

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2014**

	2014	2013 (Restated)	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 3,304,040	\$ 3,124,274	\$ 179,766
Legislative Assembly Office	1,020,770	872,043	148,727
Retirement allowances and death benefits	1,312,716	1,131,513	181,203
Hansard	474,468	388,619	85,849
Conflicts Commission	22,942	25,564	(2,622)
	<u>6,134,936</u>	<u>5,542,013</u>	<u>592,923</u>
Capital			
Legislative Assembly Office	49,520	74,799	(25,279)
Less acquisition of tangible capital assets	(12,053)	-	(12,053)
	<u>37,467</u>	<u>74,799</u>	<u>(37,332)</u>
Retirement allowances expense	<u>997,000</u>	<u>971,000</u>	<u>26,000</u>
Amortization expenses	<u>19,893</u>	<u>18,171</u>	<u>1,722</u>
Total expenses	<u>7,189,296</u>	<u>6,605,983</u>	<u>583,313</u>
Elections Office			
Operations and maintenance			
Elections	<u>251,914</u>	<u>371,116</u>	<u>(119,202)</u>
Capital			
Elections	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenses	<u>256,914</u>	<u>371,116</u>	<u>(114,202)</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	<u>766,821</u>	<u>696,351</u>	<u>70,470</u>
Capital			
Office of the Ombudsman	<u>1,191</u>	<u>899</u>	<u>292</u>
Total expenses	<u>768,012</u>	<u>697,250</u>	<u>70,762</u>

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	2014	2013 (Restated)	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and Youth Advocate Office	\$ 440,160	\$ 409,658	\$ 30,502
Executive Council Office			
Operations and maintenance			
Government audit services	573,415	509,696	63,719
Office of the Commissioner	229,161	252,199	(23,038)
Cabinet Offices	2,596,404	2,512,373	84,031
Northern strategy	902,424	1,435,112	(532,688)
Strategic corporate services	4,652,782	4,414,246	238,536
Aboriginal relations	7,546,849	7,317,600	229,249
Corporate programs and intergovernmental relations	5,410,917	5,080,076	330,841
	<u>21,911,952</u>	<u>21,521,302</u>	<u>390,650</u>
Capital			
Strategic corporate services	70,165	113,207	(43,042)
Less acquisition of tangible capital assets	(23,880)	-	(23,880)
	<u>46,285</u>	<u>113,207</u>	<u>(66,922)</u>
Amortization expenses	9,615	13,608	(3,993)
Total expenses	<u>21,967,852</u>	<u>21,648,117</u>	<u>319,735</u>
Community Services			
Operations and maintenance			
Corporate services	3,472,411	3,504,799	(32,388)
Protective services	36,863,011	28,189,238	8,673,773
Community development	36,891,795	34,043,125	2,848,670
Corporate policy and consumer affairs	8,040,345	7,638,113	402,232
	<u>85,267,562</u>	<u>73,375,275</u>	<u>11,892,287</u>

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	2014	2013 (Restated)	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 562,187	\$ 733,354	\$ (171,167)
Protective services	4,817,649	7,235,052	(2,417,403)
Community development	45,979,926	78,584,950	(32,605,024)
Corporate policy and consumer affairs	1,206,300	1,541,171	(334,871)
	<u>52,566,062</u>	<u>88,094,527</u>	<u>(35,528,465)</u>
Less: Acquisition of tangible capital assets	(11,930,538)	(19,993,816)	8,063,278
Land development costs transferred to land held for sale	(9,985,170)	(23,929,959)	13,944,789
Local improvement costs transferred to loans receivable	(1,193,060)	(1,541,171)	348,111
	<u>29,457,294</u>	<u>42,629,581</u>	<u>(13,172,287)</u>
Amortization expenses	<u>2,764,653</u>	<u>2,109,404</u>	<u>655,249</u>
Bad debt expense	-	16,000	(16,000)
Total expenses	<u>117,489,509</u>	<u>118,130,260</u>	<u>(640,751)</u>
Economic Development			
Operations and maintenance			
Corporate services	1,442,359	1,402,616	39,743
Corporate planning and economic policy	1,971,213	1,774,352	196,861
Business and industry development	6,375,645	5,297,395	1,078,250
Regional economic development	4,080,140	3,998,331	81,809
	<u>13,869,357</u>	<u>12,472,694</u>	<u>1,396,663</u>
Capital			
Corporate services	20,556	42,210	(21,654)
Business and industry development	606,949	676,170	(69,221)
	<u>627,505</u>	<u>718,380</u>	<u>(90,875)</u>
Amortization expenses	<u>39,200</u>	<u>39,200</u>	<u>-</u>
Total expenses	<u>14,536,062</u>	<u>13,230,274</u>	<u>1,305,788</u>

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	2014	2013 (Restated)	Increase (Decrease)
Education			
Operations and maintenance			
Education support services	\$ 8,335,481	\$ 7,438,990	\$ 896,491
Public schools	104,189,737	95,958,899	8,230,838
Advanced education	13,551,154	13,780,065	(228,911)
Yukon College	22,685,926	22,898,213	(212,287)
	<u>148,762,298</u>	<u>140,076,167</u>	<u>8,686,131</u>
Capital			
Education support services	42,891	49,142	(6,251)
Public schools	8,752,887	5,698,429	3,054,458
Yukon College	1,099,391	-	1,099,391
Advanced education	-	696,256	(696,256)
	<u>9,895,169</u>	<u>6,443,827</u>	<u>3,451,342</u>
Less acquisition of tangible capital assets	<u>(4,124,093)</u>	<u>(2,820,722)</u>	<u>(1,303,371)</u>
	<u>5,771,076</u>	<u>3,623,105</u>	<u>2,147,971</u>
Amortization expenses	<u>6,027,010</u>	<u>6,040,404</u>	<u>(13,394)</u>
Write-down/disposal loss of tangible capital assets	<u>3,262,562</u>	<u>49,230</u>	<u>3,213,332</u>
Total expenses	<u>163,822,946</u>	<u>149,788,906</u>	<u>14,034,040</u>
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	3,147,128	3,055,860	91,268
Sustainable resources	9,047,253	8,556,776	490,477
Energy, corporate policy and communications	3,788,847	3,866,475	(77,628)
Oil and gas and mineral resources	53,133,311	45,133,710	7,999,601
Client services and inspections	6,463,226	6,174,821	288,405
	<u>75,579,765</u>	<u>66,787,642</u>	<u>8,792,123</u>

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	2014	2013 (Restated)	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 346,864	\$ 501,215	\$ (154,351)
Sustainable resources	1,131,870	325,928	805,942
	<u>1,478,734</u>	<u>827,143</u>	<u>651,591</u>
Less acquisition of tangible capital assets	(183,852)	(272,061)	88,209
	<u>1,294,882</u>	<u>555,082</u>	<u>739,800</u>
Land development costs transferred to land held for sale	(735,697)	(559,657)	(176,040)
Amortization expenses	356,975	637,818	(280,843)
Disposal loss of tangible capital assets	-	4,136,394	(4,136,394)
Total expenses	<u>76,495,925</u>	<u>71,557,279</u>	<u>4,938,646</u>
Environment			
Operations and maintenance			
General management	432,680	403,034	29,646
Corporate services	8,159,215	7,451,918	707,297
Environmental sustainability	20,473,942	20,036,109	437,833
Environmental liabilities and remediation	1,583,135	1,481,959	101,176
	<u>30,648,972</u>	<u>29,373,020</u>	<u>1,275,952</u>
Capital			
Corporate services	812,179	800,163	12,016
Environmental sustainability	123,203	222,636	(99,433)
	<u>935,382</u>	<u>1,022,799</u>	<u>(87,417)</u>
Less acquisition of tangible capital assets	(411,314)	(310,901)	(100,413)
	<u>524,068</u>	<u>711,898</u>	<u>(187,830)</u>

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**Comparative Schedule of Expenses
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	2014	2013 (Restated)	Increase (Decrease)
Environment			
Amortization expenses	\$ 338,057	\$ 345,832	\$ (7,775)
Disposal loss of tangible capital assets	35,560	-	35,560
Environmental liabilities (net)	3,875,210	7,805,089	(3,929,879)
Total expenses	35,421,867	38,235,839	(2,813,972)
Finance			
Operations and maintenance			
Treasury	7,597,831	7,149,037	448,794
Workers' compensation supplementary benefits	427,838	425,786	2,052
	8,025,669	7,574,823	450,846
Capital			
Treasury	30,926	58,921	(27,995)
Amortization expenses	1,657	1,657	-
Bad debts expense	51,760	47,480	4,280
Transfers through the tax system	2,129,411	1,533,424	595,987
Total expenses	10,239,423	9,216,305	1,023,118
French Language Services Directorate			
Operations and maintenance			
French language services	2,402,400	2,013,801	388,599
Capital			
French language services	-	10,000	(10,000)
Total expenses	2,402,400	2,023,801	378,599

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	2014	2013 (Restated)	Increase (Decrease)
Health and Social Services			
Operations and maintenance			
Corporate services	\$ 10,456,917	\$ 9,173,765	\$ 1,283,152
Family and children's services	40,762,167	39,689,237	1,072,930
Continuing care	37,289,142	35,044,397	2,244,745
Health services	119,269,645	109,797,264	9,472,381
Yukon hospital services	85,967,242	51,669,592	34,297,650
Adult services	30,832,403	28,025,714	2,806,689
Community and program support	10,199,446	8,775,640	1,423,806
	<u>334,776,962</u>	<u>282,175,609</u>	<u>52,601,353</u>
Capital			
Corporate services	1,428,890	597,558	831,332
Family and children's services	153,946	98,439	55,507
Continuing care	1,571,882	969,583	602,299
Health services	493,157	426,650	66,507
Adult services	237,701	91,948	145,753
Community and program support	25,943	8,270	17,673
Yukon hospital services	2,924,420	-	2,924,420
	<u>6,835,939</u>	<u>2,192,448</u>	<u>4,643,491</u>
Less acquisition of tangible capital assets	<u>(1,703,581)</u>	<u>(739,803)</u>	<u>(963,778)</u>
	<u>5,132,358</u>	<u>1,452,645</u>	<u>3,679,713</u>
Amortization expenses	<u>1,530,270</u>	<u>1,574,397</u>	<u>(44,127)</u>
Total expenses	<u>341,439,590</u>	<u>285,202,651</u>	<u>56,236,939</u>

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**Comparative Schedule of Expenses
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	2014	2013 (Restated)	Increase (Decrease)
Highways and Public Works			
Operations and maintenance			
Corporate services	\$ 6,211,425	\$ 5,757,144	\$ 454,281
Information and communications technology	13,214,353	12,557,990	656,363
Transportation division	63,544,328	58,691,329	4,852,999
Supply services	3,962,032	3,803,603	158,429
Property management	41,548,203	39,421,064	2,127,139
Central Stores write-off	2,130	(2,090)	4,220
	<u>128,482,471</u>	<u>120,229,040</u>	<u>8,253,431</u>
Less: Lease payments for leased tangible capital assets transferred to liabilities	(458,239)	(470,223)	11,984
Prepaid lease payments transferred to prepaid expenses	-	(176,058)	176,058
	<u>128,024,232</u>	<u>119,582,759</u>	<u>8,441,473</u>
Capital			
Corporate services	478,323	438,558	39,765
Information and communications technology	5,510,003	3,886,821	1,623,182
Transportation division	53,968,398	59,029,997	(5,061,599)
Property management	10,911,566	3,911,270	7,000,296
Supply services	70,000	-	70,000
	<u>70,938,290</u>	<u>67,266,646</u>	<u>3,671,644</u>
Less acquisition of tangible capital assets	(37,206,167)	(38,133,724)	927,557
	<u>33,732,123</u>	<u>29,132,922</u>	<u>4,599,201</u>
Amortization expenses	<u>27,983,192</u>	<u>27,054,140</u>	<u>929,052</u>
Write-down/disposal loss of tangible capital assets	-	280,316	(280,316)
Rental expense recognized from prepaid expenses	<u>133,026</u>	<u>126,366</u>	<u>6,660</u>
Total expenses	<u>189,872,573</u>	<u>176,176,503</u>	<u>13,696,070</u>

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	2014	2013 (Restated)	Increase (Decrease)
Justice			
Operations and maintenance			
Management services	\$ 3,606,284	\$ 3,038,681	\$ 567,603
Court services	7,453,917	6,768,783	685,134
Legal services	6,700,806	6,223,733	477,073
Regulatory services	2,854,083	2,822,170	31,913
Community justice and public safety division	41,296,312	39,378,717	1,917,595
Human rights	657,584	655,551	2,033
	<u>62,568,986</u>	<u>58,887,635</u>	<u>3,681,351</u>
Capital			
Management services	1,516,042	849,135	666,907
Court services	46,366	94,320	(47,954)
Community justice and public safety division	3,823,605	895,727	2,927,878
	<u>5,386,013</u>	<u>1,839,182</u>	<u>3,546,831</u>
Less acquisition of tangible capital assets	<u>(4,887,282)</u>	<u>(1,192,159)</u>	<u>(3,695,123)</u>
	<u>498,731</u>	<u>647,023</u>	<u>(148,292)</u>
Amortization expenses	<u>2,133,694</u>	<u>2,116,498</u>	<u>17,196</u>
Total expenses	<u>65,201,411</u>	<u>61,651,156</u>	<u>3,550,255</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	975,157	980,239	(5,082)
Corporate human resource staffing	2,523,979	2,553,983	(30,004)
Compensation and classification	2,373,127	2,040,065	333,062
Staff relations	1,441,641	1,375,961	65,680
Workers' compensation fund	4,909,775	4,591,949	317,826
Human resource management systems	819,879	801,098	18,781
Policy, planning and communication	827,073	910,686	(83,613)
Employee future benefits	19,751,376	18,222,126	1,529,250
Staff development	2,775,283	2,332,635	442,648
Respectful workplace office	737,016	795,000	(57,984)
Health, safety and disability management	2,561,087	2,179,004	382,083
	<u>39,695,393</u>	<u>36,782,746</u>	<u>2,912,647</u>

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for the year ended March 31, 2014**

	2014	2013 (Restated)	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ 44,942	\$ 63,475	\$ (18,533)
Staff development	7,142	9,366	(2,224)
Corporate human resource staffing	15,913	18,111	(2,198)
Health, safety and disability management	5,007	-	5,007
	<u>73,004</u>	<u>90,952</u>	<u>(17,948)</u>
Less acquisition of tangible capital assets	<u>(10,650)</u>	<u>-</u>	<u>(10,650)</u>
	<u>62,354</u>	<u>90,952</u>	<u>(28,598)</u>
Amortization expenses	<u>4,631</u>	<u>6,542</u>	<u>(1,911)</u>
Total expenses	<u>39,762,378</u>	<u>36,880,240</u>	<u>2,882,138</u>
Tourism and Culture			
Operations and maintenance			
Corporate services	2,250,974	2,102,784	148,190
Cultural services	10,715,343	10,751,157	(35,814)
Tourism	9,612,279	10,089,144	(476,865)
	<u>22,578,596</u>	<u>22,943,085</u>	<u>(364,489)</u>
Capital			
Corporate services	290,434	203,154	87,280
Cultural services	1,151,653	1,017,377	134,276
Tourism	465,491	688,137	(222,646)
	<u>1,907,578</u>	<u>1,908,668</u>	<u>(1,090)</u>
Less acquisition of tangible capital assets	<u>(439,242)</u>	<u>(457,701)</u>	<u>18,459</u>
	<u>1,468,336</u>	<u>1,450,967</u>	<u>17,369</u>
Amortization expenses	<u>726,847</u>	<u>663,818</u>	<u>63,029</u>
Total expenses	<u>24,773,779</u>	<u>25,057,870</u>	<u>(284,091)</u>

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	2014	2013 (Restated)	Increase (Decrease)
Women's Directorate			
Operations and maintenance			
Policy and program development	\$ 1,644,764	\$ 1,810,640	\$ (165,876)
Capital			
Policy and program development	1,457,678	3,041,338	(1,583,660)
Total expenses	3,102,442	4,851,978	(1,749,536)
Yukon Development Corporation (Transfer Payment)			
Operations and maintenance			
Interim electrical rebate	3,333,022	3,291,307	41,715
Mayo B rate payer support	2,625,000	2,625,000	-
Infrastructure loan	18,000,000	-	18,000,000
	23,958,022	5,916,307	18,041,715
Less loan advances transferred to loans receivable	(18,000,000)	-	(18,000,000)
Total expenses	5,958,022	5,916,307	41,715
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance			
Gross expenditures	19,360,069	17,496,698	1,863,371
Less: Rental revenues	(5,444,584)	(4,982,000)	(462,584)
Recoveries	(7,146,062)	(7,555,179)	409,117
	6,769,423	4,959,519	1,809,904
Capital			
Gross expenditures	16,280,590	16,179,825	100,765
Less: Recoveries	(7,136,177)	(1,387,442)	(5,748,735)
Loan expenditures	(10,150,370)	(10,021,205)	(129,165)
	(1,005,957)	4,771,178	(5,777,135)
Total expenses	5,763,466	9,730,697	(3,967,231)

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	2014	2013 (Restated)	Increase (Decrease)
Loan Capital and Loan Amortization			
Operations and maintenance			
Loans to third parties	\$ -	\$ 2,317,093	\$ (2,317,093)
Less loan advances transferred to loans receivable	-	(2,317,093)	2,317,093
Total expenses	-	-	-
Restricted Funds			
Net expenditures	(3,820,513)	(3,647,318)	(173,195)
Amortization expenses	3,737,405	3,719,107	18,298
Total expenses	(83,108)	71,789	(154,897)
Totals			
Operations and maintenance	1,014,536,423	896,235,536	118,300,887
Capital	151,252,199	178,474,914	(27,222,715)
	1,165,788,622	1,074,710,450	91,078,172
Less: Acquisition of tangible capital assets	(60,932,652)	(63,920,887)	2,988,235
Land development costs transferred to land held for sale	(10,720,867)	(24,489,616)	13,768,749
Loan advances transferred to loans receivable	(19,193,060)	(3,858,264)	(15,334,796)
Lease payments for leased tangible capital assets transferred to liabilities	(458,239)	(470,223)	11,984
Prepaid lease payments transferred to prepaid expenses	-	(176,058)	176,058
	1,074,483,804	981,795,402	92,688,402
Amortization expenses	45,673,099	44,340,596	1,332,503
Other expenses not appropriated	6,664,016	11,317,981	(4,653,965)
	\$ 1,126,820,919	\$ 1,037,453,979	\$ 89,366,940