

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Yukon Legislative Assembly			
Operation and maintenance			
Legislative services	\$ 3,660,059	\$ 3,601,849	\$ 58,210
Legislative Assembly Office	1,108,601	926,748	181,853
Retirement allowances and death benefits	239,598	3,692,854	(3,453,256)
Hansard	615,768	476,993	138,775
Conflicts Commission	66,057	36,199	29,858
	<u>5,690,083</u>	<u>8,734,643</u>	<u>(3,044,560)</u>
Capital			
Legislative Assembly Office	37,690	40,359	(2,669)
Retirement Allowances	4,487,806	-	4,487,806
Total expenses	<u>10,215,579</u>	<u>8,775,002</u>	<u>1,440,577</u>
Elections Office			
Operation and maintenance			
Elections	1,244,206	845,781	398,425
Capital			
Elections	4,914	4,631	283
Total expenses	<u>1,249,120</u>	<u>850,412</u>	<u>398,708</u>
Office of the Ombudsman			
Operation and maintenance			
Office of the Ombudsman	1,520,632	1,377,609	143,023
Capital			
Office of the Ombudsman	4,669	9,780	(5,111)
Amortization expense	11,997	11,997	-
Total expenses	<u>1,537,298</u>	<u>1,399,386</u>	<u>137,912</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Child and Youth Advocate Office			
Operation and maintenance			
Child and Youth Advocate Office	\$ 763,576	\$ 744,664	\$ 18,912
Capital			
Child and Youth Advocate Office	626	2,160	(1,534)
Total expenses	764,202	746,824	17,378
Executive Council Office			
Operation and maintenance			
Strategic corporate services	4,355,455	3,951,130	404,325
Aboriginal relations	8,866,956	8,340,717	526,239
Corporate programs and intergovernmental relations	6,732,659	6,792,828	(60,169)
Government internal audit services	612,592	408,184	204,408
Office of the Commissioner	258,202	213,691	44,511
Cabinet Offices	3,290,793	2,757,467	533,326
COVID-19 Response	349,448	389,480	(40,032)
	24,466,105	22,853,497	1,612,608
Capital			
Corporate Services	6,534	9,460	(2,926)
Amortization expense	8,060	9,373	(1,313)
Total expenses	24,480,699	22,872,330	1,608,369

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Community Services			
Operation and maintenance			
COVID-19 response	\$ 1,828,344	\$ 9,890,498	\$ (8,062,154)
Corporate services	5,706,715	4,740,580	966,135
Protective services	47,743,153	34,095,635	13,647,518
Community development	47,562,153	46,081,905	1,480,248
Corporate policy and Consumer affairs	13,148,212	12,131,907	1,016,305
	<u>115,988,577</u>	<u>106,940,525</u>	<u>9,048,052</u>
Capital			
COVID-19 response	23,371	185,791	(162,420)
Protective services	1,796,857	1,856,142	(59,285)
Community development	81,903,820	92,036,693	(10,132,873)
Corporate policy and consumer affairs	2,368,508	2,804,524	(436,016)
	<u>86,092,556</u>	<u>96,883,150</u>	<u>(10,790,594)</u>
Less: Acquisition of tangible capital assets	(9,484,122)	(3,039,592)	(6,444,530)
Land development costs transferred to land inventory	(12,080,628)	(19,499,714)	7,419,086
Local improvement costs transferred to loans receivable	(2,196,212)	(2,255,670)	59,458
	<u>62,331,594</u>	<u>72,088,174</u>	<u>(9,756,580)</u>
Cost of land sold	<u>7,886,829</u>	<u>33,630,477</u>	<u>(25,743,648)</u>
Amortization expense	<u>6,650,885</u>	<u>6,777,069</u>	<u>(126,184)</u>
Bad debts expense	<u>182,265</u>	<u>540,013</u>	<u>(357,748)</u>
Total expenses	<u>193,040,150</u>	<u>219,976,258</u>	<u>(26,936,108)</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Economic Development			
Operation and maintenance			
COVID-19 response	\$ 8,378,427	\$ 16,291,241	\$ (7,912,814)
Corporate services	3,185,156	2,051,218	1,133,938
Operations	11,686,966	13,460,558	(1,773,592)
	<u>23,250,549</u>	<u>31,803,017</u>	<u>(8,552,468)</u>
Capital			
Corporate services	44,880	7,423	37,457
Operations	558,714	1,061,387	(502,673)
	<u>603,594</u>	<u>1,068,810</u>	<u>(465,216)</u>
Total expenses	<u>23,854,143</u>	<u>32,871,827</u>	<u>(9,017,684)</u>
Education			
Operation and maintenance			
COVID-19 response	3,906,911	6,073,698	(2,166,787)
Education support services	4,822,223	3,984,227	837,996
Schools and student services	123,637,820	124,789,362	(1,151,542)
Policy and partnerships	56,350,459	16,982,936	39,367,523
Yukon University	27,668,052	28,531,922	(863,870)
First Nations initiatives	7,053,706	7,526,360	(472,654)
	<u>223,439,171</u>	<u>187,888,505</u>	<u>35,550,666</u>
Capital			
Education support services	298,398	394,135	(95,737)
Schools and student Services	12,516,412	15,931,806	(3,415,394)
Yukon University	500,000	400,000	100,000
	<u>13,314,810</u>	<u>16,725,941</u>	<u>(3,411,131)</u>
Less acquisition of tangible capital assets	<u>(7,725,015)</u>	<u>(12,872,373)</u>	<u>5,147,358</u>
	<u>5,589,795</u>	<u>3,853,568</u>	<u>1,736,227</u>
Amortization expense	<u>7,745,223</u>	<u>7,683,112</u>	<u>62,111</u>
Total expenses	<u>236,774,189</u>	<u>199,425,185</u>	<u>37,349,004</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Energy, Mines and Resources			
Operation and maintenance			
COVID-19 response	\$ -	\$ 1,100,000	\$ (1,100,000)
Corporate services	3,318,543	3,291,758	26,785
Sustainable resources	11,248,494	10,915,106	333,388
Energy, corporate policy and communications	10,341,369	9,238,244	1,103,125
Oil and gas and mineral resources	33,347,752	25,719,467	7,628,285
Compliance monitoring & inspections	7,526,374	8,429,698	(903,324)
	<u>65,782,532</u>	<u>58,694,273</u>	<u>7,088,259</u>
Capital			
Corporate services	885,468	71,240	814,228
Resource management	240,706	354,839	(114,133)
	<u>1,126,174</u>	<u>426,079</u>	<u>700,095</u>
Less: Acquisition of tangible capital assets	(935,340)	(192,040)	(743,300)
Land development costs transferred to land inventory	(112,305)	(143,881)	31,576
	<u>78,529</u>	<u>90,158</u>	<u>(11,629)</u>
Cost of land sold	139,958	-	139,958
Amortization expense	579,347	515,780	63,567
Environmental liabilities (net)	(45,154)	(54,710)	9,556
Total expenses	<u>66,535,212</u>	<u>59,245,501</u>	<u>7,289,711</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Environment			
Operation and maintenance			
COVID-19 response	\$ -	\$ 1,222,968	\$ (1,222,968)
Corporate services	12,325,804	10,945,739	1,380,065
Environmental Sustainability	28,707,501	26,430,569	2,276,932
Environmental Liabilities & Remediation	2,473,379	2,905,558	(432,179)
	<u>43,506,684</u>	<u>41,504,834</u>	<u>2,001,850</u>
Capital			
Corporate services	369,974	483,079	(113,105)
Environmental sustainability	1,311,476	1,473,940	(162,464)
	<u>1,681,450</u>	<u>1,957,019</u>	<u>(275,569)</u>
Less acquisition of tangible capital assets	<u>(870,263)</u>	<u>(1,106,836)</u>	<u>236,573</u>
	<u>811,187</u>	<u>850,183</u>	<u>(38,996)</u>
Environment (continued)			
Amortization expense	<u>597,744</u>	<u>583,573</u>	<u>14,171</u>
Write-down of tangible capital assets	-	11,281	(11,281)
Environmental liabilities (net)	<u>51,525,734</u>	<u>(831,973)</u>	<u>52,357,707</u>
Total expenses	<u>96,441,349</u>	<u>42,117,898</u>	<u>54,323,451</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Finance			
Operation and maintenance			
Corporate services	\$ 1,098,218	\$ 1,183,720	\$ (85,502)
Financial operations and revenue services	4,238,502	3,457,142	781,360
Economics, fiscal policy and statistics	2,560,201	2,710,339	(150,138)
Management board secretariat	2,018,934	2,599,435	(580,501)
Office of the Comptroller	1,011,934	955,151	56,783
Workers' compensation supplementary benefits	223,369	308,560	(85,191)
COVID-19 response	1,523	39,649	(38,126)
	<u>11,152,681</u>	<u>11,253,996</u>	<u>(101,315)</u>
Capital			
Corporate services	31,839	-	31,839
	<u>31,839</u>	<u>-</u>	<u>31,839</u>
Amortization expense	<u>99,984</u>	<u>105,402</u>	<u>(5,418)</u>
Bad debt expense	<u>712,785</u>	<u>95,634</u>	<u>617,151</u>
Transfers through the tax system	<u>2,092,421</u>	<u>2,065,685</u>	<u>26,736</u>
Total expenses	<u>14,089,710</u>	<u>13,520,717</u>	<u>568,993</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
French Language Services Directorate			
Operation and maintenance			
French language services	\$ 6,493,244	\$ 6,445,386	\$ 47,858
Health and Social Services			
Operation and maintenance			
Corporate services	21,047,742	16,562,937	4,484,805
Family and children's services	33,401,436	47,158,000	(13,756,564)
Social supports	47,384,951	45,026,595	2,358,356
Community and program support	9,982,441	12,512,015	(2,529,574)
Mental wellness and substance use services	21,461,660	21,799,709	(338,049)
Health Services	152,899,239	134,146,199	18,753,040
Continuing care	79,663,155	79,059,233	603,922
Yukon hospital services	85,761,100	79,131,302	6,629,798
COVID-19 response	36,641,871	43,195,000	(6,553,129)
	488,243,595	478,590,990	9,652,605
Capital			
Corporate services	3,515,090	7,218,086	(3,702,996)
Family and children's services	105,079	146,827	(41,748)
Social supports	60,827	172,204	(111,377)
Community and program support	-	13,873	(13,873)
Mental wellness and substance use services	22,995	272,367	(249,372)
Health services	554,555	2,216,254	(1,661,699)
continuing care	509,592	3,788,402	(3,278,810)
Yukon hospital services	7,700,000	5,750,000	1,950,000
	12,468,138	19,578,013	(7,109,875)
Less acquisition of tangible capital assets	(252,092)	(2,946,168)	2,694,076
	12,216,046	16,631,845	(4,415,799)
Amortization expense	7,718,013	7,727,822	(9,809)
Write-down/Disposal of tangible capital assets	-	492,910	(492,910)
Total expenses	508,177,654	503,443,567	4,734,087

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Highways and Public Works			
Operation and maintenance			
COVID-19 response	\$ 9,218,179	\$ 6,686,766	\$ 2,531,413
Corporate services	15,186,231	14,400,321	785,910
Information and communications technology	24,133,014	22,578,713	1,554,301
Transportation	69,820,540	68,325,611	1,494,929
Property management	47,145,001	43,909,474	3,235,527
Program specific	-	(20,334)	20,334
Central Stores write off	54,526	(133,115)	187,641
	<u>165,557,491</u>	<u>155,747,436</u>	<u>9,810,055</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(1,112,948)</u>	<u>(1,047,988)</u>	<u>(64,960)</u>
	<u>164,444,543</u>	<u>154,699,448</u>	<u>9,745,095</u>
Capital			
Pandemic	-	639,598	(639,598)
Information and communications technology	12,962,828	13,189,095	(226,267)
Transportation	106,407,607	90,160,740	16,246,867
Property management	54,639,970	23,316,618	31,323,352
	<u>174,010,405</u>	<u>127,306,051</u>	<u>46,704,354</u>
Less acquisition of tangible capital assets	<u>(99,340,938)</u>	<u>(63,586,253)</u>	<u>(35,754,685)</u>
	<u>74,669,467</u>	<u>63,719,798</u>	<u>10,949,669</u>
Amortization expense	<u>32,406,040</u>	<u>33,184,637</u>	<u>(778,597)</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>1,929,101</u>	<u>(1,929,101)</u>
Rental expense recognized from prepaid expenses	<u>98,783</u>	<u>102,527</u>	<u>(3,744)</u>
Total expenses	<u>271,618,833</u>	<u>253,635,511</u>	<u>17,983,322</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Justice			
Operation and maintenance			
Management services	\$ 4,729,205	\$ 4,279,940	\$ 449,265
Court services	8,205,019	7,454,732	750,287
Legal services	11,036,345	9,933,268	1,103,077
Regulatory services	4,830,051	4,546,331	283,720
Community justice and public safety	52,848,940	47,186,308	5,662,632
Human rights	765,344	781,340	(15,996)
COVID-19 response	722,503	627,935	94,568
	<u>83,137,407</u>	<u>74,809,854</u>	<u>8,327,553</u>
Capital			
Management services	178,829	92,989	85,840
Court services	70,347	73,620	(3,273)
Community justice and public safety	2,328,771	2,585,029	(256,258)
	<u>2,577,947</u>	<u>2,751,638</u>	<u>(173,691)</u>
Less acquisition of tangible capital assets	(153,146)	(431,794)	278,648
	<u>2,424,801</u>	<u>2,319,844</u>	<u>104,957</u>
Amortization expense	2,886,992	2,856,534	30,458
Total expenses	<u>88,449,200</u>	<u>79,986,232</u>	<u>8,462,968</u>
Public Service Commission			
Operation and maintenance			
Corporate services	2,505,150	2,624,766	(119,616)
Human resource service centre	7,663,312	7,380,891	282,421
People and culture	5,740,317	5,301,705	438,612
Employee relations	5,498,554	5,086,298	412,256
Corporate funds	35,202,881	32,195,666	3,007,215
	<u>56,610,214</u>	<u>52,589,326</u>	<u>4,020,888</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Public Service Commission (continued)			
Capital			
Corporate services	\$ 10,781	\$ 32,618	\$ (21,837)
People and culture	-	4,860	(4,860)
	<u>10,781</u>	<u>37,478</u>	<u>(26,697)</u>
Amortization expense	<u>265,270</u>	<u>274,581</u>	<u>(9,311)</u>
Write-down/disposal loss of tangible capital assets	<u>14,164</u>	<u>-</u>	<u>14,164</u>
Total expenses	<u>56,900,429</u>	<u>52,901,385</u>	<u>3,999,044</u>
Tourism and Culture			
Operation and maintenance			
COVID-19 response	8,022,693	5,445,509	2,577,184
Corporate services	2,703,628	2,448,010	255,618
Cultural services	13,755,051	12,680,014	1,075,037
Tourism	12,095,796	11,404,818	690,978
	<u>36,577,168</u>	<u>31,978,351</u>	<u>4,598,817</u>
Capital			
Corporate services	6,002	7,652	(1,650)
Cultural services	1,046,336	1,271,131	(224,795)
Tourism	746,807	489,782	257,025
	<u>1,799,145</u>	<u>1,768,565</u>	<u>30,580</u>
Less acquisition of tangible capital assets	<u>(590,181)</u>	<u>(271,281)</u>	<u>(318,900)</u>
	<u>1,208,964</u>	<u>1,497,284</u>	<u>(288,320)</u>
Amortization expense	<u>1,112,941</u>	<u>1,165,399</u>	<u>(52,458)</u>
Total expenses	<u>38,899,073</u>	<u>34,641,034</u>	<u>4,258,039</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Women and Gender Equity Directorate			
Operation and maintenance			
COVID-19 response	\$ -	\$ 1,600	\$ (1,600)
Policy and program development	3,111,785	2,767,780	344,005
Total expenses	3,111,785	2,769,380	342,405
Yukon Development Corporation (Transfer Payment)			
Operation and maintenance			
Interim electrical rebate	3,354,106	3,429,309	(75,203)
Mayo B rate payer support	2,625,000	2,625,000	-
	5,979,106	6,054,309	(75,203)
Capital			
Innovative renewable energy initiative	1,707,067	1,500,000	207,067
Arctic energy fund	4,904,978	-	4,904,978
Investing in Canada infrastructure program	6,710,567	15,251,582	(8,541,015)
	13,322,612	16,751,582	(3,428,970)
Total expenses	19,301,718	22,805,891	(3,504,173)

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operation and maintenance			
Gross expenditures	\$ 19,847,106	\$ 19,197,331	\$ 649,775
Less: Rental revenues	(9,034,534)	(7,246,577)	(1,787,957)
Recoveries	(4,344,221)	(5,842,336)	1,498,115
	<u>6,468,351</u>	<u>6,108,418</u>	<u>359,933</u>
Capital			
Gross expenditures	36,250,730	29,356,089	6,894,641
Less: Recoveries	(14,881,343)	(6,956,564)	(7,924,779)
Loan expenditures	(3,997,270)	(4,987,949)	990,679
	<u>17,372,117</u>	<u>17,411,576</u>	<u>(39,459)</u>
Total expenses	<u>23,840,468</u>	<u>23,519,994</u>	<u>320,474</u>
Restricted Funds			
Net expenditures	15,965,086	4,459,910	11,505,176
Amortization expense	<u>5,002,361</u>	<u>4,972,102</u>	<u>30,259</u>
Total expenses	<u>20,967,447</u>	<u>9,432,012</u>	<u>11,535,435</u>

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2022**

	2021-22	2020-21	Increase (Decrease)
Totals			
Operation and maintenance	\$ 1,368,983,157	\$ 1,287,734,794	\$ 81,248,363
Capital	324,466,001	302,732,292	21,733,709
	1,693,449,158	1,590,467,086	102,982,072
Less: Acquisition of tangible capital assets	(119,351,097)	(84,446,337)	(34,904,760)
Land development costs transferred to land inventory	(12,192,933)	(19,643,595)	7,450,662
Loan advances transferred to loans receivable	(2,196,212)	(2,255,670)	59,458
Lease payments for leased tangible capital assets transferred to liabilities	(1,112,948)	(1,047,988)	(64,960)
	1,558,595,968	1,483,073,496	75,522,472
Cost of land sold	8,026,787	33,630,477	(25,603,690)
Amortization expenses	65,084,857	65,867,381	(782,524)
Other expenses not appropriated	75,033,890	8,810,378	66,223,512
	\$ 1,706,741,502	\$ 1,591,381,732	\$ 115,359,770