

GOVERNMENT OF YUKON

Schedule 3

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Yukon Legislative Assembly			
Operation and Maintenance			
Legislative Services	\$ 3,973,129	\$ 3,660,059	\$ 313,070
Legislative Assembly Office	1,333,790	1,108,601	225,189
Retirement Allowances and Death Benefits	1,620,690	239,598	1,381,092
Hansard	627,827	615,768	12,059
Conflicts Commission	159,212	66,057	93,155
	<u>7,714,648</u>	<u>5,690,083</u>	<u>2,024,565</u>
Capital			
Legislative Assembly Office	25,505	37,690	(12,185)
Retirement Allowances	-	4,487,806	(4,487,806)
Total Expenses	<u>7,740,153</u>	<u>10,215,579</u>	<u>(2,475,426)</u>
Elections Office			
Operation and Maintenance			
Elections	727,313	1,244,206	(516,893)
Capital			
Elections	1,581	4,914	(3,333)
Total expenses	<u>728,894</u>	<u>1,249,120</u>	<u>(520,226)</u>
Office of the Ombudsman			
Operation and Maintenance			
Office of the Ombudsman	1,481,826	1,520,632	(38,806)
Capital			
Office of the Ombudsman	1,718	4,669	(2,951)
Amortization Expense	10,664	11,997	(1,333)
Total Expenses	<u>1,494,208</u>	<u>1,537,298</u>	<u>(43,090)</u>

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for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Child and Youth Advocate Office			
Operation and Maintenance			
Child and Youth Advocate Office	\$ 818,561	\$ 763,576	\$ 54,985
Capital			
Child and Youth Advocate Office	575	626	(51)
Total Expenses	819,136	764,202	54,934
Executive Council Office			
Operation and Maintenance			
Strategic Corporate Services	4,574,752	4,355,455	219,297
Aboriginal Relations	11,668,561	8,866,956	2,801,605
Corporate Programs and Intergovernmental Relations	7,075,277	6,732,659	342,618
Government Internal Audit Services	496,921	612,592	(115,671)
Office of the Commissioner	289,988	258,202	31,786
Cabinet Offices	3,837,317	3,290,793	546,524
COVID-19 Response	632,144	349,448	282,696
	28,574,960	24,466,105	4,108,855
Capital			
Corporate Services	-	6,534	(6,534)
Amortization Expense	1,999	8,060	(6,061)
Total Expenses	28,576,959	24,480,699	4,096,260

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Community Services			
Operation and Maintenance			
COVID-19 Response	\$ -	\$ 1,828,344	\$ (1,828,344)
Corporate Services	6,246,447	5,706,715	539,732
Protective Services	57,969,933	47,743,153	10,226,780
Community Development	50,670,200	47,562,153	3,108,047
Corporate Policy and Consumer Affairs	13,396,238	13,148,212	248,026
	<u>128,282,817</u>	<u>115,988,577</u>	<u>12,294,240</u>
Capital			
COVID-19 Response	-	23,371	(23,371)
Corporate Services	8,999	-	8,999
Protective Services	3,842,820	1,796,857	2,045,963
Community Development	90,789,380	81,903,820	8,885,560
Corporate Policy and Consumer Affairs	2,155,353	2,368,508	(213,156)
Corporate policy and consumer affairs			-
	<u>96,796,551</u>	<u>86,092,556</u>	<u>10,703,995</u>
Less: Acquisition of tangible capital assets	(14,132,895)	(9,484,122)	(4,648,773)
Land development costs transferred to land inventory	(17,848,460)	(12,080,628)	(5,767,832)
Local improvement costs transferred to loans receivable	(1,853,833)	(2,196,212)	342,379
	<u>62,961,363</u>	<u>62,331,594</u>	<u>629,769</u>
Cost of Land Sold	7,880,789	7,886,829	(6,040)
Amortization Expense	5,076,142	6,743,127	(1,666,985)
Bad Debts Expense	194,952	182,265	12,687
ARO Accretion Expense	433,083	422,520	10,563
Total Expenses	<u>204,829,146</u>	<u>193,554,912</u>	<u>11,274,234</u>

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Economic Development			
Operation and Maintenance			
COVID-19 Response	\$ 2,217,282	\$ 8,378,427	\$ (6,161,145)
Corporate Services	3,200,346	3,185,156	15,190
Operations	23,015,184	11,686,966	11,328,218
	<u>28,432,812</u>	<u>23,250,549</u>	<u>5,182,263</u>
Capital			
Corporate services	34,885	44,880	(9,995)
Operations	233,725	558,714	(324,989)
	<u>268,610</u>	<u>603,594</u>	<u>(334,984)</u>
Total Expenses	<u>28,701,422</u>	<u>23,854,143</u>	<u>4,847,279</u>
Education			
Operation and Maintenance			
COVID-19 Response	363,440	3,906,911	(3,543,471)
Education Support Services	5,906,126	4,822,223	1,083,903
Schools and Student Services	129,774,554	123,637,820	6,136,734
Policy and Partnerships	55,135,672	56,350,459	(1,214,787)
Yukon University	28,913,316	27,668,052	1,245,264
First Nations initiatives	6,221,879	7,053,706	(831,827)
	<u>226,314,987</u>	<u>223,439,171</u>	<u>2,875,816</u>
Capital			
Education Support Services	-	298,398	(298,398)
Schools and student Services	34,019,767	12,516,412	21,503,355
Yukon University	200,000	500,000	(300,000)
Policy and Partnerships	103,834	-	103,834
	<u>34,323,601</u>	<u>13,314,810</u>	<u>21,008,791</u>
Less acquisition of tangible capital assets	<u>(25,878,166)</u>	<u>(7,725,015)</u>	<u>(18,153,151)</u>
	<u>8,445,435</u>	<u>5,589,795</u>	<u>2,855,640</u>
ARO Accretion Expense	533,635	520,620	13,015
Amortization Expense	6,183,836	7,930,072	(1,746,236)
	<u>6,717,471</u>	<u>8,450,692</u>	<u>(1,733,221)</u>
Write-down of tangible capital assets	-	-	-
Total Expenses	<u>241,477,893</u>	<u>237,479,658</u>	<u>3,998,235</u>

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Energy, Mines and Resources			
Operation and Maintenance			
COVID-19 Response	\$ -	\$ -	\$ -
Corporate Services	15,442,281	3,318,543	12,123,738
Sustainable Resources	29,896,178	11,248,494	18,647,684
Energy, Corporate Policy and Communications	-	10,341,369	(10,341,369)
Oil and Gas and Mineral Resources	33,659,582	33,347,752	311,830
Strategic Initiatives	28,814	-	28,814
Compliance Monitoring & Inspections	-	7,526,374	(7,526,374)
	<u>79,026,855</u>	<u>65,782,532</u>	<u>13,244,323</u>
Capital			
Corporate services	1,216,947	885,468	331,479
Sustainable resources	269,333	240,706	28,627
	<u>1,486,280</u>	<u>1,126,174</u>	<u>360,106</u>
Less: Acquisition of tangible capital assets	(1,345,583)	(935,340)	(410,243)
Land development costs transferred to land inventory	(69,904)	(112,305)	42,401
	<u>70,793</u>	<u>78,529</u>	<u>(7,736)</u>
Cost of Land Sold	203,694	139,958	63,736
ARO Accretion Expense	22,456	21,625	831
Amortization Expense	693,262	642,173	51,089
	<u>715,718</u>	<u>663,798</u>	<u>51,920</u>
Environmental liabilities (net)	4,236,746	(45,154)	4,281,900
Total Expenses	<u>84,253,806</u>	<u>66,619,663</u>	<u>17,634,143</u>

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	2022-23	2021-22	Increase (Decrease)
Environment			
Operation and Maintenance			
COVID-19 Response	\$ -	\$ -	\$ -
Corporate Services	14,941,108	12,325,804	2,615,304
Environmental Sustainability	31,447,557	28,707,501	2,740,056
Environmental Liabilities & Remediation	3,577,272	2,473,379	1,103,893
	<u>49,965,938</u>	<u>43,506,684</u>	<u>6,459,254</u>
Capital			
Corporate Services	1,270,415	369,974	900,441
Environmental Sustainability	2,420,173	1,311,476	1,108,697
	<u>3,690,587</u>	<u>1,681,450</u>	<u>2,009,137</u>
Less acquisition of tangible capital assets	<u>(1,754,418)</u>	<u>(870,263)</u>	<u>(884,155)</u>
	<u>1,936,169</u>	<u>811,187</u>	<u>1,124,982</u>
ARO Accretion Expense	13,776	-	13,776
Amortization Expense	752,552	597,744	154,808
	<u>766,328</u>	<u>597,744</u>	<u>168,584</u>
Write-down of tangible capital assets	-	-	-
Environmental liabilities (net)	<u>3,509,105</u>	<u>51,525,734</u>	<u>(48,016,629)</u>
Total Expenses	<u>56,177,540</u>	<u>96,441,349</u>	<u>(40,263,809)</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Finance			
Operation and Maintenance			
Corporate Services	\$ 1,195,745	\$ 1,098,218	\$ 97,527
Financial Operations and Revenue Services	3,947,331	4,238,502	(291,171)
Economics, Fiscal Policy and Statistics	2,629,960	2,560,201	69,759
Management Board Secretariat	2,142,760	2,018,934	123,826
Office of the Comptroller	1,147,791	1,011,934	135,857
Workers' Compensation Supplementary Benefits	226,935	223,369	3,566
COVID-19 Response	-	1,523	(1,523)
	<u>11,290,522</u>	<u>11,152,681</u>	<u>137,841</u>
Capital			
Corporate services	31,335	31,839	(504)
Less acquisition of tangible capital assets	-	-	-
	<u>31,335</u>	<u>31,839</u>	<u>(504)</u>
Amortization Expense	<u>166,983</u>	<u>99,984</u>	<u>66,999</u>
Bad debt expense	<u>219,697</u>	<u>712,785</u>	<u>(493,088)</u>
Transfers through the tax system	<u>1,861,359</u>	<u>2,092,421</u>	<u>(231,062)</u>
Total Expenses	<u>13,569,896</u>	<u>14,089,710</u>	<u>(519,814)</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
French Language Services Directorate			
Operation and Maintenance			
French Language Services	\$ 6,689,470	\$ 6,493,244	\$ 196,226
Health and Social Services			
Operation and Maintenance			
Innovation, Quality and Performance	7,578,991	0	7,578,991
COVID-19 response	9,901,565	36,641,871	(26,740,306)
Corporate Services	23,003,948	21,047,742	1,956,206
Insured health and social services	235,963,732	233,685,626	2,278,106
Community and primary care	59,732,168	31,444,101	28,288,067
Continuing Care	90,353,930	79,663,155	10,690,775
Yukon Hospital Services	88,778,000	85,761,100	3,016,900
	515,312,334	488,243,595	27,068,739
Less pension costs transferred to loans receivable	-	-	-
	515,312,334	488,243,595	27,068,739
Capital			
Corporate Services	3,651,635	3,515,090	136,545
Family and Children's Services	71,532	105,079	(33,547)
Social Supports	-	60,827	(60,827)
Community and Program Support	1,579,835	-	1,579,835
Mental Wellness and Substance Use Services	-	22,995	(22,995)
Health Services	65,025	554,555	(489,530)
Continuing Care	557,901	509,592	48,309
Yukon Hospital Services	4,800,000	7,700,000	(2,900,000)
COVID-19 Response	839,000	-	839,000
	11,564,928	12,468,138	(903,210)
Less acquisition of tangible capital assets	(2,544,123)	(252,092)	(2,292,031)
	9,020,805	12,216,046	(3,195,241)
ARO Accretion Expense	87,707	85,567	2,140
Amortization Expense	6,290,906	7,753,602	(1,462,696)
	6,378,613	7,839,169	(1,460,556)
Write-down/Disposal of tangible capital assets	-	-	-
Total Expenses	530,711,752	508,298,810	22,410,802

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for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Highways and Public Works			
Operation and maintenance			
COVID-19 Response	\$ -	\$ 9,218,179	\$ (9,218,179)
Corporate Services	15,121,818	15,186,231	(64,413)
Information and Communications Technology	25,652,988	24,133,014	1,519,974
Transportation	74,847,081	69,820,540	5,026,541
Property Management	48,673,356	47,145,001	1,528,355
Program Specific	-	-	-
Capital Planning	1,051,671	-	1,051,671
Central Stores write off	(10,629)	54,526	(65,155)
	<u>165,336,285</u>	<u>165,557,491</u>	<u>(221,206)</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(1,148,003)</u>	<u>(1,112,948)</u>	<u>(35,055)</u>
	<u>164,188,282</u>	<u>164,444,543</u>	<u>(256,261)</u>
Capital			
Pandemic	-	-	-
Information and communications technology	15,888,336	12,962,828	2,925,508
Transportation	191,153,228	106,407,607	84,745,621
Property management	65,481,606	54,639,970	10,841,636
Capital Planning	40,362,636	-	40,362,636
	<u>312,885,806</u>	<u>174,010,405</u>	<u>138,875,401</u>
Less acquisition of tangible capital assets	<u>(219,857,237)</u>	<u>(99,340,938)</u>	<u>(120,516,299)</u>
	<u>93,028,569</u>	<u>74,669,467</u>	<u>18,359,102</u>
ARO Accretion Expense	416,790	449,426	(32,636)
Amortization Expense	30,454,775	32,557,925	(2,103,150)
	<u>30,871,565</u>	<u>33,007,351</u>	<u>(2,135,786)</u>
Write-down/disposal loss of tangible capital assets	<u>26,837</u>	<u>-</u>	<u>26,837</u>
Rental expense recognized from prepaid expenses	<u>8,067</u>	<u>98,783</u>	<u>(90,716)</u>
Total Expenses	<u>288,123,320</u>	<u>272,220,144</u>	<u>15,903,176</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Justice			
Operation and Maintenance			
Management Services	\$ 5,402,307	\$ 4,729,205	\$ 673,102
Court Services	7,504,445	8,205,019	(700,574)
Legal Services	12,561,772	11,036,345	1,525,427
Regulatory Services	4,732,189	4,830,051	(97,862)
Community Justice and Public Safety	59,782,381	52,848,940	6,933,441
Human Rights	727,547	765,344	(37,797)
COVID-19 Response	28,284	722,503	(694,219)
	<u>90,738,925</u>	<u>83,137,407</u>	<u>7,601,518</u>
Capital			
Management Services	584,742	178,829	405,913
Court Services	78,338	70,347	7,991
Community Justice and Public Safety	3,347,208	2,328,771	1,018,437
	<u>4,010,288</u>	<u>2,577,947</u>	<u>1,432,341</u>
Less acquisition of tangible capital assets	<u>(624,675)</u>	<u>(153,146)</u>	<u>(471,529)</u>
	<u>3,385,613</u>	<u>2,424,801</u>	<u>960,812</u>
ARO Accretion Expense	49,431	48,226	1,205
Amortization Expense	1,985,539	2,899,923	(914,384)
	<u>2,034,970</u>	<u>2,948,148</u>	<u>(913,178)</u>
Allowance for RCMP settlement retro	-	-	-
Total Expenses	<u>96,159,508</u>	<u>88,510,356</u>	<u>7,649,152</u>
Public Service Commission			
Operation and Maintenance			
Corporate Services	2,797,470	2,505,150	292,320
Human Resource Service Centre	8,057,984	7,663,312	394,672
People and Culture	6,466,763	5,740,317	726,446
Employee Relations	5,584,164	5,498,554	85,610
Corporate Funds	32,757,984	35,202,881	(2,444,897)
	<u>55,664,365</u>	<u>56,610,214</u>	<u>(945,849)</u>

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Public Service Commission (continued)			
Capital			
Corporate Services	\$ 53,484	\$ 10,781	\$ 42,703
People and Culture	974	-	974
Employee Relations	3,180	-	3,180
	<u>57,638</u>	<u>10,781</u>	<u>46,857</u>
Less acquisition of tangible capital assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>57,638</u>	<u>10,781</u>	<u>46,857</u>
Amortization Expense	<u>295,697</u>	<u>265,270</u>	<u>30,427</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>14,164</u>	<u>(14,164)</u>
Total Expenses	<u>56,017,700</u>	<u>56,900,429</u>	<u>(882,729)</u>
Tourism and Culture			
Operation and Maintenance			
COVID-19 Response	1,543,917	8,022,693	(6,478,776)
Corporate Services	2,735,054	2,703,628	31,426
Cultural Services	14,973,149	13,755,051	1,218,098
Tourism	13,180,633	12,095,796	1,084,837
	<u>32,432,753</u>	<u>36,577,168</u>	<u>(4,144,415)</u>
Capital			
Corporate services	52,204	6,002	46,202
Cultural services	1,805,568	1,046,336	759,232
Tourism	896,124	746,807	149,317
	<u>2,753,896</u>	<u>1,799,145</u>	<u>954,751</u>
Less acquisition of tangible capital assets	<u>(888,764)</u>	<u>(590,181)</u>	<u>(298,583)</u>
	<u>1,865,132</u>	<u>1,208,964</u>	<u>656,168</u>
ARO Accretion Expense	30,095	-	30,095
Amortization Expense	821,892	1,112,941	(291,049)
	<u>851,987</u>	<u>1,112,941</u>	<u>(260,954)</u>
Write-down of tangible capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>35,149,872</u>	<u>38,899,073</u>	<u>(3,749,201)</u>

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Women and Gender Equity Directorate			
Operation and Maintenance			
COVID-19 Response	\$ -	\$ -	\$ -
Policy and Program Development	3,187,471	3,111,785	75,686
	<u>3,187,471</u>	<u>3,111,785</u>	<u>75,686</u>
Capital			
COVID-19 response	-	-	-
Policy and program development	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>3,187,471</u>	<u>3,111,785</u>	<u>75,686</u>
Yukon Development Corporation (Transfer Payment)			
Operation and Maintenance			
Inflation Relief Rebate	7,597,000	-	7,597,000
Interim Electrical Rebate	3,500,000	3,354,106	145,894
Mayo B Rate Payer Support	2,625,000	2,625,000	-
	<u>13,722,000</u>	<u>5,979,106</u>	<u>7,742,894</u>
Capital			
Innovative Renewable Energy Initiative	2,491,955	1,707,067	784,888
Arctic Energy Fund	7,000,000	4,904,978	2,095,022
Investing in Canada Infrastructure Program	6,779,257	6,710,567	68,690
Atlin Hydro Expansion Project	-	-	-
	<u>16,271,212</u>	<u>13,322,612</u>	<u>2,948,600</u>
Total Expenses	<u>29,993,212</u>	<u>19,301,718</u>	<u>10,691,494</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operation and Maintenance			
Gross expenditures	\$ 21,187,640	\$ 19,847,106	\$ 1,340,534
Less: Rental revenues	(9,165,488)	(9,034,534)	(130,954)
Recoveries	(3,906,646)	(4,344,221)	437,575
	<u>8,115,506</u>	<u>6,468,351</u>	<u>1,647,155</u>
Capital			
Gross expenditures	22,078,474	36,250,730	(14,172,256)
Less: Recoveries	(7,168,838)	(14,881,343)	7,712,505
Loan expenditures	(4,141,653)	(3,997,270)	(144,383)
	<u>10,767,983</u>	<u>17,372,117</u>	<u>(6,604,134)</u>
Total Expenses	<u>18,883,489</u>	<u>23,840,468</u>	<u>(4,956,979)</u>
Restricted Funds			
Net expenditures	21,715,205	15,965,086	5,750,119
Amortization Expense	5,469,741	5,002,361	467,380
Total Expenses	<u>27,184,946</u>	<u>20,967,447</u>	<u>6,217,499</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2023**

	2022-23	2021-22	Increase (Decrease)
Totals			
Operation and Maintenance	\$ 1,453,830,348	\$ 1,368,983,157	\$ 84,847,191
Capital	494,938,095	324,466,001	170,472,094
	1,948,768,443	1,693,449,158	255,319,285
Less: Acquisition of tangible capital assets	(267,025,861)	(119,351,097)	(147,674,764)
Land development costs transferred to land inventory	(17,918,364)	(12,192,933)	(5,725,431)
Loan advances transferred to loans receivable	(1,853,833)	(2,196,212)	342,379
Lease payments for leased tangible capital assets transferred to liabilities	(1,148,003)	(1,112,948)	(35,055)
	1,660,822,382	1,558,595,968	102,226,414
Cost of land sold	8,084,483	8,026,787	57,696
ARO Accretion Expense	1,586,973	1,547,983	38,990
Amortization Expense	58,203,988	65,625,178	(7,421,190)
Other expenses not appropriated	31,771,967	75,033,890	(43,261,923)
	\$ 1,760,469,793	\$ 1,708,829,806	\$ 51,639,987