

# 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.

<b>SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		<b>2024-25 FORECAST</b>	<b>2024-25 ESTIMATE</b>	<b>2023-24 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
<b>Operation and Maintenance (Vote 03-1)</b>	<b>289,749</b>	277,078	252,860	251,376
<b>Capital (Vote 03-2)</b>	<b>25,640</b>	20,706	29,380	33,279
<b>Total Appropriations</b>	<b>315,389</b>	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**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		<b>2024-25 FORECAST</b>	<b>2024-25 ESTIMATE</b>	<b>2023-24 ACTUAL</b>
<b>Amounts to be Appropriated</b>				
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
<b>Total Operation and Maintenance (Vote 03-1)</b>	<b>289,749</b>	<b>277,078</b>	<b>252,860</b>	<b>251,376</b>
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
<b>Total Capital (Vote 03-2)</b>	<b>25,640</b>	<b>20,706</b>	<b>29,380</b>	<b>33,279</b>
<b>Total Appropriations</b>	<b>315,389</b>	<b>297,784</b>	<b>282,240</b>	<b>284,655</b>
<b>Adjustments for Reconciliation of Expenses</b>				
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)
<b>Total Expenses</b>	<b>302,954</b>	<b>294,230</b>	<b>269,981</b>	<b>267,103</b>
<b>Summary of Expenses by Category</b>				
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
<b>Total Expenses</b>	<b>302,954</b>	<b>294,230</b>	<b>269,981</b>	<b>267,103</b>

**VOTE 03  
DEPARTMENT OF EDUCATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>31,760</b>	<b>24,557</b>	<b>26,218</b>	<b>17,896</b>

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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.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
<b>Total included in the Appropriation</b>	<b>6,450</b>	<b>6,305</b>	<b>6,305</b>	<b>5,637</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,863	4,718	4,718	4,794
Other	1,534	1,534	1,534	796
Government Transfers	53	53	53	47
<b>Total included in the Appropriation</b>	<b>6,450</b>	<b>6,305</b>	<b>6,305</b>	<b>5,637</b>

## 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
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
<b>Total included in the Appropriation</b>	<b>12,167</b>	<b>11,601</b>	<b>10,948</b>	<b>11,498</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,022	5,779	5,640	5,699
Other	6,029	5,706	5,192	5,722
Government Transfers	116	116	116	77
<b>Total included in the Appropriation</b>	<b>12,167</b>	<b>11,601</b>	<b>10,948</b>	<b>11,498</b>

## 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
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
	<b>150,931</b>	<b>147,068</b>	<b>127,889</b>	<b>131,549</b>
<b>Capital (Vote 03-2)</b>				
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)**

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 03-2) (cont'd)</b>				
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
	<b>24,825</b>	<b>19,591</b>	<b>28,265</b>	<b>32,053</b>
<b>Total included in the Appropriation</b>	<b>175,756</b>	<b>166,659</b>	<b>156,154</b>	<b>163,602</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>175,756</b>	<b>166,659</b>	<b>156,154</b>	<b>163,602</b>

## 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.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		<b>2024-25 FORECAST</b>	<b>2024-25 ESTIMATE</b>	<b>2023-24 ACTUAL</b>
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
<b>Total included in the Appropriation</b>	<b>11,048</b>	<b>5,589</b>	<b>5,745</b>	<b>4,631</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>11,048</b>	<b>5,589</b>	<b>5,745</b>	<b>4,631</b>

## 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
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
	<b>65,239</b>	<b>62,874</b>	<b>58,746</b>	<b>57,054</b>
<b>Capital (Vote 03-2)</b>				
Early Learning and Child Care	515	515	515	126
	<b>515</b>	<b>515</b>	<b>515</b>	<b>126</b>
<b>Total included in the Appropriation</b>	<b>65,754</b>	<b>63,389</b>	<b>59,261</b>	<b>57,180</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>65,754</b>	<b>63,389</b>	<b>59,261</b>	<b>57,180</b>

## 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.

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
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
<b>Total included in the Appropriation</b>	<b>12,719</b>	<b>12,446</b>	<b>12,032</b>	<b>10,632</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>12,719</b>	<b>12,446</b>	<b>12,032</b>	<b>10,632</b>

**EDUCATION**

**YUKON UNIVERSITY**

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

<b>PROGRAM SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts included in the Appropriation</b>				
<b>Operation and Maintenance (Vote 03-1)</b>				
Yukon University	<b>31,195</b>	31,195	31,195	30,375
	<b>31,195</b>	31,195	31,195	30,375
<b>Capital (Vote 03-2)</b>				
Information Technology Equipment and Systems	<b>200</b>	200	200	700
Furniture and Equipment	<b>100</b>	100	100	100
Prior Years' Projects	<b>0</b>	300	300	300
	<b>300</b>	600	600	1,100
<b>Total included in the Appropriation</b>	<b>31,495</b>	31,795	31,795	31,475
<b>Summary of Appropriation by Allotment</b>				
Personnel	<b>0</b>	0	0	0
Other	<b>0</b>	0	0	0
Government Transfers	<b>31,495</b>	31,795	31,795	31,475
Tangible Capital Assets	<b>0</b>	0	0	0
<b>Total included in the Appropriation</b>	<b>31,495</b>	31,795	31,795	31,475

## EDUCATION

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
<b>School Authorities</b>				
Extension Programs Fees	5	5	5	0
Summer School Fees	10	10	10	6
<b>Corporate Services and Programs</b>				
Apprenticeship and Certification	1	1	1	2
<b>Total Taxes and General Revenues</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>8</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>School Authorities</b>				
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
<b>Student Wellbeing and Inclusion</b>				
Prior Years' Recoveries	0	0	300	262
<b>Corporate Services and Programs</b>				
Council of Ministers of Education of Canada Agreement - Monitors	370	370	350	189
<b>Student Learning and First Nations Initiatives</b>				
Student Accommodation	80	80	80	43
	<b>834</b>	<b>834</b>	<b>1,114</b>	<b>859</b>

## EDUCATION

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>THIRD-PARTY RECOVERIES (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
School-Based Information Technology	88	88	88	67
	88	88	88	67
<b>Total Third-Party Recoveries</b>	<b>922</b>	922	1,202	926
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>School Authorities</b>				
Canadian Heritage				
- French Language Programs	1,798	1,726	1,606	1,720
<b>Student Wellbeing and Inclusion</b>				
National School Food Program	4,807	0	0	0
<b>Corporate Services and Programs</b>				
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
<b>RECOVERIES FROM CANADA (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
Investing in Canada Infrastructure Program	5,521	5,340	9,769	1
<b>Corporate Services and Programs</b>				
Early Learning and Child Care	515	515	515	126
	6,036	5,855	10,284	127
<b>Total Recoveries from Canada</b>	<b>30,822</b>	<b>23,619</b>	<b>25,000</b>	<b>16,962</b>
<b>TOTAL REVENUES</b>	<b>31,760</b>	<b>24,557</b>	<b>26,218</b>	<b>17,896</b>

## EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>LEGISLATED GRANTS</b>				
<b>Administration and Support</b>				
Student Transportation	116	116	116	77
<b>Corporate Services and Programs</b>				
Child Care Subsidies	801	751	551	596
Post Secondary Student Grants	6,256	6,646	5,034	5,714
<b>Student Learning and First Nations Initiatives</b>				
Student Accommodation (Boarding Subsidy)	30	30	30	18
<b>Total Legislated Grants</b>	<b>7,203</b>	<b>7,543</b>	<b>5,731</b>	<b>6,405</b>
<b>OTHER TRANSFER PAYMENTS</b>				
<b>Operation and Maintenance</b>				
<b>Education Support Services</b>				
Education Related Organizations	53	53	53	47
<b>School Authorities</b>				
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
<b>Student Wellbeing and Inclusion</b>				
Attendance Initiatives	100	100	400	157
Mental Wellbeing	520	165	0	61
National School Food Program	4,582	0	0	0
<b>Corporate Services and Programs</b>				
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

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		<b>2024-25 FORECAST</b>	<b>2024-25 ESTIMATE</b>	<b>2023-24 ACTUAL</b>
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Operation and Maintenance (cont'd)</b>				
<b>Corporate Services and Programs (cont'd)</b>				
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
<b>Student Learning and First Nations Initiatives</b>				
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
<b>Yukon University</b>				
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
	<b>101,109</b>	<b>93,329</b>	<b>86,461</b>	<b>89,474</b>

## EDUCATION

<b>GOVERNMENT TRANSFERS (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>OTHER TRANSFER PAYMENTS (cont'd)</b>				
<b>Capital</b>				
<b>School Authorities</b>				
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
<b>Yukon University</b>				
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
<b>Total Other Transfer Payments</b>	<b>101,486</b>	<b>94,117</b>	<b>87,261</b>	<b>91,342</b>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<b>108,689</b>	<b>101,660</b>	<b>92,992</b>	<b>97,747</b>

## EDUCATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Beginning of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>397,148</b>	344,363	389,498	343,021
Accumulated Amortization	<b>(199,805)</b>	(191,077)	(193,481)	(185,141)
Work-in-Progress	<b>9,013</b>	48,782	4,419	26,585
Net Book Value	<b>206,356</b>	202,068	200,436	184,465
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>2,855</b>	2,517	4,067	319
Work-in-Progress put in Service during Year	<b>1,339</b>	50,551	4,658	2,734
Asset Retirement Obligation Asset	<b>0</b>	0	0	10
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(1,171)
Write-downs	<b>0</b>	0	0	(2)
Transfers between Departments	<b>0</b>	0	0	(39)
Disposals	<b>0</b>	(283)	(283)	(509)
Accumulated Amortization				
Amortization Expense	<b>(6,303)</b>	(9,011)	(9,085)	(6,482)
Transfers between Departments	<b>0</b>	0	0	37
Disposals	<b>0</b>	283	283	509
Work-in-Progress				
Capital Acquisitions	<b>16,650</b>	10,782	17,894	24,316
Work-in-Progress put in Service during Year	<b>(1,339)</b>	(50,551)	(4,658)	(2,734)
Transfers between Departments	<b>0</b>	0	0	682
Write-downs	<b>0</b>	0	0	(67)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>401,342</b>	397,148	397,940	344,363
Accumulated Amortization	<b>(206,108)</b>	(199,805)	(202,283)	(191,077)
Net Book Value	<b>195,234</b>	197,343	195,657	153,286
Work-in-Progress	<b>24,324</b>	9,013	17,655	48,782
<b>Total Net Book Value and Work-in-Progress</b>	<b>219,558</b>	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
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>17,054</b>	16,320	20,555	19,957
Increase in Liabilities				
Accretion	<b>767</b>	734	617	599
Asset Retirement Obligation	<b>0</b>	0	0	10
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	4,246
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>17,821</b>	17,054	21,172	16,320