

# **FINANCIAL INFORMATION**

**2005 - 2006**

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**FINANCIAL INFORMATION 2005-06**

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**FINANCIAL SUMMARY<sup>(1)</sup>**  
**(\$000'S)**

	2005-06 ESTIMATE	2004-05 FORECAST	% CHANGE	2003-04 ACTUAL
<b>Surplus (Deficit) for the Year</b>				
<b>Revenue:</b>				
Territorial Revenue	86,457	79,937	8%	80,607
Recoveries	136,226	126,987	7%	92,785
Transfers from Canada	540,205	519,922	4%	456,457
<b>Total Revenue</b>	<b>762,888</b>	<b>726,846</b>	<b>5%</b>	<b>629,849</b>
<b>Less Expenditures:</b>				
Operation and Maintenance Expenditures	577,663	579,555	0%	516,654
Capital Expenditures	206,420	166,860	24%	109,561
Loan Interest	360	360	0%	364
<b>Total Expenditures</b>	<b>784,443</b>	<b>746,775</b>	<b>5%</b>	<b>626,579</b>
<b>Adjustments:</b>				
Plus: Effect of change in tangible capital assets	42,675	25,111		3,069
Plus: Items transferred to the Balance Sheet				1,788
Plus: Increase in restricted funds				770
Plus: Recoveries of prior years' expenditures				904
Plus: Estimated lapses net of revotes	8,016	22,141		
<b>Surplus (Deficit) for the Year</b>	<b>29,136</b>	<b>27,323</b>		<b>9,801</b>
<b>Net Financial Resources</b>				
Net financial resources, beginning of the year	77,918	75,706		80,670
Surplus (Deficit) for the year	29,136	27,323		9,801
Effect of change in tangible capital assets	(42,675)	(25,111)		(3,069)
Effect of change in other non-financial assets	0	0		(11,696)
<b>Net financial resources, end of the year (A)</b>	<b>64,379</b>	<b>77,918</b>		<b>75,706</b>
<b>Non-financial assets<sup>(2)</sup></b>				
Net opening balance, beginning of the year	358,449	333,338		318,573
Effect of change in tangible capital assets	42,675	25,111		3,069
Effect of change in other non-financial assets	0	0		11,696
<b>Net non-financial resources, end of the year (B)</b>	<b>401,124</b>	<b>358,449</b>		<b>333,338</b>
<b>ACCUMULATED SURPLUS (A + B)</b>	<b>465,503</b>	<b>436,367</b>		<b>409,044</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

(2) Excludes non-financial assets of Fleet Vehicle Agency, Queen's Printer Agency, Property Management Agency, and Road and Airport Equipment Reserve Fund.

**FINANCIAL SUMMARY<sup>(1)</sup> (Cont'd)**  
**(\$000'S)**

	2005-06 ESTIMATE	2004-05 FORECAST	% CHANGE	2003-04 ACTUAL
<b><u>NET EXPENDITURES:</u></b>				
<b>OPERATION AND MAINTENANCE:</b>				
Gross Expenditures	577,663	579,555	0%	516,654
Less: Recoveries	58,811	73,315	-20%	55,124
<b>NET O &amp; M EXPENDITURES</b>	<b>518,852</b>	<b>506,240</b>	<b>2%</b>	<b>461,530</b>
<b>CAPITAL:</b>				
Gross Expenditures	206,420	166,860	24%	109,561
Less: Recoveries	76,862	53,054	45%	37,001
<b>NET CAPITAL EXPENDITURES</b>	<b>129,558</b>	<b>113,806</b>	<b>14%</b>	<b>72,560</b>
<b>LOAN INTEREST:</b>				
Gross Expenditures	360	360	0%	364
Less: Recoveries	553	618	-11%	660
<b>NET LOAN INTEREST</b>	<b>(193)</b>	<b>(258)</b>	<b>-25%</b>	<b>(296)</b>
<b>LOAN PRINCIPAL:</b>				
Gross Expenditures	0	0	0%	51
Less: Recoveries	795	845	-6%	1,070
<b>NET LOAN PRINCIPAL</b>	<b>(795)</b>	<b>(845)</b>	<b>-6%</b>	<b>(1,019)</b>
<b>LOAN CAPITAL:</b>				
Gross Expenditures	5,000	5,000	0%	200
Less: Recoveries	5,000	5,000	0%	200
<b>NET LOAN CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

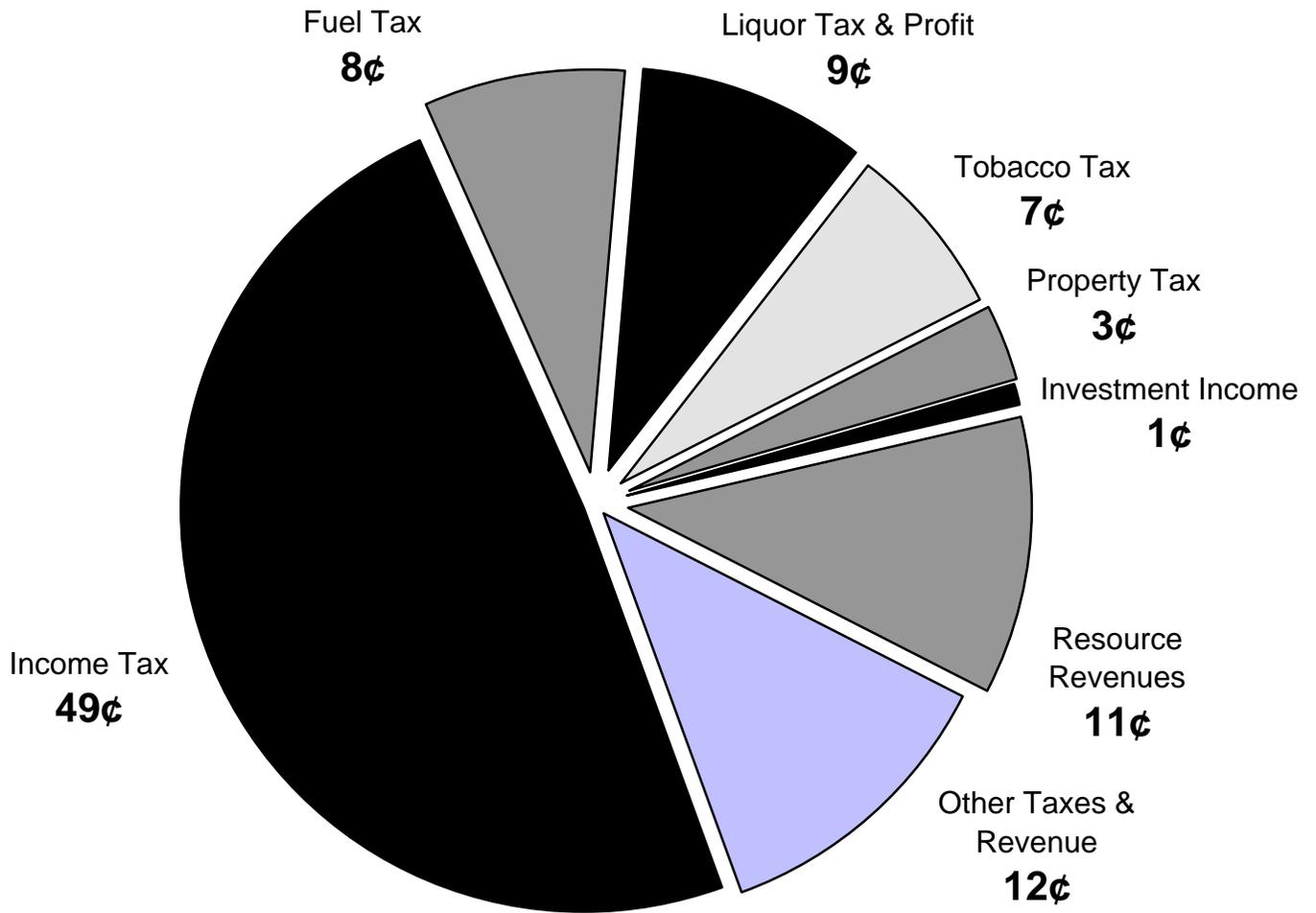
## BUDGETARY INCOME SUMMARY BY SOURCE

SOURCE	2005-06 ESTIMATE		2004-05 FORECAST		2003-04 ACTUAL	
<b>TERRITORIAL REVENUE</b>						
	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>
<b>TAX REVENUE</b>						
Personal Income Tax	36,909	4.8	34,382	4.7	34,480	5.5
Corporate Income Tax	5,777	0.8	5,501	0.8	6,408	1.0
Property Tax	2,190	0.3	2,290	0.3	2,196	0.3
Grant-in-Lieu of Property Tax	200	0.0	200	0.0	188	0.0
Fuel Oil Tax - Diesel	2,624	0.3	2,701	0.4	2,511	0.4
Fuel Oil Tax - Other	4,070	0.5	4,134	0.6	3,908	0.6
Insurance Premium Tax	1,621	0.2	1,451	0.2	1,340	0.2
Tobacco Tax	6,459	0.8	6,199	0.9	6,177	1.0
Liquor Tax	2,621	0.3	2,280	0.3	2,544	0.4
<b>TOTAL TAX REVENUE</b>	<b>62,471</b>	<b>8.2</b>	<b>59,138</b>	<b>8.1</b>	<b>59,752</b>	<b>9.5</b>
<b>OTHER REVENUE</b>						
Liquor Profit	4,724	0.6	4,709	0.6	5,716	0.9
Investment Income and Other Interest	1,191	0.2	441	0.1	1,099	0.2
Licences, Fees, Registrations and Permits:						
Motor Vehicle	3,048	0.4	3,028	0.4	2,932	0.5
Game and Campground	892	0.1	892	0.1	910	0.1
Business and Professional	1,800	0.2	1,800	0.2	1,939	0.3
Lands, Mines and Forestry	904	0.1	916	0.1	1,050	0.2
Other	788	0.1	813	0.1	804	0.1
Oil and Gas Resource Revenue	9,016	1.2	6,616	0.9	3,116	0.5
Land and Mineral Leases and Royalties	263	0.0	280	0.0	317	0.1
Fines	408	0.1	408	0.1	473	0.1
Gain on Sale of Land	141	0.0	126	0.0	876	0.1
Aviation Operations	729	0.1	682	0.1	804	0.1
Miscellaneous	82	0.0	88	0.0	53	0.0
Prior Years' Revenue	0	0.0	0	0.0	766	0.1
<b>TOTAL OTHER REVENUE</b>	<b>23,986</b>	<b>3.1</b>	<b>20,799</b>	<b>2.9</b>	<b>20,855</b>	<b>3.3</b>
<b>Subtotal Territorial Revenue</b>	<b>86,457</b>	<b>11.3</b>	<b>79,937</b>	<b>11.0</b>	<b>80,607</b>	<b>12.8</b>
<b>TRANSFERS FROM CANADA</b>						
Canada Health Transfer	22,665	3.0	16,996	2.3	0	0.0
Canada Social Transfer	9,593	1.3	9,050	1.2	0	0.0
Other Health Transfers	13,807	1.8	9,235	1.3	30,322	4.8
Grant from Canada	494,140	64.8	484,641	66.7	426,135	67.7
<b>Subtotal Transfers from Canada</b>	<b>540,205</b>	<b>70.8</b>	<b>519,922</b>	<b>71.5</b>	<b>456,457</b>	<b>72.5</b>

## BUDGETARY INCOME SUMMARY BY SOURCE (Cont'd)

SOURCE	2005-06 ESTIMATE		2004-05 FORECAST		2003-04 ACTUAL	
	\$000's	%	\$000's	%	\$000's	%
<b>RECOVERIES</b>						
<b>Government of Canada</b>						
Alaska Highway	24,450	3.2	17,000	2.3	18,196	2.9
Canadian Strategic Infrastructure Fund	9,299	1.2	5,635	0.8	0	0.0
Municipal Rural Infrastructure Fund	4,000	0.5	0	0.0	0	0.0
Yukon Housing Corporation	8,373	1.1	4,833	0.7	4,874	0.8
Child Welfare	6,376	0.8	6,438	0.9	8,765	1.4
Aboriginal Language Services	1,100	0.1	1,100	0.2	960	0.2
French Language Services	1,350	0.2	1,540	0.2	1,534	0.2
French Language Programs	1,366	0.2	1,296	0.2	1,268	0.2
Land Claims Implementation	4,790	0.6	4,790	0.7	3,068	0.5
Type II Mine Sites	11,915	1.6	9,093	1.3	3,848	0.6
Forestry	315	0.0	1,153	0.2	1,235	0.2
Young Offenders	1,349	0.2	1,366	0.2	1,155	0.2
Airports	3,170	0.4	3,953	0.5	1,558	0.2
Inuvialuit Final Agreement	901	0.1	901	0.1	829	0.1
Legal Aid	934	0.1	1,016	0.1	725	0.1
Other	11,709	1.5	29,446	4.1	11,343	1.8
	<b>91,397</b>	<b>12.0</b>	<b>89,560</b>	<b>12.3</b>	<b>59,358</b>	<b>9.4</b>
<b>Other Recoveries</b>						
Yukon Housing Corporation	17,562	2.3	16,638	2.3	13,904	2.2
Land Development	11,925	1.6	8,933	1.2	5,656	0.9
Reciprocal Billing	1,430	0.2	1,430	0.2	1,493	0.2
Loan Interest Recovery	553	0.1	618	0.1	660	0.1
Other	13,359	1.8	9,808	1.3	11,714	1.9
	<b>44,829</b>	<b>5.9</b>	<b>37,427</b>	<b>5.1</b>	<b>33,427</b>	<b>5.3</b>
<b>Subtotal Recoveries</b>	<b>136,226</b>	<b>17.9</b>	<b>126,987</b>	<b>17.5</b>	<b>92,785</b>	<b>14.7</b>
<b>TOTAL BUDGETARY INCOME</b>	<b>762,888</b>	<b>100.0</b>	<b>726,846</b>	<b>100.0</b>	<b>629,849</b>	<b>100.0</b>
(Total Territorial Revenue, Transfers from Canada and Recoveries)						

GOVERNMENT OF YUKON  
**TERRITORIAL REVENUE BY SOURCE**  
2005-06



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

**OPERATION AND MAINTENANCE AND CAPITAL RECOVERIES  
SUMMARY BY DEPARTMENT / CORPORATION  
(\$000'S)**

<b>DEPARTMENT / CORPORATION</b>	<b>O &amp; M RECOVERIES</b>		<b>CAPITAL RECOVERIES</b>	
	<b>2005-06 ESTIMATE</b>	<b>2004-05 FORECAST</b>	<b>2005-06 ESTIMATE</b>	<b>2004-05 FORECAST</b>
Yukon Legislative Assembly	0	0	0	0
Elections Office	6	0	0	0
Office of the Ombudsman	0	0	0	0
Executive Council Office	5,890	5,890	0	0
Community Services	3,716	17,919	25,495	10,172
Economic Development	0	100	0	217
Education	2,751	2,681	187	40
Energy, Mines and Resources	12,359	10,363	525	1,329
Environment	1,205	1,369	0	45
Finance	16	16	250	250
Health and Social Services	16,495	17,734	1,404	1,674
Highways and Public Works	3,759	3,748	33,275	27,821
Justice	1,910	2,618	30	0
Public Service Commission	45	49	0	0
Tourism and Culture	420	447	0	416
Women's Directorate	0	0	0	0
Yukon Housing Corporation	10,239	10,381	15,696	11,090
<b>Total Recoveries</b>	<b>58,811</b>	<b>73,315</b>	<b>76,862</b>	<b>53,054</b>

Note:

Restated 2004-05 Forecast to be consistent with the 2005-06 Estimate presentation.

**MAJOR TERRITORIAL AND PROVINCIAL TAX RATES**  
**March 2005<sup>H</sup>**

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME)	HIGH INCOME SURCHARGE % A	GENERAL RATE %	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES %	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Newfoundland	10.57	≤ \$29,590	9.0	14.00	5.00	5.00	8.0 c	400.00	16.5	16.5
	16.16	\$29,591 - 59,180								
	18.02	> \$59,180								
Prince Edward Island	9.80	≤ \$30,754	10.0	16.00	7.50	7.50	10.0	436.25	17.0	16.5
	13.80	\$30,755 - 61,509								
	16.70	> \$61,509								
New Brunswick	9.68	≤ \$32,730 D	--	13.00	2.50	13.00	8.0 c	293.75	14.5	16.9
	14.82	\$32,731 - 65,462								
	16.52	\$65,463 - 106,427								
	17.84	> \$106,427								
Nova Scotia	8.79	≤ \$29,590	10.0	16.00	5.00	16.00	8.0 c	388.00	15.5	15.4
	14.95	\$29,591 - 59,180								
	16.67	\$59,180 - 93,000								
	17.50	> \$93,000								
Quebec	16.00	≤ \$27,635 E	--	8.90 B	8.90	8.90	7.5	257.50	15.2	16.2
	20.00	\$27,636 - 55,280								
	24.00	> \$55,280								
Ontario	6.05	≤ \$34,010 E	20.0/36.0	14.00	5.50	12.00	8.0	293.13	14.7	14.3
	9.15	\$34,011 - 68,020								
	11.16	> \$68,020								
Manitoba	10.90	≤ \$30,544	--	15.00	5.00	15.00	7.0	437.50	11.5	11.5
	14.00	\$30,545 - 65,000								
	17.40	> \$65,000								
Saskatchewan	11.00	≤ \$36,770 D	--	17.00	5.00	10.00	7.0	437.50	15.0	15.0
	13.00	\$36,771 - 105,056								
	15.00	> \$105,056								
Alberta	10.00	all income	--	11.50	3.00	11.50	--	400.00	9.0	9.0
British Columbia	6.05	≤ \$33,061 E	--	13.50	4.50	13.50	7.0	447.50	14.5	15.0
	9.15	\$33,062 - 66,123								
	11.70	\$66,124 - 75,917								
	13.70	\$75,918 - 92,185								
14.70	> \$92,185									
Northwest Territories	5.90	≤ \$33,811 D	--	14.00	4.00	14.00	--	525.00	10.7/6.4 F	9.1
	8.60	\$33,812 - 67,622								
	12.20	\$67,623 - 109,939								
	14.05	> \$109,939								
Nunavut	4.00	≤ \$35,595 D	--	12.00	4.00	12.00	--	390.00	10.7/6.4 F	9.1
	7.00	\$35,595 - 71,190								
	9.00	\$71,191 - 115,739								
	11.50	> \$115,739								
Yukon	7.04	≤ \$35,595 D	5.0	15.00	4.00	2.50	--	330.00	6.2	7.2
	9.68	\$35,596 - 71,190								
	11.44	\$71,191 - 115,739								
	12.76	> \$115,739								

**Notes to Table:**

- A) The following jurisdictions levy a surcharge on personal income tax:  
 Newfoundland, 9% of provincial tax in excess of \$7,032  
 Prince Edward Island, 10% of provincial tax in excess of \$5,200  
 Nova Scotia, 10% of provincial tax in excess of \$10,000  
 Ontario, 20 % of provincial tax in excess of \$3,856 and 36% of provincial tax in excess of \$4,864  
 Yukon, 5 % of territorial tax in excess of \$6,000.
- B) The rate is 16.25% on non-active business income.
- C) Provincial share of Harmonized Sales Tax.
- D) Income tax brackets are indexed using the Consumer Price Index.
- E) Income tax brackets are indexed using the provincial rate of inflation.
- F) Northwest Territories and Nunavut have two tax rates for gasoline – for highway usage (10.7) and for off-highway usage (6.4). The 6.4 rate applies for communities not served by the highway system.
- G) Rate changes may have occurred since the time of the survey (March 8, 2005). To determine current rates, reference should be made to each jurisdiction's Department of Finance.

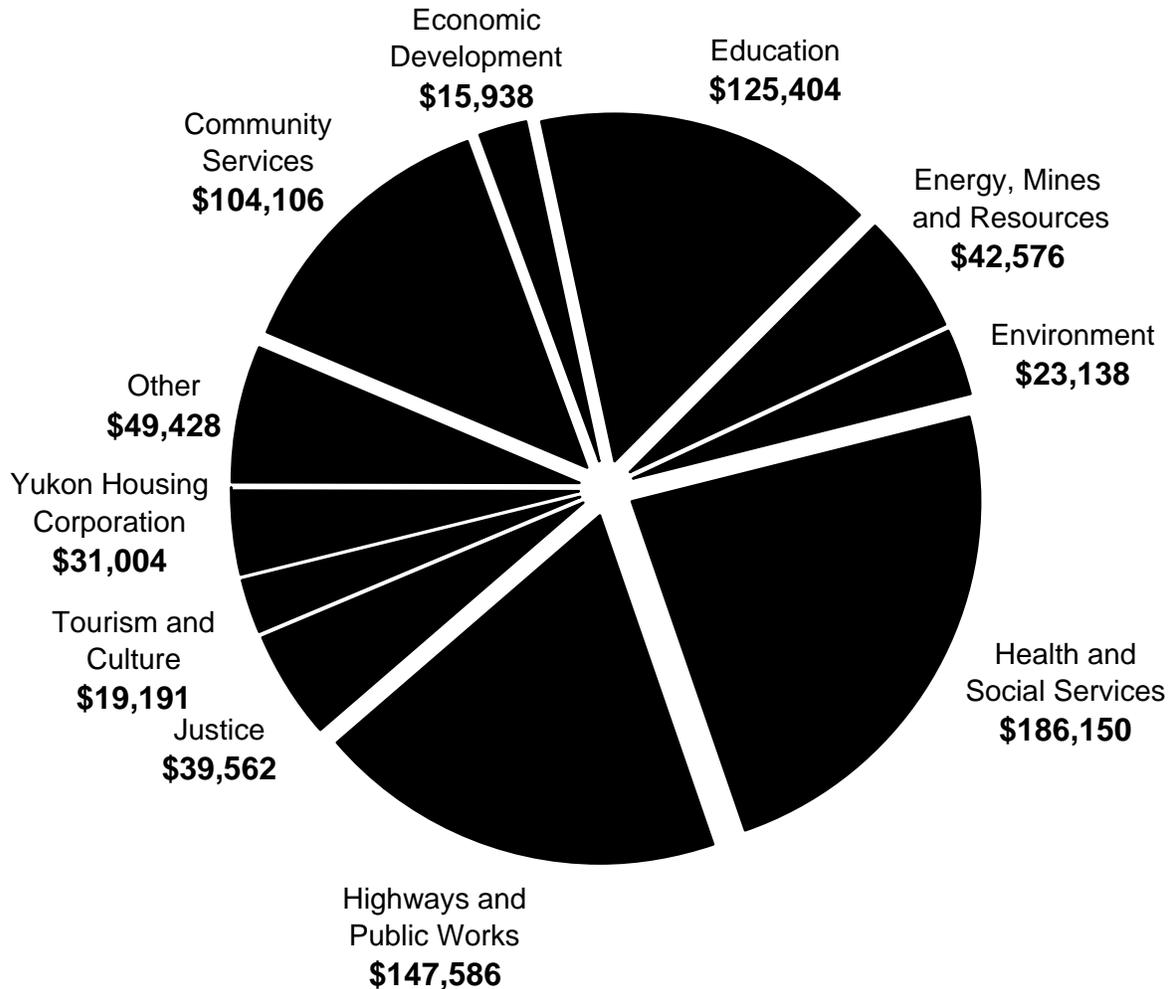
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## TOTAL EXPENDITURES BY DEPARTMENT / CORPORATION<sup>(1)</sup>

DEPARTMENT / CORPORATION	2005-06 ESTIMATE		2004-05 FORECAST		2003-04 ACTUAL	
	\$000's	%	\$000's	%	\$000's	%
Yukon Legislative Assembly	4,093	0.5	3,967	0.5	3,797	0.6
Elections Office	215	0.0	219	0.0	127	0.0
Office of the Ombudsman	431	0.1	414	0.1	403	0.1
Executive Council Office	20,195	2.6	22,125	3.0	18,226	2.9
Community Services	104,106	13.3	89,346	12.0	71,820	11.5
Economic Development	15,938	2.0	15,604	2.1	7,752	1.2
Education	125,404	16.0	113,136	15.2	104,636	16.7
Energy, Mines and Resources	42,576	5.4	39,883	5.3	31,895	5.1
Environment	23,138	3.0	23,075	3.1	19,401	3.1
Finance	5,522	0.7	5,022	0.7	5,497	0.9
Health and Social Services	186,150	23.7	179,007	24.0	156,211	24.9
Highways and Public Works	147,586	18.8	151,634	20.3	115,799	18.5
Justice	39,562	5.0	39,472	5.3	35,055	5.6
Public Service Commission	18,158	2.3	16,445	2.2	17,413	2.8
Tourism and Culture	19,191	2.4	20,034	2.7	16,764	2.7
Women's Directorate	814	0.1	877	0.1	540	0.1
Yukon Development Corporation	one dollar	0.0	one dollar	0.0	0	0.0
Yukon Housing Corporation	31,004	4.0	26,155	3.5	20,879	3.3
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	0	0.0
<b>Total Expenditures</b>	<b>784,083</b>	<b>100.0</b>	<b>746,415</b>	<b>100.0</b>	<b>626,215</b>	<b>100.0</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

GOVERNMENT OF YUKON  
**O&M and CAPITAL EXPENDITURES**  
**BY DEPARTMENT**  
 2005-06 BUDGET  
 \$ THOUSANDS



"Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Executive Council Office, Finance, Public Service Commission, Women's Directorate, Yukon Development Corporation and Yukon Liquor Corporation.

**OPERATION AND MAINTENANCE<sup>(1)</sup>**  
**EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION**

<b>DEPARTMENT / CORPORATION</b>	2005-06 ESTIMATE		2004-05 FORECAST		2003-04 ACTUAL	
	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>
Yukon Legislative Assembly	4,053	0.7	3,927	0.7	3,757	0.7
Elections Office	210	0.0	214	0.0	124	0.0
Office of the Ombudsman	417	0.1	409	0.1	399	0.1
Executive Council Office	18,990	3.3	18,850	3.3	15,672	3.0
Community Services	50,169	8.7	65,681	11.3	47,972	9.3
Economic Development	6,569	1.1	5,851	1.0	2,629	0.5
Education	105,464	18.3	101,273	17.5	94,521	18.3
Energy, Mines and Resources	37,018	6.4	34,690	6.0	27,204	5.3
Environment	19,703	3.4	19,075	3.3	17,476	3.4
Finance	5,219	0.9	4,758	0.8	4,974	1.0
Health and Social Services	170,346	29.5	169,614	29.3	154,114	29.8
Highways and Public Works	75,515	13.1	74,260	12.8	71,004	13.7
Justice	38,156	6.6	37,263	6.4	34,700	6.7
Public Service Commission	18,106	3.1	16,359	2.8	17,357	3.4
Tourism and Culture	14,150	2.4	13,721	2.4	13,116	2.5
Women's Directorate	810	0.1	869	0.1	537	0.1
Yukon Development Corporation	one dollar	0.0	one dollar	0.0	0	0.0
Yukon Housing Corporation	12,768	2.2	12,741	2.2	11,098	2.1
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	0	0.0
<b>Total Expenditures</b>	<b>577,663</b>	<b>100.0</b>	<b>579,555</b>	<b>100.0</b>	<b>516,654</b>	<b>100.0</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

**CAPITAL <sup>(1)</sup>****EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION**

<b>DEPARTMENT / CORPORATION</b>	<b>2005-06 ESTIMATE</b>		<b>2004-05 FORECAST</b>		<b>2003-04 ACTUAL</b>	
	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>	<b>\$000's</b>	<b>%</b>
Yukon Legislative Assembly	40	0.0	40	0.0	40	0.0
Elections Office	5	0.0	5	0.0	3	0.0
Office of the Ombudsman	14	0.0	5	0.0	4	0.0
Executive Council Office	1,205	0.6	3,275	2.0	2,554	2.3
Community Services	53,937	26.1	23,665	14.2	23,848	21.8
Economic Development	9,369	4.5	9,753	5.8	5,123	4.7
Education	19,940	9.7	11,863	7.1	10,115	9.2
Energy, Mines and Resources	5,558	2.7	5,193	3.1	4,691	4.3
Environment	3,435	1.7	4,000	2.4	1,925	1.8
Finance	303	0.1	264	0.2	523	0.5
Health and Social Services	15,804	7.7	9,393	5.6	2,097	1.9
Highways and Public Works	72,071	34.9	77,374	46.4	44,795	40.9
Justice	1,406	0.7	2,209	1.3	355	0.3
Public Service Commission	52	0.0	86	0.1	56	0.1
Tourism and Culture	5,041	2.4	6,313	3.8	3,648	3.3
Women's Directorate	4	0.0	8	0.0	3	0.0
Yukon Development Corporation	0	0.0	0	0.0	0	0.0
Yukon Housing Corporation	18,236	8.8	13,414	8.0	9,781	8.9
<b>Total Expenditures</b>	<b>206,420</b>	<b>100.0</b>	<b>166,860</b>	<b>100.0</b>	<b>109,561</b>	<b>100.0</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

**TANGIBLE CAPITAL ASSETS AND WORK-IN-PROGRESS EXPENDITURES<sup>(1)</sup>**  
**SUMMARY BY DEPARTMENT / CORPORATION**  
**(\$000'S)**

<b>VOTE</b>	<b>DEPARTMENT / CORPORATION</b>	<b>2005-06 ESTIMATE</b>	<b>2004-05 FORECAST</b>	<b>% CHANGE</b>	<b>2003-04 ACTUAL</b>
01	Yukon Legislative Assembly	0	14	-100%	16
24	Elections Office	0	0	0%	0
23	Office of the Ombudsman	0	0	0%	0
02	Executive Council Office	20	25	-20%	30
51	Community Services	1,583	4,336	-63%	2,255
07	Economic Development	0	0	0%	14
03	Education	10,890	1,495	628%	3,281
53	Energy, Mines and Resources	217	39	456%	118
52	Environment	1,508	1,922	-22%	124
12	Finance	17	0	100%	17
15	Health and Social Services	12,559	2,290	448%	177
55	Highways and Public Works	58,174	54,749	6%	32,022
08	Justice	265	1,456	-82%	71
10	Public Service Commission	18	29	-38%	11
54	Tourism and Culture	0	0	0%	74
11	Women's Directorate	0	0	0%	0
<b>Total Expenditures<sup>(2)</sup></b>		<b>85,251</b>	<b>66,355</b>	<b>28%</b>	<b>38,210</b>

(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

(2) Excludes Yukon Housing Corporation, Yukon Liquor Corporation and Yukon Development Corporation.

**CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION<sup>(1)</sup>**  
**(\$000'S)**

	2005-06 ESTIMATE	2004-05 FORECAST	2003-04 ACTUAL
<b>Beginning of the Year</b>			
Cost of Tangible Capital Assets in Service	<b>1,092,173</b>	1,042,298	783,699
Accumulated amortization	<b>(329,814)</b>	(300,661)	(272,912)
Net Book Value	<b>762,359</b>	741,637	510,787
Work-in-Progress	<b>61,040</b>	44,689	10,052
Total Net Book Value and Work-in-Progress	<b>823,399</b>	786,326	520,839
<b>Changes during the Year</b>			
Cost of Tangible Capital Assets			
Capital Expenditures	<b>24,272</b>	32,911	14,744
Devolution	<b>0</b>	0	230,031
Work-in-Progress put in Service during Year	<b>27,915</b>	17,093	6,404
Restatement for Capital Leases			8,820
Disposals	<b>0</b>	(129)	(1,400)
Accumulated Amortization			
Amortization Expense	<b>(30,098)</b>	(29,259)	(29,148)
Disposals	<b>0</b>	106	1,399
Work-in-Progress			
Capital Expenditures	<b>60,979</b>	33,444	23,466
Devolution	<b>0</b>	0	18,892
Write-downs	<b>0</b>	0	(1,317)
Work-in-Progress put in Service during Year	<b>(27,915)</b>	(17,093)	(6,404)
<b>End of the Year</b>			
Cost of Tangible Capital Assets in Service	<b>1,144,360</b>	1,092,173	1,042,298
Accumulated Amortization	<b>(359,912)</b>	(329,814)	(300,661)
Net Book Value	<b>784,448</b>	762,359	741,637
Work-in-Progress	<b>94,104</b>	61,040	44,689
<b>Total Net Book Value and Work-in-Progress</b>	<b>878,552</b>	823,399	786,326
<b>Deferred Capital Contributions</b>			
Balance, Beginning of the Year	<b>(466,128)</b>	(454,166)	(200,568)
Additions	<b>(26,700)</b>	(25,928)	(267,647)
Amortization of Deferred Capital Contributions	<b>14,222</b>	13,966	14,049
Balance, End of the Year	<b>(478,606)</b>	(466,128)	(454,166)

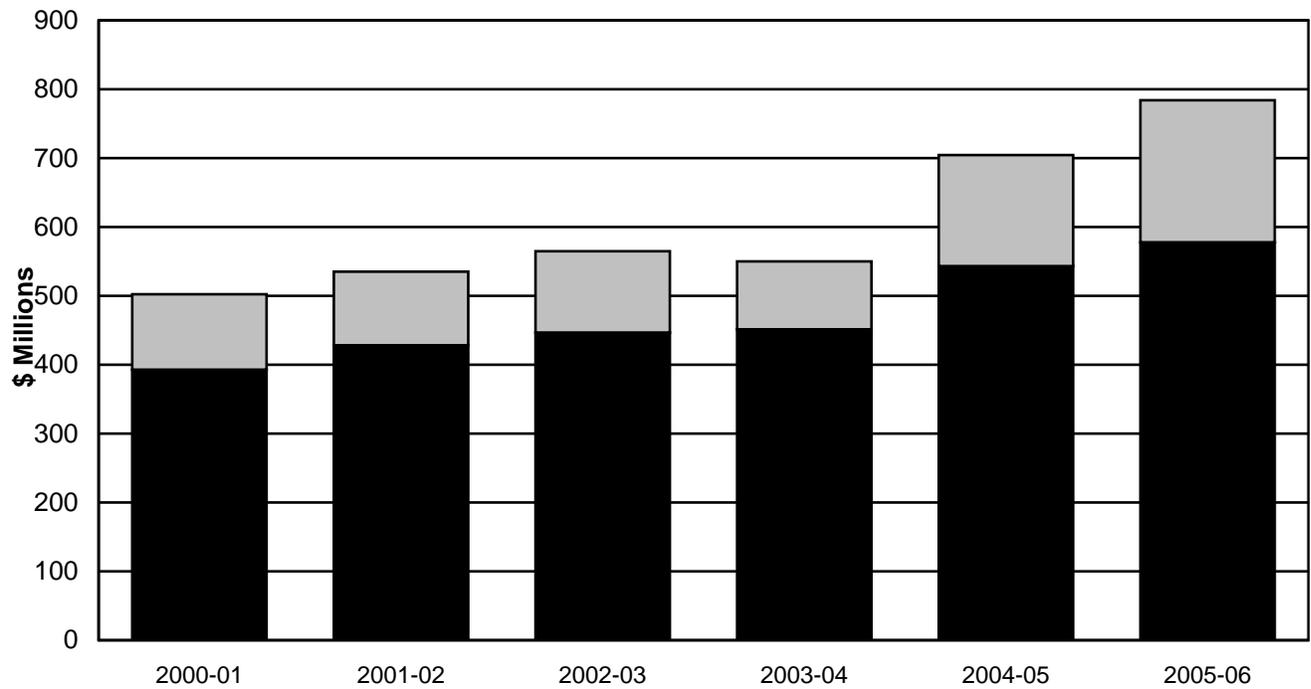
(1) Restated 2004-05 Forecast and 2003-04 Actual to be consistent with the 2005-06 Estimate presentation.

**MAIN ESTIMATES**  
**HISTORICAL COMPARISON**  
**(\$000'S)**

	<u>O &amp; M</u>	<u>CAPITAL</u>	<u>TOTAL</u>
<b>2005-06</b>	<b>577,663</b>	<b>206,420</b>	<b>784,083</b>
2004-05	543,104	162,654	705,758
2003-04	451,326	98,693	550,019
2002-03	446,635	118,177	564,812
2001-02	428,188	106,963	535,151
2000-01	392,801	109,580	502,381
1999-00	384,217	94,314	478,531
1998-99	370,360	70,598	440,958
1997-98	363,363	88,583	451,946
1996-97	346,821	124,925	471,746
1995-96	343,735	145,112	488,847
1994-95	346,210	121,724	467,934
1993-94	352,485	128,298	480,783

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

GOVERNMENT OF YUKON  
**O & M and CAPITAL EXPENDITURES**  
2000-01 TO 2005-06



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.

