

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses  
for the year ended March 31, 2015**

	2015	2014	Increase (Decrease)
<b>Yukon Legislative Assembly</b>			
Operations and maintenance			
Legislative services	\$ 3,482,789	\$ 3,304,040	\$ 178,749
Legislative Assembly Office	970,851	1,020,770	(49,919)
Retirement allowances and death benefits	1,772,449	1,312,716	459,733
Hansard	406,047	474,468	(68,421)
Conflicts Commission	19,181	22,942	(3,761)
	<u>6,651,317</u>	<u>6,134,936</u>	<u>516,381</u>
Capital			
Legislative Assembly Office	40,505	49,520	(9,015)
Less acquisition of tangible capital assets	-	(12,053)	12,053
	<u>40,505</u>	<u>37,467</u>	<u>3,038</u>
Retirement allowances expense	-	997,000	(997,000)
Amortization expense	19,893	19,893	-
<b>Total expenses</b>	<b><u>6,711,715</u></b>	<b><u>7,189,296</u></b>	<b><u>(477,581)</u></b>
<b>Elections Office</b>			
Operations and maintenance			
Elections	384,144	251,914	132,230
Capital			
Elections	1,107	5,000	(3,893)
<b>Total expenses</b>	<b><u>385,251</u></b>	<b><u>256,914</u></b>	<b><u>128,337</u></b>
<b>Office of the Ombudsman</b>			
Operations and maintenance			
Office of the Ombudsman	784,547	766,821	17,726
Capital			
Office of the Ombudsman	14,869	1,191	13,678
<b>Total expenses</b>	<b><u>799,416</u></b>	<b><u>768,012</u></b>	<b><u>31,404</u></b>

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	2015	2014	Increase (Decrease)
<b>Child and Youth Advocate Office</b>			
Operations and maintenance			
Child and Youth Advocate Office	\$ 401,003	\$ 440,160	\$ (39,157)
<b>Executive Council Office</b>			
Operations and maintenance			
Strategic corporate services	4,813,087	4,798,482	14,605
Aboriginal relations	9,180,584	7,546,849	1,633,735
Corporate programs and intergovernmental relations	5,706,948	5,410,917	296,031
Government audit services	455,907	573,415	(117,508)
Office of the Commissioner	230,554	229,161	1,393
Cabinet Offices	2,793,166	2,596,404	196,762
Northern strategy	564,752	902,424	(337,672)
	<u>23,744,998</u>	<u>22,057,652</u>	<u>1,687,346</u>
Capital			
Strategic corporate services	3,754,775	70,165	3,684,610
Less acquisition of tangible capital assets	(34,429)	(23,880)	(10,549)
	<u>3,720,346</u>	<u>46,285</u>	<u>3,674,061</u>
Amortization expense	7,361	9,615	(2,254)
<b>Total expenses</b>	<b><u>27,472,705</u></b>	<b><u>22,113,552</u></b>	<b><u>5,359,153</u></b>
<b>Community Services</b>			
Operations and maintenance			
Corporate services	3,712,726	3,472,411	240,315
Protective services	28,685,451	36,863,011	(8,177,560)
Community development	38,150,007	36,746,095	1,403,912
Corporate policy and consumer affairs	9,459,953	8,040,345	1,419,608
	<u>80,008,137</u>	<u>85,121,862</u>	<u>(5,113,725)</u>

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	2015	2014	Increase (Decrease)
<b>Community Services</b>			
Capital			
Corporate services	\$ 744,612	\$ 562,187	\$ 182,425
Protective services	6,214,572	4,817,649	1,396,923
Community development	24,975,641	45,729,926	(20,754,285)
Corporate policy and consumer affairs	643,172	1,206,300	(563,128)
	<u>32,577,997</u>	<u>52,316,062</u>	<u>(19,738,065)</u>
Less: Acquisition of tangible capital assets	(10,305,353)	(11,930,538)	1,625,185
Land development costs transferred to land inventory	(2,270,923)	(9,985,170)	7,714,247
Local improvement costs transferred to loans receivable	(573,146)	(1,193,060)	619,914
	<u>19,428,575</u>	<u>29,207,294</u>	<u>(9,778,719)</u>
Cost of land sold	<u>6,970,924</u>	<u>7,119,631</u>	<u>(148,707)</u>
Amortization expense	<u>3,136,116</u>	<u>2,764,653</u>	<u>371,463</u>
Bad debt expense	<u>13,096</u>	<u>-</u>	<u>13,096</u>
<b>Total expenses</b>	<b><u>109,556,848</u></b>	<b><u>124,213,440</u></b>	<b><u>(14,656,592)</u></b>
<b>Economic Development</b>			
Operations and maintenance			
Corporate services	1,401,533	1,442,359	(40,826)
Corporate planning and economic policy	2,090,875	1,971,213	119,662
Business and industry development	7,014,489	6,375,645	638,844
Regional economic development	4,342,973	4,080,140	262,833
	<u>14,849,870</u>	<u>13,869,357</u>	<u>980,513</u>
Capital			
Corporate services	21,732	20,556	1,176
Business and industry development	582,357	606,949	(24,592)
	<u>604,089</u>	<u>627,505</u>	<u>(23,416)</u>
Amortization expense	<u>3,466</u>	<u>39,200</u>	<u>(35,734)</u>
<b>Total expenses</b>	<b><u>15,457,425</u></b>	<b><u>14,536,062</u></b>	<b><u>921,363</u></b>

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	2015	2014	Increase (Decrease)
<b>Education</b>			
Operations and maintenance			
Education support services	\$ 9,066,988	\$ 8,335,481	\$ 731,507
Public schools	105,509,537	104,189,737	1,319,800
Advanced education	13,554,290	13,551,154	3,136
Yukon College	25,559,843	22,685,926	2,873,917
	<u>153,690,658</u>	<u>148,762,298</u>	<u>4,928,360</u>
Capital			
Education support services	54,199	42,891	11,308
Public schools	30,905,215	8,752,887	22,152,328
Yukon College	1,592,525	1,099,391	493,134
	<u>32,551,939</u>	<u>9,895,169</u>	<u>22,656,770</u>
Less acquisition of tangible capital assets	<u>(27,567,786)</u>	<u>(4,124,093)</u>	<u>(23,443,693)</u>
	<u>4,984,153</u>	<u>5,771,076</u>	<u>(786,923)</u>
Amortization expense	<u>6,001,386</u>	<u>6,027,010</u>	<u>(25,624)</u>
Write-down of tangible capital assets	<u>475,933</u>	<u>3,262,562</u>	<u>(2,786,629)</u>
Total expenses	<u><b>165,152,130</b></u>	<u><b>163,822,946</b></u>	<u><b>1,329,184</b></u>
<b>Energy, Mines and Resources</b>			
Operations and maintenance			
Corporate services	3,070,268	3,147,128	(76,860)
Sustainable resources	9,298,207	9,047,253	250,954
Energy, corporate policy and communications	4,450,669	3,788,847	661,822
Oil and gas and mineral resources	62,728,910	53,133,311	9,595,599
Compliance monitoring and inspections	6,842,842	6,463,226	379,616
	<u>86,390,896</u>	<u>75,579,765</u>	<u>10,811,131</u>

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	2015	2014	Increase (Decrease)
<b>Energy, Mines and Resources</b>			
<b>Capital</b>			
Corporate services	\$ 800,862	\$ 346,864	\$ 453,998
Sustainable resources	833,761	1,381,870	(548,109)
	<u>1,634,623</u>	<u>1,728,734</u>	<u>(94,111)</u>
Less: Acquisition of tangible capital assets	(813,712)	(183,852)	(629,860)
Land development costs transferred to land inventory	(547,149)	(735,697)	188,548
	<u>273,762</u>	<u>809,185</u>	<u>(535,423)</u>
Cost of land sold	<u>707,570</u>	<u>59,663</u>	<u>647,907</u>
Amortization expense	<u>366,871</u>	<u>356,975</u>	<u>9,896</u>
<b>Total expenses</b>	<b><u>87,739,099</u></b>	<b><u>76,805,588</u></b>	<b><u>10,933,511</u></b>
<b>Environment</b>			
<b>Operations and maintenance</b>			
General management	372,685	432,680	(59,995)
Corporate services	8,569,934	8,159,215	410,719
Environmental sustainability	20,980,816	20,473,942	506,874
Environmental liabilities and remediation	2,811,947	1,583,135	1,228,812
	<u>32,735,382</u>	<u>30,648,972</u>	<u>2,086,410</u>
<b>Capital</b>			
Corporate services	2,759,297	812,179	1,947,118
Environmental sustainability	366,947	123,203	243,744
	<u>3,126,244</u>	<u>935,382</u>	<u>2,190,862</u>
Less acquisition of tangible capital assets	<u>(2,334,015)</u>	<u>(411,314)</u>	<u>(1,922,701)</u>
	<u>792,229</u>	<u>524,068</u>	<u>268,161</u>

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**Comparative Schedule of Expenses  
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	2015	2014	Increase (Decrease)
<b>Environment</b>			
Amortization expense	\$ 351,501	\$ 338,057	\$ 13,444
Disposal loss of tangible capital assets	-	35,560	(35,560)
Environmental liabilities (net)	3,351,436	3,875,210	(523,774)
<b>Total expenses</b>	<b>37,230,548</b>	<b>35,421,867</b>	<b>1,808,681</b>
<b>Finance</b>			
Operations and maintenance			
Treasury	7,812,206	7,597,831	214,375
Workers' compensation supplementary benefits	363,538	427,838	(64,300)
	8,175,744	8,025,669	150,075
Capital			
Treasury	38,242	30,926	7,316
Less acquisition of tangible capital assets	(11,292)	-	(11,292)
	26,950	30,926	(3,976)
Amortization expense	3,271	1,657	1,614
Bad debt expense	64,699	51,760	12,939
Transfers through the tax system	1,782,374	2,129,411	(347,037)
<b>Total expenses</b>	<b>10,053,038</b>	<b>10,239,423</b>	<b>(186,385)</b>
<b>French Language Services Directorate</b>			
Operations and maintenance			
French language services	2,567,163	2,563,400	3,763
Capital			
French language services	3,369	-	3,369
<b>Total expenses</b>	<b>2,570,532</b>	<b>2,563,400</b>	<b>7,132</b>

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	2015	2014	Increase (Decrease)
<b>Health and Social Services</b>			
Operations and maintenance			
Corporate services	\$ 10,019,552	\$ 10,456,917	\$ (437,365)
Family and children's services	40,475,375	40,762,167	(286,792)
Adult services	33,145,315	30,737,403	2,407,912
Continuing care	38,003,055	37,289,142	713,913
Health services	114,797,069	119,269,645	(4,472,576)
Community and program support	11,104,829	10,294,446	810,383
Yukon hospital services	65,096,796	85,967,242	(20,870,446)
	<u>312,641,991</u>	<u>334,776,962</u>	<u>(22,134,971)</u>
Capital			
Corporate services	1,471,879	1,428,890	42,989
Family and children's services	172,878	153,946	18,932
Adult services	2,294,986	237,701	2,057,285
Continuing care	4,819,711	1,571,882	3,247,829
Health services	876,203	493,157	383,046
Community and program support	3,489	25,943	(22,454)
Yukon hospital services	4,629,000	2,924,420	1,704,580
	<u>14,268,146</u>	<u>6,835,939</u>	<u>7,432,207</u>
Less acquisition of tangible capital assets	<u>(6,518,279)</u>	<u>(1,703,581)</u>	<u>(4,814,698)</u>
	<u>7,749,867</u>	<u>5,132,358</u>	<u>2,617,509</u>
Amortization expense	<u>1,248,037</u>	<u>1,530,270</u>	<u>(282,233)</u>
<b>Total expenses</b>	<u><b>321,639,895</b></u>	<u><b>341,439,590</b></u>	<u><b>(19,799,695)</b></u>

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	2015	2014	Increase (Decrease)
<b>Highways and Public Works</b>			
Operations and maintenance			
Corporate services	\$ 9,836,749	\$ 9,233,861	\$ 602,888
Information and communications technology	13,929,567	14,726,299	(796,732)
Transportation division	62,708,282	63,001,328	(293,046)
Property management	42,029,222	41,607,079	422,143
Central Stores write off	(3,305)	-	(3,305)
	<u>128,500,515</u>	<u>128,568,567</u>	<u>(68,052)</u>
Less: Lease payments for leased tangible capital assets transferred to liabilities	<u>(622,583)</u>	<u>(458,239)</u>	<u>(164,344)</u>
	<u>127,877,932</u>	<u>128,110,328</u>	<u>(232,396)</u>
Capital			
Corporate services	318,232	70,000	248,232
Information and communications technology	5,256,222	5,988,326	(732,104)
Transportation division	64,219,127	53,968,398	10,250,729
Property management	7,180,011	10,911,566	(3,731,555)
	<u>76,973,592</u>	<u>70,938,290</u>	<u>6,035,302</u>
Less acquisition of tangible capital assets	<u>(34,203,394)</u>	<u>(37,206,167)</u>	<u>3,002,773</u>
	<u>42,770,198</u>	<u>33,732,123</u>	<u>9,038,075</u>
Amortization expense	<u>28,914,759</u>	<u>27,983,192</u>	<u>931,567</u>
Rental expense recognized from prepaid expenses	<u>128,168</u>	<u>133,026</u>	<u>(4,858)</u>
<b>Total expenses</b>	<b><u>199,691,057</u></b>	<b><u>189,958,669</u></b>	<b><u>9,732,388</u></b>



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	2015	2014	Increase (Decrease)
<b>Justice</b>			
Operations and maintenance			
Management services	\$ 3,894,875	\$ 3,606,284	\$ 288,591
Court services	7,665,635	7,453,917	211,718
Legal services	6,647,271	6,700,806	(53,535)
Regulatory services	3,027,647	2,854,083	173,564
Community justice and public safety division	42,626,706	41,296,312	1,330,394
Human rights	630,468	657,584	(27,116)
	<u>64,492,602</u>	<u>62,568,986</u>	<u>1,923,616</u>
Capital			
Management services	937,391	1,516,042	(578,651)
Court services	135,700	46,366	89,334
Community justice and public safety division	2,083,875	3,823,605	(1,739,730)
	<u>3,156,966</u>	<u>5,386,013</u>	<u>(2,229,047)</u>
Less acquisition of tangible capital assets	<u>(1,021,372)</u>	<u>(4,887,282)</u>	<u>3,865,910</u>
	<u>2,135,594</u>	<u>498,731</u>	<u>1,636,863</u>
Amortization expense	<u>2,198,636</u>	<u>2,133,694</u>	<u>64,942</u>
<b>Total expenses</b>	<b><u>68,826,832</u></b>	<b><u>65,201,411</u></b>	<b><u>3,625,421</u></b>
<b>Public Service Commission</b>			
Operations and maintenance			
Finance and administration	968,809	975,157	(6,348)
Corporate human resource staffing	2,023,533	2,523,979	(500,446)
Compensation and classification	2,098,133	2,373,127	(274,994)
Staff relations	1,307,396	1,441,641	(134,245)
Workers' compensation fund	4,904,705	4,909,775	(5,070)
Human resource management systems	897,400	819,879	77,521
Policy, planning and communication	744,090	827,073	(82,983)
Employee future benefits	21,193,882	19,751,376	1,442,506
Staff development	2,223,380	2,614,283	(390,903)
Respectful workplace office	687,104	737,016	(49,912)
Health, safety and disability management	2,230,101	2,474,991	(244,890)
	<u>39,278,533</u>	<u>39,448,297</u>	<u>(169,764)</u>

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	2015	2014	Increase (Decrease)
<b>Public Service Commission</b>			
Capital			
Finance and administration	\$ 149,506	\$ 44,942	\$ 104,564
Corporate human resource staffing	5,331	15,913	(10,582)
Staff development	10,970	7,142	3,828
Health, safety and disability management	8,327	5,007	3,320
	<u>174,134</u>	<u>73,004</u>	<u>101,130</u>
Less acquisition of tangible capital assets	<u>(10,140)</u>	<u>(10,650)</u>	<u>510</u>
	<u>163,994</u>	<u>62,354</u>	<u>101,640</u>
Amortization expense	<u>6,710</u>	<u>4,631</u>	<u>2,079</u>
<b>Total expenses</b>	<b><u>39,449,237</u></b>	<b><u>39,515,282</u></b>	<b><u>(66,045)</u></b>
<b>Tourism and Culture</b>			
Operations and maintenance			
Corporate services	2,280,969	2,250,974	29,995
Cultural services	10,738,948	10,715,343	23,605
Tourism	11,775,777	9,612,279	2,163,498
	<u>24,795,694</u>	<u>22,578,596</u>	<u>2,217,098</u>
Capital			
Corporate services	129,709	290,434	(160,725)
Cultural services	1,906,599	1,151,653	754,946
Tourism	305,178	465,491	(160,313)
	<u>2,341,486</u>	<u>1,907,578</u>	<u>433,908</u>
Less acquisition of tangible capital assets	<u>(1,060,570)</u>	<u>(439,242)</u>	<u>(621,328)</u>
	<u>1,280,916</u>	<u>1,468,336</u>	<u>(187,420)</u>
Amortization expense	<u>758,231</u>	<u>726,847</u>	<u>31,384</u>
<b>Total expenses</b>	<b><u>26,834,841</u></b>	<b><u>24,773,779</u></b>	<b><u>2,061,062</u></b>

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	2015	2014	Increase (Decrease)
<b>Women's Directorate</b>			
Operations and maintenance			
Policy and program development	\$ 1,672,023	\$ 1,644,764	\$ 27,259
Capital			
Policy and program development	16,350	1,457,678	(1,441,328)
<b>Total expenses</b>	<b>1,688,373</b>	<b>3,102,442</b>	<b>(1,414,069)</b>
<b>Yukon Development Corporation (Transfer Payment)</b>			
Operations and maintenance			
Infrastructure loan	21,200,000	18,000,000	3,200,000
Interim electrical rebate	3,350,552	3,333,022	17,530
Mayo B rate payer support	1,628,000	2,625,000	(997,000)
	26,178,552	23,958,022	2,220,530
Less loan advances transferred to loans receivable	(21,200,000)	(18,000,000)	(3,200,000)
	4,978,552	5,958,022	(979,470)
Capital			
Hydro infrastructure development	1,297,712	-	1,297,712
Keno - Stewart transmission line	1,000,000	-	1,000,000
	2,297,712	-	2,297,712
<b>Total expenses</b>	<b>7,276,264</b>	<b>5,958,022</b>	<b>1,318,242</b>

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	2015	2014	Increase (Decrease)
<b>Yukon Housing Corporation (Transfer Payment)</b>			
Operations and maintenance			
Gross expenditures	\$ 20,277,082	\$ 19,360,069	\$ 917,013
Less: Rental revenues	(5,443,395)	(5,444,584)	1,189
Recoveries	(6,900,772)	(7,146,062)	245,290
	<u>7,932,915</u>	<u>6,769,423</u>	<u>1,163,492</u>
Capital			
Gross expenditures	18,520,780	16,280,590	2,240,190
Less: Recoveries	(1,451,222)	(7,136,177)	5,684,955
Loan expenditures	(4,762,788)	(10,150,370)	5,387,582
	<u>12,306,770</u>	<u>(1,005,957)</u>	<u>13,312,727</u>
Total expenses	<u><b>20,239,685</b></u>	<u><b>5,763,466</b></u>	<u><b>14,476,219</b></u>
<b>Loan Capital and Loan Amortization</b>			
Operations and maintenance			
Loans to third parties	475,341	-	475,341
Less loan advances transferred to loans receivable	<u>(475,341)</u>	<u>-</u>	<u>(475,341)</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
<b>Restricted Funds</b>			
Net expenditures	<u>(7,815,377)</u>	<u>(3,820,513)</u>	<u>(3,994,864)</u>
Amortization expense	<u>3,169,248</u>	<u>3,737,405</u>	<u>(568,157)</u>
Total expenses	<u><b>(4,646,129)</b></u>	<u><b>(83,108)</b></u>	<u><b>(4,563,021)</b></u>

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**Comparative Schedule of Expenses  
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	2015	2014	Increase (Decrease)
<b>Totals</b>			
Operations and maintenance	\$ 1,016,352,025	\$ 1,014,536,423	\$ 1,815,602
Capital	185,882,915	151,252,199	34,630,716
	1,202,234,940	1,165,788,622	36,446,318
Less: Acquisition of tangible capital assets	(83,880,342)	(60,932,652)	(22,947,690)
Land development costs transferred to land inventory	(2,818,072)	(10,720,867)	7,902,795
Loan advances transferred to loans receivable	(22,248,487)	(19,193,060)	(3,055,427)
Lease payments for leased tangible capital assets transferred to liabilities	(622,583)	(458,239)	(164,344)
	1,092,665,456	1,074,483,804	18,181,652
Cost of land sold	7,678,494	7,179,294	499,200
Amortization expenses	46,185,486	45,673,099	512,387
Other expenses not appropriated	(1,999,671)	6,664,016	(8,663,687)
	<u>\$ 1,144,529,765</u>	<u>\$ 1,134,000,213</u>	<u>\$ 10,529,552</u>