

# Operation & Maintenance and Capital Estimates 2025–26



**OPERATION & MAINTENANCE  
AND  
CAPITAL  
ESTIMATES  
2025-2026**

**Prepared by:  
Department of Finance  
under the direction of  
Management Board**

**1st Session of the 35th Legislature  
Yukon Legislative Assembly  
March 2025  
Whitehorse, Yukon**

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## GLOSSARY

<b>Accretion Expense</b>	Relates to the expense recognized when there is an increase to the asset retirement obligation liability due to the passage of time. This expense is recognized when a liability is measured at its present value and adjusted for the passage of time using a discount rate at the financial reporting date.
<b>Accumulated Amortization</b>	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
<b>Accumulated Surplus</b>	The combined amount of net financial resources and non-financial assets; which is also expressed as the difference between assets and liabilities. It is the cumulative excess of revenues over expenses. Since non-financial assets, including tangible capital assets, provide resources that the Government of Yukon can use in the future to accomplish its objectives, non-financial assets form part of the accumulated surplus.
<b>Amortization</b>	The systematic process of allocating the cost of tangible capital assets to expense for the periods in which they provide benefits. For the purpose of tangible capital asset accounting in the Government of Yukon, amortization is calculated using the straight-line method, which reflects a constant charge for the service over the asset's estimated useful life. This term is used interchangeably with depreciation and is generally understood to mean the same thing.
<b>Asset Retirement Activities</b>	Relate to all activities both at retirement and at post-retirement necessary to retire an asset. These may include decommissioning or dismantling a tangible capital asset, remediation of contamination from normal use of a tangible capital asset, and post-retirement monitoring. These activities also include the construction or acquisition of other tangible capital assets for the sole purpose of using them for the retirement of an asset.
<b>Asset Retirement Cost</b>	Is the estimated monetary amount of all required asset retirement activities. Asset retirement costs are a necessary and integral part of owning and operating the related capital asset. These costs increase the carrying amount of the related tangible capital asset.
<b>Asset Retirement Obligation</b>	Is a legal obligation to perform asset retirement activities.
<b>Asset Retirement Obligation Asset</b>	Is the recognized value of estimated cost of the asset retirement activities related to a tangible capital asset. It increases the assets' recorded value.
<b>Asset Retirement Obligation Liability</b>	Is the recognized liability for the estimated value of the cost of the future asset retirement activities as adjusted on an annual basis.



<b>Disposals</b>	Disposals of tangible capital assets may occur by sale, destruction, loss or abandonment. Upon disposal, the net book value of the asset is removed from the accounts.
<b>Financial Assets</b>	Assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations, e.g., cash, investments, accounts receivable, loans receivable, land held for sale, etc.
<b>Government Business Enterprise</b>	An organization that has all of the following characteristics: (a) it is a separate legal entity with the power to contract in its own name and that can sue and be sued; (b) it has been delegated the financial and operational authority to carry on a business; (c) it sells goods and services to individuals and organizations outside of the government reporting entity as its principal activity; and (d) it can, in the normal course of its operations, maintain its operations and meet its liabilities from revenues received from sources outside of the government reporting entity.
<b>Government Reporting Entity</b>	Comprises the organizations that are controlled by the government. In the case of the Government of Yukon, the government reporting entity includes Government of Yukon departments, Yukon University, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.
<b>Liabilities</b>	Financial obligations to outside organizations and individuals arising as a result of past transactions and events, e.g., accounts payable, long-term debt, deferred revenues, and post-employment benefits.
<b>Net Book Value</b>	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
<b>Net Financial Assets</b>	The difference between financial assets and liabilities.
<b>Non-financial Assets</b>	Non-financial assets include tangible capital assets, prepaid expenses and inventories of supplies. These assets are resources that the Government of Yukon can use in the future to deliver government services or can be consumed in the normal course of operations.
<b>Non-budgetary Expenditures</b>	Expenditures on loans, investments and advances that do not have an impact on the Government of Yukon annual surplus (e.g., investment in Land Development, expenditures on Loan Programs).

**Tangible Capital Assets**

Physical assets that are acquired, constructed, or developed and:

- are held for use in the production or supply of goods or delivery of services;
- have useful lives extending beyond one fiscal year and are intended to be used on a continuing basis; and
- are not intended for sale in the ordinary course of operations.

The major categories of tangible capital assets are:

- Land
- Buildings
- Heavy Equipment
- Operating Equipment
- Vehicles
- Computer Hardware and Software
- Transportation Infrastructure (including highways, bridges and airstrips).

Tangible capital assets do not include:

- assets acquired by Right, such as Crown lands, forests, water and mineral resources;
- works of art, historical treasures or heritage assets; and
- feasibility studies.

**Tangible Capital Assets in Service**

Assets currently being used in the production or supply of goods or the delivery of services.

**Transfers Through the Tax System**

Financial benefits provided or determined through a tax system (e.g., Yukon Child Benefit) that are made for a purpose other than the relieving of taxes previously paid or currently owing.

**Work-in-Progress**

Consists of construction or development of a tangible capital asset in progress that is not yet in use.

**Write-down**

A reduction in the cost of a tangible capital asset made when the value of future economic benefits associated with the asset is less than its net book value.

## **CONSOLIDATED SUMMARY**



**GOVERNMENT OF YUKON**  
**CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY <sup>(1)</sup>**  
**(\$000s)**

	<b>2025-26 ESTIMATE</b>	<i>Comparable <sup>(2)</sup></i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues by source</b>				
From Government of Canada	<b>1,894,055</b>	1,790,666	1,793,554	1,681,291
Taxes and general revenues	<b>292,282</b>	280,189	275,952	244,738
Funding and service agreements with other parties	<b>58,911</b>	62,104	48,177	65,336
Income from investment in government business enterprises <sup>(3)</sup>	<b>28,375</b>	20,490	22,790	12,045
	<b>2,273,623</b>	2,153,449	2,140,473	2,003,410
<b>Expenses by function</b>				
Health and social services	<b>768,500</b>	756,283	673,977	655,656
Community and transportation	<b>402,790</b>	435,979	415,436	415,630
Education	<b>308,973</b>	283,304	276,644	251,629
General government	<b>329,835</b>	239,642	269,354	257,364
Natural resources	<b>143,289</b>	142,038	161,949	262,705
Justice	<b>111,648</b>	115,078	109,614	107,644
Business, tourism and culture	<b>63,788</b>	73,040	75,257	63,768
Interest on borrowings	<b>12,120</b>	10,289	4,589	3,530
	<b>2,140,943</b>	2,055,653	1,986,820	2,017,926
Recovery of prior years' expenses	<b>0</b>	0	0	11,285
<b>Annual Surplus (Deficit)</b>	<b>132,680</b>	97,796	153,653	(3,231)
<b>Accumulated Surplus, end of the year</b>	<b>2,258,287</b>	2,125,608	2,215,404	2,027,812
<b>Net Financial Assets, end of the year</b>	<b>(402,200)</b>	(281,285)	(215,193)	(196,055)

(1) Includes Government of Yukon departments, Yukon University, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation - see Glossary for definition.

(2) Restated 2024-25 Forecast and 2024-25 Estimate to be consistent with the 2025-26 Estimate presentation.

(3) Includes Yukon Development Corporation and Yukon Liquor Corporation - see Glossary for definition.

**GOVERNMENT OF YUKON**  
**CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY**  
**(\$000s)**

	Departments	Other Entities <sup>(4)</sup>	Eliminations <sup>(5)</sup>	2025-26 ESTIMATE
<b>Revenues by source</b>				
From Government of Canada	1,844,330	49,725	0	<b>1,894,055</b>
Grants from Government of Yukon	0	229,153	(229,153)	<b>0</b>
Taxes and general revenues	264,225	28,872	(815)	<b>292,282</b>
Funding and service agreements with other parties	49,483	9,428	0	<b>58,911</b>
Income from investment in government business enterprises <sup>(6)</sup>	11,575	16,800	0	<b>28,375</b>
	<u>2,169,613</u>	<u>333,978</u>	<u>(229,968)</u>	<u><b>2,273,623</b></u>
<b>Expenses by function</b>				
Health and social services	758,783	149,237	(139,520)	<b>768,500</b>
Community and transportation	407,441	45,135	(49,786)	<b>402,790</b>
Education	261,375	88,260	(40,662)	<b>308,973</b>
General government	329,835	0	0	<b>329,835</b>
Natural resources	143,289	0	0	<b>143,289</b>
Justice	111,648	0	0	<b>111,648</b>
Business, tourism and culture	63,788	0	0	<b>63,788</b>
Interest on borrowings	11,490	630	0	<b>12,120</b>
	<u>2,087,649</u>	<u>283,262</u>	<u>(229,968)</u>	<u><b>2,140,943</b></u>
<b>Surplus (Deficit) for the year</b>	<u>81,964</u>	<u>50,716</u>	<u>0</u>	<u><b>132,680</b></u>

(4) Includes Yukon University, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

(5) Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

(6) Includes Yukon Development Corporation and Yukon Liquor Corporation.

**GOVERNMENT OF YUKON**  
**SUMMARY OF BORROWING AND ESTIMATED BORROWING CAPACITY**  
**(\$000s)**

		<i>Comparable</i>	
	<b>2025-26</b>	2024-25	2023-24
	<b>ESTIMATE</b>	<b>FORECAST</b>	<b>ACTUAL</b>
<b>Short Term Debt</b>			
Government of Yukon, short-term borrowings	<b>50,000</b>	300,000	105,063
Yukon Development Corporation, short-term borrowings	<b>100,000</b>	100,000	54,652
	<b>150,000</b>	400,000	159,715
<b>Long Term Debt</b>			
Government of Yukon, long-term debt	<b>400,000</b>	0	0
Government Business Enterprises			
Yukon Development Corporation, bonds	<b>100,000</b>	100,000	100,000
Yukon Development Corporation, other long-term debt	<b>112,210</b>	116,342	92,528
Fully Consolidated Entities			
Yukon Hospital Corporation, bank loans	<b>8,599</b>	13,803	18,804
Yukon University, loan payable	<b>966</b>	966	966
Yukon Housing Corporation, mortgages payable	<b>144</b>	199	251
Yukon Housing Corporation, loans payable	<b>26</b>	165	293
	<b>621,945</b>	231,475	212,842
<b>Total Debt</b>	<b>771,945</b>	631,475	372,557
<b>Obligation Under Capital Leases</b>			
Liabilities for leased tangible capital assets	<b>0</b>	0	362
<b>Accrued Interest Payable</b>	<b>2,000</b>	2,000	2,098
<b>Territorial Borrowing</b>	<b>773,945</b>	633,475	375,017
<b>Territorial Borrowing Limit</b>	<b>1,200,000</b>	1,200,000	800,000
<b>Available Borrowing Authority for Fiscal Planning</b>	<b>426,055</b>	566,525	424,983

## **NON-CONSOLIDATED SUMMARIES**

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**FINANCIAL SUMMARY**  
**(\$000s)**

	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Calculation of Surplus (Deficit) <sup>(1)</sup></b>				
Revenue	2,169,403	2,073,530	2,046,443	1,920,170
Expenses	(2,087,439)	(2,015,965)	(1,927,416)	(1,962,820)
<b>Annual Surplus (Deficit)</b>	<b>81,964</b>	57,565	119,027	(42,650)
Accumulated Surplus, beginning of year	1,479,473	1,421,908	1,464,723	1,462,983
<b>Accumulated Surplus, end of year</b>	<b>1,561,437</b>	1,479,473	1,583,750	1,421,908

**Calculation of Net Financial Assets <sup>(1)</sup>**

(Net Debt) Net Financial Assets, beginning of year	<b>(608,116)</b>	(495,543)	(444,504)	(258,989)
Surplus (Deficit) for the year	<b>81,964</b>	57,565	119,027	(42,650)
Effect of change in non-financial assets	<b>(169,502)</b>	(170,138)	(163,334)	(193,904)
<b>(Net Debt) Net Financial Assets, end of year</b>	<b>(695,654)</b>	(608,116)	(488,811)	(495,543)

<sup>(1)</sup> 2025-26 Estimate Accumulated Surplus, beginning of year includes Accumulated remeasurement gains and (losses) of \$2,174k.

**REVENUE SUMMARY**  
**(\$000s)**

	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	<b>1,454,190</b>	1,350,134	1,350,134	1,252,161
Canada Health Transfer	<b>61,690</b>	58,911	58,108	57,624
Canada Social Transfer	<b>19,650</b>	19,127	18,866	18,393
Cannabis Transfer	<b>1,850</b>	1,640	1,409	1,260
Vaping Transfer	<b>750</b>	95	115	0
Prior Years' Transfers from Canada	<b>0</b>	0	0	15,000
	<b>1,538,130</b>	1,429,907	1,428,632	1,344,438
<b>RECOVERIES FROM CANADA</b>				
Operation and Maintenance <sup>(1)</sup>	<b>152,859</b>	159,162	143,118	143,955
Capital	<b>153,241</b>	170,731	171,218	149,941
	<b>306,100</b>	329,893	314,336	293,896
<b>THIRD-PARTY RECOVERIES</b>				
Operation and Maintenance <sup>(1)</sup>	<b>41,495</b>	53,335	40,743	48,037
Capital	<b>8,088</b>	88	88	502
	<b>49,583</b>	53,423	40,831	48,539
<b>TAXES AND GENERAL REVENUES</b>				
Tax Revenue	<b>197,343</b>	189,480	190,266	167,305
Other Revenue	<b>78,247</b>	70,827	72,378	65,992
	<b>275,590</b>	260,307	262,644	233,297
<b>TOTAL REVENUE</b>	<b>2,169,403</b>	2,073,530	2,046,443	1,920,170

<sup>(1)</sup> Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.



**EXPENSE SUMMARY**  
**RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION**  
(\$000s)

VOTE	DEPARTMENT / CORPORATION	2025-26 ESTIMATE	Comparable		
			2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
01	Yukon Legislative Assembly	9,855	8,860	8,599	6,573
24	Elections Office	2,606	1,282	1,202	822
23	Office of the Ombudsman	2,101	1,830	1,830	1,590
26	Child and Youth Advocate Office	1,415	1,214	1,118	902
02	Executive Council Office	26,785	28,461	26,832	28,917
51	Community Services	221,932	242,659	206,263	200,538
07	Economic Development	27,356	26,664	27,109	28,348
03	Education	315,389	297,784	282,240	284,655
53	Energy, Mines and Resources	223,679	204,530	104,076	105,296
52	Environment	58,923	66,291	62,228	62,793
12	Finance	24,358	22,113	16,413	14,355
27	French Language Services Directorate	8,148	8,038	7,755	7,281
15	Health and Social Services	692,052	690,279	603,544	621,885
55	Highways and Public Works	422,732	446,473	425,418	453,708
08	Justice	110,737	110,992	106,788	104,087
10	Public Service Commission	59,498	58,331	53,606	52,078
54	Tourism and Culture	33,986	34,353	34,135	34,745
11	Women and Gender Equity Directorate	5,084	6,347	5,415	4,936
22	Yukon Development Corporation	20,708	19,880	22,148	23,045
18	Yukon Housing Corporation	82,988	77,951	77,711	55,819
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
<b>Total Appropriated Amounts <sup>(1)</sup></b>		<b>2,355,332</b>	<b>2,359,332</b>	<b>2,079,430</b>	<b>2,092,373</b>
	Tangible Capital Assets (net)	(163,389)	(163,623)	(157,038)	(192,279)
	Investment in Land Development	6,855	(4,108)	5,892	(7,113)
	Expenditures on Loan Programs <sup>(2)</sup>	(129,530)	(119,184)	(14,184)	(3,785)
	Contingency for Anticipated Expenses	75,000	0	50,000	0
	Other Adjustments (net)	(56,829)	(56,452)	(36,684)	73,624
<b>Total Expenses</b>		<b>2,087,439</b>	<b>2,015,965</b>	<b>1,927,416</b>	<b>1,962,820</b>

<sup>(1)</sup> Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.

<sup>(2)</sup> 2025-26 Estimate includes \$118M and 2024-25 Forecast includes \$105M Loan to the Receiver for Victoria Gold Corp.

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## **REVENUE SUMMARIES**

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**TOTAL REVENUE  
SOURCE BREAKDOWN BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE DEPARTMENT / CORPORATION		2025-26 REVENUE				
		TRANSFERS	RECOVERIES		TAXES AND	TOTAL
		FROM CANADA	CANADA	THIRD- PARTY	GENERAL REVENUES	
01	Yukon Legislative Assembly	0	0	0	2,222	2,222
24	Elections Office	0	0	0	0	0
23	Office of the Ombudsman	0	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0	0
02	Executive Council Office	0	5,077	0	40	5,117
51	Community Services	0	54,434	3,084	47,146	104,664
07	Economic Development	0	6,655	0	1	6,656
03	Education	0	30,822	922	16	31,760
53	Energy, Mines and Resources	0	20,327	21,128	13,267	54,722
52	Environment	0	11,410	205	2,670	14,285
12	Finance	1,538,130	0	50	185,714	1,723,894
27	French Language Services Directorate	0	6,492	0	0	6,492
15	Health and Social Services	0	54,673	10,980	4,292	69,945
55	Highways and Public Works	0	92,078	11,340	7,297	110,715
08	Justice	0	9,539	614	1,193	11,346
10	Public Service Commission	0	0	335	0	335
54	Tourism and Culture	0	150	925	76	1,151
11	Women and Gender Equity Directorate	0	1,710	0	0	1,710
22	Yukon Development Corporation	0	12,733	0	0	12,733
18	Yukon Housing Corporation	0	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	11,575	11,575
20	Loan Capital and Loan Amortization	0	0	0	81	81
<b>Total Revenue</b>		<b>1,538,130</b>	<b>306,100</b>	<b>49,583</b>	<b>275,590</b>	<b>2,169,403</b>

**REVENUE  
SUMMARY BY SOURCE  
(\$000s)**

	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	<b>1,454,190</b>	1,350,134	1,350,134	1,252,161
Canada Health Transfer	<b>61,690</b>	58,911	58,108	57,624
Canada Social Transfer	<b>19,650</b>	19,127	18,866	18,393
Cannabis Transfer	<b>1,850</b>	1,640	1,409	1,260
Vaping Transfer	<b>750</b>	95	115	0
Prior Years' Transfers from Canada	<b>0</b>	0	0	15,000
	<b>1,538,130</b>	1,429,907	1,428,632	1,344,438
<b>RECOVERIES FROM CANADA</b>				
Infrastructure Funding Programs	<b>57,335</b>	63,078	67,598	69,669
National Trade Corridors Fund	<b>78,339</b>	92,298	88,570	60,465
Type II Mine Sites	<b>8,716</b>	7,407	8,716	4,805
Labour Market Development Agreement	<b>6,655</b>	7,339	7,784	8,954
French Language Programs and Services	<b>9,715</b>	9,519	8,563	9,039
Land Claims Implementation	<b>4,455</b>	3,944	4,517	3,859
Child Welfare	<b>29,249</b>	23,914	23,437	24,477
Other <sup>(1)</sup>	<b>111,636</b>	122,394	105,151	112,628
	<b>306,100</b>	329,893	314,336	293,896
<b>THIRD-PARTY RECOVERIES</b>				
Health Care Costs	<b>8,761</b>	8,761	8,761	11,276
Airports	<b>1,905</b>	1,905	1,905	1,818
Other <sup>(1)</sup>	<b>38,917</b>	42,757	30,165	35,445
	<b>49,583</b>	53,423	40,831	48,539

**REVENUE  
SUMMARY BY SOURCE  
(\$000s)**

	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TAX REVENUE</b>				
Personal Income Tax	119,080	110,960	106,685	109,606
Corporate Income Tax	33,780	34,461	41,134	15,375
Property Tax	7,510	7,372	7,372	7,318
Grant-in-Lieu of Property Tax	264	258	258	256
Fuel Oil Tax	11,790	11,560	9,384	9,647
Insurance Premium Tax	9,430	9,060	10,219	8,712
Tobacco Tax	10,220	10,540	9,945	11,077
Liquor Tax	5,269	5,269	5,269	5,314
	<b>197,343</b>	<b>189,480</b>	<b>190,266</b>	<b>167,305</b>
<b>OTHER REVENUE</b>				
Liquor Profit	6,306	7,221	7,221	8,074
Cannabis Profit	0	0	0	359
Investment Income and Other Interest	14,517	8,128	7,529	10,232
Licences, Fees, Registrations and Permits:				
Motor Vehicle	5,689	5,670	5,320	9,142
Business and Professional	6,201	6,188	6,188	6,437
Continuing Care	4,246	4,246	4,246	3,795
Hunting, Fishing and Outfitting	849	849	849	777
Building Safety	1,000	1,000	1,000	806
Campground Permits	1,821	1,821	1,821	1,135
Land Titles	600	600	600	453
Land and Mineral Leases and Royalties	325	325	325	611
Other	890	690	690	809
Lands, Mines and Forestry	2,087	2,087	4,587	4,932
Fines	500	500	500	615
Sale of Land	31,750	30,036	30,036	16,067
Aviation Operations	1,345	1,345	1,345	1,395
Miscellaneous	121	121	121	353
	<b>78,247</b>	<b>70,827</b>	<b>72,378</b>	<b>65,992</b>
<b>TOTAL REVENUE</b>	<b>2,169,403</b>	<b>2,073,530</b>	<b>2,046,443</b>	<b>1,920,170</b>

<sup>(1)</sup> Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.



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**DEPARTMENTAL / CORPORATION  
SUMMARIES**

**TOTAL APPROPRIATIONS  
SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

		2025-26 EXPENDITURES		
<b>VOTE</b>	<b>DEPARTMENT / CORPORATION</b>	<b>O &amp; M</b>	<b>CAPITAL</b>	<b>TOTAL</b>
01	Yukon Legislative Assembly	9,725	130	9,855
24	Elections Office	2,590	16	2,606
23	Office of the Ombudsman	2,091	10	2,101
26	Child and Youth Advocate Office	1,410	5	1,415
02	Executive Council Office	26,770	15	26,785
51	Community Services	121,442	100,490	221,932
07	Economic Development	26,343	1,013	27,356
03	Education	289,749	25,640	315,389
53	Energy, Mines and Resources	223,087	592	223,679
52	Environment	55,088	3,835	58,923
12	Finance	24,326	32	24,358
27	French Language Services Directorate	8,148	0	8,148
15	Health and Social Services	682,902	9,150	692,052
55	Highways and Public Works	166,651	256,081	422,732
08	Justice	104,209	6,528	110,737
10	Public Service Commission	59,435	63	59,498
54	Tourism and Culture	32,131	1,855	33,986
11	Women and Gender Equity Directorate	5,084	0	5,084
22	Yukon Development Corporation	6,475	14,233	20,708
18	Yukon Housing Corporation	25,361	57,627	82,988
19	Yukon Liquor Corporation	0	0	0
20	Loan Capital and Loan Amortization	5,000	0	5,000
<b>Total Appropriations</b>		<b>1,878,017</b>	<b>477,315</b>	<b>2,355,332</b>

**TOTAL APPROPRIATIONS  
ALLOTMENT BREAKDOWN BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE DEPARTMENT / CORPORATION		2025-26 EXPENDITURES				TOTAL
		PERSONNEL	OTHER	GOVERNMENT TRANSFERS	TANGIBLE	
					CAPITAL ASSETS	
01	Yukon Legislative Assembly	6,623	3,122	0	110	9,855
24	Elections Office	854	1,752	0	0	2,606
23	Office of the Ombudsman	1,689	412	0	0	2,101
26	Child and Youth Advocate Office	1,129	286	0	0	1,415
02	Executive Council Office	15,391	3,827	7,567	0	26,785
51	Community Services	33,248	70,860	110,116	7,708	221,932
07	Economic Development	8,236	2,689	16,431	0	27,356
03	Education	160,051	27,144	108,689	19,505	315,389
53	Energy, Mines and Resources	35,570	169,461	18,390	258	223,679
52	Environment	32,121	19,840	4,266	2,696	58,923
12	Finance	10,637	12,996	725	0	24,358
27	French Language Services Directorate	5,877	1,711	560	0	8,148
15	Health and Social Services	207,615	181,107	301,576	1,754	692,052
55	Highways and Public Works	81,661	154,420	43	186,608	422,732
08	Justice	43,223	55,951	8,649	2,914	110,737
10	Public Service Commission	55,160	4,338	0	0	59,498
54	Tourism and Culture	12,907	8,327	12,302	450	33,986
11	Women and Gender Equity Directorate	1,482	318	3,284	0	5,084
22	Yukon Development Corporation	0	0	20,708	0	20,708
18	Yukon Housing Corporation	9,097	20,841	12,815	40,235	82,988
19	Yukon Liquor Corporation	0	0	0	0	0
20	Loan Capital and Loan Amortization	0	5,000	0	0	5,000
<b>Total Allotments</b>		<b>722,571</b>	<b>744,402</b>	<b>626,121</b>	<b>262,238</b>	<b>2,355,332</b>

**OPERATION AND MAINTENANCE  
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2025-26 ESTIMATE	<i>Comparable</i>		
			2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
01	Yukon Legislative Assembly	9,725	8,790	8,559	6,370
24	Elections Office	2,590	1,264	1,184	822
23	Office of the Ombudsman	2,091	1,798	1,798	1,587
26	Child and Youth Advocate Office	1,410	1,200	1,104	900
02	Executive Council Office	26,770	28,461	26,817	28,905
51	Community Services	121,442	133,350	106,994	116,024
07	Economic Development	26,343	25,651	26,096	28,214
03	Education	289,749	277,078	252,860	251,376
53	Energy, Mines and Resources	223,087	203,838	103,547	103,592
52	Environment	55,088	60,278	55,615	59,287
12	Finance	24,326	22,081	16,381	14,328
27	French Language Services Directorate	8,148	8,038	7,755	7,281
15	Health and Social Services	682,902	674,848	594,158	607,150
55	Highways and Public Works	166,651	174,071	165,553	170,154
08	Justice	104,209	106,953	101,460	100,286
10	Public Service Commission	59,435	58,268	53,543	51,965
54	Tourism and Culture	32,131	32,134	31,916	32,455
11	Women and Gender Equity Directorate	5,084	6,347	5,415	4,936
22	Yukon Development Corporation	6,475	6,125	6,125	11,143
18	Yukon Housing Corporation	25,361	24,279	24,039	23,167
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
<b>Total O&amp;M to be Voted <sup>(1)</sup></b>		<b>1,878,017</b>	<b>1,859,852</b>	<b>1,595,919</b>	<b>1,619,942</b>

<sup>(1)</sup> Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.

**OPERATION AND MAINTENANCE  
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2025-26 ESTIMATE	Comparable		
			2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
01	Yukon Legislative Assembly	0	0	0	0
24	Elections Office	0	0	0	0
23	Office of the Ombudsman	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0
02	Executive Council Office	5,077	4,636	4,909	4,324
51	Community Services	12,720	15,517	7,293	22,760
07	Economic Development	6,655	7,339	7,784	8,954
03	Education	25,620	18,598	15,830	17,694
53	Energy, Mines and Resources	41,455	38,663	41,122	40,352
52	Environment	11,165	14,807	11,829	11,412
12	Finance	50	50	50	101
27	French Language Services Directorate	6,492	6,389	6,106	5,913
15	Health and Social Services	65,653	80,809	68,806	62,508
55	Highways and Public Works	6,239	7,333	6,239	6,344
08	Justice	10,108	11,750	10,837	9,361
10	Public Service Commission	335	2,719	319	312
54	Tourism and Culture	1,075	935	717	721
11	Women and Gender Equity Directorate	1,710	2,952	2,020	1,236
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	0
<b>Total Recoveries</b>		<b>194,354</b>	<b>212,497</b>	<b>183,861</b>	<b>191,992</b>

**CAPITAL  
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2025-26 ESTIMATE	Comparable		
			2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
01	Yukon Legislative Assembly	130	70	40	203
24	Elections Office	16	18	18	0
23	Office of the Ombudsman	10	32	32	3
26	Child and Youth Advocate Office	5	14	14	2
02	Executive Council Office	15	0	15	12
51	Community Services	100,490	109,309	99,269	84,514
07	Economic Development	1,013	1,013	1,013	134
03	Education	25,640	20,706	29,380	33,279
53	Energy, Mines and Resources	592	692	529	1,704
52	Environment	3,835	6,013	6,613	3,506
12	Finance	32	32	32	27
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	9,150	15,431	9,386	14,735
55	Highways and Public Works	256,081	272,402	259,865	283,554
08	Justice	6,528	4,039	5,328	3,801
10	Public Service Commission	63	63	63	113
54	Tourism and Culture	1,855	2,219	2,219	2,290
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	14,233	13,755	16,023	11,902
18	Yukon Housing Corporation	57,627	53,672	53,672	32,652
<b>Total Capital to be Voted <sup>(1)</sup></b>		<b>477,315</b>	<b>499,480</b>	<b>483,511</b>	<b>472,431</b>

<sup>(1)</sup> Restated 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.



**CAPITAL  
RECOVERY SUMMARY BY DEPARTMENT / CORPORATION  
(\$000s)**

VOTE	DEPARTMENT / CORPORATION	2025-26 ESTIMATE	Comparable		
			2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
01	Yukon Legislative Assembly	0	0	0	0
24	Elections Office	0	0	0	0
23	Office of the Ombudsman	0	0	0	0
26	Child and Youth Advocate Office	0	0	0	0
02	Executive Council Office	0	0	0	0
51	Community Services	44,798	47,304	47,120	32,716
07	Economic Development	0	0	0	0
03	Education	6,124	5,943	10,372	194
53	Energy, Mines and Resources	0	0	0	90
52	Environment	450	975	975	361
12	Finance	0	0	0	0
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	0	4,200	0	4,290
55	Highways and Public Works	97,179	101,102	99,276	104,508
08	Justice	45	40	40	7
10	Public Service Commission	0	0	0	0
54	Tourism and Culture	0	0	0	0
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	12,733	11,255	13,523	8,277
18	Yukon Housing Corporation	0	0	0	0
<b>Total Recoveries</b>		<b>161,329</b>	<b>170,819</b>	<b>171,306</b>	<b>150,443</b>

Supplementary Information (statistics) can be accessed through departments/corporations.

# **YUKON LEGISLATIVE ASSEMBLY**



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VOTE 01  
YUKON LEGISLATIVE ASSEMBLY

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

CLERK OF THE ASSEMBLY

D. Cable

- To provide for the operation of the Legislative Assembly and its committees including compensation for Members of the Legislative Assembly and staff and for support services and other related costs.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 01-1)	9,725	8,790	8,559	6,370
Capital (Vote 01-2)	130	70	40	203
Total Appropriations	9,855	8,860	8,599	6,573

**VOTE 01**  
**YUKON LEGISLATIVE ASSEMBLY**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 01-1)				
Legislative Services	5,161	4,535	4,535	4,072
Legislative Assembly Office	1,902	1,313	1,234	1,155
Retirement Allowances and Death Benefits	1,612	1,966	1,966	423
Hansard	979	917	765	652
Conflicts Commission	71	59	59	68
<b>Total Operation and Maintenance (Vote 01-1)</b>	<b>9,725</b>	<b>8,790</b>	<b>8,559</b>	<b>6,370</b>
Capital (Vote 01-2)				
Legislative Assembly Office	130	70	40	203
<b>Total Capital (Vote 01-2)</b>	<b>130</b>	<b>70</b>	<b>40</b>	<b>203</b>
<b>Total Appropriations</b>	<b>9,855</b>	<b>8,860</b>	<b>8,599</b>	<b>6,573</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	40	29	29	14
Tangible Capital Assets	(110)	0	0	(143)
<b>Total Expenses</b>	<b>9,785</b>	<b>8,889</b>	<b>8,628</b>	<b>6,444</b>
<b>Summary of Expenses by Category</b>				
Personnel	6,623	6,350	6,326	4,555
Other	3,122	2,510	2,273	1,875
Government Transfers	0	0	0	0
Amortization Expense	40	29	29	14
<b>Total Expenses</b>	<b>9,785</b>	<b>8,889</b>	<b>8,628</b>	<b>6,444</b>

**VOTE 01**  
**YUKON LEGISLATIVE ASSEMBLY**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues				
Taxes and General Revenues	2,222	903	903	1,106
Total Revenues	2,222	903	903	1,106



## YUKON LEGISLATIVE ASSEMBLY

### LEGISLATIVE SERVICES

- To provide statutory payments, other payments and support services to Members of the Yukon Legislative Assembly.
- To provide research, clerical and other support services to caucuses and to government and opposition private members.
- To provide research and other support services to legislative committees.
- To provide funding and support services for the activities of the Yukon Branch of the Commonwealth Parliamentary Association.

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 01-1)				
Legislative Assembly	3,515	3,269	3,269	3,003
Caucus Support Services	1,444	1,083	1,083	945
Legislative Committees	78	76	76	75
Commonwealth Parliamentary Association	91	84	84	28
Speaker's Office	33	23	23	21
Total included in the Appropriation	5,161	4,535	4,535	4,072
Summary of Appropriation by Allotment				
Personnel	4,107	3,594	3,594	3,440
Other	1,054	941	941	632
Government Transfers	0	0	0	0
Total included in the Appropriation	5,161	4,535	4,535	4,072

## YUKON LEGISLATIVE ASSEMBLY

### LEGISLATIVE ASSEMBLY OFFICE

- To provide parliamentary research and advice to the Presiding Officers and Members of the Yukon Legislative Assembly.
- To produce official records of the proceedings of the Yukon Legislative Assembly and its committees.
- To maintain the records and working papers of the Yukon Legislative Assembly and its committees.
- To provide office and technical support to the Yukon Legislative Assembly, the Elections Office, the Office of the Ombudsman and the Child and Youth Advocate Office.

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 01-1)				
Clerk's Office	1,902	1,313	1,234	1,155
	1,902	1,313	1,234	1,155
Capital (Vote 01-2)				
Office Furniture and Equipment	40	70	40	203
Information Technology Equipment and Systems	90	0	0	0
	130	70	40	203
Total included in the Appropriation	2,032	1,383	1,274	1,358
Summary of Appropriation by Allotment				
Personnel	1,186	1,064	1,040	914
Other	736	319	234	301
Government Transfers	0	0	0	0
Tangible Capital Assets	110	0	0	143
Total included in the Appropriation	2,032	1,383	1,274	1,358

# YUKON LEGISLATIVE ASSEMBLY

## RETIREMENT ALLOWANCES AND DEATH BENEFITS

- To provide funding and support services dedicated to the provision of:
  - retirement allowances and severance payments to eligible former Members of the Yukon Legislative Assembly; and
  - death benefit payments upon the death of former or current Members of the Yukon Legislative Assembly.

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 01-1)				
Retirement Allowances	1,612	1,966	1,966	423
Death Benefits	one dollar	one dollar	one dollar	0
Total included in the Appropriation	1,612	1,966	1,966	423
Summary of Appropriation by Allotment				
Personnel	1,330	1,692	1,692	201
Other	282	274	274	222
Government Transfers	0	0	0	0
Total included in the Appropriation	1,612	1,966	1,966	423

# YUKON LEGISLATIVE ASSEMBLY

## HANSARD

- To provide for the production of the verbatim report of the debates of the Yukon Legislative Assembly and its committees.
- To provide for electronic access to Hansard.

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 01-1)				
Transcription Services	887	832	680	574
Electronic Services	2	2	2	0
Broadcasting	90	83	83	78
Total included in the Appropriation	979	917	765	652
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	979	917	765	652
Government Transfers	0	0	0	0
Total included in the Appropriation	979	917	765	652

## YUKON LEGISLATIVE ASSEMBLY

### CONFLICTS COMMISSION

- To provide Members of the Legislative Assembly with advice regarding their private interests in relation to their public responsibilities.
- To provide an impartial investigation of allegations of conflict of interest.
- To publish and maintain a register of lobbyists.

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 01-1)				
Conflicts Commission	54	41	41	50
Lobbyist Registry	17	18	18	18
Total included in the Appropriation	71	59	59	68
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	71	59	59	68
Government Transfers	0	0	0	0
Total included in the Appropriation	71	59	59	68

YUKON LEGISLATIVE ASSEMBLY

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Retirement Allowances and Death Benefits				
Income from Portfolio Investment	2,222	903	903	1,106
Total Taxes and General Revenues	2,222	903	903	1,106
TOTAL REVENUES	2,222	903	903	1,106

## YUKON LEGISLATIVE ASSEMBLY

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>317</b>	317	317	174
Accumulated Amortization	<b>(217)</b>	(188)	(174)	(174)
Net Book Value	<b>100</b>	129	143	0
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>110</b>	0	0	143
Accumulated Amortization				
Amortization Expense	<b>(40)</b>	(29)	(29)	(14)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>427</b>	317	317	317
Accumulated Amortization	<b>(257)</b>	(217)	(203)	(188)
<b>Total Net Book Value and Work-in-Progress</b>	<b>170</b>	100	114	129

# **ELECTIONS OFFICE**





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**VOTE 24  
ELECTIONS OFFICE**

**SPEAKER OF THE ASSEMBLY**

**Hon. J. Harper**

**CHIEF ELECTORAL OFFICER**

**M. Harvey**

- To manage and conduct elections of Members of the Yukon Legislative Assembly and school-governing groups.
- To provide administrative support for the electoral district boundaries commission.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 24-1)	2,590	1,264	1,184	822
Capital (Vote 24-2)	16	18	18	0
Total Appropriations	2,606	1,282	1,202	822

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**VOTE 24  
ELECTIONS OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 24-1)				
Elections	<b>2,590</b>	1,264	1,184	822
Total Operation and Maintenance (Vote 24-1)	<b>2,590</b>	1,264	1,184	822
Capital (Vote 24-2)				
Elections	<b>16</b>	18	18	0
Total Capital (Vote 24-2)	<b>16</b>	18	18	0
<b>Total Appropriations</b>	<b>2,606</b>	1,282	1,202	822
<b>Summary of Expenses by Category</b>				
Personnel	<b>854</b>	554	509	560
Other	<b>1,752</b>	728	693	262
Government Transfers	<b>0</b>	0	0	0
<b>Total Expenses</b>	<b>2,606</b>	1,282	1,202	822

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## ELECTIONS OFFICE

## ELECTIONS

- To provide for the electoral oversight, administration and readiness to conduct fair, compliant and impartial general elections and by-elections for territorial elections in accordance with the *Elections Act* and school council and school board elections pursuant to the *Education Act*.
- To report to the Yukon Legislative Assembly on election-related matters.
- To provide consultation services to other agencies.
- To provide secretariat services to the electoral district boundaries commission.

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 24-1)				
Chief Electoral Office	1,233	785	785	728
Elections Administration	994	156	156	12
Elections: Education Act	145	56	56	27
Electoral District Boundaries Commission	0	187	187	55
Plebiscite Administration	218	80	0	0
	2,590	1,264	1,184	822
Capital (Vote 24-2)				
Office Furniture and Equipment	16	18	18	0
	16	18	18	0
Total included in the Appropriation	2,606	1,282	1,202	822
Summary of Appropriation by Allotment				
Personnel	854	554	509	560
Other	1,752	728	693	262
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,606	1,282	1,202	822

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# **OFFICE OF THE OMBUDSMAN**





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VOTE 23  
OFFICE OF THE OMBUDSMAN

SPEAKER OF THE ASSEMBLY

Hon. J. Harper

OMBUDSMAN

J. Pedlar

- To provide independent oversight to promote fairness in public administration by authorities.
- To provide independent oversight to promote privacy rights and that access to information is upheld by public and health care bodies.
- To investigate wrongdoing disclosures by employees of public entities.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 23-1)	2,091	1,798	1,798	1,587
Capital (Vote 23-2)	10	32	32	3
Total Appropriations	2,101	1,830	1,830	1,590

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**VOTE 23**  
**OFFICE OF THE OMBUDSMAN**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 23-1)				
Office of the Ombudsman	2,091	1,798	1,798	1,587
Total Operation and Maintenance (Vote 23-1)	2,091	1,798	1,798	1,587
Capital (Vote 23-2)				
Office of the Ombudsman	10	32	32	3
Total Capital (Vote 23-2)	10	32	32	3
<b>Total Appropriations</b>	2,101	1,830	1,830	1,590
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	12	12	12	11
<b>Total Expenses</b>	2,113	1,842	1,842	1,601
<b>Summary of Expenses by Category</b>				
Personnel	1,689	1,404	1,404	1,260
Other	412	426	426	330
Government Transfers	0	0	0	0
Amortization Expense	12	12	12	11
<b>Total Expenses</b>	2,113	1,842	1,842	1,601

## OFFICE OF THE OMBUDSMAN

## OFFICE OF THE OMBUDSMAN

### Ombudsman

- To independently and impartially investigate complaints associated with a decision, recommendation, act, omission or procedure that relates to the administration of Authorities as defined in Schedule A of the *Ombudsman Act* and to investigate any matter referred by the Legislative Assembly or, on a cost recovery basis, referred by a Yukon First Nation government or municipality.

### Information and Privacy Commissioner

- To perform independent reviews and investigations related to the obligations of public bodies under the *Access to Information and Protection of Privacy Act* and health care custodians under the *Health Information Privacy and Management Act* (the Acts).
- To monitor administration of the Acts to ensure their purposes are achieved and depending on the particular Act, may:
  - inform the public about the Act;
  - receive comments or complaints from the public about improper administration of the Act;
  - comment on the implications for access and privacy;
  - authorize indirect collection;
  - promote best practices;
  - authorize agreements made under the Act;
  - make recommendations; and
  - report improper administration and security of records to the Minister responsible.

### Public Interest Disclosure Commissioner

- To independently investigate disclosures of wrongdoing and complaints of reprisals under the *Public Interest Disclosure of Wrongdoing Act*.
- To provide advice for disclosures and review disclosure procedures developed by public entities.

# OFFICE OF THE OMBUDSMAN

## OFFICE OF THE OMBUDSMAN (Cont'd)

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 23-1)				
Ombudsman	1,848	1,568	1,568	1,413
Information and Privacy Commissioner	153	173	173	133
Public Interest Disclosure Commissioner	90	57	57	41
	2,091	1,798	1,798	1,587
Capital (Vote 23-2)				
Office Furniture and Equipment	10	7	7	3
Prior Years' Projects	0	25	25	0
	10	32	32	3
Total included in the Appropriation	2,101	1,830	1,830	1,590
Summary of Appropriation by Allotment				
Personnel	1,689	1,404	1,404	1,260
Other	412	426	426	330
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,101	1,830	1,830	1,590

## OFFICE OF THE OMBUDSMAN

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>120</b>	120	120	120
Accumulated Amortization	<b>(105)</b>	(93)	(94)	(82)
Net Book Value	<b>15</b>	27	26	38
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	0	0	0
Accumulated Amortization				
Amortization Expense	<b>(12)</b>	(12)	(12)	(11)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>120</b>	120	120	120
Accumulated Amortization	<b>(117)</b>	(105)	(106)	(93)
<b>Total Net Book Value and Work-in-Progress</b>	<b>3</b>	15	14	27

# **CHILD AND YOUTH ADVOCATE OFFICE**





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**VOTE 26**  
**CHILD AND YOUTH ADVOCATE OFFICE**

**SPEAKER OF THE ASSEMBLY**

**Hon. J. Harper**

**CHILD AND YOUTH ADVOCATE**

**A. King**

- To promote the rights and interests of children and youth who are accessing Government of Yukon services designated for children and youth.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 26-1)	1,410	1,200	1,104	900
Capital (Vote 26-2)	5	14	14	2
Total Appropriations	1,415	1,214	1,118	902

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**VOTE 26**  
**CHILD AND YOUTH ADVOCATE OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 26-1)				
Child and Youth Advocate Office	<b>1,410</b>	1,200	1,104	900
Total Operation and Maintenance (Vote 26-1)	<b>1,410</b>	1,200	1,104	900
Capital (Vote 26-2)				
Child and Youth Advocate Office	<b>5</b>	14	14	2
Total Capital (Vote 26-2)	<b>5</b>	14	14	2
<b>Total Appropriations</b>	<b>1,415</b>	1,214	1,118	902
<b>Summary of Expenses by Category</b>				
Personnel	<b>1,129</b>	934	881	719
Other	<b>286</b>	280	237	183
Government Transfers	<b>0</b>	0	0	0
<b>Total Expenses</b>	<b>1,415</b>	1,214	1,118	902

## CHILD AND YOUTH ADVOCATE OFFICE

## CHILD AND YOUTH ADVOCATE OFFICE

- To provide information, advice, support and informal dispute resolution to eligible children and youth in relation to Government of Yukon services designated for children and youth.
- To work with children and youth accessing Government of Yukon services designated for children and youth so that their views are heard and considered.
- To provide advice to the relevant designated government service provider on any systemic or policy issue that comes to the Child and Youth Advocate's attention.
- To make the public aware of the roles and functions of the Child and Youth Advocate.
- To report on matters that may be referred to the Advocate by a Minister or the Legislative Assembly.

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 26-1)				
Child and Youth Advocate Office	1,410	1,200	1,104	900
	1,410	1,200	1,104	900
Capital (Vote 26-2)				
Office Furniture and Equipment	5	14	14	2
	5	14	14	2
Total included in the Appropriation	1,415	1,214	1,118	902
Summary of Appropriation by Allotment				
Personnel	1,129	934	881	719
Other	286	280	237	183
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,415	1,214	1,118	902

# **EXECUTIVE COUNCIL OFFICE**



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VOTE 02  
EXECUTIVE COUNCIL OFFICE

MINISTER  
Hon. R. Pillai

DEPUTY MINISTER  
J. Ferbey

- Supporting the Cabinet governance process by ensuring government policy and planning are coordinated and effective.
- Demonstrating strategic corporate leadership.
- Fostering respectful, durable relationships with other governments.
- Promoting effective and timely communication of information to the public.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 02-1)	26,770	28,461	26,817	28,905
Capital (Vote 02-2)	15	0	15	12
Total Appropriations	26,785	28,461	26,832	28,917

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



**VOTE 02**  
**EXECUTIVE COUNCIL OFFICE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 02-1)				
Strategic Corporate Services	4,856	5,311	5,633	5,333
Aboriginal Relations	9,830	10,447	9,169	10,765
Corporate Programs and Intergovernmental Relations	7,521	8,138	7,450	8,263
Government Internal Audit Services	631	624	624	513
Office of the Commissioner	290	308	308	296
Cabinet Offices	3,642	3,633	3,633	3,626
COVID-19 Response	0	0	0	109
<b>Total Operation and Maintenance (Vote 02-1)</b>	<b>26,770</b>	<b>28,461</b>	<b>26,817</b>	<b>28,905</b>
Capital (Vote 02-2)				
Strategic Corporate Services	15	0	15	12
<b>Total Capital (Vote 02-2)</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>12</b>
<b>Total Appropriations</b>	<b>26,785</b>	<b>28,461</b>	<b>26,832</b>	<b>28,917</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	33	2	164	2
<b>Total Expenses</b>	<b>26,818</b>	<b>28,463</b>	<b>26,996</b>	<b>28,919</b>
<b>Summary of Expenses by Category</b>				
Personnel	15,391	15,387	15,387	15,791
Other	3,827	5,908	4,516	5,786
Government Transfers	7,567	7,166	6,929	7,340
Amortization Expense	33	2	164	2
<b>Total Expenses</b>	<b>26,818</b>	<b>28,463</b>	<b>26,996</b>	<b>28,919</b>

**VOTE 02**  
**EXECUTIVE COUNCIL OFFICE**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	40	40	40	41
Recoveries from Canada				
Operation and Maintenance	5,077	4,636	4,909	4,324
Subtotal from Canada	5,077	4,636	4,909	4,324
<b>Total Revenues</b>	<b>5,117</b>	<b>4,676</b>	<b>4,949</b>	<b>4,365</b>

## EXECUTIVE COUNCIL OFFICE

## STRATEGIC CORPORATE SERVICES

- To coordinate corporate management issues and provide leadership for the effective management and functioning of government.
- To provide management, personnel, financial and operational support for the department, Cabinet and ministers.
- To support the Cabinet decision-making process by providing complete, relevant and balanced information and advice.
- To provide effective government communications to the Yukon public by developing and implementing strategic communications, online communications and public engagement planning.
- To design and implement evaluation across government to assess performance and recommend improvements that meet changing priorities.

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 02-1)				
Deputy Minister's Office	805	822	822	856
Policy	1,066	1,532	1,854	1,318
Communications	1,446	1,476	1,476	1,514
Finance, Administration and Systems	1,239	1,192	1,192	1,385
Program Evaluation	300	289	289	260
Yukon Fund	one dollar	one dollar	one dollar	0
	4,856	5,311	5,633	5,333
Capital (Vote 02-2)				
Operational Equipment	15	0	15	12
	15	0	15	12
Total included in the Appropriation	4,871	5,311	5,648	5,345

EXECUTIVE COUNCIL OFFICE

STRATEGIC CORPORATE 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	4,392	4,419	4,419	4,689
Other	479	892	1,229	656
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	4,871	5,311	5,648	5,345

## EXECUTIVE COUNCIL OFFICE

## ABORIGINAL RELATIONS

- To lead negotiations and discussions on behalf of the Government of Yukon regarding Aboriginal interests and initiatives in the Yukon.
- To provide advice on and support the effective implementation of the Final and Self-Government Agreements by the Government of Yukon.
- To foster healthy relationships between the Government of Yukon, First Nations and the Council of Yukon First Nations and implement joint initiatives as described in the Yukon Forum Joint Priorities Action Plan and other agreements.
- To represent the Government of Yukon in discussions with provinces, territories and Canada on Aboriginal interests and initiatives.
- To develop and provide corporate policy advice and direction to other Government of Yukon departments on Aboriginal interests and initiatives.
- To provide strategic leadership, advice, coordination and training across the Government of Yukon on policies and processes for consultation with Yukon First Nations governments.
- To explore ways to lead and support capacity development initiatives and continue outreach efforts to First Nations governments and communities.

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 02-1)				
Program Management	512	532	532	502
Policy and Consultation	759	738	738	884
Implementation and Reconciliation	2,638	3,795	1,944	3,917
First Nations Relations and Capacity Development	5,921	5,382	5,955	5,462
Total included in the Appropriation	9,830	10,447	9,169	10,765
Summary of Appropriation by Allotment				
Personnel	3,049	3,026	3,026	3,344
Other	1,376	2,607	1,376	2,778
Government Transfers	5,405	4,814	4,767	4,643
Total included in the Appropriation	9,830	10,447	9,169	10,765

## EXECUTIVE COUNCIL OFFICE

## CORPORATE PROGRAMS AND INTERGOVERNMENTAL RELATIONS

- To advance the Government of Yukon's priorities through engagement, negotiations and collaboration with provincial, territorial, federal and international governments.
- To provide strategic advice, raise awareness and expand capacity for production and application of scientific knowledge, while supporting the respectful reflection of Indigenous ways, within the Government of Yukon and within the territory.
- To support youth programs and services that promote wellness and allow youth to reach their full potential.
- To facilitate the Water Board decision-making and program delivery processes by providing advice, analysis and technical support to the Board.
- To provide corporate leadership and facilitation to the Government of Yukon departments in supporting and coordinating major projects in the Yukon.
- To respond to assessment recommendations of the Yukon Environmental and Socio-economic Assessment Board for major projects and represent the Government of Yukon on matters relating to the *Yukon Environmental and Socio-economic Assessment Act*.

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 02-1)				
Program Management	471	459	459	535
Intergovernmental Relations	1,164	1,223	1,160	1,150
Science Advisor	286	292	292	725
Yukon Water Board Secretariat	2,323	2,750	2,315	2,489
Youth Directorate	2,309	2,305	2,305	2,466
Major Projects Yukon	968	1,109	919	898
Total included in the Appropriation	7,521	8,138	7,450	8,263
Summary of Appropriation by Allotment				
Personnel	3,980	3,971	3,971	4,043
Other	1,384	1,820	1,322	1,604
Government Transfers	2,157	2,347	2,157	2,616
Total included in the Appropriation	7,521	8,138	7,450	8,263

EXECUTIVE COUNCIL OFFICE

GOVERNMENT INTERNAL AUDIT SERVICES

- To provide independent and objective internal audit and advisory services that will add value and help strengthen government performance and accountability.

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 02-1)				
Internal Audit	631	624	624	513
Total included in the Appropriation	631	624	624	513
Summary of Appropriation by Allotment				
Personnel	598	591	591	490
Other	33	33	33	23
Government Transfers	0	0	0	0
Total included in the Appropriation	631	624	624	513

EXECUTIVE COUNCIL OFFICE

OFFICE OF THE COMMISSIONER

- To provide the Commissioner with administrative and communications support services.

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 02-1)				
Office of the Commissioner	290	308	308	296
Total included in the Appropriation	290	308	308	296
Summary of Appropriation by Allotment				
Personnel	142	159	159	136
Other	143	144	144	152
Government Transfers	5	5	5	8
Total included in the Appropriation	290	308	308	296



## EXECUTIVE COUNCIL OFFICE

## CABINET OFFICES

- To provide the members of the Executive Council with planning and administrative services.

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 02-1)				
Ministers	348	348	348	705
Cabinet Office	3,294	3,285	3,285	2,921
Total included in the Appropriation	3,642	3,633	3,633	3,626
Summary of Appropriation by Allotment				
Personnel	3,230	3,221	3,221	3,089
Other	412	412	412	537
Government Transfers	0	0	0	0
Total included in the Appropriation	3,642	3,633	3,633	3,626

## EXECUTIVE COUNCIL OFFICE

	2025-26	Comparable		
REVENUES (\$000s)	ESTIMATE	2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Programs and Intergovernmental Relations				
Water Licence Fees	40	40	40	41
Total Taxes and General Revenues	40	40	40	41
RECOVERIES FROM CANADA				
Operation and Maintenance				
Aboriginal Relations				
Crown-Indigenous Relations and Northern Affairs Canada	4,455	3,944	4,517	3,859
Corporate Programs and Intergovernmental Relations				
Canadian Northern Economic Development Agency - Inclusive Diversification and Economic Advancement in the North	194	143	0	0
Yukon Environmental Socio-economic Assessment Act - Implementation	413	534	377	393
Office of the Commissioner				
Crown-Indigenous Relations and Northern Affairs Canada	15	15	15	15
COVID-19 Response				
Prior Years' Recoveries	0	0	0	57
Total Recoveries from Canada	5,077	4,636	4,909	4,324
TOTAL REVENUES	5,117	4,676	4,949	4,365

## EXECUTIVE COUNCIL OFFICE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Aboriginal Relations				
Implementation Initiatives				
- Boards and Councils	4,455	3,944	4,517	3,859
Various First Nations	125	125	125	0
Council of Yukon First Nations	825	745	125	784
Corporate Programs and Intergovernmental Relations				
Youth Program Funding	2,057	2,057	2,057	2,219
Arctic Inspiration Prize	100	100	100	100
Prior Years' Other Transfer Payments	0	190	0	297
Office of the Commissioner				
Commissioner's Entertainment Allowance	5	5	5	5
Prior Years' Other Transfer Payments	0	0	0	3
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	73
	7,567	7,166	6,929	7,340
TOTAL GOVERNMENT TRANSFERS	7,567	7,166	6,929	7,340

## EXECUTIVE COUNCIL OFFICE

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	56	56	56	56
Accumulated Amortization	(44)	(42)	(47)	(40)
Work-in-Progress	0	0	1,371	0
Net Book Value	12	14	1,380	16
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Work-in-progress put in service during year	437	0	1,371	0
Accumulated Amortization				
Amortization Expense	(33)	(2)	(164)	(2)
Work-in-Progress				
Capital Acquisitions	0	0	0	0
Transfers between departments	437	0	826	0
Work-in-progress put in service during year	(437)	0	(1,371)	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	493	56	1,427	56
Accumulated Amortization	(77)	(44)	(211)	(42)
Net Book Value	416	12	1,216	14
Work-in-Progress	0	0	826	0
<b>Total Net Book Value and Work-in-Progress</b>	<b>416</b>	<b>12</b>	<b>2,042</b>	<b>14</b>

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## **Restricted Funds**

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EXECUTIVE COUNCIL OFFICE

RESTRICTED FUND  
YOUTH INVESTMENT

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	102	102	102	102
Expenses	102	102	102	124
Net Profit/(Loss) for the Year	0	0	0	(22)
Balance at Beginning of Year	38	38	60	60
Balance at End of Year	38	38	60	38
Increase/(Decrease) in Restricted Funds	0	0	0	(22)



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# **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**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
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
<b>Total Operation and Maintenance (Vote 51-1)</b>	<b>121,442</b>	<b>133,350</b>	<b>106,994</b>	<b>116,024</b>
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
<b>Total Capital (Vote 51-2)</b>	<b>100,490</b>	<b>109,309</b>	<b>99,269</b>	<b>84,514</b>
<b>Total Appropriations</b>	<b>221,932</b>	<b>242,659</b>	<b>206,263</b>	<b>200,538</b>
<b>Adjustments for Reconciliation of Expenses</b>				
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
<b>Total Expenses</b>	<b>224,095</b>	<b>226,487</b>	<b>201,595</b>	<b>190,681</b>

**VOTE 51**  
**DEPARTMENT OF COMMUNITY SERVICES**

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

**VOTE 51**  
**DEPARTMENT OF COMMUNITY SERVICES**

<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	<b>47,146</b>	45,075	45,075	31,141
Third-Party Recoveries				
Operation and Maintenance	<b>3,084</b>	8,212	2,868	5,002
Capital	<b>0</b>	0	0	225
Subtotal Third-Party	<b>3,084</b>	8,212	2,868	5,227
Recoveries from Canada				
Operation and Maintenance	<b>9,636</b>	7,305	4,425	17,758
Capital	<b>44,798</b>	47,304	47,120	32,491
Subtotal from Canada	<b>54,434</b>	54,609	51,545	50,249
<b>Total Revenues</b>	<b>104,664</b>	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
	<b>65,845</b>	<b>59,208</b>	<b>56,158</b>	<b>53,018</b>

#### 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
<b>Capital (Vote 51-2) (cont'd)</b>				
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
<b>Total included in the Appropriation</b>	<b>159,779</b>	<b>162,534</b>	<b>149,484</b>	<b>131,495</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>159,779</b>	<b>162,534</b>	<b>149,484</b>	<b>131,495</b>

## 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
<b>Capital (Vote 51-2)</b>				
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
<b>Total included in the Appropriation</b>	<b>16,797</b>	<b>16,232</b>	<b>16,232</b>	<b>13,375</b>
<b>Summary of Appropriation by Allotment</b>				
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
<b>Total included in the Appropriation</b>	<b>16,797</b>	<b>16,232</b>	<b>16,232</b>	<b>13,375</b>

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

<sup>(1)</sup> 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
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>16,869</b>	16,447	16,791	16,377
Increase in Liabilities				
Accretion	<b>433</b>	422	424	412
Asset Retirement Obligation Asset	<b>0</b>	0	0	54
Transfer between Departments	<b>0</b>	0	0	(60)
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	336
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>17,302</b>	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)

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# **ECONOMIC DEVELOPMENT**



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**VOTE 07**  
**DEPARTMENT OF ECONOMIC DEVELOPMENT**

**MINISTER**  
**Hon. R. Pillai**

**DEPUTY MINISTER**  
**S. Paterson**

- To assist our partners in building a prosperous Yukon by creating and fostering economic opportunities.
- To pursue economic initiatives with a shared vision of prosperity, partnerships and innovation.
- To forge, maintain and expand partnerships with First Nations governments in the economic development of the Yukon.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 07-1)	26,343	25,651	26,096	28,214
Capital (Vote 07-2)	1,013	1,013	1,013	134
Total Appropriations	27,356	26,664	27,109	28,348

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

**VOTE 07**  
**DEPARTMENT OF ECONOMIC DEVELOPMENT**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 07-1)				
Corporate Services	3,925	3,778	3,878	3,563
Operations	22,418	21,873	22,218	24,461
COVID-19 Response	0	0	0	190
Total Operation and Maintenance (Vote 07-1)	26,343	25,651	26,096	28,214
Capital (Vote 07-2)				
Corporate Services	40	40	40	43
Operations	973	973	973	91
Total Capital (Vote 07-2)	1,013	1,013	1,013	134
<b>Total Appropriations</b>	<b>27,356</b>	<b>26,664</b>	<b>27,109</b>	<b>28,348</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	0	0	46	0
<b>Total Expenses</b>	<b>27,356</b>	<b>26,664</b>	<b>27,155</b>	<b>28,348</b>
<b>Summary of Expenses by Category</b>				
Personnel	8,236	8,202	8,202	7,513
Other	2,689	3,570	3,880	2,026
Government Transfers	16,431	14,892	15,027	18,809
Amortization Expense	0	0	46	0
<b>Total Expenses</b>	<b>27,356</b>	<b>26,664</b>	<b>27,155</b>	<b>28,348</b>

**VOTE 07**  
**DEPARTMENT OF ECONOMIC DEVELOPMENT**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	1	1	1	0
Recoveries from Canada				
Operation and Maintenance	6,655	7,339	7,784	8,954
Subtotal from Canada	6,655	7,339	7,784	8,954
<b>Total Revenues</b>	<b>6,656</b>	<b>7,340</b>	<b>7,785</b>	<b>8,954</b>



## ECONOMIC DEVELOPMENT

## CORPORATE SERVICES

- To provide leadership in achieving the department's goals and objectives.
- To assist the department in managing its financial, human and information resources in a transparent and fiscally responsible manner by providing strategic, operational and administrative support services.
- To develop policies, strategies, programs and legislative instruments to support departmental and government objectives.
- To work closely with other governments (national, regional, First Nations and municipal) to cooperatively achieve economic benefits in the Yukon.
- To provide ongoing assessment and monitoring of the business climate.

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 07-1)				
Deputy Minister's Office	484	406	406	363
Finance and Information Management	1,137	1,090	1,090	1,087
Human Resources	318	321	321	307
Policy, Planning and Communications	1,986	1,961	2,061	1,806
	3,925	3,778	3,878	3,563
Capital (Vote 07-2)				
Office Furniture and Equipment	40	40	40	43
	40	40	40	43
Total included in the Appropriation	3,965	3,818	3,918	3,606
Summary of Appropriation by Allotment				
Personnel	3,221	3,038	3,038	2,897
Other	744	780	880	709
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	3,965	3,818	3,918	3,606

## ECONOMIC DEVELOPMENT

## OPERATIONS

- To work in partnership with industry to promote the Yukon's strategic and competitive advantages for business and industry investment and establish common priorities and plans for growth and expansion.
- To facilitate the development and expansion of new and existing small and medium enterprise, including in strategic and emerging industry sectors.
- To apply a strategic and economic lens to immigration for the development and diversification of the Yukon's economy.
- To help ensure that the Yukon has enough skilled and qualified people to meet the territory's labour market needs.
- To support experienced businesspeople wanting to start a business and become permanent residents of the Yukon.
- To be the Government of Yukon focal point for First Nations' economic development.
- To foster regional and community economic development.
- To work in partnership with First Nations governments and others to initiate or implement regional economic plans.
- To plan, coordinate and deliver targeted economic and business supports in response to emergencies.

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 07-1)

Assistant Deputy Minister's Office	1,332	1,111	1,111	571
Immigration	1,005	859	859	973
Media Development	2,296	2,354	2,354	2,951
Regional Economic Development	6,390	6,420	6,420	7,038
Labour Market Development	5,506	6,075	6,210	8,182
Innovation, Industry and Business Development	5,889	5,054	5,264	4,746
	22,418	21,873	22,218	24,461

## ECONOMIC DEVELOPMENT

## OPERATIONS (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 07-2)</b>				
Business Incentive Program	973	973	973	91
	973	973	973	91
<b>Total included in the Appropriation</b>	<b>23,391</b>	<b>22,846</b>	<b>23,191</b>	<b>24,552</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	5,015	5,164	5,164	4,615
Other	1,945	2,790	3,000	1,147
Government Transfers	16,431	14,892	15,027	18,790
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>23,391</b>	<b>22,846</b>	<b>23,191</b>	<b>24,552</b>

## ECONOMIC DEVELOPMENT

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Operations				
Trade School Registration Fees	1	1	1	0
Total Taxes and General Revenues	1	1	1	0
RECOVERIES FROM CANADA				
Operation and Maintenance				
Operations				
Employment and Social Development Canada				
- Labour Market Development Agreement	3,446	3,555	4,360	4,595
- Workforce Development Agreement	2,166	2,166	2,606	2,766
- Foreign Credential Recognition	1,043	818	818	40
Prior Years' Recoveries	0	800	0	1,553
Total Recoveries from Canada	6,655	7,339	7,784	8,954
TOTAL REVENUES	6,656	7,340	7,785	8,954

## ECONOMIC DEVELOPMENT

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Operations				
Economic Development Fund	1,960	1,960	1,960	1,916
Foreign Credential Recognition	861	0	0	0
Däna Näye Ventures				
- Micro Loan Program	25	25	25	27
Whitehorse Chamber of Commerce	140	120	120	180
Yukon Chamber of Commerce	100	75	75	110
Yukon First Nations Chamber of Commerce	125	125	125	206
Yukon Chamber of Mines	65	32	32	75
Yukon Gold Mining Alliance	397	397	397	303
Training Fund	80	80	80	60
Development Fund	80	80	80	75
Predevelopment Fund	60	60	60	59
Media Production Fund	940	940	940	1,780
Performing Musicians Fund	300	300	300	223
Music Yukon	115	115	115	113
Screen Production Yukon Association	115	115	115	119
Community Development Fund	2,950	2,950	2,950	2,912
Yukon University				
- Innovation and Entrepreneurship	850	835	835	835
Yukon Venture Angels	95	75	75	0
Tech Yukon	300	300	300	217
Technology and Innovation Projects	130	305	305	184
YuKonstruct Society	250	205	205	290
Labour Market Development Agreement	1,004	867	2,402	3,568
Workforce Development Agreement	1,616	1,416	816	1,165
Foundational Skills	876	876	876	1,068

## ECONOMIC DEVELOPMENT

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)				
Operations (cont'd)				
Employment Incentives	300	300	300	0
Community Training Fund	602	602	602	582
Paid Sick Leave Program	825	750	750	596
Miscellaneous Transfer Payments	270	187	187	256
Yukon Trade Resilience Program	1,000	0	0	0
Prior Years' Other Transfer Payments	0	800	0	1,871
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	19
	16,431	14,892	15,027	18,809
TOTAL GOVERNMENT TRANSFERS	16,431	14,892	15,027	18,809

## ECONOMIC DEVELOPMENT

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	0	0	87	0
Accumulated Amortization	0	0	(46)	0
Work-in-Progress	0	0	0	0
Net Book Value	0	0	41	0
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Accumulated Amortization				
Amortization Expense	0	0	(46)	0
Work-in-Progress				
Capital Acquisitions	0	0	0	0
Transfers between departments	0	0	200	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	0	0	87	0
Accumulated Amortization	0	0	(92)	0
Net Book Value	0	0	(5)	0
Work-in-Progress	0	0	200	0
<b>Total Net Book Value and Work-in-Progress</b>	0	0	195	0

## **Restricted Funds**



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ECONOMIC DEVELOPMENT

REGIONAL RELIEF AND  
RECOVERY FUND

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts Received	32	28	325	453
Amounts Disbursed	0	0	0	453
Net Change in Revolving Fund	32	28	325	0
Balance at Beginning of Year	28	0	1,449	0
Balance at End of Year	60	28	1,774	0
Increase/(Decrease) in Restricted Funds	32	28	325	0

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# 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**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<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.

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
<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
	24,825	19,591	28,265	32,053
<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.

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
<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

<sup>(1)</sup> 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

# **ENERGY, MINES AND RESOURCES**



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**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

**MINISTER**  
**Hon. J. Streicker**

**DEPUTY MINISTER      DEPUTY MINISTER**  
**S. van der Meer      P. Moore**

- To manage and support the sustainable development of the Yukon's energy and natural resources, and to facilitate integrated resource and land use.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 53-1)	223,087	203,838	103,547	103,592
Capital (Vote 53-2)	592	692	529	1,704
Total Appropriations	223,679	204,530	104,076	105,296

**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 53-1)				
Corporate Services	14,314	14,063	14,156	14,133
Sustainable Resources	13,275	13,594	13,694	12,977
Mineral Resources and Geoscience Services	174,391	160,011	54,207	50,297
Strategic Initiatives and Partnerships	21,107	16,170	21,490	26,185
Total Operation and Maintenance (Vote 53-1)	223,087	203,838	103,547	103,592
Capital (Vote 53-2)				
Corporate Services	75	238	75	1,403
Sustainable Resources	517	454	454	301
Total Capital (Vote 53-2)	592	692	529	1,704
<b>Total Appropriations</b>	<b>223,679</b>	<b>204,530</b>	<b>104,076</b>	<b>105,296</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	896	885	896	787
Accretion Expense	35	34	26	26
Tangible Capital Assets	(258)	(364)	(201)	(1,489)
Land Development (net)	(250)	(250)	(250)	(63)
Loan to the Receiver for Victoria Gold Corp.	(118,000)	(105,000)	0	0
Environmental Liabilities (net)	(21,500)	(24,000)	(2,425)	75,966
<b>Total Expenses</b>	<b>84,602</b>	<b>75,835</b>	<b>102,122</b>	<b>180,523</b>
<b>Summary of Expenses by Category</b>				
Personnel	35,570	35,782	35,782	33,726
Other	147,711	129,976	46,926	122,910
Government Transfers	18,390	14,158	18,492	23,074
Amortization Expense	896	885	896	787
Accretion Expense	35	34	26	26
Loan to the Receiver for Victoria Gold Corp.	(118,000)	(105,000)	0	0
<b>Total Expenses</b>	<b>84,602</b>	<b>75,835</b>	<b>102,122</b>	<b>180,523</b>

**VOTE 53**  
**DEPARTMENT OF ENERGY, MINES AND RESOURCES**

<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	<b>13,267</b>	6,811	6,267	6,628
Third-Party Recoveries				
Operation and Maintenance	<b>21,128</b>	24,233	21,233	23,812
Subtotal Third-Party	<b>21,128</b>	24,233	21,233	23,812
Recoveries from Canada				
Operation and Maintenance	<b>20,327</b>	14,430	19,889	16,540
Capital	<b>0</b>	0	0	90
Subtotal from Canada	<b>20,327</b>	14,430	19,889	16,630
<b>Total Revenues</b>	<b>54,722</b>	45,474	47,389	47,070

## ENERGY, MINES AND RESOURCES

## CORPORATE SERVICES

- To provide leadership and support services to Energy, Mines and Resources' branches in finance, administration, records management, information technology, human resources and library/research services.
- To develop policies, strategies and legislative instruments supporting sustainable resource management and development.
- To increase awareness and understanding of departmental priorities, programs, policies and initiatives through effective communications.
- To conduct inspections and monitor activities on public land to ensure compliance with legislation, regulations and permits pertaining to lands, land use, timber, water, mineral exploration and mining.
- To jointly oversee with the Government of Canada's Department of Fisheries and Oceans, the integrated regulatory management regime for the Yukon's placer mining industry, which includes commitments to conduct annual monitoring of aquatic health and water quality, administration of adaptive management program and to conduct monitoring on placer mines.

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 53-1)

Deputy Minister's Office	862	597	617	797
Assistant Deputy Minister's Office	378	373	393	384
Human Resources	821	720	720	894
Finance and Information Management	2,785	2,743	2,753	2,658
Corporate Policy and Planning	1,242	1,113	1,151	1,131
Communications	740	802	807	714
Compliance Monitoring and Inspections	7,486	7,715	7,715	7,555
	<b>14,314</b>	<b>14,063</b>	<b>14,156</b>	<b>14,133</b>

## ENERGY, MINES AND RESOURCES

## CORPORATE SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 53-2)</b>				
Operational Equipment	75	238	75	1,403
	75	238	75	1,403
<b>Total included in the Appropriation</b>	<b>14,389</b>	14,301	14,231	15,536
<b>Summary of Appropriation by Allotment</b>				
Personnel	11,975	11,817	11,817	11,217
Other	2,333	2,240	2,333	2,840
Government Transfers	6	6	6	76
Tangible Capital Assets	75	238	75	1,403
<b>Total included in the Appropriation</b>	<b>14,389</b>	14,301	14,231	15,536



## ENERGY, MINES AND RESOURCES

### SUSTAINABLE RESOURCES

- To make land available for Yukoners and Yukon development projects through the development and implementation of appropriate land tenure and management legislation, regulations and policies.
- To develop and implement local area planning and zoning regulations, and to administer the *Subdivision Act* to support orderly development and land use in rural Yukon.
- To manage, support and coordinate Government of Yukon regional land use planning responsibilities.
- To plan for development of residential, commercial and industrial land to meet the needs of rural Yukon and the communities.
- To develop, manage and regulate the forest resource sector, including planning, forest engineering, research, industry development and inventories.
- To provide policy and program support to enhance productivity, profitability and sustainability of the agricultural industry.
- To implement the "*Sustainable Canadian Agricultural Partnership Agreement*".
- To make agricultural land available.

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 53-1)				
Assistant Deputy Minister's Office	515	544	564	525
Land Management	3,369	3,553	3,563	3,573
Land Planning	1,957	2,116	2,186	1,686
Forest Management	4,317	4,284	4,284	4,324
Agriculture	3,117	3,097	3,097	2,869
	13,275	13,594	13,694	12,977

## ENERGY, MINES AND RESOURCES

### SUSTAINABLE RESOURCES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 53-2)</b>				
Forest Management				
Forest Engineering	267	204	204	210
Agriculture				
Agricultural Land Development	250	250	250	91
	517	454	454	301
<b>Total included in the Appropriation</b>	<b>13,792</b>	<b>14,048</b>	<b>14,148</b>	<b>13,278</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	8,937	9,298	9,298	8,636
Other	3,019	2,755	3,071	3,040
Government Transfers	1,653	1,869	1,653	1,516
Tangible Capital Assets	183	126	126	86
<b>Total included in the Appropriation</b>	<b>13,792</b>	<b>14,048</b>	<b>14,148</b>	<b>13,278</b>

## ENERGY, MINES AND RESOURCES

## SUSTAINABLE RESOURCES Land Management

### 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	3,199	2,949	3,136	2,886
Development Costs (Appropriated Amounts)	250	250	250	63
Less:				
Cost of Land Sold	0	0	0	0
Land Held for Sale, end of the year	3,449	3,199	3,386	2,949

## ENERGY, MINES AND RESOURCES

### MINERAL RESOURCES AND GEOSCIENCE SERVICES

- To direct and oversee orderly planning, care and maintenance, and closure of abandoned mines sites. This includes Type II mine sites identified in the Devolution Transfer Agreement.
- To generate, compile and distribute technical information about the geology, geohazards, mineral and energy resources to clients and stakeholders.
- To provide economic stimulus for mineral exploration.
- To facilitate a sustainable mineral industry by providing information, project coordination and effective government policies and support.
- To ensure certainty of mineral tenure and a responsive, efficient and competitive mining and exploration regulatory regime.
- To administer the Yukon's resource royalty obligations to Yukon First Nations governments with Final and Self-Government Agreements.

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 53-1)				
Assistant Deputy Minister's Office	935	413	973	1,759
Assessment and Abandoned Mines	43,083	40,254	40,453	35,595
Yukon Geological Survey	6,462	6,583	6,583	6,596
Mineral Resources	123,911	112,761	6,198	6,347
Total included in the Appropriation	174,391	160,011	54,207	50,297
Summary of Appropriation by Allotment				
Personnel	10,169	10,815	10,815	9,538
Other	162,042	147,046	41,212	38,710
Government Transfers	2,180	2,150	2,180	2,049
Total included in the Appropriation	174,391	160,011	54,207	50,297

## ENERGY, MINES AND RESOURCES

### STRATEGIC INITIATIVES AND PARTNERSHIPS

- To manage and regulate geothermal and petroleum resources in the Yukon for the benefit of Yukoners.
- To coordinate and lead collaborative discussions, negotiations, and other processes with industry and First Nation governments related to land, mineral, oil and gas, and sustainable resources management in the Yukon.
- To develop and deliver energy policy, projects and programs, which increase the sustainability of energy use in the Yukon.

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 53-1)				
Assistant Deputy Minister's Office	666	462	1,262	381
Geothermal and Petroleum Resources	1,251	1,209	1,209	934
Strategic Alliances	2,468	2,201	2,321	2,270
Energy	16,722	12,298	16,698	22,600
Total included in the Appropriation	21,107	16,170	21,490	26,185
Summary of Appropriation by Allotment				
Personnel	4,489	3,852	3,852	4,335
Other	2,067	2,185	2,985	2,417
Government Transfers	14,551	10,133	14,653	19,433
Total included in the Appropriation	21,107	16,170	21,490	26,185

## ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Sustainable Resources				
Lands Administration/Interest	1,150	1,150	1,150	986
Land Sales Fees	20	20	20	181
Land Leases	189	189	189	298
Land Use Fees	21	21	21	1
Quarrying Royalties and Leases	80	80	80	121
Gain/(Loss) on Sale of Land	200	200	200	98
Application Fees	10	10	10	4
Timber Royalty	20	20	20	29
Development Fee	10	10	10	18
Road Charge	15	15	15	32
Agricultural Land Application and Grazing Lease Fees	5	5	5	6
Mineral Resources and Geoscience Services				
Coal Leases, Permits and Royalties	22	22	22	3
Placer Mining Fees	385	385	385	410
Quartz Mining Fees and Leases	1,635	1,635	4,135	4,440
Maps, Publications and Charts	5	5	5	1
Interest on Loan to the Receiver for Victoria Gold Corp.	9,500	3,044	0	0
Total Taxes and General Revenues	13,267	6,811	6,267	6,628

## ENERGY, MINES AND RESOURCES

		Comparable		
	2025-26	2024-25	2024-25	2023-24
REVENUES (\$000s)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Sustainable Resources				
Recoverable - Legal Surveys	10	10	10	0
Agricultural Annual Banquet	3	3	3	0
Mineral Resources and Geoscience Services				
Security for Minto Mine	21,115	24,220	21,220	23,812
Total Third-Party Recoveries	21,128	24,233	21,233	23,812
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	0	0	60
Sustainable Resources				
Agriculture and Agri-Food Canada				
- Sustainable Canadian Agricultural Partnership	1,110	1,110	1,110	1,063
Canadian Food Inspection Agency	2	2	2	2
Canadian Forest Services				
- National Forest Inventory	300	300	300	84
Prior Years' Recoveries	0	3	3	108
Mineral Resources and Geoscience Services				
Crown-Indigenous Relations and Northern Affairs Canada - Type II Mine Sites	8,716	7,407	8,716	4,805
Prior Years' Recoveries	0	0	0	380

## ENERGY, MINES AND RESOURCES

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)				
Strategic Initiatives and Partnerships				
Natural Resources Canada				
- Energy Efficiency Program				
- Codes Acceleration Fund	302	0	0	0
Environment and Climate Change Canada				
- Low Carbon Economy Fund	9,897	5,127	9,277	9,477
Prior Years' Recoveries	0	481	481	561
	20,327	14,430	19,889	16,540
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	90
	0	0	0	90
Total Recoveries from Canada	20,327	14,430	19,889	16,630
TOTAL REVENUES	54,722	45,474	47,389	47,070



## ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
The Yukon Science Institute	6	6	6	6
Prior Years' Other Transfer Payments	0	0	0	70
Sustainable Resources				
Yukon Wood Products Association	40	40	40	100
Canadian Council of Forest Ministers	6	6	6	15
Forest Management Plans Assistance				
- Various Recipients	9	9	9	0
Forest Management Research Projects	9	295	9	0
Yukon Agricultural Association	140	140	140	140
Sustainable Canadian Agricultural Partnership	1,249	1,249	1,249	764
Various First Nations	200	130	200	0
Prior Years' Other Transfer Payments	0	0	0	497
Mineral Resources and Geoscience Services				
Mineral Resources and Geoscience Services Regulatory Projects				
- Various Recipients	35	5	35	30
Type II Mine Site Reclamation Agreements	200	200	200	70
Geological Survey Research Projects	215	215	215	316
Yukon Mineral Exploration Program	1,400	1,400	1,400	1,296
Klondike Placer Miners' Association	165	165	165	165
Yukon Chamber of Mines	165	165	165	165
Prior Years' Other Transfer Payments	0	0	0	7

## ENERGY, MINES AND RESOURCES

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)				
Strategic Initiatives and Partnerships				
Mining Legislation				
- Various Recipients	750	690	750	1,028
Lands Legislation				
- Various Recipients	120	440	500	279
Energy Cost-Shared Projects				
- Various Recipients	50	50	50	51
Energy Rebate Program				
- Various Recipients	6,955	6,387	6,387	3,834
Low Carbon Economy Fund	6,606	2,496	6,896	14,077
Geothermal and Petroleum Working Group				
- Various Yukon First Nations	70	70	70	70
Prior Years' Other Transfer Payments	0	0	0	94
	18,390	14,158	18,492	23,074
TOTAL GOVERNMENT TRANSFERS	18,390	14,158	18,492	23,074

## ENERGY, MINES AND RESOURCES

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>17,221</b>	15,737	17,423	15,631
Accumulated Amortization	<b>(7,612)</b>	(6,727)	(6,735)	(6,048)
Work-in-Progress	<b>444</b>	1,564	1,473	422
Net Book Value	<b>10,053</b>	10,574	12,161	10,005
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>75</b>	238	75	163
Work-in-Progress put in Service during Year	<b>127</b>	1,246	127	129
Asset Retirement Obligation Asset (ARO)	<b>0</b>	0	0	17
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(95)
Transfers between Departments	<b>0</b>	0	0	(108)
Accumulated Amortization				
Amortization Expense	<b>(896)</b>	(885)	(896)	(787)
Transfers between Departments	<b>0</b>	0	0	108
Work-in-Progress				
Capital Acquisitions	<b>183</b>	126	126	1,326
Work-in-Progress put in Service during Year	<b>(127)</b>	(1,246)	(127)	(129)
Transfers between Departments	<b>0</b>	0	930	(55)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>17,423</b>	17,221	17,625	15,737
Accumulated Amortization	<b>(8,508)</b>	(7,612)	(7,631)	(6,727)
Net Book Value	<b>8,915</b>	9,609	9,994	9,010
Work-in-Progress	<b>500</b>	444	2,402	1,564
<b>Total Net Book Value and Work-in-Progress</b>	<b>9,415</b>	10,053	12,396	10,574

<sup>(1)</sup> Asset Retirement Obligation

## ENERGY, MINES AND RESOURCES

### 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>792</b>	758	885	859
Increase in Liabilities				
Accretion	<b>35</b>	34	26	26
Asset Retirement Obligation	<b>0</b>	0	0	17
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	144
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>827</b>	792	911	758

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## **Restricted Funds**

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## ENERGY, MINES AND RESOURCES

### RESTRICTED FUND ELIJAH SMITH FOREST RENEWAL

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	10	10	10	23
Expenses	0	0	0	0
Net Profit/(Loss) for the Year	10	10	10	23
Balance at Beginning of Year	312	302	289	279
Balance at End of Year	322	312	299	302
Increase/(Decrease) in Restricted Funds	10	10	10	23



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# ENVIRONMENT



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**VOTE 52**  
**DEPARTMENT OF ENVIRONMENT**

**MINISTER**  
**Hon. N. Clarke**

**DEPUTY MINISTER**  
**D. Berry**

- To contribute to a healthy, sustainable and prosperous future through environmental stewardship and the effective management of natural resources in the Yukon.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 52-1)	55,088	60,278	55,615	59,287
Capital (Vote 52-2)	3,835	6,013	6,613	3,506
Total Appropriations	58,923	66,291	62,228	62,793

**VOTE 52**  
**DEPARTMENT OF ENVIRONMENT**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 52-1)				
Corporate Services	20,464	22,244	21,667	21,436
Environmental Sustainability	31,010	34,248	30,312	33,756
Environmental Liabilities and Remediation	3,614	3,786	3,636	4,095
<b>Total Operation and Maintenance (Vote 52-1)</b>	<b>55,088</b>	<b>60,278</b>	<b>55,615</b>	<b>59,287</b>
Capital (Vote 52-2)				
Corporate Services	742	742	742	1,498
Environmental Sustainability	3,093	5,271	5,871	2,008
<b>Total Capital (Vote 52-2)</b>	<b>3,835</b>	<b>6,013</b>	<b>6,613</b>	<b>3,506</b>
<b>Total Appropriations</b>	<b>58,923</b>	<b>66,291</b>	<b>62,228</b>	<b>62,793</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	1,000	785	787	882
Accretion Expense	17	16	15	14
Tangible Capital Assets	(2,696)	(4,338)	(4,938)	(2,427)
Environmental Liabilities (net)	(928)	1,130	(615)	18,899
<b>Total Expenses</b>	<b>56,316</b>	<b>63,884</b>	<b>57,477</b>	<b>80,161</b>
<b>Summary of Expenses by Category</b>				
Personnel	32,121	32,994	32,121	32,017
Other	18,912	26,886	21,371	42,019
Government Transfers	4,266	3,203	3,183	5,229
Amortization Expense	1,000	785	787	882
Accretion Expense	17	16	15	14
<b>Total Expenses</b>	<b>56,316</b>	<b>63,884</b>	<b>57,477</b>	<b>80,161</b>

**VOTE 52**  
**DEPARTMENT OF ENVIRONMENT**

<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	<b>2,670</b>	2,670	2,670	1,912
Third-Party Recoveries				
Operation and Maintenance	<b>205</b>	663	181	205
Subtotal Third-Party	<b>205</b>	663	181	205
Recoveries from Canada				
Operation and Maintenance	<b>10,960</b>	14,144	11,648	11,207
Capital	<b>450</b>	975	975	361
Subtotal from Canada	<b>11,410</b>	15,119	12,623	11,568
<b>Total Revenues</b>	<b>14,285</b>	18,452	15,474	13,685

## **ENVIRONMENT**

## **CORPORATE SERVICES**

- To provide overall direction that supports managing and conserving the Yukon's natural environment in a sustainable and balanced manner for the benefit of all Yukoners.
- To assist the department in managing its financial, human, information and technology resources in a transparent and fiscally responsible manner by providing strategic, operational and administrative support services.
- To develop or amend environmental legislation or policy to ensure sustainable natural resource conservation and management.
- To inspire appreciation and stewardship of the environment and promote awareness and participation in departmental priorities, programs and services through effective and accessible communications, including outreach, education and public engagement.
- To work collaboratively with First Nations governments, Inuvialuit and transboundary indigenous groups to support reconciliation, develop partnerships in areas of mutual interest, and fulfil commitments outlined in Final Agreements.
- To provide government-wide leadership and coordination on the Yukon's response to climate change.

## ENVIRONMENT

## CORPORATE SERVICES (Cont'd)

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 52-1)				
Deputy Minister's Office	604	608	608	564
Assistant Deputy Minister's Office	7,558	8,584	8,399	6,992
Communications	722	843	750	818
Finance	815	748	748	670
Client, Business and Technology Solutions	4,174	4,252	4,181	5,983
Policy and Planning	3,659	3,875	3,647	3,639
Human Resources	1,017	1,024	1,024	744
Climate Change Secretariat	1,715	2,310	2,310	2,026
McIntyre Creek Park	200	0	0	0
	20,464	22,244	21,667	21,436
Capital (Vote 52-2)				
Operational Equipment	742	742	742	739
Prior Years' Projects	0	0	0	759
	742	742	742	1,498
Total included in the Appropriation	21,206	22,986	22,409	22,934
Summary of Appropriation by Allotment				
Personnel	11,837	11,984	11,845	11,518
Other	6,103	8,948	8,510	7,418
Government Transfers	2,566	1,376	1,376	2,563
Tangible Capital Assets	700	678	678	1,435
Total included in the Appropriation	21,206	22,986	22,409	22,934



## ENVIRONMENT

### ENVIRONMENTAL SUSTAINABILITY

- To maintain biological diversity and lead the conservation and sustainable use of fish, wildlife, habitat and water resources in the Yukon.
- To provide sustainable fish and wildlife harvesting and viewing opportunities for cultural and recreational purposes, while respecting Aboriginal Rights and title, and the provisions of the Yukon's modern treaties.
- To support healthy land, healthy people and a healthy economy by managing a growing territorial parks system built on protection, reconciliation, public service and public benefits.
- To deliver services in the areas of licensing, human-wildlife conflict awareness and intervention, education and enforcement.
- To regulate and protect the Yukon's air, land, water, fish and wildlife resources through the assessment, education, monitoring, inspections and permitting of development projects and commercial or individual activities.
- To protect public health and safety and environmental integrity by issuing flood forecasts, enforcing laws and regulations and responding to spills, poaching and wildlife conflict.
- To develop and provide information that is accessible to the public and enhances awareness, understanding and compliance with the laws pertaining to natural resources and the environment.
- To protect human, wildlife and domestic animal health by delivering the Yukon's animal health, protection and control 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 52-1)

Assistant Deputy Minister's Office	274	266	266	252
Animal Health	1,436	1,367	1,321	1,489
Fish and Wildlife	9,874	11,880	10,308	10,588
Parks	6,659	6,697	6,697	7,979
Conservation Officer Services	4,295	4,308	4,301	4,479
Water Resources	5,309	6,392	4,254	5,648
Environmental Protection and Assessment	3,163	3,338	3,165	3,321
	<b>31,010</b>	<b>34,248</b>	<b>30,312</b>	<b>33,756</b>

## ENVIRONMENT

### ENVIRONMENTAL SUSTAINABILITY (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 52-2)</b>				
Parks				
Campground and Parks Infrastructure	1,700	3,489	4,089	998
Investing in Canada Infrastructure Programs				
Boat Launch and Dock Replacements	600	1,300	1,300	482
Water Resources				
Cableway Reconstruction and Decommissioning	156	156	156	156
Groundwater Monitoring Network Expansion	200	200	200	192
Hydrometric and Meteorological Stations	66	85	85	34
Evaluation of Water Monitoring Networks	28	33	33	66
Flood Hazard Risk Assessment	343	0	0	0
Prior Years' Projects	0	8	8	80
	3,093	5,271	5,871	2,008
<b>Total included in the Appropriation</b>	<b>34,103</b>	<b>39,519</b>	<b>36,183</b>	<b>35,764</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	19,611	20,331	19,597	19,757
Other	10,796	13,701	10,519	12,349
Government Transfers	1,700	1,827	1,807	2,666
Tangible Capital Assets	1,996	3,660	4,260	992
<b>Total included in the Appropriation</b>	<b>34,103</b>	<b>39,519</b>	<b>36,183</b>	<b>35,764</b>

## ENVIRONMENT

### ENVIRONMENTAL LIABILITIES AND REMEDIATION

- To provide estimates of the Government of Yukon's environmental liabilities.
- To coordinate and provide for the investigation, assessment, remediation and administration of contaminated sites in accordance with the Government of Yukon's environmental liabilities policy.

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 52-1)				
Remediation Expenditures	928	1,165	615	1,642
Site Assessment and Administration	2,686	2,621	3,021	2,453
Total included in the Appropriation	3,614	3,786	3,636	4,095
Summary of Appropriation by Allotment				
Personnel	673	679	679	742
Other	2,941	3,107	2,957	3,353
Government Transfers	0	0	0	0
Total included in the Appropriation	3,614	3,786	3,636	4,095

## ENVIRONMENT

### ENVIRONMENTAL LIABILITIES AND REMEDIATION

#### SUPPLEMENTARY INFORMATION

ENVIRONMENTAL LIABILITIES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Accrued liabilities for Yukon government's contaminated sites, beginning of the year</b>	<b>166,320</b>	189,190	85,269	91,875
Increase in Liabilities				
Environment	<b>one dollar</b>	2,295	one dollar	22,720
Energy, Mines and Resources	<b>0</b>	0	0	102,415
Less:				
Remediation Expenditures				
Environment	<b>928</b>	1,165	615	3,821
Energy, Mines and Resources	<b>21,500</b>	24,000	2,425	23,999
<b>Accrued liabilities for Yukon government's contaminated sites, end of the year</b>	<b>143,892</b>	166,320	82,229	189,190

**ENVIRONMENT**

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Environmental Sustainability				
Campground Permits	1,821	1,821	1,821	1,135
Wilderness Tourism Licensing	8	8	8	8
Hunting Licences and Seals	465	465	465	479
Trapping and Fur Licences	6	6	6	6
Fishing Licences	360	360	360	277
Outfitting Fees	10	10	10	7
Total Taxes and General Revenues	2,670	2,670	2,670	1,912

## ENVIRONMENT

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Mapping	3	3	3	1
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	44
Compulsory Inspections				
- Province of British Columbia	2	2	2	2
Conservation Action Team	2	2	2	4
Standards and Approvals				
- Technical Review	25	115	25	39
NatureServe Canada				
- Yukon Conservation Data	34	34	34	24
Trapper Education Workshop	26	26	26	32
Klondike Plateau Bear Project	65	70	0	18
Prior Years' Recoveries	0	213	41	41
Environmental Liabilities and Remediation				
Prior Years' Recoveries	0	150	0	0
	205	663	181	205
Total Third-Party Recoveries	205	663	181	205

## ENVIRONMENT

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Inuvialuit Final Agreement	1,717	1,934	1,706	1,739
Climate Change Preparedness in the North Environment and Climate Change Canada	500	938	938	663
- Canada-Yukon Nature Agreement	6,457	7,484	7,484	4,170
- Climate Change Scientist	141	141	141	125
Parks Canada	185	185	0	0
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	36
Environmental Occurrences Notification Agreement	6	6	6	7
Environment and Climate Change Canada	641	1,541	900	1,837
Polar Knowledge Canada	109	109	109	89
Climate Change Preparedness in the North	350	1,078	316	210
Natural Resources Canada	806	650	0	981
Prior Years' Recoveries	0	30	0	0
Environmental Liabilities and Remediation				
Prior Years' Recoveries	0	0	0	1,350
	10,960	14,144	11,648	11,207
Capital				
Environmental Sustainability				
Investing in Canada Infrastructure Program	450	975	975	361
	450	975	975	361
Total Recoveries from Canada	11,410	15,119	12,623	11,568
TOTAL REVENUES	14,285	18,452	15,474	13,685

## ENVIRONMENT

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Yukon Wildlife Preserve Operating Society	747	747	747	858
Various First Nations	1,220	0	0	0
Wildlife Management Advisory Council	499	499	499	535
Yukon University				
- Climate Change Research	100	100	100	94
Prior Years' Other Transfer Payments	0	30	30	1,076
Environmental Sustainability				
Centre for Human-Wildlife Conflict				
Solutions (Wildwise)	40	40	40	0
Yukon Fish and Game Association	60	60	60	54
Yukon Trappers Association	35	35	35	50
Wildlife Habitat Canada	4	4	4	0
Yukon Energy Corporation				
- Whitehorse Fish Hatchery	168	168	168	170
Fish and Wildlife Cooperative Research				
Projects - Various Recipients	18	18	18	0
Porcupine Caribou Management Board	75	75	75	75
Yukon Conservation Society	50	50	50	50
Livestock Veterinary Services				
- Various Recipients	6	6	6	12
Humane Society Dawson	25	25	25	68
Humane Society Yukon - Mae Bachur				
Animal Shelter	118	118	118	202
Animal Protection Program				
- Various Recipients	35	35	35	57



## ENVIRONMENT

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)				
Environmental Sustainability (cont'd)				
Environment and Climate Change Canada	825	825	825	1,327
Community Water Monitoring Project				
- Various Recipients	44	44	44	21
Prior Years' Other Transfer Payments	0	126	106	424
	4,069	3,005	2,985	5,073
Capital				
Environmental Sustainability				
Environment and Climate Change Canada	197	198	198	156
	197	198	198	156
TOTAL GOVERNMENT TRANSFERS	4,266	3,203	3,183	5,229

## ENVIRONMENT

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>22,709</b>	21,192	20,858	19,997
Accumulated Amortization	<b>(9,575)</b>	(8,627)	(8,430)	(7,745)
Work-in-Progress	<b>6,172</b>	2,522	4,039	1,322
Net Book Value	<b>19,306</b>	15,087	16,467	13,574
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>1,096</b>	988	988	1,227
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(32)
Transfers between Departments	<b>0</b>	529	0	0
Accumulated Amortization				
Amortization Expense	<b>(1,000)</b>	(785)	(787)	(882)
Transfers between Departments	<b>0</b>	(163)	0	0
Work-in-Progress				
Capital Acquisitions	<b>1,600</b>	3,350	3,950	1,200
Transfers between Departments	<b>0</b>	300	1,309	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>23,805</b>	22,709	21,846	21,192
Accumulated Amortization	<b>(10,575)</b>	(9,575)	(9,217)	(8,627)
Net Book Value	<b>13,230</b>	13,134	12,629	12,565
Work-in-Progress	<b>7,772</b>	6,172	9,298	2,522
<b>Total Net Book Value and Work-in-Progress</b>	<b>21,002</b>	19,306	21,927	15,087

<sup>(1)</sup> Asset Retirement Obligation

## ENVIRONMENT

### ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

#### SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2025-26 ESTIMATE	Comparable		2023-24 ACTUAL
		2024-25 FORECAST	2024-25 ESTIMATE	
Asset Retirement Obligation Liability, beginning of the year	378	362	493	479
Increase in Liabilities				
Accretion	17	16	15	14
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	131
Asset Retirement Obligation Liability, end of the year	395	378	508	362

## **Restricted Funds**

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ENVIRONMENT

RESTRICTED FUND  
CONSERVATION

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	2	2	2	0
Expenses	0	0	0	0
Net Profit/(Loss) for the Year	2	2	2	0
Balance at Beginning of Year	187	185	187	185
Balance at End of Year	189	187	189	185
Increase/(Decrease) in Restricted Fund	2	2	2	0

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# FINANCE





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**VOTE 12**  
**DEPARTMENT OF FINANCE**

**MINISTER**  
**Hon. S. Silver**

**DEPUTY MINISTER**  
**J. Schultz**

- To responsibly manage the financial resources of the Government of Yukon to ensure value for money in the delivery of programs and services for Yukoners.
- To provide corporate financial leadership and advice to departments across the organization.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 12-1)	24,326	22,081	16,381	14,328
Capital (Vote 12-2)	32	32	32	27
Total Appropriations	24,358	22,113	16,413	14,355

Note: Restated 2024-25 Forecast, 2024-25 Estimate and 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.  
Principal and interest payments on borrowing are authorized under Section 76(1)(f) of the Financial Administration Act as a standing appropriation.

**VOTE 12**  
**DEPARTMENT OF FINANCE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 12-1)				
Corporate Services	1,538	1,517	1,517	1,705
Financial Operations and Revenue Services	15,341	13,239	7,539	5,943
Economics, Fiscal Policy and Statistics	2,958	2,923	2,923	2,667
Management Board and Budget Secretariat	2,852	2,718	2,718	2,398
Office of the Comptroller	1,362	1,409	1,409	1,413
Workers' Compensation				
Supplementary Benefits	275	275	275	202
<b>Total Operation and Maintenance (Vote 12-1)</b>	<b>24,326</b>	22,081	16,381	14,328
Capital (Vote 12-2)				
Corporate Services	32	32	32	27
<b>Total Capital (Vote 12-2)</b>	<b>32</b>	32	32	27
<b>Total Appropriations</b>	<b>24,358</b>	22,113	16,413	14,355
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	168	173	167	167
Tangible Capital Assets	0	(26)	0	0
Bad Debts Expense	325	325	325	489
Transfers through the Tax System	2,181	2,114	2,361	2,077
<b>Total Expenses</b>	<b>27,032</b>	24,699	19,266	17,088
<b>Summary of Expenses by Category</b>				
Personnel	10,637	10,483	10,483	10,136
Other	13,321	11,204	5,530	4,048
Government Transfers	2,906	2,839	3,086	2,737
Amortization Expense	168	173	167	167
<b>Total Expenses</b>	<b>27,032</b>	24,699	19,266	17,088

**VOTE 12**  
**DEPARTMENT OF FINANCE**

<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>				
Transfers from Canada	<b>1,538,130</b>	1,429,907	1,428,632	1,344,438
Taxes and General Revenues	<b>185,714</b>	179,370	182,601	162,554
Third-Party Recoveries				
Operation and Maintenance	<b>50</b>	50	50	101
Subtotal Third-Party	<b>50</b>	50	50	101
<b>Total Revenues</b>	<b>1,723,894</b>	1,609,327	1,611,283	1,507,093

## FINANCE

### CORPORATE SERVICES

- To provide leadership and support to the department through the provision of financial, communications, information management and technology and other decision-support services.

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 12-1)				
Deputy Minister's Office	434	429	429	652
Directorate	1,104	1,088	1,088	1,053
	1,538	1,517	1,517	1,705
Capital (Vote 12-2)				
Office Furniture and Equipment	32	32	32	27
	32	32	32	27
Total included in the Appropriation	1,570	1,549	1,549	1,732
Summary of Appropriation by Allotment				
Personnel	1,149	1,128	1,128	1,418
Other	421	395	421	314
Government Transfers	0	0	0	0
Tangible Capital Assets	0	26	0	0
Total included in the Appropriation	1,570	1,549	1,549	1,732

## FINANCE

### FINANCIAL OPERATIONS AND REVENUE SERVICES

- To manage the government's borrowing and lending programs, and to provide cash management services of the Consolidated Revenue Fund including managing investment of the fund.
- To support the collection of tax revenues through permitting, return processing, issuing assessments and enforcement of tax legislation.
- To manage and provide guidance and support for the financial operations of accounts payable, accounts receivable, banking and financial management information systems for the Government of Yukon.
- To develop and advance strategic corporate initiatives that support enhanced service delivery outcomes inclusive of efficiency, effectiveness and financial capacity and performance.

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 12-1)				
Program Management	338	386	386	324
Financial Operations	819	772	772	775
Financial Management Information Systems	729	733	733	741
Tax Administration	650	628	628	514
Banking, Investments and Debt Services	12,805	10,720	5,020	3,589
Total included in the Appropriation	15,341	13,239	7,539	5,943
Summary of Appropriation by Allotment				
Personnel	2,695	2,683	2,683	2,650
Other	12,196	10,106	4,406	2,835
Government Transfers	450	450	450	458
Total included in the Appropriation	15,341	13,239	7,539	5,943

## FINANCE

### ECONOMICS, FISCAL POLICY AND STATISTICS

- To monitor and evaluate economic trends, issues and opportunities affecting the Yukon in order to provide evidence-based analysis and advice.
- To negotiate and coordinate the implementation of financial arrangements with the federal government, First Nations governments and other jurisdictions.
- To develop and implement fiscal and taxation policies and legislation.
- To collect, analyse and publish statistical information, and work on statistical research projects and methodology.

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 12-1)				
Program Management	335	337	337	333
Bureau of Statistics	1,536	1,502	1,502	1,443
Economic Research and Analysis	515	518	518	547
Fiscal Policy	572	566	566	344
Total included in the Appropriation	2,958	2,923	2,923	2,667
Summary of Appropriation by Allotment				
Personnel	2,848	2,813	2,813	2,576
Other	110	110	110	91
Government Transfers	0	0	0	0
Total included in the Appropriation	2,958	2,923	2,923	2,667

## FINANCE

### MANAGEMENT BOARD AND BUDGET SECRETARIAT

- To support Management Board in the planning and management of government resources by providing advice on financial, human resource, capital planning and management and other issues within the Board's mandate, including the development of policies and guidelines.
- To produce the Government of Yukon's budgetary documentation including main estimates, supplementary estimates, variance reports and other related documents.
- Lead the coordination, communication and implementation of the corporate five-year capital plan.

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 12-1)				
Management Board and Budget Secretariat	2,852	2,718	2,718	2,398
Total included in the Appropriation	2,852	2,718	2,718	2,398
Summary of Appropriation by Allotment				
Personnel	2,705	2,571	2,571	2,232
Other	147	147	147	166
Government Transfers	0	0	0	0
Total included in the Appropriation	2,852	2,718	2,718	2,398



## FINANCE

### OFFICE OF THE COMPTROLLER

- To develop, administer and ensure proper implementation of all financial policies and controls for the Government of Yukon.
- To monitor compliance of financial management and accounting activities for the Government of Yukon with relevant legislation and Public Sector Accounting Standards.
- To prepare the Public Accounts, including providing corporate accounting services and coordinating the audit activities of the Office of the Auditor General of Canada.

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 12-1)				
Financial Accounting	958	983	983	1,208
Policy and Compliance	404	426	426	205
Total included in the Appropriation	1,362	1,409	1,409	1,413
Summary of Appropriation by Allotment				
Personnel	1,240	1,288	1,288	1,260
Other	122	121	121	153
Government Transfers	0	0	0	0
Total included in the Appropriation	1,362	1,409	1,409	1,413

## FINANCE

### WORKERS' COMPENSATION SUPPLEMENTARY BENEFITS

- To comply with the provisions of the *Workmen's Compensation Supplementary Benefits Ordinance*.

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 12-1)				
Supplementary Pensions	275	275	275	202
Total included in the Appropriation	275	275	275	202
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	275	275	275	202
Total included in the Appropriation	275	275	275	202

## FINANCE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TRANSFERS FROM CANADA</b>				
Grant from Canada	1,454,190	1,350,134	1,350,134	1,252,161
Canada Health Transfer	61,690	58,911	58,108	57,624
Canada Social Transfer	19,650	19,127	18,866	18,393
Cannabis Transfer	1,850	1,640	1,409	1,260
Vaping Transfer	750	95	115	0
Prior Years' Transfers from Canada	0	0	0	15,000
<b>Total Transfers from Canada</b>	<b>1,538,130</b>	<b>1,429,907</b>	<b>1,428,632</b>	<b>1,344,438</b>
<b>TAXES AND GENERAL REVENUES</b>				
<b>Taxation Revenue</b>				
Personal Income Tax	119,080	110,960	106,685	109,606
Corporate Income Tax	33,780	34,461	41,134	15,375
Fuel Oil Tax	11,790	11,560	9,384	9,647
Insurance Premium Tax	9,430	9,060	10,219	8,712
Tobacco Tax	10,220	10,540	9,945	11,077
<b>Other Revenue</b>				
Banking and Investment	300	840	3,796	5,998
Interest on Advance to Territorial Corporation	1,014	1,889	1,378	1,766
Interest on Accounts Receivable	50	10	10	56
Miscellaneous Revenue	50	50	50	257
Prior Years' Other Revenue	0	0	0	60
<b>Total Taxes and General Revenues</b>	<b>185,714</b>	<b>179,370</b>	<b>182,601</b>	<b>162,554</b>

FINANCE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Charge Card Incentive	50	50	50	49
Prior Years' Recoveries	0	0	0	52
Total Third-Party Recoveries	50	50	50	101
TOTAL REVENUES	1,723,894	1,609,327	1,611,283	1,507,093

## FINANCE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
LEGISLATED GRANTS				
Workers' Compensation Supplementary Benefits	275	275	275	202
Total Legislated Grants	275	275	275	202
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Financial Operations and Revenue Services Rural Community Banking	450	450	450	458
Government Transfers (Included in Appropriation)	725	725	725	660
Transfers through the Tax System <sup>(1)</sup>				
Research and Development Tax Credit	665	630	725	655
Children's Fitness Tax Credit	64	61	58	64
Yukon Child Benefit	1,452	1,423	1,578	1,358
	2,181	2,114	2,361	2,077
TOTAL GOVERNMENT TRANSFERS	2,906	2,839	3,086	2,737

<sup>(1)</sup> Transfers through the Tax System: are financial benefits provided or determined through a tax system (e.g. Yukon Child Benefit) that are made for a purpose other than the relieving of taxes previously paid or currently owing.

## FINANCE

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>1,134</b>	1,118	1,118	1,118
Accumulated Amortization	<b>(774)</b>	(619)	(567)	(452)
Work-in-Progress	<b>0</b>	0	0	0
Net Book Value	<b>360</b>	499	551	666
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	26	0	0
Work-in-Progress put in service during year	<b>0</b>	7	0	0
Transfers between Departments	<b>0</b>	(17)	0	0
Accumulated Amortization				
Amortization Expense	<b>(168)</b>	(173)	(167)	(167)
Transfers between Departments	<b>0</b>	18	0	0
Work-in-Progress				
Work-in-Progress put in service during year	<b>0</b>	(7)	0	0
Transfers between Departments	<b>0</b>	7	0	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>1,134</b>	1,134	1,118	1,118
Accumulated Amortization	<b>(942)</b>	(774)	(734)	(619)
Net Book Value	<b>192</b>	360	384	499
Work-in-Progress	<b>0</b>	0	0	0
<b>Total Net Book Value and Work-in-Progress</b>	<b>192</b>	360	384	499

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## **Restricted Funds**



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## FINANCE

### RESTRICTED FUND CARBON PRICE REBATE

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts Received</b>				
Business	18,850	14,520	11,300	11,035
Mining Business	5,080	4,300	3,800	3,678
Personal	15,460	14,500	14,120	13,794
Municipal	1,480	1,250	1,100	1,073
Yukon First Nations	1,480	1,250	1,100	1,073
	42,350	35,820	31,420	30,653
<b>Amounts Disbursed</b>				
Business	19,520	20,470	14,000	23,295
Mining Business	4,680	6,600	3,700	0
Personal	19,300	13,970	15,000	14,299
Municipal	1,250	1,073	1,080	790
Yukon First Nations	1,480	1,250	1,100	1,073
Undistributed Balance	(3,880)	(7,543)	(3,460)	(8,803)
	42,350	35,820	31,420	30,654
<b>Net Change in Revolving Fund</b>				
Business	(670)	(5,950)	(2,700)	(12,260)
Mining Business	400	(2,300)	100	3,678
Personal	(3,840)	530	(880)	(505)
Municipal	230	177	20	283
Yukon First Nations	0	0	0	0
	(3,880)	(7,543)	(3,460)	(8,804)
<b>Balance at Beginning of Year</b>	8,598	16,141	22,741	24,945
<b>Balance at End of Year</b>	4,718	8,598	19,281	16,141
<b>Increase/(Decrease) in Restricted Funds</b>	(3,880)	(7,543)	(3,460)	(8,804)

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# **FRENCH LANGUAGE SERVICES DIRECTORATE**



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**VOTE 27**  
**FRENCH LANGUAGE SERVICES DIRECTORATE**

**MINISTER**  
**Hon. J. Streicker**

**DEPUTY MINISTER**  
**P. Mollet**

- To foster a government-wide approach to fulfilling the requirements of the Yukon *Languages Act*.
- To partner with the Yukon Francophone community to support its vitality.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 27-1)	8,148	8,038	7,755	7,281
Capital (Vote 27-2)	0	0	0	0
Total Appropriations	8,148	8,038	7,755	7,281

Note: Restated 2023-24 Actual to be consistent with the 2025-26 Estimate presentation.

**VOTE 27**  
**FRENCH LANGUAGE SERVICES DIRECTORATE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 27-1)				
Central Services	<b>4,556</b>	4,405	4,461	3,881
Partnerships and Strategic Support	<b>3,592</b>	3,633	3,294	3,400
<b>Total Appropriations</b>	<b>8,148</b>	8,038	7,755	7,281
<b>Summary of Expenses by Category</b>				
Personnel	<b>5,877</b>	5,911	5,691	5,298
Other	<b>1,711</b>	1,587	1,524	1,424
Government Transfers	<b>560</b>	540	540	559
<b>Total Expenses</b>	<b>8,148</b>	8,038	7,755	7,281

**VOTE 27**  
**FRENCH LANGUAGE SERVICES DIRECTORATE**

<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>				
Third-Party Recoveries				
Operation and Maintenance	0	0	0	36
Subtotal Third-Party	0	0	0	36
Recoveries from Canada				
Operation and Maintenance	6,492	6,389	6,106	5,877
Subtotal from Canada	6,492	6,389	6,106	5,877
<b>Total Revenues</b>	<b>6,492</b>	<b>6,389</b>	<b>6,106</b>	<b>5,913</b>



## FRENCH LANGUAGE SERVICES DIRECTORATE

### CENTRAL SERVICES

- To provide government-wide leadership on bilingual services and communications.
- To provide support and advice on the planning and delivery of French-language services and information to help government departments and other agencies achieve their strategic goals.
- To empower government employees in offering, delivering and promoting bilingual services to the public.

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 27-1)				
Corporate Services	899	905	905	851
Bilingual Communications	2,271	2,232	2,187	2,200
Language Policy and Planning	1,386	1,268	1,369	830
Total included in the Appropriation	4,556	4,405	4,461	3,881
Summary of Appropriation by Allotment				
Personnel	3,453	3,348	3,382	2,908
Other	1,093	1,047	1,069	969
Government Transfers	10	10	10	4
Total included in the Appropriation	4,556	4,405	4,461	3,881

## FRENCH LANGUAGE SERVICES DIRECTORATE

### PARTNERSHIPS AND STRATEGIC SUPPORT

- To financially support government departments and public bodies in developing, implementing and delivering bilingual services and communications.
- To support initiatives aimed at fostering a thriving Yukon Francophone community.

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 27-1)				
Interdepartmental Agreements	2,977	3,048	2,709	2,773
Other Agreements	615	585	585	627
Total included in the Appropriation	3,592	3,633	3,294	3,400
Summary of Appropriation by Allotment				
Personnel	2,424	2,563	2,309	2,390
Other	618	540	455	455
Government Transfers	550	530	530	555
Total included in the Appropriation	3,592	3,633	3,294	3,400

## FRENCH LANGUAGE SERVICES DIRECTORATE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Partnerships and Strategic Support</b>				
Prior Years' Recoveries	0	0	0	36
<b>Total Third-Party Recoveries</b>	0	0	0	36
<b>RECOVERIES FROM CANADA</b>				
<b>Operation and Maintenance</b>				
<b>Central Services</b>				
Canadian Heritage	3,296	3,152	3,230	3,056
Health Canada				
- Official Languages Health Program	148	148	126	32
<b>Partnerships and Strategic Support</b>				
Canadian Heritage	3,044	3,028	2,750	2,754
Health Canada				
- Official Languages Health Program	4	61	0	35
<b>Total Recoveries from Canada</b>	6,492	6,389	6,106	5,877
<b>TOTAL REVENUES</b>	6,492	6,389	6,106	5,913

## FRENCH LANGUAGE SERVICES DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Central Services				
Ministers' Council on the Canadian Francophonie	10	10	10	4
Partnerships and Strategic Support				
Quebec-Yukon Intergovernmental Cooperation Program	50	50	50	33
Association Franco-yukonnaise	150	130	130	166
Yukon Hospital Corporation	350	350	350	356
	560	540	540	559
TOTAL GOVERNMENT TRANSFERS	560	540	540	559

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# **HEALTH AND SOCIAL SERVICES**



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**VOTE 15**  
**DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

**MINISTER**  
**Hon. T. McPhee**

**DEPUTY MINISTER**  
**M. King**

- To promote, protect and enhance the wellbeing of the Yukon's people through delivering quality, accessible and appropriate health and social services that eliminate inequalities and improve outcomes for all Yukoners.
- To provide strategic direction and oversight of the health and social system. This includes legislation, policy and standards, monitoring system performance, and evaluating programs and strategies to improve the Yukon population’s health.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 15-1)	682,902	674,848	594,158	607,150
Capital (Vote 15-2)	9,150	15,431	9,386	14,735
Total Appropriations	692,052	690,279	603,544	621,885

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



**VOTE 15**  
**DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 15-1)				
Corporate Services	29,004	31,411	33,976	32,920
Innovation, Quality and Performance	211,469	211,836	163,691	166,968
Social Services	115,375	112,842	104,706	105,675
Community and Primary Care	90,119	94,526	84,213	80,114
Continuing Care	101,595	101,910	96,763	97,864
Yukon Hospital Services	135,340	122,323	110,809	123,609
<b>Total Operation and Maintenance (Vote 15-1)</b>	<b>682,902</b>	<b>674,848</b>	<b>594,158</b>	<b>607,150</b>
Capital (Vote 15-2)				
Corporate Services	2,580	2,114	2,820	1,491
Social Services	0	120	222	0
Community and Primary Care	706	350	414	2,600
Continuing Care	514	419	859	313
Yukon Hospital Services	5,350	12,428	5,071	10,331
<b>Total Capital (Vote 15-2)</b>	<b>9,150</b>	<b>15,431</b>	<b>9,386</b>	<b>14,735</b>
<b>Total Appropriations</b>	<b>692,052</b>	<b>690,279</b>	<b>603,544</b>	<b>621,885</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	8,100	8,100	8,105	7,371
Accretion Expense	84	80	77	77
Tangible Capital Assets	(1,754)	(1,803)	(2,509)	(3,099)
<b>Total Expenses</b>	<b>698,482</b>	<b>696,656</b>	<b>609,217</b>	<b>626,234</b>
<b>Summary of Expenses by Category</b>				
Personnel	207,615	211,315	201,807	198,457
Other	181,107	174,515	155,828	153,504
Government Transfers	301,576	302,646	243,400	266,825
Amortization Expense	8,100	8,100	8,105	7,371
Accretion Expense	84	80	77	77
<b>Total Expenses</b>	<b>698,482</b>	<b>696,656</b>	<b>609,217</b>	<b>626,234</b>

**VOTE 15**  
**DEPARTMENT OF HEALTH AND SOCIAL SERVICES**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues</b>				
Taxes and General Revenues	4,292	4,292	4,292	3,858
Third-Party Recoveries				
Operation and Maintenance	10,980	11,747	10,535	12,856
Subtotal Third-Party	10,980	11,747	10,535	12,856
Recoveries from Canada				
Operation and Maintenance	54,673	69,062	58,271	49,652
Capital	0	4,200	0	4,290
Subtotal from Canada	54,673	73,262	58,271	53,942
<b>Total Revenues</b>	<b>69,945</b>	<b>89,301</b>	<b>73,098</b>	<b>70,656</b>

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## HEALTH AND SOCIAL SERVICES

## CORPORATE SERVICES

- To provide strategic leadership through financial planning, strategic policy and planning, information governance and technology, facilities management, and emergency social services to the Department of Health and Social Services.

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 15-1)				
Deputy Minister's Office	2,905	2,882	2,882	2,961
Finance and Corporate Support	10,598	13,196	15,618	13,175
Human Resources	3,332	3,323	3,323	3,559
Information Management and Technology	8,733	8,722	8,722	9,578
Strategic Policy and Planning	2,469	2,324	2,467	2,205
Communications	967	964	964	1,442
	29,004	31,411	33,976	32,920
Capital (Vote 15-2)				
Operational Equipment	2,046	1,933	2,459	977
Information Technology Equipment and Systems				
- Health System Upgrades	534	152	332	0
Prior Years' Projects	0	29	29	514
	2,580	2,114	2,820	1,491
Total included in the Appropriation	31,584	33,525	36,796	34,411
Summary of Appropriation by Allotment				
Personnel	17,759	21,019	21,084	19,073
Other	13,080	11,381	14,487	11,622
Government Transfers	211	211	211	3,417
Tangible Capital Assets	534	914	1,014	299
Total included in the Appropriation	31,584	33,525	36,796	34,411

## HEALTH AND SOCIAL SERVICES

## INNOVATION, QUALITY AND PERFORMANCE

- To provide strategic leadership to the department through quality improvement, performance measurement, population and public health, client and stakeholder engagement, and large-scale system transformation initiatives.
- To innovate and improve the Yukon's health and social system through relationships, partnerships, collaborations, knowledge and evidence.
- To coordinate benefits for health and wellness care for Yukoners through the administration of legislated and non-legislated programs and services.

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 15-1)				
Insured Health Services	206,103	206,206	158,833	161,806
Population, Public Health, Evidence and Evaluation	5,366	5,630	4,858	5,162
Total included in the Appropriation	211,469	211,836	163,691	166,968
Summary of Appropriation by Allotment				
Personnel	6,722	7,001	6,728	5,196
Other	124,509	116,539	100,148	102,057
Government Transfers	80,238	88,296	56,815	59,715
Total included in the Appropriation	211,469	211,836	163,691	166,968

## HEALTH AND SOCIAL SERVICES

### SOCIAL SERVICES

- To provide supports and services to help individuals and families meet their basic needs, including financial, shelter and supportive care, with particular attention to those with disabilities and adults unable to protect themselves.
- To provide mandated services that protect, strengthen and support children, youth, families and communities through the *Child and Family Services Act*, as well as secure, monitored and community-based services for youth under the *Youth Criminal Justice Act*.

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 15-1)				
Divisional Support Services	2,908	2,905	2,905	4,051
Family and Children's Services	42,641	40,677	39,861	40,082
Social Supports	69,826	69,260	61,940	61,542
	115,375	112,842	104,706	105,675
Capital (Vote 15-2)				
Prior Years' Projects	0	120	222	0
	0	120	222	0
Total included in the Appropriation	115,375	112,962	104,928	105,675
Summary of Appropriation by Allotment				
Personnel	35,683	34,398	34,398	33,529
Other	10,309	10,059	9,976	9,213
Government Transfers	69,383	68,385	60,332	62,933
Tangible Capital Assets	0	120	222	0
Total included in the Appropriation	115,375	112,962	104,928	105,675

## HEALTH AND SOCIAL SERVICES

### COMMUNITY AND PRIMARY CARE

- To provide community and primary health care through integrated and collaborative programs and services delivered to communities, families and individuals through dedicated staff and volunteers.
- To foster a person-centered service delivery environment where people are engaged as co-participants and owners of their health and wellness care, so all are supported to achieve optimal health and wellness.
- To provide emergency medical, ambulance and medevac services to the Yukon through dedicated staff and volunteers.

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 15-1)				
Community Health	11,836	13,174	10,350	10,956
Community Nursing	18,693	22,500	20,387	20,132
Integrated Health	7,183	6,857	6,857	5,461
Mental Wellness and Substance Use Services	34,709	35,686	33,502	27,666
Emergency Medical Services	16,932	15,327	12,352	15,889
Community Wellness Plans	766	982	765	10
	90,119	94,526	84,213	80,114
Capital (Vote 15-2)				
Ambulance Replacement	706	350	350	606
Prior Years' Projects	0	0	64	1,994
	706	350	414	2,600
Total included in the Appropriation	90,825	94,876	84,627	82,714

HEALTH AND SOCIAL SERVICES

COMMUNITY AND PRIMARY CARE  
(Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Summary of Appropriation by Allotment				
Personnel	61,793	62,495	58,342	56,367
Other	18,284	22,040	16,721	18,247
Government Transfers	10,042	9,991	9,150	5,503
Tangible Capital Assets	706	350	414	2,597
Total included in the Appropriation	90,825	94,876	84,627	82,714



## HEALTH AND SOCIAL SERVICES

### CONTINUING CARE

- To engage in person-centered and culturally safe care practices that provide individualized support for Yukoners to age in place with dignity in home-based, community and long-term care settings.

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 15-1)				
Home Care	16,661	17,894	15,258	16,321
Care and Community	79,376	78,321	75,957	75,550
Quality and Safety	5,558	5,695	5,548	5,993
	101,595	101,910	96,763	97,864
Capital (Vote 15-2)				
Operational Equipment	250	109	109	126
Whistle Bend Continuing Care Courtyard	264	310	750	77
Prior Years' Projects	0	0	0	110
	514	419	859	313
Total included in the Appropriation	102,109	102,329	97,622	98,177
Summary of Appropriation by Allotment				
Personnel	85,658	86,402	81,255	84,292
Other	14,925	14,496	14,496	12,365
Government Transfers	1,012	1,012	1,012	1,317
Tangible Capital Assets	514	419	859	203
Total included in the Appropriation	102,109	102,329	97,622	98,177

## HEALTH AND SOCIAL SERVICES

### YUKON HOSPITAL SERVICES

- To support the Yukon Hospital Corporation in the pursuit of its legislated objectives as well as those specifically agreed upon between the Minister of Health and Social Services and the Yukon Hospital Corporation, consistent with the *Hospital Act*.

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 15-1)				
Yukon Hospital Corporation	135,340	122,323	110,809	123,609
	135,340	122,323	110,809	123,609
Capital (Vote 15-2)				
Planning for Expansion of Whitehorse				
General Hospital	1,150	0	0	0
Capital Maintenance and Repairs	4,200	2,604	0	0
Prior Years' Projects	0	9,824	5,071	10,331
	5,350	12,428	5,071	10,331
Total included in the Appropriation	140,690	134,751	115,880	133,940
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	140,690	134,751	115,880	133,940
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	140,690	134,751	115,880	133,940

## HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Innovation, Quality and Performance				
Registration and Fees	36	36	36	48
Community and Primary Care				
Environmental Health - Inspection/Permits	10	10	10	15
Continuing Care				
Continuing Care Homes	4,246	4,246	4,246	3,795
Total Taxes and General Revenues	4,292	4,292	4,292	3,858
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	1,078	0	494
Innovation, Quality and Performance				
Rental Recovery	74	74	74	37
Third-Party Health Care Costs	8,641	8,641	8,641	11,141
Canadian Partnership Against Cancer	875	615	475	199
Health Data Research Network Canada	120	69	0	0
Social Services				
Social Assistance	80	80	80	73
Client Recovery	50	50	50	45
Community and Primary Care				
Community Health				
- Yukon Immunization Program	50	50	50	17
Hearing Assessments and Aids	587	587	587	171

## HEALTH AND SOCIAL 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)				
Community and Primary Care (cont'd)				
Community Nursing				
- Patient Services	167	167	167	182
- Drugs and Vaccines	10	10	10	1
- Rent/Utility Recoveries	116	116	116	40
- Lower Post Recovery	15	15	15	16
Emergency Medical Services	75	75	75	74
Prior Years' Recoveries	0	0	75	0
Continuing Care				
Continuing Care Facilities				
- McDonald Lodge Food Services	120	120	120	135
Prior Years' Recoveries	0	0	0	231
Total Third-Party Recoveries	10,980	11,747	10,535	12,856
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Territorial Health Investment Fund	10,706	20,899	12,220	5,967
Health Canada				
- Shared Health Priorities	7,270	8,241	8,241	3,010
Prior Years' Recoveries	0	3,401	3,401	3,398
Innovation, Quality and Performance				
Travel Recoveries				
- First Nations Benefits	2,000	2,000	2,000	2,164
Chronic Disease Surveillance	181	181	181	188
Prior Years' Recoveries	0	83	83	1,268

## HEALTH AND SOCIAL 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)				
Social Services				
Child Welfare	12,639	11,767	11,298	11,258
Federal Child Benefit	280	280	280	191
Youth Criminal Justice	1,343	1,343	1,343	1,343
Transition Homes	1,157	1,157	1,157	917
Social Assistance	509	509	509	448
Assisted Living	3,800	3,800	3,800	3,445
Recoverable Services	15	15	15	0
Women and Gender Equality Canada				
- National Action Plan to End				
Gender-Based Violence	650	1,263	650	650
Prior Years' Recoveries	0	0	0	1,214
Community and Primary Care				
Hearing Assessments and Aids	61	61	61	61
Health Canada				
- Mental Health	752	752	752	673
Youth Criminal Justice	300	300	300	327
Prior Years' Recoveries	0	0	0	10
Continuing Care				
Continuing Care Homes	9,450	9,450	9,450	10,496
Health Canada				
- Aging with Dignity	3,560	3,560	2,530	2,624
	54,673	69,062	58,271	49,652

## HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Yukon Hospital Services				
Prior Years' Recoveries	0	4,200	0	4,290
	0	4,200	0	4,290
Total Recoveries from Canada	54,673	73,262	58,271	53,942
TOTAL REVENUES	69,945	89,301	73,098	70,656

## HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
LEGISLATED GRANTS				
Innovation, Quality and Performance				
Medical Travel Subsidies	6,122	6,420	5,420	4,515
Social Services				
Adoption Subsidies	180	180	180	8
Social Assistance				
- Whitehorse	22,381	22,112	19,469	18,875
- Region	3,853	4,122	3,293	3,258
Yukon Seniors' Income Supplement	3,513	2,713	3,513	3,247
Pioneer Utility Grant	2,750	3,050	2,750	2,493
Total Legislated Grants	38,799	38,597	34,625	32,396
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Canadian Red Cross Society	36	36	36	425
Health Education Bursaries	25	25	25	50
Health Professional Bursaries	40	40	40	82
Nursing Education Bursaries	24	24	24	65
Rick Hansen Foundation	20	20	20	0
Government of Manitoba				
- Healthy Child	30	30	30	32
Professional Development Fund	25	25	25	25
Miscellaneous Transfer Payments	11	11	11	3
Prior Years' Other Transfer Payments	0	0	0	2,221

## HEALTH AND SOCIAL 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)				
Innovation, Quality and Performance				
Health Investment Fund	50	50	50	50
Healthy Eating	26	26	26	13
Joint Consortium for School Health	2	2	2	2
Options for Sexual Health	1	1	1	0
Recreation and Parks Association of Yukon	8	8	8	8
Yukon Food for Learning Association	132	132	132	157
Alberta Health Services				
- Emergency Medical Services	34	34	34	42
British Columbia Cancer Registry	17	17	17	0
Canadian Cancer Society				
- Smokers' Helpline	14	14	14	15
- Cancer Lodges	65	65	65	65
Canadian Institute of Health Information	43	43	43	55
Victoria Faulkner Women's Centre				
- Accommodation	44	44	44	44
Yukon Hospital Insurance Services	69,198	75,562	43,366	48,010
Yukon Medical Association				
- Medical Practice Insurance	554	554	554	427
- Education	318	318	318	368
- Physician Recruitment/Retention Initiatives	3,320	4,616	6,431	4,157
- Medical Student Bursaries	125	125	125	75
Council of Yukon First Nations				
- First Nations Health Partnership	165	165	165	165
Prior Years' Other Transfer Payments	0	100	0	1,547



## HEALTH AND SOCIAL 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)				
Social Services				
Yukon Anti-Poverty Coalition	84	84	84	174
Big Brothers and Big Sisters of Yukon	13	13	13	10
Canada Prenatal Nutrition Program	677	677	677	827
Child Welfare Programming and Support	9,664	9,221	8,488	7,409
Foster Parent Association	15	15	15	0
Autism Yukon	85	85	85	222
Opportunities Yukon Society				
- Operational Funding	459	349	349	274
- Group Homes	2,853	2,746	2,504	1,274
- Cornerstone	727	727	727	699
Dawson Shelter Society	559	686	559	720
Employment Supports	212	0	305	0
Safe at Home Society	1,500	1,043	0	1,324
Fetal Alcohol Spectrum Disorders				
- Inter Agency Committee	500	500	500	252
Fetal Alcohol Syndrome Society of Yukon	728	728	728	741
Help and Hope for Families Society	875	875	875	854
Inclusion Yukon Society	474	474	474	712
Individual Respite Agreements	1,125	2,157	1,125	586
Connective	6,940	7,962	5,973	8,332
Learning Disabilities Association of Yukon	155	155	155	158
Options for Independence Society				
- Independent Living Residence	676	676	676	863
- Aurora Group Home	611	521	521	521
Yukon Women's Transition Home Society	1,919	1,919	1,919	2,000
Skookum Jim Friendship Centre	851	851	851	822
Parents of Children with Disabilities	1,750	718	718	2,146
Teegatha 'Oh Zheh				
- Operational Funding	1,271	1,271	1,271	1,350
- Specialized Services	74	74	74	40

## HEALTH AND SOCIAL 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)				
Social Services (cont'd)				
Tr'ondëk Hwëch'in				
- Emergency Shelter	258	258	258	250
Vision Loss Rehabilitation Canada	33	0	0	37
Council of Yukon First Nations				
- Family Preservation Wellness Centre	750	0	0	0
- Prenatal and Infant Support	140	0	0	0
Miscellaneous Transfer Payments	728	1,080	1,080	8
Prior Years' Other Transfer Payments	0	343	123	2,447
Community and Primary Care				
British Columbia Centre for Disease Control	150	150	150	219
Public Works and Government Services Canada	79	79	79	93
Canadian Mental Health Association				
- Operational Funding	1,465	1,465	886	1,449
- Peer Support Line	150	150	150	248
Opportunities Yukon Society				
- 6-plex	828	828	828	794
Blood Ties Four Directions Centre Society				
- Operational Funding	414	414	414	427
- Supervised Consumption Site	1,067	1,067	1,067	718
- Education and Prevention Initiatives	208	208	208	0
Education and Prevention	10	10	10	0
Kwanlin Dün First Nation				
- Jackson Lake Healing Camp	400	400	400	400
Emergency Medical Services				
- Volunteer Awards Fund	110	110	110	52
Council of Yukon First Nations				
- Land-based Healing Fund	3,347	4,609	4,347	130

## HEALTH AND SOCIAL 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 and Primary Care (cont'd)				
Yukon Hospital Corporation				
- Managing Obstetrical Risk Efficiently (moreOB) Program	113	113	113	113
Yukon Registered Nurses Association	150	150	150	150
Watson Lake Housing with Services	1,313	0	0	0
Miscellaneous Transfer Payments	238	0	0	15
Prior Years' Other Transfer Payments	0	238	238	695
Continuing Care				
Signpost Seniors' Association	57	57	57	43
St. Elias Seniors Society	35	35	35	37
Hospice Yukon Society	322	322	322	327
Yukon Council on Aging	75	75	75	76
Line of Life Association of the Yukon	64	64	64	66
City of Whitehorse - Handy Bus	255	255	255	252
Rural End of Life	204	204	204	0
Prior Years' Other Transfer Payments	0	0	0	516
Yukon Hospital Services				
Yukon Hospital Corporation				
- Operational Funding	129,673	116,656	105,142	117,942
- First Nations Health	1,200	1,200	1,200	1,200
- Orthopedic Program	3,649	3,649	3,649	3,649
- Yukon Hospital Foundation	93	93	93	93
- Laboratory Services	725	725	725	725
	257,427	251,621	203,704	223,584

## HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
Corporate Services				
Prior Years' Other Transfer Payments	0	0	0	514
Yukon Hospital Services				
Yukon Hospital Corporation				
- Planning for Expansion of Whitehorse General Hospital	1,150	0	0	0
- Capital Maintenance and Repairs	4,200	2,604	0	0
Prior Years' Other Transfer Payments	0	9,824	5,071	10,331
	5,350	12,428	5,071	10,845
Total Other Transfer Payments	262,777	264,049	208,775	234,429
TOTAL GOVERNMENT TRANSFERS	301,576	302,646	243,400	266,825

## HEALTH AND SOCIAL SERVICES

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>285,828</b>	278,804	278,549	258,928
Accumulated Amortization	<b>(89,035)</b>	(80,604)	(82,288)	(66,461)
Work-in-Progress	<b>260</b>	2,248	4,029	4,029
Net Book Value	<b>197,053</b>	200,448	200,290	196,496
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>1,754</b>	1,803	2,509	3,022
Work-in-Progress put in Service during Year	<b>0</b>	4,146	0	1,987
Asset Retirement Obligation Asset	<b>0</b>	0	0	134
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(717)
Transfers between Departments	<b>0</b>	1,075	0	15,450
Accumulated Amortization				
Amortization Expense	<b>(8,100)</b>	(8,100)	(8,105)	(7,371)
Transfers between Departments	<b>0</b>	(331)	0	(6,772)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	0	0	77
Work-in-Progress put in Service during Year	<b>0</b>	(4,146)	0	(1,987)
Transfers between Departments	<b>0</b>	2,158	0	129
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>287,582</b>	285,828	281,058	278,804
Accumulated Amortization	<b>(97,135)</b>	(89,035)	(90,393)	(80,604)
Net Book Value	<b>190,447</b>	196,793	190,665	198,200
Work-in-Progress	<b>260</b>	260	4,029	2,248
<b>Total Net Book Value and Work-in-Progress</b>	<b>190,707</b>	197,053	194,694	200,448

<sup>(1)</sup> Asset Retirement Obligation

## HEALTH AND SOCIAL 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
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>1,858</b>	1,778	2,575	2,501
Increase in Liabilities				
Accretion	<b>84</b>	80	77	77
Asset Retirement Obligation Asset	<b>0</b>	0	0	134
Transfer between Departments	<b>0</b>	0	0	60
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	994
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>1,942</b>	1,858	2,652	1,778

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## **Restricted Funds**



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## HEALTH AND SOCIAL SERVICES

### RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Health Investment	External Professional Development	TOTAL 2025-26 ESTIMATE	<i>Comparable</i>		
				2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	50	25	75	75	75	75
Expenses	50	25	75	75	75	0
Net Profit/(Loss) for the Year	0	0	0	0	0	75
Balance at Beginning of Year	352	159	511	511	436	436
Balance at End of Year	352	159	511	511	436	511
Increase/(Decrease) in Restricted Funds	0	0	0	0	0	75

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# **HIGHWAYS AND PUBLIC WORKS**



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**VOTE 55**  
**DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

**MINISTER**

**Hon. N. Clarke**

**DEPUTY MINISTER**

**T. Allen**

- To plan, develop, manage and regulate the Yukon's transportation infrastructure and systems.
- To plan, build, renovate, maintain and operate the Yukon government's buildings in order to maximize their value and life span.
- To develop and manage government information, technology and telecommunications infrastructure.
- To support the day-to-day operations and program delivery of the Government of Yukon through central agency services such as asset management, risk management, procurement, *Access to Information and Protection of Privacy Act* request fulfillment, and publishing.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 55-1)	166,651	174,071	165,553	170,154
Capital (Vote 55-2)	256,081	272,402	259,865	283,554
Total Appropriations	422,732	446,473	425,418	453,708

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

**VOTE 55**  
**DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 55-1)				
Corporate Services	17,125	17,063	17,063	15,107
Information and Communications				
Technology	27,220	26,673	26,673	25,855
Transportation	71,617	75,900	71,476	77,174
Property Management	50,689	54,435	50,341	52,018
Total Operation and Maintenance (Vote 55-1)	166,651	174,071	165,553	170,154
Capital (Vote 55-2)				
Corporate Services	1,392	11,683	13,886	45,930
Information and Communications				
Technology	13,800	14,195	14,245	13,770
Transportation	210,413	209,471	195,232	173,212
Property Management	30,476	37,053	36,502	50,642
Total Capital (Vote 55-2)	256,081	272,402	259,865	283,554
<b>Total Appropriations</b>	<b>422,732</b>	<b>446,473</b>	<b>425,418</b>	<b>453,708</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	30,899	30,905	30,925	33,463
Accretion Expense	601	577	475	457
Write-downs / Disposals	0	0	0	7
Tangible Capital Assets	(186,608)	(189,527)	(173,540)	(204,728)
Lease Payments	0	(362)	(1,171)	(473)
Prepaid Expense	8	8	8	0
Prior Years' Adjustment	0	0	0	(37)
<b>Total Expenses</b>	<b>267,632</b>	<b>288,074</b>	<b>282,115</b>	<b>282,397</b>

**VOTE 55**  
**DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Summary of Expenses by Category</b>				
Personnel	<b>81,661</b>	81,887	81,731	85,576
Other	<b>154,428</b>	173,891	167,104	161,624
Government Transfers	<b>43</b>	814	1,880	1,314
Amortization Expense	<b>30,899</b>	30,905	30,925	33,463
Accretion Expense	<b>601</b>	577	475	457
Prior Years' Adjustment	<b>0</b>	0	0	(37)
<b>Total Expenses</b>	<b>267,632</b>	288,074	282,115	282,397



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**VOTE 55**  
**DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS**

<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	<b>7,297</b>	7,278	6,928	10,913
Third-Party Recoveries				
Operation and Maintenance	<b>3,340</b>	3,421	3,340	3,249
Capital	<b>8,000</b>	0	0	210
Subtotal Third-Party	<b>11,340</b>	3,421	3,340	3,459
Recoveries from Canada				
Operation and Maintenance	<b>2,899</b>	3,912	2,899	3,095
Capital	<b>89,179</b>	101,102	99,276	104,298
Subtotal from Canada	<b>92,078</b>	105,014	102,175	107,393
<b>Total Revenues</b>	<b>110,715</b>	115,713	112,443	121,765

## HIGHWAYS AND PUBLIC WORKS

## CORPORATE SERVICES

- To provide leadership and decision support services to the department's divisions in the areas of policy, communications, finance, human resources, emergency planning, and health and safety.
- To provide the Government of Yukon with procurement leadership and guidance, and to support industry on government procurement.
- To provide the Government of Yukon with risk management and insurance services.
- To provide asset management services to the Government of Yukon, including fleet management of light government vehicles and the acquisition, delivery, warehousing and disposal of goods.
- To provide technical and logistical services to the Government of Yukon for goods procurement, publishing, confidential printing, mail and parcel delivery, and medical and employee air travel arrangements.
- To support the implementation and acceleration of the department's strategic priorities through process improvement, modernization, and change 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 55-1)				
Deputy Minister's Office	969	980	980	896
Human Resources	1,493	1,467	1,353	1,262
Finance and Administration	3,497	3,517	3,631	3,407
Procurement Support Centre	1,634	1,617	1,617	1,859
Policy and Communication	2,006	1,945	1,945	2,353
Supply Services	3,511	3,525	3,525	3,628
Risk Management	2,404	2,406	2,406	131
Business Transformation	1,611	1,606	1,606	1,571
	17,125	17,063	17,063	15,107
Capital (Vote 55-2)				
Business Transformation	1,392	11,683	13,886	45,930
	1,392	11,683	13,886	45,930
Total included in the Appropriation	18,517	28,746	30,949	61,037

## HIGHWAYS AND PUBLIC WORKS

## CORPORATE SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	14,133	14,471	14,315	14,319
Other	4,384	4,392	4,384	2,424
Government Transfers	0	257	750	300
Tangible Capital Assets	0	9,626	11,500	43,994
<b>Total included in the Appropriation</b>	<b>18,517</b>	<b>28,746</b>	<b>30,949</b>	<b>61,037</b>

## HIGHWAYS AND PUBLIC WORKS

## INFORMATION AND COMMUNICATIONS TECHNOLOGY

- To provide leadership, advice and centralized network, software and telecommunications services to the Government of Yukon in support of their evolving use of computer and communications technologies.
- To provide corporate leadership, advice and support in the management, storage and protection of the government's information assets, and to facilitate public access to government records while protecting the privacy of individuals.
- To develop and manage essential information and communications technology infrastructure including a Yukon-wide mobile radio service for government use.
- To work corporately with government departmental business areas to help to deliver business solutions and online services that make services more efficient and more accessible to the public.

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 55-1)				
Planning and Administration	1,374	1,240	1,371	974
Data Application and Support	7,269	7,016	7,016	7,071
Technology Infrastructure	10,302	10,193	10,062	10,339
Service Innovation and Support	619	611	611	534
E-Services	2,080	2,029	2,029	1,856
Corporate Information Management	2,297	2,259	2,259	1,721
Information Technology and Client Solutions	3,279	3,325	3,325	3,360
	27,220	26,673	26,673	25,855
Capital (Vote 55-2)				
Corporate Information Technology				
Equipment and Systems	13,300	13,325	13,375	12,501
Mobile Radio System	500	870	870	1,269
	13,800	14,195	14,245	13,770
Total included in the Appropriation	41,020	40,868	40,918	39,625

## HIGHWAYS AND PUBLIC WORKS

### INFORMATION AND COMMUNICATIONS TECHNOLOGY (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	11,577	11,565	11,565	10,141
Other	22,029	22,555	22,606	22,627
Government Transfers	0	5	0	5
Tangible Capital Assets	7,414	6,743	6,747	6,852
<b>Total included in the Appropriation</b>	<b>41,020</b>	40,868	40,918	39,625

## HIGHWAYS AND PUBLIC WORKS

### TRANSPORTATION

- To plan, develop and manage transportation infrastructure, systems and programs for the general public.
- To regulate use of transportation systems and infrastructure.
- To maintain transportation infrastructure and related equipment.
- To protect public safety through the provision of appropriate driver licensing, vehicle registration programs, appeal processes, and vehicle inspections.

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 55-1)

Transportation Planning	253	249	249	301
Transportation Administration	506	501	501	473
Transportation Engineering	479	475	475	551
Transportation Maintenance	49,758	53,287	49,745	54,618
Transport Services	5,311	5,213	5,213	4,413
Aviation	15,310	16,175	15,293	16,818
	<b>71,617</b>	<b>75,900</b>	<b>71,476</b>	<b>77,174</b>

## HIGHWAYS AND PUBLIC WORKS

### TRANSPORTATION (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 55-2)</b>				
Transportation Facilities and Equipment	2,667	3,894	2,614	2,873
Transportation Planning and Engineering	12,004	12,603	13,806	11,253
Highway Construction				
Alaska Highway	10,250	1,647	1,400	9,472
Klondike Highway	31,035	19,766	16,987	14,287
Pavement Rehabilitation and Other Road Improvements	13,353	11,099	15,035	17,904
Bridges - Numbered Highways/ Secondary Roads	50,696	74,034	60,750	74,039
Other Roads	300	614	1,020	368
Major Projects	10,036	4,985	4,180	10,905
Aviation/Yukon Airports				
Various Airports Projects	80,072	80,829	79,440	32,111
	210,413	209,471	195,232	173,212
<b>Total included in the Appropriation</b>	<b>282,030</b>	<b>285,371</b>	<b>266,708</b>	<b>250,386</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	34,811	34,756	34,756	41,599
Other	70,225	79,971	77,184	74,952
Government Transfers	0	497	1,075	999
Tangible Capital Assets	176,994	170,147	153,693	132,836
<b>Total included in the Appropriation</b>	<b>282,030</b>	<b>285,371</b>	<b>266,708</b>	<b>250,386</b>



## HIGHWAYS AND PUBLIC WORKS

## PROPERTY MANAGEMENT

- To lease, acquire, plan, develop, operate and maintain real property that provides accommodation to the Government of Yukon, including its agencies.
- To ensure government owned and leased facilities meet client needs as well as building code, health and safety, energy efficiency and sustainability standards.
- To conduct retrofits and install renewable heating systems in Government of Yukon's buildings to reduce energy use and contribute to the reduction of greenhouse gas emissions.

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 55-1)				
Divisional Services	1,499	1,559	1,399	1,135
Facility Management and Regional Services	29,184	32,830	29,115	32,093
Realty and Capital Asset Planning	16,461	16,526	16,307	16,180
Capital Development	3,545	3,520	3,520	2,610
	50,689	54,435	50,341	52,018
Capital (Vote 55-2)				
Building Overhead	3,327	3,684	3,230	2,781
Building Maintenance	9,786	10,210	9,500	9,966
Building Development	10,376	11,493	11,202	30,555
Space Planning/Tenant Improvements	587	580	570	485
Green Infrastructure Program	6,400	11,086	12,000	6,855
	30,476	37,053	36,502	50,642
Total included in the Appropriation	81,165	91,488	86,843	102,660

HIGHWAYS AND PUBLIC WORKS

PROPERTY MANAGEMENT  
(Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Summary of Appropriation by Allotment				
Personnel	21,140	21,095	21,095	19,517
Other	57,782	67,327	64,093	62,087
Government Transfers	43	55	55	10
Tangible Capital Assets	2,200	3,011	1,600	21,046
Total included in the Appropriation	81,165	91,488	86,843	102,660

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Services				
Sale of Government Surplus Equipment	46	46	46	58
Prior Years' Revenues	0	0	0	4
Information and Communications Technology				
Access to Information and Protection of Privacy	10	10	10	9
Transportation				
Highway Information Signs/Permits	11	11	11	15
Aviation Operations	1,345	1,345	1,345	1,395
National Safety Code - Fees/Materials	26	26	26	24
Weigh Station Fees	158	158	158	254
Private Vehicle Registration/Permits	1,705	1,705	1,705	2,744
Commercial Vehicle Registration/Permits	3,102	3,102	3,102	4,734
Driver Licences/Fees	882	863	513	1,664
Property Management				
Land Use Fees	12	12	12	12
Total Taxes and General Revenues	7,297	7,278	6,928	10,913

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Travel Agent Processing	5	5	5	10
Industry Conference and Reverse Tradeshow	12	12	12	4
Information and Communications Technology				
Service Agreements	697	697	697	731
Transportation				
Recoverable Services	342	342	342	227
Airports	1,905	1,905	1,905	1,818
Property Management				
Leases/Facility Management Agreements	379	460	379	459
	3,340	3,421	3,340	3,249
Capital				
Transportation				
US Federal Highway Administration	8,000	0	0	0
Prior Years' Recoveries	0	0	0	210
	8,000	0	0	210
Total Third-Party Recoveries	11,340	3,421	3,340	3,459

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	180	0	0
Information and Communications				
Technology				
Mobile Radio System				
- Royal Canadian Mounted Police	2,396	2,396	2,396	2,487
- Other Federal Agencies	69	69	69	26
Transportation				
Recoverable Services	49	49	49	22
National Safety Code Agreement	153	153	153	312
Motor Vehicles	15	15	15	15
Airports	60	60	60	65
Prior Years' Recoveries	0	787	0	0
Property Management				
Leases/Facility Management Agreements	32	32	32	32
Recoverable Services	125	171	125	136
	2,899	3,912	2,899	3,095

## HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	20,540
Transportation				
Yukon Resource Gateway Project	6,525	2,801	2,801	7,242
National Trade Corridors Fund	78,339	92,298	88,570	60,465
Prior Years' Recoveries	0	532	750	6,769
Property Management				
Small Communities Fund	4,315	5,376	5,475	7,139
Prior Years' Recoveries	0	95	1,680	2,143
	89,179	101,102	99,276	104,298
Total Recoveries from Canada	92,078	105,014	102,175	107,393
TOTAL REVENUES	110,715	115,713	112,443	121,765

## HIGHWAYS AND PUBLIC WORKS

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Prior Years' Other Transfer Payments	0	0	0	237
Transportation				
Prior Years' Other Transfer Payments	0	0	0	47
Property Management				
Yukon Contractor's Association	43	43	43	10
Prior Years' Other Transfer Payments	0	12	12	0
	43	55	55	294
Capital				
Corporate Services				
Prior Years' Other Transfer Payments	0	257	750	63
Information and Communications				
Technology				
Prior Years' Other Transfer Payments	0	5	0	5
Transportation				
Prior Years' Other Transfer Payments	0	497	1,075	952
	0	759	1,825	1,020
TOTAL GOVERNMENT TRANSFERS	43	814	1,880	1,314

## HIGHWAYS AND PUBLIC WORKS

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>1,576,277</b>	1,445,313	1,388,274	1,365,767
Accumulated Amortization	<b>(731,333)</b>	(701,092)	(700,351)	(668,166)
Work-in-Progress	<b>520,523</b>	467,752	512,352	343,983
Net Book Value	<b>1,365,467</b>	1,211,973	1,200,275	1,041,584
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>123,771</b>	11,329	6,030	3,388
Work-in-Progress put in Service during Year	<b>315,399</b>	121,790	121,790	76,944
Asset Retirement Obligation Asset	<b>0</b>	0	0	387
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(677)
Transfers between Departments	<b>0</b>	(2,155)	0	326
Write-downs	<b>0</b>	0	0	(7)
Disposals	<b>0</b>	0	0	(815)
Accumulated Amortization				
Amortization Expense	<b>(30,899)</b>	(30,905)	(30,925)	(33,463)
ARO <sup>(1)</sup> change in Estimate	<b>0</b>	0	0	48
Transfers between Departments	<b>0</b>	664	0	(326)
Write-downs	<b>0</b>	0	0	32
Disposals	<b>0</b>	0	0	783
Work-in-Progress				
Capital Acquisitions	<b>62,837</b>	178,198	167,510	201,340
Work-in-Progress put in Service during Year	<b>(315,399)</b>	(121,790)	(121,790)	(76,944)
Transfers between Departments	<b>(3,407)</b>	(3,637)	(5,766)	(627)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,015,447</b>	1,576,277	1,516,094	1,445,313
Accumulated Amortization	<b>(762,232)</b>	(731,333)	(731,276)	(701,092)
Net Book Value	<b>1,253,215</b>	844,944	784,818	744,221
Work-in-Progress	<b>264,554</b>	520,523	552,306	467,752
<b>Total Net Book Value and Work-in-Progress</b>	<b>1,517,769</b>	1,365,467	1,337,124	1,211,973

<sup>(1)</sup> Asset Retirement Obligation



## HIGHWAYS AND PUBLIC WORKS

### 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>13,352</b>	12,825	15,811	15,350
Increase in Liabilities				
Accretion	<b>601</b>	577	475	457
Asset Retirement Obligation Asset	<b>0</b>	0	0	387
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	98
Change in Estimate	<b>0</b>	50	0	3,271
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>13,953</b>	13,352	16,286	12,825

## **Restricted Funds**

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## HIGHWAYS AND PUBLIC WORKS

### RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Vehicle Fleet	Road and Airport Equipment	Risk Mana- gement	TOTAL 2025-26 ESTIMATE	Comparable		
					2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Revenues</b>	5,805	15,262	2,271	<b>23,338</b>	25,681	25,681	22,809
<b>Expenses</b>	5,503	10,364	2,271	<b>18,138</b>	19,562	19,562	26,509
<b>Net Profit/(Loss) for the Year</b>	302	4,898	0	<b>5,200</b>	6,119	6,119	(3,700)
<b>Adjustments:</b>							
Acquisition of Tangible Capital Assets	(3,900)	(7,913)	0	<b>(11,813)</b>	(11,813)	(11,813)	(9,388)
Amortization	2,047	5,449	0	<b>7,496</b>	6,954	6,954	6,169
Proceeds on Sale of Tangible Capital Assets	195	0	0	<b>195</b>	210	210	153
(Gain)/Loss on Disposal of Tangible Capital Assets	22	0	0	<b>22</b>	70	70	(61)
<b>Balance at Beginning of Year</b>	4,242	5,767	4,781	<b>14,790</b>	13,250	22,221	20,077
<b>Balance at End of Year</b>	2,908	8,201	4,781	<b>15,890</b>	14,790	23,761	13,250
<b>Increase/(Decrease) in Restricted Funds</b>	(1,334)	2,434	0	<b>1,100</b>	1,540	1,540	(6,827)

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**JUSTICE**



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VOTE 08  
DEPARTMENT OF JUSTICE

MINISTER  
Hon. T. McPhee

DEPUTY MINISTER  
M. Radke

- The Department of Justice promotes a high quality and cost effective justice system where the Yukon's laws are fair, accessible and impartially administered. We build relationships to support good governance; to reduce, resolve and mitigate conflict; to foster safe communities; and to support culturally relevant services.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 08-1)	104,209	106,953	101,460	100,286
Capital (Vote 08-2)	6,528	4,039	5,328	3,801
Total Appropriations	110,737	110,992	106,788	104,087

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



**VOTE 08**  
**DEPARTMENT OF JUSTICE**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 08-1)				
Corporate Services	7,905	9,437	9,039	7,564
Court Services	9,133	9,822	9,132	6,814
Legal Services	11,459	11,545	11,026	11,553
Regulatory Services	5,074	5,752	5,077	5,537
Community Justice and Public Safety	69,627	69,386	66,175	67,914
Human Rights	1,011	1,011	1,011	904
Total Operation and Maintenance (Vote 08-1)	104,209	106,953	101,460	100,286
Capital (Vote 08-2)				
Corporate Services	1,165	478	478	301
Court Services	108	65	65	26
Regulatory Services	20	10	0	0
Community Justice and Public Safety	5,235	3,486	4,785	3,474
Total Capital (Vote 08-2)	6,528	4,039	5,328	3,801
<b>Total Appropriations</b>	<b>110,737</b>	<b>110,992</b>	<b>106,788</b>	<b>104,087</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	1,914	2,767	2,771	1,938
Accretion Expense	47	45	52	50
Tangible Capital Assets	(2,914)	(345)	(1,644)	(346)
<b>Total Expenses</b>	<b>109,784</b>	<b>113,459</b>	<b>107,967</b>	<b>105,729</b>
<b>Summary of Expenses by Category</b>				
Personnel	43,223	44,112	43,858	40,816
Other	55,951	55,728	50,986	53,592
Government Transfers	8,649	10,807	10,300	9,333
Amortization Expense	1,914	2,767	2,771	1,938
Accretion Expense	47	45	52	50
<b>Total Expenses</b>	<b>109,784</b>	<b>113,459</b>	<b>107,967</b>	<b>105,729</b>

**VOTE 08**  
**DEPARTMENT OF JUSTICE**

<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	<b>1,193</b>	1,193	1,193	1,223
Third-Party Recoveries				
Operation and Maintenance	<b>614</b>	776	641	1,134
Subtotal Third-Party	<b>614</b>	776	641	1,134
Recoveries from Canada				
Operation and Maintenance	<b>9,494</b>	10,974	10,196	8,227
Capital	<b>45</b>	40	40	7
Subtotal from Canada	<b>9,539</b>	11,014	10,236	8,234
<b>Total Revenues</b>	<b>11,346</b>	12,983	12,070	10,591

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## JUSTICE

## CORPORATE SERVICES

- To assist and support departmental policy, program delivery and legislative development through the provision of planning, analysis, information and communications, as well as financial, human, and physical resource management to program branches.
- To provide Administration of Justice Agreement and justice-related negotiations.

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 08-1)				
Corporate Services	7,905	9,437	9,039	7,564
	7,905	9,437	9,039	7,564
Capital (Vote 08-2)				
Office Furniture and Equipment	140	90	178	143
Building Maintenance, Renovations and Space	25	138	50	118
Coroner's Office and Morgue	1,000	250	250	40
	1,165	478	478	301
Total included in the Appropriation	9,070	9,915	9,517	7,865
Summary of Appropriation by Allotment				
Personnel	6,096	6,705	6,577	5,948
Other	1,118	1,126	956	761
Government Transfers	856	1,834	1,734	1,036
Tangible Capital Assets	1,000	250	250	120
Total included in the Appropriation	9,070	9,915	9,517	7,865

## JUSTICE

### COURT SERVICES

- To ensure the effective operation of the court system in the Yukon by supporting the delivery of judicial services by an independent judiciary and providing court services that enhance public confidence in and access to the courts, including therapeutic court models.
- To provide civil enforcement services.
- To provide law library services on a range of civil, administrative and criminal issues to the public, Yukon government departments, the legal profession and the judiciary.

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 08-1)				
Court Administration	659	656	656	617
Court Operations	7,458	8,102	7,462	5,202
Sheriff	842	890	840	813
Yukon Review Board	174	174	174	182
	9,133	9,822	9,132	6,814
Capital (Vote 08-2)				
Furniture and Equipment	108	65	65	26
	108	65	65	26
Total included in the Appropriation	9,241	9,887	9,197	6,840
Summary of Appropriation by Allotment				
Personnel	7,959	7,947	7,946	4,877
Other	1,282	1,940	1,251	1,963
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	9,241	9,887	9,197	6,840

## JUSTICE

### LEGAL SERVICES

- To ensure that the Minister of Justice and Cabinet receive legal advice in accordance with the *Department of Justice Act*.
- To ensure that a comprehensive range of legal services is provided to government departments and crown corporations, including representation before all courts and tribunals in civil and criminal matters, legislative drafting in both official languages and advice on a wide variety of matters.
- To provide community legal support through funding to the Yukon Legal Services Society, the Indigenous Court Worker Program and the Yukon Public Legal Education Association.

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 08-1)				
Assistant Deputy Minister's Office	918	907	907	951
Solicitors' Group	1,565	1,520	1,520	1,206
Natural Resources and Environmental				
Law Group	891	871	871	983
Legislative Counsel	1,443	1,379	1,379	1,489
Litigation Group	1,240	1,184	1,184	1,591
Aboriginal Law Group	663	643	643	653
Litigation Costs/Judgements	6	6	6	9
Outside Counsel	74	324	74	69
Community Legal Support	4,659	4,711	4,442	4,602
Total included in the Appropriation	11,459	11,545	11,026	11,553
Summary of Appropriation by Allotment				
Personnel	6,531	6,315	6,315	6,576
Other	269	519	269	376
Government Transfers	4,659	4,711	4,442	4,601
Total included in the Appropriation	11,459	11,545	11,026	11,553

## JUSTICE

### REGULATORY SERVICES

- To maintain and support the Worker Advocate program in accordance with the *Workers' Safety and Compensation Act*.
- To maintain and support the work of the Coroner's Office.
- To enforce family support orders, provide family law information and mediation services and recalculate child support payments.
- To provide funds to the Yukon Workers' Safety and Compensation Board to support the provision of mine safety services.
- To administer the estates of deceased and missing persons when there is no one else to do so.
- To act as the Official Guardian, to retain a Child's Lawyer as necessary and to provide trust management services for the estates of minor children.
- To act, pursuant to court appointment, as the guardian of incapable adults and to investigate allegations of financial abuse of vulnerable adults.
- To maintain the land titles system in the Yukon.
- To operate the Investigations and Standards Office to provide independent oversight to the Whitehorse Correctional Centre.
- To provide funds for the operation of the Yukon Utilities Board as provided for in the *Public Utilities Act*.

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 08-1)

Worker Advocate	473	497	497	363
Coroner's Office	625	1,045	620	751
Family Law Support Programs	863	860	860	770
Director's Office	304	298	298	389
Occupational Health and Safety	330	330	330	329
Public Guardian and Trustee	737	735	735	622
Land Titles	1,313	1,308	1,308	1,243
Investigations and Standards Office	159	159	159	162
Yukon Utilities Board	270	520	270	908
	<b>5,074</b>	<b>5,752</b>	<b>5,077</b>	<b>5,537</b>

## JUSTICE

## REGULATORY SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 08-2)</b>				
Community Coroner Equipment	20	10	0	0
	20	10	0	0
<b>Total included in the Appropriation</b>	<b>5,094</b>	<b>5,762</b>	<b>5,077</b>	<b>5,537</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,699	3,707	3,707	3,271
Other	1,065	1,725	1,040	1,937
Government Transfers	330	330	330	329
<b>Total included in the Appropriation</b>	<b>5,094</b>	<b>5,762</b>	<b>5,077</b>	<b>5,537</b>



## JUSTICE

### COMMUNITY JUSTICE AND PUBLIC SAFETY

- To provide safe and humane custody, supervision, and support in compliance with court orders while holding offenders accountable.
- To provide supervision and support to individuals on court orders in the community, to reduce recidivism and to ensure that accused and sentenced individuals are held accountable.
- To work in partnership with the RCMP to provide a safe and secure unit for the Arrest Processing Unit, which houses police prisoners of any age that have been lawfully detained by the RCMP, but who have not been remanded or committed to custody by a court.
- To work in partnership with First Nations governments and stakeholders to deliver services that are evidence-based, client-focused, and reflective of best practices to facilitate healing, rehabilitation, and reintegration of clients.
- To manage the RCMP Territorial Police Service Agreement to achieve the priorities set out by the Minister of Justice.
- To address public concerns and increase public trust by responding to complaints of illegal activity and taking appropriate actions under the *Safer Communities and Neighbourhoods Act*.
- To support community based restorative justice approaches, practices and processes.
- To build capacity in communities to prevent crime and foster healthy and safe communities.
- To offer information and support for victims of crime and families in a manner consistent with the *Victims of Crime Act* and the *Canadian Victims Bill of Rights*.

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 08-1)

Assistant Deputy Minister's Office	950	1,835	1,723	1,845
Correctional Services	18,207	19,534	18,506	19,678
Victim Services	3,892	4,582	4,327	3,507
Public Safety and Investigations	46,578	43,435	41,619	42,884
	<b>69,627</b>	<b>69,386</b>	<b>66,175</b>	<b>67,914</b>

# JUSTICE

## COMMUNITY JUSTICE AND PUBLIC SAFETY (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 08-2)</b>				
Operational Equipment	2,041	297	1,596	318
Federal Victims Fund	45	40	40	7
RCMP Detachments	3,149	3,149	3,149	3,149
	5,235	3,486	4,785	3,474
<b>Total included in the Appropriation</b>	<b>74,862</b>	<b>72,872</b>	<b>70,960</b>	<b>71,388</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	18,938	19,438	19,313	20,144
Other	52,119	50,320	47,372	48,459
Government Transfers	1,891	3,019	2,881	2,559
Tangible Capital Assets	1,914	95	1,394	226
<b>Total included in the Appropriation</b>	<b>74,862</b>	<b>72,872</b>	<b>70,960</b>	<b>71,388</b>

## JUSTICE

## HUMAN RIGHTS

- To provide funds for the operation of the Yukon Human Rights Commission and the Panel of Adjudicators as provided for in the *Human Rights Act*.

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 08-1)				
Human Rights Commission	913	913	913	808
Human Rights Panel of Adjudicators	98	98	98	96
Total included in the Appropriation	1,011	1,011	1,011	904
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	98	98	98	96
Government Transfers	913	913	913	808
Total included in the Appropriation	1,011	1,011	1,011	904

## JUSTICE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Court Services				
Court Fees	500	500	500	609
Sheriff's Office	58	58	58	50
Regulatory Services				
Public Guardian and Trustee Fees	35	35	35	111
Land Titles Fees	600	600	600	453
Total Taxes and General Revenues	1,193	1,193	1,193	1,223
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Regulatory Services				
Public Utilities Board Hearings	100	225	100	714
Worker Advocate	470	497	497	363
Community Justice and Public Safety				
Outreach Worker				
- Province of British Columbia	44	54	44	57
Total Third-Party Recoveries	614	776	641	1,134

## JUSTICE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Women and Gender Equality Canada				
- National Action Plan to End				
Gender-Based Violence	525	332	275	103
Negotiations of Administration of Justice				
Agreements	469	469	469	0
Prior Years' Recoveries	0	902	902	220
Court Services				
Prior Years' Recoveries	0	12	12	4
Legal Services				
Legal Aid	1,862	1,220	1,051	1,617
Gladue Project	223	223	223	0
Indigenous Courtworker Program	458	458	458	633
Yukon Public Legal Education Association	163	163	163	163
Regulatory Services				
Family Justice Activities	208	208	208	209
Community Justice and Public Safety				
Exchange of Service Agreement	30	30	30	30
Arrest Processing Unit	1,913	1,913	1,913	1,994
Federal Victims Fund	850	965	965	871
Domestic Violence Treatment Option	150	150	150	0
Women and Gender Equality Canada				
- National Action Plan to End				
Gender-Based Violence	1,333	1,763	1,323	360
Drug Treatment Court Funding Program	510	568	510	519
Guns and Gang Violence Action Fund	800	800	800	800
Prior Years' Recoveries	0	798	744	704
	9,494	10,974	10,196	8,227

JUSTICE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Community Justice and Public Safety				
Federal Victims Fund	45	40	40	7
	45	40	40	7
Total Recoveries From Canada	9,539	11,014	10,236	8,234
TOTAL REVENUES	11,346	12,983	12,070	10,591

## JUSTICE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Community Safety Officer Program	856	1,734	1,734	932
Prior Years' Other Transfer Payments	0	100	0	104
Legal Services				
Yukon Legal Services Society - Legal Aid	3,475	3,427	3,258	3,462
Indigenous Courtworker Program	798	798	798	876
Yukon Public Legal Education Association	163	263	163	263
Gladue Project	223	223	223	0
Regulatory Services				
Yukon Workers' Safety and Compensation Board	330	330	330	329
Community Justice and Public Safety				
Yukon Community Crime Stoppers Association	10	10	10	10
Community Residential Centre	808	1,178	1,178	1,452
Yukon Legal Services Society - Legal Aid	35	35	35	35
Community Justice Projects	307	307	307	364
Community Safety Planning	200	700	700	234
RCMP Biology Caseworks	136	136	136	123
Police Board Funding	5	5	5	0
Community Consultative Groups	50	50	50	0
Gender-Based Violence Transportation - Sexualized Assault Response Team Expansion	70	150	170	0
Sexualized Assault Support Line - Sexualized Assault Response Team	170	170	170	170
Downtown Whitehorse Safety Response Action Plan	100	100	0	0
Prior Years' Other Transfer Payments	0	178	120	171

## JUSTICE

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)				
Human Rights				
Human Rights Commission	913	913	913	808
TOTAL GOVERNMENT TRANSFERS	8,649	10,807	10,300	9,333



## JUSTICE

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>102,488</b>	102,448	102,715	102,550
Accumulated Amortization	<b>(44,551)</b>	(41,784)	(42,909)	(39,846)
Work-in-Progress	<b>3,951</b>	3,257	3,445	2,990
Net Book Value	<b>61,888</b>	63,921	63,251	65,694
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>64</b>	40	40	79
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(181)
Accumulated Amortization				
Amortization Expense	<b>(1,914)</b>	(2,767)	(2,771)	(1,938)
Work-in-Progress				
Capital Acquisitions	<b>2,850</b>	305	1,604	267
Transfers between Departments	<b>0</b>	389	2,284	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>102,552</b>	102,488	102,755	102,448
Accumulated Amortization	<b>(46,465)</b>	(44,551)	(45,680)	(41,784)
Net Book Value	<b>56,087</b>	57,937	57,075	60,664
Work-in-Progress	<b>6,801</b>	3,951	7,333	3,257
<b>Total Net Book Value and Work-in-Progress</b>	<b>62,888</b>	61,888	64,408	63,921

<sup>(1)</sup> Asset Retirement Obligation

## JUSTICE

### ASSET RETIREMENT OBLIGATION LIABILITIES AND EXPENSES

#### SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2025-26 ESTIMATE	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Asset Retirement Obligation Liability, beginning of the year</b>	<b>1,037</b>	992	1,722	1,672
Increase in Liabilities				
Accretion	<b>47</b>	45	52	50
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	730
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>1,084</b>	1,037	1,774	992

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## **Restricted Funds**

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## JUSTICE

### RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Assurance	Corrections	TOTAL 2025-26 ESTIMATE	Comparable		
				2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	202	148	350	350	350	360
Expenses	4	130	134	134	134	114
Net Profit/(Loss) for the Year	198	18	216	216	216	246
Balance at Beginning of Year	7,052	76	7,128	6,912	6,882	6,666
Balance at End of Year	7,250	94	7,344	7,128	7,098	6,912
Increase/(Decrease) in Restricted Funds	198	18	216	216	216	246

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# **PUBLIC SERVICE COMMISSION**





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**VOTE 10**  
**PUBLIC SERVICE COMMISSION**

**MINISTER**  
**Hon. S. Silver**

**DEPUTY MINISTER**  
**M. Lang**

- To provide for an engaged and diverse public service that embraces innovation and delivers positive outcomes for Yukoners.
- To demonstrate leadership in human resource planning and management strategies, advice, and support services to departments and employees.
- To represent the Government of Yukon as employer.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 10-1)	59,435	58,268	53,543	51,965
Capital (Vote 10-2)	63	63	63	113
Total Appropriations	59,498	58,331	53,606	52,078

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

**VOTE 10**  
**PUBLIC SERVICE COMMISSION**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 10-1)				
Corporate Services	2,352	2,352	2,352	2,422
People and Culture	7,503	7,614	7,614	7,525
Human Resource Service Centre	9,168	9,064	9,064	9,000
Employee Relations	4,969	5,038	4,788	4,720
Corporate Funds	35,443	34,200	29,725	28,298
Total Operation and Maintenance (Vote 10-1)	59,435	58,268	53,543	51,965
Capital (Vote 10-2)				
Corporate Services	45	15	45	67
People and Culture	8	48	8	46
Employee Relations	10	0	10	0
Total Capital (Vote 10-2)	63	63	63	113
<b>Total Appropriations</b>	<b>59,498</b>	<b>58,331</b>	<b>53,606</b>	<b>52,078</b>
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	129	170	243	234
Tangible Capital Assets	0	0	0	(46)
<b>Total Expenses</b>	<b>59,627</b>	<b>58,501</b>	<b>53,849</b>	<b>52,266</b>
<b>Summary of Expenses by Category</b>				
Personnel	55,160	53,793	49,318	47,970
Other	4,338	4,538	4,288	4,062
Government Transfers	0	0	0	0
Amortization Expense	129	170	243	234
<b>Total Expenses</b>	<b>59,627</b>	<b>58,501</b>	<b>53,849</b>	<b>52,266</b>

**VOTE 10**  
**PUBLIC SERVICE COMMISSION**

<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>				
Third-Party Recoveries				
Operation and Maintenance	<b>335</b>	2,714	314	312
Subtotal Third-Party	<b>335</b>	2,714	314	312
Recoveries from Canada				
Operation and Maintenance	<b>0</b>	5	5	0
Subtotal from Canada	<b>0</b>	5	5	0
<b>Total Revenues</b>	<b>335</b>	2,719	319	312

## PUBLIC SERVICE COMMISSION

## CORPORATE SERVICES

- To provide leadership and decision support services to the Public Service Commissioner's Office and the rest of the department in the areas of finance, administration, and information and privacy management.
- To provide centralized human resource management services to client departments.

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 10-1)				
Public Service Commissioner's Office	377	427	427	470
Finance and Administration	871	781	781	794
Human Resource Business Partners	1,104	1,144	1,144	1,158
	2,352	2,352	2,352	2,422
Capital (Vote 10-2)				
Office Furniture and Equipment	45	15	45	67
	45	15	45	67
Total included in the Appropriation	2,397	2,367	2,397	2,489
Summary of Appropriation by Allotment				
Personnel	2,116	2,166	2,166	2,199
Other	281	201	231	290
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,397	2,367	2,397	2,489

## PUBLIC SERVICE COMMISSION

## PEOPLE AND CULTURE

- To provide organizational development services including professional development and learning programs, and to provide conflict management services to promote a respectful, healthy and well-functioning workplace.
- To implement Final Agreement obligations related to the representative public service plan and the Employment Equity Policy and lead corporate initiatives to support diverse and inclusive workplaces.
- To collaboratively develop and implement organization-wide human resource initiatives, lead human resource policy development and departmental planning, provide legislative support, provide leadership on employee engagement and recognition programs, and internal and external 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 10-1)				
Assistant Deputy Minister's Office	336	325	325	359
Organizational Development	3,392	3,550	3,550	3,815
Diversity and Inclusion	2,321	2,300	2,300	1,826
Communications, Policy and Change Initiatives	1,454	1,439	1,439	1,525
	7,503	7,614	7,614	7,525
Capital (Vote 10-2)				
Operational Equipment	8	48	8	46
	8	48	8	46
Total included in the Appropriation	7,511	7,662	7,622	7,571

PUBLIC SERVICE COMMISSION

PEOPLE AND CULTURE  
(Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Summary of Appropriation by Allotment				
Personnel	5,840	5,951	5,951	5,957
Other	1,671	1,711	1,671	1,568
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	46
Total included in the Appropriation	7,511	7,662	7,622	7,571

## PUBLIC SERVICE COMMISSION

### HUMAN RESOURCE SERVICE CENTRE

- To administer all compensation including payroll, pension and benefits services for all employees.
- To develop and implement classification frameworks and structures that support employment and pay equity.
- To provide high-volume services, including time and leave administration, staffing functions and human resource system administration.
- To develop, implement and administer corporate staffing and recruitment services and programs including centralized recruiting.
- To provide software solutions that support the quality, security and protection of corporate human resource data within the Government of Yukon.
- To provide people metrics and data analytics to inform decision-making in support of corporate human resource strategies, initiatives and 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 10-1)				
Assistant Deputy Minister's Office	272	260	260	267
Compensation and Classification	3,220	3,149	3,149	3,348
Staffing Management and Shared Services	3,128	3,107	3,107	2,940
Human Resource Information Systems and Analytics	2,220	2,224	2,224	2,081
Compensation and Benefit Programs	328	324	324	364
Total included in the Appropriation	9,168	9,064	9,064	9,000
Summary of Appropriation by Allotment				
Personnel	8,306	8,202	8,202	8,240
Other	862	862	862	760
Government Transfers	0	0	0	0
Total included in the Appropriation	9,168	9,064	9,064	9,000



## PUBLIC SERVICE COMMISSION

### EMPLOYEE RELATIONS

- To provide labour relations leadership and expertise to the Government of Yukon, including managing grievance and collective bargaining processes.
- To provide corporate leadership and support for health and safety programs and for accommodation and disability management practices and procedures.
- To deliver employee wellbeing supports such as access to counselling, coaching, training and critical incident services.
- To investigate allegations of serious disrespectful conduct, harassment (including sexual harassment), discrimination and violence in the workplace.

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 10-1)				
Assistant Deputy Minister's Office	245	245	245	243
Labour Relations	1,369	1,582	1,332	1,525
Health, Safety and Wellbeing	3,042	2,875	2,875	2,910
Investigations Office	313	336	336	42
	4,969	5,038	4,788	4,720
Capital (Vote 10-2)				
Operational Equipment	10	0	10	0
	10	0	10	0
Total included in the Appropriation	4,979	5,038	4,798	4,720
Summary of Appropriation by Allotment				
Personnel	3,500	3,319	3,319	3,296
Other	1,479	1,719	1,479	1,424
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	4,979	5,038	4,798	4,720

## PUBLIC SERVICE COMMISSION

## CORPORATE FUNDS

- To provide funds for annual post-employment, post-retirement and pensionable service buyback expense.
- To provide funds for annual workers' compensation premium expense in accordance with the Yukon *Workers' Safety and Compensation Act*.

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 10-1)				
Employee Future Benefits	24,375	23,681	19,487	18,831
Workers' Compensation Payments	11,068	10,519	10,238	9,467
Total included in the Appropriation	35,443	34,200	29,725	28,298
Summary of Appropriation by Allotment				
Personnel	35,398	34,155	29,680	28,278
Other	45	45	45	20
Government Transfers	0	0	0	0
Total included in the Appropriation	35,443	34,200	29,725	28,298

## PUBLIC SERVICE COMMISSION

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Human Resource Business Partners	246	227	227	235
People and Culture				
Prior Years' Recoveries	0	5	5	0
Human Resource Service Centre				
Human Resource Shared Services	77	77	77	77
Compensation and Classification	12	0	0	0
Employee Relations				
Prior Years' Recoveries	0	5	5	0
Corporate Funds				
Prior Years' Recoveries	0	2,400	0	0
Total Third-Party Recoveries	335	2,714	314	312
RECOVERIES FROM CANADA				
Operation and Maintenance				
Employee Relations				
Prior Years' Recoveries	0	5	5	0
Total Recoveries from Canada	0	5	5	0
TOTAL REVENUES	335	2,719	319	312

## PUBLIC SERVICE COMMISSION

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>2,334</b>	2,205	2,169	2,127
Accumulated Amortization	<b>(1,996)</b>	(1,803)	(1,850)	(1,603)
Work-in-Progress	<b>0</b>	0	131	66
Net Book Value	<b>338</b>	402	450	590
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>0</b>	0	0	46
Work-in-Progress put in Service during year	<b>0</b>	97	0	66
Transfers between Departments	<b>0</b>	32	0	(34)
Accumulated Amortization				
Amortization Expense	<b>(129)</b>	(170)	(243)	(234)
Transfers between Departments	<b>0</b>	(23)	0	34
Work-in-Progress				
Capital Acquisitions	<b>0</b>	0	0	0
Work-in-Progress put in Service during Year	<b>0</b>	(97)	0	(66)
Transfers between Departments	<b>0</b>	97	50	0
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>2,334</b>	2,334	2,169	2,205
Accumulated Amortization	<b>(2,125)</b>	(1,996)	(2,093)	(1,803)
Net Book Value	<b>209</b>	338	76	402
Work-in-Progress	<b>0</b>	0	181	0
<b>Total Net Book Value and Work-in-Progress</b>	<b>209</b>	338	257	402

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# **TOURISM AND CULTURE**



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**VOTE 54**  
**DEPARTMENT OF TOURISM AND CULTURE**

**MINISTER**  
**Hon. J. Streicker**

**DEPUTY MINISTER**  
**S. van der Meer**

- To support, protect, promote and enhance the Yukon's tourism, culture, heritage and arts sectors for the benefit of Yukoners and visitors.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 54-1)	32,131	32,134	31,916	32,455
Capital (Vote 54-2)	1,855	2,219	2,219	2,290
Total Appropriations	33,986	34,353	34,135	34,745

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



**VOTE 54**  
**DEPARTMENT OF TOURISM AND CULTURE**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 54-1)				
Corporate Services	2,974	2,958	2,958	3,368
Cultural Services	16,098	15,699	15,481	15,443
Tourism	13,059	13,477	13,477	12,891
COVID-19 Response	0	0	0	753
<b>Total Operation and Maintenance (Vote 54-1)</b>	<b>32,131</b>	32,134	31,916	32,455
Capital (Vote 54-2)				
Corporate Services	22	10	10	93
Cultural Services	1,183	1,574	1,574	983
Tourism	650	635	635	1,214
<b>Total Capital (Vote 54-2)</b>	<b>1,855</b>	2,219	2,219	2,290
<b>Total Appropriations</b>	<b>33,986</b>	34,353	34,135	34,745
<b>Adjustments for Reconciliation of Expenses</b>				
Amortization Expense	774	1,143	1,145	797
Accretion Expense	29	28	31	30
Tangible Capital Assets	(450)	(675)	(675)	(443)
<b>Total Expenses</b>	<b>34,339</b>	34,849	34,636	35,129
<b>Summary of Expenses by Category</b>				
Personnel	12,907	12,970	12,970	12,588
Other	8,327	8,968	8,968	8,525
Government Transfers	12,302	11,740	11,522	13,189
Amortization Expense	774	1,143	1,145	797
Accretion Expense	29	28	31	30
<b>Total Expenses</b>	<b>34,339</b>	34,849	34,636	35,129

**VOTE 54**  
**DEPARTMENT OF TOURISM AND CULTURE**

<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	76	76	76	63
Third-Party Recoveries				
Operation and Maintenance	925	685	467	471
Subtotal Third-Party	925	685	467	471
Recoveries from Canada				
Operation and Maintenance	150	250	250	250
Subtotal from Canada	150	250	250	250
<b>Total Revenues</b>	<b>1,151</b>	<b>1,011</b>	<b>793</b>	<b>784</b>

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## TOURISM AND CULTURE

## CORPORATE SERVICES

- To provide leadership and support to departmental branches through corporate legislative, policy, planning, financial, human resources, communication and information management services.

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 54-1)				
Deputy Minister's Office	549	519	519	1,031
Policy and Communications	1,014	1,065	1,065	1,106
Directorate	226	228	228	239
Human Resources	341	333	333	283
Finance and Administration	533	511	511	492
Information Management	311	302	302	217
	2,974	2,958	2,958	3,368
Capital (Vote 54-2)				
Office Furniture and Equipment	22	10	10	93
	22	10	10	93
Total included in the Appropriation	2,996	2,968	2,968	3,461
Summary of Appropriation by Allotment				
Personnel	2,702	2,686	2,686	2,674
Other	279	267	267	318
Government Transfers	15	15	15	469
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,996	2,968	2,968	3,461

## TOURISM AND CULTURE

### CULTURAL SERVICES

- Enhance Yukoners' quality of life through the support and promotion of arts, culture and heritage by:
  - documenting, researching, conserving and protecting the Yukon's heritage resources in collaboration with Yukon First Nations, consistent with the legal frameworks;
  - developing, managing, preserving, and interpreting the Yukon's heritage through historic sites, archaeology, and palaeontology programs in collaboration with Yukon First Nations, communities and other partners;
  - supporting artist development and the creation and sharing of arts; caring for the Yukon's visual art collections; and promoting public appreciation of, and engagement with, the arts;
  - acquiring, preserving and making available the Yukon's documentary heritage including Government of Yukon records;
  - supporting the Yukon's museums and Yukon First Nations cultural centres to interpret and care for tangible and intangible cultural heritage and natural history; and
  - sharing and interpreting the Yukon's ice age and its associated cultural and natural history at the Yukon Beringia Interpretive Centre, in collaboration with Yukon First Nations.

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 54-1)				
Directorate	616	903	903	1,166
Historic Sites	2,516	2,529	2,529	2,300
Arts	5,383	5,218	5,000	4,969
Yukon Archives	1,981	1,955	1,955	1,814
Yukon Beringia Interpretive Centre	726	728	728	524
Heritage	4,876	4,366	4,366	4,670
	16,098	15,699	15,481	15,443

# TOURISM AND CULTURE

## CULTURAL SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 54-2)</b>				
Historic Sites				
Maintenance and Planning	400	400	400	410
Scenic Drives	90	90	90	84
Arts				
Acquisition	60	60	60	60
Building Maintenance, Renovations and Space	450	550	550	95
Yukon Archives				
Preservation Projects	45	45	45	38
Yukon Beringia Interpretive Centre				
Exhibits Renewal	83	94	94	170
Heritage				
Heritage Resource Collections	55	0	0	0
Prior Years' Projects	0	335	335	126
	1,183	1,574	1,574	983
<b>Total included in the Appropriation</b>	<b>17,281</b>	<b>17,273</b>	<b>17,055</b>	<b>16,426</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	6,089	6,079	6,079	5,871
Other	2,551	2,947	2,947	2,531
Government Transfers	8,191	7,647	7,429	7,786
Tangible Capital Assets	450	600	600	238
<b>Total included in the Appropriation</b>	<b>17,281</b>	<b>17,273</b>	<b>17,055</b>	<b>16,426</b>

## TOURISM AND CULTURE

### TOURISM

- In partnership with the private and public sectors and non-governmental organizations, develop and strategically implement tourism marketing, destination development, and visitor services programs to enhance growth and capacity of the Yukon's tourism industry and meet the goals of the Yukon Tourism Development Strategy.
- To market the Yukon as a year-round tourism destination.
- To support sustainable tourism destination development for Yukon communities, non-government organizations and businesses by focusing on visitor experiences and services.
- To deliver in-person advice and advanced digital information to Yukon visitors raising awareness of available attractions, events, special advisories and 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 54-1)				
Directorate	792	792	792	889
Marketing Operations	6,261	6,429	6,429	5,933
Visitor Services	2,318	2,402	2,402	2,656
Destination Development	3,688	3,854	3,854	3,413
	13,059	13,477	13,477	12,891
Capital (Vote 54-2)				
Marketing Operations				
Content Acquisition	300	260	260	231
Travel Yukon Website	300	300	300	335
Destination Development				
Visitor Survey	50	0	0	416
Prior Years' Projects	0	75	75	232
	650	635	635	1,214
Total included in the Appropriation	13,709	14,112	14,112	14,105

# TOURISM AND CULTURE

## TOURISM (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,116	4,205	4,205	4,043
Other	5,497	5,754	5,754	5,620
Government Transfers	4,096	4,078	4,078	4,237
Tangible Capital Assets	0	75	75	205
<b>Total included in the Appropriation</b>	<b>13,709</b>	14,112	14,112	14,105



## TOURISM AND CULTURE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
TAXES AND GENERAL REVENUES				
Cultural Services				
Yukon Beringia Interpretive Centre	70	70	70	52
Archives Reproduction Fees	6	6	6	11
Total Taxes and General Revenues	76	76	76	63
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Cultural Services				
Yukon Lottery Commission	925	685	467	471
Total Third-Party Recoveries	925	685	467	471
RECOVERIES FROM CANADA				
Operation and Maintenance				
Cultural Services				
Canada Council for the Arts	150	250	250	250
Total Recoveries from Canada	150	250	250	250
TOTAL REVENUES	1,151	1,011	793	784

## TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Miscellaneous Transfer Payments	15	15	15	15
Prior Years' Other Transfer Payments	0	0	0	454
Cultural Services				
Yukon Historical and Museums Association	74	74	74	80
Council of Yukon First Nations				
- Heritage Working Group	137	137	137	145
On Yukon Time - Arts Themed Events	19	19	19	0
Creative and Cultural Industries				
- Express Micro-Grant	75	150	150	180
- Career Advancement Fund	150	150	150	90
Heritage Sites Projects	15	55	55	84
Historic Properties Assistance Program	116	116	116	74
Historic Sites, Inventory, Designation and Public Programming	60	60	60	10
Historic Site				
- Fort Selkirk	147	147	147	147
- Rampart House	120	120	120	70
- Forty Mile	95	95	95	68
- Canyon City	18	18	18	17
- Conrad	20	20	20	20
Heritage Trails	20	20	20	10
Advanced Artist Award	150	150	150	154
New Canadians Event Fund	45	45	45	53
Cultural Industries Training Fund	75	75	75	73
Arts Fund	500	500	500	483
Touring Artist Fund	100	100	100	101
Arts Operating Funds	1,183	1,043	825	825
Yukon First Nations Culture and Tourism Association	160	160	160	160
Dawson City Arts Society	425	425	425	459

## TOURISM AND CULTURE

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)				
Cultural Services (cont'd)				
Indigenous Artists and Cultural Carriers				
Micro-Grant	150	150	150	163
Yukon Arts Centre Corporation				
- Operational Funding	892	892	892	953
- Old Fire Hall Programming	175	175	175	175
Artist in the School	100	100	100	100
Culture Quest	157	157	157	106
Northern Cultural Expressions Society	345	345	345	352
Friends of the Yukon Archives Society	4	4	4	12
Yukon Council of Archives	75	75	75	75
The Yukon Science Institute	20	20	20	8
Museums	1,211	842	842	1,052
First Nations Cultural Centres	1,098	800	800	924
Museums and First Nations Cultural Centres				
Special Projects	200	348	348	362
Prior Years' Other Transfer Payments	0	0	0	141
Tourism				
Yukon Tourism Development Strategy				
- Experience Development				
- Various Recipients	175	175	175	71
- Yukon First Nations Culture and				
Tourism Association	300	300	300	295
Air North	75	75	75	75
Sport Yukon	115	115	115	125
Wilderness Tourism Association				
of the Yukon	264	264	264	264
Yukon Convention Bureau Society	200	200	200	250
Yukon Quest International Association				
(Canada)	150	150	150	165

## TOURISM AND CULTURE

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)				
Tourism (cont'd)				
Association franco-yukonnaise	25	25	25	45
Yukon Rendezvous	117	100	100	117
Spark Micro Grant	100	75	75	0
Tourism Industry Association of the Yukon	240	240	240	281
National Research Projects	20	20	20	0
Community Destination Development	1,600	1,600	1,600	1,432
Tourism Cooperative Marketing Fund	700	700	700	688
Miscellaneous Transfer Payments	15	0	0	9
Prior Years' Other Transfer Payments	0	39	39	420
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	697
	12,242	11,680	11,462	13,129
Capital				
Cultural Services				
Visual Arts Acquisition	60	60	60	60
	60	60	60	60
TOTAL GOVERNMENT TRANSFERS	12,302	11,740	11,522	13,189

## TOURISM AND CULTURE

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>38,810</b>	38,135	38,261	37,829
Accumulated Amortization	<b>(23,960)</b>	(22,817)	(23,197)	(22,020)
Work-in-Progress	<b>426</b>	426	454	401
Net Book Value	<b>15,276</b>	15,744	15,518	16,210
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>450</b>	675	675	219
Work-in-Progress put in Service during Year	<b>545</b>	0	0	199
Asset Retirement Obligation Asset	<b>0</b>	0	0	13
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(125)
Accumulated Amortization				
Amortization Expense	<b>(774)</b>	(1,143)	(1,145)	(797)
Work-in-Progress				
Capital Acquisitions	<b>0</b>	0	0	224
Work-in-Progress put in Service during Year	<b>(545)</b>	0	0	(199)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>39,805</b>	38,810	38,936	38,135
Accumulated Amortization	<b>(24,734)</b>	(23,960)	(24,342)	(22,817)
Net Book Value	<b>15,071</b>	14,850	14,594	15,318
Work-in-Progress	<b>(119)</b>	426	454	426
<b>Total Net Book Value and Work-in-Progress</b>	<b>14,952</b>	15,276	15,048	15,744

<sup>(1)</sup> Asset Retirement Obligation

## TOURISM AND CULTURE

### 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>649</b>	621	1,028	998
Increase in Liabilities				
Accretion	<b>29</b>	28	31	30
Asset Retirement Obligation	<b>0</b>	0	0	13
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	0
Change in Estimate	<b>0</b>	0	0	420
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>678</b>	649	1,059	621

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## **Restricted Funds**



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# TOURISM AND CULTURE

## RESTRICTED FUND YUKON HISTORIC RESOURCES

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Revenues	16	16	16	36
Expenses	16	16	16	19
Net Profit/(Loss) for the Year	0	0	0	17
Balance at Beginning of Year	1,246	1,246	1,229	1,229
Balance at End of Year	1,246	1,246	1,229	1,246
Increase/(Decrease) in Restricted Funds	0	0	0	17

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# **WOMEN AND GENDER EQUITY DIRECTORATE**



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**VOTE 11**  
**WOMEN AND GENDER EQUITY DIRECTORATE**

**MINISTER**

**Hon. J. McLean**

**DEPUTY MINISTER**

**S. van der Meer**

- To advance equitable economic, legal and social outcomes of all genders and sexual orientations and advance the integration of intersectional considerations throughout government.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 11-1)	5,084	6,347	5,415	4,936
Capital (Vote 11-2)	0	0	0	0
Total Appropriations	5,084	6,347	5,415	4,936

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

**VOTE 11**  
**WOMEN AND GENDER EQUITY DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 11-1)				
Policy and Program Development	5,084	6,347	5,415	4,936
<b>Total Appropriations</b>	5,084	6,347	5,415	4,936
<b>Summary of Expenses by Category</b>				
Personnel	1,482	1,493	1,478	1,466
Other	318	691	631	432
Government Transfers	3,284	4,163	3,306	3,038
<b>Total Expenses</b>	5,084	6,347	5,415	4,936

**VOTE 11**  
**WOMEN AND GENDER EQUITY DIRECTORATE**

<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>				
Recoveries from Canada				
Operation and Maintenance	<b>1,710</b>	2,952	2,020	1,236
Subtotal from Canada	<b>1,710</b>	2,952	2,020	1,236
<b>Total Revenues</b>	<b>1,710</b>	2,952	2,020	1,236



## WOMEN AND GENDER EQUITY DIRECTORATE

### POLICY AND PROGRAM DEVELOPMENT

- To promote gender equitable outcomes and inclusion of all sexual orientations:
  - by providing policy development and research within government legislation, policy and programs by leading the application of Gender Inclusive Diversity Analysis;
  - through strategic leadership of interdepartmental initiatives to advance equity of all genders and sexual orientations; and
  - through the provision of financial and programming support to organizations and community-based initiatives that advance the equity of all genders and sexual orientations.

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 11-1)				
Program Delivery	4,692	5,904	4,772	4,315
Public Education	121	172	372	374
Policy, Research and Development	271	271	271	247
Total included in the Appropriation	5,084	6,347	5,415	4,936
Summary of Appropriation by Allotment				
Personnel	1,482	1,493	1,478	1,466
Other	318	691	631	432
Government Transfers	3,284	4,163	3,306	3,038
Total included in the Appropriation	5,084	6,347	5,415	4,936

## WOMEN AND GENDER EQUITY DIRECTORATE

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Policy and Program Development				
Women and Gender Equality Canada				
- National Action Plan to End				
Gender-Based Violence	1,610	2,802	1,870	1,061
Crisis Hotline	100	150	150	175
Total Recoveries from Canada	1,710	2,952	2,020	1,236
TOTAL REVENUES	1,710	2,952	2,020	1,236

## WOMEN AND GENDER EQUITY DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Policy and Program Development				
Victoria Faulkner Women's Centre				
- Women's Advocate	100	100	100	100
- A Safe Place	95	95	95	90
Skookum Jim Friendship Centre				
- Women's Legal Advocate Services	93	93	93	93
Women's Equality Fund	207	207	207	196
Yukon Anti-Poverty Coalition				
- Program Coordination/Delivery - Whitehorse Affordable Family Housing Complex	77	77	77	77
Indigenous Women's Equality Fund	600	600	600	600
Queer Yukon Society	375	375	200	375
Yukon Aboriginal Women's Council				
- Missing and Murdered Indigenous Women, Girls and Two-Spirit+ Forums	116	141	116	98
- Sally and Sisters	168	168	168	168
National Action Plan to End Gender-Based Violence	1,353	2,157	1,300	817
Crisis Hotline	100	150	150	175
Prior Years' Other Transfer Payments	0	0	200	249
	3,284	4,163	3,306	3,038
TOTAL GOVERNMENT TRANSFERS	3,284	4,163	3,306	3,038

# **YUKON DEVELOPMENT CORPORATION**



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**VOTE 22**  
**YUKON DEVELOPMENT CORPORATION**

**MINISTER**  
**Hon. J. Streicker**

<b>CHAIRPERSON</b>	<b>PRESIDENT</b>
<b>D. Janzen</b>	<b>G. Gazankas</b>

- To develop and promote the development of innovative energy systems and the sustainable generation, production, transmission and distribution of energy.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 22-1)	6,475	6,125	6,125	11,143
Capital (Vote 22-2)	14,233	13,755	16,023	11,902
Total Appropriations	20,708	19,880	22,148	23,045

**VOTE 22**  
**YUKON DEVELOPMENT CORPORATION**

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 22-1)				
Winter Electrical Affordability Rebate	3,850	0	0	0
Mayo B Rate Payer Support	2,625	2,625	2,625	2,428
Prior Years' Projects	0	3,500	3,500	8,715
Total Operation and Maintenance (Vote 22-1)	6,475	6,125	6,125	11,143
Capital (Vote 22-2)				
Innovative Renewable Energy Initiative	1,500	2,500	2,500	1,965
Arctic Energy Fund	12,733	5,629	7,905	4,089
Prior Years' Projects	0	5,626	5,618	5,848
Total Capital (Vote 22-2)	14,233	13,755	16,023	11,902
<b>Total Appropriations</b>	<b>20,708</b>	<b>19,880</b>	<b>22,148</b>	<b>23,045</b>
<b>Summary of Expenses by Category</b>				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	20,708	19,880	22,148	23,045
<b>Total Expenses</b>	<b>20,708</b>	<b>19,880</b>	<b>22,148</b>	<b>23,045</b>

**VOTE 22**  
**YUKON DEVELOPMENT CORPORATION**

<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>				
Recoveries from Canada Capital	<b>12,733</b>	11,255	13,523	8,277
Subtotal from Canada	<b>12,733</b>	11,255	13,523	8,277
<b>Total Revenues</b>	<b>12,733</b>	11,255	13,523	8,277



# YUKON DEVELOPMENT CORPORATION

		Comparable		
	2025-26	2024-25	2024-25	2023-24
REVENUES (\$000s)	ESTIMATE	FORECAST	ESTIMATE	ACTUAL
RECOVERIES FROM CANADA				
Capital				
Arctic Energy Fund	12,733	5,629	7,905	4,429
Prior Years' Recoveries	0	5,626	5,618	3,848
Total Recoveries from Canada	12,733	11,255	13,523	8,277
TOTAL REVENUES	12,733	11,255	13,523	8,277

# YUKON DEVELOPMENT CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Winter Electrical Affordability Rebate	3,850	0	0	0
Mayo B Rate Payer Support	2,625	2,625	2,625	2,428
Prior Years' Other Transfer Payments	0	3,500	3,500	8,715
	6,475	6,125	6,125	11,143
Capital				
Innovative Renewable Energy Initiative	1,500	2,500	2,500	1,965
Arctic Energy Fund	12,733	5,629	7,905	4,089
Prior Years' Other Transfer Payments	0	5,626	5,618	5,848
	14,233	13,755	16,023	11,902
TOTAL GOVERNMENT TRANSFERS	20,708	19,880	22,148	23,045

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# **YUKON HOUSING CORPORATION**



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**VOTE 18**  
**YUKON HOUSING CORPORATION**

**MINISTER**  
**Hon. R. Pillai**

**CHAIRPERSON      PRESIDENT**  
**D. Bill              J. Ferbey**

- To provide Yukoners with stable, affordable, quality housing that creates opportunity and builds community.
- To strengthen community wellbeing by improving housing stability, increasing affordable housing choice and promoting social connection.
- To improve the provider experience by leading a strong housing sector that enhances coordination of services and promoting a positive organizational culture.
- To build a sustainable future by maximizing efficiencies, seeking creative opportunities to address housing challenges and improving accountability.
- To improve the client experience by understanding client needs, improving service delivery and measuring change.

SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 18-1)	25,361	24,279	24,039	23,167
Capital (Vote 18-2)	57,627	53,672	53,672	32,652
Total Appropriations <sup>(1)</sup>	82,988	77,951	77,711	55,819

<sup>(1)</sup> This represents vote authority for Yukon Housing Corporation to incur expenditures and, per the *Housing Corporation Act*, for Government of Yukon to issue advances to Yukon Housing Corporation.

**VOTE 18**  
**YUKON HOUSING CORPORATION**

FINANCIAL SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 18-1)				
Executive	1,326	1,524	1,524	1,489
Corporate Services	5,354	5,157	5,157	4,847
Operational Services	18,681	17,598	17,358	16,831
Total Operation and Maintenance (Vote 18-1)	25,361	24,279	24,039	23,167
Capital (Vote 18-2)				
Corporate Services	10,450	22,677	20,550	15,409
Operational Services	47,177	30,995	33,122	17,243
Total Capital (Vote 18-2)	57,627	53,672	53,672	32,652
<b>Total Appropriations</b>	<b>82,988</b>	<b>77,951</b>	<b>77,711</b>	<b>55,819</b>
<b>Less: Revenues and Loans</b>				
Taxes and General Revenues	(10,208)	(9,417)	(9,417)	(10,180)
Recoveries				
Operation and Maintenance	(2,330)	(2,834)	(2,834)	(3,597)
Capital	(19,149)	(17,219)	(16,719)	(9,199)
Loan Programs	(2,330)	(5,462)	(5,462)	(2,241)
<b>Total Expenses</b>	<b>48,971</b>	<b>43,019</b>	<b>43,279</b>	<b>30,602</b>
<b>Summary of Expenses by Category</b>				
Personnel	9,097	9,057	9,057	8,587
Other	20,841	23,031	22,191	22,971
Government Transfers	12,815	21,281	19,154	15,403
Tangible Capital Assets	40,235	24,582	27,309	8,858
Revenues and Loans	(34,017)	(34,932)	(34,432)	(25,217)
<b>Total Expenses</b>	<b>48,971</b>	<b>43,019</b>	<b>43,279</b>	<b>30,602</b>

**VOTE 18**  
**YUKON HOUSING CORPORATION**

<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	<b>10,208</b>	9,417	9,417	10,180
Third-Party Recoveries				
Operation and Maintenance	<b>80</b>	80	80	308
Capital	<b>0</b>	0	0	718
Subtotal Third-Party	<b>80</b>	80	80	1,026
Recoveries from Canada				
Operation and Maintenance	<b>2,250</b>	2,754	2,754	3,289
Capital	<b>19,149</b>	17,219	16,719	8,481
Subtotal from Canada	<b>21,399</b>	19,973	19,473	11,770
<b>Total Revenues</b>	<b>31,687</b>	29,470	28,970	22,976



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# YUKON HOUSING CORPORATION

## EXECUTIVE

- To provide leadership through the President's Office in the delivery of overall operations, budgets and program developments for the Corporation.
- To support and assist the Minister, the Board of Directors and its Committees in the design and delivery of the Corporation's strategic objectives.

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 18-1)				
Executive	1,209	1,407	1,407	1,419
Board of Directors	117	117	117	70
Total included in the Appropriation	1,326	1,524	1,524	1,489
Summary of Appropriation by Allotment				
Personnel	1,060	1,158	1,158	1,174
Other	266	366	366	315
Government Transfers	0	0	0	0
Total included in the Appropriation	1,326	1,524	1,524	1,489

## YUKON HOUSING CORPORATION

### CORPORATE SERVICES

- To provide leadership and support to the Corporation through the provision of corporate legislation, policy and communication, planning and evaluation, financial management, loan and grant delivery, risk management, human resources, information technology and management, and decision support services.
- To work with partners to develop a shared understanding of Yukoners' housing needs and coordinate resources to create responsive housing solutions.
- To provide a variety of loans and grants to eligible homeowners to buy or build new homes, repair or upgrade existing homes, improve energy efficiency or to address specific health and safety issues or other deficiencies in their homes.
- To support housing developments for our vulnerable tenants through innovative housing solutions, programs and design options that promote social connection and enhance community wellbeing.
- To assist and/or partner with the private sector and communities to respond to the emerging housing needs of Yukon residents.
- To provide education and technical assistance to eligible Yukon residents to build, renovate or repair their homes.

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 18-1)

Finance and Risk Management	3,071	3,055	3,055	2,241
Human Resources	460	455	455	516
Policy and Communications	1,211	1,035	1,035	1,430
Information Management and Technology	612	612	612	660
	5,354	5,157	5,157	4,847

# YUKON HOUSING CORPORATION

## CORPORATE SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Capital (Vote 18-2)</b>				
Developer Loan	1,000	4,432	3,632	1,139
Home Repair Loan/Program	1,000	1,000	1,000	465
Housing Initiatives Fund	3,000	6,470	4,843	3,389
Municipal Matching Rental Construction	500	500	500	115
Yukoner First Home Program	1,000	0	0	0
Information Technology-Capital	50	50	50	509
Permanent Affordable Housing				
Rapid Housing Initiative #3	2,000	3,000	3,000	0
Safe at Home Society	900	6,000	6,000	0
Community Housing Development	1,000	500	0	3,641
Prior Years' Projects	0	725	1,525	6,151
	10,450	22,677	20,550	15,409
<b>Total included in the Appropriation</b>	<b>15,804</b>	<b>27,834</b>	<b>25,707</b>	<b>20,256</b>
<b>Summary of Appropriation by Allotment</b>				
Personnel	3,550	3,453	3,453	3,380
Other	3,683	6,715	6,715	3,802
Government Transfers	8,571	17,666	15,539	13,074
Tangible Capital Assets	0	0	0	0
<b>Total included in the Appropriation</b>	<b>15,804</b>	<b>27,834</b>	<b>25,707</b>	<b>20,256</b>

## YUKON HOUSING CORPORATION

### OPERATIONAL SERVICES

- To provide leadership and support to the Corporation's operational branches through the general maintenance of the Corporation's housing stock, building renovations and new construction in Whitehorse and the communities.
- To provide residents who are in need of subsidized housing with affordable, suitable and accessible rental units and necessary support to maintain stable housing.
- To provide housing rental units for Government of Yukon employees in Yukon communities.

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 18-1)				
Capital Development and Maintenance	7,027	6,718	6,478	6,730
Tenancy Supports	11,654	10,880	10,880	10,101
	18,681	17,598	17,358	16,831
Capital (Vote 18-2)				
Northern Housing Fund	500	500	500	500
Northern Carve Out	38,364	24,582	24,582	6,920
Renovation and Rehabilitation	3,000	2,600	2,000	5,689
Teslin Six-plex	541	0	0	0
Burwash Duplex	1,330	0	0	0
Canada Yukon Housing Benefit	1,328	1,241	1,241	1,805
Canada Yukon Housing Benefit - Gender-Based Violence	2,114	2,072	2,072	0
Prior Years' Projects	0	0	2,727	2,329
	47,177	30,995	33,122	17,243
Total included in the Appropriation	65,858	48,593	50,480	34,074

# YUKON HOUSING CORPORATION

## OPERATIONAL SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Summary of Appropriation by Allotment</b>				
Personnel	4,487	4,446	4,446	4,033
Other	16,892	15,950	15,110	18,854
Government Transfers	4,244	3,615	3,615	2,329
Tangible Capital Assets	40,235	24,582	27,309	8,858
<b>Total included in the Appropriation</b>	<b>65,858</b>	48,593	50,480	34,074

# YUKON HOUSING CORPORATION

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>TAXES AND GENERAL REVENUES</b>				
Rent	8,640	8,193	8,193	8,526
Interest	1,568	1,224	1,224	1,654
<b>Total Taxes and General Revenues</b>	<b>10,208</b>	<b>9,417</b>	<b>9,417</b>	<b>10,180</b>
<b>THIRD-PARTY RECOVERIES</b>				
<b>Operation and Maintenance</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	235
<b>Operational Services</b>				
City of Whitehorse				
- Social Housing Cost Recoveries	20	20	20	20
Former Tenant Damage Recoveries	60	60	60	53
	80	80	80	308
<b>Capital</b>				
<b>Corporate Services</b>				
Prior Years' Recoveries	0	0	0	718
	0	0	0	718
<b>Total Third-Party Recoveries</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>1,026</b>

# YUKON HOUSING CORPORATION

REVENUES (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Prior Years' Recoveries	0	0	0	247
Operational Services				
Canada Mortgage and Housing Corporation				
- Social Housing Agreement	2,250	2,754	2,754	3,029
Prior Years' Recoveries	0	0	0	13
	2,250	2,754	2,754	3,289
Capital				
Corporate Services				
Canada Mortgage and Housing Corporation				
- Permanent Affordable Housing				
- Rapid Housing Initiative #3	2,000	3,000	3,000	0
Prior Years' Recoveries	0	1,925	25	0
Operational Services				
Canada Mortgage and Housing Corporation				
- Canada Yukon Housing Benefit	1,328	1,241	1,241	2,183
- Canada Yukon Housing Benefit				
- Gender-Based Violence	1,057	1,036	1,036	0
- Northern Housing Fund	2,400	500	2,400	2,400
- Provincial Territorial Priorities	762	827	827	895
- Canada Community Housing Initiative	1,641	1,126	1,126	801
- Northern Carve Out	9,211	7,064	7,064	2,202
- Co-Investment Fund	750	0	0	0
Prior Years' Recoveries	0	500	0	0
	19,149	17,219	16,719	8,481
Total Recoveries from Canada	21,399	19,973	19,473	11,770
TOTAL REVENUES	31,687	29,470	28,970	22,976



# YUKON HOUSING CORPORATION

LOANS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
LOAN PROGRAMS				
Capital				
Corporate Services				
Home Repair Loan/Program	330	330	330	67
Yukoner First Home Program	1,000	0	0	0
Developer Loan	1,000	4,432	3,632	1,139
Prior Years' Loan/Program	0	700	1,500	1,035
TOTAL LOANS	2,330	5,462	5,462	2,241

# YUKON HOUSING CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2025-26 ESTIMATE	Comparable		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Non-Governmental Organization				
Partnerships	351	351	351	415
Our Clean Future	150	150	150	0
Operational Services				
Non-Governmental Organization				
Partnerships	302	302	302	524
	803	803	803	939
Capital				
Corporate Services				
Home Repair Loan/Program	670	670	670	398
Municipal Matching Rental Construction	500	500	500	115
Housing Initiatives Fund	3,000	6,470	4,843	3,389
Community Housing Development	1,000	500	0	3,641
Permanent Affordable Housing				
- Rapid Housing Initiative #3	2,000	3,000	3,000	0
Safe at Home Society	900	6,000	6,000	0
Prior Years' Other Transfer Payments	0	25	25	5,116
Operational Services				
Canada Yukon Housing Benefit	1,328	1,241	1,241	1,805
Canada Yukon Housing Benefit				
- Gender-Based Violence	2,114	2,072	2,072	0
Northern Housing Fund	500	0	0	0
	12,012	20,478	18,351	14,464
TOTAL GOVERNMENT TRANSFERS	12,815	21,281	19,154	15,403

# YUKON HOUSING CORPORATION

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>209,997</b>	189,533	193,058	186,915
Accumulated Amortization	<b>(84,150)</b>	(79,550)	(79,985)	(75,906)
Work-in-Progress	<b>12,468</b>	8,350	11,012	3,746
Net Book Value	<b>138,315</b>	118,333	124,085	114,755
<b>Changes during the Year</b>				
Cost of Tangible Capital Assets				
Capital Acquisitions	<b>1,330</b>	13,410	9,557	2,185
Work-in-Progress put in Service during Year	<b>0</b>	7,054	5,500	2,021
ARO <sup>(1)</sup> Asset change in Estimate	<b>0</b>	0	0	(394)
Write-downs	<b>0</b>	0	0	(28)
Disposals	<b>0</b>	0	0	(1,166)
Accumulated Amortization				
Amortization Expense	<b>(5,250)</b>	(4,600)	(4,600)	(4,810)
Disposals	<b>0</b>	0	0	1,166
Work-in-Progress				
Capital Acquisitions	<b>38,905</b>	11,172	17,752	6,673
Work-in-Progress put in Service during Year	<b>0</b>	(7,054)	(5,500)	(2,021)
Write-downs	<b>0</b>	0	0	(48)
<b>End of the Year</b>				
Cost of Tangible Capital Assets in Service	<b>211,327</b>	209,997	208,115	189,533
Accumulated Amortization	<b>(89,400)</b>	(84,150)	(84,585)	(79,550)
Net Book Value	<b>121,927</b>	125,847	123,530	109,983
Work-in-Progress	<b>51,373</b>	12,468	23,264	8,350
<b>Total Net Book Value and Work-in-Progress</b>	<b>173,300</b>	138,315	146,794	118,333

<sup>(1)</sup> Asset Retirement Obligation

# YUKON HOUSING CORPORATION

## ASSET RETIREMENT OBLIGATION LIABILITIES 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>9,249</b>	8,992	9,869	9,962
Increase in Liabilities				
Accretion	<b>456</b>	257	257	299
Less:				
Asset Retirement Activities Performed	<b>0</b>	0	0	302
Change in Estimate	<b>0</b>	0	0	967
<b>Asset Retirement Obligation Liability, end of the year</b>	<b>9,705</b>	9,249	10,126	8,992

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# **YUKON LIQUOR CORPORATION**



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**VOTE 19**  
**YUKON LIQUOR CORPORATION**

**MINISTER**

**Hon. S. Silver**

**PRESIDENT**

**P. Mollet**

**CHAIRPERSON, Liquor Board**

**E. Bidrman**

**CHAIRPERSON, Cannabis Board**

**D. Sloan**

- To offer customers legal access to a variety of liquor and cannabis products while considering the wellbeing and economic prosperity of the Yukon.
- To regulate the sale and consumption of liquor and non-medical cannabis products.
- To support rural communities by providing access to the Government of Yukon services through community liquor stores.

<b>FINANCIAL SUMMARY (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 19-1)				
Gross Advances	one dollar	one dollar	one dollar	0
Less Internal Recovery	one dollar	one dollar	one dollar	0
<b>Total Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>				
Liquor Profit	6,306	7,221	7,221	8,074
Liquor Tax	5,269	5,269	5,269	5,314
Prior Years' Revenues	0	0	0	359
<b>Total Revenues</b>	<b>11,575</b>	<b>12,490</b>	<b>12,490</b>	<b>13,747</b>



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# **LOAN CAPITAL AND LOAN AMORTIZATION**



**VOTE 20**  
**LOAN CAPITAL AND LOAN AMORTIZATION**

<b>EXPENDITURES AND RECOVERIES (\$000s)</b>	<b>2025-26 ESTIMATE</b>	<i>Comparable</i>		
		2024-25 FORECAST	2024-25 ESTIMATE	2023-24 ACTUAL
<b>Amounts to be Appropriated</b>				
Operation and Maintenance (Vote 20-1)				
Loan Capital Expenditures <sup>(1)</sup>				
- Loans to Third Parties	5,000	5,000	5,000	0
<b>Total Appropriations</b>	5,000	5,000	5,000	0
<b>Less: Loans</b>				
Loan Capital Recoveries <sup>(2)</sup>				
- Loans to Third Parties	(5,000)	(5,000)	(5,000)	0
<b>Total Expenses</b>	0	0	0	0
<b>Loan Amortization</b>				
Recoveries <sup>(3)</sup>				
Interest	81	92	92	103
Principal	314	303	303	304
	395	395	395	407

(1) Loan Capital Expenditures are loans made to third parties, including municipalities.

(2) Loan Capital Recoveries are the repayment of loans by third parties, including municipalities, to the Government.

(3) Loan Amortization Recoveries are the repayment of loans by third parties to the Government.

## LOAN CAPITAL AND LOAN AMORTIZATION

### SUPPLEMENTARY INFORMATION (\$000s)

**Estimated balance of loans issued by the Government of Yukon to municipalities as of March 31, 2025:**

Whitehorse	2,077
Total Loans Issued	<u>2,077</u>

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