

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) | 2025-26 ESTIMATE | Comparable | | |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts to be Appropriated | | | | |
| Operation and Maintenance (Vote 03-1) | 289,749 | 277,078 | 252,860 | 251,376 |
| Capital (Vote 03-2) | 25,640 | 20,706 | 29,380 | 33,279 |
| Total Appropriations | 315,389 | 297,784 | 282,240 | 284,655 |

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

VOTE 03
DEPARTMENT OF EDUCATION

| 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 03-1) | | | | |
| Education Support Services | 6,450 | 6,305 | 6,305 | 5,637 |
| Administration and Support | 12,167 | 11,601 | 10,948 | 11,498 |
| School Authorities | 150,931 | 147,068 | 127,889 | 131,549 |
| Student Wellbeing and Inclusion | 11,048 | 5,589 | 5,745 | 4,631 |
| Corporate Services and Programs | 65,239 | 62,874 | 58,746 | 57,054 |
| Student Learning and First Nations Initiatives | 12,719 | 12,446 | 12,032 | 10,632 |
| Yukon University | 31,195 | 31,195 | 31,195 | 30,375 |
| Total Operation and Maintenance (Vote 03-1) | 289,749 | 277,078 | 252,860 | 251,376 |
| Capital (Vote 03-2) | | | | |
| School Authorities | 24,825 | 19,591 | 28,265 | 32,053 |
| Corporate Services and Programs | 515 | 515 | 515 | 126 |
| Yukon University | 300 | 600 | 600 | 1,100 |
| Total Capital (Vote 03-2) | 25,640 | 20,706 | 29,380 | 33,279 |
| Total Appropriations | 315,389 | 297,784 | 282,240 | 284,655 |
| Adjustments for Reconciliation of Expenses | | | | |
| Amortization Expense | 6,303 | 9,011 | 9,085 | 6,482 |
| Accretion Expense | 767 | 734 | 617 | 599 |
| Write-downs / Disposals | 0 | 0 | 0 | 2 |
| Tangible Capital Assets | (19,505) | (13,299) | (21,961) | (24,635) |
| Total Expenses | 302,954 | 294,230 | 269,981 | 267,103 |
| Summary of Expenses by Category | | | | |
| Personnel | 160,051 | 155,986 | 142,239 | 136,209 |
| Other | 27,144 | 26,839 | 25,048 | 26,066 |
| Government Transfers | 108,689 | 101,660 | 92,992 | 97,747 |
| Amortization Expense | 6,303 | 9,011 | 9,085 | 6,482 |
| Accretion Expense | 767 | 734 | 617 | 599 |
| Total Expenses | 302,954 | 294,230 | 269,981 | 267,103 |

VOTE 03
DEPARTMENT OF EDUCATION

| FINANCIAL SUMMARY (\$000s) | 2025-26 ESTIMATE | <i>Comparable</i> | | |
|-----------------------------------|-----------------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Revenues | | | | |
| Taxes and General Revenues | 16 | 16 | 16 | 8 |
| Third-Party Recoveries | | | | |
| Operation and Maintenance | 834 | 834 | 1,114 | 859 |
| Capital | 88 | 88 | 88 | 67 |
| Subtotal Third-Party | 922 | 922 | 1,202 | 926 |
| Recoveries from Canada | | | | |
| Operation and Maintenance | 24,786 | 17,764 | 14,716 | 16,835 |
| Capital | 6,036 | 5,855 | 10,284 | 127 |
| Subtotal from Canada | 30,822 | 23,619 | 25,000 | 16,962 |
| Total Revenues | 31,760 | 24,557 | 26,218 | 17,896 |

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EDUCATION

EDUCATION SUPPORT SERVICES

- To provide leadership and strategic support services through the Deputy Minister's Office to the department in the areas of finance, human resources and communications.

| 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 03-1) | | | | |
| Deputy Minister's Office | 763 | 728 | 728 | 675 |
| Communications | 987 | 953 | 953 | 836 |
| Human Resources | 2,923 | 2,888 | 2,888 | 2,384 |
| Finance | 1,777 | 1,736 | 1,736 | 1,742 |
| Total included in the Appropriation | 6,450 | 6,305 | 6,305 | 5,637 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 4,863 | 4,718 | 4,718 | 4,794 |
| Other | 1,534 | 1,534 | 1,534 | 796 |
| Government Transfers | 53 | 53 | 53 | 47 |
| Total included in the Appropriation | 6,450 | 6,305 | 6,305 | 5,637 |

EDUCATION

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) | 2025-26 ESTIMATE | Comparable | | |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts included in the Appropriation | | | | |
| Operation and Maintenance (Vote 03-1) | | | | |
| Administration | 361 | 338 | 338 | 613 |
| Technology and Student Information | 2,016 | 2,025 | 2,025 | 2,066 |
| Facilities and Transportation | 9,790 | 9,238 | 8,585 | 8,819 |
| Total included in the Appropriation | 12,167 | 11,601 | 10,948 | 11,498 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 6,022 | 5,779 | 5,640 | 5,699 |
| Other | 6,029 | 5,706 | 5,192 | 5,722 |
| Government Transfers | 116 | 116 | 116 | 77 |
| Total included in the Appropriation | 12,167 | 11,601 | 10,948 | 11,498 |

EDUCATION

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) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts included in the Appropriation | | | | |
| Operation and Maintenance (Vote 03-1) | | | | |
| Kindergarten - Grade 12 | 102,711 | 101,380 | 90,110 | 90,161 |
| Commission Scolaire Francophone du Yukon | 12,699 | 12,206 | 11,278 | 10,727 |
| First Nation School Board | 35,521 | 33,482 | 26,501 | 30,661 |
| | 150,931 | 147,068 | 127,889 | 131,549 |
| Capital (Vote 03-2) | | | | |
| Facility Construction and Maintenance | | | | |
| Burwash School - Kêts'ádań Kù | 15,650 | 5,250 | 13,025 | 1,788 |
| Downtown School | 50 | 0 | 0 | 0 |
| Modular Classrooms | 1,200 | 1,200 | 1,200 | 0 |
| School Initiated Renovations | 115 | 109 | 115 | 47 |
| Program Related Capital Repairs | 263 | 329 | 329 | 1,259 |
| Whistle Bend School | 50 | 3,693 | 2,500 | 21,763 |
| School Replacement | 1,000 | 420 | 2,500 | 290 |
| Ross River School Remediation | 1,200 | 2,050 | 2,050 | 2,168 |
| Modernizing Learning Spaces | 150 | 150 | 150 | 194 |
| Experiential Learning Spaces | 1,200 | 1,200 | 1,200 | 680 |
| Selkirk Parking Lot | 5 | 1,550 | 1,550 | 956 |
| Site Improvement and Recreation | | | | |
| Development | 250 | 425 | 425 | 63 |
| School Van Replacement | 400 | 117 | 117 | 0 |

EDUCATION

SCHOOL AUTHORITIES (Cont'd)

| PROGRAM SUMMARY (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Capital (Vote 03-2) (cont'd) | | | | |
| Instructional Programs | | | | |
| School-Based Equipment Purchase | 495 | 481 | 487 | 272 |
| School-Based Information Technology | 2,681 | 2,547 | 2,547 | 2,517 |
| Special Education Equipment | 116 | 70 | 70 | 52 |
| Prior Years' Projects | 0 | 0 | 0 | 4 |
| | 24,825 | 19,591 | 28,265 | 32,053 |
| Total included in the Appropriation | 175,756 | 166,659 | 156,154 | 163,602 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 130,959 | 127,287 | 113,877 | 111,351 |
| Other | 13,085 | 14,404 | 13,437 | 14,970 |
| Government Transfers | 12,207 | 11,669 | 6,879 | 12,646 |
| Tangible Capital Assets | 19,505 | 13,299 | 21,961 | 24,635 |
| Total included in the Appropriation | 175,756 | 166,659 | 156,154 | 163,602 |

EDUCATION

STUDENT WELLBEING AND INCLUSION

- To prioritize the holistic wellbeing 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) | 2025-26 ESTIMATE | Comparable | | |
|---|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts included in the Appropriation | | | | |
| Operation and Maintenance (Vote 03-1) | | | | |
| Administration | 116 | 114 | 114 | 241 |
| Student Support Services | 4,232 | 3,353 | 3,333 | 3,487 |
| Reimagining Inclusive and Special Education | 5,167 | 500 | 500 | 746 |
| Student Wellbeing | 1,533 | 1,622 | 1,798 | 157 |
| Total included in the Appropriation | 11,048 | 5,589 | 5,745 | 4,631 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 3,543 | 4,242 | 4,283 | 2,693 |
| Other | 2,303 | 1,082 | 1,062 | 1,720 |
| Government Transfers | 5,202 | 265 | 400 | 218 |
| Total included in the Appropriation | 11,048 | 5,589 | 5,745 | 4,631 |

EDUCATION

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) | 2025-26 ESTIMATE | Comparable | | |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts included in the Appropriation | | | | |
| Operation and Maintenance (Vote 03-1) | | | | |
| Administration | 406 | 410 | 410 | 310 |
| Information Technology and Analytics | 2,425 | 2,379 | 2,379 | 2,160 |
| French Programs | 2,252 | 2,230 | 1,616 | 2,161 |
| Post-Secondary and Future Skills | 12,023 | 12,033 | 10,811 | 10,935 |
| Early Learning and Child Care | 46,829 | 44,708 | 42,341 | 40,604 |
| Policy, Planning and Evaluation | 1,304 | 1,114 | 1,189 | 884 |
| | 65,239 | 62,874 | 58,746 | 57,054 |
| Capital (Vote 03-2) | | | | |
| Early Learning and Child Care | 515 | 515 | 515 | 126 |
| | 515 | 515 | 515 | 126 |
| Total included in the Appropriation | 65,754 | 63,389 | 59,261 | 57,180 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 7,363 | 7,128 | 7,108 | 6,174 |
| Other | 2,857 | 2,776 | 2,486 | 2,101 |
| Government Transfers | 55,534 | 53,485 | 49,667 | 48,905 |
| Tangible Capital Assets | 0 | 0 | 0 | 0 |
| Total included in the Appropriation | 65,754 | 63,389 | 59,261 | 57,180 |

EDUCATION

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) | 2025-26 ESTIMATE | Comparable | | |
|---|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| Amounts included in the Appropriation | | | | |
| Operation and Maintenance (Vote 03-1) | | | | |
| Administration | 380 | 351 | 351 | 353 |
| Program Delivery and Curriculum Development | 3,808 | 3,772 | 3,771 | 3,171 |
| First Nations Initiatives | 8,531 | 8,323 | 7,910 | 7,108 |
| Total included in the Appropriation | 12,719 | 12,446 | 12,032 | 10,632 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 7,301 | 6,832 | 6,613 | 5,498 |
| Other | 1,336 | 1,337 | 1,337 | 755 |
| Government Transfers | 4,082 | 4,277 | 4,082 | 4,379 |
| Total included in the Appropriation | 12,719 | 12,446 | 12,032 | 10,632 |

EDUCATION

YUKON UNIVERSITY

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

| 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 03-1) | | | | |
| Yukon University | 31,195 | 31,195 | 31,195 | 30,375 |
| | 31,195 | 31,195 | 31,195 | 30,375 |
| Capital (Vote 03-2) | | | | |
| Information Technology Equipment and Systems | 200 | 200 | 200 | 700 |
| Furniture and Equipment | 100 | 100 | 100 | 100 |
| Prior Years' Projects | 0 | 300 | 300 | 300 |
| | 300 | 600 | 600 | 1,100 |
| Total included in the Appropriation | 31,495 | 31,795 | 31,795 | 31,475 |
| Summary of Appropriation by Allotment | | | | |
| Personnel | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Government Transfers | 31,495 | 31,795 | 31,795 | 31,475 |
| Tangible Capital Assets | 0 | 0 | 0 | 0 |
| Total included in the Appropriation | 31,495 | 31,795 | 31,795 | 31,475 |

EDUCATION

| REVENUES (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| TAXES AND GENERAL REVENUES | | | | |
| School Authorities | | | | |
| Extension Programs Fees | 5 | 5 | 5 | 0 |
| Summer School Fees | 10 | 10 | 10 | 6 |
| Corporate Services and Programs | | | | |
| Apprenticeship and Certification | 1 | 1 | 1 | 2 |
| Total Taxes and General Revenues | 16 | 16 | 16 | 8 |
| THIRD-PARTY RECOVERIES | | | | |
| Operation and Maintenance | | | | |
| School Authorities | | | | |
| Staff Accommodation Rental | 40 | 40 | 40 | 16 |
| Stikine Students | 264 | 264 | 264 | 322 |
| Yukon Association of Educational Professionals | | | | |
| - Teachers on Call | 80 | 80 | 80 | 13 |
| Prior Years' Recoveries | 0 | 0 | 0 | 14 |
| Student Wellbeing and Inclusion | | | | |
| Prior Years' Recoveries | 0 | 0 | 300 | 262 |
| Corporate Services and Programs | | | | |
| Council of Ministers of Education of Canada Agreement - Monitors | 370 | 370 | 350 | 189 |
| Student Learning and First Nations Initiatives | | | | |
| Student Accommodation | 80 | 80 | 80 | 43 |
| | 834 | 834 | 1,114 | 859 |

EDUCATION

| REVENUES (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| THIRD-PARTY RECOVERIES (cont'd) | | | | |
| Capital | | | | |
| School Authorities | | | | |
| School-Based Information Technology | 88 | 88 | 88 | 67 |
| | 88 | 88 | 88 | 67 |
| Total Third-Party Recoveries | 922 | 922 | 1,202 | 926 |
| RECOVERIES FROM CANADA | | | | |
| Operation and Maintenance | | | | |
| School Authorities | | | | |
| Canadian Heritage | | | | |
| - French Language Programs | 1,798 | 1,726 | 1,606 | 1,720 |
| Student Wellbeing and Inclusion | | | | |
| National School Food Program | 4,807 | 0 | 0 | 0 |
| Corporate Services and Programs | | | | |
| Canadian Heritage | | | | |
| - French Language Programs | 1,577 | 1,613 | 977 | 1,509 |
| Student Financial Assistance | | | | |
| - Canada Student Loan | 509 | 509 | 509 | 513 |
| Early Learning and Child Care | 16,095 | 13,916 | 11,624 | 13,093 |
| | 24,786 | 17,764 | 14,716 | 16,835 |

EDUCATION

| REVENUES (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| RECOVERIES FROM CANADA (cont'd) | | | | |
| Capital | | | | |
| School Authorities | | | | |
| Investing in Canada Infrastructure Program | 5,521 | 5,340 | 9,769 | 1 |
| Corporate Services and Programs | | | | |
| Early Learning and Child Care | 515 | 515 | 515 | 126 |
| | 6,036 | 5,855 | 10,284 | 127 |
| Total Recoveries from Canada | 30,822 | 23,619 | 25,000 | 16,962 |
| TOTAL REVENUES | 31,760 | 24,557 | 26,218 | 17,896 |

EDUCATION

| GOVERNMENT TRANSFERS (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| LEGISLATED GRANTS | | | | |
| Administration and Support | | | | |
| Student Transportation | 116 | 116 | 116 | 77 |
| Corporate Services and Programs | | | | |
| Child Care Subsidies | 801 | 751 | 551 | 596 |
| Post Secondary Student Grants | 6,256 | 6,646 | 5,034 | 5,714 |
| Student Learning and First Nations Initiatives | | | | |
| Student Accommodation (Boarding Subsidy) | 30 | 30 | 30 | 18 |
| Total Legislated Grants | 7,203 | 7,543 | 5,731 | 6,405 |
| OTHER TRANSFER PAYMENTS | | | | |
| Operation and Maintenance | | | | |
| Education Support Services | | | | |
| Education Related Organizations | 53 | 53 | 53 | 47 |
| School Authorities | | | | |
| Remuneration School Councils/Committees | 257 | 257 | 257 | 267 |
| Commission scolaire francophone du Yukon | 2,324 | 2,053 | 2,277 | 1,679 |
| First Nation School Board | 9,549 | 9,171 | 4,145 | 9,932 |
| Student Wellbeing and Inclusion | | | | |
| Attendance Initiatives | 100 | 100 | 400 | 157 |
| Mental Wellbeing | 520 | 165 | 0 | 61 |
| National School Food Program | 4,582 | 0 | 0 | 0 |
| Corporate Services and Programs | | | | |
| Association franco-yukonnaise | 420 | 702 | 300 | 550 |
| French Second Language Support | 218 | 49 | 49 | 54 |
| Education Related Organizations | 2 | 4 | 2 | 0 |
| Labour Market Development Agreement | 2,300 | 2,300 | 2,300 | 2,462 |

EDUCATION

| 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) | | | | |
| Corporate Services and Programs (cont'd) | | | | |
| Workforce Development Agreement | 550 | 550 | 550 | 439 |
| Community Training Fund | 669 | 279 | 669 | 270 |
| Student Training and Employment Program | 366 | 366 | 366 | 288 |
| Apprenticeship Initiatives | 58 | 58 | 58 | 56 |
| Yukon Summer Program | 114 | 114 | 114 | 104 |
| Post-Secondary Student Scholarships | 119 | 119 | 119 | 118 |
| Child Care - Operational Funding | 253 | 1,604 | 1,804 | 713 |
| Universal Child Care | 29,450 | 29,698 | 29,690 | 27,198 |
| Quality Initiatives | 3,170 | 2,750 | 2,750 | 4,951 |
| Inclusive Programming | 7,820 | 5,311 | 5,311 | 5,392 |
| Infrastructure Funding | 2,968 | 2,184 | 0 | 0 |
| Student Learning and First Nations Initiatives | | | | |
| Student Outcomes | 321 | 321 | 321 | 0 |
| Tutor Program | 150 | 150 | 150 | 145 |
| First Nation Education Agreements | 1,510 | 1,705 | 1,510 | 1,546 |
| Native Language Program | 1,195 | 1,195 | 1,195 | 1,075 |
| First Nations Elder Program | 44 | 44 | 44 | 53 |
| Education Initiatives | 735 | 735 | 735 | 735 |
| School Cultural Activities | 97 | 97 | 97 | 49 |
| Prior Years' Other Transfer Payments | 0 | 0 | 0 | 758 |
| Yukon University | | | | |
| Operational Funding | 27,343 | 27,343 | 27,343 | 26,523 |
| 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 |
| | 101,109 | 93,329 | 86,461 | 89,474 |

EDUCATION

| GOVERNMENT TRANSFERS (\$000s) | 2025-26 ESTIMATE | Comparable | | |
|--|---------------------|---------------------|---------------------|-------------------|
| | | 2024-25 FORECAST | 2024-25 ESTIMATE | 2023-24 ACTUAL |
| OTHER TRANSFER PAYMENTS (cont'd) | | | | |
| Capital | | | | |
| School Authorities | | | | |
| Commission scolaire francophone du Yukon | 48 | 28 | 28 | 98 |
| First Nation School Board | 29 | 29 | 41 | 39 |
| Prior Years' Other Transfer Payments | 0 | 131 | 131 | 631 |
| Yukon University | | | | |
| Information Technology Equipment and Systems | 200 | 200 | 200 | 700 |
| Furniture and Equipment | 100 | 100 | 100 | 100 |
| Prior Years' Other Transfer Payments | 0 | 300 | 300 | 300 |
| | 377 | 788 | 800 | 1,868 |
| Total Other Transfer Payments | 101,486 | 94,117 | 87,261 | 91,342 |
| TOTAL GOVERNMENT TRANSFERS | 108,689 | 101,660 | 92,992 | 97,747 |

EDUCATION

| 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 | 397,148 | 344,363 | 389,498 | 343,021 |
| Accumulated Amortization | (199,805) | (191,077) | (193,481) | (185,141) |
| Work-in-Progress | 9,013 | 48,782 | 4,419 | 26,585 |
| Net Book Value | 206,356 | 202,068 | 200,436 | 184,465 |
| Changes during the Year | | | | |
| Cost of Tangible Capital Assets | | | | |
| Capital Acquisitions | 2,855 | 2,517 | 4,067 | 319 |
| Work-in-Progress put in Service during Year | 1,339 | 50,551 | 4,658 | 2,734 |
| Asset Retirement Obligation Asset | 0 | 0 | 0 | 10 |
| ARO ⁽¹⁾ Asset change in Estimate | 0 | 0 | 0 | (1,171) |
| Write-downs | 0 | 0 | 0 | (2) |
| Transfers between Departments | 0 | 0 | 0 | (39) |
| Disposals | 0 | (283) | (283) | (509) |
| Accumulated Amortization | | | | |
| Amortization Expense | (6,303) | (9,011) | (9,085) | (6,482) |
| Transfers between Departments | 0 | 0 | 0 | 37 |
| Disposals | 0 | 283 | 283 | 509 |
| Work-in-Progress | | | | |
| Capital Acquisitions | 16,650 | 10,782 | 17,894 | 24,316 |
| Work-in-Progress put in Service during Year | (1,339) | (50,551) | (4,658) | (2,734) |
| Transfers between Departments | 0 | 0 | 0 | 682 |
| Write-downs | 0 | 0 | 0 | (67) |
| End of the Year | | | | |
| Cost of Tangible Capital Assets in Service | 401,342 | 397,148 | 397,940 | 344,363 |
| Accumulated Amortization | (206,108) | (199,805) | (202,283) | (191,077) |
| Net Book Value | 195,234 | 197,343 | 195,657 | 153,286 |
| Work-in-Progress | 24,324 | 9,013 | 17,655 | 48,782 |
| Total Net Book Value and Work-in-Progress | 219,558 | 206,356 | 213,312 | 202,068 |

⁽¹⁾ Asset Retirement Obligation

EDUCATION

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 | 17,054 | 16,320 | 20,555 | 19,957 |
| Increase in Liabilities | | | | |
| Accretion | 767 | 734 | 617 | 599 |
| Asset Retirement Obligation | 0 | 0 | 0 | 10 |
| Less: | | | | |
| Asset Retirement Activities Performed | 0 | 0 | 0 | 0 |
| Change in Estimate | 0 | 0 | 0 | 4,246 |
| Asset Retirement Obligation Liability, end of the year | 17,821 | 17,054 | 21,172 | 16,320 |