

EDUCATION

This page left blank intentionally.

**VOTE 03
DEPARTMENT OF EDUCATION**

MINISTER

Hon. T. McPhee

DEPUTY MINISTER

J. Arnold

- To support the development of literate, skilled Yukon learners and workers in a manner consistent with the Yukon *Education Act* and other relevant legislation. This will be achieved by developing, providing, supporting or implementing programs and initiatives in the areas of essential skills development, post-secondary education and labour market development in cooperation with partners and stakeholders.

SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)	176,298	172,477	163,694	157,204
Capital (Vote 03-2)	22,103	16,590	13,369	26,982
Total Appropriations	198,401	189,067	177,063	184,186

Note: Restated 2016-17 Forecast, 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Amounts to be Appropriated				
Operation and Maintenance (Vote 03-1)				
Education Support Services	12,902	13,114	12,879	12,429
Public Schools	118,520	115,814	108,556	104,662
Advanced Education	16,764	17,145	16,750	15,816
Yukon College	28,112	26,404	25,509	24,297
Total Operation and Maintenance (Vote 03-1)	176,298	172,477	163,694	157,204
Capital (Vote 03-2)				
Education Support Services	39	39	39	30
Public Schools	19,805	14,774	12,207	23,410
Advanced Education	0	19	0	31
Yukon College	2,259	1,758	1,123	3,511
Total Capital (Vote 03-2)	22,103	16,590	13,369	26,982
Total Appropriations	198,401	189,067	177,063	184,186
Adjustments for Reconciliation of Expenses				
Amortization Expense	7,056	6,247	6,949	7,164
Write-downs / Disposals	0	220	234	14
Tangible Capital Assets	(13,053)	(6,628)	(9,021)	(19,844)
Total Expenses	192,404	188,906	175,225	171,520
Summary of Expenses by Category				
Personnel	110,052	107,811	103,720	101,198
Other	24,956	25,966	21,320	21,801
Government Transfers	50,340	48,882	43,236	41,357
Amortization Expense	7,056	6,247	6,949	7,164
Total Expenses	192,404	188,906	175,225	171,520

**VOTE 03
DEPARTMENT OF EDUCATION**

FINANCIAL SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Revenues				
Taxes and General Revenues	17	17	17	11
Third-Party Recoveries				
Operation and Maintenance	4,079	4,084	567	618
Capital	65	123	123	21
Subtotal Third-Party	4,144	4,207	690	639
Recoveries from Canada				
Operation and Maintenance	8,966	9,174	8,932	8,625
Capital	758	1,708	1,123	2,459
Subtotal from Canada	9,724	10,882	10,055	11,084
Total Revenues	13,885	15,106	10,762	11,734

EDUCATION

EDUCATION SUPPORT SERVICES

- To provide departmental branches with support services in finance, human resources, communications, information technology and policy, planning and evaluation.
- To provide for facility management, materiel management and student transportation services.

PROGRAM SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	399	377	374	439
Corporate Services	4,473	4,864	4,812	4,471
School Support Services	8,030	7,873	7,693	7,519
	12,902	13,114	12,879	12,429
Capital (Vote 03-2)				
Information Technology Equipment and Systems	39	39	39	30
	39	39	39	30
Total included in the Appropriation	12,941	13,153	12,918	12,459
Summary of Appropriation by Allotment				
Personnel	7,998	7,845	7,655	7,882
Other	4,520	4,484	4,429	4,283
Government Transfers	423	824	834	294
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	12,941	13,153	12,918	12,459

EDUCATION

**EDUCATION SUPPORT SERVICES
School Support Services**

SUPPLEMENTARY INFORMATION

	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Transportation				
Busing				
Expenditure (\$)	3,510,000	3,410,000	3,310,000	3,113,305
Average # Students per Day	2,100	2,292	2,100	2,164
Annual Expenditure per Student (\$)	1,576	1,488	1,576	1,429
Allowances (Travel Subsidies)				
Expenditure (\$) ⁽¹⁾	95,000	95,000	95,000	69,302
Estimate # of Families	45	33	45	37
Annual Expenditure per Family (\$)	2,111	2,879	2,111	1,873

⁽¹⁾ Expenditure figures do not include expenditures on the airfare for Grades 11 and 12 students from Old Crow, but relate only to transportation of public school students to and from school (\$0.605/km to a maximum of \$13.00/day).

EDUCATION

PUBLIC SCHOOLS

- To provide the resources needed for knowledge and skill development to support life-long learning for all Yukon school age children.

PROGRAM SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	340	332	330	323
Program Delivery	100,376	97,775	94,274	90,323
Learning, Curriculum and Assessment	13,334	13,155	9,444	9,049
Student Support Services	3,010	3,018	2,942	3,505
First Nations Programs and Partnerships	1,460	1,534	1,566	1,462
	118,520	115,814	108,556	104,662
Capital (Vote 03-2)				
Facility Construction and Maintenance				
F. H. Collins Secondary School				
- Replacement	2,898	5,103	2,980	9,781
- Recreation Site Works	2,000	0	0	0
- Prior Years' Projects	0	3,581	3,000	3,441
Francophone High School	8,000	417	400	47
School Initiated Renovations	125	125	125	170
Capital Maintenance Repairs	3,496	2,917	2,910	7,657
Prior Years' Projects	0	623	640	0

EDUCATION

**PUBLIC SCHOOLS
(Cont'd)**

PROGRAM SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Instructional Programs				
School-Based Equipment Purchase	435	456	300	341
School-Based Information Technology	2,666	1,552	1,852	1,796
Special Education Equipment	70	0	0	60
School Van Replacement	115	0	0	109
Prior Years' Projects	0	0	0	8
	19,805	14,774	12,207	23,410
Total included in the Appropriation	138,325	130,588	120,763	128,072
Summary of Appropriation by Allotment				
Personnel	99,273	97,072	93,212	90,677
Other	19,852	20,525	15,942	16,374
Government Transfers	6,972	7,486	3,711	3,578
Tangible Capital Assets	12,228	5,505	7,898	17,443
Total included in the Appropriation	138,325	130,588	120,763	128,072

EDUCATION

PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

- Expenditures include all direct operation and maintenance costs of operating the schools (including the cost of all school-based staff, materials, supplies, maintenance, security, groundskeeping and utilities). They do not include the support activities which are indirect costs (branch administration, student transportation, in-services training, curriculum development, native language program development, or student accommodation or any capital costs).
- Student enrollment figures are based on actual or estimated enrollment for October 31 of any year.

	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Total Expenditures				
Kindergarten/Elementary/Secondary (\$)	105,618,081	103,339,430	99,966,705	95,824,283
Students (#)	5,479	5,370	5,301	5,251
Expenditure per Student (\$)	19,277	19,244	18,858	18,249

Students (#)	2017-18 ESTIMATE		2016-17 ACTUAL		2015-16 ACTUAL	
	Urban	Rural	Urban	Rural	Urban	Rural
Kindergarten	395	127	395	124	345	147
Elementary/Secondary	4,011	946	3,914	937	3,896	863
	4,406	1,073	4,309	1,061	4,241	1,010

Note: Restated 2016-17 Estimate and 2015-16 Actual to be consistent with the 2017-18 Estimate presentation.

EDUCATION

PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

- Education provides accommodation to Yukon students who are required to live away from home to attend school, and to certain non-Yukon students who attend Yukon schools.
- Accommodation fees are \$110 per month for Yukon students and \$380 per month for non-Yukon students.

	2017-18	<i>Comparable</i>		
		ESTIMATE	2016-17 FORECAST	2016-17 ESTIMATE
Dormitory Accommodation				
Cost of Dormitory Service (\$)	1,057,837	1,012,365	988,694	1,087,429
Average # of Student Occupancy	38	35	38	31
Average Cost of Service per Student/Year (\$)	27,838	28,925	26,018	35,078
Accommodation Subsidy				
Total Accommodation Subsidy Paid (\$)	41,000	41,000	41,000	19,061
Average # of Students Receiving Monthly Subsidy	19	13	20	24

EDUCATION

PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

	2017-18 ESTIMATE	<i>Comparable</i>		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
French Language Immersion Students				
Kindergarten	90	84	72	70
Grade 1	83	69	76	64
Grade 2	66	67	62	64
Grade 3	64	60	61	55
Grade 4	57	54	52	53
Grade 5	54	53	51	51
Grade 6	63	66	61	59
Grade 7	62	55	56	59
Grade 8	50	47	55	62
Grade 9	44	55	58	40
Grade 10	46	29	36	49
Grade 11	25	44	41	36
Grade 12	39	35	32	32
	743	718	713	694
French First Language Students				
Kindergarten	66	67	62	55
Grade 1	31	25	22	35
Grade 2	25	34	35	21
Grade 3	34	27	20	28
Grade 4	26	28	28	20
Grade 5	29	23	20	18
Grade 6	21	17	18	26
Grade 7	16	24	22	12
Grade 8	18	11	8	10
Grade 9	6	3	6	7
Grade 10	3	7	5	4
Grade 11	7	2	4	7
Grade 12	1	3	5	1
	283	271	255	244

EDUCATION

PUBLIC SCHOOLS

SUPPLEMENTARY INFORMATION

	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Program Delivery (\$) - Salaries				
Teachers	67,164,961	64,726,669	62,789,154	59,502,173
Paraprofessionals	12,145,356	12,956,596	11,356,596	11,330,097
Native Language Instructors	3,697,558	3,579,341	3,568,769	3,179,651
Substitute Teachers	2,215,046	2,037,989	2,037,989	2,307,272
Learning, Curriculum and Assessment (\$)				
Professional Development	508,350	407,350	407,350	443,439
Library and Resource Services	853,777	856,922	862,708	852,764
Curriculum Development	2,650,164	2,531,344	2,733,583	2,453,453
Early Intervention Initiatives	115,650	115,650	115,650	88,732
Student Information and Technology	1,841,390	1,890,273	1,881,372	1,813,495

Note: Restated 2016-17 Estimate to be consistent with the 2017-18 Estimate presentation.

EDUCATION

ADVANCED EDUCATION

- To promote and support adult training, essential skills development, post-secondary education and labour force development, including immigration.

PROGRAM SUMMARY (\$000s)	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Administration	333	460	460	243
Labour Market Programs and Services	9,692	9,974	9,600	9,121
Training Programs	6,739	6,711	6,690	6,452
	16,764	17,145	16,750	15,816
Capital (Vote 03-2)				
Prior Years' Projects	0	19	0	31
	0	19	0	31
Total included in the Appropriation	16,764	17,164	16,750	15,847
Summary of Appropriation by Allotment				
Personnel	2,781	2,894	2,853	2,639
Other	584	737	715	1,130
Government Transfers	13,399	13,533	13,182	12,078
Tangible Capital Assets	0	0	0	0
Total included in the Appropriation	16,764	17,164	16,750	15,847

EDUCATION

ADVANCED EDUCATION Training Programs

SUPPLEMENTARY INFORMATION

Employment Training	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Student Financial Assistance				
Total Value of Yukon Grants (\$)	4,010,930	4,110,000	3,985,122	3,717,884
Grants (#)	774	785	762	774
Average Amount (\$)	5,182	5,236	5,230	4,803
Total Value of Training Allowances (\$)	568,572	546,976	675,666	483,075
Training Allowances (#)	205	180	254	180
Average Amount Approved (\$)	2,774	3,039	2,660	2,684
Canada Student Loans - Federal ⁽¹⁾				
Total Value of Loans (\$)	893,871	800,000	924,558	957,056
Loans (#)	173	170	176	174
Average Amount (\$)	5,167	4,706	5,253	5,500
Canada Grants - Federal ⁽¹⁾				
Total Value of Scholarship (\$)	303,645	367,279	276,943	266,713
Scholarship (#)	165	170	167	157
Average Amount (\$)	1,840	2,160	1,658	1,699

Note: Information is reported on an academic year.

(1) The numbers reflect recipients only vs. all applicants.

EDUCATION

**ADVANCED EDUCATION
Training Programs**

SUPPLEMENTARY INFORMATION

	2017-18 ESTIMATE	<i>Comparable</i>		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Employment Positions Created (#)				
Yukon Summer Program Summer Career Placement	45	40	45	34
Student Training Employment Program (STEP)	120	115	120	98
	<u>165</u>	<u>155</u>	<u>165</u>	<u>132</u>
Person-Months of Employment Created (#)	495	462	495	396

Note: Information is reported on an academic year.

EDUCATION

ADVANCED EDUCATION Training Programs

SUPPLEMENTARY INFORMATION

	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Apprenticeship Program (#)				
Designated Trades	48	48	48	48
Registered Apprentices ⁽¹⁾	550	515	550	585
Apprentice Level Exam Candidates	280	279	250	313
Training Courses (#)				
Apprentice In-School Training				
Technical Training Days Provided (#)	7,070	6,220	8,000	6,995
Participants (#)	176	155	200	173
Certification Program (#)				
Certificates Issued	70	71	70	79
Examination Candidates	80	71	80	97

Note: Information is reported on an academic year.

⁽¹⁾ Registered Apprentices include the total number of Apprentices registered at any time during the fiscal year.

This page left blank intentionally.

EDUCATION

YUKON COLLEGE

- To support Yukon College in the provision of educational programs and services and the development of research initiatives.

PROGRAM SUMMARY (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
Amounts included in the Appropriation				
Operation and Maintenance (Vote 03-1)				
Yukon College	28,112	26,404	25,509	24,297
	28,112	26,404	25,509	24,297
Capital (Vote 03-2)				
Electrical Supply and Distribution System	825	187	0	0
Learning Commons Renovations and Resources	1,434	398	0	0
Prior Years' Projects	0	1,173	1,123	3,511
	2,259	1,758	1,123	3,511
Total included in the Appropriation	30,371	28,162	26,632	27,808
Summary of Appropriation by Allotment				
Personnel	0	0	0	0
Other	0	0	0	0
Government Transfers	29,546	27,039	25,509	25,407
Tangible Capital Assets	825	1,123	1,123	2,401
Total included in the Appropriation	30,371	28,162	26,632	27,808

This page left blank intentionally.

EDUCATION

REVENUES (\$000s)	2017-18 ESTIMATE	Comparable		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
TAXES AND GENERAL REVENUES				
Public Schools				
Extension Programs Fees	5	5	5	3
Summer School Fees	10	10	10	6
Advanced Education				
Apprenticeship Certification	1	1	1	2
Trade School Registration Fees	1	1	1	0
Total Taxes and General Revenues	17	17	17	11
THIRD-PARTY RECOVERIES				
Operation and Maintenance				
Education Support Services				
Victoria Gold Yukon Student Encouragement Society	25	15	27	27
Public Schools				
Student Accommodation	80	80	80	35
Staff Accommodation Rental	20	20	20	27
Council of Ministers of Education of Canada Agreement - Monitors	240	253	224	245
Stikine Students	145	145	145	218
Yukon Teachers' Association				
- Substitute Teachers	60	60	60	56
French for the Future				
- French Language Programs	9	11	11	10
Commission scolaire francophone du Yukon	3,500	3,500	0	0
	4,079	4,084	567	618

EDUCATION

REVENUES (\$000s)	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
THIRD-PARTY RECOVERIES (cont'd)				
Capital				
Public Schools				
School-Based Information Technology	65	123	123	14
Prior Years' Recoveries	0	0	0	7
	65	123	123	21
Total Third-Party Recoveries	4,144	4,207	690	639
RECOVERIES FROM CANADA				
Operation and Maintenance				
Public Schools				
Canadian Heritage - French Language Programs	2,248	2,213	2,213	2,213
Public Health Agency of Canada - Autism Spectrum Disorders	5	10	0	12
Advanced Education				
Employment and Social Development Canada				
- Canada Job Fund	1,020	1,123	1,020	1,007
- Labour Market Agreement for Persons with Disabilities	1,250	1,250	1,250	1,082
- Labour Market Development Agreement	4,097	4,120	3,991	3,844
- Prior Years' Recoveries	0	112	112	130
Student Financial Assistance				
- Canada Student Loan	106	106	106	96
- Prior Years' Recoveries	0	0	0	5

EDUCATION

REVENUES (\$000s)	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
RECOVERIES FROM CANADA (cont'd)				
Operation and Maintenance (cont'd)				
Yukon College				
Employment and Social Development Canada				
- Older Workers' Initiative	240	240	240	236
	8,966	9,174	8,932	8,625
Capital				
Yukon College				
Innovation, Science and Economic Development Canada	758	585	0	0
Prior Years' Recoveries	0	1,123	1,123	2,459
	758	1,708	1,123	2,459
Total Recoveries from Canada	9,724	10,882	10,055	11,084
TOTAL REVENUES	13,885	15,106	10,762	11,734

This page left blank intentionally.

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
LEGISLATED GRANTS				
Education Support Services				
Student Transportation	116	116	116	69
Public Schools				
Student Accommodation (Boarding Subsidy)	41	41	41	19
Advanced Education				
Post Secondary Student Grants	5,034	5,034	5,034	4,398
Total Legislated Grants	5,191	5,191	5,191	4,486
OTHER TRANSFER PAYMENTS				
Operation and Maintenance				
Education Support Services				
Remuneration School Councils/Committees	257	668	668	175
Attendance Initiative	50	40	50	50
Public Schools				
Teacher Training (French Bursaries)	5	14	14	7
Shad Valley	5	5	5	5
Special Payments for Education-Related Events/Student Activities	190	180	130	204
Council of Yukon First Nations				
- Native Language Program	450	450	450	450
- Education Support	260	260	210	214
- Education Commission	175	175	160	133
Artist in the School	19	19	19	19
Commission scolaire francophone du Yukon	4,727	4,809	1,218	1,234
Association franco-yukonnaise	220	220	220	220
First Nations Elder Program	44	70	70	60
First Nations Education Accords	10	0	0	0
French Cultural Activities	44	35	35	37

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2017-18 ESTIMATE	Comparable		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Public Schools (cont'd)				
Education Related Organizations	74	64	46	68
Home Tutor Program	150	283	283	181
Yukon Literacy Coalition	280	280	280	280
School Cultural Activities	97	230	230	193
Whole Child Project	141	141	141	117
Education Assistant Certificate Program	40	50	50	50
Prior Years' Other Transfer Payments	0	109	109	87
Advanced Education				
Student Training and Employment Program	366	366	366	379
Apprenticeship Initiatives	54	54	54	55
Canada/Yukon Summer Program	114	114	114	99
Yukon Learn	275	275	275	275
Labour Market Initiatives	20	38	6	34
Canada Job Fund	821	924	821	858
Labour Market Agreement for Persons with Disabilities	1,000	1,000	1,000	813
Labour Market Development Agreement	3,708	3,731	3,605	3,028
Labour Market Framework	100	90	0	0
Post-Secondary Student Scholarships	119	119	119	443
Youth Exploring Trades	78	78	78	67
Community Training Fund	1,510	1,510	1,510	1,429
Youth at Risk Initiatives	200	200	200	200
Yukon College				
Operational Funding	22,767	21,118	20,223	19,548
College Board	20	20	20	20
Bachelor of Social Work	370	370	370	370
Yukon Native Teacher Education Program	540	540	540	540
Innovators in School Program	57	57	57	57
School of Visual Arts	474	474	474	474
Older Workers' Initiative	240	240	240	236
Licensed Practical Nurse Program	474	593	593	279

EDUCATION

GOVERNMENT TRANSFERS (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		
		2016-17 FORECAST	2016-17 ESTIMATE	2015-16 ACTUAL
OTHER TRANSFER PAYMENTS (cont'd)				
Yukon College (cont'd)				
Research Centre of Excellence	1,386	1,256	1,256	1,140
Northern Institute of Social Justice	509	461	461	351
Centre for Northern Innovation in Mining	1,200	1,200	1,200	1,200
Yukon Water and Wastewater Operating Program	75	75	75	82
	43,715	43,005	38,045	35,761
Capital				
Public Schools				
Prior Years' Other Transfer Payments	0	51	0	0
Yukon College				
Building Maintenance, Renovations and Space	1,434	635	0	1,010
Prior Years' Other Transfer Payments	0	0	0	100
	1,434	686	0	1,110
Total Other Transfer Payments	45,149	43,691	38,045	36,871
TOTAL GOVERNMENT TRANSFERS	50,340	48,882	43,236	41,357

EDUCATION

CHANGES IN TANGIBLE CAPITAL ASSETS AND AMORTIZATION (\$000s)	2017-18 ESTIMATE	<i>Comparable</i>		2015-16 ACTUAL
		2016-17 FORECAST	2016-17 ESTIMATE	
Beginning of the Year				
Cost of Tangible Capital Assets in Service	279,326	270,252	270,679	227,030
Accumulated Amortization	(135,350)	(134,234)	(134,325)	(127,158)
Work-in-Progress	438	7,112	7,290	28,143
Net Book Value	144,414	143,130	143,644	128,015
Changes during the Year				
Cost of Tangible Capital Assets				
Capital Acquisitions	1,140	1,058	7,450	5,126
Work-in-Progress put in Service during Year	520	13,367	8,766	38,194
Write-downs	0	(771)	0	0
Transfers between Departments	0	0	0	(98)
Disposals	0	(4,580)	(5,351)	0
Accumulated Amortization				
Amortization Expense	(7,056)	(6,247)	(6,949)	(7,164)
Transfers between Departments	0	0	0	88
Write-downs	0	5,131	5,131	0
Work-in-Progress				
Capital Acquisitions	11,913	6,693	2,694	17,177
Work-in-Progress put in Service during Year	(520)	(13,367)	(8,766)	(38,194)
Write-downs	0	0	(14)	(14)
End of the Year				
Cost of Tangible Capital Assets in Service	280,986	279,326	281,544	270,252
Accumulated Amortization	(142,406)	(135,350)	(136,143)	(134,234)
Net Book Value	138,580	143,976	145,401	136,018
Work-in-Progress	11,831	438	1,204	7,112
Total Net Book Value and Work-in-Progress	150,411	144,414	146,605	143,130