and Consumer Services</b>				
Prior Years' Recoveries	0	0	0	269
	0	0	0	269
<b>Total Third-Party Recoveries</b>	<b>2,982</b>	<b>2,419</b>	<b>2,966</b>	<b>2,722</b>

## COMMUNITY SERVICES

REVENUES (\$000s)	2022-23 ESTIMATE	Comparable		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Protective Services</b>				
Emergency Measures				
- Indigenous Services Canada (Emergency Management)	222	472	222	249
Prior Years' Recoveries	0	0	0	483
<b>Community Development</b>				
Sport	353	353	353	465
Community Recreation/Active Living	791	791	242	437
<b>Regulatory and Consumer Services</b>				
Author Readings	16	16	16	12
<b>COVID-19 Response</b>				
Prior Years' Recoveries	0	0	0	8,691
	<b>1,382</b>	<b>1,632</b>	<b>833</b>	<b>10,337</b>
<b>Capital</b>				
<b>Protective Services</b>				
Investing in Canada Infrastructure Program	300	350	350	11
<b>Community Development</b>				
Gas Tax Fund	2,500	2,500	2,500	809
Small Communities Fund	10,716	19,444	19,444	14,452
Investing in Canada Infrastructure Program	36,963	36,584	36,584	31,530
Community Water, Sewer and Solid Waste	230	0	0	0
Prior Years' Recoveries	0	0	0	3,809
	<b>50,709</b>	<b>58,878</b>	<b>58,878</b>	<b>50,611</b>
<b>Total Recoveries from Canada</b>	<b>52,091</b>	<b>60,510</b>	<b>59,711</b>	<b>60,948</b>
<b>TOTAL REVENUES</b>	<b>86,687</b>	<b>88,321</b>	<b>96,623</b>	<b>111,432</b>

## COMMUNITY SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>LEGISLATED GRANTS</b>				
<b>Community Development</b>				
In lieu of Property Taxes	10,296	10,057	10,057	9,407
Comprehensive Municipal Grants	21,126	20,904	20,904	20,019
Community Recreation Assistance Grants	818	818	818	780
<b>Regulatory and Consumer Services</b>				
Home Owner Grants	4,270	4,186	4,186	4,042
<b>Total Legislated Grants</b>	<b>36,510</b>	<b>35,965</b>	<b>35,965</b>	<b>34,248</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Protective Services</b>				
Fire Management				
- FireSmart	850	850	850	1,289
- Research	66	10	10	0
- Beat the Heat Training Camp	4	4	4	8
Emergency Medical Services				
- Volunteer Awards Fund	110	110	110	95
Prior Years' Other Transfer Payments	0	250	0	53
<b>Community Development</b>				
Community/Local Advisory Council				
- Operational Funding	72	72	72	76
Community Recreation/Active Living	1,480	1,480	931	1,262
Sport	3,033	3,043	3,043	2,504
Association of Yukon Communities	100	100	100	100
Volunteer Bureau	67	67	67	67
Solid Waste - Landfill Agreements	60	328	60	205
Municipal Ground Water Monitoring	290	290	290	136

## COMMUNITY SERVICES

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Regulatory and Consumer Services</b>				
Community Library Boards	399	399	399	357
<b>COVID-19 Response</b>				
Prior Years' Other Transfer Payments	0	0	0	6,632
	<b>6,531</b>	7,003	5,936	12,784
<b>Capital</b>				
<b>Community Development</b>				
Recreation/Community Centres - Various	125	125	125	98
Gas Tax Fund	1,262	1,261	1,261	0
Small Communities Fund	7,622	4,150	4,150	18,898
Investing in Canada Infrastructure Program	11,417	13,198	13,198	41,322
Prior Years' Other Transfer Payments	0	5,727	0	3,079
	<b>20,426</b>	24,461	18,734	63,397
<b>Total Other Transfer Payments</b>	<b>26,957</b>	31,464	24,670	76,181
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>63,467</b>	67,429	60,635	110,429

## COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2022-23 ESTIMATE	Comparable		
		2021-22 FORECAST	2021-22 ESTIMATE	2020-21 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>174,869</b>	170,261	167,722	169,436
Accumulated Amortization	<b>(65,040)</b>	(58,573)	(58,309)	(52,033)
Work-in-Progress	<b>14,929</b>	9,623	15,972	15,549
Net Book Value	<b>124,758</b>	121,311	125,385	132,952
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>3,587</b>	1,362	1,362	900
Work-in-Progress put in Service during Year	<b>0</b>	2,591	2,591	8,066
Transfers between Departments	<b>0</b>	655	655	(8,141)
Accumulated Amortization				
Amortization Expense	<b>(6,489)</b>	(6,467)	(6,467)	(6,777)
Transfers between Departments	<b>0</b>	0	0	237
Work-in-Progress				
Capital Acquisitions	<b>5,010</b>	7,722	7,722	2,140
Work-in-Progress put in Service during Year	<b>0</b>	(2,591)	(2,591)	(8,066)
Transfers between Departments	<b>939</b>	175	175	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>178,456</b>	174,869	172,330	170,261
Accumulated Amortization	<b>(71,529)</b>	(65,040)	(64,776)	(58,573)
Net Book Value	<b>106,927</b>	109,829	107,554	111,688
Work-in-Progress	<b>20,878</b>	14,929	21,278	9,623
<b>Total Net Book Value and Work-in-Progress</b>	<b>127,805</b>	124,758	128,832	121,311

## **Restricted Funds**

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**COMMUNITY SERVICES**

**RESTRICTED FUNDS  
RECYCLING**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2022-23 ESTIMATE</b>	<i>Comparable</i>		
		<b>2021-22 FORECAST</b>	<b>2021-22 ESTIMATE</b>	<b>2020-21 ACTUAL</b>
<b>Revenues</b>	<b>4,393</b>	16,284	16,284	12,196
<b>Expenses</b>	<b>4,393</b>	16,284	16,284	11,077
<b>Net Profit/(Loss) for the Year</b>	<b>0</b>	0	0	1,119
<b>Balance at Beginning of Year</b>	<b>2,168</b>	2,168	1,049	1,049
<b>Balance at End of Year</b>	<b>2,168</b>	2,168	1,049	2,168
<b>Increase/(Decrease) in Restricted Funds</b>	<b>0</b>	0	0	1,119

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