

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Yukon Legislative Assembly</b>			
Operation and Maintenance			
Legislative services	4,244,813	4,071,921	172,892
Legislative assembly office	1,229,079	1,155,333	73,746
Retirement allowances and death benefits	1,346,579	422,642	923,937
Hansard	713,832	651,667	62,165
Conflicts Commission	36,850	68,491	(31,641)
	<u>7,571,153</u>	<u>6,370,054</u>	<u>1,201,099</u>
Capital			
Legislative assembly office	<u>69,693</u>	<u>202,866</u>	<u>(133,173)</u>
	<u>69,693</u>	<u>202,866</u>	<u>(133,173)</u>
Less: Acquisition of tangible capital assets	<u>-</u>	<u>(143,000)</u>	<u>143,000</u>
	<u>69,693</u>	<u>59,866</u>	<u>9,827</u>
Amortization	<u>28,600</u>	<u>14,300</u>	<u>14,300</u>
Total Expenses	<u>7,669,446</u>	<u>6,444,220</u>	<u>1,225,226</u>
<b>Elections Office</b>			
Operation and Maintenance			
Chief Electoral Office	<u>828,826</u>	<u>821,980</u>	<u>6,846</u>
Capital			
Elections	<u>16,124</u>	<u>-</u>	<u>16,124</u>
Total expenses	<u>844,950</u>	<u>821,980</u>	<u>22,970</u>
<b>Office of the Ombudsman</b>			
Operation and Maintenance			
Office of the Ombudsman	<u>1,761,597</u>	<u>1,587,008</u>	<u>174,589</u>
Capital			
Office of the Ombudsman	32,000	3,000	29,000
Amortization	<u>10,664</u>	<u>10,664</u>	<u>-</u>
Total expenses	<u>1,804,261</u>	<u>1,600,672</u>	<u>203,589</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Child and Youth Advocate Office</b>			
Operation and Maintenance			
Child and youth advocate office	<u>1,194,440</u>	<u>899,764</u>	<u>294,676</u>
Capital			
Child and youth advocate office	<u>13,999</u>	<u>2,000</u>	<u>11,999</u>
Total expenses	<u>1,208,439</u>	<u>901,764</u>	<u>306,675</u>
<b>Executive Council Office</b>			
Operation and Maintenance			
Strategic corporate services	4,833,067	4,914,002	(80,935)
Aboriginal relations	9,846,518	10,764,876	(918,358)
Corporate programs and intergovernmental relations	8,245,016	8,263,697	(18,681)
Government internal audit services	518,168	513,072	5,096
Office of the Commissioner	225,338	295,837	(70,499)
Cabinet offices	3,584,802	3,626,201	(41,399)
COVID-19 response	<u>-</u>	<u>108,535</u>	<u>(108,535)</u>
	<u>27,252,909</u>	<u>28,486,220</u>	<u>(1,233,311)</u>
Capital			
Corporate services	-	11,608	(11,608)
Amortization	<u>1,999</u>	<u>1,999</u>	<u>-</u>
Total expenses	<u>27,254,908</u>	<u>28,499,827</u>	<u>(1,244,919)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Community Services</b>			
Operation and Maintenance			
Corporate services	6,459,743	6,363,641	96,102
Protective services	53,377,181	43,237,213	10,139,968
Community development	59,160,947	52,804,465	6,356,482
Regulatory and consumer services	14,070,716	13,404,787	665,929
	<u>133,068,587</u>	<u>115,810,106</u>	<u>17,258,481</u>
Capital			
Corporate services	-	6,022	(6,022)
Protective services	2,492,755	4,155,804	(1,663,049)
Community development	104,435,197	78,477,076	25,958,121
Regulatory and customer affairs	1,148,799	1,875,582	(726,783)
	<u>108,076,751</u>	<u>84,514,484</u>	<u>23,562,267</u>
Less: Acquisition of tangible capital assets	(17,753,280)	(13,185,252)	(4,568,028)
Land development costs transferred to land inventory	(27,530,320)	(23,109,565)	(4,420,755)
Loan advances transferred to loans receivable	(1,201,414)	(1,544,276)	342,862
	<u>61,591,737</u>	<u>46,675,391</u>	<u>14,916,346</u>
Cost of land sold	22,076,666	16,060,350	6,016,316
ARO accretion expense	422,971	411,919	11,052
Amortization	4,799,884	4,476,556	323,328
Bad debt expense	642,353	591,590	50,763
Municipal landfills	-	6,440,776	(6,440,776)
Total expenses	<u>222,602,198</u>	<u>190,466,688</u>	<u>32,135,510</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Economic Development</b>			
Operation and Maintenance			
COVID-19 response	170,000	190,353	(20,353)
Corporate services	3,631,717	3,562,974	68,743
Operations	20,369,306	24,536,951	(4,167,645)
	<u>24,171,023</u>	<u>28,290,278</u>	<u>(4,119,255)</u>
Capital			
Corporate services	38,561	43,073	(4,512)
Operations	688,246	90,433	597,813
	<u>726,807</u>	<u>133,506</u>	<u>593,301</u>
Total expenses	<u>24,897,830</u>	<u>28,423,784</u>	<u>(3,525,954)</u>
<b>Education</b>			
Operation and Maintenance			
Education support services	5,719,457	5,590,040	129,417
Schools and student services	169,924,433	148,853,563	21,070,870
Corporate services and program	58,741,074	60,299,821	(1,558,747)
Yukon University	31,195,316	30,375,316	820,000
First Nations initiatives	11,073,382	6,214,441	4,858,941
	<u>276,653,662</u>	<u>251,333,181</u>	<u>25,320,481</u>
Capital			
Schools and student services	16,062,859	32,052,715	(15,989,856)
Yukon university	600,000	1,100,000	(500,000)
Corporate services and program	39,434	126,359	(86,925)
	<u>16,702,293</u>	<u>33,279,074</u>	<u>(16,576,781)</u>
Less: Acquisition of tangible capital assets	<u>(12,170,083)</u>	<u>(24,635,285)</u>	<u>12,465,202</u>
	<u>4,532,210</u>	<u>8,643,789</u>	<u>(4,111,579)</u>
ARO accretion expense	730,685	598,696	131,989
Amortization	<u>6,796,692</u>	<u>6,482,223</u>	<u>314,469</u>
	<u>7,527,377</u>	<u>7,080,919</u>	<u>446,458</u>
Write-down of tangible capital assets	<u>-</u>	<u>2,433</u>	<u>(2,433)</u>
Total expenses	<u>288,713,249</u>	<u>267,060,322</u>	<u>21,652,927</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Energy, Mines and Resources</b>			
Operation and Maintenance			
Corporate services	13,861,208	14,133,000	(271,792)
Sustainable resources	13,087,450	12,976,463	110,987
Oil and gas and mineral resources	155,261,233	50,297,066	104,964,167
Strategic initiatives	<u>14,631,762</u>	<u>26,185,360</u>	<u>(11,553,598)</u>
	<u>196,841,653</u>	<u>103,591,889</u>	<u>93,249,764</u>
Capital			
Corporate services	127,037	1,402,883	(1,275,846)
Sustainable resources	<u>515,584</u>	<u>300,913</u>	<u>214,671</u>
	<u>642,621</u>	<u>1,703,796</u>	<u>(1,061,175)</u>
Less: Acquisition of tangible capital assets	(231,685)	(1,488,814)	1,257,129
Land development costs transferred to land inventory	(41,056)	(69,580)	28,524
Loan advances transferred to loans receivable	<u>(105,000,000)</u>	<u>-</u>	<u>(105,000,000)</u>
	<u>(104,630,120)</u>	<u>145,402</u>	<u>(104,775,522)</u>
ARO accretion expense	34,059	25,746	8,313
Amortization	863,068	787,371	75,697
Environmental liabilities (net)	<u>(23,160,023)</u>	<u>75,972,183</u>	<u>(99,132,206)</u>
Total expenses	<u>69,948,637</u>	<u>180,522,591</u>	<u>(110,573,954)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Environment</b>			
Operation and Maintenance			
Corporate services	21,456,185	21,435,590	20,595
Environmental sustainability	33,855,518	33,756,561	98,957
Environmental liabilities & remediation	<u>2,888,552</u>	<u>4,095,038</u>	<u>(1,206,486)</u>
	<u>58,200,255</u>	<u>59,287,189</u>	<u>(1,086,934)</u>
Capital			
Corporate Services	184,313	1,497,976	(1,313,663)
Environmental sustainability	<u>4,814,026</u>	<u>2,008,269</u>	<u>2,805,757</u>
	<u>4,998,339</u>	<u>3,506,245</u>	<u>1,492,094</u>
Less: Acquisition of tangible capital assets	<u>(3,595,904)</u>	<u>(2,427,736)</u>	<u>(1,168,168)</u>
	<u>1,402,435</u>	<u>1,078,509</u>	<u>323,926</u>
ARO accretion expense	16,313	14,374	1,939
Amortization	987,364	882,202	105,162
Environmental liabilities (net)	<u>12,782,682</u>	<u>18,898,511</u>	<u>(6,115,829)</u>
Total expenses	<u>73,389,049</u>	<u>80,160,785</u>	<u>(6,771,736)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Finance</b>			
Operation and Maintenance			
Corporate services	1,643,554	1,494,590	148,964
Financial operations and revenue services	9,650,641	6,413,632	3,237,009
Economics, fiscal policy and statistics	2,904,923	2,667,251	237,672
Management board secretariat	2,434,295	1,916,083	518,212
Office of the Comptroller	1,507,079	1,413,401	93,678
Workers' compensation supplementary benefits	178,760	201,589	(22,829)
	<u>18,319,252</u>	<u>14,106,546</u>	<u>4,212,706</u>
Capital			
Corporate services	<u>25,611</u>	<u>26,552</u>	<u>(941)</u>
Less: Acquisition of tangible capital assets	(25,611)	-	(25,611)
Amortization	<u>168,047</u>	<u>166,983</u>	<u>1,064</u>
Bad debt expense	<u>76,760</u>	<u>489,395</u>	<u>(412,635)</u>
Transfers through tax system	<u>2,256,483</u>	<u>2,076,800</u>	<u>179,683</u>
Total expenses	<u>20,820,542</u>	<u>16,866,276</u>	<u>3,954,266</u>
<b>French Language Services Directorate</b>			
Operation and Maintenance			
French Language Services	<u>7,914,091</u>	<u>7,281,066</u>	<u>633,025</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Health and Social Services</b>			
Operation and Maintenance			
Innovation, quality and performance	184,687,862	168,682,230	16,005,632
Corporate services	35,119,632	33,018,970	2,100,662
Insured health and social services	114,774,999	105,675,038	9,099,961
Community and primary care	94,274,426	78,924,645	15,349,781
Continuing care	101,909,647	98,063,244	3,846,403
Yukon Hospital services	<u>126,514,958</u>	<u>122,999,317</u>	<u>3,515,641</u>
	<u>657,281,524</u>	<u>607,363,444</u>	<u>49,918,080</u>
Capital			
Corporate services	1,182,964	1,491,749	(308,785)
Family and children's services	5,003	-	5,003
Community and program support	79,854	2,600,442	(2,520,588)
Continuing care	865,203	312,810	552,393
Yukon Hospital services	<u>12,427,895</u>	<u>10,330,805</u>	<u>2,097,090</u>
	<u>14,560,919</u>	<u>14,735,806</u>	<u>(174,887)</u>
Less: Acquisition of tangible capital assets	<u>(938,626)</u>	<u>(3,099,027)</u>	<u>2,160,401</u>
	<u>13,622,293</u>	<u>11,636,779</u>	<u>1,985,514</u>
ARO accretion expense	80,013	76,833	3,180
Amortization	<u>6,897,261</u>	<u>7,371,111</u>	<u>(473,850)</u>
	<u>6,977,274</u>	<u>7,447,944</u>	<u>(470,670)</u>
Total expenses	<u>677,881,091</u>	<u>626,448,167</u>	<u>51,432,924</u>



## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Highways and Public Works</b>			
Operation and Maintenance			
Corporate services	15,604,089	13,535,415	2,068,674
Information and communications technology	26,204,830	25,897,019	307,811
Transportation	75,429,495	77,173,903	(1,744,408)
Property management	52,986,093	52,017,658	968,435
Transformation and capital planning	1,093,506	1,613,495	(519,989)
	<u>171,318,013</u>	<u>170,237,490</u>	<u>1,080,523</u>
Less: Lease payments for leased tangible capital assets transferred to liabilities	<u>(361,727)</u>	<u>(472,766)</u>	<u>111,039</u>
	<u>170,956,286</u>	<u>169,764,724</u>	<u>1,191,562</u>
Capital			
Information and communications technology	14,137,863	13,770,054	367,809
Transportation	204,030,227	173,212,289	30,817,938
Property management	34,353,850	50,641,818	(16,287,968)
Transformation and capital planning	11,148,747	46,411,808	(35,263,061)
	<u>263,670,687</u>	<u>284,035,969</u>	<u>(20,365,282)</u>
Less: Acquisition of tangible capital assets	<u>(204,150,041)</u>	<u>(204,760,559)</u>	<u>610,518</u>
	<u>59,520,646</u>	<u>79,275,410</u>	<u>(19,754,764)</u>
ARO accretion expense	576,261	457,555	118,706
Amortization	37,382,442	33,459,215	3,923,227
Write-down of tangible capital assets	<u>-</u>	<u>7,254</u>	<u>(7,254)</u>
Total expenses	<u>268,435,635</u>	<u>282,964,158</u>	<u>(14,528,523)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Justice</b>			
Operation and Maintenance			
Management services	8,254,746	7,564,094	690,652
Court services	9,213,090	6,814,002	2,399,088
Legal services	12,459,302	11,553,101	906,201
Regulatory services	5,412,412	5,536,773	(124,361)
Community justice and public safety	70,285,238	67,854,128	2,431,110
Human rights	1,220,853	904,190	316,663
	<u>106,845,641</u>	<u>100,226,288</u>	<u>6,619,353</u>
Capital			
Management services	309,331	300,485	8,846
Court services	56,915	26,235	30,680
Community justice and public safety	3,435,807	3,473,503	(37,696)
Regulatory services	10,636	-	10,636
	<u>3,812,689</u>	<u>3,800,223</u>	<u>12,466</u>
Less: Acquisition of tangible capital assets	<u>(260,672)</u>	<u>(345,954)</u>	<u>85,282</u>
	<u>3,552,017</u>	<u>3,454,269</u>	<u>97,748</u>
Legal settlements	13,654,000	-	13,654,000
ARO accretion expense	44,635	50,168	(5,533)
Amortization	<u>1,925,729</u>	<u>1,937,789</u>	<u>(12,060)</u>
	<u>15,624,364</u>	<u>1,987,957</u>	<u>13,636,407</u>
Total expenses	<u>126,022,022</u>	<u>105,668,514</u>	<u>20,353,508</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Public Service Commission</b>			
Operation and Maintenance			
Corporate services	2,633,431	2,422,170	211,261
Human resource service centre	9,125,348	8,527,070	598,278
People and culture	6,646,987	6,746,628	(99,641)
Employee relations	5,489,761	5,970,819	(481,058)
Corporate funds	33,579,275	28,298,075	5,281,200
	<u>57,474,802</u>	<u>51,964,762</u>	<u>5,510,040</u>
Capital			
Corporate services	11,529	67,538	(56,009)
People and culture	48,264	46,100	2,164
	<u>59,793</u>	<u>113,638</u>	<u>(53,845)</u>
Less: Acquisition of tangible capital assets	<u>-</u>	<u>(46,100)</u>	<u>46,100</u>
	<u>59,793</u>	<u>67,538</u>	<u>(7,745)</u>
Amortization	<u>185,930</u>	<u>233,655</u>	<u>(47,725)</u>
Total expenses	<u>57,720,525</u>	<u>52,265,955</u>	<u>5,454,570</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Tourism and Culture</b>			
Operation and Maintenance			
COVID-19 response	-	752,582	(752,582)
Corporate services	2,683,410	3,367,465	(684,055)
Cultural services	15,738,139	15,367,441	370,698
Tourism	13,395,172	13,007,946	387,226
	<u>31,816,721</u>	<u>32,495,434</u>	<u>(678,713)</u>
Capital			
Corporate services	14,855	92,830	(77,975)
Cultural services	1,151,877	982,976	168,901
Tourism	628,591	1,213,684	(585,093)
	<u>1,795,323</u>	<u>2,289,490</u>	<u>(494,167)</u>
Less: Acquisition of tangible capital assets	<u>(370,965)</u>	<u>(442,707)</u>	<u>71,742</u>
	<u>1,424,358</u>	<u>1,846,783</u>	<u>(422,425)</u>
ARO accretion expense	27,946	29,944	(1,998)
Amortization	<u>757,720</u>	<u>797,448</u>	<u>(39,728)</u>
	<u>785,666</u>	<u>827,392</u>	<u>(41,726)</u>
Total expenses	<u>34,026,745</u>	<u>35,169,609</u>	<u>(1,142,864)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Women and Gender Equity Directorate</b>			
Operation and Maintenance			
Policy and program development	<u>5,903,664</u>	<u>4,996,097</u>	<u>907,567</u>
<b>Yukon Development Corporation (Transfer Payment)</b>			
Operation and Maintenance			
Inflation relief rebate	-	5,302,000	(5,302,000)
Interim electrical rebate	3,497,334	3,412,629	84,705
Mayo B rate payer support	<u>2,625,000</u>	<u>2,428,000</u>	<u>197,000</u>
	<u>6,122,334</u>	<u>11,142,629</u>	<u>(5,020,295)</u>
Capital			
Innovative renewable energy initiative	2,300,951	1,964,650	336,301
Arctic energy fund	5,428,463	4,089,994	1,338,469
Investing in Canada infrastructure program	3,028,529	3,847,912	(819,383)
Atlin hydro expansion project	<u>-</u>	<u>2,000,000</u>	<u>(2,000,000)</u>
	<u>10,757,943</u>	<u>11,902,556</u>	<u>(1,144,613)</u>
Total expenses	<u>16,880,277</u>	<u>23,045,185</u>	<u>(6,164,908)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Yukon Housing Corporation (Transfer Payment)</b>			
Operation and Maintenance			
Gross expenditures	23,985,505	23,167,215	818,290
Less: Rental revenues	(11,814,565)	(10,179,350)	(1,635,215)
Recoveries	<u>(3,151,159)</u>	<u>(3,596,903)</u>	<u>445,744</u>
	<u>9,019,781</u>	<u>9,390,962</u>	<u>(371,181)</u>
Capital			
Gross expenditures	52,223,447	32,652,035	19,571,412
Less: Recoveries	(17,480,823)	(9,199,499)	(8,281,324)
Loan expenditures	<u>(3,034,239)</u>	<u>(2,241,030)</u>	<u>(793,209)</u>
	<u>31,708,385</u>	<u>21,211,506</u>	<u>10,496,879</u>
Total expenses	<u>40,728,166</u>	<u>30,602,468</u>	<u>10,125,698</u>
<b>Restricted Funds</b>			
Net expenditures	56,550,162	29,295,902	27,254,260
Amortization	<u>6,423,862</u>	<u>6,168,625</u>	<u>255,237</u>
Total expenses	<u>62,974,024</u>	<u>35,464,527</u>	<u>27,509,497</u>

## GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses (continued)**  
**for the year ended March 31, 2025**

	2025 \$	2024 \$	Increase (Decrease) \$
<b>Totals</b>			
Operation and Maintenance	1,799,198,201	1,605,209,621	193,988,580
Capital	<u>457,669,977</u>	<u>461,472,319</u>	<u>(3,802,342)</u>
	2,256,868,178	2,066,681,940	190,186,238
Less: Acquisition of tangible capital assets	(239,496,867)	(250,574,434)	11,077,567
Land development costs transferred to land inventory	(27,571,376)	(23,179,145)	(4,392,231)
Loan advances transferred to loans receivable	<u>(106,201,414)</u>	<u>(1,544,276)</u>	<u>(104,657,138)</u>
	1,883,598,521	1,791,384,085	92,214,436
Cost of land sold	22,076,666	16,060,350	6,016,316
ARO Accretion Expense	1,932,883	1,665,235	267,648
Amortization Expense	67,229,262	62,790,141	4,439,121
Other expenses not appropriated	<u>62,802,417</u>	<u>133,774,844</u>	<u>(70,972,427)</u>
	<u><u>2,037,639,749</u></u>	<u><u>2,005,674,655</u></u>	<u><u>31,965,094</u></u>