

GOVERNMENT OF YUKON

Schedule 3

**Comparative Schedule of Expenses
for the year ended March 31, 2020**

	2020	2019	Increase (Decrease)
Yukon Legislative Assembly			
Operation and maintenance			
Legislative services	\$ 3,590,869	\$ 3,365,690	\$ 225,179
Legislative Assembly Office	1,355,083	1,153,183	201,900
Retirement allowances and death benefits	2,689,353	2,559,593	129,760
Hansard	558,848	493,257	65,591
Conflicts Commission	38,632	37,852	780
	<u>8,232,785</u>	<u>7,609,575</u>	<u>623,210</u>
Capital			
Legislative Assembly Office	34,963	40,850	(5,887)
Amortization expense	1,722	17,923	(16,201)
Total expenses	<u>8,269,470</u>	<u>7,668,348</u>	<u>601,122</u>
Elections Office			
Operation and maintenance			
Elections	<u>472,146</u>	<u>555,879</u>	<u>(83,733)</u>
Office of the Ombudsman			
Operation and maintenance			
Office of the Ombudsman	<u>1,313,531</u>	<u>1,203,651</u>	<u>109,880</u>
Capital			
Office of the Ombudsman	<u>21,729</u>	<u>10,985</u>	<u>10,744</u>
Amortization expense	<u>11,997</u>	<u>11,997</u>	<u>-</u>
Total expenses	<u>1,347,257</u>	<u>1,226,633</u>	<u>120,624</u>

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	2020	2019	Increase (Decrease)
Child and Youth Advocate Office			
Operation and maintenance			
Child and Youth Advocate Office	\$ 563,581	\$ 627,405	\$ (63,824)
Capital			
Child and Youth Advocate Office	10,826	1,716	9,110
Total expenses	574,407	629,121	(54,714)
Executive Council Office			
Operation and maintenance			
Strategic corporate services	4,325,197	4,203,921	121,276
Aboriginal relations	8,215,268	7,692,435	522,833
Corporate programs and intergovernmental relations	7,135,720	5,990,372	1,145,348
Government internal audit services	481,014	483,764	(2,750)
Office of the Commissioner	248,838	306,770	(57,932)
Cabinet Offices	2,875,029	2,923,674	(48,645)
COVID-19 pandemic	3,714	-	3,714
	23,284,780	21,600,936	1,683,844
Amortization expense	9,373	9,373	-
Total expenses	23,294,153	21,610,309	1,683,844
Community Services			
Operation and maintenance			
Corporate services	4,387,749	4,186,135	201,614
Protective services	55,977,916	37,097,287	18,880,629
Community development	46,478,756	43,626,562	2,852,194
Corporate policy and consumer affairs	11,916,811	11,580,965	335,846
	118,761,232	96,490,949	22,270,283

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	2020	2019	Increase (Decrease)
Community Services			
Capital			
Corporate services	\$ 313,566	\$ 329,376	\$ (15,810)
Protective services	1,258,041	2,773,034	(1,514,993)
Community development	89,853,287	84,630,731	5,222,556
Corporate policy and consumer affairs	2,209,052	2,539,077	(330,025)
	93,633,946	90,272,218	3,361,728
Less: Acquisition of tangible capital assets	(11,146,498)	(7,040,244)	(4,106,254)
Land development costs transferred to land inventory	(18,103,755)	(24,759,384)	6,655,629
Local improvement costs transferred to loans receivable	(1,868,365)	(2,389,494)	521,129
	62,515,328	56,083,096	6,432,232
Cost of land sold	17,591,761	14,641,263	2,950,498
Amortization expense	6,927,908	6,211,564	716,344
Bad debts expense	11,260	54,594	(43,334)
Total expenses	205,807,489	173,481,466	32,326,023
Economic Development			
Operation and maintenance			
Corporate services	1,891,113	1,811,194	79,919
Policy, planning and communications	1,547,753	1,520,291	27,462
Business and industry development	9,357,976	8,347,306	1,010,670
Regional economic development	4,700,232	4,924,855	(224,623)
	17,497,074	16,603,646	893,428
Capital			
Business and industry development	2,562,139	2,957,913	(395,774)
Total expenses	20,059,213	19,561,559	497,654

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	2020	2019	Increase (Decrease)
Education			
Operation and maintenance			
Education support services	\$ 4,038,847	\$ 4,198,670	\$ (159,823)
Schools and student services	122,213,550	119,471,045	2,742,505
Policy and partnerships	22,466,815	22,825,000	(358,185)
Yukon College/University	27,192,742	26,976,316	216,426
First Nations initiatives	7,100,590	5,953,000	1,147,590
	<u>183,012,544</u>	<u>179,424,031</u>	<u>3,588,513</u>
Capital			
Schools and student services	27,341,603	6,583,632	20,757,971
Yukon College/University	-	762,071	(762,071)
	<u>27,341,603</u>	<u>7,345,703</u>	<u>19,995,900</u>
Less acquisition of tangible capital assets	<u>(23,393,685)</u>	<u>(4,579,873)</u>	<u>(18,813,812)</u>
	<u>3,947,918</u>	<u>2,765,830</u>	<u>1,182,088</u>
Amortization expense	<u>7,201,995</u>	<u>7,374,377</u>	<u>(172,382)</u>
Write-down of tangible capital assets	<u>-</u>	<u>590,170</u>	<u>(590,170)</u>
Total expenses	<u>194,162,457</u>	<u>190,154,408</u>	<u>4,008,049</u>
Energy, Mines and Resources			
Operation and maintenance			
Corporate services	3,292,137	3,474,840	(182,703)
Sustainable resources	10,966,410	10,287,675	678,735
Energy, corporate policy and communications	8,235,215	6,600,410	1,634,805
Oil and gas and mineral resources	26,264,879	26,121,260	143,619
Client services and partnerships	8,803,282	8,505,899	297,383
	<u>57,561,923</u>	<u>54,990,084</u>	<u>2,571,839</u>

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	2020	2019	Increase (Decrease)
Energy, Mines and Resources			
Capital			
Corporate services	\$ 535,436	\$ 169,220	\$ 366,216
Sustainable resources	274,442	316,573	(42,131)
	809,878	485,793	324,085
Less: Acquisition of tangible capital assets	(549,473)	(217,465)	(332,008)
Land development costs transferred to land inventory	(116,209)	(123,439)	7,230
	144,196	144,889	(693)
Amortization expense	438,617	448,537	(9,920)
Environmental liabilities (net)	(86,867)	(56,469)	(30,398)
Total expenses	58,057,869	55,527,041	2,561,226
Environment			
Operation and maintenance			
Corporate services	10,554,643	11,064,662	(510,019)
Environmental sustainability	26,348,541	25,073,134	1,275,407
Environmental liabilities and remediation	6,886,728	5,073,385	1,813,343
	43,789,912	41,211,181	2,578,731
Capital			
Corporate services	586,064	329,533	256,531
Environmental sustainability	1,443,962	582,701	861,261
	2,030,026	912,234	1,117,792
Less acquisition of tangible capital assets	(1,069,312)	(289,413)	(779,899)
	960,714	622,821	337,893

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	2020	2019	Increase (Decrease)
Environment			
Amortization expense	\$ 539,747	\$ 529,401	\$ 10,346
Environmental liabilities (net)	881,775	3,884,014	(3,002,239)
Total expenses	46,172,148	46,247,417	(75,269)
Finance			
Operation and maintenance			
Corporate services	1,364,070	1,697,535	(333,465)
Financial operations and revenue services	5,007,929	4,608,886	399,043
Economics, fiscal policy and statistics	2,572,900	2,701,413	(128,513)
Management board secretariat	2,233,446	1,912,190	321,256
Office of the Comptroller	985,178	940,089	45,089
Workers' compensation supplementary benefits	247,004	278,954	(31,950)
COVID-19 pandemic	1,348	-	1,348
	<u>12,411,875</u>	<u>12,139,067</u>	<u>272,808</u>
Capital			
Corporate services	655,392	995,819	(340,427)
Less acquisition of tangible capital assets	(156,228)	(783,180)	626,952
	<u>499,164</u>	<u>212,639</u>	<u>286,525</u>
Amortization expense	65,371	7,827	57,544
Bad debt expense	312,905	280,442	32,463
Transfers through the tax system	2,221,925	2,299,881	(77,956)
Total expenses	15,511,240	14,939,856	571,384

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	2020	2019	Increase (Decrease)
French Language Services Directorate			
Operation and maintenance			
French language services	\$ 6,169,919	\$ 5,881,554	\$ 288,365
Health and Social Services			
Operation and maintenance			
Corporate services	18,740,793	14,495,032	4,245,761
Family and children's services	52,341,137	47,783,463	4,557,674
Social supports	64,888,495	58,033,486	6,855,009
Community and program support	12,253,546	10,650,548	1,602,998
Health services	145,007,100	136,389,985	8,617,115
Continuing care	74,399,412	61,264,036	13,135,376
Yukon hospital services	79,510,253	72,606,663	6,903,590
COVID-19 pandemic	185,579	-	185,579
	447,326,315	401,223,213	46,103,102
Less pension costs transferred to loans receivable	(3,063,321)	-	(3,063,321)
	444,262,994	401,223,213	43,039,781
Capital			
Corporate services	1,782,062	2,533,579	(751,517)
Family and children's services	1,050,883	1,626,453	(575,570)
Social supports	138,068	2,055,503	(1,917,435)
Community and program support	20,568	19,535	1,033
Health services	741,267	239,968	501,299
Continuing care	3,178,802	14,239,915	(11,061,113)
Yukon hospital services	3,905,052	1,908,258	1,996,794
	10,816,702	22,623,211	(11,806,509)
Less acquisition of tangible capital assets	(5,787,457)	(17,284,787)	11,497,330
	5,029,245	5,338,424	(309,179)
Amortization expense	7,662,266	7,607,313	54,953
Total expenses	456,954,505	414,168,950	42,785,555

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	2020	2019	Increase (Decrease)
Highways and Public Works			
Operation and maintenance			
Corporate services	\$ 13,048,145	\$ 11,899,002	\$ 1,149,143
Information and communications technology	21,726,236	18,892,651	2,833,585
Transportation	65,432,640	65,317,415	115,225
Property management	43,748,422	42,620,719	1,127,703
Central Stores write off	138,131	19,271	118,860
	<u>144,093,574</u>	<u>138,749,058</u>	<u>5,344,516</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(1,016,420)</u>	<u>(973,334)</u>	<u>(43,086)</u>
	<u>143,077,154</u>	<u>137,775,724</u>	<u>5,301,430</u>
Capital			
Information and communications technology	6,116,662	6,102,632	14,030
Transportation	85,261,237	81,638,856	3,622,381
Property management	26,198,013	23,482,700	2,715,313
	<u>117,575,912</u>	<u>111,224,188</u>	<u>6,351,724</u>
Less acquisition of tangible capital assets	<u>(53,396,302)</u>	<u>(43,571,288)</u>	<u>(9,825,014)</u>
	<u>64,179,610</u>	<u>67,652,900</u>	<u>(3,473,290)</u>
Amortization expense	<u>30,988,601</u>	<u>29,828,802</u>	<u>1,159,799</u>
Write-down/disposal loss of tangible capital assets	<u>105,097</u>	<u>-</u>	<u>105,097</u>
Rental expense recognized from prepaid expenses	<u>106,413</u>	<u>110,447</u>	<u>(4,034)</u>
Total expenses	<u>238,456,875</u>	<u>235,367,873</u>	<u>3,089,002</u>

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	2020	2019	Increase (Decrease)
Justice			
Operation and maintenance			
Management services	\$ 4,454,552	\$ 4,341,509	\$ 113,043
Court services	6,899,004	7,102,461	(203,457)
Legal services	8,587,230	9,500,241	(913,011)
Regulatory services	4,551,542	4,415,935	135,607
Community justice and public safety	46,817,295	46,476,870	340,425
Human rights	691,911	881,339	(189,428)
COVID-19 pandemic	2,772	-	2,772
	<u>72,004,306</u>	<u>72,718,355</u>	<u>(714,049)</u>
Capital			
Management services	1,078,825	1,290,464	(211,639)
Court services	75,014	124,990	(49,976)
Community justice and public safety	2,324,070	2,320,278	3,792
	<u>3,477,909</u>	<u>3,735,732</u>	<u>(257,823)</u>
Less acquisition of tangible capital assets	<u>(1,058,684)</u>	<u>(1,333,647)</u>	<u>274,963</u>
	<u>2,419,225</u>	<u>2,402,085</u>	<u>17,140</u>
Amortization expense	<u>2,792,073</u>	<u>2,783,283</u>	<u>8,790</u>
Total expenses	<u>77,215,604</u>	<u>77,903,723</u>	<u>(688,119)</u>
Public Service Commission			
Operation and maintenance			
Corporate services	2,743,877	1,717,000	1,026,877
Human resource service centre division	5,717,371	4,606,000	1,111,371
People and culture	5,295,064	5,000,000	295,064
Employee relations	5,032,927	5,068,000	(35,073)
Corporate funds	25,704,318	33,529,544	(7,825,226)
	<u>44,493,557</u>	<u>49,920,544</u>	<u>(5,426,987)</u>

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	2020	2019	Increase (Decrease)
Public Service Commission			
Capital			
Finance and administration	\$ -	\$ 451,221	\$ (451,221)
Corporate services	653,842	35,609	618,233
People and culture	1,248	-	1,248
	<u>655,090</u>	<u>486,830</u>	<u>168,260</u>
Less acquisition of tangible capital assets	<u>(86,118)</u>	<u>(158,671)</u>	<u>72,553</u>
	<u>568,972</u>	<u>328,159</u>	<u>240,813</u>
Amortization expense	<u>272,786</u>	<u>155,651</u>	<u>117,135</u>
Total expenses	<u>45,335,315</u>	<u>50,404,354</u>	<u>(5,069,039)</u>
Tourism and Culture			
Operation and maintenance			
Corporate services	2,434,009	2,530,727	(96,718)
Cultural services	13,197,597	13,221,566	(23,969)
Tourism	12,854,153	12,249,605	604,548
	<u>28,485,759</u>	<u>28,001,898</u>	<u>483,861</u>
Capital			
Corporate services	5,935	285,723	(279,788)
Cultural services	1,493,879	1,962,875	(468,996)
Tourism	532,450	594,089	(61,639)
	<u>2,032,264</u>	<u>2,842,687</u>	<u>(810,423)</u>
Less acquisition of tangible capital assets	<u>(567,146)</u>	<u>(1,154,564)</u>	<u>587,418</u>
	<u>1,465,118</u>	<u>1,688,123</u>	<u>(223,005)</u>
Amortization expense	<u>1,124,951</u>	<u>1,136,912</u>	<u>(11,961)</u>
Write-down of tangible capital assets	<u>12,160</u>	<u>400</u>	<u>11,760</u>
Total expenses	<u>31,087,988</u>	<u>30,827,333</u>	<u>260,655</u>

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	2020	2019	Increase (Decrease)
Women's Directorate			
Operation and maintenance			
Policy and program development	\$ 2,432,942	\$ 2,309,380	\$ 123,562
Capital			
Policy and program development	6,782	-	6,782
Total expenses	2,439,724	2,309,380	130,344
Yukon Development Corporation (Transfer Payment)			
Operation and maintenance			
Interim electrical rebate	3,375,066	3,626,380	(251,314)
Mayo B rate payer support	2,625,000	2,625,000	-
	6,000,066	6,251,380	(251,314)
Capital			
Innovative renewable energy initiative	1,518,235	1,500,000	18,235
Total expenses	7,518,301	7,751,380	18,235

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	2020	2019	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operation and maintenance			
Gross expenditures	\$ 18,357,818	\$ 18,962,319	\$ (604,501)
Less: Rental revenues	(6,983,218)	(6,826,820)	(156,398)
Recoveries	(6,216,345)	(6,611,548)	395,203
	<u>5,158,255</u>	<u>5,523,951</u>	<u>(365,696)</u>
Capital			
Gross expenditures	20,966,713	24,564,009	(3,597,296)
Less: Recoveries	(6,305,736)	(11,300,976)	4,995,240
Loan expenditures	(5,438,882)	(6,750,318)	1,311,436
	<u>9,222,095</u>	<u>6,512,715</u>	<u>2,709,380</u>
Total expenses	<u>14,380,350</u>	<u>12,036,666</u>	<u>2,343,684</u>
Yukon Liquor Corporation (Transfer Payment)			
Operation and maintenance			
Cannabis Distributor Corporation Fund	-	2,975,400	(2,975,400)
	<u>-</u>	<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	-	(1,110,656)	1,110,656
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Restricted Funds			
Carbon levy rebates	1,643,177	-	1,643,177
Net expenditures	(9,212,321)	(3,471,961)	(5,740,360)
Amortization expense	4,626,308	4,541,319	84,989
Total expenses	<u>(2,942,836)</u>	<u>1,069,358</u>	<u>(4,012,194)</u>

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	2020	2019	Increase (Decrease)
Totals			
Operation and maintenance	\$ 1,223,066,076	\$ 1,147,121,793	\$ 75,944,283
Capital	272,405,491	251,948,594	20,456,897
	1,495,471,567	1,399,070,387	96,401,180
Less: Acquisition of tangible capital assets	(97,210,903)	(76,413,132)	(20,797,771)
Land development costs transferred to land inventory	(18,219,964)	(24,882,823)	6,662,859
Loan advances transferred to loans receivable	(4,931,686)	(3,500,150)	(1,431,536)
Lease payments for leased tangible capital assets transferred to liabilities	(1,016,420)	(973,334)	(43,086)
	1,374,092,594	1,293,300,948	80,791,646
Cost of land sold	17,591,761	14,641,263	2,950,498
Amortization expenses	62,663,715	60,664,279	1,999,436
Other expenses not appropriated	(4,004,476)	3,691,518	(7,695,994)
	\$ 1,450,343,594	\$ 1,372,298,008	\$ 78,045,586