

Operation & Maintenance and Capital Estimates

2023–24



**Yukon**

OPERATION & MAINTENANCE

AND

CAPITAL

ESTIMATES

2023-2024

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

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GLOSSARY

Accretion Expense	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.
Accumulated Amortization	The total to date of the periodic amortization charges relating to tangible capital assets since they were placed in use.
Accumulated Surplus	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.
Amortization	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.
Asset Retirement Activities	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.
Asset Retirement Cost	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.
Asset Retirement Obligation	Is a legal obligation to perform asset retirement activities.
Asset Retirement Obligation Asset	Is the recognized value of estimated cost of the asset retirement activities related to a tangible capital asset. It increases the assets' recorded value.
Asset Retirement Obligation Liability	Is the recognized liability for the estimated value of the cost of the future asset retirement activities as adjusted on an annual basis.

Disposals	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.
Financial Assets	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.
Government Business Enterprise	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.
Government Reporting Entity	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.
Liabilities	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.
Net Book Value	The cost of a tangible capital asset, less both accumulated amortization and the amount of any write-down.
Net Financial Assets	The difference between financial assets and liabilities.
Non-financial Assets	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.
Non-budgetary Expenditures	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 ⁽¹⁾
(\$000s)

	2023-24 ESTIMATE	Comparable ⁽²⁾		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues by source				
From Government of Canada	1,639,689	1,595,895	1,555,893	1,480,702
Taxes and general revenues	256,289	254,021	229,435	231,461
Funding and service agreements with other parties	32,442	28,063	37,271	31,409
Income from investment in government business enterprises ⁽³⁾	16,764	28,433	19,397	24,255
	1,945,184	1,906,412	1,841,996	1,767,827
Expenses by function				
Health and social services	588,797	591,923	563,772	539,870
Community and transportation	418,093	477,584	431,996	385,217
Education	259,231	227,557	223,695	223,469
General government	276,259	223,151	240,190	247,462
Natural resources	133,557	131,440	128,514	165,036
Justice	100,789	98,058	95,140	90,189
Business, tourism and culture	87,706	99,046	90,634	63,724
Interest on loans	784	1,161	1,056	1,425
	1,865,216	1,849,920	1,774,997	1,716,392
Recovery of prior years' expenses	0	0	0	3,662
Annual Surplus (Deficit)	79,968	56,492	66,999	55,097
Accumulated Surplus, end of the year	2,092,250	2,012,282	2,024,521	1,955,790
Net Financial Assets, end of the year	(114,587)	(31,049)	46,604	163,477

(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 2022-23 Forecast, 2022-23 Estimate to be consistent with the 2023-24 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 ⁽⁴⁾	Eliminations ⁽⁵⁾	2023-24 ESTIMATE
Revenues by source				
From Government of Canada	1,597,639	42,050	0	1,639,689
Grants from Government of Yukon	0	185,763	(185,763)	0
Taxes and general revenues	234,442	22,619	(772)	256,289
Funding and service agreements with other parties	24,836	7,606	0	32,442
Income from investment in government business enterprises ⁽⁶⁾	14,164	2,600	0	16,764
	<u>1,871,081</u>	<u>260,638</u>	<u>(186,535)</u>	<u>1,945,184</u>
Expenses by function				
Health and social services	588,057	108,777	(108,037)	588,797
Community and transportation	408,011	46,026	(35,944)	418,093
Education	228,564	73,221	(42,554)	259,231
General government	276,259	0	0	276,259
Natural resources	133,557	0	0	133,557
Justice	100,789	0	0	100,789
Business, tourism and culture	87,706	0	0	87,706
Interest on loans	(101)	885	0	784
	<u>1,822,842</u>	<u>228,909</u>	<u>(186,535)</u>	<u>1,865,216</u>
Surplus (Deficit) for the year	<u><u>48,239</u></u>	<u><u>31,729</u></u>	<u><u>0</u></u>	<u><u>79,968</u></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.

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NON-CONSOLIDATED SUMMARIES

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FINANCIAL SUMMARY
(\$000s)

	2023-24	<i>Comparable</i>		
		ESTIMATE	2022-23 FORECAST	2022-23 ESTIMATE
Calculation of Surplus (Deficit) ⁽¹⁾				
Revenue	1,870,871	1,841,428	1,781,091	1,688,642
Expenses	(1,822,632)	(1,797,489)	(1,741,570)	(1,679,740)
Annual Surplus (Deficit)	48,239	43,939	39,521	8,902
Accumulated Surplus, beginning of year	1,399,984	1,356,045	1,372,626	1,347,143
Accumulated Surplus, end of year	1,448,223	1,399,984	1,412,147	1,356,045

Calculation of Net Financial Assets ⁽¹⁾

(Net Debt) Net Financial Assets, beginning of year	(298,490)	(156,135)	(150,855)	(101,900)
Surplus (Deficit) for the year	48,239	43,939	39,521	8,902
Effect of change in non-financial assets	(124,569)	(186,294)	(150,432)	(63,137)
(Net Debt) Net Financial Assets, end of year	(374,820)	(298,490)	(261,766)	(156,135)

⁽¹⁾ Accumulated Surplus and Net Debt figures have been restated to reflect introduction of Asset Retirement Obligation as of April 1, 2022.

REVENUE SUMMARY
(\$000s)

	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,252,161	1,174,144	1,174,144	1,117,650
Canada Health Transfer	55,569	53,355	51,364	48,478
Canada Social Transfer	18,459	18,021	18,109	17,394
Cannabis Transfer	856	840	786	748
Prior Years' Transfers from Canada	0	15,000	0	25,000
	1,327,045	1,261,360	1,244,403	1,209,270
RECOVERIES FROM CANADA ⁽¹⁾				
Operation and Maintenance	111,751	115,164	110,019	121,259
Capital	158,843	202,053	188,343	115,429
	270,594	317,217	298,362	236,688
THIRD-PARTY RECOVERIES ⁽¹⁾				
Operation and Maintenance	19,230	19,590	18,935	18,675
Capital	5,606	95	3,588	2,370
	24,836	19,685	22,523	21,045
TAXES AND GENERAL REVENUES				
Tax Revenue	170,853	175,036	157,723	170,505
Other Revenue	77,543	68,130	58,080	51,134
	248,396	243,166	215,803	221,639
TOTAL REVENUE	1,870,871	1,841,428	1,781,091	1,688,642

⁽¹⁾ Restated 2022-23 Estimate to be consistent with the 2023-24 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2023-24 ESTIMATE	Comparable		
			2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
01	Yukon Legislative Assembly	8,006	8,791	8,791	5,728
24	Elections Office	858	817	817	1,249
23	Office of the Ombudsman	1,569	1,569	1,569	1,525
26	Child and Youth Advocate Office	878	827	827	764
02	Executive Council Office	25,608	28,277	25,547	24,558
51	Community Services	196,511	223,250	210,746	189,208
07	Economic Development	27,473	29,922	27,827	33,453
03	Education	279,461	272,600	272,086	227,185
53	Energy, Mines and Resources	82,282	85,191	82,929	66,909
52	Environment	61,458	52,815	51,868	45,188
12	Finance	11,946	11,796	11,796	11,120
27	French Language Services Directorate	6,805	6,855	6,855	6,493
15	Health and Social Services	528,235	534,020	523,243	513,534
55	Highways and Public Works	410,646	477,415	436,154	339,568
08	Justice	95,926	93,364	90,552	85,716
10	Public Service Commission	56,056	54,762	58,762	56,621
54	Tourism and Culture	34,586	36,176	36,170	38,376
11	Women and Gender Equity Directorate	3,672	3,555	3,555	3,112
22	Yukon Development Corporation	23,439	38,510	43,413	19,302
18	Yukon Housing Corporation	77,421	55,218	66,992	56,098
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total Appropriated Amounts ⁽¹⁾		1,937,836	2,020,730	1,965,499	1,725,707
	Tangible Capital Assets (net)	(119,834)	(182,327)	(146,463)	(59,255)
	Investment in Land Development	8,141	(3,062)	(8,157)	(4,166)
	Expenditures on Loan Programs	(17,497)	(14,765)	(19,765)	(6,193)
	Contingency for Anticipated Expenses	50,000	10,000	10,000	0
	Other Adjustments (net)	(36,014)	(33,087)	(59,544)	23,647
Total Expenses		1,822,632	1,797,489	1,741,570	1,679,740

⁽¹⁾ Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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REVENUE SUMMARIES

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

		2023-24 REVENUE				TOTAL
		TRANSFERS FROM CANADA	RECOVERIES CANADA	THIRD- PARTY	TAXES AND GENERAL REVENUES	
VOTE	DEPARTMENT / CORPORATION					
01	Yukon Legislative Assembly	0	0	0	860	860
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	4,918	0	40	4,958
51	Community Services	0	44,504	2,923	44,895	92,322
07	Economic Development	0	9,050	0	1	9,051
03	Education	0	18,139	1,182	16	19,337
53	Energy, Mines and Resources	0	17,306	13	13,669	30,988
52	Environment	0	12,146	393	1,948	14,487
12	Finance	1,327,045	0	62	160,245	1,487,352
27	French Language Services Directorate	0	5,750	0	0	5,750
15	Health and Social Services	0	40,470	10,025	4,292	54,787
55	Highways and Public Works	0	103,499	8,858	6,928	119,285
08	Justice	0	6,545	599	1,193	8,337
10	Public Service Commission	0	5	314	0	319
54	Tourism and Culture	0	250	467	76	793
11	Women and Gender Equity Directorate	0	0	0	0	0
22	Yukon Development Corporation	0	8,012	0	0	8,012
18	Yukon Housing Corporation	0	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	14,164	14,164
20	Loan Capital and Loan Amortization	0	0	0	69	69
Total Revenue		1,327,045	270,594	24,836	248,396	1,870,871

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

	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,252,161	1,174,144	1,174,144	1,117,650
Canada Health Transfer	55,569	53,355	51,364	48,478
Canada Social Transfer	18,459	18,021	18,109	17,394
Cannabis Transfer	856	840	786	748
Prior Years' Transfers from Canada	0	15,000	0	25,000
	1,327,045	1,261,360	1,244,403	1,209,270
RECOVERIES FROM CANADA ⁽¹⁾				
Infrastructure Funding Programs	73,146	100,891	103,702	76,601
National Trade Corridors Fund	64,567	66,840	43,321	24,767
Type II Mine Sites	9,365	8,097	11,908	6,662
Labour Market Development Agreement	9,050	9,413	7,568	8,990
French Language Programs and Services	8,333	8,333	8,333	8,299
Land Claims Implementation	4,526	3,884	3,884	3,844
Child Welfare	24,360	22,447	22,447	15,283
Other	77,247	97,312	97,199	92,242
	270,594	317,217	298,362	236,688
THIRD-PARTY RECOVERIES ⁽¹⁾				
Health Care Costs	8,761	8,761	8,761	7,591
Airports	1,905	1,905	1,905	1,853
Other	14,170	9,019	11,857	11,601
	24,836	19,685	22,523	21,045

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

	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAX REVENUE				
Personal Income Tax	98,397	100,676	89,948	101,790
Corporate Income Tax	27,442	31,957	24,426	27,997
Property Tax	6,921	6,795	6,795	6,398
Grant-in-Lieu of Property Tax	253	246	246	241
Fuel Oil Tax	8,810	8,739	9,660	8,729
Insurance Premium Tax	9,016	8,218	8,073	7,438
Tobacco Tax	14,628	13,334	13,262	12,894
Liquor Tax	5,386	5,071	5,313	5,018
	170,853	175,036	157,723	170,505
OTHER REVENUE				
Liquor Profit	8,778	7,462	9,397	8,317
Cannabis Profit		0	0	504
Investment Income and Other Interest	4,181	4,726	3,726	4,109
Licences, Fees, Registrations and Permits:				
Motor Vehicle	5,320	5,320	5,320	5,490
Business and Professional	4,707	4,694	4,694	6,418
Continuing Care	4,246	3,746	4,246	3,454
Hunting, Fishing and Outfitting	844	689	689	646
Building Safety	500	500	500	1,033
Campground Permits	1,104	532	532	343
Land Titles	600	600	600	719
Land and Mineral Leases and Royalties	322	322	322	429
Other	690	690	675	634
Lands, Mines and Forestry	11,992	16,055	6,255	10,093
Fines	508	508	508	480
Sale of Land	32,285	20,820	19,150	7,959
Aviation Operations	1,345	1,345	1,345	291
Miscellaneous	121	121	121	215
	77,543	68,130	58,080	51,134
TOTAL REVENUE	1,870,871	1,841,428	1,781,091	1,688,642

⁽¹⁾ Restated 2022-23 Forecast, 2022-23 Estimate and 2021-24 Actual to be consistent with the 2023-24 Estimate presentation.

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**DEPARTMENTAL / CORPORATION
SUMMARIES**

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

		2023-24 EXPENDITURES		
VOTE	DEPARTMENT / CORPORATION	O & M	CAPITAL	TOTAL
01	Yukon Legislative Assembly	7,946	60	8,006
24	Elections Office	853	5	858
23	Office of the Ombudsman	1,566	3	1,569
26	Child and Youth Advocate Office	876	2	878
02	Executive Council Office	25,593	15	25,608
51	Community Services	95,634	100,877	196,511
07	Economic Development	26,474	999	27,473
03	Education	244,155	35,306	279,461
53	Energy, Mines and Resources	79,919	2,363	82,282
52	Environment	57,427	4,031	61,458
12	Finance	11,914	32	11,946
27	French Language Services Directorate	6,805	0	6,805
15	Health and Social Services	512,302	15,933	528,235
55	Highways and Public Works	160,043	250,603	410,646
08	Justice	91,650	4,276	95,926
10	Public Service Commission	55,941	115	56,056
54	Tourism and Culture	31,884	2,702	34,586
11	Women and Gender Equity Directorate	3,672	0	3,672
22	Yukon Development Corporation	11,427	12,012	23,439
18	Yukon Housing Corporation	22,921	54,500	77,421
19	Yukon Liquor Corporation	0	0	0
20	Loan Capital and Loan Amortization	5,000	0	5,000
Total Appropriations		1,454,002	483,834	1,937,836

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

		2023-24 EXPENDITURES				TOTAL
		PERSONNEL	OTHER	GOVERNMENT	TANGIBLE	
VOTE DEPARTMENT / CORPORATION					TRANSFERS	CAPITAL ASSETS
01	Yukon Legislative Assembly	5,810	2,196	0	0	8,006
24	Elections Office	435	423	0	0	858
23	Office of the Ombudsman	1,204	365	0	0	1,569
26	Child and Youth Advocate Office	683	195	0	0	878
02	Executive Council Office	14,104	3,591	7,913	0	25,608
51	Community Services	29,724	60,386	100,136	6,265	196,511
07	Economic Development	8,037	3,165	16,271	0	27,473
03	Education	134,357	27,199	91,405	26,500	279,461
53	Energy, Mines and Resources	32,616	29,727	17,906	2,033	82,282
52	Environment	29,903	25,211	3,954	2,390	61,458
12	Finance	9,715	1,506	725	0	11,946
27	French Language Services Directorate	4,848	1,339	618	0	6,805
15	Health and Social Services	178,805	134,782	213,300	1,348	528,235
55	Highways and Public Works	75,286	173,734	2,095	159,531	410,646
08	Justice	38,562	47,568	9,081	715	95,926
10	Public Service Commission	52,033	3,981	0	42	56,056
54	Tourism and Culture	12,170	10,787	11,279	350	34,586
11	Women and Gender Equity Directorate	1,151	330	2,191	0	3,672
22	Yukon Development Corporation	0	0	23,439	0	23,439
18	Yukon Housing Corporation	8,538	27,144	15,330	26,409	77,421
19	Yukon Liquor Corporation	0	0	0	0	0
20	Loan Capital and Loan Amortization	0	5,000	0	0	5,000
Total Allotments		637,981	558,629	515,643	225,583	1,937,836

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

VOTE	DEPARTMENT / CORPORATION	2023-24 ESTIMATE	Comparable		2021-22 ACTUAL
			2022-23 FORECAST	2022-23 ESTIMATE	
01	Yukon Legislative Assembly	7,946	8,761	8,761	5,690
24	Elections Office	853	812	812	1,244
23	Office of the Ombudsman	1,566	1,566	1,566	1,520
26	Child and Youth Advocate Office	876	826	826	763
02	Executive Council Office	25,593	28,277	25,547	24,551
51	Community Services	95,634	117,374	94,734	103,369
07	Economic Development	26,474	28,816	26,721	32,850
03	Education	244,155	234,552	234,552	213,870
53	Energy, Mines and Resources	79,919	83,669	81,982	65,783
52	Environment	57,427	48,966	47,884	43,507
12	Finance	11,914	11,764	11,764	11,088
27	French Language Services Directorate	6,805	6,855	6,855	6,493
15	Health and Social Services	512,302	518,916	505,648	500,813
55	Highways and Public Works	160,043	162,564	158,784	165,558
08	Justice	91,650	89,103	86,483	83,138
10	Public Service Commission	55,941	54,694	58,694	56,610
54	Tourism and Culture	31,884	33,016	32,510	36,577
11	Women and Gender Equity Directorate	3,672	3,555	3,555	3,112
22	Yukon Development Corporation	11,427	13,722	6,125	5,979
18	Yukon Housing Corporation	22,921	21,445	20,219	19,847
19	Yukon Liquor Corporation	0	0	0	0
20	Loan Capital and Loan Amortization	5,000	5,000	5,000	0
Total O&M to be Voted ⁽¹⁾		1,454,002	1,474,253	1,419,022	1,382,362

⁽¹⁾ Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2023-24 ESTIMATE	Comparable		
			2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	4,918	5,046	4,748	4,451
51	Community Services	4,455	5,366	4,289	5,465
07	Economic Development	9,050	9,513	7,668	9,573
03	Education	16,933	13,891	13,891	11,038
53	Energy, Mines and Resources	17,319	19,137	19,675	11,485
52	Environment	11,901	3,575	2,493	3,324
12	Finance	62	62	62	130
27	French Language Services Directorate	5,750	5,800	5,800	5,949
15	Health and Social Services	46,205	55,479	55,009	65,495
55	Highways and Public Works	6,239	6,239	6,239	15,039
08	Justice	7,113	9,168	7,717	6,946
10	Public Service Commission	319	326	326	0
54	Tourism and Culture	717	645	547	602
11	Women and Gender Equity Directorate	0	507	490	437
22	Yukon Development Corporation	0	0	0	0
18	Yukon Housing Corporation	0	0	0	0
19	Yukon Liquor Corporation	0	0	0	0
Total Recoveries ⁽¹⁾		130,981	134,754	128,954	139,934

⁽¹⁾ Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2023-24 ESTIMATE	Comparable		2021-22 ACTUAL
			2022-23 FORECAST	2022-23 ESTIMATE	
01	Yukon Legislative Assembly	60	30	30	38
24	Elections Office	5	5	5	5
23	Office of the Ombudsman	3	3	3	5
26	Child and Youth Advocate Office	2	1	1	1
02	Executive Council Office	15	0	0	7
51	Community Services	100,877	105,876	116,012	85,839
07	Economic Development	999	1,106	1,106	603
03	Education	35,306	38,048	37,534	13,315
53	Energy, Mines and Resources	2,363	1,522	947	1,126
52	Environment	4,031	3,849	3,984	1,681
12	Finance	32	32	32	32
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	15,933	15,104	17,595	12,721
55	Highways and Public Works	250,603	314,851	277,370	174,010
08	Justice	4,276	4,261	4,069	2,578
10	Public Service Commission	115	68	68	11
54	Tourism and Culture	2,702	3,160	3,660	1,799
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	12,012	24,788	37,288	13,323
18	Yukon Housing Corporation	54,500	33,773	46,773	36,251
Total Capital to be Voted ⁽¹⁾		483,834	546,477	546,477	343,345

⁽¹⁾ Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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

VOTE	DEPARTMENT / CORPORATION	2023-24 ESTIMATE	Comparable		
			2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	42,972	45,779	50,709	47,593
07	Economic Development	0	0	0	0
03	Education	2,388	5,189	4,259	2,450
53	Energy, Mines and Resources	0	0	0	595
52	Environment	638	1,062	1,163	17
12	Finance	0	0	0	0
27	French Language Services Directorate	0	0	0	0
15	Health and Social Services	4,290	986	11,786	7,783
55	Highways and Public Works	106,118	129,277	104,166	47,789
08	Justice	31	67	60	0
10	Public Service Commission	0	0	0	0
54	Tourism and Culture	0	0	0	(43)
11	Women and Gender Equity Directorate	0	0	0	0
22	Yukon Development Corporation	8,012	19,788	19,788	11,615
18	Yukon Housing Corporation	0	0	0	0
Total Recoveries		164,449	202,148	191,931	117,799

Supplementary Information (statistics) previously published with the Main Estimates 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 01-1)	7,946	8,761	8,761	5,690
Capital (Vote 01-2)	60	30	30	38
Total Appropriations	8,006	8,791	8,791	5,728

**VOTE 01
YUKON LEGISLATIVE ASSEMBLY**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 01-1)				
Legislative Services	4,277	4,144	4,144	3,660
Legislative Assembly Office	1,209	1,199	1,199	1,109
Retirement Allowances and Death Benefits	1,706	2,741	2,741	239
Hansard	701	618	618	616
Conflicts Commission	53	59	59	66
Total Operation and Maintenance (Vote 01-1)	7,946	8,761	8,761	5,690
Capital (Vote 01-2)				
Legislative Assembly Office	60	30	30	38
Total Capital (Vote 01-2)	60	30	30	38
Total Appropriations	8,006	8,791	8,791	5,728
Adjustments for Reconciliation of Expenses				
Pension Benefits	0	0	0	4,488
Total Expenses	8,006	8,791	8,791	10,216
Summary of Expenses by Category				
Personnel	5,810	6,760	6,760	4,087
Other	2,196	2,031	2,031	1,641
Government Transfers	0	0	0	0
Pension Benefits	0	0	0	4,488
Total Expenses	8,006	8,791	8,791	10,216

**VOTE 01
YUKON LEGISLATIVE ASSEMBLY**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	860	1,396	1,396	576
Total Revenues	860	1,396	1,396	576

YUKON LEGISLATIVE ASSEMBLY

LEGISLATIVE SERVICES

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Legislative Assembly	3,096	3,012	3,012	2,777
Caucus Support Services	986	970	970	871
Legislative Committees	104	61	61	(23)
Commonwealth Parliamentary Association	76	76	76	15
Speaker's Office	15	25	25	20
Total included in the Appropriation	4,277	4,144	4,144	3,660
Summary of Appropriation by Allotment				
Personnel	3,365	3,290	3,290	3,166
Other	912	854	854	494
Government Transfers	0	0	0	0
Total included in the Appropriation	4,277	4,144	4,144	3,660

YUKON LEGISLATIVE ASSEMBLY

LEGISLATIVE ASSEMBLY OFFICE

- Provide parliamentary research and advice to the Presiding Officers and Members of the Yukon Legislative Assembly.
- Produce official records of the proceedings of the Yukon Legislative Assembly and its committees.
- Maintain the records and working papers of the Yukon Legislative Assembly and its committees.
- 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Clerk's Office	1,209	1,199	1,199	1,109
	1,209	1,199	1,199	1,109
Capital (Vote 01-2)				
Office Furniture and Equipment	60	30	30	38
	60	30	30	38
Total included in the Appropriation	1,269	1,229	1,229	1,147
Summary of Appropriation by Allotment				
Personnel	979	970	970	920
Other	290	259	259	227
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,269	1,229	1,229	1,147

YUKON LEGISLATIVE ASSEMBLY

RETIREMENT ALLOWANCES AND DEATH BENEFITS

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Retirement Allowances	1,706	2,741	2,741	239
Death Benefits	one dollar	one dollar	one dollar	0
Total included in the Appropriation	1,706	2,741	2,741	239
Summary of Appropriation by Allotment				
Personnel	1,466	2,500	2,500	1
Other	240	241	241	238
Government Transfers	0	0	0	0
Total included in the Appropriation	1,706	2,741	2,741	239

YUKON LEGISLATIVE ASSEMBLY

HANSARD

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Transcription Services	620	537	537	542
Electronic Services	2	2	2	2
Broadcasting	79	79	79	72
Total included in the Appropriation	701	618	618	616
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	701	618	618	616
Government Transfers	0	0	0	0
Total included in the Appropriation	701	618	618	616

YUKON LEGISLATIVE ASSEMBLY

CONFLICTS COMMISSION

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 01-1)				
Conflicts Commission	53	59	59	66
Total included in the Appropriation	53	59	59	66
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	53	59	59	66
Government Transfers	0	0	0	0
Total included in the Appropriation	53	59	59	66

YUKON LEGISLATIVE ASSEMBLY

REVENUES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Retirement Allowances and Death Benefits				
Income from Portfolio Investment	860	1,396	1,396	576
Total Taxes and General Revenues	860	1,396	1,396	576
TOTAL REVENUES	860	1,396	1,396	576

YUKON LEGISLATIVE ASSEMBLY

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	174	174	174	174
Accumulated Amortization	(174)	(174)	(174)	(174)
Net Book Value	0	0	0	0
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Accumulated Amortization				
Amortization Expense	0	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	174	174	174	174
Accumulated Amortization	(174)	(174)	(174)	(174)
Net Book Value	0	0	0	0
Total Net Book Value and Work-in-Progress	0	0	0	0

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 electoral district boundaries commission.

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 24-1)	853	812	812	1,244
Capital (Vote 24-2)	5	5	5	5
Total Appropriations	858	817	817	1,249

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**VOTE 24
ELECTIONS OFFICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 24-1)				
Elections	853	812	812	1,244
Total Operation and Maintenance (Vote 24-1)	853	812	812	1244
Capital (Vote 24-2)				
Elections	5	5	5	5
Total Capital (Vote 24-2)	5	5	5	5
Total Appropriations	858	817	817	1,249
Summary of Expenses by Category				
Personnel	435	411	411	397
Other	423	406	406	852
Government Transfers	0	0	0	0
Total Expenses	858	817	817	1,249

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ELECTIONS OFFICE

ELECTIONS

- Provides 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*.
- Report to the Yukon Legislative Assembly on election-related matters.
- Provide consultation services to other agencies.
- Provide secretariat services to electoral district boundaries commission.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 24-1)				
Chief Electoral Office	773	707	707	375
Elections: Education Act	40	105	105	94
Elections Administration	40	0	0	734
Electoral District Boundaries Commission	one dollar	one dollar	one dollar	41
	853	812	812	1,244
Capital (Vote 24-2)				
Office Furniture and Equipment	5	5	5	5
	5	5	5	5
Total included in the Appropriation	858	817	817	1,249
Summary of Appropriation by Allotment				
Personnel	435	411	411	397
Other	423	406	406	852
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	858	817	817	1,249

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

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 23-1)	1,566	1,566	1,566	1,520
Capital (Vote 23-2)	3	3	3	5
Total Appropriations	1,569	1,569	1,569	1,525

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**VOTE 23
OFFICE OF THE OMBUDSMAN**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 23-1)				
Office of the Ombudsman	1,566	1,566	1,566	1,520
Total Operation and Maintenance (Vote 23-1)	1,566	1,566	1,566	1,520
Capital (Vote 23-2)				
Office of the Ombudsman	3	3	3	5
Total Capital (Vote 23-2)	3	3	3	5
Total Appropriations	1,569	1,569	1,569	1,525
Adjustments for Reconciliation of Expenses				
Amortization Expense	12	12	12	12
Total Expenses	1,581	1,581	1,581	1,537
Summary of Expenses by Category				
Personnel	1,204	1,204	1,204	1,121
Other	365	365	365	404
Government Transfers	0	0	0	0
Amortization Expense	12	12	12	12
Total Expenses	1,581	1,581	1,581	1,537

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;
 - 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 23-1)				
Ombudsman	1,352	1,352	1,352	1,307
Information and Privacy Commissioner	162	161	161	173
Public Interest Disclosure Commissioner	52	53	53	40
	1,566	1,566	1,566	1,520
Capital (Vote 23-2)				
Office Furniture and Equipment	3	3	3	5
	3	3	3	5
Total included in the Appropriation	1,569	1,569	1,569	1,525
Summary of Appropriation by Allotment				
Personnel	1,204	1,204	1,204	1,121
Other	365	365	365	404
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,569	1,569	1,569	1,525

OFFICE OF THE OMBUDSMAN

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	120	120	120	120
Accumulated Amortization	(84)	(72)	(72)	(60)
Net Book Value	36	48	48	60
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	0	0	0	0
Accumulated Amortization				
Amortization Expense	(12)	(12)	(12)	(12)
End of the Year				
Cost of Tangible Capital Assets in Service	120	120	120	120
Accumulated Amortization	(96)	(84)	(84)	(72)
Net Book Value	24	36	36	48
Total Net Book Value and Work-in-Progress	24	36	36	48

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 26-1)	876	826	826	763
Capital (Vote 26-2)	2	1	1	1
Total Appropriations	878	827	827	764

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**VOTE 26
CHILD AND YOUTH ADVOCATE OFFICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 26-1)				
Child and Youth Advocate Office	876	826	826	763
Total Operation and Maintenance (Vote 26-1)	876	826	826	763
Capital (Vote 26-2)				
Child and Youth Advocate Office	2	1	1	1
Total Capital (Vote 26-2)	2	1	1	1
Total Appropriations	878	827	827	764
Summary of Expenses by Category				
Personnel	683	639	639	596
Other	195	188	188	168
Government Transfers	0	0	0	0
Total Expenses	878	827	827	764

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 26-1)				
Child and Youth Advocate Office	876	826	826	763
	876	826	826	763
Capital (Vote 26-2)				
Office Furniture and Equipment	2	1	1	1
	2	1	1	1
Total included in the Appropriation	878	827	827	764
Summary of Appropriation by Allotment				
Personnel	683	639	639	596
Other	195	188	188	168
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	878	827	827	764

EXECUTIVE COUNCIL OFFICE



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**VOTE 02
EXECUTIVE COUNCIL OFFICE**

MINISTER

Hon. R. Pillai

DEPUTY MINISTER

M. Hale

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 02-1)	25,593	28,277	25,547	24,551
Capital (Vote 02-2)	15	0	0	7
Total Appropriations	25,608	28,277	25,547	24,558

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 02
EXECUTIVE COUNCIL OFFICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 02-1)				
Strategic Corporate Services	4,077	4,137	4,137	4,420
Aboriginal Relations	9,577	11,887	9,752	8,867
Corporate Programs and Intergovernmental Relations	7,538	7,132	6,807	6,753
Government Internal Audit Services	596	613	613	613
Office of the Commissioner	374	304	304	258
Cabinet Offices	3,431	3,434	3,434	3,291
COVID-19 Response	0	770	500	349
Total Operation and Maintenance (Vote 02-1)	25,593	28,277	25,547	24,551
Capital (Vote 02-2)				
Strategic Corporate Services	15	0	0	7
Total Capital (Vote 02-2)	15	0	0	7
Total Appropriations	25,608	28,277	25,547	24,558
Adjustments for Reconciliation of Expenses				
Amortization Expense	7	7	7	8
Total Expenses	25,615	28,284	25,554	24,566
Summary of Expenses by Category				
Personnel	14,104	14,104	14,104	14,305
Other	3,591	6,042	3,250	3,816
Government Transfers	7,913	8,131	8,193	6,437
Amortization Expense	7	7	7	8
Total Expenses	25,615	28,284	25,554	24,566

**VOTE 02
EXECUTIVE COUNCIL OFFICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	40	40	25	41
Recoveries from Canada Operation and Maintenance	4,918	5,046	4,748	4,451
Subtotal from Canada	4,918	5,046	4,748	4,451
Total Revenues	4,958	5,086	4,773	4,492

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.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Deputy Minister's Office	803	782	782	862
Policy	1,055	1,130	1,130	1,229
Communications	1,164	1,200	1,200	1,177
Finance, Administration and Systems	1,055	1,025	1,025	1,152
	4,077	4,137	4,137	4,420
Capital (Vote 02-2)				
Operational Equipment	15	0	0	7
	15	0	0	7
Total included in the Appropriation	4,092	4,137	4,137	4,427
Summary of Appropriation by Allotment				
Personnel	3,732	3,690	3,690	3,755
Other	360	345	345	661
Government Transfers	0	102	102	11
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	4,092	4,137	4,137	4,427

EXECUTIVE COUNCIL OFFICE

ABORIGINAL RELATIONS

- To lead negotiations and discussions on behalf of the Government of Yukon regarding Aboriginal interests 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 and other agreements.
- To represent the Government of Yukon in discussions with provinces, territories and Canada, and to provide advice to other Government of Yukon departments on Aboriginal initiatives and issues.
- 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Program Management	730	737	737	861
Policy and Consultation	676	668	668	773
Implementation and Reconciliation	7,378	9,283	6,558	6,630
First Nations Relations and Capacity Development	793	1,199	1,789	603
Total included in the Appropriation	9,577	11,887	9,752	8,867
Summary of Appropriation by Allotment				
Personnel	2,899	2,897	2,897	2,955
Other	1,377	3,618	1,126	1,626
Government Transfers	5,301	5,372	5,729	4,286
Total included in the Appropriation	9,577	11,887	9,752	8,867

EXECUTIVE COUNCIL OFFICE

CORPORATE PROGRAMS AND INTERGOVERNMENTAL RELATIONS

- To lead negotiations which advance the constitutional development of Yukon and coordinate the Government of Yukon's intergovernmental relations activities 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 Government of Yukon departments in supporting and coordination of 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Program Management	245	240	240	267
Intergovernmental Relations	1,098	1,137	1,112	1,058
Science Advisor	501	503	503	592
Yukon Water Board Secretariat	2,269	2,575	2,275	2,234
Youth Directorate	2,544	1,792	1,792	1,819
Major Projects Yukon	881	885	885	783
Total included in the Appropriation	7,538	7,132	6,807	6,753
Summary of Appropriation by Allotment				
Personnel	3,741	3,760	3,760	3,839
Other	1,190	1,490	1,190	958
Government Transfers	2,607	1,882	1,857	1,956
Total included in the Appropriation	7,538	7,132	6,807	6,753

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Internal Audit	596	613	613	613
Total included in the Appropriation	596	613	613	613
Summary of Appropriation by Allotment				
Personnel	563	580	580	568
Other	33	33	33	45
Government Transfers	0	0	0	0
Total included in the Appropriation	596	613	613	613

EXECUTIVE COUNCIL OFFICE

OFFICE OF THE COMMISSIONER

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Office of the Commissioner	374	304	304	258
Total included in the Appropriation	374	304	304	258
Summary of Appropriation by Allotment				
Personnel	150	155	155	165
Other	219	144	144	88
Government Transfers	5	5	5	5
Total included in the Appropriation	374	304	304	258

EXECUTIVE COUNCIL OFFICE

CABINET OFFICES

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 02-1)				
Ministers	348	348	348	370
Cabinet Office	3,083	3,086	3,086	2,921
Total included in the Appropriation	3,431	3,434	3,434	3,291
Summary of Appropriation by Allotment				
Personnel	3,019	3,022	3,022	3,023
Other	412	412	412	268
Government Transfers	0	0	0	0
Total included in the Appropriation	3,431	3,434	3,434	3,291

EXECUTIVE COUNCIL OFFICE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Programs and Intergovernmental Relations				
Water Licence Fees	40	40	25	41
Total Taxes and General Revenues	40	40	25	41
RECOVERIES FROM CANADA				
Operation and Maintenance				
Aboriginal Relations				
Crown-Indigenous Relations and Northern Affairs Canada	4,526	3,884	3,884	3,844
Corporate Programs and Intergovernmental Relations				
Yukon Environmental Socio-economic Assessment Act - Implementation	377	377	349	423
Office of the Commissioner				
Crown-Indigenous Relations and Northern Affairs Canada	15	15	15	5
COVID-19 Response				
Prior Years' Recoveries	0	770	500	179
Total Recoveries from Canada	4,918	5,046	4,748	4,451
TOTAL REVENUES	4,958	5,086	4,773	4,492

EXECUTIVE COUNCIL OFFICE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Strategic Corporate Services				
Prior Years' Other Transfer Payments	0	102	102	11
Aboriginal Relations				
Implementation Initiatives				
- Boards and Councils	4,526	3,884	3,884	3,844
Various First Nations	125	50	1,050	30
Council of Yukon First Nations	650	443	200	127
Prior Years' Other Transfer Payments	0	995	595	285
Corporate Programs and Intergovernmental Relations				
Youth Program Funding	2,307	1,557	1,557	1,514
Arctic Inspiration Prize	100	100	100	100
University of Alberta	100	100	100	100
Yukon University	100	100	100	100
Prior Years' Other Transfer Payments	0	25	0	142
Office of the Commissioner				
Commissioner's Entertainment Allowance	5	5	5	5
COVID-19 Response				
Prior Years' Other Transfer Payments	0	770	500	179
	7,913	8,131	8,193	6,437
TOTAL GOVERNMENT TRANSFERS	7,913	8,131	8,193	6,437

EXECUTIVE COUNCIL OFFICE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	56	56	100	100
Accumulated Amortization	(45)	(38)	(85)	(74)
Work-in-Progress	958	0	150	0
Net Book Value	969	18	165	26
Changes during the Year				
Cost of Tangible Capital Assets				
Transfers between departments	0	0	0	(44)
Accumulated Amortization				
Amortization Expense	(7)	(7)	(7)	(8)
Transfers between departments	0	0	0	44
Work-in-Progress				
Transfers between departments	1,371	958	958	0
End of the Year				
Cost of Tangible Capital Assets in Service	56	56	100	56
Accumulated Amortization	(52)	(45)	(92)	(38)
Net Book Value	4	11	8	18
Work-in-Progress	2,329	958	1,108	0
Total Net Book Value and Work-in-Progress	2,333	969	1,116	18

Restricted Funds

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EXECUTIVE COUNCIL OFFICE

**RESTRICTED FUND
YOUTH INVESTMENT**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	102	102	102	102
Expenses	102	102	102	76
Net Profit/(Loss) for the Year	0	0	0	26
Balance at Beginning of Year	82	82	56	56
Balance at End of Year	82	82	56	82
Increase/(Decrease) in Restricted Funds	0	0	0	26

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COMMUNITY SERVICES



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**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

MINISTER

Hon. R. Mostyn

DEPUTY MINISTER

M. King

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

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)	95,634	117,374	94,734	103,369
Capital (Vote 51-2)	100,877	105,876	116,012	85,839
Total Appropriations	196,511	223,250	210,746	189,208

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 51-1)				
Corporate Services	5,736	5,723	5,723	5,504
Protective Services	25,849	47,424	26,972	35,414
Community Development	50,563	51,161	48,973	47,562
Regulatory and Consumer Services	13,486	13,066	13,066	13,060
COVID-19 Response	0	0	0	1,829
Total Operation and Maintenance (Vote 51-1)	95,634	117,374	94,734	103,369
Capital (Vote 51-2)				
Protective Services	3,015	2,663	2,663	1,567
Community Development	94,075	100,158	110,294	81,903
Regulatory and Consumer Services	3,787	3,055	3,055	2,369
Total Capital (Vote 51-2)	100,877	105,876	116,012	85,839
Total Appropriations	196,511	223,250	210,746	189,208
Adjustments for Reconciliation of Expenses				
Amortization Expense	5,581	6,041	5,940	6,057
Accretion Expense	509	497	0	0
Tangible Capital Assets	(6,265)	(8,022)	(8,122)	(9,274)
Land Development (net)	8,391	(2,812)	(7,907)	(4,194)
Local Improvement Expenditures	(3,717)	(2,985)	(2,985)	(2,196)
Bad Debts Expense	16	16	16	182
Total Expenses	201,026	215,985	197,688	179,783
Summary of Expenses by Category				
Personnel	29,724	29,752	29,752	30,460
Other	65,076	119,534	98,639	44,759
Government Transfers	100,136	60,161	63,357	98,507
Amortization Expense	5,581	6,041	5,940	6,057
Accretion Expense	509	497	0	0
Total Expenses	201,026	215,985	197,688	179,783

**VOTE 51
DEPARTMENT OF COMMUNITY SERVICES**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	44,895	33,284	31,614	22,273
Third-Party Recoveries				
Operation and Maintenance	2,923	2,907	2,907	3,474
Capital	0	0	0	191
Subtotal Third-Party	2,923	2,907	2,907	3,665
Recoveries from Canada				
Operation and Maintenance	1,532	2,459	1,382	1,991
Capital	42,972	45,779	50,709	47,402
Subtotal from Canada	44,504	48,238	52,091	49,393
Total Revenues	92,322	84,429	86,612	75,331

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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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Deputy Minister's Office	544	545	545	518
Human Resources	962	986	986	739
Finance, Systems and Administration	2,651	2,659	2,659	2,681
Communications	571	572	572	684
Policy	1,008	961	961	882
Total included in the Appropriation	5,736	5,723	5,723	5,504
Summary of Appropriation by Allotment				
Personnel	5,177	5,173	5,173	5,123
Other	559	550	550	381
Government Transfers	0	0	0	0
Total included in the Appropriation	5,736	5,723	5,723	5,504

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.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	452	472	472	429
Emergency Measures	1,083	6,782	2,987	8,839
Fire Marshal	1,741	1,743	1,743	2,017
Fire Management	22,573	38,427	21,770	24,129
	25,849	47,424	26,972	35,414
Capital (Vote 51-2)				
Fire Marshal				
Fire Protection	1,655	1,523	1,523	751
Fire Management	1,360	1,140	1,140	816
	3,015	2,663	2,663	1,567
Total included in the Appropriation	28,864	50,087	29,635	36,981
Summary of Appropriation by Allotment				
Personnel	9,506	9,738	9,738	10,784
Other	16,845	37,393	17,641	24,299
Government Transfers	1,320	1,620	920	1,383
Tangible Capital Assets	1,193	1,336	1,336	515
Total included in the Appropriation	28,864	50,087	29,635	36,981

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 51-1)				
Program Administration	392	538	538	372
Sport and Recreation	6,261	6,380	6,380	5,874
Community Affairs	34,285	33,272	32,518	31,494
Community Operations	9,625	10,971	9,537	9,822
	50,563	51,161	48,973	47,562

COMMUNITY SERVICES

COMMUNITY DEVELOPMENT (Cont'd)

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 51-2)				
Sport and Recreation				
Community Pools Capital Maintenance	125	125	125	129
Recreation and Community Centres				
Building Maintenance	125	125	125	0
Operational Equipment	10	0	0	0
Community Operations				
Water and Sewer Mains	60	60	60	50
Solid Waste Facility Improvements	50	50	50	48
Gas Tax Funded Projects	2,500	2,500	2,500	1,348
Community Infrastructure				
Project Management	3,822	3,757	3,757	2,526
Preliminary Scoping	2,000	2,000	2,000	1,488
Flood/Erosion Control	1,000	1,000	1,000	899
Community Water, Sewer and Solid Waste	1,359	1,110	1,110	0
Small Communities Fund	9,051	15,967	16,451	25,932
Clean Water Wastewater Fund	117	373	373	108
Investing in Canada Infrastructure Program	47,932	45,839	52,066	35,190
Land Development				
Land Assessment/Planning	2,230	3,820	3,820	1,438
Rural Residential	6,071	10,137	13,562	5,877
Whitehorse Residential	17,623	13,295	13,295	6,870
	94,075	100,158	110,294	81,903
Total included in the Appropriation	144,638	151,319	159,267	129,465

COMMUNITY SERVICES

**COMMUNITY DEVELOPMENT
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	7,784	7,817	7,817	6,851
Other	37,822	82,944	86,896	21,231
Government Transfers	93,960	53,872	57,768	92,624
Tangible Capital Assets	5,072	6,686	6,786	8,759
Total included in the Appropriation	144,638	151,319	159,267	129,465

COMMUNITY SERVICES

**COMMUNITY DEVELOPMENT
Land Development**

SUPPLEMENTARY INFORMATION

CHANGES IN LAND HELD FOR SALE (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Land Held for Sale, beginning of the year	67,504	64,692	75,218	60,498
Development Costs (Appropriated Amounts)				
Whitehorse Residential	17,623	13,295	13,295	6,344
Rural Residential	6,071	10,137	13,562	5,737
Less:				
Cost of Land Sold				
Whitehorse	28,485	19,580	17,910	5,726
Rural	3,600	1,040	1,040	2,161
Land Held for Sale, end of the year	59,113	67,504	83,125	64,692

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 51-1)

Program Administration	278	279	279	481
Board and Council	229	229	229	0
Professional Licensing and Regulatory Affairs	1,167	1,171	1,171	1,409
Corporate Affairs	1,210	1,014	1,014	1,119
Employment Standards and Residential Tenancy Office	898	901	901	891
Property Assessment and Taxation	5,531	5,377	5,377	5,285
Public Libraries	2,405	2,308	2,308	2,226
Building Safety	1,768	1,787	1,787	1,649
	13,486	13,066	13,066	13,060

COMMUNITY SERVICES

**REGULATORY AND CONSUMER SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 51-2)				
Public Libraries				
Community Library Equipment	20	20	20	0
Whitehorse Library Upgrades	50	50	50	0
Property Assessment and Taxation				
Rural Electrification and Telephone Program	1,000	1,000	1,000	1,722
Domestic Well Program	800	800	800	429
Municipal Well Program	400	400	400	218
Better Buildings Program	1,517	785	785	0
	3,787	3,055	3,055	2,369
Total included in the Appropriation	17,273	16,121	16,121	15,429
Summary of Appropriation by Allotment				
Personnel	7,257	7,024	7,024	7,145
Other	5,160	4,428	4,428	3,782
Government Transfers	4,856	4,669	4,669	4,502
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	17,273	16,121	16,121	15,429

COMMUNITY SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Community Development				
Sale of Land	32,085	20,620	18,950	7,841
Community, Water, Sewer and Solid Waste Projects	213	213	213	167
Regulatory and Consumer Services				
Building Safety Licences and Fees	500	500	500	1,033
Library Fines	8	8	8	3
Photocopier Fees	2	2	2	0
Interest on Local Improvement	200	200	200	166
General Property Tax	6,921	6,795	6,795	6,398
Grant-in-Lieu	253	246	246	241
Professional/Consumer Licensing	675	662	662	639
Business/Corporate Licensing	4,032	4,032	4,032	5,779
Employment Standards	6	6	6	6
Total Taxes and General Revenues	44,895	33,284	31,614	22,273

COMMUNITY SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Shared Services	55	55	55	0
Protective Services				
Prior Years' Recoveries	0	0	0	1,147
Community Development				
Community Recreation/Active Living	60	60	60	114
Sport	959	959	959	603
Water and Sewer Services	981	981	981	764
Mosquito Control	46	46	46	46
Regulatory and Consumer Services				
Public Library	15	15	15	0
Community Assessments	807	791	791	800
	2,923	2,907	2,907	3,474
Capital				
Regulatory and Consumer Services				
Prior Years' Recoveries	0	0	0	191
	0	0	0	191
Total Third-Party Recoveries	2,923	2,907	2,907	3,665

COMMUNITY SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Protective Services				
Crown Indigenous Relations and Northern Affairs Canada				
- Emergency Measures	222	222	222	0
- Fire Management	400	700	0	420
Prior Years' Recoveries	0	0	0	163
Community Development				
Community Recreation/Active Living Sport	541	791	791	1,048
Prior Years' Recoveries	353	353	353	353
Prior Years' Recoveries	0	377	0	0
Regulatory and Consumer Services				
Author Readings	16	16	16	7
	1,532	2,459	1,382	1,991
Capital				
Protective Services				
Investing in Canada Infrastructure Program	294	300	300	164
Prior Years' Recoveries	0	0	0	476
Community Development				
Gas Tax Fund	2,500	2,500	2,500	1,261
Small Communities Fund	4,846	9,274	10,716	17,046
Investing in Canada Infrastructure Program	35,332	33,475	36,963	29,164
Prior Years' Recoveries	0	230	230	(709)
	42,972	45,779	50,709	47,402
Total Recoveries from Canada	44,504	48,238	52,091	49,393
TOTAL REVENUES	92,322	84,429	86,612	75,331

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
LEGISLATED GRANTS				
Community Development				
In lieu of Property Taxes	10,959	10,296	10,296	9,661
Comprehensive Municipal Grants	22,241	21,126	21,126	20,809
Community Recreation Assistance Grants	818	818	818	589
Regulatory and Consumer Services				
Home Owner Grants	4,355	4,270	4,270	4,111
Total Legislated Grants	38,373	36,510	36,510	35,170
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Protective Services				
Fire Management				
- FireSmart	850	850	850	755
- Research	66	66	66	0
- Beat the Heat Training Camp	4	4	4	50
- Various First Nations	400	700	0	420
Prior Years' Other Transfer Payments	0	0	0	158
Community Development				
Community/Local Advisory Council				
- Operational Funding	72	72	72	74
Community Recreation/Active Living	1,230	1,480	1,480	1,515
Sport	3,193	3,033	3,033	2,783
Association of Yukon Communities	100	100	100	100
Volunteer Bureau	67	67	67	67
Solid Waste - Landfill Agreements	328	60	60	205
Municipal Ground Water Monitoring	290	290	290	104
Prior Years' Other Transfer Payments	0	754	0	0

COMMUNITY SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Regulatory and Consumer Services				
Community Library Boards	501	399	399	391
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	(2)
	7,101	7,875	6,421	6,620
Capital				
Community Development				
Recreation/Community Centres - Various	125	125	125	125
Gas Tax Fund	1,262	1,262	1,262	0
Small Communities Fund	9,051	7,622	7,622	25,932
Clean Water Wastewater Fund	102	0	0	48
Investing in Canada Infrastructure Program	44,122	6,767	11,417	26,767
Prior Years' Other Transfer Payments	0	0	0	3,845
	54,662	15,776	20,426	56,717
Total Other Transfer Payments	61,763	23,651	26,847	63,337
TOTAL GOVERNMENT TRANSFERS	100,136	60,161	63,357	98,507

COMMUNITY SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	168,835	165,723	165,432	161,217
Accumulated Amortization	(66,606)	(60,565)	(60,960)	(55,087)
Work-in-Progress	19,661	13,812	14,929	9,623
Net Book Value	121,890	118,970	119,401	115,753
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	2,441	3,112	3,112	575
Work-in-Progress put in Service during Year	0	0	0	4,510
Transfers between Departments	0	0	0	(579)
Accumulated Amortization				
Amortization Expense	(5,581)	(6,041)	(5,940)	(6,057)
Transfers between Departments	0	0	0	579
Work-in-Progress				
Capital Acquisitions	3,824	4,910	5,010	8,699
Work-in-Progress put in Service during Year	0	0	0	(4,510)
Transfers between Departments	1,828	939	939	0
End of the Year				
Cost of Tangible Capital Assets in Service	171,276	168,835	168,544	165,723
Accumulated Amortization	(72,187)	(66,606)	(66,900)	(60,565)
Net Book Value	99,089	102,229	101,644	105,158
Work-in-Progress	25,313	19,661	20,878	13,812
Total Net Book Value and Work-in-Progress	124,402	121,890	122,522	118,970

COMMUNITY SERVICES

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	10,138	9,641	9,641	9,641
Increase in Liabilities	509	497	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	10,647	10,138	9,641	9,641

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Restricted Funds

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COMMUNITY SERVICES

**RESTRICTED FUNDS
RECYCLING**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	4,393	4,393	4,393	6,106
Expenses	4,393	4,393	4,393	5,815
Net Profit/(Loss) for the Year	0	0	0	291
Balance at Beginning of Year	2,459	2,459	2,168	2,168
Balance at End of Year	2,459	2,459	2,168	2,459
Increase/(Decrease) in Restricted Funds	0	0	0	291

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ECONOMIC DEVELOPMENT



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**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

MINISTER

Hon. R. Pillai

DEPUTY MINISTER

J. Ferbey

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 07-1)	26,474	28,816	26,721	32,850
Capital (Vote 07-2)	999	1,106	1,106	603
Total Appropriations	27,473	29,922	27,827	33,453

Note: Restated 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 07-1)				
Corporate Services	3,922	4,023	4,023	3,186
Operations	22,552	22,163	20,068	20,803
COVID-19 Response	0	2,630	2,630	8,861
Total Operation and Maintenance (Vote 07-1)	26,474	28,816	26,721	32,850
Capital (Vote 07-2)				
Corporate Services	40	40	40	45
Operations	959	1,066	1,066	558
Total Capital (Vote 07-2)	999	1,106	1,106	603
Total Appropriations	27,473	29,922	27,827	33,453
Adjustments for Reconciliation of Expenses				
Amortization Expense	46	0	2	0
Total Expenses	27,519	29,922	27,829	33,453
Summary of Expenses by Category				
Personnel	8,037	8,054	8,054	7,452
Other	3,165	3,079	3,079	2,019
Government Transfers	16,271	18,789	16,694	23,982
Amortization Expense	46	0	2	0
Total Expenses	27,519	29,922	27,829	33,453

**VOTE 07
DEPARTMENT OF ECONOMIC DEVELOPMENT**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	1	1	1	0
Recoveries from Canada				
Operation and Maintenance	9,050	9,513	7,668	9,573
Subtotal from Canada	9,050	9,513	7,668	9,573
Total Revenues	9,051	9,514	7,669	9,573

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 07-1)				
Deputy Minister's Office	505	669	669	506
Finance and Information Management	993	1,063	1,063	949
Human Resources	310	294	294	256
Policy, Planning and Communications	2,114	1,997	1,997	1,475
	3,922	4,023	4,023	3,186
Capital (Vote 07-2)				
Office Furniture and Equipment	40	40	40	45
	40	40	40	45
Total included in the Appropriation	3,962	4,063	4,063	3,231
Summary of Appropriation by Allotment				
Personnel	3,081	3,085	3,085	2,752
Other	881	978	978	479
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	3,962	4,063	4,063	3,231

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 07-1)

Assistant Deputy Minister's Office	2,240	2,298	2,298	1,905
Business and Industry Development	2,721	2,088	2,088	1,714
Immigration	804	757	757	751
Media Development	2,269	2,235	1,985	1,819
Regional Economic Development	4,492	4,372	4,372	3,732
Technology and Innovation	2,102	2,136	2,136	1,766
Labour Market Development	7,924	8,277	6,432	9,116
	22,552	22,163	20,068	20,803

ECONOMIC DEVELOPMENT

**OPERATIONS
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 07-2)				
Business Incentive Program	959	1,066	1,066	558
	959	1,066	1,066	558
Total included in the Appropriation	23,511	23,229	21,134	21,361
Summary of Appropriation by Allotment				
Personnel	4,956	4,848	4,848	4,505
Other	2,284	2,101	2,101	1,309
Government Transfers	16,271	16,280	14,185	15,547
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	23,511	23,229	21,134	21,361

ECONOMIC DEVELOPMENT

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	4,801	5,720	4,801	5,834
- Workforce Development Agreement	2,766	2,952	2,767	3,156
- Skills for Success	1,483	741	0	0
Prior Years' Recoveries	0	100	100	100
COVID-19 Response				
Prior Years' Recoveries	0	0	0	483
Total Recoveries from Canada	9,050	9,513	7,668	9,573
TOTAL REVENUES	9,051	9,514	7,669	9,573

ECONOMIC DEVELOPMENT

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Operations				
Economic Development Fund	1,960	1,960	1,960	1,265
Däna Näye Ventures				
- Micro Loan Program	35	35	35	27
Whitehorse Chamber of Commerce	120	120	120	123
Yukon Chamber of Commerce	75	75	75	88
Yukon First Nations Chamber of Commerce	125	125	125	145
Yukon Gold Mining Alliance	397	397	397	398
Training Fund	80	80	80	0
Development Fund	80	80	80	64
Predevelopment Fund	60	60	60	0
Media Production Fund	940	940	940	0
Music Yukon	95	95	95	77
Performing Musicians Fund				
- Various Recipients	300	295	0	0
Screen Production Yukon Association	65	65	65	64
Community Development Fund	2,950	2,950	2,950	2,477
Yukon University				
- Innovation and Entrepreneurship	835	835	835	835
- Yukon Innovation Prize	155	105	105	0
Yukon Information Technology Industry Society	125	125	125	163
Technology and Innovation Projects	180	180	180	0
YuKonstruct Society				
- Operational Funding	250	250	250	323
Labour Market Development Agreement	2,842	3,761	2,842	4,000
Workforce Development Agreement	976	1,161	976	1,964
Foundational Skills	876	876	876	842

ECONOMIC DEVELOPMENT

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Operations				
Employment and Social Development Canada				
- Skills for Success	1,136	741	0	0
Community Training Fund	677	677	677	1,149
Paid Sick Leave Program	750	0	0	0
Miscellaneous Transfer Payments	187	187	187	191
Prior Years' Other Transfer Payments	0	105	150	1,352
COVID-19 Response				
Prior Years' Other Transfer Payments	0	2,509	2,509	8,435
	16,271	18,789	16,694	23,982
TOTAL GOVERNMENT TRANSFERS	16,271	18,789	16,694	23,982

ECONOMIC DEVELOPMENT

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		2021-22 ACTUAL
		2022-23 FORECAST	2022-23 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	243	243	265	243
Accumulated Amortization	(243)	(243)	(244)	(243)
Work-in-Progress	352	0	300	0
Net Book Value	352	0	321	0
Changes during the Year				
Cost of Tangible Capital Assets				
Work-in-Progress put in Service during Year	462	0	0	0
Accumulated Amortization				
Amortization Expense	(46)	0	(2)	0
Work-in-Progress				
Transfers between departments	87	352	352	0
Work-in-Progress put in Service during Year	(462)	0	0	0
End of the Year				
Cost of Tangible Capital Assets in Service	705	243	265	243
Accumulated Amortization	(289)	(243)	(246)	(243)
Net Book Value	416	0	19	0
Work-in-Progress	(23)	352	652	0
Total Net Book Value and Work-in-Progress	393	352	671	0

Restricted Funds

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ECONOMIC DEVELOPMENT

REGIONAL RELIEF AND RECOVERY FUND

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts Received	3,144	690	0	35
Amounts Disbursed	961	50	0	35
Net Change in Revolving Fund	2,183	640	0	0
Balance at Beginning of Year	1,278	638	387	0
Balance at End of Year	3,461	1,278	387	0
Increase/(Decrease) in Restricted Funds	2,183	640	0	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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)	244,155	234,552	234,552	213,870
Capital (Vote 03-2)	35,306	38,048	37,534	13,315
Total Appropriations	279,461	272,600	272,086	227,185

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)				
Education Support Services	6,960	5,758	5,708	4,917
Administration and Support	13,451	14,018	14,068	12,819
School Authorities	123,248	117,827	117,827	110,660
Policy and Partnerships	63,572	59,689	59,689	47,328
First Nations Initiatives	7,631	7,890	7,890	7,054
COVID-19 Response	0	457	457	3,424
Yukon University	29,293	28,913	28,913	27,668
Total Operation and Maintenance (Vote 03-1)	244,155	234,552	234,552	213,870
Capital (Vote 03-2)				
Education Support Services	0	0	0	298
School Authorities	33,691	37,333	36,819	12,517
Policy and Partnerships	515	515	515	0
Yukon University	1,100	200	200	500
Total Capital (Vote 03-2)	35,306	38,048	37,534	13,315
Total Appropriations	279,461	272,600	272,086	227,185
Adjustments for Reconciliation of Expenses				
Amortization Expense	8,340	8,251	8,072	7,745
Accretion Expense	529	516	0	0
Tangible Capital Assets	(26,500)	(31,592)	(31,455)	(7,725)
Total Expenses	261,830	249,775	248,703	227,205
Summary of Expenses by Category				
Personnel	134,357	132,068	132,068	124,816
Other	27,199	24,547	24,600	21,923
Government Transfers	91,405	84,393	83,963	72,721
Amortization Expense	8,340	8,251	8,072	7,745
Accretion Expense	529	516	0	0
Total Expenses	261,830	249,775	248,703	227,205

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	16	16	16	9
Third-Party Recoveries				
Operation and Maintenance	1,094	1,064	1,064	610
Capital	88	88	88	79
Subtotal Third-Party	1,182	1,152	1,152	689
Recoveries from Canada				
Operation and Maintenance	15,839	12,827	12,827	10,428
Capital	2,300	5,101	4,171	2,371
Subtotal from Canada	18,139	17,928	16,998	12,799
Total Revenues	19,337	19,096	18,166	13,497

EDUCATION

EDUCATION SUPPORT SERVICES

- To provide leadership and strategic support services to the department in the areas of finance, human resources and communications.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Deputy Minister's Office	1,469	1,412	1,362	952
Communications	836	709	709	685
Human Resources	3,070	2,063	2,063	1,698
Finance	1,585	1,574	1,574	1,582
	6,960	5,758	5,708	4,917
Capital (Vote 03-2)				
Prior Years' Projects	0	0	0	298
	0	0	0	298
Total included in the Appropriation	6,960	5,758	5,708	5,215
Summary of Appropriation by Allotment				
Personnel	4,896	4,743	4,743	4,345
Other	2,064	1,015	965	870
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	6,960	5,758	5,708	5,215

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 and learning supports for students.
- To manage school facilities and student transportation services to ensure students are learning in safe and modern environments.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	323	323	323	309
Student Support Services	3,021	3,530	3,580	2,968
Technology and Student Information	1,856	1,866	1,866	1,710
Facilities and Transportation	8,251	8,299	8,299	7,832
Total included in the Appropriation	13,451	14,018	14,068	12,819
Summary of Appropriation by Allotment				
Personnel	7,572	7,611	7,611	7,644
Other	5,763	6,291	6,341	5,079
Government Transfers	116	116	116	96
Total included in the Appropriation	13,451	14,018	14,068	12,819

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 03-1)

Kindergarten - Grade 12	113,280	108,118	108,118	101,531
Commission Scolaire Francophone du Yukon	9,968	9,709	9,709	9,129
	123,248	117,827	117,827	110,660

Capital (Vote 03-2)

Facility Construction and Maintenance

Burwash School - Kêts'ádañ Kù	3,500	1,275	1,275	309
School Initiated Renovations	113	125	125	121
Program Related Capital Repairs	244	310	310	308
Whistle Bend School	20,300	23,180	25,180	2,758
School Replacement	200	200	200	0
Ross River School Remediation	3,562	4,337	2,000	714
Playground Equipment Replacement	50	50	50	50
Modernizing Learning Spaces	150	150	150	169
Experiential Learning Spaces	800	100	100	0
Selkirk Parking Lot	1,200	0	0	0
School Van Replacement	500	0	0	0
Prior Years' Projects	0	4,700	4,700	4,897

EDUCATION

**SCHOOL AUTHORITIES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Instructional Programs				
School-Based Equipment Purchase	478	485	485	466
School-Based Information Technology	2,524	2,351	2,174	2,676
Special Education Equipment	70	70	70	49
	33,691	37,333	36,819	12,517
Total included in the Appropriation	156,939	155,160	154,646	123,177
Summary of Appropriation by Allotment				
Personnel	109,682	107,371	107,371	100,171
Other	14,735	13,100	13,153	13,732
Government Transfers	6,022	3,097	2,667	1,549
Tangible Capital Assets	26,500	31,592	31,455	7,725
Total included in the Appropriation	156,939	155,160	154,646	123,177

EDUCATION

POLICY AND PARTNERSHIPS

- 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, Yukon's K-12 curriculum, 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	486	441	441	423
Strategic Support	3,674	3,648	3,513	3,218
Curriculum and Assessment	3,714	3,388	3,388	2,204
Training Programs	10,684	10,698	10,698	8,858
French Programs	1,571	1,570	1,570	1,455
Early Learning and Child Care	43,443	39,944	40,079	31,170
	63,572	59,689	59,689	47,328
Capital (Vote 03-2)				
Early Learning and Child Care	515	515	515	0
	515	515	515	0
Total included in the Appropriation	64,087	60,204	60,204	47,328
Summary of Appropriation by Allotment				
Personnel	8,350	8,289	8,289	7,621
Other	4,469	3,394	3,394	1,813
Government Transfers	51,268	48,521	48,521	37,894
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	64,087	60,204	60,204	47,328

EDUCATION

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 Yukon's K-12 curriculum, instructional practice, apprenticeship and training programs.
- To provide strategic advice, resources 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	350	323	323	329
First Nations Program Delivery and Curriculum Development	916	1,022	1,022	609
First Nations Language Initiatives	2,784	3,024	3,024	2,767
First Nations Education Agreements	3,581	3,521	3,521	3,349
Total included in the Appropriation	7,631	7,890	7,890	7,054
Summary of Appropriation by Allotment				
Personnel	3,857	4,054	4,054	3,662
Other	168	290	290	30
Government Transfers	3,606	3,546	3,546	3,362
Total included in the Appropriation	7,631	7,890	7,890	7,054

EDUCATION

YUKON UNIVERSITY

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Yukon University	29,293	28,913	28,913	27,668
	29,293	28,913	28,913	27,668
Capital (Vote 03-2)				
Campus and Housing Upgrades	300	0	0	0
Information Technology Equipment and Systems	700	0	0	0
Furniture and Equipment	100	100	100	0
Prior Years' Projects	0	100	100	500
	1,100	200	200	500
Total included in the Appropriation	30,393	29,113	29,113	28,168
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	30,393	29,113	29,113	28,168
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	30,393	29,113	29,113	28,168

EDUCATION

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
School Authorities				
Extension Programs Fees	5	5	5	0
Summer School Fees	10	10	10	8
Policy and Partnerships				
Apprenticeship and Certification	1	1	1	1
Total Taxes and General Revenues	16	16	16	9
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
School Authorities				
Student Accommodation	80	80	80	36
Staff Accommodation Rental	40	40	40	27
Stikine Students	264	264	264	110
Yukon Association of Educational Professionals				
- Teachers on Call	80	80	80	37
Prior Years' Recoveries	0	0	0	20
Policy and Partnerships				
Victoria Gold Yukon Student Encouragement Society	280	250	250	120
Council of Ministers of Education of Canada Agreement - Monitors	350	350	350	260
	1,094	1,064	1,064	610

EDUCATION

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Capital				
School Authorities				
School-Based Information Technology	88	88	88	79
	88	88	88	79
Total Third-Party Recoveries	1,182	1,152	1,152	689
RECOVERIES FROM CANADA				
Operation and Maintenance				
School Authorities				
Canadian Heritage				
- French Language Programs	1,606	1,606	1,606	1,609
Policy and Partnerships				
Canadian Heritage				
- French Language Programs	977	977	977	978
Student Financial Assistance				
- Canada Student Loan	509	509	509	512
Early Learning and Child Care	12,747	9,278	9,278	6,234
COVID-19 Response				
Prior Years' Recoveries	0	457	457	1,095
	15,839	12,827	12,827	10,428

EDUCATION

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
School Authorities				
Investing in Canada Infrastructure Program	1,785	4,586	3,656	2,371
Policy and Partnerships				
Early Learning and Child Care	515	515	515	0
	2,300	5,101	4,171	2,371
Total Recoveries from Canada	18,139	17,928	16,998	12,799
TOTAL REVENUES	19,337	19,096	18,166	13,497

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
LEGISLATED GRANTS				
Administration and Support				
Student Transportation	116	116	116	96
School Authorities				
Student Accommodation (Boarding Subsidy)	30	30	30	14
Policy and Partnerships				
Child Care Subsidies	551	551	551	543
Post Secondary Student Grants	5,034	5,034	5,034	4,724
Total Legislated Grants	5,731	5,731	5,731	5,377
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
School Authorities				
Remuneration School Councils/Committees	257	257	257	274
Commission scolaire francophone du Yukon	1,718	1,718	1,718	1,242
First Nation School Board	3,998	530	530	0
Policy and Partnerships				
Attendance Initiative	350	300	280	139
Special Payments for Education-Related Events/Student Activities	185	205	225	167
Association franco-yukonnaise	300	300	300	300
French Second Language Support	49	49	49	49
Education Related Organizations	105	360	360	56
Tutor Program	150	150	150	159
Whole Child Project	141	141	141	13
Labour Market Development Agreement	2,500	2,500	2,500	1,430
Workforce Development Agreement	350	350	350	581
Community Training Fund	713	713	713	191
Student Training and Employment Program	366	366	366	371

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Policy and Partnerships (cont'd)				
Apprenticeship Initiatives	58	58	58	34
Yukon Summer Program	114	114	114	83
Post-Secondary Student Scholarships	119	119	119	118
Child Care - Operational Funding	1,804	1,804	1,804	520
Universal Child Care	30,318	27,346	27,346	21,938
Quality Initiatives	2,750	2,750	2,750	2,089
Inclusive Programming	5,311	5,311	5,311	4,387
Prior Years' Other Transfer Payments	0	0	0	2
First Nations Initiatives				
Native Language Program	1,195	1,135	1,135	1,233
Education Initiatives	735	735	735	735
First Nations Elder Program	44	44	44	50
School Cultural Activities	97	97	97	40
Special Payments for Education-Related Events/Student Activities	25	25	25	9
First Nation Education Agreements	1,510	1,510	1,510	1,291
Prior Years' Other Transfer Payments	0	0	0	4
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	1,652
Yukon University				
Operational Funding	25,441	25,061	25,061	24,066
Youth Exploring Trades	75	75	75	75
Licensed Practical Nurse Program	741	741	741	491
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
	84,555	77,900	77,900	66,825

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
School Authorities				
Commission scolaire francophone du Yukon	19	249	19	19
Prior Years' Other Transfer Payments	0	313	113	0
Yukon University				
Campus and Housing Upgrades	300	0	0	0
Information Technology Equipment and Systems	700	0	0	0
Furniture and Equipment	100	100	100	0
Prior Years' Other Transfer Payments	0	100	100	500
	1,119	762	332	519
Total Other Transfer Payments	85,674	78,662	78,232	67,344
TOTAL GOVERNMENT TRANSFERS	91,405	84,393	83,963	72,721

EDUCATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	348,306	338,257	345,091	336,409
Accumulated Amortization	(187,019)	(178,768)	(178,385)	(171,023)
Work-in-Progress	28,632	6,934	10,393	1,057
Net Book Value	189,919	166,423	177,099	166,443
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	2,500	2,437	2,700	1,058
Work-in-Progress put in Service during Year	47,392	7,612	116	790
Accumulated Amortization				
Amortization Expense	(8,340)	(8,251)	(8,072)	(7,745)
Work-in-Progress				
Capital Acquisitions	24,000	29,155	28,755	6,667
Work-in-Progress put in Service during Year	(47,392)	(7,612)	(116)	(790)
Transfers between Departments	107	155	155	0
End of the Year				
Cost of Tangible Capital Assets in Service	398,198	348,306	347,907	338,257
Accumulated Amortization	(195,359)	(187,019)	(186,457)	(178,768)
Net Book Value	202,839	161,287	161,450	159,489
Work-in-Progress	5,347	28,632	39,187	6,934
Total Net Book Value and Work-in-Progress	208,186	189,919	200,637	166,423

EDUCATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	21,143	20,627	20,627	20,627
Increase in Liabilities	529	516	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	21,672	21,143	20,627	20,627

ENERGY, MINES AND RESOURCES



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

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

P. McConnell

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 53-1)	79,919	83,669	81,982	65,783
Capital (Vote 53-2)	2,363	1,522	947	1,126
Total Appropriations	82,282	85,191	82,929	66,909

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

VOTE 53
DEPARTMENT OF ENERGY, MINES AND RESOURCES

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 53-1)				
Corporate Services	13,321	13,358	13,358	11,918
Sustainable Resources	13,163	13,275	13,287	11,249
Mineral Resources and Geoscience Services	34,592	37,129	39,140	32,566
Strategic Initiatives and Partnerships	18,843	19,907	16,197	10,050
Total Operation and Maintenance (Vote 53-1)	79,919	83,669	81,982	65,783
Capital (Vote 53-2)				
Corporate Services	1,815	1,085	510	885
Sustainable Resources	548	437	437	241
Total Capital (Vote 53-2)	2,363	1,522	947	1,126
Total Appropriations	82,282	85,191	82,929	66,909
Adjustments for Reconciliation of Expenses				
Amortization Expense	687	684	621	579
Accretion Expense	23	22	0	0
Tangible Capital Assets	(2,033)	(1,177)	(602)	(936)
Land Development (net)	(250)	(250)	(250)	28
Environmental Liabilities (net)	(2,425)	(250)	(250)	(45)
Total Expenses	78,284	84,220	82,448	66,535
Summary of Expenses by Category				
Personnel	32,616	31,879	31,879	30,432
Other	27,052	33,073	35,109	26,528
Government Transfers	17,906	18,562	14,839	8,996
Amortization Expense	687	684	621	579
Accretion Expense	23	22	0	0
Total Expenses	78,284	84,220	82,448	66,535

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	13,669	17,732	6,932	12,052
Third-Party Recoveries				
Operation and Maintenance	13	13	13	1
Subtotal Third-Party	13	13	13	1
Recoveries from Canada				
Operation and Maintenance	17,306	19,124	19,662	11,484
Capital	0	0	0	595
Subtotal from Canada	17,306	19,124	19,662	12,079
Total Revenues	30,988	36,869	26,607	24,132

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 53-1)

Deputy Minister's Office	581	573	573	553
Assistant Deputy Minister's Office	348	361	361	387
Human Resources	698	755	755	524
Finance and Information Management	2,355	2,360	2,360	2,242
Corporate Policy and Planning	1,223	1,374	1,374	971
Communications	713	734	734	687
Compliance Monitoring and Inspections	7,403	7,201	7,201	6,554
	13,321	13,358	13,358	11,918

ENERGY, MINES AND RESOURCES

**CORPORATE SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 53-2)				
Operational Equipment	1,815	1,085	510	885
	1,815	1,085	510	885
Total included in the Appropriation	15,136	14,443	13,868	12,803
Summary of Appropriation by Allotment				
Personnel	10,852	10,944	10,944	9,994
Other	2,393	2,338	2,338	1,919
Government Transfers	76	76	76	5
Tangible Capital Assets	1,815	1,085	510	885
Total included in the Appropriation	15,136	14,443	13,868	12,803

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 to industry.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 53-1)

Assistant Deputy Minister's Office	503	530	530	521
Land Management	3,427	3,767	3,767	3,162
Land Planning	1,810	1,819	1,819	1,664
Forest Management	3,773	4,010	3,951	3,345
Agriculture	3,650	3,149	3,220	2,557
	13,163	13,275	13,287	11,249

ENERGY, MINES AND RESOURCES

**SUSTAINABLE RESOURCES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 53-2)				
Forest Management				
Forest Engineering	298	187	187	111
Agriculture				
Agricultural Land Development	250	250	250	130
	548	437	437	241
Total included in the Appropriation	13,711	13,712	13,724	11,490
Summary of Appropriation by Allotment				
Personnel	8,277	8,293	8,293	8,313
Other	3,073	3,743	3,810	1,792
Government Transfers	2,143	1,584	1,529	1,334
Tangible Capital Assets	218	92	92	51
Total included in the Appropriation	13,711	13,712	13,724	11,490

ENERGY, MINES AND RESOURCES

**SUSTAINABLE RESOURCES
Land Management**

SUPPLEMENTARY INFORMATION

CHANGES IN LAND HELD FOR SALE (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Land Held for Sale, beginning of the year	3,270	3,020	3,298	3,048
Development Costs (Appropriated Amounts)	250	250	250	112
Less:				
Cost of Land Sold	0	0	0	140
Land Held for Sale, end of the year	3,520	3,270	3,548	3,020

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 (DTA).
- 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 First Nations governments.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 53-1)				
Assistant Deputy Minister's Office	2,192	2,577	1,597	3,000
Assessment and Abandoned Mines	19,409	21,046	24,157	18,222
Yukon Geological Survey	7,294	8,007	7,887	6,478
Mineral Resources	5,697	5,499	5,499	4,866
Total included in the Appropriation	34,592	37,129	39,140	32,566
Summary of Appropriation by Allotment				
Personnel	9,706	9,686	9,686	9,039
Other	22,501	25,233	27,264	21,277
Government Transfers	2,385	2,210	2,190	2,250
Total included in the Appropriation	34,592	37,129	39,140	32,566

ENERGY, MINES AND RESOURCES

STRATEGIC INITIATIVES AND PARTNERSHIPS

- 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 territory.
- To develop and deliver energy policy, projects and programs, which increase the sustainability of energy use in the Yukon.
- To manage and regulate geothermal and petroleum resources in the Yukon for the benefit of Yukoners.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 53-1)				
Strategic Alliances	2,982	2,448	2,448	972
Geothermal and Petroleum Resources	1,240	1,280	1,280	782
Energy	14,621	16,179	12,469	8,296
Total included in the Appropriation	18,843	19,907	16,197	10,050
Summary of Appropriation by Allotment				
Personnel	3,781	2,956	2,956	3,086
Other	1,760	2,259	2,197	1,557
Government Transfers	13,302	14,692	11,044	5,407
Total included in the Appropriation	18,843	19,907	16,197	10,050

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Sustainable Resources				
Lands Administration/Interest	1,150	1,150	150	1,410
Land Sales Fees	20	20	20	59
Land Leases	189	189	189	194
Land Use Fees	21	21	21	14
Quarrying Royalties and Leases	80	80	80	92
Gain/(Loss) on Sale of Land	200	200	200	118
Application Fees	10	10	10	7
Timber Royalty	20	20	20	17
Development Fee	10	10	10	12
Road Charge	15	15	15	26
Agricultural Land Application and Grazing Lease Fees	5	5	5	65
Mineral Resources and Geoscience Services				
Coal Leases, Permits and Royalties	22	22	22	6
Placer Mining Fees	385	385	385	390
Quartz Mining Fees and Leases	11,535	15,535	5,735	9,640
Maps, Publications and Charts	5	5	5	2
Strategic Initiatives and Partnerships				
Rentals and Administration	2	65	65	0
Total Taxes and General Revenues	13,669	17,732	6,932	12,052

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Sustainable Resources				
Recoverable - Legal Surveys	10	10	10	0
Agricultural Annual Banquet	3	3	3	0
Prior Years' Recoveries	0	0	0	1
Total Third-Party Recoveries	13	13	13	1
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Fisheries and Oceans Canada				
- Fish Habitat Management System	60	60	0	121
Sustainable Resources				
Agriculture and Agri-Food Canada				
- Sustainable Canadian Agricultural Partnership	1,110	910	766	681
- Rent	3	3	3	3
Canadian Food Inspection Agency	2	2	2	2
Prior Years' Recoveries	0	235	17	40
Mineral Resources and Geoscience Services				
Crown-Indigenous Relations and Northern Affairs Canada - Type II Mine Sites	9,365	8,097	11,908	6,662
Natural Resources Canada				
- Geological Survey of Canada	380	120	0	0
Prior Years' Recoveries	0	955	955	1,035

ENERGY, MINES AND RESOURCES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Strategic Initiatives and Partnerships				
Natural Resources Canada				
- Zero-Emission Vehicle				
Infrastructure Program	850	150	670	0
- Energy Efficiency Program				
- Greener Homes Initiatives	201	194	0	0
Environment and Climate Change Canada				
- Low Carbon Economy Fund	5,335	8,262	5,335	2,640
Prior Years' Recoveries	0	136	6	300
	17,306	19,124	19,662	11,484
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	595
	0	0	0	595
Total Recoveries from Canada	17,306	19,124	19,662	12,079
TOTAL REVENUES	30,988	36,869	26,607	24,132

ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Yukon Science Institute	6	6	6	5
Successor Resource Legislation Working Group	70	70	70	0
Sustainable Resources				
Yukon Wood Products Association	40	40	40	61
Canadian Council of Forest Ministers	6	6	6	15
Forest Management Plans Assistance - Various Recipients	9	9	9	0
Forest Management Research Projects	9	9	9	0
Yukon Agricultural Association	140	90	90	90
Sustainable Canadian Agricultural Partnership	1,459	1,115	875	575
Elk Fencing Program - Various Recipients	250	115	500	160
Miscellaneous Transfer Payments	230	200	0	432
Mineral Resources and Geoscience Services				
Mineral Resources and Geoscience Services Regulatory Projects - Various Recipients	35	35	35	150
Type II Mine Site Reclamation Agreements	300	300	300	146
Geological Survey Research Projects	410	235	235	310
Yukon Mineral Exploration Program	1,400	1,400	1,400	1,374
Klondike Placer Miners' Association	120	120	120	150
Yukon Chamber of Mines	120	120	100	120

ENERGY, MINES AND RESOURCES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Strategic Initiatives and Partnerships				
Mining Legislation				
- Various Recipients	1,400	1,395	1,395	137
Lands Legislation				
- Various Recipients	380	0	0	0
Energy Cost-Shared Projects				
- Various Recipients	867	203	203	225
Energy Rebate Program				
- Various Recipients	2,640	5,896	6,036	2,170
Low Carbon Economy Fund	7,861	6,287	3,360	2,805
Geothermal and Petroleum Working Group				
- Various Yukon First Nations	70	70	50	70
Kluane First Nation	84	841	0	0
	17,906	18,562	14,839	8,995
Capital				
Sustainable Resources				
Prior Years' Other Transfer Payments	0	0	0	1
	0	0	0	1
TOTAL GOVERNMENT TRANSFERS	17,906	18,562	14,839	8,996

ENERGY, MINES AND RESOURCES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	15,690	14,453	13,909	12,964
Accumulated Amortization	(6,038)	(5,354)	(5,252)	(4,765)
Work-in-Progress	644	309	911	759
Net Book Value	10,296	9,408	9,568	8,958
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	915	1,085	510	773
Work-in-Progress put in Service during Year	1,027	152	152	613
Transfers between Departments	0	0	0	103
Accumulated Amortization				
Amortization Expense	(687)	(684)	(621)	(579)
Transfers between Departments	0	0	0	(10)
Work-in-Progress				
Capital Acquisitions	1,118	92	92	163
Work-in-Progress put in Service during Year	(1,027)	(152)	(152)	(613)
Transfers between Departments	960	395	395	0
End of the Year				
Cost of Tangible Capital Assets in Service	17,632	15,690	14,571	14,453
Accumulated Amortization	(6,725)	(6,038)	(5,873)	(5,354)
Net Book Value	10,907	9,652	8,698	9,099
Work-in-Progress	1,695	644	1,246	309
Total Net Book Value and Work-in-Progress	12,602	10,296	9,944	9,408

ENERGY, MINES AND RESOURCES

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	914	892	892	892
Increase in Liabilities	23	22	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	937	914	892	892

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Restricted Funds

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ENERGY, MINES AND RESOURCES

**RESTRICTED FUND
ELIJAH SMITH FOREST RENEWAL**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	10	10	10	16
Expenses	0	0	0	0
Net Profit/(Loss) for the Year	10	10	10	16
Balance at Beginning of Year	279	269	263	253
Balance at End of Year	289	279	273	269
Increase/(Decrease) in Restricted Funds	10	10	10	16

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ENVIRONMENT



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**VOTE 52
DEPARTMENT OF ENVIRONMENT**

MINISTER

Hon. N. Clarke

DEPUTY MINISTER

M. Moreau

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

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 52-1)	57,427	48,966	47,884	43,507
Capital (Vote 52-2)	4,031	3,849	3,984	1,681
Total Appropriations	61,458	52,815	51,868	45,188

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 52
DEPARTMENT OF ENVIRONMENT**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 52-1)				
Corporate Services	19,632	13,021	12,521	12,236
Environmental Sustainability	30,591	28,744	28,162	28,798
Environmental Liabilities and Remediation	7,204	7,201	7,201	2,473
Total Operation and Maintenance (Vote 52-1)	57,427	48,966	47,884	43,507
Capital (Vote 52-2)				
Corporate Services	1,141	788	788	370
Environmental Sustainability	2,890	3,061	3,196	1,311
Total Capital (Vote 52-2)	4,031	3,849	3,984	1,681
Total Appropriations	61,458	52,815	51,868	45,188
Adjustments for Reconciliation of Expenses				
Amortization Expense	685	685	680	598
Accretion Expense	13	13	0	0
Tangible Capital Assets	(2,390)	(1,522)	(1,522)	(870)
Environmental Liabilities (net)	(4,181)	(4,181)	(4,181)	51,526
Total Expenses	55,585	47,810	46,845	96,442
Summary of Expenses by Category				
Personnel	29,903	27,421	27,281	26,883
Other	21,030	16,412	15,691	65,939
Government Transfers	3,954	3,279	3,193	3,022
Amortization Expense	685	685	680	598
Accretion Expense	13	13	0	0
Total Expenses	55,585	47,810	46,845	96,442

**VOTE 52
DEPARTMENT OF ENVIRONMENT**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		2021-22 ACTUAL
		2022-23 FORECAST	2022-23 ESTIMATE	
Revenues				
Transfers from Canada	0	0	0	25,000
Taxes and General Revenues	1,948	1,221	1,221	989
Third-Party Recoveries				
Operation and Maintenance	393	177	177	180
Subtotal Third-Party	393	177	177	180
Recoveries from Canada				
Operation and Maintenance	11,508	3,398	2,316	3,144
Capital	638	1,062	1,163	17
Subtotal from Canada	12,146	4,460	3,479	3,161
Total Revenues	14,487	5,858	4,877	29,330

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 52-1)				
Deputy Minister's Office	501	481	481	475
Assistant Deputy Minister's Office	7,733	1,047	1,047	1,061
Communications	695	706	706	774
Finance	680	683	683	600
Client, Business and Technology Solutions	4,000	3,939	3,939	4,117
Policy and Planning	3,399	3,837	3,456	3,119
Human Resources	982	750	750	681
Climate Change Secretariat	1,642	1,578	1,459	1,409
	19,632	13,021	12,521	12,236
Capital (Vote 52-2)				
Operational Equipment	567	788	788	342
Carmacks Office Replacement	574	0	0	0
Prior Years' Projects	0	0	0	28
	1,141	788	788	370
Total included in the Appropriation	20,773	13,809	13,309	12,606
Summary of Appropriation by Allotment				
Personnel	10,930	8,390	8,291	8,143
Other	7,457	3,355	2,967	2,817
Government Transfers	1,371	1,379	1,366	1,303
Tangible Capital Assets	1,015	685	685	343
Total included in the Appropriation	20,773	13,809	13,309	12,606

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 program and animal protection programs.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 52-1)

Assistant Deputy Minister's Office	316	312	312	234
Animal Health	1,260	1,283	1,283	1,199
Fish and Wildlife	10,430	9,161	8,729	9,992
Parks	7,298	6,471	6,471	6,825
Conservation Officer Services	4,046	4,022	4,022	3,925
Water Resources	4,275	4,489	4,339	3,826
Environmental Protection and Assessment	2,966	3,006	3,006	2,797
	30,591	28,744	28,162	28,798

ENVIRONMENT

ENVIRONMENTAL SUSTAINABILITY (Cont'd)

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 52-2)				
Parks				
Campground and Parks Infrastructure	1,477	1,089	1,089	970
Investing in Canada Infrastructure				
Programs				
Boat Launch and Dock Replacements	850	1,416	1,551	42
Water Resources				
Cableway Reconstruction and				
Decommissioning	156	156	156	156
Groundwater Monitoring Network				
Expansion	200	150	150	10
Hydrometric and Meteorological Stations	99	131	131	47
Water Strategy	10	10	10	55
Evaluation of Water Monitoring Networks	68	77	77	31
Environmental Protection and Assessment				
Air Quality Monitoring Program Expansion	30	32	32	0
	2,890	3,061	3,196	1,311
Total included in the Appropriation	33,481	31,805	31,358	30,109
Summary of Appropriation by Allotment				
Personnel	18,292	18,353	18,312	18,013
Other	11,231	10,715	10,382	9,850
Government Transfers	2,583	1,900	1,827	1,719
Tangible Capital Assets	1,375	837	837	527
Total included in the Appropriation	33,481	31,805	31,358	30,109

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 52-1)				
Remediation Expenditures	4,181	4,181	4,181	681
Site Assessment and Administration	3,023	3,020	3,020	1,792
Total included in the Appropriation	7,204	7,201	7,201	2,473
Summary of Appropriation by Allotment				
Personnel	681	678	678	727
Other	6,523	6,523	6,523	1,746
Government Transfers	0	0	0	0
Total included in the Appropriation	7,204	7,201	7,201	2,473

ENVIRONMENT

ENVIRONMENTAL LIABILITIES AND REMEDIATION

SUPPLEMENTARY INFORMATION

ENVIRONMENTAL LIABILITIES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Accrued liabilities for Yukon government's contaminated sites, beginning of the year	89,938	94,369	51,435	42,888
Increase in Liabilities	one dollar	one dollar	one dollar	52,207
Less:				
Remediation Expenditures				
- Environment	4,181	4,181	4,181	681
- Energy, Mines and Resources	2,425	250	250	45
Accrued liabilities for Yukon government's contaminated sites, end of the year	83,332	89,938	47,004	94,369

ENVIRONMENT

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TRANSFERS FROM CANADA				
Prior Years' Transfers from Canada	0	0	0	25,000
Total Transfers from Canada	0	0	0	25,000
TAXES AND GENERAL REVENUES				
Environmental Sustainability				
Campground Permits	1,104	532	532	343
Wilderness Tourism Licensing	8	8	8	5
Hunting Licences and Seals	465	465	465	435
Trapping and Fur Licences	6	6	6	5
Fishing Licences	355	200	200	194
Outfitting Fees	10	10	10	7
Total Taxes and General Revenues	1,948	1,221	1,221	989

ENVIRONMENT

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Advertising	10	10	10	0
Mapping	10	10	10	2
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	0
Compulsory Inspections				
- Province of British Columbia	2	2	2	2
Conservation Action Team	2	2	2	0
Standards and Approvals				
- Technical Review	45	45	45	21
NatureServe Canada				
- Yukon Conservation Data	34	34	34	0
Trapper Education Workshop	26	26	26	35
Klondike Plateau Bear Project	128	0	0	0
United States Geological Survey	88	0	0	0
Prior Years' Recoveries	0	0	0	120
Total Third-Party Recoveries	393	177	177	180

ENVIRONMENT

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Inuvialuit Final Agreement	1,576	1,941	1,560	1,550
Climate Change Preparedness in the North Environment and Climate Change Canada	370	316	296	474
- Bilateral Nature Agreement	6,682	0	0	0
- Climate Change Scientist	127	99	0	0
Environmental Sustainability				
Miscellaneous Partnerships	48	48	48	0
Environmental Occurrences Notification Agreement	6	6	6	6
Environment and Climate Change Canada	2,399	658	226	741
Natural Resources Canada	300	150	0	0
Prior Years' Recoveries	0	180	180	342
Environmental Liabilities and Remediation				
Prior Years' Recoveries	0	0	0	31
	11,508	3,398	2,316	3,144
Capital				
Environmental Sustainability				
Investing in Canada Infrastructure Program	638	1,062	1,163	17
	638	1,062	1,163	17
Total Recoveries from Canada	12,146	4,460	3,479	3,161
TOTAL REVENUES	14,487	5,858	4,877	29,330

ENVIRONMENT

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Yukon Wildlife Preserve Operating Society	747	747	747	747
Environmental Awareness Fund				
- Various Recipients	30	30	30	14
Wildlife Management Advisory Council	494	502	489	486
Yukon University				
- Climate Change Research	100	100	100	56
Environmental Sustainability				
Centre for Human-Wildlife Conflict				
Solutions (Wildwise)	40	40	40	40
Yukon Fish and Game Association	60	60	60	52
Yukon Trappers Association	35	35	35	50
Wildlife Habitat Canada				
- Operating Funding	4	4	4	0
Yukon Energy Corporation				
- Whitehorse Fish Hatchery	168	100	100	120
Yukon Wildlife Preserve - Swan Haven	17	17	17	17
Porcupine Caribou Management Board	75	75	75	75
Fish and Wildlife Cooperative Research				
Projects - Various Recipients	18	18	18	0
Memorial University				
- Wood Bison	73	73	0	0
Yukon Conservation Society	50	50	50	50
Conservation Design and Land Use Planning				
- Various Recipients	595	0	0	0
Yukon Land Use Planning Council	175	0	0	0

ENVIRONMENT

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Environmental Sustainability (cont'd)				
Livestock Veterinary Services				
- Various Recipients	6	6	6	4
Animal Protection Program				
- Various Recipients	35	35	35	19
Humane Society Yukon - Mae Bachur				
Animal Shelter	118	110	110	122
Humane Society Dawson	25	25	25	26
Environment and Climate Change Canada	825	825	825	898
Community Water Monitoring Project				
- Various Recipients	44	24	24	30
Prior Years' Other Transfer Payments	0	151	151	60
	3,734	3,027	2,941	2,866
Capital				
Environmental Sustainability				
Environment and Climate Change Canada	220	252	252	156
	220	252	252	156
TOTAL GOVERNMENT TRANSFERS	3,954	3,279	3,193	3,022

ENVIRONMENT

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	19,814	18,617	18,411	17,909
Accumulated Amortization	(7,673)	(6,988)	(7,070)	(6,390)
Work-in-Progress	2,083	1,008	1,476	846
Net Book Value	14,224	12,637	12,817	12,365
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	861	1,197	1,197	708
Transfers between Departments	0	0	0	0
Accumulated Amortization				
Amortization Expense	(685)	(685)	(680)	(598)
Work-in-Progress				
Capital Acquisitions	1,529	325	325	162
Transfers between Departments	1,365	750	750	0
End of the Year				
Cost of Tangible Capital Assets in Service	20,675	19,814	19,608	18,617
Accumulated Amortization	(8,358)	(7,673)	(7,750)	(6,988)
Net Book Value	12,317	12,141	11,858	11,629
Work-in-Progress	4,977	2,083	2,551	1,008
Total Net Book Value and Work-in-Progress	17,294	14,224	14,409	12,637

ENVIRONMENT

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	535	522	522	522
Increase in Liabilities	13	13	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	548	535	522	522

Restricted Funds

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ENVIRONMENT

**RESTRICTED FUND
CONSERVATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	169	167	168	167
Balance at End of Year	171	169	170	167
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

A/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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 12-1)	11,914	11,764	11,764	11,088
Capital (Vote 12-2)	32	32	32	32
Total Appropriations	11,946	11,796	11,796	11,120

Note: Restated 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 12
DEPARTMENT OF FINANCE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 12-1)				
Corporate Services	1,210	1,152	1,152	1,100
Financial Operations and Revenue Services	4,252	4,242	4,242	4,174
Economics, Fiscal Policy, and Statistics	2,788	2,796	2,796	2,560
Management Board and Budget Secretariat	2,157	2,183	2,183	2,019
Office of the Comptroller	1,232	1,116	1,116	1,012
Workers' Compensation				
Supplementary Benefits	275	275	275	223
Total Operation and Maintenance (Vote 12-1)	11,914	11,764	11,764	11,088
Capital (Vote 12-2)				
Corporate Services	32	32	32	32
Total Capital (Vote 12-2)	32	32	32	32
Total Appropriations	11,946	11,796	11,796	11,120
Adjustments for Reconciliation of Expenses				
Amortization Expense	115	111	111	100
Bad Debts Expense	48	48	48	713
Transfers through the Tax System	2,212	2,045	2,022	2,092
Total Expenses	14,321	14,000	13,977	14,025
Summary of Expenses by Category				
Personnel	9,715	9,572	9,572	8,914
Other	1,554	1,547	1,547	2,225
Government Transfers	2,937	2,770	2,747	2,786
Amortization Expense	115	111	111	100
Total Expenses	14,321	14,000	13,977	14,025

**VOTE 12
DEPARTMENT OF FINANCE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Transfers from Canada	1,327,045	1,261,360	1,244,403	1,184,270
Taxes and General Revenues	160,245	164,874	147,319	160,816
Third-Party Recoveries				
Operation and Maintenance	62	62	62	130
Subtotal Third-Party	62	62	62	130
Total Revenues	1,487,352	1,426,296	1,391,784	1,345,216

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Deputy Minister's Office	374	354	354	417
Directorate	836	798	798	683
	1,210	1,152	1,152	1,100
Capital (Vote 12-2)				
Office Furniture and Equipment	32	32	32	32
	32	32	32	32
Total included in the Appropriation	1,242	1,184	1,184	1,132
Summary of Appropriation by Allotment				
Personnel	828	778	778	800
Other	414	406	406	332
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	1,242	1,184	1,184	1,132

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.
- To design and implement evaluation across government to assess performance and recommend improvements that meet changing priorities.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Program Management	375	366	366	352
Financial Operations	918	912	912	1,222
Financial Management Information Systems	645	648	648	633
Tax Administration	608	612	612	391
Banking, Investments and Debt Services	1,320	1,327	1,327	1,222
Program Evaluation	386	377	377	354
Total included in the Appropriation	4,252	4,242	4,242	4,174
Summary of Appropriation by Allotment				
Personnel	3,104	3,093	3,093	2,812
Other	698	699	699	891
Government Transfers	450	450	450	471
Total included in the Appropriation	4,252	4,242	4,242	4,174

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Program Management	326	324	324	340
Bureau of Statistics	1,429	1,442	1,442	1,319
Economic Research and Analysis	500	493	493	524
Fiscal Policy	533	537	537	377
Total included in the Appropriation	2,788	2,796	2,796	2,560
Summary of Appropriation by Allotment				
Personnel	2,675	2,683	2,683	2,444
Other	113	113	113	116
Government Transfers	0	0	0	0
Total included in the Appropriation	2,788	2,796	2,796	2,560

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.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Management Board and Budget Secretariat	2,157	2,183	2,183	2,019
Total included in the Appropriation	2,157	2,183	2,183	2,019
Summary of Appropriation by Allotment				
Personnel	1,993	2,019	2,019	1,893
Other	164	164	164	126
Government Transfers	0	0	0	0
Total included in the Appropriation	2,157	2,183	2,183	2,019

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Financial Accounting	866	737	737	830
Policy and Compliance	366	379	379	182
Total included in the Appropriation	1,232	1,116	1,116	1,012
Summary of Appropriation by Allotment				
Personnel	1,115	999	999	965
Other	117	117	117	47
Government Transfers	0	0	0	0
Total included in the Appropriation	1,232	1,116	1,116	1,012

FINANCE

WORKERS' COMPENSATION SUPPLEMENTARY BENEFITS

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 12-1)				
Supplementary Pensions	275	275	275	223
Total included in the Appropriation	275	275	275	223
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	275	275	275	223
Total included in the Appropriation	275	275	275	223

FINANCE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	1,252,161	1,174,144	1,174,144	1,117,650
Canada Health Transfer	55,569	53,355	51,364	48,478
Canada Social Transfer	18,459	18,021	18,109	17,394
Cannabis Transfer	856	840	786	748
Prior Years' Transfers from Canada	0	15,000	0	0
Total Transfers from Canada	1,327,045	1,261,360	1,244,403	1,184,270
TAXES AND GENERAL REVENUES				
Taxation Revenue				
Personal Income Tax	98,397	100,676	89,948	101,790
Corporate Income Tax	27,442	31,957	24,426	27,997
Fuel Oil Tax	8,810	8,739	9,660	8,729
Insurance Premium Tax	9,016	8,218	8,073	7,438
Tobacco Tax	14,628	13,334	13,262	12,894
Other Revenue				
Banking and Investment	1,017	990	990	1,494
Interest on Advance to Territorial Corporation	880	905	905	369
Interest on Accounts Receivable	5	5	5	8
Miscellaneous Revenue	50	50	50	36
Prior Years' Other Revenue	0	0	0	61
Total Taxes and General Revenues	160,245	164,874	147,319	160,816

FINANCE

REVENUES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Workers' Compensation Health and Safety Board Payroll	12	12	12	12
Charge Card Incentive	50	50	50	21
Prior Years' Recoveries	0	0	0	97
Total Third-Party Recoveries	62	62	62	130
TOTAL REVENUES	1,487,352	1,426,296	1,391,784	1,345,216

FINANCE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
LEGISLATED GRANTS				
Workers' Compensation Supplementary Benefits	275	275	275	223
Total Legislated Grants	275	275	275	223
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Financial Operations and Revenue Services Rural Community Banking	450	450	450	471
Government Transfers (Included in Appropriation)	725	725	725	694
Transfers through the Tax System ⁽¹⁾				
Research and Development Tax Credit	610	580	507	594
Children's Fitness Tax Credit	57	54	65	54
Yukon Child Benefit	1,545	1,411	1,450	1,444
	2,212	2,045	2,022	2,092
TOTAL GOVERNMENT TRANSFERS	2,937	2,770	2,747	2,786

⁽¹⁾ 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	1,118	1,118	1,283	982
Accumulated Amortization	(396)	(285)	(292)	(181)
Work-in-Progress	1,125	0	61	0
Net Book Value	1,847	833	1,052	801
Changes during the Year				
Cost of Tangible Capital Assets				
Transfers between Departments	0	0	0	136
Accumulated Amortization				
Amortization Expense	(115)	(111)	(111)	(100)
Transfers between Departments	0	0	0	(4)
Work-in-Progress				
Transfers between Departments	0	1,125	1,125	0
End of the Year				
Cost of Tangible Capital Assets in Service	1,118	1,118	1,283	1,118
Accumulated Amortization	(511)	(396)	(403)	(285)
Net Book Value	607	722	880	833
Work-in-Progress	1,125	1,125	1,186	0
Total Net Book Value and Work-in-Progress	1,732	1,847	2,066	833

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Restricted Funds

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FINANCE

**RESTRICTED FUND
CARBON PRICE REBATE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts Received				
Business	10,700	11,800	12,773	11,470
Mining Business	3,600	780	0	0
Personal	13,300	11,500	11,612	10,120
Municipal	1,000	800	774	675
Yukon First Nations	1,000	710	645	225
	29,600	25,590	25,804	22,490
Amounts Disbursed				
Business	11,600	24,200	24,588	3,003
Mining Business	4,200	140	0	0
Personal	14,400	12,000	14,211	6,932
Municipal	800	675	695	365
Yukon First Nations	1,000	710	645	225
Undistributed Balance	(2,400)	(12,135)	(14,335)	11,965
	29,600	25,590	25,804	22,490
Net Change in Revolving Fund				
Business	(900)	(12,400)	(11,815)	8,467
Mining Business	(600)	640	0	0
Personal	(1,100)	(500)	(2,599)	3,188
Municipal	200	125	79	310
Yukon First Nations	0	0	0	0
	(2,400)	(12,135)	(14,335)	11,965
Balance at Beginning of Year	6,750	18,885	14,448	6,920
Balance at End of Year	4,350	6,750	113	18,885
Increase/(Decrease) in Restricted Funds	(2,400)	(12,135)	(14,335)	11,965

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FRENCH LANGUAGE SERVICES DIRECTORATE



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**VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE**

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

M. Moreau

- Support, empower and collaborate with departments and other public bodies to provide services and information to the public in French.

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 27-1)	6,805	6,855	6,855	6,493
Capital (Vote 27-2)	0	0	0	0
Total Appropriations	6,805	6,855	6,855	6,493

**VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 27-1)				
French Language Services	6,805	6,855	6,855	6,493
Total Appropriations	6,805	6,855	6,855	6,493
Summary of Expenses by Category				
Personnel	4,848	5,058	5,058	4,149
Other	1,339	1,134	1,134	1,784
Government Transfers	618	663	663	560
Total Expenses	6,805	6,855	6,855	6,493

**VOTE 27
FRENCH LANGUAGE SERVICES DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Third-Party Recoveries				
Operation and Maintenance	0	50	50	237
Subtotal Third-Party	0	50	50	237
Recoveries from Canada				
Operation and Maintenance	5,750	5,750	5,750	5,712
Subtotal from Canada	5,750	5,750	5,750	5,712
Total Revenues	5,750	5,800	5,800	5,949

FRENCH LANGUAGE SERVICES DIRECTORATE

FRENCH LANGUAGE SERVICES

- To provide analysis of French-language services to ensure the support provided fits the goals and operations of departments.
- To provide French-language training to empower employees in delivering services, which includes language assessments and customized language training.
- To provide translation services reflecting a single voice of the Government of Yukon in French and advise on communicating with the public in French.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 27-1)				
Administration	6,805	6,855	6,855	6,493
Total included in the Appropriation	6,805	6,855	6,855	6,493
Summary of Appropriation by Allotment				
Personnel	4,848	5,058	5,058	4,149
Other	1,339	1,134	1,134	1,784
Government Transfers	618	663	663	560
Total included in the Appropriation	6,805	6,855	6,855	6,493

FRENCH LANGUAGE SERVICES DIRECTORATE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Prior Years' Recoveries	0	50	50	237
Total Third-Party Recoveries	0	50	50	237
RECOVERIES FROM CANADA				
Operation and Maintenance				
Canadian Heritage	5,750	5,750	5,750	5,500
Prior Years' Recoveries	0	0	0	212
Total Recoveries from Canada	5,750	5,750	5,750	5,712
TOTAL REVENUES	5,750	5,800	5,800	5,949

FRENCH LANGUAGE SERVICES DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Quebec-Yukon Intergovernmental Cooperation Program	50	50	50	15
Ministers' Council on the Canadian Francophonie	4	4	4	4
Association Franco-yukonnaise	130	175	175	149
French Language Community Support - Various Recipients	434	434	434	392
	618	663	663	560
TOTAL GOVERNMENT TRANSFERS	618	663	663	560

HEALTH AND SOCIAL SERVICES



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

**MINISTER
Hon. T. McPhee**

**A/DEPUTY MINISTER DEPUTY MINISTER
T. Boyd E. van Randen**

- To promote, protect and enhance the well-being 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 15-1)	512,302	518,916	505,648	500,813
Capital (Vote 15-2)	15,933	15,104	17,595	12,721
Total Appropriations	528,235	534,020	523,243	513,534

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 15-1)				
Corporate Services	27,149	27,153	27,008	20,832
Innovation, Quality and Performance	132,374	138,099	126,049	126,974
Social Services	98,494	97,992	97,992	90,703
Community and Primary Care	70,925	68,037	67,447	59,529
Continuing Care	89,723	86,312	86,500	79,663
COVID-19 Response	0	11,632	11,632	36,642
Yukon Hospital Services	93,637	89,691	89,020	86,470
Total Operation and Maintenance (Vote 15-1)	512,302	518,916	505,648	500,813
Capital (Vote 15-2)				
Corporate Services	2,747	6,241	2,699	4,559
Social Services	70	0	0	86
Community and Primary Care	628	2,927	1,960	361
Continuing Care	288	150	150	15
COVID-19 Response	0	986	986	0
Yukon Hospital Services	12,200	4,800	11,800	7,700
Total Capital (Vote 15-2)	15,933	15,104	17,595	12,721
Total Appropriations	528,235	534,020	523,243	513,534
Adjustments for Reconciliation of Expenses				
Amortization Expense	8,113	8,291	8,259	8,312
Accretion Expense	81	79	0	0
Tangible Capital Assets	(1,348)	(2,142)	(2,457)	(462)
Total Expenses	535,081	540,248	529,045	521,384
Summary of Expenses by Category				
Personnel	178,805	184,846	186,873	178,061
Other	134,782	140,632	133,066	134,488
Government Transfers	213,300	206,400	200,847	200,523
Amortization Expense	8,113	8,291	8,259	8,312
Accretion Expense	81	79	0	0
Total Expenses	535,081	540,248	529,045	521,384

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	4,292	3,792	4,292	3,506
Third-Party Recoveries				
Operation and Maintenance	10,025	10,255	9,985	9,526
Capital	0	0	0	2,083
Subtotal Third-Party	10,025	10,255	9,985	11,609
Recoveries from Canada				
Operation and Maintenance	36,180	45,224	45,024	55,969
Capital	4,290	986	11,786	5,700
Subtotal from Canada	40,470	46,210	56,810	61,669
Total Revenues	54,787	60,257	71,087	76,784

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Deputy Minister's Office	2,938	3,272	3,311	3,437
Finance and Corporate Support	7,433	8,495	10,930	5,618
Human Resources	3,747	2,856	2,856	2,948
Information Management and Technology	9,938	9,279	6,699	5,462
Strategic Policy and Planning	2,139	2,301	2,301	2,049
Communications	954	950	911	1,318
	27,149	27,153	27,008	20,832
Capital (Vote 15-2)				
Operational Equipment	1,075	1,252	1,252	1,044
Information Technology Equipment and Systems				
- 1Health (Meditech)	1,422	3,803	261	3,515
- Health System Upgrades	250	1,186	1,186	0
	2,747	6,241	2,699	4,559
Total included in the Appropriation	29,896	33,394	29,707	25,391
Summary of Appropriation by Allotment				
Personnel	15,962	16,000	17,516	13,036
Other	9,891	10,701	10,218	8,142
Government Transfers	3,481	5,346	626	4,007
Tangible Capital Assets	562	1,347	1,347	206
Total included in the Appropriation	29,896	33,394	29,707	25,391

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 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Insured Health Services	128,518	132,384	122,234	124,442
Population, Public Health, Evidence and Evaluation	3,856	5,715	3,815	2,532
Total included in the Appropriation	132,374	138,099	126,049	126,974
Summary of Appropriation by Allotment				
Personnel	5,310	5,320	5,320	3,629
Other	84,190	85,628	79,828	79,261
Government Transfers	42,874	47,151	40,901	44,084
Total included in the Appropriation	132,374	138,099	126,049	126,974

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Divisional Support Services	2,359	2,358	2,358	2,723
Family and Children's Services	39,520	41,261	41,261	37,587
Social Supports	56,615	54,373	54,373	50,393
	98,494	97,992	97,992	90,703
Capital (Vote 15-2)				
Family and Children's Services				
- Operational Equipment	70	0	0	0
Prior Years' Projects	0	0	0	86
	70	0	0	86
Total included in the Appropriation	98,564	97,992	97,992	90,789
Summary of Appropriation by Allotment				
Personnel	32,812	37,283	37,794	34,914
Other	10,178	10,759	10,758	10,869
Government Transfers	55,504	49,950	49,440	45,006
Tangible Capital Assets	70	0	0	0
Total included in the Appropriation	98,564	97,992	97,992	90,789

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 wellness.
- To provide emergency medical, ambulance and medevac services to the Yukon through dedicated staff and volunteers.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Community Health	9,829	9,561	9,561	7,717
Community Nursing	18,670	16,833	16,833	16,859
Integrated Health	4,600	3,717	3,717	1,059
Mental Wellness and Substance Use Services	25,719	25,828	25,238	21,477
Emergency Medical Services	12,107	12,098	12,098	12,417
	70,925	68,037	67,447	59,529
Capital (Vote 15-2)				
Ambulance Replacement	628	475	475	0
Prior Years' Projects	0	2,452	1,485	361
	628	2,927	1,960	361
Total included in the Appropriation	71,553	70,964	69,407	59,890

HEALTH AND SOCIAL SERVICES

**COMMUNITY AND PRIMARY CARE
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	50,546	48,040	48,040	43,043
Other	15,787	17,097	15,815	12,566
Government Transfers	4,592	5,182	4,592	4,025
Tangible Capital Assets	628	645	960	256
Total included in the Appropriation	71,553	70,964	69,407	59,890

HEALTH AND SOCIAL SERVICES

CONTINUING CARE

- To engage in person-centred 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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Home Care	14,077	13,433	13,433	12,897
Care and Community	70,274	67,948	68,136	61,851
Quality and Safety	5,372	4,931	4,931	4,915
	89,723	86,312	86,500	79,663
Capital (Vote 15-2)				
Operational Equipment	88	0	0	0
Continuing Care Planning	200	0	0	0
Prior Years' Projects	0	150	150	15
	288	150	150	15
Total included in the Appropriation	90,011	86,462	86,650	79,678
Summary of Appropriation by Allotment				
Personnel	74,175	70,992	70,992	68,640
Other	14,736	14,096	14,096	10,090
Government Transfers	1,012	1,224	1,412	948
Tangible Capital Assets	88	150	150	0
Total included in the Appropriation	90,011	86,462	86,650	79,678

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)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 15-1)				
Yukon Hospital Corporation	93,637	89,691	89,020	86,470
	93,637	89,691	89,020	86,470
Capital (Vote 15-2)				
Short Stay Psychiatric Unit	12,200	3,800	10,800	5,700
Prior Years' Projects	0	1,000	1,000	2,000
	12,200	4,800	11,800	7,700
Total included in the Appropriation	105,837	94,491	100,820	94,170
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	105,837	94,491	100,820	94,170
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	105,837	94,491	100,820	94,170

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Insured Health and Social Services				
Registration and Fees	36	36	36	39
Community and Primary Care				
Environmental Health - Inspection/Permits	10	10	10	13
Continuing Care				
Continuing Care Homes	4,246	3,746	4,246	3,454
Total Taxes and General Revenues	4,292	3,792	4,292	3,506
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Innovation, Quality and Performance				
Rental Recovery	74	74	74	74
Third-Party Health Care Costs	8,641	8,641	8,641	7,461
Prior Years' Recoveries	0	270	0	163
Social Services				
Social Assistance	80	80	80	101
Client Recovery	50	50	50	127
Community and Primary Care				
Community Health				
- Yukon Immunization Program	50	50	50	14
Hearing Assessments and Aids	587	587	587	537
Community Nursing				
- Patient Services	167	167	167	127
- Drugs and Vaccines	10	10	10	1
- Rent/Utility Recoveries	116	116	116	64
- Lower Post Recovery	15	15	15	16
Emergency Medical Services	75	75	75	56

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Operation and Maintenance (cont'd)				
Continuing Care				
Continuing Care Facilities				
- McDonald Lodge Food Services	120	120	120	130
Third Party Home Care	40	0	0	0
Prior Years' Recoveries	0	0	0	655
	10,025	10,255	9,985	9,526
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	2,083
	0	0	0	2,083
Total Third-Party Recoveries	10,025	10,255	9,985	11,609
RECOVERIES FROM CANADA				
Operation and Maintenance				
Corporate Services				
Territorial Health Investment Fund	4,300	8,265	10,700	4,740
Prior Years' Recoveries	0	0	0	264
Innovation, Quality and Performance				
Canadian Partnership Against Cancer				
- Smoking Cessation	100	100	100	95
Travel Recoveries				
- First Nations Benefits	2,000	2,000	2,000	2,135
Prior Years' Recoveries	0	2,279	284	314

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Social Services				
Child Welfare	11,098	12,654	12,654	9,049
Federal Child Benefit	280	280	280	259
Youth Criminal Justice	1,343	881	881	1,343
Transition Homes	1,157	1,157	1,157	920
Social Assistance	509	509	509	518
Assisted Living	3,800	3,800	3,800	4,000
Community and Primary Care				
Hearing Assessments and Aids	61	61	61	17
Health Canada				
- Mental Health	752	752	752	674
Youth Criminal Justice	300	300	300	300
Prior Years' Recoveries	0	66	66	259
Continuing Care				
Continuing Care Facilities	9,450	9,450	9,450	9,621
Health Canada				
- Home Care	1,030	670	1,030	1,011
COVID-19 Response				
Prior Years' Recoveries	0	2,000	1,000	20,450
	36,180	45,224	45,024	55,969

HEALTH AND SOCIAL SERVICES

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
COVID-19 Response				
Prior Years' Recoveries	0	986	986	0
Yukon Hospital Services				
Investing in Canada Infrastructure Program	4,290	0	10,800	5,700
	4,290	986	11,786	5,700
Total Recoveries from Canada	40,470	46,210	56,810	61,669
TOTAL REVENUES	54,787	60,257	71,087	76,784

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
LEGISLATED GRANTS				
Innovation, Quality and Performance				
Medical Travel Subsidies	2,950	4,200	2,950	3,184
Social Services				
Adoption Subsidies	180	180	180	32
Social Assistance				
- Whitehorse	19,469	17,769	18,194	16,748
- Region	3,293	3,068	3,068	3,023
Yukon Seniors' Income Supplement	2,771	2,243	1,963	1,695
Pioneer Utility Grant	1,946	2,601	1,946	2,096
Prior Years' Legislated Grants	0	0	0	5
Total Legislated Grants	30,609	30,061	28,301	26,783
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Canadian Red Cross Society	36	36	36	33
Health Education Bursaries	25	25	25	0
Health Professional Bursaries	40	40	40	23
Nursing Education Bursaries	24	24	24	60
Yukon Registered Nurses Association	150	150	150	150
Yukon Hospital Corporation				
- 1 Health (Meditech)	1,533	1,178	0	0
First Nations Health Partnership	165	165	165	182
Rick Hansen Foundation	20	20	20	20
Government of Manitoba				
- Healthy Child	30	30	30	32
Professional Development Fund	25	25	25	25
Miscellaneous Transfer Payments	11	11	11	20
Prior Years' Other Transfer Payments	0	0	0	31

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Innovation, Quality and Performance				
Blood Ties Four Directions Centre Society	208	208	208	204
Canadian Cancer Society	14	14	14	15
Health Investment Fund	50	50	50	50
Healthy Eating	26	26	26	23
Joint Consortium for School Health	2	2	2	1
Options for Sexual Health	1	1	1	1
Recreation and Parks Association of Yukon	8	8	8	8
Yukon Food for Learning Association	132	132	132	116
Alberta Health Services				
- Emergency Medical Services	34	34	34	33
British Columbia Cancer Registry	17	17	17	0
Canadian Cancer Society				
- Cancer Lodges	65	65	65	65
Canadian Institute of Health Information	43	43	43	53
Victoria Faulkner Women's Centre				
- Accommodation	44	44	44	34
Yukon Hospital Insurance Services	32,578	35,678	32,578	36,038
Yukon Medical Association				
- Medical Practice Insurance	554	554	554	427
- Education	318	318	318	368
- Physician Recruitment/Retention Initiatives	5,491	3,518	3,518	2,378
- Medical Student Bursaries	125	125	125	138
Sport Yukon	214	214	214	185
Prior Years' Other Transfer Payments	0	1,900	0	763

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Social Services				
Yukon Anti-Poverty Coalition	84	84	84	80
Big Brothers and Big Sisters of Yukon	13	13	13	12
Canada Prenatal Nutrition Program	677	939	939	978
Child Welfare Programming and Support	8,488	8,859	8,859	6,501
Foster Parent Association	15	15	15	0
Autism Yukon	85	85	85	112
Canadian National Institute for the Blind	33	33	33	33
Challenge Disability Resource Group				
- Operational Funding	349	349	349	315
- Granger House	761	761	761	527
Dawson Shelter Society	409	409	409	395
Employment Incentives	390	390	390	20
Employment Supports	305	305	305	124
Fetal Alcohol Spectrum Disorders				
- Inter Agency Committee	500	500	500	320
Fetal Alcohol Syndrome Society of Yukon	728	728	728	644
Help and Hope for Families Society	625	625	625	604
Inclusion Yukon Society				
- Operational Funding	239	239	239	397
- Inclusion Funding	235	235	235	298
Individual Respite Agreements	125	125	125	153
Connective	6,768	1,254	1,254	1,459
Learning Disabilities Association of Yukon	155	155	155	150
Options for Independence Society				
- Independent Living Residence	676	676	676	653
- Aurora Group Home	521	521	521	586
Yukon Women's Transition Home Society	1,669	1,669	1,669	1,683
Skookum Jim Friendship Centre	851	851	851	814
Parents of Children with Disabilities	718	718	718	1,330

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Social Services (cont'd)				
Teegatha 'Oh Zheh				
- Operational Funding	1,271	1,271	1,271	1,226
- Specialized Services	74	74	74	0
Tr'ondëk Hwëch'in - Emergency Shelter	258	258	258	250
Miscellaneous Transfer Payments	823	823	823	0
Prior Years' Other Transfer Payments	0	1,125	1,125	1,743
Community and Primary Care				
Panorama	126	126	126	126
British Columbia Centre for Disease Control	150	150	150	150
Public Works and Government				
Services Canada	79	79	79	80
All Genders Yukon	110	110	110	161
Canadian Mental Health Association				
- Operational Funding	1,465	1,465	1,465	1,165
- Peer Support Line	150	150	150	150
Challenge Disability Resource Group				
- 6-plex	761	761	761	691
- Bridges Café	67	67	67	13
Blood Ties Four Directions Centre Society				
- Operational Funding	312	312	312	302
- Supervised Consumption Site	622	622	622	255
- After Hours Support	87	87	87	84
- Peer Support Group	15	15	15	15
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	83
Miscellaneous Transfer Payments	128	0	0	0
Prior Years' Other Transfer Payments	0	718	128	350

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Continuing Care				
Signpost Seniors' Association	57	57	57	0
St. Elias Seniors Society	35	35	35	27
Hospice Yukon Society	322	322	322	321
Yukon Council on Aging	75	75	75	75
Line of Life Association of the Yukon	64	64	64	42
City of Whitehorse - Handy Bus	255	255	255	238
Rural End of Life	204	204	204	0
Prior Years' Other Transfer Payments	0	212	400	245
COVID-19 Response				
Prior Years' Other Transfer Payments	0	2,070	2,070	8,283
Yukon Hospital Services				
Yukon Hospital Corporation				
- Operational Funding	87,970	84,024	83,353	80,699
- 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	709
Prior Years' Other Transfer Payments	0	0	0	120
	169,069	166,911	159,660	162,609

HEALTH AND SOCIAL SERVICES

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Capital				
Corporate Services				
Yukon Hospital Corporation				
- 1Health (Meditech)	1,422	3,642	100	3,431
COVID-19 Response				
Prior Years' Other Transfer Payments	0	986	986	0
Yukon Hospital Services				
Yukon Hospital Corporation				
- Short Stay Psychiatric Unit (Secure Medical Unit)	12,200	3,800	10,800	5,700
Prior Years' Other Transfer Payments	0	1,000	1,000	2,000
	13,622	9,428	12,886	11,131
Total Other Transfer Payments	182,691	176,339	172,546	173,740
TOTAL GOVERNMENT TRANSFERS	213,300	206,400	200,847	200,523

HEALTH AND SOCIAL SERVICES

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	277,074	273,796	277,692	273,262
Accumulated Amortization	(78,726)	(70,435)	(70,427)	(62,123)
Work-in-Progress	3,812	4,948	4,575	5,020
Net Book Value	202,160	208,309	211,840	216,159
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	1,348	1,025	795	416
Work-in-Progress put in Service during Year	0	2,253	0	118
Accumulated Amortization				
Amortization Expense	(8,113)	(8,291)	(8,259)	(8,312)
Work-in-Progress				
Capital Acquisitions	0	1,117	1,662	46
Work-in-Progress put in Service during Year	0	(2,253)	0	(118)
End of the Year				
Cost of Tangible Capital Assets in Service	278,422	277,074	278,487	273,796
Accumulated Amortization	(86,839)	(78,726)	(78,686)	(70,435)
Net Book Value	191,583	198,348	199,801	203,361
Work-in-Progress	3,812	3,812	6,237	4,948
Total Net Book Value and Work-in-Progress	195,395	202,160	206,038	208,309

HEALTH AND SOCIAL SERVICES

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	3,248	3,169	3,169	3,169
Increase in Liabilities	81	79	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	3,329	3,248	3,169	3,169

Restricted Funds

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HEALTH AND SOCIAL SERVICES

RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Health Investment	External Professional Development	TOTAL 2023-24 ESTIMATE	<i>Comparable</i>		
				2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	251	110	361	361	286	286
Balance at End of Year	202	84	361	361	286	361
Increase/(Decrease) in Restricted Funds	(49)	(26)	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

C. Harwood

- To plan, develop, manage and regulate the Yukon's transportation infrastructure and systems.
- To plan, build, renovate, maintain and operate Yukon government 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, capital budgeting support, and publishing.

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 55-1)	160,043	162,564	158,784	165,558
Capital (Vote 55-2)	250,603	314,851	277,370	174,010
Total Appropriations	410,646	477,415	436,154	339,568

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 55-1)				
Corporate Services	15,143	15,360	15,360	14,980
Information and Communications				
Technology	25,720	25,413	25,413	24,133
Transportation	67,845	70,112	66,832	69,821
Property Management	47,740	48,084	47,584	46,751
Capital Planning	3,595	3,595	3,595	655
COVID-19 Response	0	0	0	9,218
Total Operation and Maintenance (Vote 55-1)	160,043	162,564	158,784	165,558
Capital (Vote 55-2)				
Information and Communications				
Technology	14,245	15,795	15,875	12,963
Transportation	161,971	191,708	154,837	104,912
Property Management	39,026	65,725	70,725	36,256
Capital Planning	35,361	41,623	35,933	19,879
Total Capital (Vote 55-2)	250,603	314,851	277,370	174,010
Total Appropriations	410,646	477,415	436,154	339,568
Adjustments for Reconciliation of Expenses				
Amortization Expense	32,185	32,792	32,651	32,406
Accretion Expense	436	423	0	0
Tangible Capital Assets	(159,531)	(222,454)	(180,976)	(99,341)
Lease Payments	(473)	(1,148)	(1,148)	(1,113)
Prepaid Expense	8	99	99	99
Total Expenses	283,271	287,127	286,780	271,619

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Expenses by Category				
Personnel	75,286	75,253	75,279	77,281
Other	173,269	174,859	175,050	150,423
Government Transfers	2,095	3,800	3,800	11,509
Amortization Expense	32,185	32,792	32,651	32,406
Accretion Expense	436	423	0	0
Total Expenses	283,271	287,127	286,780	271,619

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

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	6,928	6,928	6,928	6,138
Third-Party Recoveries				
Operation and Maintenance	3,340	3,340	3,340	3,246
Capital	5,518	0	3,500	17
Subtotal Third-Party	8,858	3,340	6,840	3,263
Recoveries from Canada				
Operation and Maintenance	2,899	2,899	2,899	11,793
Capital	100,600	129,277	100,666	47,772
Subtotal from Canada	103,499	132,176	103,565	59,565
Total Revenues	119,285	142,444	117,333	68,966

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 including publishing, confidential printing, mail delivery, and coordination of medical and employee air travel.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Deputy Minister's Office	793	793	793	1,239
Human Resources	1,339	1,339	1,339	1,362
Finance and Administration	3,508	3,550	3,550	3,562
Procurement Support Centre	1,542	1,617	1,617	1,311
Policy and Communication	2,179	2,279	2,279	1,826
Supply Services	3,387	3,387	3,387	3,287
Risk Management	2,395	2,395	2,395	2,393
Total included in the Appropriation	15,143	15,360	15,360	14,980
Summary of Appropriation by Allotment				
Personnel	11,432	11,474	11,474	11,315
Other	3,541	3,641	3,641	3,462
Government Transfers	170	245	245	203
Total included in the Appropriation	15,143	15,360	15,360	14,980

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 55-1)

Planning and Administration	1,434	1,434	1,434	1,186
Data Application and Support	6,991	6,767	6,767	5,820
Technology Infrastructure	9,771	9,688	9,688	9,607
Service Innovation and Support	568	568	568	521
E-Services	1,894	1,894	1,894	1,966
Corporate Information Management	2,022	2,022	2,022	1,876
Information Technology and Client Solutions	3,040	3,040	3,040	3,157
	25,720	25,413	25,413	24,133

Capital (Vote 55-2)

Corporate Information Technology				
Equipment and Systems	13,375	13,995	14,075	11,361
Mobile Radio System	870	1,800	1,800	1,602
	14,245	15,795	15,875	12,963

Total included in the Appropriation

	39,965	41,208	41,288	37,096
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HIGHWAYS AND PUBLIC WORKS

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	10,807	10,503	10,819	9,448
Other	21,662	22,707	22,234	20,525
Government Transfers	0	0	0	5
Tangible Capital Assets	7,496	7,998	8,235	7,118
Total included in the Appropriation	39,965	41,208	41,288	37,096

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 55-1)

Transportation Planning	340	340	340	331
Transportation Administration	354	354	354	356
Transportation Engineering	450	450	450	522
Transportation Maintenance	47,549	49,858	46,578	50,669
Transport Services	4,633	4,591	4,591	4,328
Aviation	14,519	14,519	14,519	13,615
	67,845	70,112	66,832	69,821

HIGHWAYS AND PUBLIC WORKS

TRANSPORTATION (Cont'd)

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 55-2)				
Transportation Facilities and Equipment	3,186	3,428	6,618	5,702
Transportation Planning and Engineering	13,303	14,315	14,440	12,255
Highway Construction				
Alaska Highway	8,500	5,115	5,450	5,014
Klondike Highway	15,300	37,066	42,898	32,115
Pavement Rehabilitation and Other Road Improvements	14,975	14,877	11,925	20,845
Bridges - Numbered Highways/ Secondary Roads	52,406	45,737	10,973	10,251
Other Roads	1,115	415	400	672
Major Projects	17,000	22,649	10,800	4,996
Prior Years' Projects	0	0	0	6
Aviation/Yukon Airports				
Various Airports Projects	36,186	48,106	51,333	13,056
	161,971	191,708	154,837	104,912
Total included in the Appropriation	229,816	261,820	221,669	174,733
Summary of Appropriation by Allotment				
Personnel	31,393	31,350	31,350	36,044
Other	82,313	73,810	73,799	74,828
Government Transfers	1,870	3,500	3,500	2,445
Tangible Capital Assets	114,240	153,160	113,020	61,416
Total included in the Appropriation	229,816	261,820	221,669	174,733

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.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Divisional Services	1,361	1,361	1,361	1,108
Facility Management and Regional Services	27,434	27,778	27,278	27,450
Realty and Capital Asset Planning	16,237	16,237	16,237	15,746
Capital Development	2,708	2,708	2,708	2,447
	47,740	48,084	47,584	46,751
Capital (Vote 55-2)				
Building Overhead	3,230	3,283	3,283	3,050
Building Maintenance	9,500	10,117	10,117	9,632
Building Development	25,726	51,725	56,725	22,946
Space Planning/Tenant Improvements	570	600	600	628
	39,026	65,725	70,725	36,256
Total included in the Appropriation	86,766	113,809	118,309	83,007

HIGHWAYS AND PUBLIC WORKS

**PROPERTY MANAGEMENT
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	18,868	18,867	18,867	18,537
Other	54,448	66,291	66,666	50,489
Government Transfers	55	55	55	28
Tangible Capital Assets	13,395	28,596	32,721	13,953
Total included in the Appropriation	86,766	113,809	118,309	83,007

HIGHWAYS AND PUBLIC WORKS

CAPITAL PLANNING

- Lead the development of sustainable infrastructure, systems, strategy, and corporate five-year capital planning.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 55-1)				
Capital Planning	28	28	28	261
Sustainable Infrastructure	3,567	3,567	3,567	394
	3,595	3,595	3,595	655
Capital (Vote 55-2)				
Capital Planning	718	765	725	855
Sustainable Infrastructure	33,400	39,400	34,000	18,384
Business Transformation	1,243	1,458	1,208	640
	35,361	41,623	35,933	19,879
Total included in the Appropriation	38,956	45,218	39,528	20,534
Summary of Appropriation by Allotment				
Personnel	2,786	3,059	2,769	1,845
Other	11,770	9,459	9,759	1,835
Government Transfers	0	0	0	0
Tangible Capital Assets	24,400	32,700	27,000	16,854
Total included in the Appropriation	38,956	45,218	39,528	20,534

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Corporate Services				
Sale of Government Surplus Equipment	46	46	46	97
Prior Years' Revenues	0	0	0	3
Information and Communications				
Technology				
Access to Information and Protection of Privacy	10	10	10	18
Transportation				
Highway Information Signs/Permits	11	11	11	14
Aviation Operations	1,345	1,345	1,345	290
National Safety Code - Fees/Materials	26	26	26	24
Weigh Station Fees	158	158	158	189
Private Vehicle Registration/Permits	1,705	1,705	1,705	1,875
Commercial Vehicle Registration/Permits	3,102	3,102	3,102	3,270
Driver Licences/Fees	513	513	513	346
Property Management				
Land Use Fees	12	12	12	12
Total Taxes and General Revenues	6,928	6,928	6,928	6,138

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Travel Agent Processing	5	5	5	2
Industry Conference and Reverse Tradeshow	12	12	12	5
Information and Communications Technology				
Service Agreements	697	697	697	738
Transportation				
Recoverable Services	342	342	342	184
Airports	1,905	1,905	1,905	1,853
Property Management				
Leases/Facility Management Agreements	379	379	379	464
	3,340	3,340	3,340	3,246
Capital				
Transportation				
US Infrastructure and Jobs Act	750	0	0	0
Prior Years' Recoveries	0	0	0	17
Capital Planning				
Dempster Fibre Project	4,768	0	3,500	0
	5,518	0	3,500	17
Total Third-Party Recoveries	8,858	3,340	6,840	3,263

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Information and Communications Technology				
Mobile Radio System				
- RCMP	2,396	2,396	2,396	2,454
- Other Federal Agencies	69	69	69	26
Transportation				
Recoverable Services	49	49	49	34
National Safety Code Agreement	153	153	153	153
Motor Vehicles	15	15	15	15
Airports	60	60	60	61
Property Management				
Leases/Facility Management Agreements	32	32	32	157
Recoverable Services	125	125	125	0
COVID-19 Response				
Prior Years' Recoveries	0	0	0	8,893
	2,899	2,899	2,899	11,793

HIGHWAYS AND PUBLIC WORKS

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Information and Communications Technology				
Mobile Radio System	93	93	93	0
Transportation				
Yukon Resource Gateway Project	11,333	16,987	8,100	2,690
National Trade Corridors Fund	64,567	66,747	40,134	24,767
Prior Years' Recoveries	0	17,254	17,254	1,497
Property Management				
Small Communities Fund	6,225	10,438	10,438	6,237
Prior Years' Recoveries	0	2,108	5,202	622
Capital Planning				
Connect to Innovate Fund	6,041	8,073	9,971	5,841
Investing in Canada Infrastructure Program				
- Dempster Fibre Project	6,041	7,577	9,474	6,118
Low Carbon Economy Fund	6,300	0	0	0
	100,600	129,277	100,666	47,772
Total Recoveries from Canada	103,499	132,176	103,565	59,565
TOTAL REVENUES	119,285	142,444	117,333	68,966

HIGHWAYS AND PUBLIC WORKS

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Yukon First Nation Chamber of Commerce	170	170	170	88
Prior Years' Other Transfer Payments	0	75	75	115
Transportation				
Prior Years' Other Transfer Payments	0	0	0	36
Property Management				
Yukon Transportation Museum Society	12	12	12	0
Yukon Contractor's Association	43	43	43	28
COVID-19 Response				
Prior Years' Other Transfer Payments	0	0	0	8,828
	225	300	300	9,095
Capital				
Information and Communications				
Technology				
Prior Years' Other Transfer Payments	0	0	0	5
Transportation				
Old Crow Winter Road	800	2,600	2,600	1,700
Yukon Resource Gateway Project	1,000	800	800	535
Champagne and Aishihik First Nations	70	0	0	0
Prior Years' Other Transfer Payments	0	100	100	174
	1,870	3,500	3,500	2,414
TOTAL GOVERNMENT TRANSFERS	2,095	3,800	3,800	11,509

HIGHWAYS AND PUBLIC WORKS

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	1,374,949	1,346,029	1,398,297	1,334,085
Accumulated Amortization	(670,773)	(637,981)	(636,429)	(605,560)
Work-in-Progress	333,251	145,982	94,273	58,870
Net Book Value	1,037,427	854,030	856,141	787,395
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	27,191	8,962	30,879	4,980
Work-in-Progress put in Service during Year	8,394	19,958	28,371	7,249
Transfers between Departments	0	0	0	298
Disposals	0	0	0	(583)
Accumulated Amortization				
Amortization Expense	(32,185)	(32,792)	(32,651)	(32,406)
Transfers between Departments	0	0	0	(598)
Disposals	0	0	0	583
Work-in-Progress				
Capital Acquisitions	132,340	213,492	150,097	94,361
Work-in-Progress put in Service during Year	(8,394)	(19,958)	(28,371)	(7,249)
Transfers between Departments	(5,918)	(6,265)	(6,265)	0
End of the Year				
Cost of Tangible Capital Assets in Service	1,410,534	1,374,949	1,457,547	1,346,029
Accumulated Amortization	(702,958)	(670,773)	(669,080)	(637,981)
Net Book Value	707,576	704,176	788,467	708,048
Work-in-Progress	451,279	333,251	209,734	145,982
Total Net Book Value and Work-in-Progress	1,158,855	1,037,427	998,201	854,030

HIGHWAYS AND PUBLIC WORKS

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	17,420	16,997	16,997	16,997
Increase in Liabilities	436	423	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	17,856	17,420	16,997	16,997

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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 2023-24 ESTIMATE	<i>Comparable</i>		
					2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	5,799	16,399	2,271	24,469	23,027	23,027	26,075
Expenses	4,898	10,421	2,271	17,590	19,045	19,045	24,452
Net Profit/(Loss) for the Year	901	5,978	0	6,879	3,982	3,982	1,623
Adjustments:							
Acquisition of Capital Assets	(3,900)	(6,782)	0	(10,682)	(9,390)	(9,390)	(8,832)
Amortization	1,750	3,917	0	5,667	5,233	5,233	5,002
Proceeds on Sale of Capital Assets	210	0	0	210	192	192	393
Adjustment as per fund limits (Gain)/Loss on Disposal of Tangible Capital Assets	0	0	0	0	0	0	(541)
	70	0	0	70	(2)	(2)	(238)
Balance at Beginning of Year	7,580	6,563	3,420	17,563	17,548	20,011	20,141
Balance at End of Year	6,611	9,676	3,420	19,707	17,563	20,026	17,548
Increase/(Decrease) in Restricted Funds	(969)	3,113	0	2,144	15	15	(2,593)

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JUSTICE



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**VOTE 08
DEPARTMENT OF JUSTICE**

MINISTER

Hon. T. McPhee

A/DEPUTY MINISTER

J. Ford

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 08-1)	91,650	89,103	86,483	83,138
Capital (Vote 08-2)	4,276	4,261	4,069	2,578
Total Appropriations	95,926	93,364	90,552	85,716

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 08
DEPARTMENT OF JUSTICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 08-1)				
Corporate Services	5,200	5,200	5,200	4,833
Court Services	8,275	8,290	8,290	8,101
Legal Services	12,773	12,332	11,730	11,436
Regulatory Services	4,826	5,056	4,746	4,830
Community Justice and Public Safety	59,820	57,469	55,761	52,450
Human Rights	756	756	756	765
COVID-19 Response	0	0	0	723
Total Operation and Maintenance (Vote 08-1)	91,650	89,103	86,483	83,138
Capital (Vote 08-2)				
Corporate Services	511	662	470	179
Court Services	80	80	80	70
Community Justice and Public Safety	3,685	3,519	3,519	2,329
Total Capital (Vote 08-2)	4,276	4,261	4,069	2,578
Total Appropriations	95,926	93,364	90,552	85,716
Adjustments for Reconciliation of Expenses				
Amortization Expense	3,063	3,056	3,048	2,887
Accretion Expense	31	30	0	0
Tangible Capital Assets	(715)	(750)	(565)	(153)
Total Expenses	98,305	95,700	93,035	88,450
Summary of Expenses by Category				
Personnel	38,562	39,173	38,641	37,938
Other	47,568	45,386	44,223	41,219
Government Transfers	9,081	8,055	7,123	6,406
Amortization Expense	3,063	3,056	3,048	2,887
Accretion Expense	31	30	0	0
Total Expenses	98,305	95,700	93,035	88,450

**VOTE 08
DEPARTMENT OF JUSTICE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	1,193	1,193	1,193	1,280
Third-Party Recoveries				
Operation and Maintenance	599	934	549	819
Capital	0	7	0	0
Subtotal Third-Party	599	941	549	819
Recoveries from Canada				
Operation and Maintenance	6,514	8,234	7,168	6,127
Capital	31	60	60	0
Subtotal from Canada	6,545	8,294	7,228	6,127
Total Revenues	8,337	10,428	8,970	8,226

JUSTICE

CORPORATE SERVICES

- To assist and support departmental policy and program delivery through the provision of planning, analysis, information and communications, as well as financial, human, and physical resource management to program branches.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Corporate Services	5,200	5,200	5,200	4,833
	5,200	5,200	5,200	4,833
Capital (Vote 08-2)				
Office Furniture and Equipment	120	102	95	56
Building Maintenance, Renovations and Space	391	560	375	123
	511	662	470	179
Total included in the Appropriation	5,711	5,862	5,670	5,012
Summary of Appropriation by Allotment				
Personnel	4,738	4,738	4,738	4,236
Other	658	624	617	528
Government Transfers	0	0	0	166
Tangible Capital Assets	315	500	315	82
Total included in the Appropriation	5,711	5,862	5,670	5,012

JUSTICE

COURT SERVICES

- To support the operation of the court system in the Yukon.
- To provide civil enforcement services.
- To provide law library services on a range of civil and criminal issues to the public, the legal profession and the judiciary.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Court Administration	636	635	635	457
Court Operations	6,821	6,837	6,837	6,847
Sheriff	653	653	653	638
Yukon Review Board	165	165	165	159
	8,275	8,290	8,290	8,101
Capital (Vote 08-2)				
Furniture and Equipment	80	80	80	70
	80	80	80	70
Total included in the Appropriation	8,355	8,370	8,370	8,171
Summary of Appropriation by Allotment				
Personnel	7,101	7,101	7,101	6,586
Other	1,254	1,269	1,269	1,534
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	51
Total included in the Appropriation	8,355	8,370	8,370	8,171

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.
- To provide Administration of Justice Agreements and justice-related negotiations.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Assistant Deputy Minister's Office	2,821	2,420	2,332	1,691
Solicitors' Group	1,511	1,511	1,511	1,035
Natural Resources and Environmental Law Group	862	862	862	921
Legislative Counsel	1,339	1,339	1,339	1,062
Litigation Group	1,252	1,252	1,252	1,591
Aboriginal Law Group	634	634	634	641
Litigation Costs/Judgements	6	6	6	2
Outside Counsel	74	374	274	974
Community Legal Support	4,274	3,934	3,520	3,519
Total included in the Appropriation	12,773	12,332	11,730	11,436
Summary of Appropriation by Allotment				
Personnel	7,161	6,966	6,901	6,247
Other	310	610	510	1,269
Government Transfers	5,302	4,756	4,319	3,920
Total included in the Appropriation	12,773	12,332	11,730	11,436

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' Compensation Health and Safety 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 corrections branch.
- To provide funds for the operation of the Yukon Utilities Board as provided for in the *Public Utilities Act*.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 08-1)				
Worker Advocate	467	417	417	330
Coroner's Office	616	586	586	450
Family Law Support Programs	817	817	817	829
Director's Office	285	285	285	291
Occupational Health and Safety	330	330	330	330
Public Guardian and Trustee	681	681	681	637
Land Titles	1,238	1,238	1,238	1,361
Investigations and Standards Office	122	122	122	88
Yukon Utilities Board	270	580	270	514
Total included in the Appropriation	4,826	5,056	4,746	4,830

JUSTICE

**REGULATORY SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	3,452	3,377	3,377	3,278
Other	1,044	1,349	1,039	1,222
Government Transfers	330	330	330	330
Total included in the Appropriation	4,826	5,056	4,746	4,830

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 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 Neighborhoods legislation.
- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 08-1)

Assistant Deputy Minister's Office	1,925	1,704	1,543	1,313
Correctional Services	16,356	16,610	15,740	15,644
Victim Services	3,060	3,268	3,096	2,524
Public Safety and Investigations	38,479	35,887	35,382	32,969
	59,820	57,469	55,761	52,450

JUSTICE

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

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 08-2)				
Operational Equipment	505	310	310	45
Federal Victims Fund	31	60	60	11
RCMP Detachments	3,149	3,149	3,149	2,273
	3,685	3,519	3,519	2,329
Total included in the Appropriation	63,505	60,988	59,280	54,779
Summary of Appropriation by Allotment				
Personnel	16,110	16,991	16,524	16,907
Other	44,204	41,436	40,690	36,570
Government Transfers	2,791	2,311	1,816	1,282
Tangible Capital Assets	400	250	250	20
Total included in the Appropriation	63,505	60,988	59,280	54,779

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 08-1)				
Human Rights Commission	658	658	658	708
Human Rights Panel of Adjudicators	98	98	98	57
Total included in the Appropriation	756	756	756	765
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	98	98	98	57
Government Transfers	658	658	658	708
Total included in the Appropriation	756	756	756	765

JUSTICE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Court Services				
Court Fees	500	500	500	477
Sheriff's Office	58	58	58	49
Regulatory Services				
Public Guardian and Trustee Fees	35	35	35	35
Land Titles Fees	600	600	600	719
Total Taxes and General Revenues	1,193	1,193	1,193	1,280
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Regulatory Services				
Public Utilities Board Hearings	100	485	100	444
Worker Advocate	455	405	405	330
Community Justice and Public Safety				
Outreach Worker - Province of British Columbia	44	44	44	45
	599	934	549	819
Capital				
Corporate Service				
Prior Years' Recoveries	0	7	0	0
	0	7	0	0
Total Third-Party Recoveries	599	941	549	819

JUSTICE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Court Services				
Prior Years' Recoveries	0	15	15	0
Legal Services				
Negotiations of Administration of Justice Agreements	469	469	469	0
Legal Aid	1,066	1,356	1,116	1,116
Indigenous Courtworker Program	483	483	308	314
Yukon Public Legal Education Association	163	163	163	163
Community Safety Officer Program	534	427	416	208
Regulatory Services				
Family Justice Activities	208	208	208	207
Prior Years' Recoveries	0	0	0	181
Community Justice and Public Safety				
Cannabis and Impaired Driving	415	432	432	260
Exchange of Service Agreement	30	30	30	10
Arrest Processing Unit	1,913	1,913	1,913	1,967
Federal Victims Fund	914	837	665	547
Indigenous Family Courtworker Framework	44	77	0	0
Domestic Violence Treatment Option	150	214	150	136
Women and Gender Equality Canada - Sexualized Assault Response Team	125	125	125	0
Prior Years' Recoveries	0	1,485	1,158	1,018
	6,514	8,234	7,168	6,127

JUSTICE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Capital				
Community Justice and Public Safety				
Federal Victims Fund	31	60	60	0
	31	60	60	0
Total Recoveries From Canada	6,545	8,294	7,228	6,127
TOTAL REVENUES	8,337	10,428	8,970	8,226

JUSTICE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Prior Years' Other Transfer Payments	0	0	0	166
Legal Services				
Yukon Legal Services Society - Legal Aid	3,288	2,948	2,708	2,764
Indigenous Courtworker Program	823	823	648	593
Yukon Public Legal Education Association	163	163	163	163
Community Safety Officer Program	1,028	822	800	400
Regulatory Services				
Yukon Workers' Compensation Health and Safety Board	330	330	330	330
Community Justice and Public Safety				
Yukon Community Crime Stoppers Association	10	10	10	10
Community Residential Centre	1,548	1,280	933	545
Yukon Legal Services Society - Legal Aid	35	35	35	35
Community Justice Projects	307	307	307	279
Community Safety Planning Program	700	300	300	0
RCMP Biology Caseworks	136	106	106	141
Police Board Funding	5	5	5	0
Community Consultative Groups	50	50	50	10
Prior Years' Other Transfer Payments	0	218	70	262
Human Rights				
Human Rights Commission	658	658	658	708
TOTAL GOVERNMENT TRANSFERS	9,081	8,055	7,123	6,406

JUSTICE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	102,545	102,530	103,710	102,410
Accumulated Amortization	(40,758)	(37,702)	(37,775)	(34,815)
Work-in-Progress	3,995	2,410	3,177	2,377
Net Book Value	65,782	67,238	69,112	69,972
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	165	15	15	120
Accumulated Amortization				
Amortization Expense	(3,063)	(3,056)	(3,048)	(2,887)
Work-in-Progress				
Capital Acquisitions	550	735	550	33
Transfers between Departments	0	850	850	0
End of the Year				
Cost of Tangible Capital Assets in Service	102,710	102,545	103,725	102,530
Accumulated Amortization	(43,821)	(40,758)	(40,823)	(37,702)
Net Book Value	58,889	61,787	62,902	64,828
Work-in-Progress	4,545	3,995	4,577	2,410
Total Net Book Value and Work-in-Progress	63,434	65,782	67,479	67,238

JUSTICE

**ASSET RETIREMENT COSTS AMORTIZATION
LIABILITIES AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	1,214	1,184	1,184	1,184
Increase in Liabilities	31	30	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	1,245	1,214	1,184	1,184

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Restricted Funds

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JUSTICE

RESTRICTED FUNDS

FINANCIAL SUMMARY (\$000s)	Assurance	Corrections	TOTAL 2023-24 ESTIMATE	<i>Comparable</i>		
				2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	202	148	350	350	350	463
Expenses	4	130	134	134	134	120
Net Profit/(Loss) for the Year	198	18	216	216	216	343
Balance at Beginning of Year	6,402	127	6,529	6,313	6,186	5,970
Balance at End of Year	6,600	145	6,745	6,529	6,402	6,313
Increase/(Decrease) in Restricted Funds	198	18	216	216	216	343

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PUBLIC SERVICE COMMISSION



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**VOTE 10
PUBLIC SERVICE COMMISSION**

MINISTER

Hon. S. Silver

DEPUTY MINISTER

S. Young

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 10-1)	55,941	54,694	58,694	56,610
Capital (Vote 10-2)	115	68	68	11
Total Appropriations	56,056	54,762	58,762	56,621

**VOTE 10
PUBLIC SERVICE COMMISSION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 10-1)				
Corporate Services	2,569	2,429	2,429	2,505
People and Culture	6,580	6,442	6,442	5,740
Human Resource Service Centre	7,990	8,188	8,188	7,663
Employee Relations	5,494	5,368	5,368	5,499
Corporate Funds	33,308	32,267	36,267	35,203
Total Operation and Maintenance (Vote 10-1)	55,941	54,694	58,694	56,610
Capital (Vote 10-2)				
Corporate Services	55	50	50	11
People and Culture	50	8	8	0
Employee Relations	10	10	10	0
Total Capital (Vote 10-2)	115	68	68	11
Total Appropriations	56,056	54,762	58,762	56,621
Adjustments for Reconciliation of Expenses				
Amortization Expense	247	279	279	265
Write-downs / Disposals	0	0	0	14
Tangible Capital Assets	(42)	(30)	(30)	0
Total Expenses	56,261	55,011	59,011	56,900
Summary of Expenses by Category				
Personnel	52,033	50,704	54,704	53,185
Other	3,981	4,028	4,028	3,450
Government Transfers	0	0	0	0
Amortization Expense	247	279	279	265
Total Expenses	56,261	55,011	59,011	56,900

**VOTE 10
PUBLIC SERVICE COMMISSION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Third-Party Recoveries				
Operation and Maintenance	314	321	321	0
Subtotal Third-Party	314	321	321	0
Recoveries from Canada				
Operation and Maintenance	5	5	5	0
Subtotal from Canada	5	5	5	0
Total Revenues	319	326	326	0

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 human resource policy, planning, legislative support, finance, administration, and information and privacy management.
- To provide centralized human resource management services to client departments.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Public Service Commissioner's Office	378	412	412	508
Policy and Planning	388	378	378	400
Finance and Administration	724	692	692	765
Human Resource Business Partners	1,079	947	947	832
	2,569	2,429	2,429	2,505
Capital (Vote 10-2)				
Office Furniture and Equipment	55	50	50	11
	55	50	50	11
Total included in the Appropriation	2,624	2,479	2,479	2,516
Summary of Appropriation by Allotment				
Personnel	2,382	2,265	2,265	2,367
Other	242	184	184	149
Government Transfers	0	0	0	0
Tangible Capital Assets	0	30	30	0
Total included in the Appropriation	2,624	2,479	2,479	2,516

PUBLIC SERVICE COMMISSION

PEOPLE AND CULTURE

- To provide organizational development services including professional development and learning programs.
- 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 provide people metrics and data analytics to inform decision making in support of corporate human resource strategies, initiatives and programs.
- To collaboratively develop and implement organization wide human resource initiatives, provide leadership on employee engagement and internal and external communications.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Assistant Deputy Minister's Office	303	295	295	304
Organizational Development	2,605	2,519	2,519	2,557
Diversity and Inclusion	2,240	2,196	2,196	1,702
People Metrics, Analytics and Projects	402	411	411	401
Communications, Engagement and Strategic Initiatives	1,030	1,021	1,021	776
	6,580	6,442	6,442	5,740
Capital (Vote 10-2)				
Operational Equipment	50	8	8	0
	50	8	8	0
Total included in the Appropriation	6,630	6,450	6,450	5,740

PUBLIC SERVICE COMMISSION

**PEOPLE AND CULTURE
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,998	4,877	4,877	4,509
Other	1,590	1,573	1,573	1,231
Government Transfers	0	0	0	0
Tangible Capital Assets	42	0	0	0
Total included in the Appropriation	6,630	6,450	6,450	5,740

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 pay, leave and staffing functions, and human resource system administration.
- To provide software solutions that support the quality, security and protection of corporate human resource data within the Government of Yukon.
- To develop, implement and administer corporate staffing and recruitment services and programs including centralized recruiting.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Assistant Deputy Minister's Office	227	252	252	464
Compensation and Classification	3,031	3,161	3,161	3,054
Human Resource Shared Services	1,960	1,963	1,963	1,641
Human Resource Management Systems	1,448	1,503	1,503	1,213
Staffing Management and Solutions	1,008	999	999	980
Compensation and Benefit Programs	316	310	310	311
Total included in the Appropriation	7,990	8,188	8,188	7,663
Summary of Appropriation by Allotment				
Personnel	7,409	7,566	7,566	7,099
Other	581	622	622	564
Government Transfers	0	0	0	0
Total included in the Appropriation	7,990	8,188	8,188	7,663

PUBLIC SERVICE COMMISSION

EMPLOYEE RELATIONS

- To provide labour relations leadership and expertise to the Government of Yukon and to manage 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 well-being supports such as access to counselling, coaching, training and critical incident services.
- To promote a respectful, healthy and well-functioning workplace and to address disrespectful conduct and interpersonal conflict in the workplace.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Labour Relations	1,640	1,534	1,534	1,497
Health, Safety and Well-Being	2,717	2,702	2,702	2,698
Respectful Workplace Office	1,137	1,132	1,132	1,304
	5,494	5,368	5,368	5,499
Capital (Vote 10-2)				
Operational Equipment	10	10	10	0
	10	10	10	0
Total included in the Appropriation	5,504	5,378	5,378	5,499
Summary of Appropriation by Allotment				
Personnel	3,936	3,729	3,729	4,020
Other	1,568	1,649	1,649	1,479
Government Transfers	0	0	0	0
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	5,504	5,378	5,378	5,499

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 10-1)				
Employee Future Benefits	24,023	23,702	27,702	27,037
Workers' Compensation Payments	9,285	8,565	8,565	8,166
Total included in the Appropriation	33,308	32,267	36,267	35,203
Summary of Appropriation by Allotment				
Personnel	33,308	32,267	36,267	35,190
Other	0	0	0	13
Government Transfers	0	0	0	0
Total included in the Appropriation	33,308	32,267	36,267	35,203

PUBLIC SERVICE COMMISSION

REVENUES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Corporate Services				
Human Resource Business Partners	227	234	234	0
People and Culture				
Organizational Development	5	5	5	0
Human Resource Service Centre				
Human Resource Shared Services	77	77	77	0
Employee Relations				
Health, Safety and Well-Being	5	5	5	0
Total Third-Party Recoveries	314	321	321	0
RECOVERIES FROM CANADA				
Operation and Maintenance				
Employee Relations				
Health, Safety and Well-Being	5	5	5	0
Total Recoveries from Canada	5	5	5	0
TOTAL REVENUES	319	326	326	0

PUBLIC SERVICE COMMISSION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Beginning of the Year				
Cost of Tangible Capital Assets in Service	2,157	2,127	2,062	2,062
Accumulated Amortization	(1,586)	(1,307)	(1,300)	(1,038)
Work-in-Progress	366	66	66	66
Net Book Value	937	886	828	1,090
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	42	30	30	0
Transfers between Departments	0	0	0	83
Write-downs	0	0	0	(18)
Accumulated Amortization				
Amortization Expense	(247)	(279)	(279)	(265)
Transfers between Departments	0	0	0	(8)
Write-downs	0	0	0	4
Work-in-Progress				
Work-in-Progress put in Service during Year	0	0	0	0
Transfers between Departments	65	300	300	0
End of the Year				
Cost of Tangible Capital Assets in Service	2,199	2,157	2,092	2,127
Accumulated Amortization	(1,833)	(1,586)	(1,579)	(1,307)
Net Book Value	366	571	513	820
Work-in-Progress	431	366	366	66
Total Net Book Value and Work-in-Progress	797	937	879	886

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TOURISM AND CULTURE



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**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

MINISTER

Hon. J. Streicker

DEPUTY MINISTER

J. Ferbey

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

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 54-1)	31,884	33,016	32,510	36,577
Capital (Vote 54-2)	2,702	3,160	3,660	1,799
Total Appropriations	34,586	36,176	36,170	38,376

Note: Restated 2022-23 Forecast, 2022-23 Estimate and 2021-22 Actual to be consistent with the 2023-24 Estimate presentation.

**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 54-1)				
Corporate Services	2,803	2,778	2,778	2,703
Cultural Services	15,040	15,231	14,725	13,755
Tourism	13,274	12,777	12,777	12,096
COVID-19 Response	767	2,230	2,230	8,023
Total Operation and Maintenance (Vote 54-1)	31,884	33,016	32,510	36,577
Capital (Vote 54-2)				
Corporate Services	10	10	10	6
Cultural Services	1,425	2,475	2,975	1,046
Tourism	1,267	675	675	747
Total Capital (Vote 54-2)	2,702	3,160	3,660	1,799
Total Appropriations	34,586	36,176	36,170	38,376
Adjustments for Reconciliation of Expenses				
Amortization Expense	1,177	1,120	1,110	1,113
Accretion Expense	32	34	0	0
Tangible Capital Assets	(350)	(1,100)	(1,400)	(590)
Total Expenses	35,445	36,230	35,880	38,899
Summary of Expenses by Category				
Personnel	12,170	12,013	11,965	11,805
Other	10,787	12,015	12,025	9,550
Government Transfers	11,279	11,048	10,780	16,431
Amortization Expense	1,177	1,120	1,110	1,113
Accretion Expense	32	34	0	0
Total Expenses	35,445	36,230	35,880	38,899

**VOTE 54
DEPARTMENT OF TOURISM AND CULTURE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	76	76	76	34
Third-Party Recoveries				
Operation and Maintenance	467	467	467	452
Subtotal Third-Party	467	467	467	452
Recoveries from Canada				
Operation and Maintenance	250	178	80	150
Capital	0	0	0	(43)
Subtotal from Canada	250	178	80	107
Total Revenues	793	721	623	593

TOURISM AND CULTURE

CORPORATE SERVICES

- To provide leadership and support to departmental branches through the provision of corporate legislation, policy, planning, financial, human resources, communication, information technology, and decision support services.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 54-1)				
Deputy Minister's Office	549	544	544	624
Policy and Communications	973	943	943	905
Directorate	222	202	202	204
Human Resources	305	340	340	303
Finance and Administration	467	465	465	480
Information Management	287	284	284	187
	2,803	2,778	2,778	2,703
Capital (Vote 54-2)				
Office Furniture and Equipment	10	10	10	6
	10	10	10	6
Total included in the Appropriation	2,813	2,788	2,788	2,709
Summary of Appropriation by Allotment				
Personnel	2,531	2,506	2,506	2,505
Other	267	267	267	199
Government Transfers	15	15	15	5
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	2,813	2,788	2,788	2,709

TOURISM AND CULTURE

CULTURAL SERVICES

- To improve sustainability of culture, heritage and arts and enhance Yukoners' quality of life by:
 - fulfilling the Government of Yukon's legal obligations to document, research, conserve and protect the Yukon's heritage resources;
 - developing, managing, preserving, and interpreting the Yukon's heritage through historic sites, archaeology, and palaeontology programs;
 - fostering public awareness, development and enjoyment of the arts and preserving and expanding the Yukon's visual art collections;
 - acquiring, preserving and making available the Yukon's documentary heritage including Government of Yukon records;
 - providing financial assistance and specialized support services for the Yukon's museums and First Nations cultural centres to research, preserve and increase awareness of the Yukon's tangible and intangible cultural heritage and natural history; and
 - preserving and increasing awareness of our Ice Age material culture and natural history through exhibits and interpretation at the Yukon Beringia Interpretive Centre.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 54-1)

Directorate	1,137	1,000	1,000	937
Historic Sites	2,373	2,353	2,163	1,840
Arts	4,887	5,031	4,933	4,869
Yukon Archives	1,791	1,783	1,783	1,587
Museums and Cultural Centres	2,807	3,032	2,814	2,723
Yukon Beringia Interpretive Centre	657	648	648	541
Heritage Resources	1,388	1,384	1,384	1,258
	15,040	15,231	14,725	13,755

TOURISM AND CULTURE

CULTURAL SERVICES (Cont'd)

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 54-2)				
Historic Sites				
Maintenance and Planning	400	400	400	480
Interpretation and Signage	475	150	350	19
Scenic Drives	90	90	90	25
Conrad	55	75	75	0
Arts				
Acquisition	60	30	30	30
Yukon Archives				
Operational Equipment	50	375	375	72
Preservation Projects	45	45	45	46
Yukon Beringia Interpretive Centre - Exhibits Renewal	250	450	450	49
Prior Years' Projects	0	860	1,160	325
	1,425	2,475	2,975	1,046
Total included in the Appropriation	16,465	17,706	17,700	14,801
Summary of Appropriation by Allotment				
Personnel	5,669	5,534	5,486	5,032
Other	3,462	3,615	3,625	1,878
Government Transfers	7,284	7,457	7,189	7,315
Tangible Capital Assets	50	1,100	1,400	576
Total included in the Appropriation	16,465	17,706	17,700	14,801

TOURISM AND CULTURE

TOURISM

- In partnership with the private and public sectors and non-governmental organizations, develop and strategically implement tourism marketing, industry development and visitor services programs to enhance growth and capacity of the Yukon's tourism industry.
- To enhance, together with our stakeholders, awareness of the Yukon as a travel destination.
- To support sustainable tourism development for Yukon communities, non-governmental organizations and businesses focusing on product development, new opportunities, research, engagement and representation.
- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 54-1)				
Directorate	808	781	781	892
Marketing Operations	7,052	7,730	7,730	7,101
Visitor Services	2,310	2,175	2,175	2,298
Industry Services	3,104	2,091	2,091	1,805
	13,274	12,777	12,777	12,096
Capital (Vote 54-2)				
Marketing Operations				
Content Acquisition	180	200	200	189
Travel Yukon Website	300	300	300	490
Visitor Services				
Operational Equipment	300	0	0	14
Industry Services				
Visitor Survey	475	175	175	44
Our Clean Future	12	0	0	10
	1,267	675	675	747
Total included in the Appropriation	14,541	13,452	13,452	12,843

TOURISM AND CULTURE

**TOURISM
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	3,970	3,973	3,973	4,268
Other	6,758	7,088	7,088	6,272
Government Transfers	3,513	2,391	2,391	2,289
Tangible Capital Assets	300	0	0	14
Total included in the Appropriation	14,541	13,452	13,452	12,843

TOURISM AND CULTURE

COVID-19 RESPONSE

- To plan, coordinate and deliver services in response to the COVID-19 pandemic, including targeted economic and financial support for businesses and communities.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 54-1)				
COVID-19 Pandemic	767	2,230	2,230	8,023
Total included in the Appropriation	767	2,230	2,230	8,023
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	300	1,045	1,045	1,201
Government Transfers	467	1,185	1,185	6,822
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	767	2,230	2,230	8,023

TOURISM AND CULTURE

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Cultural Services				
Yukon Beringia Interpretive Centre	70	70	70	27
Archives Reproduction Fees	6	6	6	7
Total Taxes and General Revenues	76	76	76	34
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Cultural Services				
Yukon Lottery Commission	467	467	467	452
Total Third-Party Recoveries	467	467	467	452
RECOVERIES FROM CANADA				
Operation and Maintenance				
Cultural Services				
Canada Council for the Arts	250	178	80	150
	250	178	80	150
Capital				
Cultural Services				
Prior Years' Recoveries	0	0	0	(43)
	0	0	0	(43)
Total Recoveries from Canada	250	178	80	107
TOTAL REVENUES	793	721	623	593

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Miscellaneous Transfer Payments	15	15	15	5
Cultural Services				
Yukon Historical and Museums Association	74	74	74	74
Council of Yukon First Nations				
- Heritage Working Group	137	137	137	90
On Yukon Time - Arts Themed Events	19	19	19	457
Creative and Cultural Industries				
- Express Micro-Grant	150	75	75	0
- Career Advancement Fund	150	0	0	0
- Labour Market Support	80	80	80	0
Heritage Sites Projects	15	15	15	0
Historic Properties Assistance Program	116	116	116	102
Heritage Attraction - Inventory	10	10	10	10
Historic Site				
- Fort Selkirk	147	147	147	147
- Rampart House	60	60	60	60
- Forty Mile	95	95	95	95
- Canyon City	18	18	18	18
- Conrad	20	20	20	15
Heritage Trails	20	20	20	0
Arts Operating Funds	825	825	825	826
Advanced Artist Award	150	150	150	161
Touring Artist Fund	100	100	100	96
Arts Fund	500	500	500	566
New Canadians Event Fund	45	45	45	19
Yukon First Nations Culture and Tourism Association	160	160	160	160
Dawson City Arts Society				
- Operational Funding	425	425	425	450
- Culture Quest	157	157	157	158

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Cultural Services (cont'd)				
Indigenous Artists and Cultural Carriers Micro-Grant	150	50	0	0
Yukon Arts Centre Corporation				
- Operational Funding	892	892	892	892
- Old Fire Hall Programming	175	175	175	175
Artist in the School	100	100	100	108
Northern Cultural Expressions Society	345	345	345	345
Friends of the Yukon Archives Society	4	4	4	0
Yukon Council of Archives	75	75	75	75
Museums - General Operation, Maintenance and Training Support	842	954	842	892
First Nations Cultural Centres	800	906	800	795
Museums Assistance	348	348	348	337
The Yukon Science Institute	20	20	20	0
Prior Years' Other Transfer Payments	0	310	310	152
Tourism				
Yukon Tourism Development Strategy				
- Experience Development				
- Various Recipients	175	175	175	167
- Yukon First Nations Culture and Tourism Association	300	300	300	300
Sport Yukon	115	43	43	43
Yukon Quest International Association (Canada)	150	150	150	145
Yukon Convention Bureau Society	200	200	200	199
Wilderness Tourism Association of the Yukon	264	264	264	264
Air North	75	75	75	125
Yukon First Nations Culture and Tourism Association	10	10	10	0
Canadian Tourism Commission	40	40	40	0

TOURISM AND CULTURE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Operation and Maintenance (cont'd)				
Tourism (cont'd)				
Association franco-yukonnaise	50	25	25	25
Yukon Sourdough Rendezvous	100	75	75	99
Stay Another Day	25	25	25	25
Tourism Industry Association of the Yukon				
- Marketing Partnership	219	219	219	219
- Promotions / Events	20	20	20	0
Product Development and Resource Assessment	50	50	50	15
National Research Projects	20	20	20	0
Community Destination Development	1,000	0	0	0
Tourism Cooperative Marketing Fund	700	700	700	659
Prior Years' Other Transfer Payments	0	0	0	4
COVID-19 Response				
Tourism Relief and Recovery	467	1,185	1,185	6,822
	11,219	11,018	10,750	16,391
Capital				
Cultural Services				
Visual Arts Acquisition	60	30	30	30
Prior Years' Other Transfer Payments	0	0	0	10
	60	30	30	40
TOTAL GOVERNMENT TRANSFERS	11,279	11,048	10,780	16,431

TOURISM AND CULTURE

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		2021-22 ACTUAL
		2022-23 FORECAST	2022-23 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	37,358	36,694	37,729	37,029
Accumulated Amortization	(22,321)	(21,201)	(21,598)	(20,531)
Work-in-Progress	1,747	870	688	388
Net Book Value	16,784	16,363	16,819	16,886
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	350	0	0	108
Work-in-Progress put in Service during Year	82	664	0	0
Disposals	0	0	0	(443)
Accumulated Amortization				
Amortization Expense	(1,177)	(1,120)	(1,110)	(1,113)
Disposals	0	0	0	443
Work-in-Progress				
Capital Acquisitions	0	1,100	1,400	482
Work-in-Progress put in Service during Year	(82)	(664)	0	0
Transfers between Departments	135	441	441	0
End of the Year				
Cost of Tangible Capital Assets in Service	37,790	37,358	37,729	36,694
Accumulated Amortization	(23,498)	(22,321)	(22,708)	(21,201)
Net Book Value	14,292	15,037	15,021	15,493
Work-in-Progress	1,800	1,747	2,529	870
Total Net Book Value and Work-in-Progress	16,092	16,784	17,550	16,363

TOURISM AND CULTURE

**ASSET RETIREMENT OBLIGATION
LIABILITY AND EXPENSES**

SUPPLEMENTARY INFORMATION

ASSET RETIREMENT OBLIGATION LIABILITY AND EXPENSES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Asset Retirement Obligation Liability, beginning of the year	1,288	1,254	1,254	1,254
Increase in Liabilities	32	34	0	0
Less:				
Asset Retirement Activities Performed	0	0	0	0
Change in Estimate	0	0	0	0
Asset Retirement Obligation Liability, end of the year	1,320	1,288	1,254	1,254

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Restricted Funds

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TOURISM AND CULTURE

**RESTRICTED FUND
YUKON HISTORIC RESOURCES**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues	16	16	16	33
Expenses	16	16	16	34
Net Profit/(Loss) for the Year	0	0	0	(1)
Balance at Beginning of Year	1,215	1,215	1,216	1,216
Balance at End of Year	1,215	1,215	1,216	1,215
Increase/(Decrease) in Restricted Funds	0	0	0	(1)

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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

M. Cameron

- 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 11-1)	3,672	3,555	3,555	3,112
Capital (Vote 11-2)	0	0	0	0
Total Appropriations	3,672	3,555	3,555	3,112

Note: Restated 2022-23 Estimate to be consistent with the 2023-24 Estimate presentation.

**VOTE 11
WOMEN AND GENDER EQUITY DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 11-1)				
Policy and Program Development	3,672	3,555	3,555	3,112
Total Appropriations	3,672	3,555	3,555	3,112
Summary of Expenses by Category				
Personnel	1,151	1,101	1,101	947
Other	330	379	379	122
Government Transfers	2,191	2,075	2,075	2,043
Total Expenses	3,672	3,555	3,555	3,112

**VOTE 11
WOMEN AND GENDER EQUITY DIRECTORATE**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Recoveries from Canada				
Operation and Maintenance	0	507	490	437
Subtotal from Canada	0	507	490	437
Total Revenues	0	507	490	437

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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 11-1)				
Program Delivery	3,171	3,005	3,005	2,802
Public Education	232	232	232	233
Policy, Research and Development	269	318	318	77
Total included in the Appropriation	3,672	3,555	3,555	3,112
Summary of Appropriation by Allotment				
Personnel	1,151	1,101	1,101	947
Other	330	379	379	122
Government Transfers	2,191	2,075	2,075	2,043
Total included in the Appropriation	3,672	3,555	3,555	3,112

WOMEN AND GENDER EQUITY DIRECTORATE

REVENUES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Policy and Program Development				
Prior Years' Recoveries	0	507	490	437
Total Recoveries from Canada	0	507	490	437
TOTAL REVENUES	0	507	490	437

WOMEN AND GENDER EQUITY DIRECTORATE

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 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	75
Skookum Jim Friendship Centre				
- Women's Legal Advocate Services	93	93	93	85
Women's Equality Fund	197	197	197	180
Prevention of Violence Against Aboriginal Women Initiatives	200	200	200	213
Women's Community Projects	10	10	10	5
Yukon Anti-Poverty Coalition				
- Program Coordination/Delivery - Whitehorse Affordable Family Housing Complex	77	77	77	82
Indigenous Women's Equality Fund	600	600	600	596
Yukon Women's Transition Home Society				
- Sexualized Assault Support Line	60	60	60	60
Queer Yukon Society	375	425	425	500
Yukon Aboriginal Women's Council				
- Missing and Murdered Indigenous Women, Girls and Two-Spirit+ Forums	116	75	75	0
- Sally and Sisters	168	143	143	65
- Missing and Murdered Indigenous Women, Girls and Two-Spirit+ Update the Record	100	0	0	0
Prior Years' Other Transfer Payments	0	0	0	82
	2,191	2,075	2,075	2,043
TOTAL GOVERNMENT TRANSFERS	2,191	2,075	2,075	2,043

YUKON DEVELOPMENT CORPORATION



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**VOTE 22
YUKON DEVELOPMENT CORPORATION**

**MINISTER
Hon. J. Streicker**

**CHAIRPERSON
M. Pemberton**

**PRESIDENT
D. Berry**

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

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 22-1)	11,427	13,722	6,125	5,979
Capital (Vote 22-2)	12,012	24,788	37,288	13,323
Total Appropriations	23,439	38,510	43,413	19,302

**VOTE 22
YUKON DEVELOPMENT CORPORATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 22-1)				
Interim Electrical Rebate	3,500	3,500	3,500	3,354
Inflation Relief Rebate	5,302	7,597	0	0
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
Total Operation and Maintenance (Vote 22-1)	11,427	13,722	6,125	5,979
Capital (Vote 22-2)				
Atlin Hydro Expansion Project	2,000	2,500	15,000	0
Innovative Renewable Energy Initiative	2,000	2,500	2,500	1,708
Arctic Energy Fund	5,012	7,000	12,000	4,905
Investing in Canada Infrastructure Program	3,000	12,788	7,788	6,710
Total Capital (Vote 22-2)	12,012	24,788	37,288	13,323
Total Appropriations	23,439	38,510	43,413	19,302
Summary of Expenses by Category				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	23,439	38,510	43,413	19,302
Total Expenses	23,439	38,510	43,413	19,302

**VOTE 22
YUKON DEVELOPMENT CORPORATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Recoveries from Canada Capital	8,012	19,788	19,788	11,615
Subtotal from Canada	8,012	19,788	19,788	11,615
Total Revenues	8,012	19,788	19,788	11,615

YUKON DEVELOPMENT CORPORATION

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Capital				
Arctic Energy Fund	5,012	7,000	12,000	4,905
Investing in Canada Infrastructure Program	3,000	12,788	7,788	6,710
Total Recoveries from Canada	8,012	19,788	19,788	11,615
TOTAL REVENUES	8,012	19,788	19,788	11,615

YUKON DEVELOPMENT CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Interim Electrical Rebate	3,500	3,500	3,500	3,354
Inflation Relief Rebate	5,302	7,597	0	0
Mayo B Rate Payer Support	2,625	2,625	2,625	2,625
	11,427	13,722	6,125	5,979
Capital				
Atlin Hydro Expansion Project	2,000	2,500	15,000	0
Innovative Renewable Energy Initiative	2,000	2,500	2,500	1,708
Arctic Energy Fund	5,012	7,000	12,000	4,905
Investing in Canada Infrastructure Program	3,000	12,788	7,788	6,710
	12,012	24,788	37,288	13,323
TOTAL GOVERNMENT TRANSFERS	23,439	38,510	43,413	19,302

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YUKON HOUSING CORPORATION



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**VOTE 18
YUKON HOUSING CORPORATION**

**MINISTER
Hon. R. Pillai**

**CHAIRPERSON PRESIDENT
G. Nagano J. Ferbey**

- To develop and deliver housing programs in a community-centred manner.
- To work with community and private sector partners to increase the attainability and affordability of home ownership and rental accommodation in the Yukon.
- To develop collaborative partnerships to enhance a range of housing options throughout the Yukon.
- To improve the quality of Yukon Housing Corporation housing stock in a manner that supports long-term energy efficiency.

SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 18-1)	22,921	21,445	20,219	19,847
Capital (Vote 18-2)	54,500	33,773	46,773	36,251
Total Appropriations ⁽¹⁾	77,421	55,218	66,992	56,098

⁽¹⁾ 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 18-1)				
Executive	1,660	1,632	1,632	1,167
Corporate Services	4,783	4,894	4,725	5,057
Operational Services	16,478	14,919	13,862	13,623
Total Operation and Maintenance (Vote 18-1)	22,921	21,445	20,219	19,847
Capital (Vote 18-2)				
Corporate Services	22,135	18,338	27,338	13,312
Operational Services	32,365	15,435	19,435	22,939
Total Capital (Vote 18-2)	54,500	33,773	46,773	36,251
Total Appropriations	77,421	55,218	66,992	56,098
Less: Revenues and Loans				
Taxes and General Revenues	(8,891)	(8,618)	(8,561)	(9,035)
Recoveries				
Operation and Maintenance	(3,109)	(4,032)	(4,032)	(4,344)
Capital	(21,469)	(9,571)	(12,446)	(14,882)
Loan Programs	(8,780)	(6,780)	(11,780)	(3,997)
Total Expenses	35,172	26,217	30,173	23,840
Summary of Expenses by Category				
Personnel	8,538	8,477	8,444	8,622
Other	27,144	24,481	28,288	15,839
Government Transfers	15,330	14,307	18,307	11,456
Tangible Capital Assets	26,409	7,953	11,953	20,181
Revenues and Loans	(42,249)	(29,001)	(36,819)	(32,258)
Total Expenses	35,172	26,217	30,173	23,840

**VOTE 18
YUKON HOUSING CORPORATION**

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Revenues				
Taxes and General Revenues	8,891	8,618	8,561	9,035
Third-Party Recoveries				
Operation and Maintenance	80	80	80	246
Capital	2,367	3,190	3,190	1,679
Subtotal Third-Party	2,447	3,270	3,270	1,925
Recoveries from Canada				
Operation and Maintenance	3,029	3,952	3,952	4,098
Capital	19,102	6,381	9,256	13,203
Subtotal from Canada	22,131	10,333	13,208	17,301
Total Revenues	33,469	22,221	25,039	28,261

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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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 18-1)				
Executive	1,543	1,515	1,515	1,084
Board of Directors	117	117	117	83
Total included in the Appropriation	1,660	1,632	1,632	1,167
Summary of Appropriation by Allotment				
Personnel	1,294	1,266	1,266	1,009
Other	366	366	366	158
Government Transfers	0	0	0	0
Total included in the Appropriation	1,660	1,632	1,632	1,167

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 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 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)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL

Amounts included in the Appropriation

Operation and Maintenance (Vote 18-1)

Finance and Risk Management	2,761	2,806	2,750	3,301
Human Resources	443	443	443	445
Policy and Communications	992	943	911	681
Information Management and Technology	587	702	621	630
	4,783	4,894	4,725	5,057

YUKON HOUSING CORPORATION

**CORPORATE SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Capital (Vote 18-2)				
Community Housing Development	3,000	1,500	1,500	0
Developer Loan	5,000	3,000	8,000	1,500
First Nation Residential Energy Retrofits	2,210	1,613	1,613	0
Flood Relief Program	251	500	2,000	0
Home Repair Loan/Program	1,724	1,650	1,650	412
Housing Initiatives Fund	5,700	5,700	5,700	2,084
Municipal Matching Rental Construction	1,000	1,000	3,500	335
Home Ownership Program	3,200	3,200	3,200	2,476
Information Technology-Capital	50	0	0	0
Prior Years' Projects	0	175	175	6,505
	22,135	18,338	27,338	13,312
Total included in the Appropriation	26,918	23,232	32,063	18,369
Summary of Appropriation by Allotment				
Personnel	3,228	3,241	3,241	3,424
Other	10,068	8,116	12,947	5,024
Government Transfers	13,622	11,875	15,875	9,921
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	26,918	23,232	32,063	18,369

YUKON HOUSING CORPORATION

OPERATIONAL SERVICES

- To provide leadership and support to the Corporation's operational branches through the general maintenance of the Corporation's Community Housing stock as well as building renovations and new construction in Whitehorse and the communities.
- To provide residents who are in need of Community Housing with affordable, suitable and accessible rental units and provide housing rental units for Government of Yukon employees in Yukon communities.
- To support housing developments for our vulnerable tenants through innovative housing solutions, programs and design options.

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 18-1)				
Capital Development and Maintenance	6,170	5,889	5,659	5,254
Tenancy Supports	10,308	9,030	8,203	8,369
	16,478	14,919	13,862	13,623
Capital (Vote 18-2)				
Carcross 6-Unit Mixed-Use Housing	300	300	300	0
Burwash Duplex	1,200	0	0	0
Energy Retrofits	209	2,103	2,103	2,108
Mayo Community Housing Project	300	0	0	0
Northern Housing Fund	500	2,182	2,182	627
Northern Carve Out	22,400	2,550	6,550	131
Renovation and Rehabilitation	3,800	3,800	3,800	3,164
Replacement of Aged-Out Units	2,000	3,000	3,000	0
Temporary Emergency Housing	450	450	450	0
Canada Yukon Housing Benefit	1,206	1,050	1,050	1,307
Prior Years' Projects	0	0	0	15,602
	32,365	15,435	19,435	22,939
Total included in the Appropriation	48,843	30,354	33,297	36,562

YUKON HOUSING CORPORATION

**OPERATIONAL SERVICES
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Summary of Appropriation by Allotment				
Personnel	4,016	3,970	3,937	4,189
Other	16,710	15,999	14,975	10,657
Government Transfers	1,708	2,432	2,432	1,535
Tangible Capital Assets	26,409	7,953	11,953	20,181
Total included in the Appropriation	48,843	30,354	33,297	36,562

YUKON HOUSING CORPORATION

REVENUES (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
TAXES AND GENERAL REVENUES				
Rent	7,705	7,107	7,050	7,628
Interest	1,186	1,511	1,511	1,407
Total Taxes and General Revenues	8,891	8,618	8,561	9,035
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Operational Services				
City of Whitehorse				
- Social Housing Cost Recoveries	20	20	20	20
Former Tenant Damage Recoveries	60	60	60	93
Prior Years' Recoveries	0	0	0	133
	80	80	80	246
Capital				
Corporate Services				
Low Carbon Economy Fund	2,210	1,613	1,613	0
Operational Services				
Low Carbon Economy Fund	157	1,577	1,577	1,679
	2,367	3,190	3,190	1,679
Total Third-Party Recoveries	2,447	3,270	3,270	1,925

YUKON HOUSING CORPORATION

REVENUES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
RECOVERIES FROM CANADA				
Operation and Maintenance				
Operational Services				
Canada Mortgage Housing Corporation				
- Social Housing Agreement	3,029	3,518	3,518	3,594
Prior Years' Recoveries	0	434	434	504
	3,029	3,952	3,952	4,098
Capital				
Corporate Services				
Prior Years' Recoveries	0	0	0	5,000
Operational Services				
Canada Mortgage Housing Corporation				
- Canada Yukon Housing Benefit	1,206	1,050	1,050	934
- Northern Housing Fund	2,400	2,307	2,182	3,130
- Provincial Territorial Priorities	895	814	814	900
- Canada Community Housing Initiative	801	297	297	239
- Northern Carve Out	13,800	1,913	4,913	0
Prior Years' Recoveries	0	0	0	3,000
	19,102	6,381	9,256	13,203
Total Recoveries from Canada	22,131	10,333	13,208	17,301
TOTAL REVENUES	33,469	22,221	25,039	28,261

YUKON HOUSING CORPORATION

LOANS (\$000s)	2023-24 ESTIMATE	Comparable		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
LOAN PROGRAMS				
Capital				
Corporate Services				
Home Repair Loan/Program	580	580	580	21
Home Ownership Program	3,200	3,200	3,200	2,476
Developer Loan	5,000	3,000	8,000	1,500
TOTAL LOANS	8,780	6,780	11,780	3,997

YUKON HOUSING CORPORATION

GOVERNMENT TRANSFERS (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Corporate Services				
Non-Governmental Organization Partnerships	317	317	317	606
Operational Services				
Non-Governmental Organization Partnerships	302	300	300	89
	619	617	617	695
Capital				
Corporate Services				
Home Repair Loan/Program	1,144	1,070	1,070	391
Municipal Matching Rental Construction	1,000	1,000	3,500	335
Housing Initiatives Fund	5,700	5,700	5,700	2,084
First Nation Residential Energy Retrofits	2,210	1,613	1,613	0
Flood Relief Program	251	500	2,000	0
Community Housing Development	3,000	1,500	1,500	0
Prior Years' Other Transfer Payments	0	175	175	6,505
Operational Services				
Canada Yukon Housing Benefit	1,206	1,050	1,050	1,222
Northern Housing Fund	200	1,082	1,082	224
	14,711	13,690	17,690	10,761
TOTAL GOVERNMENT TRANSFERS	15,330	14,307	18,307	11,456

YUKON HOUSING CORPORATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2023-24 ESTIMATE	Comparable		2021-22 ACTUAL
		2022-23 FORECAST	2022-23 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	174,281	160,467	171,175	149,089
Accumulated Amortization	(72,095)	(68,195)	(68,179)	(64,279)
Work-in-Progress	13,424	19,285	7,831	8,203
Net Book Value	115,610	111,557	110,827	93,013
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	11,209	6,303	10,503	11,504
Work-in-Progress put in Service during Year	11,134	7,511	7,511	52
Disposals	0	0	0	(178)
Accumulated Amortization				
Amortization Expense	(4,079)	(3,900)	(3,900)	(4,079)
Disposals	0	0	0	163
Work-in-Progress				
Capital Acquisitions	15,200	1,650	1,450	11,134
Work-in-Progress put in Service during Year	(11,134)	(7,511)	(7,511)	(52)
End of the Year				
Cost of Tangible Capital Assets in Service	196,624	174,281	189,189	160,467
Accumulated Amortization	(76,174)	(72,095)	(72,079)	(68,195)
Net Book Value	120,450	102,186	117,110	92,272
Work-in-Progress	17,490	13,424	1,770	19,285
Total Net Book Value and Work-in-Progress	137,940	115,610	118,880	111,557

YUKON LIQUOR CORPORATION



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**VOTE 19
YUKON LIQUOR CORPORATION**

MINISTER

Hon. S. Silver

PRESIDENT

D. Berry

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 well-being 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.

FINANCIAL SUMMARY (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
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
Total Appropriations	0	0	0	0
Revenues				
Liquor Profit	8,778	7,462	9,397	8,317
Liquor Tax	5,386	5,071	5,313	5,018
Prior Years' Revenues	0	0	0	504
Total Revenues	14,164	12,533	14,710	13,839

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LOAN CAPITAL AND LOAN AMORTIZATION



**VOTE 20
LOAN CAPITAL AND LOAN AMORTIZATION**

EXPENDITURES AND RECOVERIES (\$000s)	2023-24 ESTIMATE	<i>Comparable</i>		
		2022-23 FORECAST	2022-23 ESTIMATE	2021-22 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 20-1)				
Loan Capital Expenditures ⁽¹⁾				
- Loans to Third Parties	5,000	5,000	5,000	0
Total Appropriations	5,000	5,000	5,000	0
Less: Loans				
Loan Capital Recoveries ⁽²⁾				
- Loans to Third Parties	(5,000)	(5,000)	(5,000)	0
Total Expenses	0	0	0	0
Loan Amortization				
Recoveries ⁽³⁾				
Interest	69	80	80	86
Principal	304	293	373	283
	373	373	453	369

(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, 2023:

Whitehorse	<u>2,051</u>
Total Loans Issued	<u><u>2,051</u></u>

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