

COMMUNITY SERVICES



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VOTE 51
DEPARTMENT OF COMMUNITY SERVICES

MINISTER

Hon. R. Mostyn

A/DEPUTY MINISTER

D. Burns

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

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)	121,442	133,350	106,994	116,024
Capital (Vote 51-2)	100,490	109,309	99,269	84,514
Total Appropriations	221,932	242,659	206,263	200,538

Note: Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.

VOTE 51
DEPARTMENT OF COMMUNITY SERVICES

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)				
Corporate Services	6,554	6,627	6,627	6,364
Protective Services	36,507	55,069	31,763	45,142
Community Development	65,845	59,208	56,158	53,018
Regulatory and Consumer Services	12,536	12,446	12,446	11,500
Total Operation and Maintenance (Vote 51-1)	121,442	133,350	106,994	116,024
Capital (Vote 51-2)				
Corporate Services	0	0	0	6
Protective Services	2,295	2,197	2,157	4,156
Community Development	93,934	103,326	93,326	78,477
Regulatory and Consumer Services	4,261	3,786	3,786	1,875
Total Capital (Vote 51-2)	100,490	109,309	99,269	84,514
Total Appropriations	221,932	242,659	206,263	200,538
Adjustments for Reconciliation of Expenses				
Amortization Expense	6,333	5,027	5,029	4,477
Accretion Expense	433	422	424	412
Tangible Capital Assets	(7,708)	(14,191)	(12,691)	(13,185)
Land Development (net)	7,105	(3,858)	6,142	(7,050)
Local Improvement Expenditures	(4,200)	(3,722)	(3,722)	(1,544)
Bad Debts Expense	200	150	150	592
Prior Years' Adjustment	0	0	0	6,441
Total Expenses	224,095	226,487	201,595	190,681

VOTE 51
DEPARTMENT OF COMMUNITY SERVICES

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Summary of Expenses by Category				
Personnel	33,248	36,272	32,437	34,801
Other	73,965	87,214	65,502	73,188
Government Transfers	110,116	97,552	98,203	71,362
Amortization Expense	6,333	5,027	5,029	4,477
Accretion Expense	433	422	424	412
Prior Years' Adjustment	0	0	0	6,441
Total Expenses	224,095	226,487	201,595	190,681

VOTE 51
DEPARTMENT OF COMMUNITY SERVICES

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues				
Taxes and General Revenues	47,146	45,075	45,075	31,141
Third-Party Recoveries				
Operation and Maintenance	3,084	8,212	2,868	5,002
Capital	0	0	0	225
Subtotal Third-Party	3,084	8,212	2,868	5,227
Recoveries from Canada				
Operation and Maintenance	9,636	7,305	4,425	17,758
Capital	44,798	47,304	47,120	32,491
Subtotal from Canada	54,434	54,609	51,545	50,249
Total Revenues	104,664	107,896	99,488	86,617

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)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Deputy Minister's Office	602	599	599	637
Human Resources	1,088	1,081	1,081	1,063
Finance, Systems and Administration	2,900	2,895	2,895	2,858
Communications	716	633	633	633
Policy	1,248	1,419	1,419	1,173
	6,554	6,627	6,627	6,364
Capital (Vote 51-2)				
Prior Years' Projects	0	0	0	6
	0	0	0	6
Total included in the Appropriation	6,554	6,627	6,627	6,370
Summary of Appropriation by Allotment				
Personnel	5,778	5,753	5,753	5,804
Other	776	874	874	566
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	6,554	6,627	6,627	6,370

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 administer and enforce building safety programs and assist contractors with the proper installation of electrical, gas and oil-fired equipment.

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	509	509	509	559
Emergency Measures	1,110	2,878	1,429	1,844
Fire Marshal	2,210	2,050	1,816	2,526
Fire Management	30,812	47,737	26,114	38,308
Building Safety	1,866	1,895	1,895	1,905
	36,507	55,069	31,763	45,142
Capital (Vote 51-2)				
Fire Marshal				
Fire Protection	953	1,171	1,171	1,248
Fire Management	1,342	986	986	2,162
Prior Years' Projects	0	40	0	746
	2,295	2,197	2,157	4,156
Total included in the Appropriation	38,802	57,266	33,920	49,298

COMMUNITY SERVICES

PROTECTIVE SERVICES
(Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Summary of Appropriation by Allotment				
Personnel	12,692	16,162	12,328	15,066
Other	22,348	38,474	19,306	30,488
Government Transfers	2,332	1,389	1,045	2,424
Tangible Capital Assets	1,430	1,241	1,241	1,320
Total included in the Appropriation	38,802	57,266	33,920	49,298

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)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	422	419	419	547
Sport and Recreation	9,087	8,795	8,451	7,448
Community Affairs	43,410	37,358	36,559	33,326
Community Operations	12,926	12,636	10,729	11,697
	65,845	59,208	56,158	53,018
Capital (Vote 51-2)				
Sport and Recreation				
Community Pools Capital Maintenance	125	125	125	21
Recreation and Community Centres				
Building Maintenance	125	125	125	125

COMMUNITY SERVICES

COMMUNITY DEVELOPMENT (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Capital (Vote 51-2) (cont'd)				
Community Operations				
Water and Sewer Mains	60	60	60	75
Solid Waste Facility Improvements	260	50	50	36
Canada Community-Building Fund	2,500	2,500	2,500	2,144
Community Infrastructure				
Project Management	3,257	3,041	3,041	2,867
Preliminary Scoping	2,000	2,000	2,000	1,359
Flood/Erosion Control	1,000	1,000	1,000	599
Community Water, Sewer and Solid Waste	1,110	802	802	1,109
Small Communities Fund	14,366	13,113	13,113	5,031
Clean Water and Wastewater Fund	700	0	0	54
Investing in Canada Infrastructure Program	42,325	44,585	44,585	30,072
Land Development				
Land Assessment/Planning	1,661	2,231	2,231	3,136
Rural Residential	1,870	13,071	6,071	3,998
Whitehorse Residential	22,575	20,623	17,623	27,851
	93,934	103,326	93,326	78,477
Total included in the Appropriation	159,779	162,534	149,484	131,495
Summary of Appropriation by Allotment				
Personnel	8,387	7,987	7,986	8,216
Other	42,366	50,381	37,837	47,227
Government Transfers	102,748	91,216	92,211	64,187
Tangible Capital Assets	6,278	12,950	11,450	11,865
Total included in the Appropriation	159,779	162,534	149,484	131,495

COMMUNITY SERVICES

COMMUNITY DEVELOPMENT Land Development

SUPPLEMENTARY INFORMATION

CHANGES IN LAND HELD FOR SALE (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Land Held for Sale, beginning of the year	85,567	81,709	66,268	74,659
Development Costs (Appropriated Amounts)				
Whitehorse Residential	22,575	20,623	17,623	27,851
Rural Residential	1,870	13,071	6,071	3,654
Other Adjustments	0	0	0	(8,395)
Less:				
Cost of Land Sold				
Whitehorse	24,246	24,426	24,426	15,484
Rural	7,304	5,410	5,410	576
Land Held for Sale, end of the year	78,462	85,567	60,126	81,709

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.

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 51-1)

Program Administration	302	298	298	495
Board and Council	229	229	229	0
Professional and Corporate Affairs	1,681	1,705	1,705	1,488
Securities Insurance	673	639	639	430
Employment Standards and Residential Tenancy Office	1,280	1,281	1,281	1,256
Property Assessment and Taxation	5,817	5,737	5,737	5,331
Public Libraries	2,554	2,557	2,557	2,500
	12,536	12,446	12,446	11,500

COMMUNITY SERVICES

REGULATORY AND CONSUMER SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Capital (Vote 51-2)				
Public Libraries				
Community Library Equipment	11	14	14	0
Whitehorse Library Upgrades	50	50	50	64
Property Assessment and Taxation				
Rural Electrification and Telephone Program	1,000	1,000	1,000	780
Domestic Well Program	800	800	800	561
Municipal Well Program	400	400	400	244
Better Buildings Program	2,000	1,522	1,522	226
	4,261	3,786	3,786	1,875
Total included in the Appropriation	16,797	16,232	16,232	13,375
Summary of Appropriation by Allotment				
Personnel	6,391	6,370	6,370	5,715
Other	5,370	4,915	4,915	2,909
Government Transfers	5,036	4,947	4,947	4,751
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	16,797	16,232	16,232	13,375

COMMUNITY SERVICES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Protective Services				
Building Safety Licences and Fees	1,000	1,000	1,000	806
Community Development				
Sale of Land	31,550	29,836	29,836	15,969
Community, Water, Sewer and Solid Waste Projects	413	213	213	174
Regulatory and Consumer Services				
Photocopier Fees	2	2	2	0
Interest on Local Improvement	200	200	200	167
General Property Tax	7,510	7,372	7,372	7,318
Grant-in-Lieu	264	258	258	256
Professional/Consumer Licensing	701	688	688	654
Business/Corporate Licensing	5,500	5,500	5,500	5,783
Employment Standards	6	6	6	8
Prior Years' Revenues	0	0	0	6
Total Taxes and General Revenues	47,146	45,075	45,075	31,141
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Protective Services				
Prior Years' Recoveries	0	5,200	0	2,804
Community Development				
Community Recreation/Active Living Sport	60	60	60	100
- Yukon Lottery Commission	1,103	1,103	959	720
Water and Sewer Services	981	981	981	423
Mosquito Control	46	46	46	70

COMMUNITY SERVICES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Public Library	15	15	15	0
Community Assessments	879	807	807	885
	3,084	8,212	2,868	5,002
Capital				
Regulatory and Consumer Services				
Prior Years' Recoveries	0	0	0	225
	0	0	0	225
Total Third-Party Recoveries	3,084	8,212	2,868	5,227
RECOVERIES FROM CANADA				
Operation and Maintenance				
Protective Services				
Crown Indigenous Relations and Northern Affairs Canada				
- Emergency Measures	222	222	222	222
Indigenous Services Canada				
- Emergency Management Assistance Program	293	294	0	400
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	2,765	2,626	2,626	1,818
- 2 Billion Trees	1,352	434	70	172
- Resilient Communities through Fire Smart	1,199	983	0	0
Disaster Mitigation and Adaptation Fund	1,730	0	0	0
Prior Years' Recoveries	0	864	0	13,554

COMMUNITY SERVICES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Community Development				
Community Recreation/Active Living Sport	1,378	1,338	1,138	1,118
Natural Resources Canada	353	353	353	453
- Climate Change Adaptation	328	175	0	0
Regulatory and Consumer Services				
Author Readings	16	16	16	21
	9,636	7,305	4,425	17,758
Capital				
Protective Services				
Natural Resources Canada				
- Fighting and Managing Wildfires in a Changing Climate	1,071	685	685	500
- Resilient Communities through Fire Smart	253	0	0	0
Prior Years' Recoveries	0	184	0	228
Community Development				
Canada Community-Building Fund	2,500	2,500	2,500	2,113
Small Communities Fund	10,750	6,835	6,835	3,687
Investing in Canada Infrastructure Program	30,224	37,100	37,100	25,924
Prior Years' Recoveries	0	0	0	39
	44,798	47,304	47,120	32,491
Total Recoveries from Canada	54,434	54,609	51,545	50,249
TOTAL REVENUES	104,664	107,896	99,488	86,617

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
LEGISLATED GRANTS				
Community Development				
In lieu of Property Taxes	11,838	10,842	10,548	9,991
Comprehensive Municipal Grants	29,516	24,556	24,556	22,241
Community Recreation Assistance Grants	818	818	818	818
Regulatory and Consumer Services				
Home Owner Grants	4,535	4,446	4,446	4,269
Total Legislated Grants	46,707	40,662	40,368	37,319
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Protective Services				
Fire Management				
- FireSmart	850	850	850	849
- Beat the Heat Training Camp	50	50	50	50
- Training and Capacity	125	125	125	122
- Various First Nations	70	70	0	0
Emergency Management Assistance Program	293	294	0	380
Natural Resources Canada				
- Resilient Communities Through FireSmart	644	0	0	0
Disaster Mitigation and Adaptation Fund	300	0	0	0
Prior Years' Other Transfer Payments	0	0	20	277
Community Development				
Volunteer Benevoles Yukon Society	67	67	67	67
Community Recreation/Active Living	2,068	2,027	1,827	1,776
Sport	4,912	4,662	4,518	3,587
Sport Yukon	214	214	214	214

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Community Development (cont'd)				
Community/Local Advisory Council	72	72	72	76
Association of Yukon Communities	100	100	100	150
City of Whitehorse				
- Curbside Recycling	827	375	0	0
- Free Transit Initiative	200	330	0	0
Solid Waste - Landfill Agreements	550	490	328	229
Municipal Ground Water Monitoring	290	290	290	239
Community Training Fund	88	0	0	0
Regulatory and Consumer Services				
Community Library Boards	501	501	501	482
	12,221	10,517	8,962	8,498
Capital				
Protective Services				
Prior Years' Other Transfer Payments	0	0	0	746
Community Development				
Recreation/Community Centres - Various	125	125	125	125
Small Communities Fund	14,366	13,013	13,013	5,031
Investing in Canada Infrastructure Program	35,997	33,235	33,235	19,466
Clean Water and Wastewater Fund	700	0	0	54
Prior Years' Other Transfer Payments	0	0	2,500	123
	51,188	46,373	48,873	25,545
Total Other Transfer Payments	63,409	56,890	57,835	34,043
TOTAL GOVERNMENT TRANSFERS	110,116	97,552	98,203	71,362

COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	180,651	177,174	169,146	182,254
Accumulated Amortization	(74,932)	(69,740)	(70,046)	(72,179)
Work-in-Progress	39,496	27,560	38,663	25,152
Net Book Value	145,215	134,994	137,763	135,227
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	1,430	2,741	1,241	1,959
Work-in-Progress put in Service during Year	34,000	200	200	8,689
Asset Retirement Obligation Asset	0	0	0	54
ARO ⁽¹⁾ Asset change in Estimate	0	0	0	(187)
Transfers between Departments	0	536	0	(15,595)
Accumulated Amortization				
Amortization Expense	(6,333)	(5,027)	(5,029)	(4,477)
Transfers between Departments	0	(165)	0	6,916
Work-in-Progress				
Capital Acquisitions	6,278	11,450	11,450	11,226
Work-in-Progress put in Service during Year	(34,000)	(200)	(200)	(8,689)
Transfers between Departments	2,970	686	167	(129)
End of the Year				
Cost of Tangible Capital Assets in Service	216,081	180,651	170,587	177,174
Accumulated Amortization	(81,265)	(74,932)	(75,075)	(69,740)
Net Book Value	134,816	105,719	95,512	107,434
Work-in-Progress	14,744	39,496	50,080	27,560
Total Net Book Value and Work-in-Progress	149,560	145,215	145,592	134,994

⁽¹⁾ Asset Retirement Obligation

COMMUNITY SERVICES

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	16,869	16,447	16,791	16,377
Increase in Liabilities				
Accretion	433	422	424	412
Asset Retirement Obligation Asset	0	0	0	54
Transfer between Departments	0	0	0	(60)
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	336
Asset Retirement Obligation Liability, end of the year	17,302	16,869	17,215	16,447

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Restricted Funds

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COMMUNITY SERVICES

RESTRICTED FUNDS RECYCLING

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	5,393	5,393	5,393	6,147
Expenses	5,393	5,393	5,393	6,681
Net Profit/(Loss) for the Year	0	0	0	(534)
Balance at Beginning of Year	1,078	1,078	1,612	1,612
Balance at End of Year	1,078	1,078	1,612	1,078
Increase/(Decrease) in Restricted Funds	0	0	0	(534)