

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
Yukon Legislative Assembly			
Operation and maintenance			
Legislative services	\$ 3,365,690	\$ 3,329,008	\$ 36,682
Legislative Assembly Office	1,153,183	1,237,715	(84,532)
Retirement allowances and death benefits	2,559,593	2,831,321	(271,728)
Hansard	493,257	501,902	(8,645)
Conflicts Commission	37,852	19,779	18,073
	<u>7,609,575</u>	<u>7,919,725</u>	<u>(310,150)</u>
Capital			
Legislative Assembly Office	40,850	65,256	(24,406)
Amortization expense	17,923	17,923	-
Total expenses	<u>7,668,348</u>	<u>8,002,904</u>	<u>(334,556)</u>
Elections Office			
Operation and maintenance			
Elections	555,879	523,347	32,532
Capital			
Elections	-	3,895	(3,895)
Total expenses	<u>555,879</u>	<u>527,242</u>	<u>28,637</u>
Office of the Ombudsman			
Operation and maintenance			
Office of the Ombudsman	1,203,651	1,019,115	184,536
Capital			
Office of the Ombudsman	10,985	3,783	7,202
Amortization expense	11,997	11,997	-
Total expenses	<u>1,226,633</u>	<u>1,034,895</u>	<u>191,738</u>

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	2019	2018	Increase (Decrease)
Child and Youth Advocate Office			
Operation and maintenance			
Child and Youth Advocate Office	\$ 627,405	\$ 512,642	\$ 114,763
Capital			
Child and Youth Advocate Office	1,716	2,447	(731)
Total expenses	629,121	515,089	114,032
Executive Council Office			
Operation and maintenance			
Strategic corporate services	4,203,921	4,305,053	(101,132)
Aboriginal relations	8,092,435	8,193,668	(101,233)
Corporate programs and intergovernmental relations	5,990,372	5,873,703	116,669
Government internal audit services	483,764	465,483	18,281
Office of the Commissioner	306,770	292,869	13,901
Cabinet Offices	2,923,674	3,100,882	(177,208)
	22,000,936	22,231,658	(230,722)
Capital			
Strategic corporate services	-	45,064	(45,064)
Less acquisition of tangible capital assets	-	(17,880)	17,880
	-	27,184	(27,184)
Amortization expense	9,373	6,819	2,554
Total expenses	22,010,309	22,265,661	(255,352)
Community Services			
Operation and maintenance			
Corporate services	4,055,135	3,927,944	127,191
Protective services	37,228,287	34,315,917	2,912,370
Community development	46,004,562	44,059,974	1,944,588
Corporate policy and consumer affairs	9,202,965	9,148,209	54,756
	96,490,949	91,452,044	5,038,905

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**Comparative Schedule of Expenses
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	2019	2018	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 329,376	\$ 865,795	\$ (536,419)
Protective services	2,773,034	2,008,577	764,457
Community development	84,630,731	48,895,971	35,734,760
Corporate policy and consumer affairs	2,539,077	2,275,760	263,317
	<u>90,272,218</u>	<u>54,046,103</u>	<u>36,226,115</u>
Less: Acquisition of tangible capital assets	(7,040,244)	(6,852,815)	(187,429)
Land development costs transferred to land inventory	(24,759,384)	(17,651,227)	(7,108,157)
Local improvement costs transferred to loans receivable	(2,389,494)	(1,915,325)	(474,169)
	<u>56,083,096</u>	<u>27,626,736</u>	<u>28,456,360</u>
Cost of land sold	<u>14,641,263</u>	<u>2,003,576</u>	<u>12,637,687</u>
Amortization expense	<u>6,211,564</u>	<u>5,164,394</u>	<u>1,047,170</u>
Write-down of tangible capital assets	<u>-</u>	<u>10,200</u>	<u>(10,200)</u>
Bad debts expense	<u>54,594</u>	<u>(29,920)</u>	<u>84,514</u>
Total expenses	<u>173,481,466</u>	<u>126,227,030</u>	<u>47,254,436</u>
Economic Development			
Operation and maintenance			
Corporate services	1,811,194	1,672,171	139,023
Policy, planning and communications	1,520,291	1,604,698	(84,407)
Business and industry development	8,347,306	7,448,778	898,528
Regional economic development	4,924,855	4,973,609	(48,754)
	<u>16,603,646</u>	<u>15,699,256</u>	<u>904,390</u>
Capital			
Corporate services	-	8,736	(8,736)
Business and industry development	2,957,913	1,022,203	1,935,710
	<u>2,957,913</u>	<u>1,030,939</u>	<u>1,926,974</u>
Total expenses	<u>19,561,559</u>	<u>16,730,195</u>	<u>2,831,364</u>

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**Comparative Schedule of Expenses
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	2019	2018	Increase (Decrease)
Education			
Operation and maintenance			
Education support services	\$ 13,807,670	\$ 13,837,900	\$ (30,230)
Public schools	123,277,045	123,386,201	(109,156)
Advanced education	15,482,935	15,796,189	(313,254)
Yukon College	26,976,316	26,320,508	655,808
	<u>179,543,966</u>	<u>179,340,798</u>	<u>203,168</u>
Capital			
Education support services	-	37,935	(37,935)
Public schools	6,583,632	8,942,251	(2,358,619)
Yukon College	762,071	1,674,310	(912,239)
	<u>7,345,703</u>	<u>10,654,496</u>	<u>(3,308,793)</u>
Less acquisition of tangible capital assets	<u>(4,579,873)</u>	<u>(1,765,225)</u>	<u>(2,814,648)</u>
	<u>2,765,830</u>	<u>8,889,271</u>	<u>(6,123,441)</u>
Amortization expense	<u>7,374,377</u>	<u>7,361,192</u>	<u>13,185</u>
Write-down of tangible capital assets	<u>590,170</u>	<u>-</u>	<u>590,170</u>
Total expenses	<u>190,274,343</u>	<u>195,591,261</u>	<u>(5,316,918)</u>
Energy, Mines and Resources			
Operation and maintenance			
Corporate services	3,474,840	3,435,543	39,297
Sustainable resources	10,287,675	9,839,182	448,493
Energy, corporate policy and communications	6,600,410	6,204,718	395,692
Oil and gas and mineral resources	27,729,260	37,352,712	(9,623,452)
Compliance monitoring and inspections	6,897,899	6,271,569	626,330
	<u>54,990,084</u>	<u>63,103,724</u>	<u>(8,113,640)</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 169,220	\$ 342,035	\$ (172,815)
Sustainable resources	316,573	375,396	(58,823)
	485,793	717,431	(231,638)
Less: Acquisition of tangible capital assets	(217,465)	(449,685)	232,220
Land development costs transferred to land inventory	(123,439)	(39,825)	(83,614)
	144,889	227,921	(83,032)
Cost of land sold	-	1,869,265	(1,869,265)
Amortization expense	448,537	463,602	(15,065)
Environmental liabilities (net)	(56,469)	-	(56,469)
Total expenses	55,527,041	65,664,512	(10,081,002)
Environment			
Operation and maintenance			
General management	821,547	467,679	353,868
Corporate services	10,243,115	8,971,577	1,271,538
Environmental sustainability	25,073,134	24,871,689	201,445
Environmental liabilities and remediation	5,073,385	5,692,417	(619,032)
	41,211,181	40,003,362	1,207,819
Capital			
Corporate services	329,533	654,795	(325,262)
Environmental sustainability	582,701	586,475	(3,774)
	912,234	1,241,270	(329,036)
Less acquisition of tangible capital assets	(289,413)	(497,009)	207,596
	622,821	744,261	(121,440)

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	2019	2018	Increase (Decrease)
Environment			
Amortization expense	\$ 529,401	\$ 496,387	\$ 33,014
Environmental liabilities (net)	3,884,014	1,044,490	2,839,524
Total expenses	46,247,417	42,288,500	3,958,917
Finance			
Operation and maintenance			
Corporate services	1,697,535	1,766,531	(68,996)
Financial operations and revenue services	4,608,886	4,230,620	378,266
Economics, fiscal policy and statistics	2,701,413	2,485,488	215,925
Management board secretariat	1,912,190	1,869,717	42,473
Office of the Comptroller	940,089	879,873	60,216
Workers' compensation supplementary benefits	278,954	298,798	(19,844)
	12,139,067	11,531,027	608,040
Capital			
Corporate services	995,819	320,188	675,631
Financial operations and revenue services	-	31,898	(31,898)
	995,819	352,086	643,733
Less acquisition of tangible capital assets	(783,180)	(31,898)	(751,282)
	212,639	320,188	(107,549)
Amortization expense	7,827	3,271	4,556
Bad debt expense	280,442	15,112	265,330
Transfers through the tax system	2,299,881	2,240,806	59,075
Total expenses	14,939,856	14,110,404	829,452

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**Comparative Schedule of Expenses
for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
French Language Services Directorate			
Operation and maintenance			
French language services	\$ 5,761,619	\$ 4,841,685	\$ 919,934
Capital			
French language services	-	8,280	(8,280)
Total expenses	5,761,619	4,849,965	911,654
Health and Social Services			
Operation and maintenance			
Corporate services	13,286,032	11,556,240	1,729,792
Family and children's services	47,783,463	45,526,661	2,256,802
Social supports	56,478,486	53,109,409	3,369,077
Community and program support	10,650,548	10,207,760	442,788
Health services	138,885,985	136,639,710	2,246,275
Continuing care	61,132,036	46,392,762	14,739,274
Yukon hospital services	72,606,663	70,774,644	1,832,019
	400,823,213	374,207,186	26,616,027
Capital			
Corporate services	2,533,579	3,665,101	(1,131,522)
Family and children's services	1,626,453	129,623	1,496,830
Social supports	2,055,503	1,279,280	776,223
Community and program support	19,535	-	19,535
Health services	239,968	1,107,292	(867,324)
Continuing care	14,239,915	70,590,689	(56,350,774)
Yukon hospital services	1,908,258	18,342,086	(16,433,828)
	22,623,211	95,114,071	(72,490,860)
Less acquisition of tangible capital assets	(17,284,787)	(73,072,042)	55,787,255
	5,338,424	22,042,029	(16,703,605)
Amortization expense	7,607,313	3,573,299	4,034,014
Write-down of tangible capital assets	-	375,351	(375,351)
Total expenses	413,768,950	400,197,865	13,571,085

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**Comparative Schedule of Expenses
for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
Highways and Public Works			
Operation and maintenance			
Corporate services	\$ 11,660,002	\$ 11,597,885	\$ 62,117
Information and communications technology	18,888,651	18,014,489	874,162
Transportation	65,456,415	64,963,813	492,602
Property management	42,620,719	41,068,427	1,552,292
Central Stores write off	19,271	14,165	5,106
	<u>138,645,058</u>	<u>135,658,779</u>	<u>2,986,279</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(973,334)</u>	<u>(929,702)</u>	<u>(43,632)</u>
	<u>137,671,724</u>	<u>134,729,077</u>	<u>2,942,647</u>
Capital			
Information and communications technology	6,102,632	3,534,855	2,567,777
Transportation	81,638,856	58,963,965	22,674,891
Property management	23,482,700	8,241,817	15,240,883
	<u>111,224,188</u>	<u>70,740,637</u>	<u>40,483,551</u>
Less acquisition of tangible capital assets	<u>(43,571,288)</u>	<u>(28,562,261)</u>	<u>(15,009,027)</u>
	<u>67,652,900</u>	<u>42,178,376</u>	<u>25,474,524</u>
Amortization expense	<u>29,828,802</u>	<u>29,908,719</u>	<u>(79,917)</u>
Rental expense recognized from prepaid expenses	<u>110,447</u>	<u>114,633</u>	<u>(4,186)</u>
Total expenses	<u>235,263,873</u>	<u>206,930,805</u>	<u>28,333,068</u>

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**Comparative Schedule of Expenses
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	2019	2018	Increase (Decrease)
Justice			
Operation and maintenance			
Management services	\$ 4,244,509	\$ 4,135,283	\$ 109,226
Court services	7,559,461	7,373,809	185,652
Legal services	9,500,241	8,601,018	899,223
Regulatory services	4,055,935	3,917,167	138,768
Community justice and public safety	46,476,870	45,840,335	636,535
Human rights	881,339	881,942	(603)
	<u>72,718,355</u>	<u>70,749,554</u>	<u>1,968,801</u>
Capital			
Management services	1,290,464	1,226,838	63,626
Court services	124,990	230,645	(105,655)
Community justice and public safety	2,320,278	417,877	1,902,401
	<u>3,735,732</u>	<u>1,875,360</u>	<u>1,860,372</u>
Less acquisition of tangible capital assets	<u>(1,333,647)</u>	<u>(1,626,052)</u>	<u>292,405</u>
	<u>2,402,085</u>	<u>249,308</u>	<u>2,152,777</u>
Amortization expense	<u>2,783,283</u>	<u>2,684,329</u>	<u>98,954</u>
Total expenses	<u>77,903,723</u>	<u>73,683,191</u>	<u>4,220,532</u>
Public Service Commission			
Operation and maintenance			
Finance and administration	1,511,764	1,198,041	313,723
Corporate human resources and diversity services	2,787,811	2,814,206	(26,395)
Compensation and classification	2,631,268	2,513,195	118,073
Labour relations	1,762,561	1,396,120	366,441
Workers' compensation fund	6,253,950	5,462,922	791,028
Human resource management systems	1,106,921	986,408	120,513
Policy, planning and communication	919,522	883,720	35,802
Employee future benefits	27,275,837	24,494,614	2,781,223
Organizational development	2,364,673	2,257,916	106,757
Respectful workplace office	931,988	819,314	112,674
Health, safety and disability management	2,374,249	2,557,644	(183,395)
	<u>49,920,544</u>	<u>45,384,100</u>	<u>4,536,444</u>

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for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ 451,221	\$ 644,400	\$ (193,179)
Corporate human resources and diversity services	35,609	3,615	31,994
Organizational development	-	14,000	(14,000)
Health, safety and disability management	-	18,744	(18,744)
	<u>486,830</u>	<u>680,759</u>	<u>(193,929)</u>
Less acquisition of tangible capital assets	<u>(158,671)</u>	<u>(323,219)</u>	<u>164,548</u>
	<u>328,159</u>	<u>357,540</u>	<u>(29,381)</u>
Amortization expense	<u>155,651</u>	<u>152,264</u>	<u>3,387</u>
Total expenses	<u>50,404,354</u>	<u>45,893,904</u>	<u>4,510,450</u>
Tourism and Culture			
Operation and maintenance			
Corporate services	2,634,727	3,257,813	(623,086)
Cultural services	13,221,566	13,112,872	108,694
Tourism	12,249,605	11,467,479	782,126
	<u>28,105,898</u>	<u>27,838,164</u>	<u>267,734</u>
Capital			
Corporate services	285,723	444,959	(159,236)
Cultural services	1,962,875	3,346,741	(1,383,866)
Tourism	594,089	467,945	126,144
	<u>2,842,687</u>	<u>4,259,645</u>	<u>(1,416,958)</u>
Less acquisition of tangible capital assets	<u>(1,154,564)</u>	<u>(1,876,422)</u>	<u>721,858</u>
	<u>1,688,123</u>	<u>2,383,223</u>	<u>(695,100)</u>
Amortization expense	<u>1,136,912</u>	<u>840,655</u>	<u>296,257</u>
Write-down of tangible capital assets	<u>400</u>	<u>-</u>	<u>400</u>
Total expenses	<u>30,931,333</u>	<u>31,062,042</u>	<u>(130,709)</u>

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**Comparative Schedule of Expenses
for the year ended March 31, 2019**

	2019	2018	Increase (Decrease)
Women's Directorate			
Operation and maintenance			
Policy and program development	\$ 2,309,380	\$ 1,935,245	\$ 374,135
Capital			
Policy and program development	-	39,041	(39,041)
Total expenses	2,309,380	1,974,286	335,094
Yukon Development Corporation (Transfer Payment)			
Operation and maintenance			
Interim electrical rebate	3,626,380	3,500,000	126,380
Mayo B rate payer support	2,625,000	2,625,000	-
Long-term financing	-	39,200,000	(39,200,000)
	<u>6,251,380</u>	<u>45,325,000</u>	<u>(39,073,620)</u>
Less loan advances transferred to loans receivable	-	(39,200,000)	39,200,000
	<u>6,251,380</u>	<u>6,125,000</u>	<u>126,380</u>
Capital			
Innovative renewable energy initiative	1,500,000	-	1,500,000
Total expenses	7,751,380	6,125,000	1,626,380

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	2019	2018	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operation and maintenance			
Gross expenditures	\$ 18,962,319	\$ 17,877,375	\$ 1,084,944
Less: Rental revenues	(6,826,820)	(6,526,149)	(300,671)
Recoveries	(6,611,548)	(6,389,218)	(222,330)
	<u>5,523,951</u>	<u>4,962,008</u>	<u>561,943</u>
Capital			
Gross expenditures	24,564,009	13,264,600	11,299,409
Less: Recoveries	(11,300,976)	(4,267,722)	(7,033,254)
Loan expenditures	(6,750,318)	(2,491,704)	(4,258,614)
	<u>6,512,715</u>	<u>6,505,174</u>	<u>7,541</u>
Total expenses	<u>12,036,666</u>	<u>11,467,182</u>	<u>569,484</u>
Yukon Liquor Corporation (Transfer Payment)			
Operation and maintenance			
Cannabis Distributor Corporation Fund	<u>2,975,400</u>	-	<u>2,975,400</u>
Loan Capital and Loan Amortization			
Operation and maintenance			
Loans to third parties	1,110,656	-	1,110,656
Less loan advances transferred to loans receivable	<u>(1,110,656)</u>	-	<u>(1,110,656)</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Restricted Funds			
Net expenditures	<u>(3,471,961)</u>	<u>(6,664,675)</u>	<u>3,192,714</u>
Amortization expense	<u>4,541,319</u>	<u>4,020,698</u>	<u>520,621</u>
Total expenses	<u>1,069,358</u>	<u>(2,643,977)</u>	<u>3,713,335</u>

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	2019	2018	Increase (Decrease)
Totals			
Operation and maintenance	\$ 1,147,121,793	\$ 1,144,238,419	\$ 2,883,374
Capital	251,948,594	247,385,737	4,562,857
	1,399,070,387	1,391,624,156	7,446,231
Less: Acquisition of tangible capital assets	(76,413,132)	(115,074,508)	38,661,376
Land development costs transferred to land inventory	(24,882,823)	(17,691,052)	(7,191,771)
Loan advances transferred to loans receivable	(3,500,150)	(41,115,325)	37,615,175
Lease payments for leased tangible capital assets transferred to liabilities	(973,334)	(929,702)	(43,632)
	1,293,300,948	1,216,813,569	76,487,379
Cost of land sold	14,641,263	3,872,841	10,768,422
Amortization expenses	60,664,279	54,705,549	5,958,730
Other expenses not appropriated	3,691,518	(2,894,003)	6,585,521
	\$ 1,372,298,008	\$ 1,272,497,956	\$ 99,800,052