

EDUCATION



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**VOTE 03
DEPARTMENT OF EDUCATION**

MINISTER

Hon. J. McLean

DEPUTY MINISTER

M. Cameron

- To prepare learners and workers with the essential skills, knowledge and personal qualities they need for their lives and careers. The Department of Education works with Yukon First Nations governments, partners and communities to develop and deliver evidence-based programs and initiatives related to early learning and child care, public schools and post-secondary education, consistent with the Yukon *Education Act*, *Child Care Act* and other relevant legislation.

SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)	252,745	251,932	244,056	226,193
Capital (Vote 03-2)	29,380	33,541	35,306	34,323
Total Appropriations	282,125	285,473	279,362	260,516

Note: Restated 2023-24 Forecast, 2023-24 Estimate and 2022-23 Actual to be consistent with the 2024-25 Estimate presentation.

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DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)				
Education Support Services	6,305	6,640	6,351	5,376
Administration and Support	10,948	10,807	10,455	11,279
School Authorities	127,774	125,603	121,910	113,813
Student Well-being and Inclusion	5,745	5,018	4,133	4,019
Corporate Services and Programs	58,746	60,534	59,183	52,359
Student Learning and First Nations Initiatives	12,032	12,955	12,731	10,071
COVID-19 Response	0	0	0	363
Yukon University	31,195	30,375	29,293	28,913
Total Operation and Maintenance (Vote 03-1)	252,745	251,932	244,056	226,193
Capital (Vote 03-2)				
School Authorities	28,265	31,926	33,691	34,020
Corporate Services and Programs	515	515	515	103
Yukon University	600	1,100	1,100	200
Total Capital (Vote 03-2)	29,380	33,541	35,306	34,323
Total Appropriations	282,125	285,473	279,362	260,516
Adjustments for Reconciliation of Expenses				
Amortization Expense	9,085	8,340	8,340	6,184
Accretion Expense	617	598	529	534
Tangible Capital Assets	(21,961)	(24,204)	(26,500)	(25,878)
Total Expenses	269,866	270,207	261,731	241,356
Summary of Expenses by Category				
Personnel	142,239	140,390	134,258	126,045
Other	24,933	27,064	26,749	25,871
Government Transfers	92,992	93,815	91,855	82,722
Amortization Expense	9,085	8,340	8,340	6,184
Accretion Expense	617	598	529	534
Total Expenses	269,866	270,207	261,731	241,356

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FINANCIAL SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Revenues				
Taxes and General Revenues	16	16	16	1
Third-Party Recoveries				
Operation and Maintenance	1,114	1,122	1,094	791
Capital	88	88	88	75
Subtotal Third-Party	1,202	1,210	1,182	866
Recoveries from Canada				
Operation and Maintenance	14,716	16,738	15,839	15,350
Capital	10,284	1,535	2,300	3,398
Subtotal from Canada	25,000	18,273	18,139	18,748
Total Revenues	26,218	19,499	19,337	19,615

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EDUCATION SUPPORT SERVICES

- To provide leadership and strategic support services to the department in the areas of finance, human resources and communications.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Deputy Minister's Office	728	793	810	726
Communications	953	985	886	928
Human Resources	2,888	3,176	3,070	2,167
Finance	1,736	1,686	1,585	1,555
Total included in the Appropriation	6,305	6,640	6,351	5,376
Summary of Appropriation by Allotment				
Personnel	4,718	4,973	4,684	4,629
Other	1,534	1,614	1,614	698
Government Transfers	53	53	53	49
Total included in the Appropriation	6,305	6,640	6,351	5,376

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ADMINISTRATION AND SUPPORT

- To support quality, safe and inclusive education programs to students in Kindergarten to Grade 12. This includes the staffing and operation of public schools in the Yukon and services for students.
- To manage school facilities and student transportation services to ensure students are learning in safe and modern environments.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	338	334	323	267
Technology and Student Information	2,025	1,998	1,931	2,004
Facilities and Transportation	8,585	8,475	8,201	9,008
Total included in the Appropriation	10,948	10,807	10,455	11,279
Summary of Appropriation by Allotment				
Personnel	5,640	5,495	5,138	5,985
Other	5,192	5,196	5,201	5,197
Government Transfers	116	116	116	97
Total included in the Appropriation	10,948	10,807	10,455	11,279

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SCHOOL AUTHORITIES

- To deliver quality, safe and inclusive education programs to students in Kindergarten to Grade 12. This includes the staffing and operation of public schools in the Yukon, and services and learning supports for students.

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 03-1)				
Kindergarten - Grade 12	90,140	89,477	90,505	90,711
Commission Scolaire Francophone du Yukon	11,278	10,991	9,968	9,684
First Nation School Board	26,356	25,135	21,437	13,418
	127,774	125,603	121,910	113,813
Capital (Vote 03-2)				
Facility Construction and Maintenance				
Burwash School - Kêts'ádań Kù	13,025	2,000	3,500	519
Modular Classrooms	1,200	0	0	1,846
School Initiated Renovations	115	113	113	106
Program Related Capital Repairs	329	244	244	321
Whistle Bend School	2,500	20,300	20,300	20,308
School Replacement	2,500	200	200	28
Ross River School Remediation	2,050	3,562	3,562	4,485
Modernizing Learning Spaces	150	150	150	134
Experiential Learning Spaces	1,200	835	800	14
Selkirk Parking Lot	1,550	1,500	1,200	0
Playground Equipment Replacement	425	50	50	52
School Van Replacement	117	0	500	0
Prior Years' Projects	0	0	0	3,457

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**SCHOOL AUTHORITIES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Capital (Vote 03-2) (cont'd)				
Instructional Programs				
School-Based Equipment Purchase	487	478	478	382
School-Based Information Technology	2,547	2,424	2,524	2,328
Special Education Equipment	70	70	70	40
	28,265	31,926	33,691	34,020
Total included in the Appropriation	156,039	157,529	155,601	147,833
Summary of Appropriation by Allotment				
Personnel	113,877	112,492	108,510	101,189
Other	13,322	14,397	14,599	16,381
Government Transfers	6,879	6,436	5,992	4,385
Tangible Capital Assets	21,961	24,204	26,500	25,878
Total included in the Appropriation	156,039	157,529	155,601	147,833

EDUCATION

STUDENT WELL-BEING AND INCLUSION

- To prioritize the holistic well-being of students by implementing comprehensive programs that address students' physical, mental, emotional and spiritual needs.
- To provide advice, training and resources to implement inclusive practices to ensure that all students, regardless of their background or abilities, have equal access to educational opportunities and supports.
- To offer mental health initiatives, counseling services and resources to help students cope with academic and personal challenges, fostering a positive and supportive learning environment.
- To promote diversity, equity and inclusion within the school community, celebrating differences and creating safe space for students of all backgrounds.
- To collaborate with parents, teachers, schools and First Nations to build a network of support for students.

PROGRAM SUMMARY (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	114	0	0	0
Student Support Services	3,333	3,330	3,071	3,189
Reimagining Inclusive and Special Education	500	712	712	579
Student Well-being	1,798	976	350	251
Total included in the Appropriation	5,745	5,018	4,133	4,019
Summary of Appropriation by Allotment				
Personnel	4,283	3,777	2,721	2,810
Other	1,062	997	1,062	958
Government Transfers	400	244	350	251
Total included in the Appropriation	5,745	5,018	4,133	4,019

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CORPORATE SERVICES AND PROGRAMS

- To strategically design and coordinate, through effective partnerships with Yukon First Nations and other partners in education, the standards, procedures and quality assurance measures required for effective delivery of early learning and child care programming, post-secondary, apprenticeship and training programs, and student financial assistance.
- To provide strategic advice, system analytics, information technology services, research, policy, resources and training to support department staff, service providers, partners and stakeholders in the effective delivery of these programs.

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 03-1)				
Administration	410	390	383	469
Information Technology and Analytics	2,379	2,342	2,227	1,732
French Programs	1,616	2,525	1,571	1,626
Training Programs	10,811	10,770	10,684	9,595
Early Learning and Child Care	42,500	43,565	43,443	37,939
Policy, Planning and Evaluation	1,030	942	875	998
	58,746	60,534	59,183	52,359
Capital (Vote 03-2)				
Early Learning and Child Care	515	515	515	103
	515	515	515	103
Total included in the Appropriation	59,261	61,049	59,698	52,462
Summary of Appropriation by Allotment				
Personnel	7,108	6,847	6,423	6,307
Other	2,486	3,518	2,936	1,342
Government Transfers	49,667	50,684	50,339	44,813
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	59,261	61,049	59,698	52,462

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STUDENT LEARNING AND FIRST NATIONS INITIATIVES

- To advise all departmental units and schools on the achievement of reconciliation goals.
- To strategically foster and coordinate effective partnerships with Yukon First Nations governments to support Yukon-wide and community specific joint priorities and actions.
- In collaboration with Yukon First Nations governments, develop the standards and procedures required to embed Yukon First Nations history, language, culture and ways of knowing, doing and being throughout the Yukon's K-12 curriculum, instructional practice, apprenticeship and training programs.
- To provide strategic advice, resources, program delivery support and training on First Nations ways of knowing, doing and being to support educators and partners in the effective delivery of these programs.

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 03-1)				
Administration	351	357	350	348
Program Delivery and Curriculum Development	3,906	4,422	4,329	2,862
First Nations Initiatives	7,775	8,176	8,052	6,861
Total included in the Appropriation	12,032	12,955	12,731	10,071
Summary of Appropriation by Allotment				
Personnel	6,613	6,806	6,782	5,125
Other	1,337	1,342	1,337	932
Government Transfers	4,082	4,807	4,612	4,014
Total included in the Appropriation	12,032	12,955	12,731	10,071

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YUKON UNIVERSITY

- To support Yukon University in providing post-secondary educational programs, services and research initiatives.

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 03-1)				
Yukon University	31,195	30,375	29,293	28,913
	31,195	30,375	29,293	28,913
Capital (Vote 03-2)				
Campus and Housing Upgrades	300	300	300	0
Information Technology Equipment and Systems	200	700	700	0
Furniture and Equipment	100	100	100	100
Prior Years' Projects	0	0	0	100
	600	1,100	1,100	200
Total included in the Appropriation	31,795	31,475	30,393	29,113
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	31,795	31,475	30,393	29,113
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	31,795	31,475	30,393	29,113

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REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
TAXES AND GENERAL REVENUES				
School Authorities				
Extension Programs Fees	5	5	5	0
Summer School Fees	10	10	10	0
Corporate Services and Programs				
Apprenticeship and Certification	1	1	1	1
Total Taxes and General Revenues	16	16	16	1
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
School Authorities				
Staff Accommodation Rental	40	40	40	29
Stikine Students	264	264	264	338
Yukon Association of Educational Professionals				
- Teachers on Call	80	80	80	9
Prior Years' Recoveries	0	0	0	24
Student Well-being and Inclusion				
Victoria Gold Yukon Student Encouragement Society	300	280	280	209
Corporate Services and Programs				
Council of Ministers of Education of Canada Agreement - Monitors	350	378	350	138
Student Learning and First Nations Initiatives				
Student Accommodation	80	80	80	44
	1,114	1,122	1,094	791

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REVENUES (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Capital				
School Authorities				
School-Based Information Technology	88	88	88	75
	88	88	88	75
Total Third-Party Recoveries	1,202	1,210	1,182	866
RECOVERIES FROM CANADA				
Operation and Maintenance				
School Authorities				
Canadian Heritage				
- French Language Programs	1,606	1,606	1,606	1,606
Corporate Services and Programs				
Canadian Heritage				
- French Language Programs	977	1,876	977	1,268
Student Financial Assistance				
- Canada Student Loan	509	509	509	513
Early Learning and Child Care	11,624	12,747	12,747	11,506
COVID-19 Response				
Prior Years' Recoveries	0	0	0	457
	14,716	16,738	15,839	15,350

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REVENUES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
School Authorities				
Investing in Canada Infrastructure Program	9,769	1,020	1,785	3,295
Corporate Services and Programs				
Early Learning and Child Care	515	515	515	103
	10,284	1,535	2,300	3,398
Total Recoveries from Canada	25,000	18,273	18,139	18,748
TOTAL REVENUES	26,218	19,499	19,337	19,615

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GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
LEGISLATED GRANTS				
Administration and Support				
Student Transportation	116	116	116	97
Corporate Services and Programs				
Child Care Subsidies	551	551	551	417
Post Secondary Student Grants	5,034	5,034	5,034	4,875
Student Learning and First Nations Initiatives				
Student Accommodation (Boarding Subsidy)	30	30	30	28
Total Legislated Grants	5,731	5,731	5,731	5,417
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Education Support Services				
Education Related Organizations	53	53	53	49
School Authorities				
Remuneration School Councils/Committees	257	257	257	344
Commission scolaire francophone du Yukon	2,277	2,086	1,718	1,400
First Nation School Board	4,145	3,333	3,998	2,149
Student Well-being and Inclusion				
Attendance Initiatives	400	179	350	251
Prior Years' Other Transfer Payments	0	65	0	0
Corporate Services and Programs				
Association franco-yukonnaise	300	651	300	405
French Second Language Support	49	43	49	133
Education Related Organizations	2	2	2	0
Labour Market Development Agreement	2,300	2,300	2,500	2,156

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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)				
Corporate Services and Programs (cont'd)				
Workforce Development Agreement	550	550	350	477
Community Training Fund	669	713	713	181
Student Training and Employment Program	366	366	366	343
Apprenticeship Initiatives	58	58	58	38
Yukon Summer Program	114	114	114	71
Post-Secondary Student Scholarships	119	119	119	118
Child Care - Operational Funding	1,804	1,804	1,804	353
Universal Child Care	29,690	30,318	30,318	24,248
Quality Initiatives	2,750	2,750	2,750	4,348
Inclusive Programming	5,311	5,311	5,311	6,650
Student Learning and First Nations Initiatives				
Student Outcomes	321	0	0	0
Tutor Program	150	150	150	83
Native Language Program	1,195	1,195	1,195	1,312
Education Initiatives	735	735	735	735
First Nations Elder Program	44	44	44	55
School Cultural Activities	97	97	97	95
First Nation Education Agreements	1,510	1,705	1,510	1,314
Prior Years' Other Transfer Payments	0	851	851	392
Yukon University				
Operational Funding	27,343	26,523	25,441	25,061
Youth Exploring Trades	75	75	75	75
Licensed Practical Nurse Program	741	741	741	741
Yukon Research Centre	1,386	1,386	1,386	1,386
Northern Institute of Social Justice	450	450	450	450
Centre for Northern Innovation in Mining	1,200	1,200	1,200	1,200
	86,461	86,224	85,005	76,613

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GOVERNMENT TRANSFERS (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
School Authorities				
Commission scolaire francophone du Yukon	28	90	19	179
First Nation School Board	41	39	0	113
Yukon Asset Construction Agreement	131	631	0	200
Yukon University				
Campus and Housing Upgrades	300	300	300	0
Information Technology Equipment and Systems	200	700	700	0
Furniture and Equipment	100	100	100	100
Prior Years' Other Transfer Payments	0	0	0	100
	800	1,860	1,119	692
Total Other Transfer Payments	87,261	88,084	86,124	77,305
TOTAL GOVERNMENT TRANSFERS	92,992	93,815	91,855	82,722

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CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2024-25 ESTIMATE	Comparable		
		2023-24 FORECAST	2023-24 ESTIMATE	2022-23 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	389,498	343,021	348,306	338,579
Accumulated Amortization	(193,481)	(185,141)	(187,019)	(178,957)
Work-in-Progress	4,419	26,585	28,632	6,934
Net Book Value	200,436	184,465	189,919	166,556
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	4,067	2,335	2,500	0
Work-in-Progress put in Service during Year	4,658	44,142	47,392	6,227
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(1,785)
Disposals	(283)	0	0	0
Accumulated Amortization				
Amortization Expense	(9,085)	(8,340)	(8,340)	(6,184)
Disposals	283	0	0	
Work-in-Progress				
Capital Acquisitions	17,894	21,869	24,000	25,878
Work-in-Progress put in Service during Year	(4,658)	(44,142)	(47,392)	(6,227)
Transfers between Departments	0	107	107	0
End of the Year				
Cost of Tangible Capital Assets in Service	397,940	389,498	398,198	343,021
Accumulated Amortization	(202,283)	(193,481)	(195,359)	(185,141)
Net Book Value	195,657	196,017	202,839	157,880
Work-in-Progress	17,655	4,419	5,347	26,585
Total Net Book Value and Work-in-Progress	213,312	200,436	208,186	184,465

(1) Asset Retirement Obligation

EDUCATION

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2024-25 ESTIMATE	<i>Comparable</i>		2022-23 ACTUAL
		2023-24 FORECAST	2023-24 ESTIMATE	
Asset Retirement Obligation Liability, beginning of the year	20,555	19,957	21,143	21,345
Increase in Liabilities				
Accretion	617	598	529	534
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	1,922
Asset Retirement Obligation Liability, end of the year	<u>21,172</u>	<u>20,555</u>	<u>21,672</u>	<u>19,957</u>