

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|------------------|------------------|------------------------|
| Yukon Legislative Assembly | | | |
| Operations and maintenance | | | |
| Legislative services | \$ 3,243,207 | \$ 2,893,715 | \$ 349,492 |
| Legislative Assembly Office | 920,872 | 876,634 | 44,238 |
| Retirement allowances and death benefits | 743,112 | 1,237,501 | (494,389) |
| Hansard | 452,398 | 364,433 | 87,965 |
| Conflicts Commission | 27,781 | 57,284 | (29,503) |
| | <u>5,387,370</u> | <u>5,429,567</u> | <u>(42,197)</u> |
| Capital | | | |
| Legislative Assembly Office | 44,771 | 97,846 | (53,075) |
| Less acquisition of tangible capital assets | <u>(13,789)</u> | <u>(55,647)</u> | <u>41,858</u> |
| | <u>30,982</u> | <u>42,199</u> | <u>(11,217)</u> |
| Amortization expenses | <u>20,126</u> | <u>20,369</u> | <u>(243)</u> |
| Total expenses | <u>5,438,478</u> | <u>5,492,135</u> | <u>(53,657)</u> |
| Elections Office | | | |
| Operations and maintenance | | | |
| Elections | <u>448,767</u> | <u>318,775</u> | <u>129,992</u> |
| Capital | | | |
| Elections | <u>2,954</u> | <u>1,750</u> | <u>1,204</u> |
| Total expenses | <u>451,721</u> | <u>320,525</u> | <u>131,196</u> |
| Office of the Ombudsman | | | |
| Operations and maintenance | | | |
| Office of the Ombudsman | <u>517,986</u> | <u>532,293</u> | <u>(14,307)</u> |
| Capital | | | |
| Office of the Ombudsman | <u>4,733</u> | <u>1,895</u> | <u>2,838</u> |
| Total expenses | <u>522,719</u> | <u>534,188</u> | <u>(11,469)</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|-------------------|-------------------|------------------------|
| Child and Youth Advocate Office | | | |
| Operations and maintenance | | | |
| Child and youth advocate office | \$ 431,852 | \$ 175,462 | \$ 256,390 |
| Capital | | | |
| Child and youth advocate office | 1,149 | 35,804 | (34,655) |
| Total expenses | 433,001 | 211,266 | 221,735 |
| Executive Council Office | | | |
| Operations and maintenance | | | |
| Corporate services | 4,188,944 | 4,012,491 | 176,453 |
| Land Claims and Implementation Secretariat | 6,211,603 | 6,443,124 | (231,521) |
| Intergovernmental relations | 1,325,698 | 1,623,522 | (297,824) |
| Government audit services | 449,380 | 447,865 | 1,515 |
| Governance liaison and capacity development | 1,074,009 | 1,272,664 | (198,655) |
| Office of the Commissioner | 178,467 | 166,352 | 12,115 |
| Development assessment | 996,916 | 788,227 | 208,689 |
| Cabinet Offices | 2,229,586 | 2,452,532 | (222,946) |
| Yukon Water Board Secretariat | 1,188,988 | 957,711 | 231,277 |
| Youth Directorate | 1,104,604 | 885,271 | 219,333 |
| Northern strategy | 2,607,700 | 2,104,827 | 502,873 |
| | 21,555,895 | 21,154,586 | 401,309 |
| Capital | | | |
| Corporate services | 86,919 | 131,583 | (44,664) |
| Land Claims and Implementation Secretariat | 105,150 | 32,687 | 72,463 |
| | 192,069 | 164,270 | 27,799 |
| Less acquisition of tangible capital assets | (13,979) | (24,247) | 10,268 |
| | 178,090 | 140,023 | 38,067 |
| Amortization expenses | 16,001 | 14,011 | 1,990 |
| Total expenses | 21,749,986 | 21,308,620 | 441,366 |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|--------------------------|--------------------------|-------------------------|
| Community Services | | | |
| Operations and maintenance | | | |
| Corporate services | \$ 3,909,868 | \$ 3,642,355 | \$ 267,513 |
| Protective services | 24,167,440 | 24,509,808 | (342,368) |
| Community development | 35,331,726 | 33,927,877 | 1,403,849 |
| Consumer and safety services | 4,645,762 | 4,396,296 | 249,466 |
| | <u>68,054,796</u> | <u>66,476,336</u> | <u>1,578,460</u> |
| Capital | | | |
| Corporate services | 1,388,134 | 1,206,380 | 181,754 |
| Protective services | 1,312,212 | 2,159,132 | (846,920) |
| Community development | 2,970,010 | 2,808,929 | 161,081 |
| Infrastructure development | 48,234,623 | 30,525,000 | 17,709,623 |
| | <u>53,904,979</u> | <u>36,699,441</u> | <u>17,205,538</u> |
| Less: Acquisition of tangible capital assets | (16,538,322) | (9,795,793) | (6,742,529) |
| Land development costs transferred to land held for sale | (12,832,460) | (7,412,738) | (5,419,722) |
| Local improvement costs transferred to loans receivable | (1,498,434) | (937,419) | (561,015) |
| | <u>23,035,763</u> | <u>18,553,491</u> | <u>4,482,272</u> |
| Amortization expenses | <u>1,916,310</u> | <u>1,694,508</u> | <u>221,802</u> |
| Write-down/disposal loss of tangible capital assets | <u>1,150,530</u> | <u>-</u> | <u>1,150,530</u> |
| Total expenses | <u>94,157,399</u> | <u>86,724,335</u> | <u>7,433,064</u> |
| Economic Development | | | |
| Operations and maintenance | | | |
| Corporate services | 1,282,664 | 1,120,110 | 162,554 |
| Corporate planning and economic policy | 1,682,405 | 1,615,602 | 66,803 |
| Business and industry development | 6,320,476 | 6,376,247 | (55,771) |
| Regional economic development | 4,500,070 | 4,166,888 | 333,182 |
| | <u>13,785,615</u> | <u>13,278,847</u> | <u>506,768</u> |

GOVERNMENT OF YUKON

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Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|--|--------------------------|--------------------------|-------------------------|
| Economic Development | | | |
| Capital | | | |
| Corporate services | \$ 51,978 | \$ 112,652 | \$ (60,674) |
| Business and industry development | 1,808,289 | 1,020,510 | 787,779 |
| Regional economic development | 1,015,791 | - | 1,015,791 |
| | <u>2,876,058</u> | <u>1,133,162</u> | <u>1,742,896</u> |
| Less acquisition of tangible capital assets | <u>-</u> | <u>(13,265)</u> | <u>13,265</u> |
| | <u>2,876,058</u> | <u>1,119,897</u> | <u>1,756,161</u> |
| Amortization expenses | <u>39,200</u> | <u>39,289</u> | <u>(89)</u> |
| Write-down/disposal loss of tangible capital assets | <u>-</u> | <u>1,952</u> | <u>(1,952)</u> |
| Total expenses | <u>16,700,873</u> | <u>14,439,985</u> | <u>2,260,888</u> |
| Education | | | |
| Operations and maintenance | | | |
| Education support services | 6,800,614 | 6,244,852 | 555,762 |
| Public schools | 90,081,297 | 85,483,605 | 4,597,692 |
| Advanced education | 13,425,288 | 12,328,454 | 1,096,834 |
| Yukon College | 22,365,257 | 19,448,985 | 2,916,272 |
| | <u>132,672,456</u> | <u>123,505,896</u> | <u>9,166,560</u> |
| Capital | | | |
| Education support services | 80,933 | 76,687 | 4,246 |
| Public schools | 6,474,518 | 4,870,854 | 1,603,664 |
| Advanced education | 28,958 | 36,897 | (7,939) |
| Yukon College | 5,218,806 | 1,702,567 | 3,516,239 |
| | <u>11,803,215</u> | <u>6,687,005</u> | <u>5,116,210</u> |
| Less acquisition of tangible capital assets | <u>(6,317,671)</u> | <u>(1,006,942)</u> | <u>(5,310,729)</u> |
| | <u>5,485,544</u> | <u>5,680,063</u> | <u>(194,519)</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|--------------------|--------------------|------------------------|
| Education | | | |
| Amortization expenses | \$ 5,690,671 | \$ 5,703,601 | \$ (12,930) |
| Write-down/disposal loss of tangible capital assets | 12,731 | - | 12,731 |
| Total expenses | 143,861,402 | 134,889,560 | 8,971,842 |
| Energy, Mines and Resources | | | |
| Operations and maintenance | | | |
| Corporate services | 3,052,892 | 2,842,521 | 210,371 |
| Sustainable resources | 7,527,767 | 7,635,443 | (107,676) |
| Energy, corporate policy and communications | 3,391,894 | 3,422,291 | (30,397) |
| Oil and gas and mineral resources | 44,525,967 | 32,886,947 | 11,639,020 |
| Yukon Placer Secretariat | 363,382 | 368,008 | (4,626) |
| Client services and inspections | 5,122,702 | 4,793,690 | 329,012 |
| | 63,984,604 | 51,948,900 | 12,035,704 |
| Capital | | | |
| Corporate services | 5,128,182 | 946,109 | 4,182,073 |
| Sustainable resources | 376,223 | 1,119,433 | (743,210) |
| Oil and gas and mineral resources | - | 2,521,503 | (2,521,503) |
| | 5,504,405 | 4,587,045 | 917,360 |
| Less: Acquisition of tangible capital assets | (5,000,879) | (3,348,307) | (1,652,572) |
| Land development costs transferred to land held for sale | (13,633) | (517,931) | 504,298 |
| | 489,893 | 720,807 | (230,914) |
| Amortization expenses | 498,543 | 323,273 | 175,270 |
| Total expenses | 64,973,040 | 52,992,980 | 11,980,060 |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|--------------------------|--------------------------|-------------------------|
| Environment | | | |
| Operations and maintenance | | | |
| General management | \$ 386,660 | \$ 362,579 | \$ 24,081 |
| Corporate services | 7,558,693 | 7,051,154 | 507,539 |
| Environmental sustainability | 19,400,538 | 19,251,604 | 148,934 |
| Environmental liabilities | 5,117,090 | 885,334 | 4,231,756 |
| | <u>32,462,981</u> | <u>27,550,671</u> | <u>4,912,310</u> |
| Capital | | | |
| Corporate services | 2,055,529 | 1,878,032 | 177,497 |
| Environmental sustainability | 711,900 | 313,553 | 398,347 |
| | <u>2,767,429</u> | <u>2,191,585</u> | <u>575,844</u> |
| Less acquisition of tangible capital assets | <u>(1,642,857)</u> | <u>(1,320,584)</u> | <u>(322,273)</u> |
| | <u>1,124,572</u> | <u>871,001</u> | <u>253,571</u> |
| Amortization expenses | <u>249,030</u> | <u>170,582</u> | <u>78,448</u> |
| Total expenses | <u>33,836,583</u> | <u>28,592,254</u> | <u>5,244,329</u> |
| Finance | | | |
| Operations and maintenance | | | |
| Treasury | 6,635,995 | 6,182,039 | 453,956 |
| Workers' compensation supplementary benefits | 387,759 | 393,229 | (5,470) |
| Bad debts expense | 119,704 | 43,019 | 76,685 |
| | <u>7,143,458</u> | <u>6,618,287</u> | <u>525,171</u> |
| Capital | | | |
| Treasury | 20,087 | 59,059 | (38,972) |
| Amortization expenses | <u>2,413</u> | <u>4,132</u> | <u>(1,719)</u> |
| Write-down/disposal loss of tangible capital assets | <u>6,878</u> | <u>-</u> | <u>6,878</u> |
| Total expenses | <u>7,172,836</u> | <u>6,681,478</u> | <u>491,358</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|--|---------------------------|---------------------------|--------------------------|
| Health and Social Services | | | |
| Operations and maintenance | | | |
| Corporate services | \$ 6,854,935 | \$ 7,584,365 | \$ (729,430) |
| Family and children's services | 38,949,027 | 37,989,693 | 959,334 |
| Social services | 29,699,923 | 28,606,592 | 1,093,331 |
| Continuing care | 28,924,451 | 26,830,607 | 2,093,844 |
| Health services | 105,539,600 | 105,684,153 | (144,553) |
| Yukon hospital services | 45,346,978 | 40,648,627 | 4,698,351 |
| Regional services | 4,722,443 | 5,106,983 | (384,540) |
| | <u>260,037,357</u> | <u>252,451,020</u> | <u>7,586,337</u> |
| Capital | | | |
| Corporate services | 2,257,143 | 1,085,585 | 1,171,558 |
| Family and children's services | 769,167 | 1,407,951 | (638,784) |
| Social services | 135,597 | 63,952 | 71,645 |
| Continuing care | 893,840 | 536,007 | 357,833 |
| Health services | 827,167 | 1,676,305 | (849,138) |
| Yukon hospital services | - | 50,000 | (50,000) |
| | <u>4,882,914</u> | <u>4,819,800</u> | <u>63,114</u> |
| Less acquisition of tangible capital assets | <u>(1,966,512)</u> | <u>(1,443,866)</u> | <u>(522,646)</u> |
| | <u>2,916,402</u> | <u>3,375,934</u> | <u>(459,532)</u> |
| Amortization expenses | <u>1,611,955</u> | <u>1,621,193</u> | <u>(9,238)</u> |
| Write-down/disposal loss of tangible capital assets | <u>6,862</u> | <u>130,456</u> | <u>(123,594)</u> |
| Transfer of tangible capital assets | <u>4,638,380</u> | <u>-</u> | <u>4,638,380</u> |
| Total expenses | <u>269,210,956</u> | <u>257,578,603</u> | <u>11,632,353</u> |
| Highways and Public Works | | | |
| Operations and maintenance | | | |
| Corporate services | 5,038,112 | 4,792,788 | 245,324 |
| Information and communications technology | 12,765,458 | 10,036,425 | 2,729,033 |
| Transportation | 50,230,518 | 50,382,451 | (151,933) |
| Supply services | 3,547,352 | 3,890,023 | (342,671) |
| Property management | 35,378,004 | 33,482,448 | 1,895,556 |
| French Language Services Directorate | 1,928,779 | 2,064,560 | (135,781) |
| Central Stores write-off | 4,905 | 15,031 | (10,126) |
| | <u>108,893,128</u> | <u>104,663,726</u> | <u>4,229,402</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|--|---------------------------|---------------------------|--------------------------|
| Highways and Public Works | | | |
| Less: Lease payments for leased tangible capital assets transferred to liabilities | \$ (1,335,552) | \$ (1,247,032) | \$ (88,520) |
| Prepaid lease payments transferred to prepaid expenses | (760,760) | - | (760,760) |
| | <u>106,796,816</u> | <u>103,416,694</u> | <u>3,380,122</u> |
| Capital | | | |
| Corporate services | 271,625 | 686,727 | (415,102) |
| Information and communications technology | 6,246,577 | 16,211,115 | (9,964,538) |
| Transportation | 51,522,079 | 67,953,233 | (16,431,154) |
| Property management | 16,036,898 | 5,651,358 | 10,385,540 |
| French Language Services Directorate | 19,882 | 9,531 | 10,351 |
| | <u>74,097,061</u> | <u>90,511,964</u> | <u>(16,414,903)</u> |
| Less acquisition of tangible capital assets | <u>(34,004,590)</u> | <u>(59,563,844)</u> | <u>25,559,254</u> |
| | <u>40,092,471</u> | <u>30,948,120</u> | <u>9,144,351</u> |
| Amortization expenses | <u>24,171,251</u> | <u>21,658,371</u> | <u>2,512,880</u> |
| Total expenses | <u>171,060,538</u> | <u>156,023,185</u> | <u>15,037,353</u> |
| Justice | | | |
| Operations and maintenance | | | |
| Management services | 2,778,820 | 2,468,519 | 310,301 |
| Court services | 6,301,725 | 6,332,285 | (30,560) |
| Legal services | 5,572,460 | 5,054,359 | 518,101 |
| Regulatory services | 1,714,739 | 1,443,564 | 271,175 |
| Correctional services | 11,308,938 | 10,848,002 | 460,936 |
| Community justice and public safety division | 1,362,859 | 1,812,898 | (450,039) |
| Human rights | 685,140 | 635,025 | 50,115 |
| Victim services and community justice | 2,130,928 | 2,102,345 | 28,583 |
| Public safety and investigations | 20,831,308 | 25,565,531 | (4,734,223) |
| | <u>52,686,917</u> | <u>56,262,528</u> | <u>(3,575,611)</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|--------------------------|--------------------------|---------------------------|
| Justice | | | |
| Capital | | | |
| Management services | \$ 557,364 | \$ 416,521 | \$ 140,843 |
| Court services | 19,349 | 25,739 | (6,390) |
| Correctional services | 27,327,883 | 25,561,883 | 1,766,000 |
| Public safety and investigations | 1,474 | 12,675 | (11,201) |
| | <u>27,906,070</u> | <u>26,016,818</u> | <u>1,889,252</u> |
| Less acquisition of tangible capital assets | <u>(27,706,310)</u> | <u>(25,863,372)</u> | <u>(1,842,938)</u> |
| | <u>199,760</u> | <u>153,446</u> | <u>46,314</u> |
| Amortization expenses | <u>1,042,789</u> | <u>1,152,234</u> | <u>(109,445)</u> |
| Total expenses | <u>53,929,466</u> | <u>57,568,208</u> | <u>(3,638,742)</u> |
| Public Service Commission | | | |
| Operations and maintenance | | | |
| Finance and administration | 1,166,228 | 814,148 | 352,080 |
| Corporate human resource services | 3,307,022 | 3,364,335 | (57,313) |
| Employee compensation | 1,428,898 | 1,459,862 | (30,964) |
| Staff relations | 1,325,316 | 1,273,009 | 52,307 |
| Workers' compensation fund | 5,810,178 | 5,864,830 | (54,652) |
| Human resource management systems | 624,508 | 575,749 | 48,759 |
| Policy, planning and communication | 906,068 | 959,305 | (53,237) |
| Employee future benefits | 17,281,494 | 16,285,966 | 995,528 |
| Staff development | 4,303,550 | 4,027,191 | 276,359 |
| | <u>36,153,262</u> | <u>34,624,395</u> | <u>1,528,867</u> |
| Capital | | | |
| Finance and administration | 60,903 | 30,793 | 30,110 |
| Corporate human resource services | 3,184 | - | 3,184 |
| Staff development | 4,818 | 54,227 | (49,409) |
| | <u>68,905</u> | <u>85,020</u> | <u>(16,115)</u> |
| Amortization expenses | <u>11,008</u> | <u>11,007</u> | <u>1</u> |
| Write-down/disposal loss of tangible capital assets | <u>4,280</u> | <u>-</u> | <u>4,280</u> |
| Total expenses | <u>36,237,455</u> | <u>34,720,422</u> | <u>1,517,033</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|-------------------|-------------------|------------------------|
| Tourism and Culture | | | |
| Operations and maintenance | | | |
| Corporate services | \$ 1,937,006 | \$ 1,730,161 | \$ 206,845 |
| Cultural services | 9,361,983 | 10,985,645 | (1,623,662) |
| Tourism | 9,177,706 | 8,974,921 | 202,785 |
| | <u>20,476,695</u> | <u>21,690,727</u> | <u>(1,214,032)</u> |
| Capital | | | |
| Corporate services | 278,628 | 283,888 | (5,260) |
| Cultural services | 1,970,961 | 1,175,699 | 795,262 |
| Tourism | 755,096 | 332,231 | 422,865 |
| | <u>3,004,685</u> | <u>1,791,818</u> | <u>1,212,867</u> |
| Less acquisition of tangible capital assets | <u>(29,723)</u> | - | <u>(29,723)</u> |
| | <u>2,974,962</u> | <u>1,791,818</u> | <u>1,183,144</u> |
| Amortization expenses | <u>640,797</u> | <u>641,114</u> | <u>(317)</u> |
| Total expenses | <u>24,092,454</u> | <u>24,123,659</u> | <u>(31,205)</u> |
| Women's Directorate | | | |
| Operations and maintenance | | | |
| Policy and program development | <u>1,638,483</u> | <u>1,129,873</u> | <u>508,610</u> |
| Capital | | | |
| Policy and program development | <u>6,609</u> | <u>4,832</u> | <u>1,777</u> |
| Total expenses | <u>1,645,092</u> | <u>1,134,705</u> | <u>510,387</u> |

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|------------------|------------------|------------------------|
| Yukon Development Corporation (Transfer Payment) | | | |
| Operations and maintenance | | | |
| Interim electrical rebate | \$ 3,000,000 | \$ 2,250,000 | \$ 750,000 |
| Capital | | | |
| Aishihik Turbine | 500,000 | 3,750,000 | (3,250,000) |
| Total expenses | 3,500,000 | 6,000,000 | (2,500,000) |
| Yukon Housing Corporation (Transfer Payment) | | | |
| Operations and maintenance | 5,106,049 | 1,953,980 | 3,152,069 |
| Capital | 1,889,436 | 1,452,269 | 437,167 |
| Total expenses | 6,995,485 | 3,406,249 | 3,589,236 |
| Restricted Funds | | | |
| Operations and maintenance | | | |
| Net expenses | (4,278,763) | 4,497,110 | (8,775,873) |
| Amortization expenses | 3,453,662 | 3,301,017 | 152,645 |
| Total expenses | (825,101) | 7,798,127 | (8,623,228) |

GOVERNMENT OF YUKON

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Comparative Schedule of Expenses
for the year ended March 31, 2011

| | 2011 | 2010 | Increase (Decrease) |
|---|-----------------------|-----------------------|------------------------|
| Totals | | | |
| Operations and maintenance | \$ 830,158,908 | \$ 796,512,979 | \$ 33,645,929 |
| Capital | 189,477,529 | 180,091,383 | 9,386,146 |
| | 1,019,636,437 | 976,604,362 | 43,032,075 |
| Less: Acquisition of tangible capital assets | (93,234,632) | (102,435,867) | 9,201,235 |
| Land development costs transferred to land held for sale | (12,846,093) | (7,930,669) | (4,915,424) |
| Local improvement costs transferred to loans receivable | (1,498,434) | (937,419) | (561,015) |
| Capital lease payments transferred to capital lease obligations | (1,335,552) | (1,247,032) | (88,520) |
| Prepaid lease payments transferred to prepaid expenses | (760,760) | - | (760,760) |
| | 909,960,966 | 864,053,375 | 45,907,591 |
| Amortization expenses | 39,363,756 | 36,354,701 | 3,009,055 |
| Transfer of tangible capital assets | 4,638,380 | - | 4,638,380 |
| Write-down/disposal loss of tangible capital assets | 1,181,281 | 132,408 | 1,048,873 |
| | \$ 955,144,383 | \$ 900,540,484 | \$ 54,603,899 |