

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2018**

	2018	2017	Increase (Decrease)
Yukon Legislative Assembly			
Operations and maintenance			
Legislative services	\$ 3,329,008	\$ 3,436,012	\$ (107,004)
Legislative Assembly Office	1,237,715	1,063,332	174,383
Retirement allowances and death benefits	2,831,321	2,486,943	344,378
Hansard	501,902	414,478	87,424
Conflicts Commission	19,779	37,522	(17,743)
	<u>7,919,725</u>	<u>7,438,287</u>	<u>481,438</u>
Capital			
Legislative Assembly Office	65,256	48,112	17,144
Amortization expense	17,923	19,893	(1,970)
Total expenses	<u>8,002,904</u>	<u>7,506,292</u>	<u>496,612</u>
Elections Office			
Operations and maintenance			
Elections	523,347	1,750,052	(1,226,705)
Capital			
Elections	3,895	893	3,002
Total expenses	<u>527,242</u>	<u>1,750,945</u>	<u>(1,223,703)</u>
Office of the Ombudsman			
Operations and maintenance			
Office of the Ombudsman	1,019,115	952,383	66,732
Capital			
Office of the Ombudsman	3,783	99,135	(95,352)
Less acquisition of tangible capital assets	-	(96,296)	96,296
	<u>3,783</u>	<u>2,839</u>	<u>944</u>
Amortization expense	11,997	11,997	-
Total expenses	<u>1,034,895</u>	<u>967,219</u>	<u>67,676</u>

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	2018	2017	Increase (Decrease)
Child and Youth Advocate Office			
Operations and maintenance			
Child and Youth Advocate Office	\$ 512,642	\$ 482,111	\$ 30,531
Capital			
Child and Youth Advocate Office	2,447	4,727	(2,280)
Total expenses	515,089	486,838	28,251
Executive Council Office			
Operations and maintenance			
Strategic corporate services	5,051,053	5,044,534	6,519
Aboriginal relations	8,539,668	8,194,556	345,112
Corporate programs and intergovernmental relations	3,635,499	4,053,667	(418,168)
Government internal audit services	465,483	496,009	(30,526)
Office of the Commissioner	292,869	276,408	16,461
Cabinet Offices	3,100,882	4,350,630	(1,249,748)
Yukon Water Board secretariat	1,587,204	1,598,245	(11,041)
	22,672,658	24,014,049	(1,341,391)
Capital			
Strategic corporate services	45,064	49,994	(4,930)
Less acquisition of tangible capital assets	(17,880)	-	(17,880)
	27,184	49,994	(22,810)
Amortization expense	6,819	11,362	(4,543)
Write-down of tangible capital assets	-	3,994	(3,994)
Total expenses	22,706,661	24,079,399	(1,372,738)
Community Services			
Operations and maintenance			
Corporate services	3,927,944	3,796,803	131,141
Protective services	34,315,917	29,870,377	4,445,540
Community development	44,059,974	43,125,144	934,830
Corporate policy and consumer affairs	9,148,209	8,838,169	310,040
	91,452,044	85,630,493	5,821,551

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	2018	2017	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 865,795	\$ 271,568	\$ 594,227
Protective services	2,008,577	3,589,541	(1,580,964)
Community development	47,315,537	27,476,632	19,838,905
Corporate policy and consumer affairs	2,275,760	2,018,591	257,169
	<u>52,465,669</u>	<u>33,356,332</u>	<u>19,109,337</u>
Less: Acquisition of tangible capital assets	(6,852,815)	(4,657,439)	(2,195,376)
Land development costs transferred to land inventory	(16,656,828)	(7,523,269)	(9,133,559)
Local improvement costs transferred to loans receivable	(1,915,325)	(2,658,266)	742,941
	<u>27,040,701</u>	<u>18,517,358</u>	<u>8,523,343</u>
Cost of land sold	<u>2,003,576</u>	<u>12,443,879</u>	<u>(10,440,303)</u>
Amortization expense	<u>5,164,394</u>	<u>5,043,528</u>	<u>120,866</u>
Write-down of tangible capital assets	<u>10,200</u>	<u>236,816</u>	<u>(226,616)</u>
Bad debts expense	<u>(29,920)</u>	<u>17,068</u>	<u>(46,988)</u>
Total expenses	<u>125,640,995</u>	<u>121,889,142</u>	<u>3,751,853</u>
Economic Development			
Operations and maintenance			
Corporate services	1,672,171	1,730,609	(58,438)
Policy, planning and communications	1,604,698	1,712,136	(107,438)
Business and industry development	6,948,778	7,561,980	(613,202)
Regional economic development	4,973,609	4,914,583	59,026
	<u>15,199,256</u>	<u>15,919,308</u>	<u>(720,052)</u>
Capital			
Corporate services	8,736	137,858	(129,122)
Business and industry development	1,022,203	1,024,726	(2,523)
	<u>1,030,939</u>	<u>1,162,584</u>	<u>(131,645)</u>
Amortization expense	<u>-</u>	<u>1,895</u>	<u>(1,895)</u>
Total expenses	<u>16,230,195</u>	<u>17,083,787</u>	<u>(853,592)</u>

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**Comparative Schedule of Expenses
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	2018	2017	Increase (Decrease)
Education			
Operations and maintenance			
Education support services	\$ 13,657,900	\$ 13,595,981	\$ 61,919
Public schools	123,386,201	116,332,697	7,053,504
Advanced education	16,296,189	16,160,313	135,876
Yukon College	26,320,508	26,221,574	98,934
	<u>179,660,798</u>	<u>172,310,565</u>	<u>7,350,233</u>
Capital			
Education support services	37,935	38,548	(613)
Public schools	9,122,251	13,820,738	(4,698,487)
Advanced education	-	19,312	(19,312)
Yukon College	1,674,310	1,712,974	(38,664)
	<u>10,834,496</u>	<u>15,591,572</u>	<u>(4,757,076)</u>
Less acquisition of tangible capital assets	<u>(1,765,225)</u>	<u>(5,960,573)</u>	<u>4,195,348</u>
	<u>9,069,271</u>	<u>9,630,999</u>	<u>(561,728)</u>
Amortization expense	<u>7,361,192</u>	<u>7,023,166</u>	<u>338,026</u>
Write-down of tangible capital assets	<u>-</u>	<u>220,247</u>	<u>(220,247)</u>
Total expenses	<u>196,091,261</u>	<u>189,184,977</u>	<u>6,906,284</u>
Energy, Mines and Resources			
Operations and maintenance			
Corporate services	3,435,543	3,384,171	51,372
Sustainable resources	9,839,182	9,952,781	(113,599)
Energy, corporate policy and communications	6,204,718	5,808,053	396,665
Oil and gas and mineral resources	37,006,712	47,767,690	(10,760,978)
Compliance monitoring and inspections	6,271,569	6,424,043	(152,474)
	<u>62,757,724</u>	<u>73,336,738</u>	<u>(10,579,014)</u>

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for the year ended March 31, 2018**

	2018	2017	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 342,035	\$ 155,141	\$ 186,894
Sustainable resources	1,955,830	1,887,664	68,166
	<u>2,297,865</u>	<u>2,042,805</u>	<u>255,060</u>
Less: Acquisition of tangible capital assets	(449,685)	(303,307)	(146,378)
Land development costs transferred to land inventory	<u>(1,034,224)</u>	<u>(662,209)</u>	<u>(372,015)</u>
	813,956	1,077,289	(263,333)
Cost of land sold	<u>1,869,265</u>	<u>2,536,492</u>	<u>(667,227)</u>
Amortization expense	<u>463,602</u>	<u>450,286</u>	<u>13,316</u>
Total expenses	<u>65,904,547</u>	<u>77,400,805</u>	<u>(11,496,258)</u>
Environment			
Operations and maintenance			
General management	467,679	492,412	(24,733)
Corporate services	8,971,577	8,612,052	359,525
Environmental sustainability	24,776,689	23,330,706	1,445,983
Environmental liabilities and remediation	<u>5,692,417</u>	<u>3,601,920</u>	<u>2,090,497</u>
	<u>39,908,362</u>	<u>36,037,090</u>	<u>3,871,272</u>
Capital			
Corporate services	654,795	383,321	271,474
Environmental sustainability	<u>586,475</u>	<u>921,944</u>	<u>(335,469)</u>
	1,241,270	1,305,265	(63,995)
Less acquisition of tangible capital assets	<u>(497,009)</u>	<u>(798,524)</u>	<u>301,515</u>
	<u>744,261</u>	<u>506,741</u>	<u>237,520</u>

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	2018	2017	Increase (Decrease)
Environment			
Amortization expense	\$ 496,387	\$ 532,577	\$ (36,190)
Environmental liabilities (net)	1,044,490	7,389,679	(6,345,189)
Total expenses	42,193,500	44,466,087	(2,272,587)
Finance			
Operations and maintenance			
Corporate services	1,766,531	1,255,531	511,000
Financial operations and revenue services	4,443,320	3,892,250	551,070
Economics, fiscal policy and statistics	2,272,788	2,087,657	185,131
Management board secretariat	1,869,717	2,043,492	(173,775)
Comptroller	879,873	874,346	5,527
Workers' compensation supplementary benefits	298,798	335,452	(36,654)
	11,531,027	10,488,728	1,042,299
Capital			
Corporate services	320,188	12,000	308,188
Financial operations and revenue services	31,898	-	31,898
	352,086	12,000	340,086
Less acquisition of tangible capital assets	(31,898)	-	(31,898)
	320,188	12,000	308,188
Amortization expense	3,271	3,271	-
Bad debt expense	15,112	198,243	(183,131)
Transfers through the tax system	2,240,806	2,362,131	(121,325)
Total expenses	14,110,404	13,064,373	1,046,031

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**Comparative Schedule of Expenses
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	2018	2017	Increase (Decrease)
French Language Services Directorate			
Operations and maintenance			
French language services	\$ 4,841,685	\$ 3,139,468	\$ 1,702,217
Capital			
French language services	8,280	7,990	290
Total expenses	4,849,965	3,147,458	1,702,507
Health and Social Services			
Operations and maintenance			
Corporate services	11,855,240	11,930,682	(75,442)
Family and children's services	46,378,661	43,977,470	2,401,191
Social supports	46,159,409	42,521,695	3,637,714
Community and program support	10,207,760	9,268,586	939,174
Health services	142,438,710	133,240,772	9,197,938
Continuing care	46,392,762	43,703,414	2,689,348
Yukon hospital services	70,774,644	68,215,902	2,558,742
	374,207,186	352,858,521	21,348,665
Capital			
Corporate services	3,665,101	5,269,997	(1,604,896)
Family and children's services	129,623	120,025	9,598
Social supports	1,279,280	18,413,320	(17,134,040)
Health services	1,107,292	747,068	360,224
Continuing care	70,590,689	45,910,042	24,680,647
Yukon hospital services	18,342,086	25,163,000	(6,820,914)
	95,114,071	95,623,452	(509,381)
Less acquisition of tangible capital assets	(73,072,042)	(58,258,049)	(14,813,993)
	22,042,029	37,365,403	(15,323,374)
Amortization expense	3,573,299	2,392,047	1,181,252
Write-down of tangible capital assets	375,351	359,530	15,821
Total expenses	400,197,865	392,975,501	7,222,364

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**Comparative Schedule of Expenses
for the year ended March 31, 2018**

	2018	2017	Increase (Decrease)
Highways and Public Works			
Operations and maintenance			
Corporate services	\$ 11,597,885	\$ 11,111,586	\$ 486,299
Information and communications technology	16,629,489	15,266,085	1,363,404
Transportation	64,963,813	64,859,284	104,529
Property management	41,068,427	39,941,015	1,127,412
Central Stores write off	14,165	(1,599)	15,764
	<u>134,273,779</u>	<u>131,176,371</u>	<u>3,097,408</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(929,702)</u>	<u>(902,232)</u>	<u>(27,470)</u>
	<u>133,344,077</u>	<u>130,274,139</u>	<u>3,069,938</u>
Capital			
Information and communications technology	4,919,855	7,153,715	(2,233,860)
Transportation	58,963,965	55,566,331	3,397,634
Property management	8,241,817	8,665,788	(423,971)
	<u>72,125,637</u>	<u>71,385,834</u>	<u>739,803</u>
Less acquisition of tangible capital assets	<u>(28,562,261)</u>	<u>(24,458,785)</u>	<u>(4,103,476)</u>
	<u>43,563,376</u>	<u>46,927,049</u>	<u>(3,363,673)</u>
Amortization expense	<u>29,908,719</u>	<u>30,268,782</u>	<u>(360,063)</u>
Rental expense recognized from prepaid expenses	<u>114,633</u>	<u>118,978</u>	<u>(4,345)</u>
Total expenses	<u>206,930,805</u>	<u>207,588,948</u>	<u>(658,143)</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2018**

	2018	2017	Increase (Decrease)
Justice			
Operations and maintenance			
Management services	\$ 4,135,283	\$ 4,008,099	\$ 127,184
Court services	7,373,809	7,031,484	342,325
Legal services	8,601,018	7,879,030	721,988
Regulatory services	3,917,167	4,133,185	(216,018)
Community justice and public safety	45,840,335	43,868,493	1,971,842
Human rights	881,942	750,514	131,428
	<u>70,749,554</u>	<u>67,670,805</u>	<u>3,078,749</u>
Capital			
Management services	1,226,838	1,641,393	(414,555)
Court services	230,645	24,449	206,196
Community justice and public safety	417,877	83,079	334,798
	<u>1,875,360</u>	<u>1,748,921</u>	<u>126,439</u>
Less acquisition of tangible capital assets	<u>(1,626,052)</u>	<u>(1,298,196)</u>	<u>(327,856)</u>
	<u>249,308</u>	<u>450,725</u>	<u>(201,417)</u>
Amortization expense	<u>2,684,329</u>	<u>2,452,306</u>	<u>232,023</u>
Total expenses	<u>73,683,191</u>	<u>70,573,836</u>	<u>3,109,355</u>
Public Service Commission			
Operations and maintenance			
Finance and administration	1,198,041	1,030,642	167,399
Corporate human resources and diversity services	2,814,206	2,765,897	48,309
Compensation and classification	2,513,195	2,494,691	18,504
Labour relations	1,396,120	1,399,638	(3,518)
Workers' compensation fund	5,462,922	5,068,571	394,351
Human resource management systems	986,408	818,505	167,903
Policy, planning and communication	883,720	884,976	(1,256)
Employee future benefits	24,494,614	23,166,516	1,328,098
Organizational development	2,257,916	2,181,639	76,277
Respectful workplace office	819,314	831,185	(11,871)
Health, safety and disability management	2,557,644	2,134,099	423,545
	<u>45,384,100</u>	<u>42,776,359</u>	<u>2,607,741</u>

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for the year ended March 31, 2018**

	2018	2017	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ 644,400	\$ 659,150	\$ (14,750)
Corporate human resources and diversity services	3,615	1,698	1,917
Organizational development	14,000	-	14,000
Health, safety and disability management	18,744	19,473	(729)
	680,759	680,321	438
Less acquisition of tangible capital assets	(323,219)	(352,014)	28,795
	357,540	328,307	29,233
Amortization expense	152,264	57,726	94,538
Total expenses	45,893,904	43,162,392	2,731,512
Tourism and Culture			
Operations and maintenance			
Corporate services	3,201,813	2,493,855	707,958
Cultural services	12,788,872	12,404,884	383,988
Tourism	11,399,479	11,897,545	(498,066)
	27,390,164	26,796,284	593,880
Capital			
Corporate services	500,959	231,140	269,819
Cultural services	3,670,741	7,774,006	(4,103,265)
Tourism	535,945	405,284	130,661
	4,707,645	8,410,430	(3,702,785)
Less acquisition of tangible capital assets	(1,876,422)	(5,419,632)	3,543,210
	2,831,223	2,990,798	(159,575)
Amortization expense	840,655	787,073	53,582
Total expenses	31,062,042	30,574,155	487,887

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	2018	2017	Increase (Decrease)
Women's Directorate			
Operations and maintenance			
Policy and program development	\$ 1,935,245	\$ 1,910,128	\$ 25,117
Capital			
Policy and program development	39,041	2,577	36,464
Total expenses	1,974,286	1,912,705	61,581
Yukon Development Corporation (Transfer Payment)			
Operations and maintenance			
Interim electrical rebate	3,500,000	3,459,485	40,515
Mayo B rate payer support	2,625,000	2,625,000	-
Long-term financing	39,200,000	-	39,200,000
	45,325,000	6,084,485	39,240,515
Less loan advances transferred to loans receivable	(39,200,000)	-	(39,200,000)
	6,125,000	6,084,485	40,515
Capital			
Hydro infrastructure development	-	682,436	(682,436)
Keno - Stewart transmission line	-	1,389,993	(1,389,993)
	-	2,072,429	(2,072,429)
Total expenses	6,125,000	8,156,914	(2,031,914)

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	2018	2017	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operations and maintenance			
Gross expenditures	\$ 17,877,375	\$ 17,460,604	\$ 416,771
Less: Rental revenues	(6,526,149)	(6,261,574)	(264,575)
Recoveries	(6,389,218)	(6,594,323)	205,105
	<u>4,962,008</u>	<u>4,604,707</u>	<u>357,301</u>
Capital			
Gross expenditures	13,264,600	14,242,050	(977,450)
Less: Recoveries	(4,267,722)	(1,848,860)	(2,418,862)
Loan expenditures	(2,491,704)	(7,634,040)	5,142,336
	<u>6,505,174</u>	<u>4,759,150</u>	<u>1,746,024</u>
Total expenses	<u>11,467,182</u>	<u>9,363,857</u>	<u>2,103,325</u>
Restricted Funds			
Net expenditures	<u>(6,664,675)</u>	<u>(8,670,675)</u>	<u>2,006,000</u>
Amortization expense	<u>4,020,698</u>	<u>3,542,705</u>	<u>477,993</u>
Total expenses	<u>(2,643,977)</u>	<u>(5,127,970)</u>	<u>2,483,993</u>

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	2018	2017	Increase (Decrease)
Totals			
Operations and maintenance	\$ 1,142,225,419	\$ 1,065,376,932	\$ 76,848,487
Capital	249,398,737	238,364,523	11,034,214
	1,391,624,156	1,303,741,455	87,882,701
Less: Acquisition of tangible capital assets	(115,074,508)	(101,602,815)	(13,471,693)
Land development costs transferred to land inventory	(17,691,052)	(8,185,478)	(9,505,574)
Loan advances transferred to loans receivable	(41,115,325)	(2,658,266)	(38,457,059)
Lease payments for leased tangible capital assets transferred to liabilities	(929,702)	(902,232)	(27,470)
	1,216,813,569	1,190,392,664	26,420,905
Cost of land sold	3,872,841	14,980,371	(11,107,530)
Amortization expenses	54,705,549	52,598,614	2,106,935
Other expenses not appropriated	(2,894,003)	2,236,011	(5,130,014)
	<u>\$ 1,272,497,956</u>	<u>\$ 1,260,207,660</u>	<u>\$ 12,290,296</u>