

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Yukon Legislative Assembly</b>			
Operations and maintenance			
Legislative services	\$ 3,049,776	\$ 3,243,207	\$ (193,431)
Legislative Assembly Office	913,197	920,872	(7,675)
Retirement allowances and death benefits	612,589	743,112	(130,523)
Hansard	268,525	452,398	(183,873)
Conflicts Commission	40,197	27,781	12,416
	<u>4,884,284</u>	<u>5,387,370</u>	<u>(503,086)</u>
Capital			
Legislative Assembly Office	46,801	44,771	2,030
Less acquisition of tangible capital assets	-	(13,789)	13,789
	<u>46,801</u>	<u>30,982</u>	<u>15,819</u>
Amortization expenses	<u>18,171</u>	<u>20,126</u>	<u>(1,955)</u>
Total expenses	<u>4,949,256</u>	<u>5,438,478</u>	<u>(489,222)</u>
<b>Elections Office</b>			
Operations and maintenance			
Elections	<u>919,514</u>	<u>448,767</u>	<u>470,747</u>
Capital			
Elections	<u>320</u>	<u>2,954</u>	<u>(2,634)</u>
Total expenses	<u>919,834</u>	<u>451,721</u>	<u>468,113</u>
<b>Office of the Ombudsman</b>			
Operations and maintenance			
Office of the Ombudsman	<u>548,093</u>	<u>517,986</u>	<u>30,107</u>
Capital			
Office of the Ombudsman	<u>2,068</u>	<u>4,733</u>	<u>(2,665)</u>
Total expenses	<u>550,161</u>	<u>522,719</u>	<u>27,442</u>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Child and Youth Advocate Office</b>			
Operations and maintenance			
Child and youth advocate office	\$ 449,586	\$ 431,852	\$ 17,734
Capital			
Child and youth advocate office	-	1,149	(1,149)
<b>Total expenses</b>	<b>449,586</b>	<b>433,001</b>	<b>16,585</b>
<b>Executive Council Office</b>			
Operations and maintenance			
Corporate services	4,364,080	4,188,944	175,136
Land Claims and Implementation Secretariat	6,516,538	6,211,603	304,935
Intergovernmental relations	1,432,463	1,325,698	106,765
Government audit services	528,016	449,380	78,636
Governance liaison and capacity development	829,845	1,074,009	(244,164)
Office of the Commissioner	197,426	178,467	18,959
Development assessment	1,081,989	996,916	85,073
Cabinet Offices	2,620,501	2,229,586	390,915
Yukon Water Board Secretariat	996,391	1,188,988	(192,597)
Youth Directorate	1,069,806	1,104,604	(34,798)
Northern strategy	430,015	2,607,700	(2,177,685)
	20,067,070	21,555,895	(1,488,825)
Capital			
Corporate services	51,785	86,919	(35,134)
Land Claims and Implementation Secretariat	15,865	105,150	(89,285)
	67,650	192,069	(124,419)
Less acquisition of tangible capital assets	-	(13,979)	13,979
	67,650	178,090	(110,440)
Amortization expenses	15,627	16,001	(374)
<b>Total expenses</b>	<b>20,150,347</b>	<b>21,749,986</b>	<b>(1,599,639)</b>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Community Services</b>			
Operations and maintenance			
Corporate services	\$ 4,108,394	\$ 3,909,868	\$ 198,526
Protective services	25,094,811	24,167,440	927,371
Community development	37,737,802	35,331,726	2,406,076
Consumer and safety services	4,957,789	4,645,762	312,027
	<u>71,898,796</u>	<u>68,054,796</u>	<u>3,844,000</u>
Capital			
Corporate services	996,502	1,388,134	(391,632)
Protective services	2,539,962	1,312,212	1,227,750
Community development	3,900,599	2,970,010	930,589
Infrastructure development	87,260,570	48,234,623	39,025,947
	<u>94,697,633</u>	<u>53,904,979</u>	<u>40,792,654</u>
Less: Acquisition of tangible capital assets	(16,587,520)	(16,538,322)	(49,198)
Land development costs transferred to land held for sale	(39,726,159)	(12,832,460)	(26,893,699)
Local improvement costs transferred to loans receivable	(1,456,587)	(1,498,434)	41,847
	<u>36,927,367</u>	<u>23,035,763</u>	<u>13,891,604</u>
Amortization expenses	<u>1,823,447</u>	<u>1,916,310</u>	<u>(92,863)</u>
Write-down/disposal loss of tangible capital assets	<u>3,589,579</u>	<u>1,150,530</u>	<u>2,439,049</u>
<b>Total expenses</b>	<b><u>114,239,189</u></b>	<b><u>94,157,399</u></b>	<b><u>20,081,790</u></b>
<b>Economic Development</b>			
Operations and maintenance			
Corporate services	1,331,933	1,282,664	49,269
Corporate planning and economic policy	1,561,743	1,682,405	(120,662)
Business and industry development	5,292,157	6,320,476	(1,028,319)
Regional economic development	4,046,469	4,500,070	(453,601)
	<u>12,232,302</u>	<u>13,785,615</u>	<u>(1,553,313)</u>

## GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses  
for the year ended March 31, 2012**

	2012	2011	Increase (Decrease)
<b>Economic Development</b>			
Capital			
Corporate services	\$ 23,189	\$ 51,978	\$ (28,789)
Business and industry development	963,735	1,808,289	(844,554)
Regional economic development	-	1,015,791	(1,015,791)
	<u>986,924</u>	<u>2,876,058</u>	<u>(1,889,134)</u>
Amortization expenses	<u>39,200</u>	<u>39,200</u>	<u>-</u>
<b>Total expenses</b>	<b><u>13,258,426</u></b>	<b><u>16,700,873</u></b>	<b><u>(3,442,447)</u></b>
<b>Education</b>			
Operations and maintenance			
Education support services	7,341,070	6,800,614	540,456
Public schools	93,367,148	90,081,297	3,285,851
Advanced education	13,811,976	13,425,288	386,688
Yukon College	22,576,193	23,115,257	(539,064)
	<u>137,096,387</u>	<u>133,422,456</u>	<u>3,673,931</u>
Capital			
Education support services	689,553	80,933	608,620
Public schools	7,123,682	6,474,518	649,164
Advanced education	997,270	28,958	968,312
Yukon College	14,000	4,468,806	(4,454,806)
	<u>8,824,505</u>	<u>11,053,215</u>	<u>(2,228,710)</u>
Less acquisition of tangible capital assets	<u>(3,782,042)</u>	<u>(6,317,671)</u>	<u>2,535,629</u>
	<u>5,042,463</u>	<u>4,735,544</u>	<u>306,919</u>
Amortization expenses	<u>5,935,232</u>	<u>5,690,671</u>	<u>244,561</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>12,731</u>	<u>(12,731)</u>
<b>Total expenses</b>	<b><u>148,074,082</u></b>	<b><u>143,861,402</u></b>	<b><u>4,212,680</u></b>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Energy, Mines and Resources</b>			
Operations and maintenance			
Corporate services	\$ 3,189,000	\$ 3,052,892	\$ 136,108
Sustainable resources	7,919,639	7,527,767	391,872
Energy, corporate policy and communications	3,276,742	3,391,894	(115,152)
Oil and gas and mineral resources	37,741,675	44,525,967	(6,784,292)
Yukon Placer Secretariat	355,849	363,382	(7,533)
Client services and inspections	5,469,976	5,122,702	347,274
	<u>57,952,881</u>	<u>63,984,604</u>	<u>(6,031,723)</u>
Capital			
Corporate services	394,786	5,128,182	(4,733,396)
Sustainable resources	142,488	376,223	(233,735)
	<u>537,274</u>	<u>5,504,405</u>	<u>(4,967,131)</u>
Less: Acquisition of tangible capital assets	(278,519)	(5,000,879)	4,722,360
Land development costs transferred to land held for sale	-	(13,633)	13,633
	<u>258,755</u>	<u>489,893</u>	<u>(231,138)</u>
Amortization expenses	<u>619,791</u>	<u>498,543</u>	<u>121,248</u>
Total expenses	<u>58,831,427</u>	<u>64,973,040</u>	<u>(6,141,613)</u>
<b>Environment</b>			
Operations and maintenance			
General management	414,566	386,660	27,906
Corporate services	7,163,687	7,558,693	(395,006)
Environmental sustainability	19,363,199	18,949,752	413,447
Environmental liabilities and remediation	3,857,327	5,707,090	(1,849,763)
	<u>30,798,779</u>	<u>32,602,195</u>	<u>(1,803,416)</u>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Environment</b>			
Capital			
Corporate services	\$ 634,528	\$ 2,055,529	\$ (1,421,001)
Environmental sustainability	112,205	572,686	(460,481)
	746,733	2,628,215	(1,881,482)
Less acquisition of tangible capital assets	(76,681)	(1,642,857)	1,566,176
	670,052	985,358	(315,306)
Amortization expenses	318,721	249,030	69,691
<b>Total expenses</b>	<b>31,787,552</b>	<b>33,836,583</b>	<b>(2,049,031)</b>
<b>Finance</b>			
Operations and maintenance			
Treasury	6,870,036	6,635,995	234,041
Workers' compensation supplementary benefits	396,422	387,759	8,663
Bad debts expense	42,596	119,704	(77,108)
	7,309,054	7,143,458	165,596
Capital			
Treasury	61,786	20,087	41,699
Less acquisition of tangible capital assets	(11,602)	-	(11,602)
	50,184	20,087	30,097
Amortization expenses	2,412	2,413	(1)
Write-down/disposal loss of tangible capital assets	-	6,878	(6,878)
<b>Total expenses</b>	<b>7,361,650</b>	<b>7,172,836</b>	<b>188,814</b>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Health and Social Services</b>			
Operations and maintenance			
Corporate services	\$ 8,072,427	\$ 7,117,935	\$ 954,492
Family and children's services	38,722,753	38,949,027	(226,274)
Social services	31,403,072	29,699,923	1,703,149
Continuing care	31,469,902	28,661,451	2,808,451
Health services	105,241,427	105,539,600	(298,173)
Regional services	4,847,055	4,722,443	124,612
Yukon hospital services	47,496,812	45,346,978	2,149,834
	<u>267,253,448</u>	<u>260,037,357</u>	<u>7,216,091</u>
Capital			
Corporate services	882,009	2,257,143	(1,375,134)
Family and children's services	37,041	769,167	(732,126)
Social services	21,425	135,597	(114,172)
Continuing care	604,922	893,840	(288,918)
Health services	507,237	827,167	(319,930)
Regional services	24,940	-	24,940
	<u>2,077,574</u>	<u>4,882,914</u>	<u>(2,805,340)</u>
Less acquisition of tangible capital assets	<u>(801,185)</u>	<u>(1,966,512)</u>	<u>1,165,327</u>
	<u>1,276,389</u>	<u>2,916,402</u>	<u>(1,640,013)</u>
Amortization expenses	<u>1,666,604</u>	<u>1,611,955</u>	<u>54,649</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>6,862</u>	<u>(6,862)</u>
Transfer of tangible capital assets	<u>-</u>	<u>4,638,380</u>	<u>(4,638,380)</u>
<b>Total expenses</b>	<b><u>270,196,441</u></b>	<b><u>269,210,956</u></b>	<b><u>985,485</u></b>
<b>Highways and Public Works</b>			
Operations and maintenance			
Corporate services	5,444,877	5,038,112	406,765
Information and communications technology	12,118,704	12,765,458	(646,754)
Transportation	53,108,529	50,230,518	2,878,011
Supply services	3,621,605	3,547,352	74,253
Property management	35,673,719	35,378,004	295,715
French Language Services Directorate	1,977,812	1,928,779	49,033
Central Stores write-off	(331)	4,905	(5,236)
	<u>111,944,915</u>	<u>108,893,128</u>	<u>3,051,787</u>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Highways and Public Works</b>			
Less: Lease payments for leased tangible capital assets transferred to liabilities	\$ (826,603)	\$ (1,335,552)	\$ 508,949
Prepaid lease payments transferred to prepaid expenses	(234,080)	(760,760)	526,680
	<u>110,884,232</u>	<u>106,796,816</u>	<u>4,087,416</u>
<b>Capital</b>			
Corporate services	185,092	271,625	(86,533)
Information and communications technology	4,727,241	6,246,577	(1,519,336)
Transportation	48,331,569	51,522,079	(3,190,510)
Property management	9,139,324	16,036,898	(6,897,574)
French Language Services Directorate	10,057	19,882	(9,825)
Supply Services	7,037	-	7,037
	<u>62,400,320</u>	<u>74,097,061</u>	<u>(11,696,741)</u>
Less acquisition of tangible capital assets	(25,865,263)	(34,004,590)	8,139,327
	<u>36,535,057</u>	<u>40,092,471</u>	<u>(3,557,414)</u>
Amortization expenses	<u>25,419,280</u>	<u>24,171,251</u>	<u>1,248,029</u>
Total expenses	<u>172,838,569</u>	<u>171,060,538</u>	<u>1,778,031</u>
<b>Justice</b>			
<b>Operations and maintenance</b>			
Management services	2,826,479	2,778,820	47,659
Court services	6,618,714	6,301,725	316,989
Legal services	6,080,772	5,572,460	508,312
Regulatory services	2,151,199	1,714,739	436,460
Correctional services	11,863,117	11,308,938	554,179
Community justice and public safety division	1,283,297	1,362,859	(79,562)
Victim services and community justice	2,324,207	2,130,928	193,279
Public safety and investigations	22,272,209	20,831,308	1,440,901
Human rights	606,085	685,140	(79,055)
	<u>56,026,079</u>	<u>52,686,917</u>	<u>3,339,162</u>



GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Justice</b>			
<b>Capital</b>			
Management services	\$ 819,662	\$ 557,364	\$ 262,298
Court services	4,547	19,349	(14,802)
Correctional services	15,063,488	27,327,883	(12,264,395)
Public safety and investigations	14,520	1,474	13,046
	15,902,217	27,906,070	(12,003,853)
Less acquisition of tangible capital assets	(14,596,798)	(27,706,310)	13,109,512
	1,305,419	199,760	1,105,659
Amortization expenses	834,714	1,042,789	(208,075)
Total expenses	<b>58,166,212</b>	<b>53,929,466</b>	<b>4,236,746</b>
<b>Public Service Commission</b>			
<b>Operations and maintenance</b>			
Finance and administration	866,287	876,228	(9,941)
Corporate human resource staffing	1,668,033	1,936,000	(267,967)
Staff relations	1,213,389	1,084,316	129,073
Workers' compensation fund	5,328,606	5,810,178	(481,572)
Human resource management systems	674,433	624,508	49,925
Policy, planning and communication	1,323,314	1,147,068	176,246
Employee future benefits	17,609,459	17,281,494	327,965
Staff development	2,534,335	2,647,550	(113,215)
Compensation and classification	3,026,957	2,799,920	227,037
Health, safety and disability management	2,108,459	1,946,000	162,459
	36,353,272	36,153,262	200,010
<b>Capital</b>			
Finance and administration	38,952	60,903	(21,951)
Staff development	3,929	4,818	(889)
Compensation and classification	4,608	3,184	1,424
	47,489	68,905	(21,416)
Amortization expenses	8,867	11,008	(2,141)
Write-down/disposal loss of tangible capital assets	-	4,280	(4,280)
Total expenses	<b>36,409,628</b>	<b>36,237,455</b>	<b>172,173</b>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Tourism and Culture</b>			
Operations and maintenance			
Corporate services	\$ 1,887,024	\$ 2,083,006	\$ (195,982)
Cultural services	9,423,709	9,361,983	61,726
Tourism	9,709,179	9,031,706	677,473
	<u>21,019,912</u>	<u>20,476,695</u>	<u>543,217</u>
Capital			
Corporate services	136,762	278,628	(141,866)
Cultural services	979,158	1,970,961	(991,803)
Tourism	825,609	755,096	70,513
	<u>1,941,529</u>	<u>3,004,685</u>	<u>(1,063,156)</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>(29,723)</u>	<u>29,723</u>
	<u>1,941,529</u>	<u>2,974,962</u>	<u>(1,033,433)</u>
Amortization expenses	<u>643,769</u>	<u>640,797</u>	<u>2,972</u>
Total expenses	<u><b>23,605,210</b></u>	<u><b>24,092,454</b></u>	<u><b>(487,244)</b></u>
<b>Women's Directorate</b>			
Operations and maintenance			
Policy and program development	<u>1,731,547</u>	<u>1,638,483</u>	<u>93,064</u>
Capital			
Policy and program development	<u>7,079</u>	<u>6,609</u>	<u>470</u>
Total expenses	<u><b>1,738,626</b></u>	<u><b>1,645,092</b></u>	<u><b>93,534</b></u>

GOVERNMENT OF YUKON

Schedule 3

Comparative Schedule of Expenses  
for the year ended March 31, 2012

	2012	2011	Increase (Decrease)
<b>Yukon Development Corporation (Transfer Payment)</b>			
Operations and maintenance			
Interim electrical rebate	\$ 3,000,000	\$ 3,000,000	\$ -
Rate payer support	1,312,500	-	1,312,500
	<u>4,312,500</u>	<u>3,000,000</u>	<u>1,312,500</u>
Capital			
Aishihik Turbine	-	500,000	(500,000)
	<u>4,312,500</u>	<u>3,500,000</u>	<u>812,500</u>
<b>Total expenses</b>	<b>4,312,500</b>	<b>3,500,000</b>	<b>812,500</b>
<b>Yukon Housing Corporation (Transfer Payment)</b>			
Operations and maintenance			
Gross expenditures	16,325,779	17,441,057	(1,115,278)
Less recoveries	(12,579,438)	(11,743,088)	(836,350)
Prior year adjustment	-	(591,920)	591,920
	<u>3,746,341</u>	<u>5,106,049</u>	<u>(1,359,708)</u>
Capital			
Gross expenditures	16,645,550	38,872,209	(22,226,659)
Less recoveries	(14,678,004)	(37,245,082)	22,567,078
Prior year adjustment	-	262,309	(262,309)
	<u>1,967,546</u>	<u>1,889,436</u>	<u>78,110</u>
<b>Total expenses</b>	<b>5,713,887</b>	<b>6,995,485</b>	<b>(1,281,598)</b>
<b>Restricted Funds</b>			
Operations and maintenance			
Net expenses	(3,426,145)	(4,278,763)	852,618
Amortization expenses	3,519,195	3,453,662	65,533
	<u>93,050</u>	<u>(825,101)</u>	<u>918,151</u>
<b>Total expenses</b>	<b>93,050</b>	<b>(825,101)</b>	<b>918,151</b>

## GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses  
for the year ended March 31, 2012**

	2012	2011	Increase (Decrease)
<b>Totals</b>			
Operations and maintenance	\$ 843,118,615	\$ 831,048,122	\$ 12,070,493
Capital	190,315,448	188,588,315	1,727,133
	1,033,434,063	1,019,636,437	13,797,626
Less: Acquisition of tangible capital assets	(61,999,610)	(93,234,632)	31,235,022
Land development costs transferred to land held for sale	(39,726,159)	(12,846,093)	(26,880,066)
Local improvement costs transferred to loans receivable	(1,456,587)	(1,498,434)	41,847
Capital lease payments transferred to capital lease obligations	(826,603)	(1,335,552)	508,949
Prepaid lease payments transferred to prepaid expenses	(234,080)	(760,760)	526,680
	929,191,024	909,960,966	19,230,058
Amortization expenses	40,865,030	39,363,756	1,501,274
Transfer of tangible capital assets	-	4,638,380	(4,638,380)
Write-down/disposal loss of tangible capital assets	3,589,579	1,181,281	2,408,298
	<b>\$ 973,645,633</b>	<b>\$ 955,144,383</b>	<b>\$ 18,501,250</b>