

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Yukon Legislative Assembly			
Operation and Maintenance			
Legislative Services	\$ 4,071,921	\$ 3,973,129	\$ 98,792
Legislative Assembly Office	1,155,333	1,333,790	(178,457)
Retirement Allowances and Death Benefits	422,642	1,620,690	(1,198,048)
Hansard	651,667	627,827	23,840
Conflicts Commission	68,491	159,212	(90,721)
	<u>6,370,054</u>	<u>7,714,648</u>	<u>(1,344,594)</u>
Capital			
Legislative Assembly Office	<u>202,866</u>	25,505	177,361
Less: acquisition of tangible capital assets	<u>(143,000)</u>	-	(143,000)
	59,866	25,505	34,361
Amortization Expense	<u>14,300</u>	-	14,300
Total Expenses	<u>6,444,220</u>	<u>7,740,153</u>	<u>(1,295,933)</u>
Elections Office			
Operation and Maintenance			
Elections	<u>821,980</u>	727,313	94,667
Capital			
Elections	<u>-</u>	1,581	(1,581)
Total expenses	<u>821,980</u>	<u>728,894</u>	<u>93,086</u>
Office of the Ombudsman			
Operation and Maintenance			
Office of the Ombudsman	<u>1,587,008</u>	1,481,826	105,182
Capital			
Office of the Ombudsman	<u>3,000</u>	1,718	1,282
Amortization Expense	<u>10,664</u>	10,664	-
Total Expenses	<u>1,600,672</u>	<u>1,494,208</u>	<u>106,464</u>

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	2023-24	2022-23	Increase (Decrease)
Child and Youth Advocate Office			
Operation and Maintenance			
Child and Youth Advocate Office	\$ 899,764	\$ 818,561	\$ 81,203
Capital			
Child and Youth Advocate Office	2,000	575	1,425
Total Expenses	901,764	819,136	82,628
Executive Council Office			
Operation and Maintenance			
Strategic Corporate Services	4,914,002	4,574,752	339,250
Aboriginal Relations	10,764,876	11,668,561	(903,685)
Corporate Programs and Intergovernmental Relations	8,263,697	7,075,277	1,188,420
Government Internal Audit Services	513,072	496,921	16,151
Office of the Commissioner	295,837	289,988	5,849
Cabinet Offices	3,626,201	3,837,317	(211,116)
COVID-19 Response	108,535	632,144	(523,609)
	28,486,220	28,574,960	(88,740)
Capital			
Corporate Services	11,608	-	11,608
Amortization Expense	1,999	1,999	-
Total Expenses	28,499,827	28,576,959	(77,132)

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Community Services			
Operation and Maintenance			
Corporate Services	\$ 6,363,641	\$ 6,246,447	\$ 117,194
Protective Services	43,237,213	57,969,933	(14,732,720)
Community Development	52,804,465	50,670,200	2,134,265
Corporate Policy and Consumer Affairs	13,404,787	13,396,238	8,549
	<u>115,810,106</u>	<u>128,282,817</u>	<u>(12,472,711)</u>
Capital			
Corporate Services	6,022	8,999	(2,977)
Protective Services	4,155,804	3,842,820	312,984
Community Development	78,477,076	90,789,380	(12,312,304)
Corporate Policy and Consumer Affairs	-	2,155,353	(2,155,353)
Regulatory and Customer Affairs	1,875,582	-	1,875,582
	<u>84,514,484</u>	<u>96,796,551</u>	<u>(12,282,067)</u>
Less: Acquisition of tangible capital assets	(13,185,252)	(14,132,895)	947,643
Land development costs transferred to land inventory	(23,109,565)	(17,848,460)	(5,261,105)
Local improvement costs transferred to loans receivable	(1,544,276)	(1,853,833)	309,557
	<u>46,675,391</u>	<u>62,961,363</u>	<u>(16,285,972)</u>
Cost of Land Sold	<u>16,060,350</u>	<u>7,880,789</u>	<u>8,179,561</u>
Amortization Expense	<u>4,476,556</u>	<u>5,076,142</u>	<u>(599,586)</u>
Bad Debts Expense	<u>591,590</u>	<u>194,952</u>	<u>396,638</u>
Municipal Landfills	<u>6,440,776</u>	<u>-</u>	<u>6,440,776</u>
ARO Accretion Expense	<u>411,919</u>	<u>433,083</u>	<u>(21,164)</u>
Total Expenses	<u>190,466,688</u>	<u>204,829,146</u>	<u>(14,362,458)</u>

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	2023-24	2022-23	Increase (Decrease)
Economic Development			
Operation and Maintenance			
COVID-19 Response	\$ 190,353	\$ 2,217,282	\$ (2,026,929)
Corporate Services	3,562,974	3,200,346	362,628
Operations	24,536,951	23,015,184	1,521,767
	<u>28,290,278</u>	<u>28,432,812</u>	<u>(142,534)</u>
Capital			
Corporate services	43,073	34,885	8,188
Operations	90,433	233,725	(143,292)
	<u>133,506</u>	<u>268,610</u>	<u>(135,104)</u>
Total Expenses	<u>28,423,784</u>	<u>28,701,422</u>	<u>(277,638)</u>
Education			
Operation and Maintenance			
COVID-19 Response	-	363,440	(363,440)
Education Support Services	5,590,040	5,906,126	(316,086)
Schools and Student Services	148,853,563	129,774,554	19,079,009
Policy and Partnerships	60,299,821	55,135,672	5,164,149
Yukon University	30,375,316	28,913,316	1,462,000
First Nations initiatives	6,214,441	6,221,879	(7,438)
	<u>251,333,181</u>	<u>226,314,987</u>	<u>25,018,194</u>
Capital			
Schools and student Services	32,052,715	34,019,767	(1,967,052)
Yukon University	1,100,000	200,000	900,000
Policy and Partnerships	126,359	103,834	22,525
	<u>33,279,074</u>	<u>34,323,601</u>	<u>(1,044,527)</u>
Less acquisition of tangible capital assets	<u>(24,635,285)</u>	<u>(25,878,166)</u>	<u>1,242,881</u>
	<u>8,643,789</u>	<u>8,445,435</u>	<u>198,354</u>
ARO Accretion Expense	598,696	533,635	65,061
Amortization Expense	6,482,223	6,183,836	298,387
	<u>7,080,919</u>	<u>6,717,471</u>	<u>363,448</u>
Write-down of tangible capital assets	<u>2,433.00</u>	<u>-</u>	<u>2,433.00</u>
Total Expenses	<u>267,060,322</u>	<u>241,477,893</u>	<u>25,582,429</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Energy, Mines and Resources			
Operation and Maintenance			
Corporate Services	\$ 14,133,000	\$ 15,442,281	\$ (1,309,281)
Sustainable Resources	12,976,463	29,896,178	(16,919,715)
Oil and Gas and Mineral Resources	50,297,066	33,659,582	16,637,484
Strategic Initiatives	26,185,360	28,814	26,156,546
	<u>103,591,889</u>	<u>79,026,855</u>	<u>24,565,034</u>
Capital			
Corporate services	1,402,883	1,216,947	185,936
Sustainable resources	300,913	269,333	31,580
	<u>1,703,796</u>	<u>1,486,280</u>	<u>217,516</u>
Less: Acquisition of tangible capital assets	(1,488,814)	(1,345,583)	(143,231)
Land development costs transferred to land inventory	(69,580)	(69,904)	324
	<u>145,402</u>	<u>70,793</u>	<u>74,609</u>
Cost of Land Sold	-	203,694	(203,694)
ARO Accretion Expense	25,746	22,456	3,290
Amortization Expense	787,371	693,262	94,109
	<u>813,117</u>	<u>715,718</u>	<u>97,399</u>
Environmental liabilities (net)	<u>75,972,183</u>	<u>4,236,746</u>	<u>71,735,437</u>
Total Expenses	<u>180,522,591</u>	<u>84,253,806</u>	<u>96,268,785</u>

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Environment			
Operation and Maintenance			
Corporate Services	\$ 21,435,590	\$ 14,941,108	\$ 6,494,482
Environmental Sustainability	33,756,561	31,447,557	2,309,004
Environmental Liabilities & Remediation	4,095,038	3,577,272	517,766
	<u>59,287,189</u>	<u>49,965,938</u>	<u>9,321,251</u>
Capital			
Corporate Services	1,497,976	1,270,415	227,561
Environmental Sustainability	2,008,269	2,420,173	(411,904)
	<u>3,506,245</u>	<u>3,690,587</u>	<u>(184,342)</u>
Less acquisition of tangible capital assets	<u>(2,427,736)</u>	<u>(1,754,418)</u>	<u>(673,318)</u>
	<u>1,078,509</u>	<u>1,936,169</u>	<u>(857,660)</u>
ARO Accretion Expense	14,374	13,776	598
Amortization Expense	882,202	752,552	129,650
	<u>896,576</u>	<u>766,328</u>	<u>130,248</u>
Write-down/disposal of tangible capital assets	-	-	-
Environmental liabilities (net)	<u>18,898,511</u>	<u>3,509,105</u>	<u>15,389,406</u>
Total Expenses	<u>80,160,785</u>	<u>56,177,540</u>	<u>23,983,245</u>

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**Non-Consolidated Comparative Schedule of Expenses
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	2023-24	2022-23	Increase (Decrease)
Finance			
Operation and Maintenance			
Corporate Services	\$ 1,494,590	\$ 1,195,745	\$ 298,845
Financial Operations and Revenue Services	6,413,632	3,947,331	2,466,301
Economics, Fiscal Policy and Statistics	2,667,251	2,629,960	37,291
Management Board Secretariat	1,916,083	2,142,760	(226,677)
Office of the Comptroller	1,413,401	1,147,791	265,610
Workers' Compensation Supplementary Benefits	201,589	226,935	(25,346)
	<u>14,106,546</u>	<u>11,290,522</u>	<u>2,816,024</u>
Capital			
Corporate services	26,552	31,335	(4,783)
Less acquisition of tangible capital assets	-	-	-
	<u>26,552</u>	<u>31,335</u>	<u>(4,783)</u>
Amortization Expense	<u>166,983</u>	<u>166,983</u>	<u>-</u>
Bad debt expense	<u>489,395</u>	<u>219,697</u>	<u>269,698</u>
Transfers through the tax system	<u>2,076,800</u>	<u>1,861,359</u>	<u>215,441</u>
Total Expenses	<u>16,866,276</u>	<u>13,569,896</u>	<u>3,296,380</u>

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**Non-Consolidated Comparative Schedule of Expenses
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	2023-24	2022-23	Increase (Decrease)
French Language Services Directorate			
Operation and Maintenance			
French Language Services	\$ 7,281,066	\$ 6,689,470	\$ 591,596
Health and Social Services			
Operation and Maintenance			
Innovation, Quality and Performance	168,682,230	7,578,991	161,103,239
COVID-19 response	-	9,901,565	(9,901,565)
Corporate Services	33,018,970	23,003,948	10,015,022
Insured health and social services	105,675,038	235,963,732	(130,288,694)
Community and primary care	78,924,645	59,732,168	19,192,477
Continuing Care	98,063,244	90,353,930	7,709,314
Yukon Hospital Services	122,999,317	88,778,000	34,221,317
	607,363,444	515,312,334	92,051,110
Less pension costs transferred to loans receivable	-	-	-
	607,363,444	515,312,334	92,051,110
Capital			
Corporate Services	1,491,749	3,651,635	(2,159,886)
Family and Children's Services	-	71,532	(71,532)
Community and Program Support	2,600,442	1,579,835	1,020,607
Health Services	-	65,025	(65,025)
Continuing Care	312,810	557,901	(245,091)
Yukon Hospital Services	10,330,805	4,800,000	5,530,805
COVID-19 Response	-	839,000	(839,000)
	14,735,806	11,564,928	3,170,878
Less acquisition of tangible capital assets	(3,099,027)	(2,544,123)	(554,904)
	11,636,779	9,020,805	2,615,974
ARO Accretion Expense	76,833	87,707	(10,874)
Amortization Expense	7,371,111	6,290,906	1,080,205
	7,447,944	6,378,613	1,069,331
Write-down/disposal of tangible capital assets	-	-	-
Total Expenses	626,448,167	530,711,752	95,747,289

**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Highways and Public Works			
Operation and maintenance			
Corporate Services	\$ 13,535,415	\$ 15,121,818	\$ (1,586,403)
Information and Communications Technology	25,897,019	25,652,988	244,031
Transportation	77,173,903	74,847,081	2,326,822
Property Management	52,017,658	48,673,356	3,344,302
Capital Planning	1,613,495	1,051,671	561,824
Central Stores write off	-	(10,629)	10,629
	<u>170,237,490</u>	<u>165,336,285</u>	<u>4,901,205</u>
Less lease payments for leased tangible capital assets transferred to liabilities	<u>(472,766)</u>	<u>(1,148,003)</u>	<u>675,237</u>
	<u>169,764,724</u>	<u>164,188,282</u>	<u>5,576,442</u>
Capital			
Information and communications technology	13,770,054	15,888,336	(2,118,282)
Transportation	173,212,289	191,153,228	(17,940,939)
Property management	50,641,818	65,481,606	(14,839,788)
Capital Planning	46,411,808	40,362,636	6,049,172
	<u>284,035,969</u>	<u>312,885,806</u>	<u>(28,849,837)</u>
Less acquisition of tangible capital assets	<u>(204,760,559)</u>	<u>(219,857,237)</u>	<u>15,096,678</u>
	<u>79,275,410</u>	<u>93,028,569</u>	<u>(13,753,159)</u>
ARO Accretion Expense	457,555	416,790	40,765
Amortization Expense	33,459,215	30,454,775	3,004,440
	<u>33,916,770</u>	<u>30,871,565</u>	<u>3,045,205</u>
Write-down/disposal loss of tangible capital assets	<u>7,254</u>	<u>26,837</u>	<u>(19,583)</u>
Rental expense recognized from prepaid expenses	<u>-</u>	<u>8,067</u>	<u>(8,067)</u>
Total Expenses	<u>282,964,158</u>	<u>288,123,320</u>	<u>(5,159,162)</u>

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	2023-24	2022-23	Increase (Decrease)
Justice			
Operation and Maintenance			
Management Services	\$ 7,564,094	\$ 5,402,307	\$ 2,161,787
Court Services	6,814,002	7,504,445	(690,443)
Legal Services	11,553,101	12,561,772	(1,008,671)
Regulatory Services	5,536,773	4,732,189	804,584
Community Justice and Public Safety	67,854,128	59,782,381	8,071,747
Human Rights	904,190	727,547	176,643
COVID-19 Response	-	28,284	(28,284)
	<u>100,226,288</u>	<u>90,738,925</u>	<u>9,487,363</u>
Capital			
Management Services	300,485	584,742	(284,257)
Court Services	26,235	78,338	(52,103)
Community Justice and Public Safety	3,473,503	3,347,208	126,295
	<u>3,800,223</u>	<u>4,010,288</u>	<u>(210,065)</u>
Less acquisition of tangible capital assets	<u>(345,954)</u>	<u>(624,675)</u>	<u>278,721</u>
	<u>3,454,269</u>	<u>3,385,613</u>	<u>68,656</u>
ARO Accretion Expense	50,168	49,431	737
Amortization Expense	1,937,789	1,985,539	(47,750)
	<u>1,987,957</u>	<u>2,034,970</u>	<u>(47,013)</u>
Total Expenses	<u>105,668,514</u>	<u>96,159,508</u>	<u>9,509,006</u>
Public Service Commission			
Operation and Maintenance			
Corporate Services	2,422,170	2,797,470	(375,300)
Human Resource Service Centre	8,527,070	8,057,984	469,086
People and Culture	6,746,628	6,466,763	279,865
Employee Relations	5,970,819	5,584,164	386,655
Corporate Funds	28,298,075	32,757,984	(4,459,909)
	<u>51,964,762</u>	<u>55,664,365</u>	<u>(3,699,603)</u>

**Non-Consolidated Comparative Schedule of Expenses
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	2023-24	2022-23	Increase (Decrease)
Public Service Commission (continued)			
Capital			
Corporate Services	\$ 67,538	\$ 53,484	\$ 14,054
People and Culture	46,100	974	45,126
Employee Relations	-	3,180	(3,180)
	<u>113,638</u>	<u>57,638</u>	<u>56,000</u>
Less acquisition of tangible capital assets	<u>(46,100)</u>	<u>-</u>	<u>(46,100)</u>
	<u>67,538</u>	<u>57,638</u>	<u>9,900</u>
Amortization Expense	<u>233,655</u>	<u>295,697</u>	<u>(62,042)</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>52,265,955</u>	<u>56,017,700</u>	<u>(3,751,745)</u>
Tourism and Culture			
Operation and Maintenance			
COVID-19 Response	752,582	1,543,917	(791,335)
Corporate Services	3,367,465	2,735,054	632,411
Cultural Services	15,367,441	14,973,149	394,292
Tourism	13,007,946	13,180,633	(172,687)
	<u>32,495,434</u>	<u>32,432,753</u>	<u>62,681</u>
Capital			
Corporate services	92,830	52,204	40,626
Cultural services	982,976	1,805,568	(822,592)
Tourism	1,213,684	896,124	317,560
	<u>2,289,490</u>	<u>2,753,896</u>	<u>(464,406)</u>
Less acquisition of tangible capital assets	<u>(442,707)</u>	<u>(888,764)</u>	<u>446,057</u>
	<u>1,846,783</u>	<u>1,865,132</u>	<u>(18,349)</u>
ARO Accretion Expense	<u>29,944</u>	<u>30,095</u>	<u>(151)</u>
Amortization Expense	<u>797,448</u>	<u>821,892</u>	<u>(24,444)</u>
	<u>827,392</u>	<u>851,987</u>	<u>(24,595)</u>
Write-down/disposal loss of tangible capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>35,169,609</u>	<u>35,149,872</u>	<u>19,737</u>

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	2023-24	2022-23	Increase (Decrease)
Women and Gender Equity Directorate			
Operation and Maintenance			
Policy and Program Development	\$ 4,996,097	\$ 3,187,471	\$ 1,808,626
	4,996,097	3,187,471	1,808,626
Capital			
Policy and program development	-	-	-
	-	-	-
Total Expenses	4,996,097	3,187,471	1,808,626
Yukon Development Corporation (Transfer Payment)			
Operation and Maintenance			
Inflation Relief Rebate	5,302,000	7,597,000	(2,295,000)
Interim Electrical Rebate	3,412,629	3,500,000	(87,371)
Mayo B Rate Payer Support	2,428,000	2,625,000	(197,000)
	11,142,629	13,722,000	(2,579,371)
Capital			
Innovative Renewable Energy Initiative	1,964,650	2,491,955	(527,305)
Arctic Energy Fund	4,089,994	7,000,000	(2,910,006)
Investing in Canada Infrastructure Program	3,847,912	6,779,257	(2,931,345)
Atlin Hydro Expansion Project	2,000,000	-	2,000,000
	11,902,556	16,271,212	(4,368,656)
Total Expenses	23,045,185	29,993,212	(6,948,027)

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Yukon Housing Corporation (Transfer Payment)			
Operation and Maintenance			
Gross expenditures	\$ 23,167,215	\$ 21,187,640	\$ 1,979,575
Less: Rental revenues	(10,179,350)	(9,165,488)	(1,013,862)
Recoveries	(3,596,903)	(3,906,646)	309,743
	<u>9,390,962</u>	<u>8,115,506</u>	<u>1,275,456</u>
Capital			
Gross expenditures	32,652,035	22,078,474	10,573,561
Less: Recoveries	(9,199,499)	(7,168,838)	(2,030,661)
Loan expenditures	(2,241,030)	(4,141,653)	1,900,623
	<u>21,211,506</u>	<u>10,767,983</u>	<u>10,443,523</u>
Total Expenses	<u>30,602,468</u>	<u>18,883,489</u>	<u>11,718,979</u>
Restricted Funds			
Carbon levy rebates	-	-	-
Net expenditures	29,295,902	21,715,205	7,580,697
Amortization Expense	6,168,625	5,469,741	698,884
Total Expenses	<u>35,464,527</u>	<u>27,184,946</u>	<u>8,279,581</u>

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**Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2024**

	2023-24	2022-23	Increase (Decrease)
Totals			
Operation and Maintenance	\$ 1,605,682,387	\$ 1,453,830,348	\$ 151,852,039
Capital	461,472,319	494,938,095	(33,465,776)
	2,067,154,706	1,948,768,443	118,386,263
Less: Acquisition of tangible capital assets	(250,574,434)	(267,025,861)	16,451,427
Land development costs transferred to land inventory	(23,179,145)	(17,918,364)	(5,260,781)
Loan advances transferred to loans receivable	(1,544,276)	(1,853,833)	309,557
Lease payments for leased tangible capital assets transferred to liabilities	(472,766)	(1,148,003)	675,237
	1,791,384,085	1,660,822,382	130,561,703
Cost of land sold	16,060,350	8,084,483	7,975,867
ARO Accretion Expense	1,665,235	1,586,973	78,262
Amortization Expense	62,790,141	58,203,988	4,586,153
Other expenses not appropriated	133,774,844	31,771,967	102,002,877
	\$ 2,005,674,655	\$ 1,760,469,793	\$ 245,204,862