

# 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>2024-25 ESTIMATE</b>	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 51-1)</b>	<b>106,780</b>	121,288	95,634	114,717
<b>Capital (Vote 51-2)</b>	<b>99,269</b>	87,638	100,877	96,071
<b>Total Appropriations</b>	<b>206,049</b>	208,926	196,511	210,788

Note: Restated 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

**VOTE 51**  
**DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2024-25 ESTIMATE</b>	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 51-1)				
Corporate Services	6,627	6,056	5,736	6,069
Protective Services	29,868	48,209	25,849	44,628
Community Development	55,944	52,973	50,563	50,670
Regulatory and Consumer Services	14,341	14,050	13,486	13,350
<b>Total Operation and Maintenance (Vote 51-1)</b>	<b>106,780</b>	<b>121,288</b>	<b>95,634</b>	<b>114,717</b>
Capital (Vote 51-2)				
Corporate Services	0	0	0	9
Protective Services	2,157	3,501	3,015	3,118
Community Development	93,326	81,350	94,075	90,789
Regulatory and Consumer Services	3,786	2,787	3,787	2,155
<b>Total Capital (Vote 51-2)</b>	<b>99,269</b>	<b>87,638</b>	<b>100,877</b>	<b>96,071</b>
<b>Total Appropriations</b>	<b>206,049</b>	<b>208,926</b>	<b>196,511</b>	<b>210,788</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	5,029	5,194	5,581	4,685
Accretion Expense	424	414	509	433
Tangible Capital Assets	(12,691)	(14,387)	(6,265)	(5,664)
Prior Years' Adjustment	0	0	0	(7,786)
Land Development (net)	6,142	8,391	8,391	(9,967)
Local Improvement Expenditures	(3,722)	(2,717)	(3,717)	(1,854)
Bad Debts Expense	150	16	16	195
<b>Total Expenses</b>	<b>201,381</b>	<b>205,837</b>	<b>201,026</b>	<b>190,830</b>

**VOTE 51**  
**DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2024-25 ESTIMATE</b>	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Summary of Expenses by Category</b>				
Personnel	<b>32,437</b>	32,395	29,724	30,991
Other	<b>65,502</b>	86,880	65,076	54,673
Government Transfers	<b>97,989</b>	80,954	100,136	107,834
Amortization Expense	<b>5,029</b>	5,194	5,581	4,685
Accretion Expense	<b>424</b>	414	509	433
Prior Years' Adjustment	<b>0</b>	0	0	(7,786)
<b>Total Expenses</b>	<b>201,381</b>	205,837	201,026	190,830

**VOTE 51**  
**DEPARTMENT OF COMMUNITY SERVICES**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2024-25 ESTIMATE</b>	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	<b>45,075</b>	44,895	44,895	22,661
Third-Party Recoveries				
Operation and Maintenance	<b>2,868</b>	5,032	2,923	2,580
Capital	<b>0</b>	0	0	301
Subtotal Third-Party	<b>2,868</b>	5,032	2,923	2,881
Recoveries from Canada				
Operation and Maintenance	<b>4,425</b>	3,739	1,532	9,984
Capital	<b>47,120</b>	37,115	42,972	47,172
Subtotal from Canada	<b>51,545</b>	40,854	44,504	57,156
<b>Total Revenues</b>	<b>99,488</b>	90,781	92,322	82,698

## 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Deputy Minister's Office	599	558	544	892
Human Resources	1,081	1,008	962	877
Finance, Systems and Administration	2,895	2,817	2,651	2,738
Communications	633	607	571	672
Policy	1,419	1,066	1,008	890
	6,627	6,056	5,736	6,069
Capital (Vote 51-2)				
Prior Years' Projects	0	0	0	9
	0	0	0	9
Total included in the Appropriation	6,627	6,056	5,736	6,078
Summary of Appropriation by Allotment				
Personnel	5,753	5,497	5,177	5,432
Other	874	559	559	646
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	6,627	6,056	5,736	6,078

## 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	509	469	452	572
Emergency Measures	1,429	1,726	1,083	4,925
Fire Marshal	1,816	1,785	1,741	2,149
Fire Management	26,114	44,229	22,573	36,982
	29,868	48,209	25,849	44,628
Capital (Vote 51-2)				
Fire Marshal				
Fire Protection	1,171	1,416	1,655	309
Fire Management	986	2,085	1,360	1,386
Prior Years' Projects	0	0	0	1,423
	2,157	3,501	3,015	3,118
Total included in the Appropriation	32,025	51,710	28,864	47,746
Summary of Appropriation by Allotment				
Personnel	10,677	11,060	9,506	10,857
Other	19,062	37,149	16,845	31,961
Government Transfers	1,045	2,045	1,320	4,388
Tangible Capital Assets	1,241	1,456	1,193	540
Total included in the Appropriation	32,025	51,710	28,864	47,746



## 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.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL

### Amounts included in the Appropriation

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

Program Administration	419	399	392	398
Sport and Recreation	8,237	6,990	6,261	6,709
Community Affairs	36,559	34,366	34,285	32,867
Community Operations	10,729	11,218	9,625	10,696
	<b>55,944</b>	<b>52,973</b>	<b>50,563</b>	<b>50,670</b>

## COMMUNITY SERVICES

## COMMUNITY DEVELOPMENT (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Capital (Vote 51-2)</b>				
Sport and Recreation				
Community Pools Capital Maintenance	125	125	125	34
Recreation and Community Centres Building Maintenance	125	125	125	125
Community Operations				
Water and Sewer Mains	60	60	60	61
Solid Waste Facility Improvements	50	50	50	51
Canada Community-Building Fund	2,500	2,500	2,500	2,772
Community Infrastructure				
Project Management	3,041	3,822	3,822	2,559
Preliminary Scoping	2,000	2,000	2,000	1,791
Flood/Erosion Control	1,000	1,000	1,000	770
Community Water, Sewer and Solid Waste	802	1,359	1,359	637
Small Communities Fund	13,113	8,055	9,051	18,368
Investing in Canada Infrastructure Program	44,585	36,203	47,932	43,221
Land Development				
Land Assessment/Planning	2,231	2,230	2,230	1,855
Rural Residential	6,071	6,071	6,071	3,323
Whitehorse Residential	17,623	17,623	17,623	15,127
Prior Years' Projects	0	127	127	95
	93,326	81,350	94,075	90,789
<b>Total included in the Appropriation</b>	<b>149,270</b>	<b>134,323</b>	<b>144,638</b>	<b>141,459</b>

## COMMUNITY SERVICES

## COMMUNITY DEVELOPMENT (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	7,986	8,017	7,784	7,431
Other	37,837	39,322	37,822	30,068
Government Transfers	91,997	74,053	93,960	98,836
Tangible Capital Assets	11,450	12,931	5,072	5,124
<b>Total included in the Appropriation</b>	<b>149,270</b>	134,323	144,638	141,459

## COMMUNITY SERVICES

## COMMUNITY DEVELOPMENT Land Development

### SUPPLEMENTARY INFORMATION

CHANGES IN LAND HELD FOR SALE (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Land Held for Sale, beginning of the year	66,268	74,659	67,504	64,692
Development Costs (Appropriated Amounts)				
Whitehorse Residential	17,623	17,623	17,623	14,385
Rural Residential	6,071	6,071	6,071	3,323
Prior Years' Adjustments	0	0	0	140
Less:				
Cost of Land Sold				
Whitehorse	24,426	28,485	28,485	7,705
Rural	5,410	3,600	3,600	176
Land Held for Sale, end of the year	60,126	66,268	59,113	74,659

## 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)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	298	283	278	296
Board and Council	229	229	229	0
Professional Licensing and Regulatory Affairs	1,454	1,255	1,167	1,494
Corporate Affairs	1,188	1,277	1,210	980
Employment Standards and Residential Tenancy Office	983	963	898	901
Property Assessment and Taxation	5,737	5,621	5,531	5,325
Public Libraries	2,557	2,520	2,405	2,595
Building Safety	1,895	1,902	1,768	1,759
	14,341	14,050	13,486	13,350

## COMMUNITY SERVICES

## REGULATORY AND CONSUMER SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Capital (Vote 51-2)</b>				
Public Libraries				
Community Library Equipment	14	20	20	0
Whitehorse Library Upgrades	50	50	50	0
Property Assessment and Taxation				
Rural Electrification and Telephone Program	1,000	1,000	1,000	1,418
Domestic Well Program	800	800	800	484
Municipal Well Program	400	400	400	253
Better Buildings Program	1,522	517	1,517	0
	3,786	2,787	3,787	2,155
<b>Total included in the Appropriation</b>	<b>18,127</b>	16,837	17,273	15,505
<b>Summary of Appropriation by Allotment</b>				
Personnel	8,021	7,821	7,257	7,271
Other	5,159	4,160	5,160	3,624
Government Transfers	4,947	4,856	4,856	4,610
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>18,127</b>	16,837	17,273	15,505

## COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
Community Development				
Sale of Land	29,836	32,085	32,085	7,896
Community, Water, Sewer and Solid Waste Projects	213	213	213	164
Regulatory and Consumer Services				
Building Safety Licences and Fees	1,000	500	500	1,063
Photocopier Fees	2	2	2	0
Interest on Local Improvement	200	200	200	157
General Property Tax	7,372	6,921	6,921	6,545
Grant-in-Lieu	258	253	253	240
Professional/Consumer Licensing	688	675	675	716
Business/Corporate Licensing	5,500	4,032	4,032	5,866
Employment Standards	6	6	6	7
Prior Years' Revenues	0	8	8	7
Total Taxes and General Revenues	45,075	44,895	44,895	22,661
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	55	55	0
Protective Services				
Prior Years' Recoveries	0	2,109	0	336
Community Development				
Community Recreation/Active Living Sport	60	60	60	85
Water and Sewer Services	959	959	959	605
Mosquito Control	981	981	981	672
	46	46	46	52

## COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Public Library	15	15	15	0
Community Assessments	807	807	807	830
	2,868	5,032	2,923	2,580
Capital				
Regulatory and Consumer Services				
Prior Years' Recoveries	0	0	0	301
	0	0	0	301
Total Third-Party Recoveries	2,868	5,032	2,923	2,881
RECOVERIES FROM CANADA				
Operation and Maintenance				
Protective Services				
Crown Indigenous Relations and Northern Affairs Canada				
- Emergency Measures	222	222	222	0
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	2,626	1,408	0	0
- 2 Billion Trees	70	122	0	0
Prior Years' Recoveries	0	400	400	8,335
Community Development				
Community Recreation/Active Living Sport	1,138	1,118	541	911
Prior Years' Recoveries	353	453	353	353
	0	0	0	377



## COMMUNITY SERVICES

REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Author Readings	16	16	16	8
	4,425	3,739	1,532	9,984
Capital				
Protective Services				
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	685	500	0	0
Prior Years' Recoveries	0	519	294	442
Community Development				
Canada Community-Building Fund	2,500	2,500	2,500	2,773
Small Communities Fund	6,835	4,551	4,846	8,820
Investing in Canada Infrastructure Program	37,100	29,045	35,332	34,973
Prior Years' Recoveries	0	0	0	164
	47,120	37,115	42,972	47,172
Total Recoveries from Canada	51,545	40,854	44,504	57,156
TOTAL REVENUES	99,488	90,781	92,322	82,698

## COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Community Development				
In lieu of Property Taxes	10,548	10,959	10,959	9,858
Comprehensive Municipal Grants	24,556	22,241	22,241	21,126
Community Recreation Assistance Grants	818	818	818	818
Regulatory and Consumer Services				
Home Owner Grants	4,446	4,355	4,355	4,196
Total Legislated Grants	40,368	38,373	38,373	35,998
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Protective Services				
Fire Management				
- FireSmart	850	850	850	816
- Research	66	66	66	125
- Beat the Heat Training Camp	4	4	4	40
- Various First Nations	125	525	400	659
Prior Years' Other Transfer Payments	0	600	0	1,494
Community Development				
Volunteer Benevoles Yukon Society	67	67	67	67
Community Recreation/Active Living	1,827	1,807	1,230	1,608
Sport	4,518	3,293	3,193	3,245
Community/Local Advisory Council	72	72	72	78
Association of Yukon Communities	100	100	100	100
Solid Waste - Landfill Agreements	328	328	328	165
Municipal Ground Water Monitoring	290	290	290	98
Prior Years' Other Transfer Payments	0	0	0	754

## COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Community Library Boards	501	501	501	414
	8,748	8,503	7,101	9,663
Capital				
Protective Services				
Prior Years' Other Transfer Payments	0	0	0	1,254
Community Development				
Recreation/Community Centres - Various	125	125	125	125
Canada Community-Building Fund	2,500	1,262	1,262	99
Small Communities Fund	13,013	8,055	9,051	18,344
Investing in Canada Infrastructure Program	33,235	24,534	44,122	40,259
Prior Years' Other Transfer Payments	0	102	102	2,092
	48,873	34,078	54,662	62,173
Total Other Transfer Payments	57,621	42,581	61,763	71,836
TOTAL GOVERNMENT TRANSFERS	97,989	80,954	100,136	107,834

## COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>169,146</b>	166,442	168,835	165,252
Accumulated Amortization	<b>(70,046)</b>	(64,852)	(66,606)	(60,290)
Work-in-Progress	<b>38,663</b>	25,152	19,661	13,812
Net Book Value	<b>137,763</b>	126,742	121,890	118,774
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>1,241</b>	2,704	2,441	829
Work-in-Progress put in Service during Year	<b>200</b>	0	0	1,281
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(797)
Transfers between Departments	<b>0</b>	0	0	(52)
Disposals	<b>0</b>	0	0	(71)
Accumulated Amortization				
Amortization Expense	<b>(5,029)</b>	(5,194)	(5,581)	(4,685)
Transfers between Departments	<b>0</b>	0	0	52
Disposals	<b>0</b>	0	0	71
Work-in-Progress				
Capital Acquisitions	<b>11,450</b>	11,683	3,824	4,835
Prior Year Adjustment	<b>0</b>	0	0	7,798
Work-in-Progress put in Service during Year	<b>(200)</b>	0	0	(1,281)
Write-downs	<b>0</b>	0	0	(12)
Transfers between Departments	<b>167</b>	1,828	1,828	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>170,587</b>	169,146	171,276	166,442
Accumulated Amortization	<b>(75,075)</b>	(70,046)	(72,187)	(64,852)
Net Book Value	<b>95,512</b>	99,100	99,089	101,590
Work-in-Progress	<b>50,080</b>	38,663	25,313	25,152
<b>Total Net Book Value and Work-in-Progress</b>	<b>145,592</b>	137,763	124,402	126,742

<sup>(1)</sup> Asset Retirement Obligation

## COMMUNITY SERVICES

### ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

#### SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	16,791	16,377	10,138	17,323
Increase in Liabilities				
Accretion	424	414	509	433
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	1,379
<b>Asset Retirement Obligation Liability, end of the year</b>	<u>17,215</u>	<u>16,791</u>	<u>10,647</u>	<u>16,377</u>

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## **Restricted Funds**

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## COMMUNITY SERVICES

### RESTRICTED FUNDS RECYCLING

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Revenues	5,393	4,393	4,393	5,954
Expenses	5,393	4,393	4,393	6,801
Net Profit/(Loss) for the Year	0	0	0	(847)
Balance at Beginning of Year	1,612	1,612	2,459	2,459
Balance at End of Year	1,612	1,612	2,459	1,612
Increase/(Decrease) in Restricted Funds	0	0	0	(847)